



## **Request for Proposal**

**Appointment of Statutory Auditor for State Management Unit-Rural Housing, Maharashtra  
for the F.Y.2024-25**

**RFP Ref No.: Statutory Audit/01/2025**

**Issued by:**

**Director (SMU-RH)**

**State Management Unit-Rural Housing**

4th Floor, CIDCO Bhawan, CBD Belapur (South Wing)

Navi Mumbai – 400 614

Tel: 022-27562546/27562363

1. Online digitally sealed bids are hereby invited by Director (SMU-RH), State Management Unit-Rural Housing (SMURH) on behalf of Government of Maharashtra from qualified Chartered Accountants Consulting firms having experience of similar works and financially sound bidders meeting eligibility criteria as per detailed prequalification conditions for following work.
2. The Government of Maharashtra has entrusted Director (SMU-RH), State Management Unit-Rural Housing (the authority, hereafter) the task of Execution of following Project under State Management Unit Rural Housing in the State of Maharashtra.

Name of Project	Earnest Money Deposit	Estimated Cost (excluding GST)
Appointment of Statutory Auditor for all Schemes under State Management Unit-Rural Housing for the F.Y. 2024-25	INR 95,000	All Bidders must mention percentage above / below to Estimated Cost given for the BOQ of Part I in the Financial Bid.

3. The tender document is available on the e-Tendering website <https://mahatenders.gov.in>. The aspiring Consulting CA firms will have to download tender document from the website mentioned above. The CA firms must submit application along with technical and relevant documents online within the specified period. Consulting CA firms need to pay EMD amount as mentioned above online or in the form of Bank Guarantee issued by Scheduled commercial banks in India.
4. The Chartered Accountants Consulting firms / Applicant should upload the documents in readable form, CA firm should take trial of uploaded documents by taking printout. The unreadable documents will be treated as null & void. The remaining documents will be evaluated. The decision of opening authority regarding this will be binding to all applicants.
5. Right to revise or amend this notice and / or bid documents fully or partly, prior to the last date of notice for submission of offers or any subsequent date is reserved by the undersigned.
6. Time Schedule for this RFP is as follows-

S. No.	Particulars	Details
1.	Date of publishing	30/07/2025
2.	Online bid document download	30/07/2025
3.	Last Date (deadline) & Time for Online Bid submission	11/08/2025
4.	Date and Time for Opening of Technical Application	12/08/2025
5.	Email for correspondence	directoraiyruralhousing@gmail.com

Note: In case, there is holiday on any of the dates mentioned above, the activities assigned on that date shall be carried out on the next working day.



**Director (SMU-RH)**

**State Management Unit-Rural Housing**

**Disclaimer :-**

a) The Director (SMU-RH), New Mumbai on behalf of The State Management Unit-Rural Housing, Maharashtra hereinafter referred to as “**Client**” has issued this Notice Inviting Request of Proposal (RFP) “**Appointment of Statutory Auditor for all housing schemes under State Management Unit-Rural Housing for the F.Y. 2024-25**”.

b) This RFP has been prepared with intent to invite prospective consulting Chartered Accountant firms and to assist them in making their decision of whether or not to submit a proposal. It is hereby clarified that this RFP is not an agreement and the purpose of this RFP is to provide the consulting firm(s) with the information to assist them in the formulation of their proposals. This RFP document does not purport to contain all the information consulting firms may require. This RFP may not be appropriate for all persons or entities and it is not possible for the Client to consider the investment objectives, financial situation and particular needs of each consulting firm.

c) Client has taken due care in preparation of information contained herein. However, this information is not intended to be exhaustive. The interested consulting firms are required to make their own inquiries so that they do not solely rely on the information contained in this RFP document in submitting their proposals. This RFP document includes statements, which reflect various assumptions and assessments arrived at by the Client in relation to the project. Such assumptions, assessments and statements do not purport to contain all the information that each consulting firm may require.

d) This RFP is not an agreement by or between the Client and the prospective consulting Chartered Accountant firms or any other person and the information contained in this document is provided on the basis that it is non-binding on the Client, any of its authorities or agencies, or any of their respective officers, employees, agents, or advisors. The Client makes no representation or warranty and shall incur no liability under any law as to the accuracy, reliability or completeness of the information contained in the RFP document. Each consulting firm is advised to consider this document as per his understanding and capacity. The consulting firms are also advised to do appropriate examination, enquiry and scrutiny of all aspects mentioned in this document before proper uploading. The consulting firms are also requested to go through this RFP document in detail and bring to notice of the Client, any kind of error, misprint, inaccuracies, or omission in the document. The Client reserves the right not to proceed with the project, to alter the timetable reflected in this document, or to change the process or procedure to be applied. It also reserves the right to decline to discuss the project further with any party submitting a proposal.

e) No reimbursement of cost of any type will be paid to persons or entities submitting a proposal. The consulting firm shall bear all costs arising from, associated with or relating to the preparation and submission of its proposal including but not limited to preparation, copying, postage, delivery fees, expenses associated with any demonstrations or presentations which

may be required by the Client or any other costs incurred in connection with or relating to its proposal.

f) This issue of RFP does not imply that the Client is bound to select and technically qualify proposals or to appoint the selected consulting firm, as the case may be, for the project and it reserves the right to reject all or any of the proposals without assigning any reasons whatsoever.

g) The Client may, in its absolute discretion but without being under any obligation to do so, update or amend the information contained in this RFP document before proposal submission deadline.

h) The Client, its employees and advisors make no representation or warranty and shall have no liability (for any cost, damage, loss or expense which may arise from or is incurred or suffered on account of anything contained in this RFP document or otherwise, including but not limited to the accuracy, adequacy, correctness, completeness or reliability of the RFP document and any assessment, assumption, statement or information contained therein or deemed to be part of this document or arising in any way with eligibility of consulting firm for participation in the uploading process) towards any Applicant or consulting firm or a third person, under any law, statute, rule, regulation or tort law, principles of restitution or unjust enrichment or otherwise.

i) The Client also accepts no liability of any nature whether resulting from negligence or otherwise caused arising from reliance of any consulting firm upon the statement contained in this RFP document.

j) Interested consulting firms, after careful review of all the clauses of this 'Notice Inviting Proposal', are encouraged to send their suggestions in writing to the Client. Such suggestions, after a review, may be incorporated into this RFP document as a corrigendum, which shall be uploaded onto the e-tendering website <https://mahatenders.gov.in>.

## **Section – 1**

### **Instructions to bidder**

## Instructions to Consultants

### Part - I

#### Standard

#### 1. Definitions

- a) **"Client"** means the Director (SMU-RH), State Management Unit-Rural Housing, Government of Maharashtra, who has invited the bid for consultancy services and with whom the selected Consultant signs the Contract for the Services and to whom the selected consultant shall provide services as per the terms and conditions and TOR of the contract.
- b) **"SMURH"** means State Management Unit Rural Housing, GOM.
- c) **"Consultant"** means any entity or person or associations of persons who are eligible to submit their proposals that may provide or provides requisite Services to the Client under the Contract.
- d) **"Contract"** means the Contract signed by the Parties and all the attached documents listed in its Clause 1, that is the General Conditions (GC), the project specific conditions (SC), and the Appendices.
- e) **"Project specific information"** means such part of the Instructions to Consultants used to reflect specific project and assignment conditions.
- f) **"Day"** means calendar day.
- g) **"Data Sheet"** means an integral part of the RFP that is used to reflect specific country and assignment conditions to supplement or amend the provisions of the ITC
- h) **GoM** means the Government of Maharashtra.
- i) **"Instructions to Consultants"** means the document which provides short-listed Consultants with all information needed to prepare their proposals.
- j) **"Key Expert(s)"** means an individual professional whose skills, qualifications, knowledge and experience are critical to the performance of the Services under the Contract and whose Curricula Vitae (CV) is considered in the technical evaluation of the Bidder's Proposal.
- k) **"Non-Key Expert(s)"** means an individual professional provided by the Bidder and who is assigned to perform the Services or any part thereof under the Contract and whose CVs are not evaluated individually.
- l) **"Experts"** means, collectively, Key Experts, Non-Key Experts, or any other professional personnel of the consultant.

- m) **"Proposal"** means the Technical Proposal and the Financial Proposal.
- n) **"RFP"** means the Request for Proposal prepared by the Client for the selection of Consultants,
- o) **"Assignment / job"** means the work to be performed by the Consultant pursuant to the Contract.
- p) **"Sub-Consultant"** means any person or entity with which the Consultant subcontracts any part of the Assignment/job.
- q) **"Terms of Reference" (ToR)** means the document included in the RFP as Section 5 which explains the objectives, scope of work, activities, tasks to be performed, **respective responsibilities of the** Client and the Consultant, and expected results and deliverables of the Assignment/job.
- r) **"Joint Venture (JV)"** means an association with or without a legal personality distinct from that of its members, of more than one entity where one member has the authority to conduct all businesses for and on behalf of any and all the members of the JV, and where the members of the JV are jointly and severally liable to the Client for the performance of the Contract.
- s) **"Services"** means the work to be performed by the TPIA pursuant to the Contract.

## 2. Introduction

- a) The Client named in the Part II of Data Sheet will select a consulting CA firm/organization (the Chartered Accountant firm), in accordance with the method of selection specified in the Part II of Data Sheet.
- b) The name of the assignment/Job has been mentioned in the Part II of Data Sheet. Detailed scope of the assignment/ job has been described in the Terms of Reference Section.
- c) The date, time and address for submission of the proposals have been given in the Part II of Data Sheet.
- d) The consulting CA firms are invited to submit their Proposal, for consulting assignment named in the Part II of Data Sheet. The Proposal will be the basis for contract negotiations and ultimately for a signed Contract with the selected consulting CA firm.
- e) The consulting CA firms should familiarize themselves with Local conditions and take them into account in preparing and before submitting their Proposals.
- f) The Client will provide at no cost to the Consultants the inputs and facilities specified in the Part II of Data Sheet, assist the consultants in obtaining licenses and permits needed to carry out the Assignment/job, and make available relevant project data and reports.



- g) The consulting CA firm shall bear all costs associated with the preparation and submission of their proposals and contract negotiation. The Client is not bound to accept any proposal and reserves the right to annul the selection process at any time prior to Contract award, without thereby incurring any liability to the Consultants

### **3. GENERAL DETAILS OF WORKS:**

#### **3.1 SCOPE OF WORK:**

Conducting Statutory Audit for State Management Unit Rural Housing program in the state of Maharashtra through State Management Unit-Rural Housing for the F.Y. 2024-25. Further extension will be granted subject to satisfactory performance of the CA Firm

#### **3.2 EARNEST MONEY DEPOSIT (EMD)**

The bidders are requested to deposit the EMD of Rs. 95,000 (Rupees Ninety Five Thousand only) through the Online Payment Gateway as integrated in the <https://mahatenders.gov.in> e-tendering solution or in the form of bank guarantee issued by Scheduled commercial bank only. Bank Guarantee should be valid for 180 days from the bid submission date. **Offers without EMD will not be considered for opening and the same be outright rejected.**

The original Bank Guarantee must be submitted on or before bid submission date, failing which the bid shall be summarily rejected.

The Earnest money shall be forfeited in the event of

- a) If the bidder withdraws or modifies his / its offer before the validity of the bid offer.
- b) If the successful bidder fails to deposit the Security Deposit in accordance with the conditions mentioned under the clause of Security Deposit and fails to sign the agreement within specified time limit.
- c) If during the evaluation process any information is found false/fraudulent/mala fide, then the authority shall reject the bid and, if necessary, initiate action as per the applicable law.

The decision of the authority regarding forfeiture of the EMD shall be final and binding upon bidders.

The Unsuccessful Bidder's (bidders not pre-qualified) EMD will be returned without interest within 120 days from the date of award of contract to successful bidders. EMD of successful bidders will be returned without interest after the award of contract and upon submission of the Performance Security or adjusted against submission of performance security.

### 3.3 PERFORMANCE GUARANTEE

The successful bidder shall submit 3 (three) % of the ordered value to the agency in the form of irrevocable Bank Guarantees from Nationalized/Scheduled Bank with additional 1 year validity from the date of execution of agreement as PERFORMANCE GUARANTEE before issue of work order for implementation period.

The Performance Guarantee shall be released after successful completion of implementation period of said work as mentioned above.

### 4. General Guidelines for Online Submission

- a) E-tendering process will be conducted through <http://mahatenders.gov.in> the e-tendering portal of Government of Maharashtra.
- b) To participate in e-tendering, the intending consultants shall register themselves in the website of <http://mahatenders.gov.in>. Detail information for registration and submission of offers through e-tendering process are available in Consultants Manual kit in the website <http://mahatenders.gov.in>. There is no charge for registration for consulting firms.
- c) RFP document is available on <http://mahatenders.gov.in> without any cost
- d) The date and time for online submission of proposals shall be strictly followed in all cases. The consulting firm should ensure that their proposal is submitted online before the expiry of the scheduled date and time. **No delay on account of any cause will be entertained.**
- e) Proposals not submitted online will not be entertained. Proposals submitted without two Proposal systems and by without e-tendering (<http://mahatenders.gov.in>) procedure shall be rejected.
- f) If for any reason, any interested consulting firm fails to complete any online stages during the complete tender cycle, department shall not be responsible for that and any grievance regarding that shall not be entertained.
- g) Proposal shall be submitted in two Envelopes i.e. Technical Bid in Envelope-1 & Price Bid in Envelope-2 through e-Tendering procedure on <http://mahatenders.gov.in> portal only (Technical Bid and Price Bid collectively shall be referred to as "Proposal").
- h) The consulting firm should obtain the required digital signature for submission of online bid.

### 5. Minimum Eligibility Criteria:

**5.1 C.A. firms eligible for audit:** Chartered Accountants firms those are empaneled with C&AG for Major Audit for the financial year 24-25. In this regard firm must submit their details about the firm as per **Form 2**.

#### **5.2 Firms must qualify following minimum criteria:**

The consultancy Firms shall fulfill all of the following eligibility criteria independently, as on the date of submission of bid.

Sr No	Eligibility Criteria
01	The Consulting firm should be Chartered Accountant Firm and should be empaneled with C&AG for major audit for the year 2024-25
02	The Chartered Accountant Firm must have minimum 5 full time partners (FCA) who are fellow members of the ICAI ( as per certificate of ICAI as on 01.01.2025)
03	The Chartered Accountant Firm should have an average turnover of Rs. 100 lakhs p.a. in the last 3 years(i.e. F.Y 2021-22 to 2023-24)
04	The Chartered Accountant Firm should have completed/ongoing at least 3 State Level Internal/Statutory Audit assignment (Covering at least 27 Districts) of Externally aided/Centrally Sponsored projects which have used PFMS System for Fund Flow/ Expenditure during last three years (i.e. F.Y. 21-22, 22-23 & 23-24) The assignments satisfying condition mentioned in above point, should be in Maharashtra. (Minimum Value of the assignment shall be Rs Five Lakh Excluding GST)
05	Experience of the firm in at least 3 State Level Statutory Audit assignment (Covering at least 27 Districts) of Externally aided/Centrally Sponsored projects in F.Y. 21-22, 22-23 & 23-24 which have used PFMS System for Fund Flow/ Expenditure (Minimum Value of the assignment shall be Rs Five Lakh Excluding GST)
06	Bidder should be registered under GST in Maharashtra.
07	The Chartered Accountant Firm or any partner of the firm should not been blacklisted or debarred by any PSUs, State Government or Central Government Department/Union Territory/ Local Authority/Central and State Government Undertaking or Government Organizations or any other organization in respect of any assignment or behavior for this firm should give undertaking on Rs 500 Stamp Paper during the last 15 Years.
08	The Consulting firm should have head office or branch office in Mumbai/Thane/Navi Mumbai as on 01.01.2025 headed by the FCA Partners from last 5 years. Supporting documentary proof of ICAI Firm Card as on 01.01.2025 & Partnership deed mentioning the date of joining the firm should be attached.
09	The CA Firm must give the undertaking on Rs 500 Stamp Paper that the partner & Staff of the Firm in Maharashtra are proficient in State Official Language (Read, Write & Understand).

**Note-1.** The firm should not apply in Joint venture or in association with any other firm. Such proposals will be summarily rejected.

**Note-2:** Centrally Sponsored Schemes (CSS) are those schemes which are implemented by the state government but sponsored by the central government with a defined shareholding. At present, there are 30 centrally-sponsored schemes but these are umbrella programs and they have many sub-schemes under them. The funding is borne by the states in the ratio of 50:50 or 90:10 or 75:25 or 70:30 or 60:40.

Example of centrally Sponsored Scheme are Green Revolution, White Revolution, Blue Revolution, Pradhan Mantri Gram Sadak Yojana, Pradhan Mantri Krishi Sinchai Yojana, Pradhan Mantri Awas Yojana, Swachh Bharat Mission, Mid-day meals in schools and National Livelihood Mission, umbrella scheme for development of scheduled castes, umbrella scheme etc for development of minorities, and the Mahatma Gandhi National Rural Employment Generation Scheme.

### 5.3 Additional Information

- a) Any firm not qualifying all these minimum criteria need not apply as its proposal shall be summarily rejected.
- b) Supporting Documents for Eligibility Criteria:  
Following supporting documents must be submitted by the firm along with the technical proposal:
  - i. For S. No. 5.2. (01), the firm must submit an attested copy of Certificate of C&AG that firm is empaneled for the F.Y 2023-24
  - ii. For S. No. 5.2 (02), the firm must submit an attested copy of Certificate of ICAI as on 01.01.2024 will be considered only.
  - iii. For S. No. 5.2 (04), the firm must submit, a certified copy of the Audited Balance Sheet & Profit & Loss Account for the last three years. C.A. Firm may also provide the break-up of Fees (Audit Fee, Taxation and Others) along with financial statements duly certified by External Statutory Auditor.
  - iv. For S. No. 5.2 (05) the firm must submit the copy of appointment letters / work completion certificate from the appointee organizations, where it is clearly mentioned regarding PFMS experience otherwise such experience will not be considered for evaluation.
  - v. For S. No. 5.2 (06) the firm must submit a copy of the appointment letters / work completion certificate from the appointee organizations.
  - vi. State management Unit Rural Housing reserves the right to change / cancel the evaluation / marking criteria without assigning any reason for change in evaluation criteria as per requirement and in the interest of organization.
  - vii. The originals of all supportive documentary evidences may be called for its verification at the time of technical scrutiny to ensure about its authenticity & genuinely.

## **6. Conflict of Interest**

The Consultant has an obligation to disclose to the Client any situation of actual or potential conflict that impacts its capacity to serve the best interest of its Client. Failure to disclose such situations may lead to the disqualification of the Consultant or the termination of its Contract. Without limitation on the generality of the foregoing the Consultant shall not be hired under the circumstances set forth below:

- a) Conflict between consulting activities and procurement of goods or non-consulting services: A Consultant that has been engaged to provide goods or non-consulting services for a project, or any of its Affiliates, shall be disqualified from providing consulting services resulting from or directly related to those goods or non-consulting services. Conversely, a Consultant hired to provide consulting services for the preparation or implementation of a project, or any of its Affiliates, shall be disqualified from subsequently providing goods or non-consulting services resulting from or directly related to the consulting services for such preparation or implementation.
- b) Conflict among consulting assignments: Neither a Consultant nor any of its Affiliates shall be hired for any assignment that, by its nature, may be in conflict with another assignment of the Consultant.
- c) Relationship with Client's staff: A Consultant that has a close business relationship with professional personnel of the Client who are directly or indirectly involved in any part of:
  - (i) Preparation of the TOR for the assignment;
  - (ii) Selection process for the assignment; or
  - (iii) Supervision of the Contract resulting from the selection process; shall be disqualified.
- d) One proposal per consulting firm/agency: Based on the "One Bid per Bidder" principle, which is to ensure fair competition, a firm, and any Affiliates shall not be allowed to submit more than one Proposal individually as a single firm
- e) Any other form of conflict of interest other than (a) through (d) of this ITC 6

## **7. Corrupt and Fraudulent Practices**

- a) It is Client's policy to require that the Bidders observe the highest standard of ethics during the procurement and execution of such contracts. In pursuance of this policy, Client:

- 1) will reject the result of evaluation of Proposals if it determines that the Consultant has engaged in any corrupt or fraudulent practice in competing for the contract in question
  - 2) will recognize a Consultant as ineligible, for a period determined by Client, to be awarded a contract if it at any time determines that the Consultant has engaged in any corrupt or fraudulent practice in competing for, or in executing, another contract
  - 3) will recognize a Consultant as ineligible to be awarded a contract if the Consultant is debarred by any Government / PSU.
  - 4) Client will recognize a Consultant as ineligible to be awarded a contract if the Consultant is debarred for the period starting from the date of issuance of this Request for Proposals up to the signing of the contract, unless (i) such debarment period does not exceed one year, or (ii) three (3) years have passed since such debarment decision. If it is revealed that the Consultant was ineligible to be awarded a contract according to above, Client will, in principle, impose sanctions against the Consultant.
- b) If the Client determines, based on reasonable evidence that the Consultant has engaged in any corrupt and fraudulent practice the Client may disqualify such Consultant after notifying the grounds of such disqualification.
  - c) Furthermore, the Consultant shall be aware of the provision stated in various clauses of the General Conditions of Contract.

**8. Restrictions on submission of Proposals and award of contract:**

- a) The Consultant must submit only one proposal. If a Consultant submits or participates in more than one proposal for this RFP such proposals shall be disqualified

**9. Proposal Validity:**

**a) Validity Period**

- 1) The Consultant's Proposal must remain valid for a period specified in the Data Sheet after the Proposal submission deadline.
- 2) During this period, the Consultant shall maintain its original Proposal without any change including the availability of the Key Experts, proposed rates and total price.
- 3) It is established that any Key Expert nominated in the Consultant's Proposal without confirmation of his/her availability, such Proposal shall be disqualified and rejected from further evaluation.

**b) Extension of Validity Period**

- 1) The Client will make its best effort to complete discussions/ contract signing within this period. However, should the need arise, the Client may request, in writing, all Bidders to extend the validity period of their Proposals. Firms who agree to such extension shall confirm that they maintain the availability of the Key Experts named in the Proposal subject to the provisions of RFP.
- 2) The firms who do not agree have the right to refuse to extend the validity of their proposals in which case their Proposals will not be further evaluated.

**c) Substitution of Key Experts at Validity Extension**

- 1) If any of the Key Experts becomes unavailable for the extended validity period, the Consultant shall provide a written adequate justification and evidence satisfactory to the Client together with the substitution request.
- 2) If the Consultant fails to provide a replacement Key Expert with equal or better qualifications, such Proposal will be rejected.

**10. Preparation of Proposals**

**a) Language of Proposals**

- 1) The Proposal as well as all related correspondence exchanged by the Consultants and the Client shall be written in English/ Marathi/ Hindi language, unless specified otherwise.
- 2) Supporting documents and printed literature that are part of the Proposal may be in another language provided they are accompanied by an accurate translation of the relevant passages in the language of Proposal, in which case, for purposes of interpretation of the Proposal, such translation shall govern.

**b) Completeness of RFP**

Unless obtained in the manner specified in the RFP, the Client is not responsible for the completeness of the RFP, responses to requests for clarification, the minutes of the pre-bid meeting (if any), or addenda/ corrigendum to the RFP in accordance with ITC 11(c). In case of any contradiction, documents obtained directly from the Portal shall prevail

**c) Information to be furnished**

The Consultant is expected to examine all instructions, forms, and terms in the RFP in detail and to furnish with its Proposal all information and documentation as is required by the RFP. The information or documentation shall be complete, accurate, current, verifiable, and readable.

**d) Cost of Proposals**

The Consultant shall bear all costs associated with the preparation and submission of its Proposal and contract signing. The costs might include site visit, collection of information, and if selected attendance at agreement negotiations. The Client is not bound to accept any proposal and reserves the right to annul the selection process at any time prior to Contract award, without thereby incurring any liability to the Consultant.

**11. Clarification and Amendments of RFP**

**a) Clarification of RFP**

The Consultant requiring any clarification of the RFP shall contact the Client in writing at the Client's address specified in the DS or raise its enquiries by email. The Client shall upload its response on the Portal. Should the clarification result in changes to the essential elements of the RFP, the Client shall amend the RFP following the procedure under ITC 11(c).

**b) Pre-Proposal Meeting**

Considering the short time limit there will be no pre-proposal meeting.

**c) Amendment of RFP**

- 1) At any time prior to the Proposal submission deadline, the Client may amend the RFP by issuing an addendum in writing in sufficient time before the submission of Proposals. The addendum shall be uploaded on the Portal and will be binding on all the Bidders. To give the Bidders reasonable time in which to take an amendment into account in their Proposals the Client may, if the amendment is substantial, extend the Proposal submission deadline.
- 2) The Consultant may submit a modified Proposal substituting the already submitted Proposal in accordance with ITC 13 a(3) at any time prior to the Proposal submission deadline. No modifications to the Technical or Financial Proposal shall be accepted after the Proposal submission deadline except as permitted under ITC 8(c).

**12. Proposal Format, Submission and Content**

**a) Preparation of Proposal**

- 1) Firm should login on the Portal and prepare the bid after following the complete procedure of Portal.
- 2) Firm should consider any corrigendum / addendum published on the Portal before submitting their bids.
- 3) Firm should login on the Portal well in advance for bid submission so that they can upload the bid in time i.e. on or before the bid submission time. Bidder will be responsible for any delay due to any issues



**b) Preparation of covers: following covers should be submitted online only:**

- 1) Cover 1: all technical proposal /documents as specified including bid processing fee and EMD.
- 2) Cover 2: Financial Proposal as specified.

**c) Technical Proposal:**

Following supporting documents must be submitted by the firm along with the technical proposal:

- i. For S. No. 1, the firm must submit an attested copy of Certificate of C&AG that firm is empaneled for the F.Y 2024-25 for Major Audit
- ii. For S. No. 2, the firm must submit an attested copy of Certificate of ICAI as on 01.01.2025 will be considered only.
- iii. For S. No. 3, the firm must submit, a certified copy of the Audited Balance Sheet & Profit & Loss Account for the last three years. C.A. Firm may also be provided the break-up of Fees (Audit Fee, Taxation and Others) along with financial statements duly certified by External Statutory Auditor.
- iv. For S. No.4, the firm must submit a copy of the appointment letters & work completion certificate from the auditee organizations.
- v. For S. No. 5 the firm must submit the copy of appointment letters / work completion certificate from the appointee organizations, where it is clearly mentioned regarding PFMS experience otherwise such experience will not be considered for evaluation.
- vi. For S. No. 6 the firm must submit a copy of the appointment letters / work completion certificate from the appointee organizations.
- vii. The SMURH reserves the right to change / cancel the evaluation / marking criteria without assigning any reason and to change in evaluation criteria as per requirement and in the interest of organization.
- viii. The originals of all supportive documentary evidences may be called for its verification at the time of technical scrutiny to ensure about its authenticity & genuinely.
- ix. The firm or any partners of the firm should not be black listed by any PSUs, Govt. Co., ICAI or any other organization in respect of any assignment or behavior. *[Self-attested affidavit on Rs.500/- stamp paper is to be given in this regard by the authorized person of the firm].*
- x. The firm shall give an undertaking that the team members are proficient in the State's official language both oral and written on their own letter head.
- xi. As per the Government mandate, Goods & Service Tax Registration (GST) of the said firm is mandatory and registered in Maharashtra.

### **13. Selection Process of the Auditor**

#### **13.1 General Process:**

1. The CA firms securing less than cut off marks 80% in technical evaluation will not be communicated as they have not qualified in the technical bid and their Financial Bid will not be opened.
2. The firms qualifying in technical bid will be notified on mahatender.gov.in that they have been shortlisted in the technical bid and their Financial Bid opening date shall also be communicated to them on www.mahatender.gov.in.
3. The selection process of auditor shall be subject to review by, GOI/ Office of Chief Controller of Accounts, GOI / Audit parties of the AG.

### **14. Bid Opening and Evaluation**

#### **14.1 Bid Opening:**

The bids will be opened on prescribed date and time as per NIT (Notice Inviting Tender) as intimated. The bidder/authorized representatives may remain present at the date, time and place stipulated in Detailed Tender Notice. Following procedure will be adopted for opening of bids.

- 1) First of all information about number of bids received will be announced.
- 2) The technical bid will be downloaded by the bid opening authority to check their validity as per requirements. If any particular document of any bid is either missing or does not meet the requirements specified, then a note to that effect will be made by the bid opening authority. The Employer will carry out the process of scrutiny and analysis of various documents/ data received in technical bid.
- 3) After analysis and scrutiny of the documents with respect to the requirements of the bidding is over, the Employer shall declare the outcome of the scrutiny and will open financial bid of the bidders whose technical bid satisfies the qualification criteria, in their presence, if they choose to remain present.

#### **14.2 Justification of Bid:**

To assist in examination, evaluation of bid, the Employer may ask bidders individually for clarification of their offer including break up costs, reasons in case of very high / very low offer. But no change in price or substance of the bid shall be sought, offered or permitted.

#### **14.3 Bid Liable For Rejection:**

- a) The bid is likely to be rejected if on opening it is found that the bidder has not strictly followed the procedure laid down for submission of bid.
- b) The bidder has proposed conditions, which are inconsistent with or contrary to the terms and conditions specified.
- c) Additions, deletions, corrections or alterations made by the bidder on any page of the bid document, without affixing signature / initials.
- d) Any pages are missing or not properly numbered serially with appropriate index prepared.
- e) The bidder has not signed each page of the bid.
- f) The bidder has specified any additional condition.
- g) The bidder has not attached all documents as stated in the tender.
- h) If not accompanied with EMD.

#### **14.4 Evaluation and Comparison of Bids:**

A two-stage Quality & Cost Based Selection (QCBS) procedure will be adopted in evaluating the proposals with the technical evaluation being completed prior to any financial proposals being opened. The Technical Proposals will be evaluated using the following criteria.

Eligibility criterion of the firms shall be based on the various criterions as given in the table below. The technical proposal evaluation shall be based on the following parameters.

<b>Sl. No.</b>	<b>Particulars</b>	<b>Minimum Criteria</b>	<b>Max Marks</b>	<b>Evaluation Criterion</b>
1.	Number of Fellow Partners associated with the firm for 5 years as per certificate of ICAI as on 01.01.2025	5 FCA	10	For 5 FCA partners = 5 marks, For each additional FCA Partner 2 Mark (Associated with the firm for more than 5 Years). FCA Partners Associated with the firm less than 5 Years 1.5 Mark per FCA Partners & 1 Mark per ACA Partner. Subject to maximum of 10 Mark.

- i. Supporting Documents must be submitted by the firm along with the technical proposal.
- ii. The criteria "Adequacy of the proposed Technical Approach, Methodology & work plan" is further sub divided into the following three sub-criteria as per details given in the Form 1 to 6 and marks have to be allotted as under:

2	Turnover of the firm (Average annual audited turnover in last three financial years i.e. F.Y 2021-22, 2022-23 & 2023-24)	Minimum Average Rs.100 Lakhs	10	Average Turnover of Rs 100 Lakhs = Nil mark, over and above 1 mark for per 10 lakhs subject to maximum of 10 Marks.
3.	The Chartered Accountant Firm should have completed/ongoing at least 3 State Level Internal/Statutory Audit assignment (Covering at least 27 Districts) of Externally aided projects which have used PFMS system for fund flow/ expenditure of the project during last three years (i.e. F.Y. 21-22, 22-23 & 23-24) The assignments satisfying condition mentioned in above point, should be in Maharashtra. (Minimum Value of the assignment shall be Rs Five Lakh Excluding GST)	As per Criteria	20	Up to 3 Assignment = Nil Mark over and above 3 mark per assignment subject to maximum 20 Mark. Appointment Letter/Experience certificate from the auditee organisation along with fees for the assignment needs to be attached
4.	Experience of the firm in at least 3 State Level Statutory Audit assignment (Covering at least 27 Districts) of Externally aided projects in F.Y. 21-22, 22-23 & 23-24 If assignment fees is Rs. 5,00,000/- Per Annum or More Excluding GST.	3 Assignment	20	Up to 3 Assignment = Nil Mark over and above 4 mark per assignment subject to maximum 20 Mark. Appointment Letter/Experience certificate from the auditee organisation along with fees for the assignment needs to be attached
5	Experience of the firm as a Project Management Unit for Implementation & Support of PFMS SNA Module at State Level office for at least 100 Implementing Agencies (in PFMS) for any Centrally Sponsored Scheme having project size of Rs 500 Crore or more. During the FY 2020-21, 2021-22, 2022-23 & 2023-24.		20	4 mark per assignment subject to maximum 20 Mark. Experience certificate from the respective organisation along with fees for the assignment & no Implementing Agencies needs to be attached.
6	Adequacy of the proposed technical approach, methodology & work plan as per generally accepted standards & considering the target date of completion of audit along with experience of Similar Projects		20	As per the evolution of the proposal.

	like Rural Housing Scheme in Maharashtra.			
			100	

- iii. The firm must achieve at least 80% of the marks to qualify on technical parameters.
- iv. The firm having experience of Statutory Audit at State Level in Maharashtra will be given additional weight age.

#### **15. Award of Contract:**

Quality and competency of C.A.'s services shall be considered, as the paramount requirement. The decision of the award of the contract would be as under.

- (a) Technical proposals scoring 80% or more marks will only be considered for financial evaluation. The Director-SMURH shall notify those bidders whose proposal did not meet the minimum qualifying mark or were considered non responsive to the letter of invitation and terms of reference, indicating that their financial proposals will be kept unopened.
- (b) The Director-SMURH shall simultaneously notify the bidders that have secured the minimum qualifying mark, indicating the date and time set for opening of financial proposals will be published on <https://mahatenders.gov.in>.
- (c) The financial proposal shall be opened online publicly in the presence of the bidders or their authorized representative who choose to attend. The name of bidders, the quality scores, and the proposed cost shall be read and recorded when the financial proposals are opened. The employer shall prepare minutes of the public opening.
- (d) The formula for final evaluation based on technical marks and financial offer will be as follows;
  - Maximum weightage for Technical Score (Ts) is 80.
  - Maximum weightage for Financial offer (Fs) is 20.
  - The formula for total Sum Score (Ss) is as below;
    - 1)  $Ss = Ts + Fs$
    - 2)  $Ts = Tc / Th$

\*80 Where

$T_c$  = Technical Score under consideration.  $T_h$  = Highest Technical Score in that tender.

3)  $F_s = F_l / F_c$

\*20 Where

$F_l$  = Lowest Financial Score in that tender.  $F_c$  = Financial Score under consideration.

- The bidder securing highest sum score will be selected and will be asked to justify the rates quoted. Also he will have to produce the break-up of the rates quoted.

(e) In case the same score is achieved by two or more CA firms after evaluation through QCBS method, the selection of the Auditor shall be done considering following factor (priority - wise) as decided by the SMURH: -

- i) Technical score.
- ii) Turnover of the firm
- iii) Experience of audit of Government assignments including State Level Audit of Housing Scheme funded by GOI & GOM.

#### **16. Notification of Award (LOA):**

Prior to the expiration of bid validity period or any such extended period, the Client will notify the successful bidder in writing by a registered letter that his bid has been accepted. This letter (herein after called as letter of acceptance) shall name the sum, which the Client will pay to Consulting Firm as prescribed in contract. The notification of award will constitute formation of contract. Upon furnishing the performance security by the successful bidder & after signing the contract agreement, the work order will be issued by the Director (SMU-RH), SMURH, Maharashtra.

#### **17. STAMP DUTY:**

The bidder shall bear the cost of stamp duty on agreement cost as per the Indian Stamp Duty Act (1995 or any latest revision) provision applicable during the contract period at the rates applicable at the time of acceptance of bid.

At present, as per Maharashtra Stamp Duty Rule Section 10 (D) and Government of Maharashtra, Notification dated 03-06-2016 Section 63, the Stamp Duty is as shown below:

No	Agreement Cost	Stamp Duty
1	Up to Rs 10 Lakhs	Rs 500/-
2	Above Rs 10 Lakhs	Rs 500/ + 0.10% Agreement Cost above Rs 10 Lakhs subject to maximum of Rs 25 Lakhs.

**18. Performance Security:**

- 1) Within 15 days from the date of issue of Letter of Acceptance; the successful bidder shall deliver to the Employer a performance Security of 3% of total value of Contract in the form of Bank Guarantee of any Nationalize or Scheduled Commercial Bank.
- 2) Failure of the successful bidder to comply with the requirements of performance security shall constitute sufficient ground for cancellation of the award and forfeit of Earnest Money deposit.
- 3) EMD amount will be returned to the successful bidder only after receipt of performance security
- 4) Performance security will be returned to bidder within 1 month after expiry of performance bank guarantee (PBG) period.
- 5) For this as given in the tender document Security Deposit will stand forfeited, in case of any breach of term and/or conditions of the tender and/or contract.

**19. Corrupt or Fraudulent Practices:**

Director (SMU-RH), State Management Unit Rural Housing(SMURH) requires that the bidders shall observe the highest standards of ethics in execution of the contract. In pursuant to this policy, State Management Unit Rural Housing(SMURH).

- 1) Defines, for the purpose of this provision, term set forth as below
  - i) "Corrupt Practice" means the offering, giving, receiving or soliciting of anything of value to influence the action of the public official in the procurement process or contract execution; and

ii) "Fraudulent Practice" means a misrepresentation of facts in order to influence a procurement process or execution of the contract to the detriment of the Employer.

2) Will reject a proposal for award, if it determines that the bidder recommended for award has engaged in corrupt or fraudulent practices in competing for the contract in question.

3) Will declare a firm ineligible, either indefinitely or for a stated period of time, to be awarded any SMURH contract, if it at any time determines that the firm has engaged in corrupt or fraudulent practices in competing for, or in executing SMURH contracts.

**20. Payment Terms:**

Lump sum payments will be made of the agreed amount, within 30 days of receipt of bill duly verified by the designated officer of SMURH in duplicate.

**21. Contract Period** – Total Contract period is One years depending upon requirement it may be extended for further two years subject to approval of Director SMURH.



**PART – II : Data Sheet**

<b>Sr. No.</b>	<b>Information</b>	<b>Details</b>
<b>1.</b>	Tender Fee	Rs. 5,700 payable via online payment gateway available on online e-tendering portal.
<b>2.</b>	Earnest Money Deposit (EMD)	Rs. 95,000/- (Rupees Ninety Five Thousand only) to be paid online on the e-tendering portal at the time of submission of the tender. Earnest Money Deposit may be submitted in the form of Bank Guarantee issued by scheduled commercial bank. The original Bank Guarantee must be delivered to Director (SMU-RH), State Management Unit-Rural Housing 4th Floor, CIDCO Bhawan, CBD Belapur (South Wing), Navi Mumbai – 400 614 within 4 days from the date of opening of the technical bids failing which the bid shall be summarily rejected.
<b>3.</b>	Bid Validity Period	120 days from the date of opening of the technical bid
<b>4.</b>	Contract Period	The total contract duration will be one year as per requirement of scope of work from Date of award of contract.
<b>5.</b>	Performance Security	3% to be paid online or may be submitted in the form of cash deposit or Bank Guarantee issued by scheduled commercial bank. If Paid Online, EMD of the successful Bidder can be converted in to performance Security, and remaining amount can be paid via BG or cash deposit.
<b>6.</b>	Last date for furnishing Performance Security in the form of Bank Guarantee issued by scheduled commercial bank by the selected agency	Within One week from the date of award of contract notification. The Performance Security shall be valid for One Year after the completion of contract period.
<b>7.</b>	Last date for signing the contract	As intimated in notification of award of contract by the <i>Tender Inviting Authority</i>

## **21. General Conditions of Contract**

### **21.1 Definitions and abbreviations:-**

Unless excluded by or repugnant to the context.

- 1) The expression Director (SMU- RH) as used in the tender papers shall mean the competent authority.
- 2) The expression Employer / Owner / Buyer / Purchaser as used in the tender papers shall mean the Director (SMU-RH), Maharashtra, Navi Mumbai.
- 3) The expression “Bidder” or “Tenderer” as used in the tender papers shall mean the company/agency/firm/organization who is interested to purchase the tender document and then would like to submit the offers as prospective bidder.
- 4) The “Contract” shall mean The agreement entered into between the owner and the contractor as recorded in the contract form signed by the parties include all attachment the notice of tender, the sealed quotation and the tender documents including the tender and acceptance thereof together with the documents referred to therein, & the accepted conditions with annexure mentioned therein. All these documents taken together shall be deemed to form one contract and shall be complementary to one another. Contract is deed of contract together with its entire accompaniment and those later incorporated in it by internal consent.
- 5) The “Consultant” shall mean the individual or firm, undertaking the work & shall include legal representative of such an individual or persons comprising such firms and permitted, assigns of such individual or firm or company.
- 6) “Employer’s/Owners Representative” shall mean as Government Servants/ Officers working under the Director (SMU-RH), Maharashtra, Navi Mumbai
- 7) The “Contract Sum”/”Contract Price” shall mean the sum/price/rate for which the tender is accepted.
- 8) The “Day” shall mean a day of 24 hours from midnight to midnight irrespective of the number of hours worked in any day in that week
- 9) The “Contract Period” means period specified in the tender document for entire execution of contracted works from the date of notification of

award.

- 10) The "Accepting Authority" shall mean the Director (SMU-RH), State Management Unit Rural Housing, Maharashtra, Mumbai.

#### **21.2 Communication:-**

Written notice shall be deemed to have been duly served or delivered in person to the individual or member of the firm or to an officer of the State Management Unit Rural Housing, Maharashtra for whom it was intended, if delivered at or sent by registered or certified mail to the last business address known to him who gives the notice. The notice on the E-Mail shall be deemed to have been duly served. The address given in the bidders tender on which all notices, letters & other communications to the contractor shall be mailed or delivered, except that said address may be changed by the Contractor by notifying the owner in writing.

This shall not preclude the service of any notice, letter or other communication upon the Contractor personally.

#### **21.3 Laws and Regulations:**

- 1) Governing Law: The contract shall be governed by and construed in accordance with the laws and by-laws of India, the State of Maharashtra and the local bodies in this region. All disputes arising under or in relation to this Agreement shall be subject to jurisdiction of the Courts in Navi Mumbai only to the exclusion of other courts.
- 2) DISPUTES: Any dispute arising out of the Contract, which cannot be amicably settled between the parties, shall be referred to adjudication/arbitration in accordance with the laws of the Government of India.

#### **21.4 Force Majeure clause;**

"If, at any time, during the continuance of this contract the performance in whole or in part by either party of any obligation under this contract shall be prevented or delayed by reason of any war, hostility, acts of the public enemy, civil commotion, sabotage, fires, floods, explosions, epidemics, quarantine restriction, strikes, lock-outs or acts of God (hereinafter referred to as "events"), provided notice of happening of any such eventuality is given by either party to the other within 21

days from the date of occurrence thereof, neither party shall by reason of such event, be entitled to terminate this contract nor shall either party have any claim for damages against the other in respect of such non-performance or delay in performance; and services under the contract shall be resumed as soon as practicable after such event has come to an end or ceased to exist, and the decision of the purchasing officer as to whether the services have been so resumed or not, shall be final and conclusive, provided further that if the performance in whole or part of any obligation under this contract is prevented or delayed by reason of any such event for a period exceeding 60 days, either party may at its option terminate the contract provided also that if the contract is terminated under this clause, the purchaser shall be at liberty takeover from the contract at a price to be fixed by the purchasing Officer which shall be final.

***21.5 Permits, Fees, Taxes:***

Unless otherwise provided in the contract documents, the contractor shall secure and pay for all permits, Government fees and licenses necessary for the execution and completion of the work. Any violation, in the legal provisions of taxes, duties, permits and fees, carried out by the Contractor and detected subsequently shall be the sole responsibility of the Contractor and his legal heirs.

***21.6 Income Tax and Other Taxes:***

Income Tax (TDS) and any other taxes as applicable from time to time, shall be deducted from bills of the Contractor and a certificate to that extent shall be issued by SMURH.

***21.7 Statutory Increases in Duties, Taxes Etc.:***

All the taxes and duties levied by the State and Central Govt. and by Local Statutory Bodies at the prevailing rates applicable on the date of receipt of tender shall be fully borne by the Contractor and will not be reimbursed to him on any account, except GST. GST will be paid as applicable.

Further SMURH shall not entertain any claim arising out of any increase in any of the prevailing statutory duties, taxes, levies etc. at the time of quoting / bidding contractor should bear the above fact in mind.

**21.8 Price Variation:**

No Price Variation will be payable to the Contractor during the Contract period & extended period if any.

**21.9 Labor laws and other applicable laws:**

Agency will be solely responsible for all type of liabilities that may arise under any act related to workmen Compensation, Minimum wages, EPF, ESIC, Bonus, etc. Injury to Staff or damage to any property, insurance of employees who are employed by the agency under this contract and no additional amount will be paid to the agency under this contract.

## Terms of References (TOR)

### Section I

#### I) BACKGROUND OF PMAY-G:

1. Public housing program in the country started with the rehabilitation of refugee's immediately after independence and since then, it has been a major focus area of the Government as an instrument of poverty alleviation. Rural housing program, as an independent program, started with Indira Awaas Yojana (IAY) in January 1996. Although IAY addressed the housing needs in the rural areas, certain gaps were identified during the concurrent evaluations and the performance Audit by Comptroller and Auditor General (CAG) of India in 2014. These gaps, i.e. no assessment of housing the shortage, lack of transparency in selection of beneficiaries, low quality of the house and lack of technical supervision, lack of convergence, loans not availed by beneficiaries and weak mechanism for monitoring was limiting the impact and outcomes of the program.

2. To address these gaps in the rural housing program and in view of Government's commitment to providing "Housing for All" by 2022, the IAY has been re-structured into Pradhan Mantri Awaas Yojana –Gramin (PMAY-G) w.e.f. 4th April 2016.

3. PMAY-G aims at providing a pucca house, with basic amenities, to all houseless householder and those households living in kutcha and dilapidated house, by 2022. The minimum size of the house has been increased to 25 sq.mt (from 20 sq.mt) with a hygienic cooking space. The unit assistance has been increased from Rs. 70,000 to Rs. 1.20 lakh in plain and from Rs. 75, 000 to Rs 1.30 lakh in hilly states, difficult areas and IAP district. The beneficiary is entitled to 90/95 man days of unskilled labour from MGNREGA. The assistance for construction of toilet shall be leveraged through convergence with SMURH, MGNREGA or any other dedicated source of funding. Convergence for piped drinking water, electricity connection, LPG gas connection etc. different Government program are also to be attempted.

4. The cost of unit assistance is to be shared between Central and State Government in the ratio 60:40 in plain areas.

From the annual budgetary grant for PMAY-G, 90% of funds is to be released to States/UTs for the construction of new house under PMAY-G this would also include 4% allocation towards Administrative expenses .5% of the budgetary grant is to be retained at the central Level as reserve fund for special Projects. The annual allocation to the states is to be based on the Annual Action Plan (AAP) approved by the Empowered Committee and the fund to States /UTs is to be released in two equal instalments.

5. One of the most important features of PMAY-G is the selection of beneficiary. To ensure that assistance is targeted at those who are genuinely deprived and that the selection is objective and verifiable, PMAY-G instead of selecting a beneficiary from among the BPL households selects beneficiary using housing deprivation parameters in the Socio Economic and Caste Census (SECC), 2011, which is to be verified by the Gram Sabhas. The SECC data captures specific deprivation related to housing among households. Using the data households that are houseless and living in 1 and 2 kucha wall and kucha roof houses can be segregated and targeted. The Permanent Wait List so generated also ensures that the states have the ready list of the household to be covered under the scheme in the coming years (through Annual Select Lists) leading to better planning of implementation. To address grievances in beneficiary selection an appellate process has also been put in place.

6. Towards better quality of construction, setting up of a National Technical Support Agency (NTSA) at the national level is envisaged. One of the major constraints in quality house construction is the lack of the sufficient number of skilled masons. To address this, a pan-India training and certification program of Masons has been launched in the States/UTs. This will, in addition, ensure career progression for rural masons. For timely construction/completion to ensure good quality of house construction, it has also been envisaged to tag a PMAY-G beneficiary with a field level Government functionary and a Rural Mason.

7. The beneficiary to be assisted by in-house construction with a bouquet of house design typologies inclusive of disaster resilience features that are suitable to their local geo-climatic conditions. These designs are developed through an elaborate public consultative process. This exercise will ensure that the beneficiary does not over-construct in the initial stages of house building which often results in the incomplete house or the beneficiary is forced to borrow money to complete the house.

8. In PMAY-G, program implementation and monitoring is to be carried out through an end to end e-Governance model- using Awaas Soft and Awaas App. While Awaas Soft is a work –flow enabled, web-based electronic service delivery platform through which all critical function of PMAY-G, right from identification of beneficiary to providing construction linked assistance (through PFMS), will be carried out; Awaas App-a the mobile application is to be used to monitor real time, evidence based progress of house construction through date and time stamped and geo referenced photographs of the house. The two IT application help to identify the slip ups in the achievement of targets during the course of implementation of the program. All payments to beneficiary is through DBT to beneficiary's Bank/post office accounts registered in Awaas Soft MIS.

9. The States have to come up with their Annual Action Plan of PMAY-G that will include a plan for convergence with other Government program. The mechanism for convergence in PMAY-G is also to be strengthened through a system to system real-time transfer of information between the programs that are to converge with PMAY-G.

10. A willing beneficiary is to be facilitated to avail institution finance up to Rs.70, 000.-which would be monitored through the SLBC, DLBC and DLBC.

11. The program implementation is to be monitored not only electronically, but also through community participation (Social Audit), Member of Parliament (DISHA Committee), Central and State Government officials, National Level Monitors etc.

## II) BACKGROUND OF STATE SCHEME

Sr. No	Scheme Name
A.	Pradhan Mantri Aawas Yojana -Gramin
B.	Indira Aawas Yojana
C.	Modi Awaas Yojana
D.	Shabari Aadiwasi Gharkul Yojana
E.	Atal Bandhkam Kamgar Awaas Yojana Gramin
F.	Aadim Jamati Aawas Yojana
G.	Pardhi Vikas Gharkul Yojana
H.	Aadim Jamati Vikas Karyakram Kendriya Yojana
I.	Punyashlok Ahilyadevi Holkar Gharkul Yojana



J.	Ramai Awas Gharkul Yojana
K.	Pandit Dindayal Upadhyay Gharkul Jaga Kharedi Arthasahaya Yojana
L.	Yashwant Gharkul Yojana
M.	Divyangat Gharkul Yojana
N.	Rajiv Gandhi Nivara Yojana - 1
O.	Yashwantrao Chavan Mukht Vasahat Yojana
P.	Rural Encroachment Regulation Fees
Q.	State Management Unit - Rural Housing Administrative Fund (State Schemes)
R.	Pradhan Mantri Awas Yojana - Gramin Administrative Fund

As per the guidelines of the Central Govt. dated 13<sup>th</sup> April, 2016, Pradhan Mantri Awas Yojana - Gramin has been implemented. In PMAY-G scheme, beneficiary is being selected as per social, economic and cast census-2011 from the Generated Priority List (GPL), but those family who are not included in the GPL, have been covered under state sponsored Rural Housing Scheme.

A) Rural Housing Scheme of Social Welfare and Special Assistance Department :-

The Social Welfare and Special Assistance Department has started the Ramai Gharkul Yojana - Gramin to provide financial assistance to construct a permanent house on their own land or transforming a kuccha house into a permanent house.

- Beneficiary should belonging to the schedule cast and Navbhouddha.
- Beneficiary must be resident of Maharashtra at least for 15 years.
- Annual income limit of the beneficiary family is Rs. 1.00 lakh.
- Beneficiary should not include in the GPL as per socio, economic and cast census-2011.
- Per House Financial Assistance of Rs. 1.20 Lakh for plain area and Rs. 1.30 lakh for difficulty area.
- Beneficiary will be selected through Gramsabha.

- Final selection of beneficiaries will be made by District Level Committee headed by Chief Executive Officer of the Zilha Parishad.
- House area should be at least 269 sq.ft.

**B) Rural Housing Scheme of Tribal Department :-**

The Tribal Department started the following Rural Housing Schemes to provide financial assistance to construct a permanent house on their own land or transforming a kuccha house into a permanent house for Schedule tribes.

- i) Shabari Awaas Yojana
- ii) Pardhi Awaas Yojana
- iii) Aadim Awaas Yojana

- Beneficiary should belong to the schedule tribe.
- Beneficiary must be resident of Maharashtra at least for 15 years.
- Annual income limit of the beneficiary family is Rs. 1.00 lakh.
- Per house Financial Assistance of Rs. 1.20 Lakh for plain area and Rs. 1.30 lakh for difficulty area.
- Beneficiary will be selected through Gramsabha.
- Final selection of beneficiary will be made by District Level Committee headed by Chief Executive Officer of the Zilha Parishad.
- House should be area of 269 sq.ft.

**C) Pandit Dindayal Upadhaya Gharkul Land Purchase Assistance Scheme :-**

Financial Assistance up to Rs. 50,000/- for purchase of land up to 500 sq.ft. is given to eligible beneficiaries under poverty line in the centrally sponsored PMAY-G and other State sponsored Rural Housing Scheme.

#### D) State Scheme Admin Fund :-

For effective implementation of state sponsored scheme, Govt. has sanctioned 2% administrative expenses of fund received under these schemes. As per Executive Committee resolution out of 2% administrative expenses fund, 0.20% to state level, 0.05% for divisional level and 1.75% district level has been sanctioned.

### **Part 3: Scope of Work**

#### **Objective of Statutory Audit Services:**

##### **1. Objective of audit services:**

The objective of the audit is to ensure that State Management Unit- Rural Housing (SMU-RH) receives adequate, independent, professional audit assurance that the grant proceeds provided by SPMU-RH to Districts & Block offices and other peripheral units are used for purposes intended in line with approved PIPs of individual programs and that the annual financial statements are free from material mis-statements.

The objective of the audit of the financial statements – State Management Unit- Rural Housing (SMU-RH) as well as the Financial Statements of the Districts and the Financial Statements of all other peripheral units to whom the grant is released as a whole i.e. (Balance Sheet, Income & Expenditure, Receipt & Payment, together with relevant accounting policies, Notes to accounts and schedules (Bank Reconciliation Statements, Statement of Funds Position, Reconciliation of Expenditures as per Audited financial statements with the expenditure reported as per the Statement of Expenditures (SOEs) & Utilization Statement is to enable the auditor to express a professional opinion as to whether the

- (a) The financial statements give a true and fair view of the received funds, Financial Position & the expenditure incurred of the individual State Management Unit- Rural Housing (SMU-RH), Districts and all other allied units at the end of financial year 2024-25.
- (b) The funds were utilized for the purposes for which they were provided and where the programs are financed by development partners; the respective program expenditures are eligible for financing under the relevant grant/ credit agreement.
- (c) The books of accounts as maintained by the State Management Unit- Rural Housing (SMU-RH) and other implementing units shall form the basis for preparation of the individual SOE-UCs & financial statements as a whole.

## **Audit Standards**

The audit will be carried out in accordance with the Auditing Standards promulgated by the Institute of Chartered Accountants of India. The auditor should accordingly consider materiality when planning and performing the audit to reduce audit risk to an acceptable level that is consistent with the objective of the audit. Although the responsibility for preventing irregularity, fraud, or the use of credit/loan proceeds for purposes other than as defined in the legal agreement remains with the borrower, the audit should be planned so as to have a reasonable expectation of detecting material misstatements in the project financial statements.

## **Audit Scope**

### **A) In conducting the audit, special attention should be paid to the following:**

- i. All external funds have been used in accordance with the conditions of the relevant legal agreements and only for the purposes for which the financing was provided.
- ii. Effective Project Financial Management Systems, including internal controls, were in operation throughout the period under audit examination. This would include aspects such as adequacy and effectiveness of accounting, financial and operational controls, and any needs for revision; level of compliance with established policies, plans and procedures; reliability of accounting systems, data and financial reports; methods of remedying weak controls or creating them where there are none; verification of assets and liabilities; and integrity, controls, security and effectiveness of the operation of the computerized system; and
- iii. Counterpart funds have been provided and used in accordance with the relevant legal agreements and only for the purposes for which they were provided;
- iv. All necessary supporting documents, records, and accounts have been kept in respect of all transactions including expenditures reported. Clear linkages should exist between the books of account and reports presented
- v. The Office Accounts have been prepared in accordance with the accounting principles defined in the Operational Guidelines of Respective Schemes and give a true and fair view of the Financial Position of the Project at the year end and of receipt and expenditures for the year ended on that date; and
- vi. Goods and Services financed have been procured in accordance with the procurement procedure prescribed in the Procurement Manual of Government of Maharashtra.
- vii. To verify the Statement of reconciliation with accounts of the implementing agency and issue CA Certificate confirming its accuracy
- viii. Any other area deemed necessary for the purpose of issuance of Audit report and issuance of certificates as required to be submitted for release of funds which is to be certified by the auditor.
- ix. It is the responsibility of the CA Firm to report whether the expenditure is incurred on the inadmissible expenses .
- x. The External Auditor should hold entry conference at the time of commencement of

audit & exit conference after completion of audit to discuss the audit observation and minutes of the same is enclosed along with the audit report.

- xi. During the audit if auditor detects any fraudulent transaction they should report to the SMURH, Office Immediately along with supporting documents.
- xii. The Statutory Auditor appointed should provide the audit schedule 15 days before commencement of audit.
- xiii. The Statutory Auditor appointed should provide the Comments on Action Taken Report of the previous year's Statutory Audit Reports & AG Audit reports.
- xiv. The composition of the team of personnel which the Statutory Audit would propose to provide and the task which would be assigned to each team member.
- xv. The Statutory Auditor should recommend the list of units for which special audit is to be carried out by the state level official.
- xvi. The audit will be conducted at the respective units only i.e. in the respective district offices only.
- xvii. The Statutory Auditor should Filing GST & TDS returns & compliance of notices received from Income tax notices department.
- xviii. The representative of the CA Firm i.e. Partner or the employee of the firm should attend the office as per the requirement of the office.

**B) Period, Timing and Sample Coverage of Statutory Audit:**

The Statutory Audit will be done on yearly basis starting from Financial Year 2024-25 & 2025-26. Further Extension will be granted subject to satisfactory performance of the CA Firm.

- a) Consulting CA firm should prepare Financial Proposals on the figure based on the following units to be audited.

Sr. No.	Units	Numbers
1	SPMU-RH, Maharashtra	1
2	100% of Zila Parishad	34
3	40% of Blocks i.e. Taluka	141
	<b>Total units</b>	<b>176</b>

- b) The Statutory Auditor should visit the each of the above audit place for audit of all scheme listed below

**The scheme wise expenditure in year 2024-25 is as follows:**

Sr. No	Scheme Name	Amount in Lakhs
1	Pradhan Mantri Aawas Yojana -Gramin	477908.65
2	Indira Aawas Yojana	527.2
3	Modi Awaas Yojana	193679.65
4	Shabari Aadiwasi Gharkul Yojana	74748.05
5	Atal Bandhkam Kamgar Awaas Yojana Gramin	479.7
6	Aadim Jamati Aawas Yojana	775.6

7	Pardhi Vikas Gharkul Yojana	45.8
8	Aadim Jamati Vikas Karyakram Kendriya Yojana	0
9	Punyashlok Ahilyadevi Holkar Gharkul Yojana	4993.9
10	Ramai Awas Gharkul Yojana	80451.8
11	Pandit Dindayal Upadhyay Gharkul Jaga Kharedi Arthasahaya Yojana	201.05
12	Yashwant Gharkul Yojana	374.45
13	Divyangat Gharkul Yojana	160.45
14	Rajiv Gandhi Nivara Yojana- 1	0
15	Yashwantrao Chavan Mukht Vasahat Yojana	6275.45
16	Rural Encroachment Regulation Fees	0
17	State Management Unit- Rural Housing Administrative Fund (State Schemes)	4558.8
18	Pradhan Mantri Awas Yojana-Gramin Administrative Fund	7520.48

**C) Audit Report should consist of following:**

The Consulting Firm Should submit the Audit report, financial statements and relevant schedules showing the consolidation of all the ZP & Taluka offices as prescribed in the operational Guidelines shall include the following for each scheme mentioned in the Scope of work above.

- i. Audit Opinion
- ii. Consolidated Balance sheet showing accumulated funds of the project balances, other assets of the project, and liabilities, if any.
- iii. Consolidated Income & Expenditure account for the year ending on 34th March 2025
- iv. Consolidated Receipt and Payment Account for the year ending on 34th March 2025
- v. Other Consolidated Schedules to the Balance sheet as appropriate, but which shall include.
  1. Statement of Fixed Assets in the form of a Schedule,
  2. Schedule of Advances (Age-wise analysis)
  3. Schedule of all Cash & Bank Balances (Attach bank reconciliation statements)
  4. Schedule of Program wise statement of expenditure
- vi. Notes on Accounts showing the accounting policies followed in the preparation of accounts and any other significant observation of the auditor.
- vii. Auditor shall have to specify the significant observations, including internal control weaknesses for each program and also specify the institution to which these relates to enable/ facilitate appropriate follow up action.

- viii. Scheme wise Utilization Certificates (UCs) as prescribed in the Operational guidelines of Scheme duly tallied with the Income & Expenditure and expenditure on Fixed Asset during the financial year (which have been shown as capitalized) also Attach a statement showing the details of expenditures clubbed in the Utilization Certificate tallying with the Income & Expenditure Account and Schedules forming part of it.
- ix. The Management of SMURH should sign the financial statements and provide a written acknowledgement of its responsibility for the preparation and fair presentation of the financial statements and an assertion that the project funds have been expended in accordance with the intended purposes as reflected in the financial statements.
- x. All other statement & certificates as required to be submitted for the released of fund which is to be certified by the auditor.
- xi. The consolidation of financial statements of all units of the State, Districts and all its allied units etc., at periphery & State level along with its Certification of Statement of Expenditures (SOEs) & UCs for submission of report to GOI.
- xiii. Any other area deemed necessary for the purpose of issuance of Audit report and issuance of certificates as required to be submitted for release of funds which is to be certified by the auditor.
- xiv. An Audit Report on the Project Financial Statements should be prepared in accordance with the Auditing Standards promulgated by the Institute of Chartered Accountants of India. Those standards require an audit opinion to be rendered related to the financial statements taken as a whole, indicating unambiguously whether it is unqualified or qualified and, if the latter, whether it is qualified in certain respects or is adverse or a disclaimer of opinion. In addition, the audit opinion paragraph will specify whether, in the auditor's opinion, (1) the funds were utilized for the purposes for which they were provided, (2) expenditures shown in the Project Financial Statement (PFS) are eligible for financing under the relevant loan or credit agreement and, where applicable.

#### **D) Statements Of Expenditures And Financial Management Reports**

In addition to the audit of the PFS, the auditor is required to audit all IMIS Reports during the period under audit examination. The auditor should apply such tests as the auditor considers necessary under the circumstances to satisfy the audit objective. In particular, these expenditures should be carefully examined for project eligibility by reference to the relevant financing agreements. Where ineligible expenditures are identified as having been included in withdrawal applications and reimbursed against these should be separately noted by the Auditor.

An Audit Report on the Project Financial Statements should be prepared in accordance with the Auditing Standards promulgated by the Institute of Chartered Accountants of India. Those standards require an audit opinion to be rendered related to the financial statements taken as a whole, indicating unambiguously whether it is unqualified or qualified and, if the latter, whether it is qualified in certain respects or is adverse or a disclaimer of opinion. In addition, the audit opinion paragraph will specify whether, in the auditor's opinion, (1) the funds were utilized for the purposes for which they were provided, (2) expenditures shown in the PFS are eligible for financing under the relevant loan or credit agreement and, where applicable, (3) the IMIS report submitted during the period are supported by adequate detailed documentation maintained in the project accounting offices. A sample audit report wordings are shown at Annexes 2a, 2b, 2c, 2d and 2e.

#### **E) Management Letter**

In addition to the Audit Report on the Project Financial Statements, the Auditor may prepare a management letter containing recommendations for improvements in internal control and other matters coming to the attention of the auditor during the audit examination, possibly including matters such as the following:

- 1) Observations on the accounting records, systems, and controls that were examined during the audit
- 2) Deficiencies or weakness in systems and controls, together with specific recommendations for improvement
- 3) Compliance with financial covenants in the financing agreements matters that might have a significant impact on the implementation of the project
- 4) The status of recommendations from previous management letters, including any issues which remain to be addressed and any issues which recurred
- 5) Any other matters that the auditor considers pertinent.

#### **F) Reporting and Timing**

The final Audit Report should be submitted by \_\_\_\_\_ in three copies duly certified, to the SMURH and the SMURH should then promptly forward 3 copies (Spiral Bound) and also soft copy in MS Excel / MS Word and Scanned (Both) is also to be submitted in mail or CD of the audited financial statements and audit report along with the final Utilisation Certificates signed by the State and Auditor both, to Gol with their comments, if any.



#### **G) Additional Instructions to Auditors**

- a) Audit Report of the State Management Unit- Rural Housing and District Rural Development Agencies, Maharashtra shall include audit of all the transactions at the State level as well as all the transactions at the District and all allied units within the State.
- b) Audit for the financial year will include all the components under SMURH
- c) The auditor will specifically mention in the audit report about the coverage of audit (SHOULD MENTION THAT AUDIT OF ALL THE DISTRICTS HAS BEEN COMPLETED BY HIM) on these components and also will ensure that the releases and expenditures are duly separately reflected in each program financial statements.
- d) The auditor appointed shall be **required to issue separate Audit Report for each District Offices of Maharashtra and will have to do the consolidation of audit reports of all the programs under SMURH** (with accounting policies, notes to accounts and management letter as well as certification.)
- e) Financial Statements and relevant schedules shall be prepared in accordance with the format provided by State Management Unit- Rural Housing. However, specific program requirements (in accordance with the agreement with the GoI and Development Partners) may also be incorporated in the separate schedule of the program.
- f) Auditor shall certify the Utilization Certificates in the prescribed format (Form 19 A of GFR, 2017) of GOI. The Utilization Certificates should be jointly signed and stamped by the Director SMU-RH, Assistant Director (Accounts) and the Statutory Auditor.
- g) Audit Opinion.
- h) Management Letter along with the comments/reply of the Director State Management Unit- Rural Housing, Maharashtra.

**9. General:** The auditor should be given access to any information relevant for the purpose of conducting the audit.

- 10.** The Director, State Management Unit- Rural Housing, Maharashtra reserves the right to keep, amend, and accept/reject of any proposal/clauses/criteria according to the need / requirements in the interest of organisation.

**F-3) Review of the Audit Report-** Audit Report may be reviewed to assess whether Auditor delivered all reports and documents specified in the contract, in the form and manner and within the time period as specified; Assess whether the reports and documents are easily understandable or not; Has the auditor satisfied the expectations of service quality, such as Adequacy, Applicability, Effectiveness, Innovativeness and Impartiality; to examine whether auditors are covering the scope of work and achieving the objectives of assignment set forth in the description of service mentioned.

**General:** The auditor should be given access to any information relevant for the purpose of conducting the audit.

1. The Director (SMU-RH), reserves the right to keep, amend, and accept/reject of any proposal/clauses/criteria according to the need / requirements in the interest of organization.
2. The CA firms listed by C&AG for major audit for the F.Y 2024-25 will be eligible to submit their proposals. In support of the same the C.A. firm has to attach copy of the C&AG major audit empanelment duly certified. In absence of said supportive document the proposal will be summarily rejected.

#### **Section IV – Minimum Cost of Contract**

**Team Composition & Number of Teams for the assignment:** As there are a large number of districts and implementing entities below a district, with 100% coverage and time bound completion schedule, more than one team will need to be constituted for the assignment. The team(s) for the assignment (including those for audit of district & sub district level implementing units) must be headed by **Partner/Qualified CA employee of the Firm** with one semi-qualified C.A. (C.A. Inter) and two support staff (Junior Auditor/Articles). The number of teams may be constituted in a manner that each team does not have responsibility for audit of more than 4 districts in a State. The technical proposal must clearly elaborate on the team composition.

It may be noted that a record of the team shall be maintained district wise visit and team must collect a certificate of their attendance giving their name, designation and date of visit etc. duly certified the head of that facility.

#### **Minimum Cost**

The minimum audit fees per year is Rs 20 Lakhs inclusive of all the charges including Traveling, TA / DA etc (excluding taxes) is as under Applicable Taxes will be at the time of invoicing. The CA Firm Quoting below the minimum fees such proposal will be rejected during financial evaluation.

Note: As this tender is only for the CA Firms ,the Firms those are interested to be appointed will have quote above minimum audit fees (Calculated on the basis of quantum & quality of work) considering the Guidelines no. CA (7)/3/2016, DT 07/04/2016 issued by Institute of Chartered Accountants of India.

**Appointment of Statutory Auditor for State Management Unit-Rural Housing for the F.Y.  
2024-25**

**Bill of Quantities (BOQ)**

**Form-1**

## Letter of Transmittal

To,  
Director (SMU-RH),  
State Management Unit-Rural Housing, Maharashtra,  
4th Floor, CIDCO Bhawan, South Wing,  
CBD Belapur, Navi Mumbai.

Dear Sir,

We, the undersigned, offer to provide the Professional services for Statutory Audit of all Schemes under State Management Unit-Rural Housing, Maharashtra in accordance with your Request for Proposal dt.....(date of advertisement).

We hereby declare that all the information and statements made in this Proposal are true and accept that any misinterpretation contained in it may lead to our disqualification.

We hereby declare that our firm & all the partners of the firm are complying with the Chartered Accountants Act, 1949, other notification & guidelines issued by the ICAI from Time to time.

We agree to bear all costs incurred by us in connection with the preparation and submission of the proposal and to bear any further pre-contract costs.

We understand that State Management Unit-Rural Housing, Maharashtra is not bound to accept any proposal or to give any reason for award, or for the rejection of any proposal.

I confirm that I have authority of *[Insert Name of the C.A. Firm]* to submit the proposal and/or to negotiate on its behalf.

Yours faithfully,

( )

**Form -2**

**Particulars/Details of the Firm**

Sl. No.	PARTICULARS	Supporting Documents required to be submitted along with this Form
1	Name of the Firm	
2	Addresses of the H.O. Firm:	
	Head Office	Phone No: Fax No: Mobile of Head Office In-charge: Email ID:
	Date of establishment of Firm	Date: Attach copy of certificate of ICAI as on date of advertisement
	No. of Years of Existence of Firm	No. of years - Attach copy of Partnership Deed
	Branch Office 1, 2,3..... (Particulars of each branch to be given)	Branch Address of the firm: Phone No: Fax No: Mobile of each Branch Office In-charge: Email ID:
3	Firm Income Tax PAN No.	PAN No. - Attach copy of PAN card
4	Firm GST Registration No.	GST Registration No. - Attach copy of Registration
5	Firm's Registration No. with ICAI	Registration No. with ICAI - Attach copy of certificate of ICAI as on date of advertisement
6	Empanelment No. with C & A G	Empanelment No. with C & A G - Attach proof of empanelment with C&AG for the year 2024-25
7	Whether the firm is listed as Major Audit firm by C&AG	Yes / No If yes, Attach copy of C&AG Major Auditor Certificate for the F.Y 2024-25.
8	The Chartered Accountant Firm should have an average turnover of Rs. 100 lakhs p.a. in the last 3 years(i.e. F.Y 2021-22 to 2023-24)	Rs.                      Lakhs Mention the yearly turnover of the firm. Attach balance sheet and P&L Account of the last three years duly certified by Chartered Accountant in Practice who is not the partner of the firm and

		also give Break-up of Audit Fee and Other Fees Received.
9	Annual Average Turnover with Break-up of Fee towards Audit, Income Tax matters and others (Specify) i.e. During the (i.e. F.Y 2021-22 to 2023-24)	Mention the Average Annual Turnover. Provide a Chart
10	The Chartered Accountant Firm should have completed/ongoing at least 3 State Level Internal/Statutory Audit assignment (Covering at least 27 Districts) of Externally aided projects which have used PFMS system for fund flow/ expenditure of the project during last three years (i.e. F.Y. 21-22, 22-23 & 23-24) The assignments satisfying condition mentioned in above point, should be in Maharashtra. (Minimum Value of the assignment shall be Rs Five Lakh Excluding GST)	Mention the Number of assignments also attached <b>Copy of the Appointment Letter/ work completion certificate from the auditee organisations</b>
11	Experience of the firm in at least 3 State Level Statutory Audit assignment (Covering at least 27 Districts) of Externally aided projects in F.Y. 21-22, 22-23 & 23-24 (Minimum Value of the assignment shall be Rs Five Lakh Excluding GST)	Mention the Number of assignments also attached <b>Copy of the Appointment Letter / work completion certificate from the auditee organisations</b>
	Experience of the firm as a Project Management Unit for Implementation & Support of PFMS SNA Module at State Level office for at least 100 Implementing Agencies (in PFMS) for any Centrally Sponsored Scheme having project size of Rs 500 Crore or more. During the FY 2020-21, 2021-22, 2022-23 & 2023-24.	Mention the Number of assignment also attached Copy of the Appointment Letter / work completion certificate from the auditee organisations
12	<b>Details of Partners:</b> Provide following details: <ul style="list-style-type: none"> <li>• Number of Full Time Fellow Partners associated with the firm.</li> <li>• Name of each partner,</li> <li>• Date of becoming ACA and FCA</li> <li>• Date of joining the firm,</li> <li>• Membership No.</li> <li>• Qualification</li> <li>• Experience</li> <li>• Whether the partner is engaged full time or part time with the firm.</li> </ul> Their Contact Mobile No., email and full Address.	Attested copy of Certificate of ICAI as on date of advertisement. Also provide a tabular chart.

**Form -3**

**A. Details of Qualified Staff (Chartered Accountants)**

*(Please provide a self-attested copy of Certificate of ICAI as on date of advertisement for each qualified staff)*

S. No.	Name of Staff	Length of Association with the Firm (in years)	Educational Qualifications	Area of Key Expertise	Membership No.	Relevant Experience
1						
2						
3						

**B. Details of Semi-qualified Staff (including Article Clerks etc)**

S. No.	Name of Staff	Length of Association with the Firm (in years)	Educational Qualifications	Area of Key Expertise	Relevant Experience	Remarks
<b>Semi Qualified Staffs:</b>						
1						
2						
..						
<b>Article Clerks:</b>						
1						
2						



..						
<b>Others</b>						
1						
2						
..						

**Form-4**

**Details Of Structure & Composition Of Team And Task Assignments –  
Deployed For Proposed Assignment**

**Each team will constitute of minimum 4 members with qualifications as below:**

Name	Position/ Team Number	No's (Minimum)	Educational Qualification	Key Responsibilities or Task Assigned	Relevant Experience and period of association with the firm	Name of the firm to which he belongs in case of Associate	Number of Man days estimate d for task completion
Chartered Accountant	Team Leader	1					
Semi-Qualified (CA Inter)	Individual District Team Lead	1					
Support Staff (Jr Auditors)	Support to District/ State team lead	2					
Total estimated man days required to complete the task							

1. The firm shall give an undertaking that the team members are proficient in the State's official language (both oral and written).
2. Firms must also clearly bring out the number of teams it plans to deploy for the audit keeping in view the scope of work, coverage and Guidelines for submitting the proposal. Structure of each team should be indicated as per format below

**Structure of Team 1, 2, 3 ...:**

Name of CA	Names of Support Staff	Qualifications	Number of districts (including the blocks as specified in RFP) proposed to be covered.	Time Required for Each assignment

**Form -5**

**Description of Approach & Work Plan for performing the Audit of SMURH**

**A. Technical Approach :**

The firm should explain the understanding, the objectives of the assignments, approach to the services, methodology for the carrying out the activities and obtaining the expected output, and the degree of the detail of such output.

**B. Work Plan along with the time required for each work/ assignment in the State/ District/ Blocks etc:**

The firm should propose the main activities of the assignment, their content and duration, phasing and inter-relations, milestones (including interim approval by the SMURH), and delivery dates of the reports.

The proposed work plan should be consistent with the technical approach showing understanding of the TOR and ability to translate them in to a feasible working plan

**C. Key Professional Staff Qualifications & Competence for the assignment:**

The Experience of the Firm in executing the similar assignment of Statutory Audit of Centrally Sponsored Scheme, Teams composition proposed for the assignment etc.

**Form-6 : Brief of Relevant Experience: (Please provide all tables on separate sheet)**

**A. Experience of the firm in Statutory Audit under PFMS of externally aided project during the F.Y 2021-22,2022-23 & 2023-24 in Maharashtra.**

S. No.	Name of the Auditee Organization	Grant-in-aids handled of the auditee organization	Type/Nature of Assignment	Scope & Coverage of the assignment	Duration of Completion of Assignment	Proof of the letter of Work /Completion Certificate or Assignment awarded by the Auditee Organization (Pl attach a copy of the letter)

**B. Experience of the firm in Statutory Audit under PFMS of externally aided project during the F.Y 2021-22,2022-23 & 2023-24 in Maharashtra. If assignment fees are Rs. 5,00,000/- Per Annum or More.**

S. No.	Name of the Auditee Organization	Grant-in-aids handled of the auditee organization	Type/Nature of Assignment	Scope & Coverage of the assignment	Duration of Completion of Assignment	Proof of the letter of Work /Completion Certificate or Assignment awarded by the Auditee Organization (Pl attach a copy of the letter)

*[Signature]*  
सहाय्यक लेखाधिकारी

राज्य व्यवस्थापन कक्ष- ग्रामीण गृहनिर्माण  
महाराष्ट्र राज्य

*[Signature]*  
सहाय्यक संचालक (लेखा)  
राज्य व्यवस्थापन कक्ष  
ग्रामीण गृहनिर्माण  
महाराष्ट्र राज्य

*[Signature]*  
उपसंचालक  
राज्य व्यवस्थापन कक्ष  
ग्रामीण गृहनिर्माण  
महाराष्ट्र राज्य

*[Signature]*  
उपसंचालक  
राज्य व्यवस्थापन कक्ष  
ग्रामीण गृहनिर्माण  
महाराष्ट्र राज्य

*[Signature]*  
संचालक  
राज्य व्यवस्थापन कक्ष  
ग्रामीण गृहनिर्माण  
महाराष्ट्र राज्य