

Government of Maharashtra
Directorate of Primary Education
MID DAY MEAL CELL,
Dr. Ambedkar Road, Pune – 411001.

E-mail ID : mdmtender2021@gmail.com

Phone no. 020-26128157

NO.MDM/TENDER/INT.AUDIT/CORRIGENDUM/1445

DT: 15.11.2021

15 NOV 2021

TENDER ID: 2021_DPEMS_732765_1

Clarification / Corrigendum

(Common Set of Deviation (CSD))

Pre-bid meeting was held on dated 10/11/2021 at 11.00 am at the Director (Education), Directorate of Primary Education, Central Building, Dr. Annie Besant Road Pune 411001 for the tender " Appointment of an Internal Auditor for internal audit of accounts of Mid Day Meal Scheme at various level for the financial Year 15-16,16-17 & 17-18,18-19 & 19-20 in all Educational division of Maharashtra State". After the discussion on queries raised by the prospective bidders received in writing and verbally, clarification of these queries are given in this corrigendum. Remaining clauses will be same as prescribed in the original tender document.

Sr. No.	Tender Page No.	Tender Clause No.	Original clause of Tender	Queries raised by the prospective bidders	Clarification / corrigendum for publish
1	24	Point(1) of pre-qualification Criteria and Point (3) of process	Pre-Qualification Criteria (1): The firm must be ISO 9001:2015 certified in Quality Management system at least from 01.01.2019 .	Request to allow ISO 9001:2015 certificates in Quality Management system at least from 01.01.2020.	The firm must be ISO9001:2015 certified in Quality Management system at least from 01.01.2019 . The ISO certificate must be valid as on bid submission date.
2	20	16 (a) (19)	Declaration the firm has never been blacklisted/ debarred by any Government or its agencies.	Please consider the declaration in below manner: Declaration the firm is not blacklisted/ debarred by any Government or its agencies.	Tender condition shall prevails.
3	-	-	-	Request you to kindly provide the Minimum value of bid for the said assignment.	Minimum fee per school for the assignment is Rs. 1500 + GST (inclusive of all travelling and conveyance) Any financial proposal below minimum fees is liable to be rejected by DPEMS.
4	-	-	-	Please suggest whether we need to visit all Schools	It is expected that internal auditor team shall visit at least block level. However, visiting school would be appreciated.

Sr. No.	Tender Page No.	Tender Clause No.	Original clause of Tender	Queries raised by the prospective bidders	Clarification / corrigendum for publish
5	10	Point (r) of scope of work under Clause 2 ToR (r) of Scope of Work	The Internal auditor appointed will issue the audit report in the format prescribed by MDM cell, Pune in order to have uniformity in the audit report.	Please share the format of Audit Report prescribed by the MDM	Scope of the auditor has already been given and format of audit report will be finalized in consultation with appointed auditor.
6	29	Point (h) and (i) under clause 20 –Financial Proposal Evaluation	(h) Internal Audit should be conducted immediately from the date of issue of work order. Internal Audit of DPO, BRC, CRC, SMCs & Other Implementing Offices should be completed before and will have to submit weekly report of audit. In case of delay in submission of Final Audit Report for 2019-20 after prescribed period. Director of Primary Education MS, Pune may recover penalty 0.5% (zero point five percent) per week for delay period, but maximum upto 10% of contract price. Every 5 days will be considered one week. The Director of Primary Education, MS, Pune also has right to Blacklist those Auditors who has not complied with the terms & conditions. (i) In case of audit of schools not conducted in full strength as given in the work order, 10% penalty will be charged on the total incomplete no. of schools/other units. Bidders have to start the work immediately after execution of agreement and should be completed within stipulated time period.	Request to provide the Timeliness for submission of deliverables.	Timeline to conduct internal audit is considered as One year from appointment. However rights to grant relaxation will be with DPEMS.
7	29	Clause 21	90% payment will be made on submission of Audit Reports & Work Completion Certificates from district basis. 10% payment will be made after completion of the assignment.	Request you to kindly make provision for mobilization advance as well as part payments in lots.	Tender condition shall prevail.
8	-	-	-	Please provide the availability of records under units for the project duration of 5 years	Record shall be provided as per audit schedule of audit team.
9	-	-	-	Is there any availability of online portal to extract the requisite unit wise details in the assignment	Tender condition shall prevail.

Sr. No.	Tender Page No.	Tender Clause No.	Original use of Tender	Queries raised by the prospective bidders	Clarification / corrigendum for publish
10	7	Scope of Work	The internal auditor should also ensure that funds received and expenditure incurred for the accounting period are in accordance with financial regulations, procurement procedures and other orders issued from time to time and that proper accounts are maintained at district, block /URC, cluster Office and school Management committee (SMC) and if any and at other implementing offices in Maharashtra for the year 2015-16, 2016-17 & 2017-18 & 2018-2019, 2019-20 and along with digital reconciliation.	As the scope of work includes digital reconciliation of fund at various levels. We request you to provide procedure for Digital reconciliation.	Procedure shall be finalized in consultation with selected auditor.
11	10	Scope Work/Clause (p)	The Internal auditor will also ensure about tax returns to be filed & respective tax payments made to concerned authorities. (GST & TDS etc.)	Clarification requested that filing of tax return along with the deposit of statutory dues would be the responsibility of auditor?	Auditor is expected to verify and report the status of tax returns filed.
12	10	Scope of Work/Clause (o)	Being the Internal Auditor, the auditor will also help the units by training the Accounts officials and other functionaries for reporting and preparation of financial statements also provide the guidance on compliances of audit observation without any additional/incidental charges	As the scope of work includes training to the accounts officials and other functionaries, we request estimation of quantum of work related to training in respect of estimated audience, frequency of training, Skill set of the audience, benchmark of skill set decides (If any), level of locations of training, topics to be covered, need of specific faculty, cost component will be paid additionally for would be the part of our bid?. Seeking clarification on the above few points related to training.	Auditor is expected to give training for maintenance and updating records as per Government rules and regulations.
13	10	Scope of Work/Clause (q)	The Internal 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.	Request you to clarify if any Entry/Exit conference needs to be arranged at block/school level or to be arranged at director level	The entry/exit conference would be arranged at DPMS level.
14	-	-	-	Kindly clarify that Conveyance/ Out of Pocket expenses would be provided beyond the fees quoted and it will be reimbursed on actual basis upon submission of supporting's on monthly basis.	Conveyance/ Out of Pocket expenses would not be provided.

Sr. No.	Tender Page No.	Tender Clause No.	Original clause of Tender	Queries raised by the prospective bidders	Clarification / corrigendum for publish
15	9	Scope Work/Clause (l)	The audit should cover the accounts of state implementing society, all district education offices, BRCs, URCs, CRCs, SMC per year to be covered in internal audit. The details are given in (Annexure-2). The total number of SMC's covered in audit should be indicated in the audit report. The particulars of such SMC's will be provided by MDM separate Cell.	Request you to clarify if it is required by the auditor to cover 100% SMC's	Auditor to cover 100% SMC's
16	51	-	-	Seeking clarification for the deployment of a dedicated monitoring team at district level.	deployment of a dedicated monitoring team at district level shall be as per schedule of auditor.
17	13	Additional Instructions to Auditors/Clause (m)	The internal auditor should recommend the list of units for which special audit is to be carried out by the state level official.	Kindly, provide any parameters/ scope for Special Audit	Parameters/ scope for Special Audit will be finalized in consultation with selected auditor.
18	-	-	-	Request you to provide guidance regarding coverage of one SMC per day due to volume of SMCs.	As per schedule of auditor.
19	-	-	-	The RFP is absent about the nature, qualification, experience along with the minimum no. of staff to be deployed for execution of the assignment. Request you to share the requisite details regarding the Nature/ Qualification/ experience of staff to be deployed	Please read clause 19 (c) on page no.23.
20	17	Documents to be submitted/ Clause (7)	Internal audit & statutory Audit/consultancy for projects of cumulative project cost/payments made of at least INR3000 crore working with the government or its agencies in India in last 5 years i.e. FY 2015-16 to 2019-20	The requisite of cumulative projects worth 3000 crore for the last 5 financial years is too high. Kindly, provide relaxation along with the technical criteria.	Tender condition shall prevails
21	25	Process	Work Completion certificate issued from client/statutory auditor of the firm, to be submitted along with appointment letters.	Please allow to submit the Work order issued by the client, instead of the work completion certificate.	Tender condition shall prevails.
22	23	19 (d)	The firm must have empanelled with C. & A.G for F.Y.2018-2019.	The CAG empanelment for FY 2019-20 is requested to be considered.	Tender condition shall prevails.

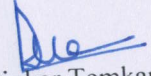
Sr. No.	Tender Page No.	Tender Clause No.	Original use of Tender	Queries raised by the prospective bidders	Clarification / corrigendum for publish
23	23	19 (e)	The firm should have annual minimum turnover of Rs. 200.00 lakh each year in preceding 3 years i.e. 2016-2017, 2017-2018 and 2018-19.	The turnover of last three Financial years i.e. 2017-18, 2018-19 and 2019-20 is requested to be considered.	Tender condition shall prevails.
24	23	19 (i)	The firm must have filed the income tax Returns of preceding 3 years i.e. 2016-2017, 2017-2018 & 2018-19.	The ITR for FY 2017-18, 2018-19 and 2019-20 are requested to be considered.	Tender condition shall prevails.
25	23	Clause 19 (J)	The firm should have his Head/Branch office in the Maharashtra region from last 5 years as on 01.07.2020 and at least branch offices in Maharashtra located in other region on 01.07.2020. (Mumbai / Pune / Nashik / Aurangabad / Amravati / Nagpur)	The clause does not specify the number of branches required. Request you to clarify the number of branches required as prequalification criteria? Or even single branch in any of the specified regions apart from Head office is sufficient to qualify?	The firm should have his Head/Branch office in the Maharashtra region from last 5 years as on 01.07.2020 and at least two branch offices in Maharashtra located in other region on 01.07.2020. (Mumbai / Pune / Nashik / Aurangabad / Amravati / Nagpur)
26	5	Other important information related to proposal – 5	Security deposit value 5% of contract value of successful bidder	Request you to reduce the security deposit requirement to 3%.	Tender condition shall prevails, however bidders having valid MSME certification before publication of this tender may be given relaxation for submission of performance security as per prevailing guidelines.
27	Page No. 17	Documents to be submitted table; No.1	Minimum 3 Full-Time Fellow partners of the firm as on 01.01.2020. Associated for more than 5 Years.	Kindly provide some leniency for the date i.e. 01.01.2020 for full time fellow partners. Request you to extend the date to 01.01.2021	Tender condition shall prevails
28	Page No. 22	Prequalification Criteria; Point (b)	The firm must have five full time FCA Associated with the firm as on 01.01.2020 from last 5 years. The firm shall be partnership firms with five full time FCA. The firm shall be in continuous practice for the period of minimum 10 years.	Kindly provide some leniency for the date i.e. 01.01.2020 for full time FCA associated with the firm. Request you to extend the date to 01.01.2021.	Tender condition shall prevails

Sr. No.	Tender Page No.	Tender Clause No.	Original clause of Tender	Queries raised by the prospective bidders	Clarification / corrigendum for publish
29	Page No. 23	Prequalification Criteria: Point (g)	Internal audit/statutory audit/taxation/consultancy for projects/companies for cumulative project cost/payments made of at least INR 3000 crores working with the Government or its agencies in India in last five years. I.e. FY 2015-16 to 2019-20.)	Kindly moderate the clause of project cost of 3000 Rs.	Tender condition shall prevails
30	Page No. 25	Process of Evaluation; Note 1	Work Completion certificate issued from client/statutory auditor of the firm, to be submitted along with appointment letters.	Request you to accept Work Orders issued by the client in place of Work Completion certificate/ certificate from statutory auditor.	Tender condition shall prevails
31	Page No. 29	Point (h) and (i)	Internal Audit should be conducted immediately from the date of issue of work order. Internal Audit of DPO, BRC, CRC, SMCs & Other Implementing Offices should be completed before and will have to submit weekly report of audit. In case of delay in submission of Final Audit Report for 2019-20 after prescribed period. Director of Primary Education MS, Pune may recover penalty 0.5% (zero point five percent) per week for delay period, but maximum upto 10% of contract price. Every 5 days will be considered one week. The Director of Primary Education, MS, Pune also has right to Blacklist those Auditors who has not complied with the terms & conditions. In case of audit of schools not conducted in full strength as given in the work order, 10% penalty will be charged on the total incomplete no. of schools/other units. Bidders have to start the work immediately after execution of agreement and should be completed within stipulated time period.	The deadlines for submission of audit reports for the institutions are not specified in the RFP document. Please, mention the timetable/schedule for delivering the reports	Timeline to conduct internal audit is considered as One year from appointment. However rights to grant relaxation will be with DPEMS.

Sr. No.	Tender Page No.	Tender Clause No.	Original clause of Tender	Queries raised by the prospective bidders	Clarification / corrigendum for publish
32	NA	NA	NA	Is there requirement for deployment of a monitoring team at district level/block level?	Deployment of a dedicated monitoring team at district level shall be as per schedule of auditor.
33	-	-	CWA reference comes in following clauses/points: Clause 16 a) 3, Clause 16 a) 4, Clause 16 a) 8, Clause 16 a) 9, Clause 19 b), Annexure 1, Form 2A Form 2B, Form 3, Form 4, Form 5 Form 6	-	Wherever there is reference related to CWA firms /Cost Accountant, it shall be considered as deleted. Tender is invited specifically from Chartered Accountant firms.

Sr. No.	Tender Page No.	Sr. No.	Event	Original time schedule	Revised time schedule
				27.10.2021	27.10.2021
		1	Tender release		
		2	Tender Sale/Purchase	27.10.2021 at 11.00 a.m. upto 17.11.2021 at 6.00 p.m.	27.10.2021 at 11.00 a.m. upto 26.11.2021 at 6.00 p.m.
		3	Tender preparation	27.10.2021 at 11.00 a.m. upto 17.11.2021 at 6.00 p.m.	27.10.2021 at 11.00 a.m. upto 26.11.2021 at 6.00 p.m.
		4	Pre-bid meeting	10.11.2021 at 11.00 a.m.	10.11.2021 at 11.00 a.m.
		5	Last date of bid submission	17.11.2021 at 6.00 p.m.	26.11.2021 at 6.00 p.m.
		6	Technical bid opening	18.11.2021 at 11.00 a.m.	29.11.2021 at 11.00 a.m.
		7	Financial bid opening	Will be communicated later.	Will be communicated later.

Place :- Pune
Date:- 15-11-2021


(Dinkar Temkar)
Director (Primary Education)
Maharashtra State, Pune

Mid Day Meal Cell
Directorate of Primary Education
17 , Dr. Babasaheb Ambedkar Road
Pune - 411001

INVITES TENDER FOR

Appointment of an Internal Auditor for internal audit of accounts of Mid Day Meal Scheme at various level for the financial Year 15-16,16-17 & 17-18,18-19 & 19-20 in all Educational division of Maharashtra State.

Online invitation for request for proposal from chartered Accounts firms for internal audit of Mid Day Meal Scheme (MDM) for the state of Maharashtra for the year 2015-16,2016-17 2017-18, 2018-19 & 2019-20.

Director of Primary Education, Pune invites technical and financial bids from qualified and desirous chartered accountant / firms who are empanelled with CAG/AG for conduction internal audit of the accounts of MDM at the office of Education Officer, Zilla Parishad of the respective district and Administrative officer of education board of the Municipal corporation, Block officers/URC (Urban Resource Centre), schools (SMC-School management committee) / VEC, and other implementing offices for the year 2015-16,2016-17 2017-18, 2018-19 & 2019-20. Separate bids are being invited for following division,

Bidder may download/ submit their tender document form/ on website www.mahatenders.gov.in

(D.T.Temkar)

Director of Primary Education.
Maharashtra state Pune.

Mid Day Meal (Special Cell)
Directorate of Primary Education
Maharashtra State, Pune.

Sr. No	Event	Details/ Target Date
1	Tender release	27.10.2021
2	Tender Sale/Purchase	27.10.2021 at 11.00 a.m. upto 17.11.2021 at 6.00 p.m.
3	Tender preparation	27.10.2021 at 11.00 a.m. upto 17.11.2021 at 6.00 p.m.
4	Pre-bid meeting	10.11.2021 at 11.00 a.m.
5	Last date of bid submission	17.11.2021 at 6.00 p.m.
6	Technical bid opening	18.11.2021 at 11.00 a.m.
7	Financial bid opening	Will be communicated later.

For more details please visit website :
<https://www.mahatenders.gov.in>

Mid Day Meal Scheme (Special cell)
Directorate of Primary Education.
Maharashtra State Pune.

Invitation for Proposal- Directorate of Primary Education, Mid day meals scheme hereby invites proposals from the Chartered Accountant firms empanelled by the Comptroller and Auditor General of India (CAG) hereinafter called the bidders, for the engagement of audit of accounts of Mid Day Meal scheme (hereinafter called –MDM) at the offices of Education officer Zilla Parishad of the respective district and administrative officer of education board of the Municipal corporation, block offices, SMCs, and other implementing offices in Maharashtra State for the year 2015-16, 2016-17 & 2017-18, 2018-19 and 2019-20.

1. The RFP document is placed at website
<https://www.mahatenders.gov.in>
2. **Note : Any Queries regarding Procurement please contact helpdesk No.: 0120-4001002, ext.1005/627787,**
3. **24x7: 1800-233-7315**
4. website <https://www.mahatenders.gov.in>

Tender fee and EMD payment will be made through online payment mode (Net Banking).

Bidder/Agencies are advised to study this RFP document carefully before submitting their proposals in response to the RFP Notice. Submission of a proposal in response to this notice shall be deemed to have been done after careful study and examination of this document with full understanding of its terms, conditions and implications.

Prospective bidders are advised to check the prequalification criteria before purchase of proposal. This RFP document is not transferable and name of purchaser and bidder who submits shall be same.

Other important information related to proposal.

No.	Item	Description
1.	Tender fee	Rs.50,000/- (Rs.Fifty thousand only)
2.	Earnest money deposit (EMD)	Rs.5,00,000/- (Rs.Five lakh Only)
3.	Rate validity period	120 days from the date of opening of financial proposals
4.	Last date for furnishing security deposit	Within seven working days of the date of the work order issued by Director of Primary education.
5.	Security deposit value	5% of contractvalue of successful bidder
6.	Security period	3 years.

Mid day meal Scheme (Special cell)
Directorate of Primary Education.
Maharashtra State Pune.

2. TERMS OF REFERENCE (TOR)

Appointment of an Internal auditor for Internal audit of accounts of MDM scheme programmed at the offices of Education officer Zilla Parishad of the respective district and administrative officer of the Municipal Corporation, Block offices, School Management Committee's and other implementing offices in Maharashtra state for the year 2015-16, 2016-17 & 2017-18 & 2018-2019, 2019-20.

Background- MDM scheme

A Mid Day Meal Scheme is running in Maharashtra State in which children from 1st to 8th standard are provided Mid Day Meal in the schools. The rice is provided by the Government of India from godowns of Food Corporation of India (FCI) situated in various places in the state almost in every district. The said rice has to be transported from FCI godowns to the schools in rural as well as Urban areas in the state or to the Designated Places notified as centralized kitchens. The schools situated in rural areas and schools of urban areas where kitchen shed is available are also supplied with other food grains. Under the Mid Day Meal Scheme 103 Lakh students are given benefit in the state. This figure may vary slightly depending on actual attendance. Various types of grants credited to Schools bank account directly from state and district.

The object of current internal audit is to seek a professional opinion on the financial position of MDM scheme at various level. The internal auditor should also ensure that funds received and expenditure incurred for the accounting period are in accordance with financial regulations, procurement procedures and other orders issued from time to time and that proper accounts are

maintained at district (Zilla Parishad), block (Panchayat Samiti)/URC, cluster Office, and school management committee (SMC) and if any and at other implementing offices in Maharashtra for the year 2015-16, 2016-17 & 2017-18, 2018- 2019 & 2019-20.

Scope of Work-

The Scope of work shall be as under:

The purpose of this request for proposal (RFP) is to seek a professional opinion on the financial position of MDM scheme at various level. The internal auditor should also ensure that funds received and expenditure incurred for the accounting period are in accordance with financial regulations, procurement procedures and other orders issued from time to time and that proper accounts are maintained at district (Zilla Parishad), block (Panchayat Samiti)/URC, cluster Office and school management committee (SMC) and if any and at other implementing offices in Maharashtra for the year 2015-16, 2016-17 & 2017-18 & 2018-2019, 2019-20 and along with digital reconciliation.

The number of schools proposed for audit may increase/decrease. The number of schools and other offices enclosed in RFP (Annexure-2) is as per current data. Expenditure is incurred against various activities approved in the Annual Work Plan & Budget from funds released by Government of India, State government and others covering the programme cost. A statement of expenditure based on actual amounts spent under various interventions is sent to Government of India. Internal checks and control and other necessary internal audit of the accounts as per general principles. In conducting the audit, specific attention should be given to the following:

- a) The internal audit activities should include payment audit as well as independent appraisals for examination and evaluation of adequacy effectiveness of the financial, operational and control activities of the programme.
- b) The responsibilities of the internal auditors should include reporting on the adequacy of internal control, the accuracy and

propriety of transactions, financial norms and state government procedure of MDM scheme.

- c) All funds have been used in accordance with the condition of the relevant financial norms and financial regulations with due attention to economy and efficiency and only for the purpose for which the financing was provided.
- d) Generally accepted accounting principles are followed by all entities that are authorized to incur expenditure under MDM scheme.
- e) Goods, works and services financed have been procured in accordance with relevant provision of the Procurement procedure prescribed by the Government. Proper documents, namely cash book, registers, invoices, vouchers, receipts, pay bills, T.A. Bills etc. are maintained and linked to the transactions and retained till the end of MDM scheme.
 - i. Verification of expenditure made on students with valid Aadhar enrolment and quantification of excess expenditure if any
 - ii. Verification of students benefitted out of the scheme and quantification of ineligible students (e.g. student of self-finance schools/ non-grantable schools)
 - iii. In schools under centralized kitchen system, reconciliation of food supplied on the basis of standard norms i.e. number of students with actual weight of supplied cooked food
 - iv. Verification of records of stock inspection. In case of variation in stock, whether any action is initiated on concerned person/ authority by Regional Officers.
 - v. Verification of consumption of Rice as per the standard norms and verification of the records maintained in case of variation.
 - vi. Verification that balance stock of rice and food grains at school level is considered by the Block/ district offices while placing subsequent demand / supply order.

- f) All necessary supporting documents, record and accounts have been kept in respect of all programme expenditure including expenditure covered by statement of expenditure. Clear linkages should exist between the books of accounts and reports presented to the Government of India and the State Government.
- g) Expenditure incurred under scheme is strictly in accordance with the financial norms prescribed in the scheme framework or any other clarifications issued from time to time. The expenditure statements/financial statements included in the statement of expenditure of the relevant period represent a true and fair view or implementation and operations of the MDM scheme at the end of the financial year and of resources and expenditure for the year ended on that date.
- h) MDM scheme funds are used efficiently and economically to the purpose for which they are intended.
- i) Expenditure is incurred with reference to the budget allocation approved by the Project Approval Board. (PAB). In case budget allocation is exceeded proper re-appropriation duly approved by the competent authority has been obtained.
- j) Reconciliation of Bank Statements and accounts is regularly carried out on a monthly basis.
- k) The Internal auditor firm appointed for the audit should be required to give Audit certificate, certify the utilization certificate and any other certificate required from time to time.
- l) The audit should cover the accounts of state implementing society, all district education offices, BRCs, URCs, CRCs, SMC per year to be covered in internal audit. The details are given in (Annexure-2). The total number of SMCs covered in audit should be indicated in the audit report. The particulars of such SMCs will be provided by MDM separate Cell.
- i) The Internal Auditor firm appointed for the audit should be required to give adequate coverage of procurement process and reflection of same in the audit report, as separate paragraph.

- j) The Internal auditor firm appointed for the audit should be required to certify of only those expenditures, which are supported by expenditure statements/Utilization Certificates/Vouchers etc. The expenditure certified by the audit should be as per the sub activity heads under which allocations has been approved by State MDM cell.
- k) The audit report should include the details of unadjusted outstanding advances year wise. These should not be certified as expenditure but shown as advances only.
- l) The Internal auditor firm appointed for the audit should classify the audit observation of the district SMC.
- m) The Auditor shall submit necessary details as required by the state office, namely MDM cell from time to time.
- n) Internal Auditor shall examine the all report submitted by various offices to their senior offices and reconcile the differences if any.
- o) Being the Internal auditor, the auditor will also help the units by training the Accounts officials and other functionaries for reporting & preparation of financial statements also provide the guidance on compliances of audit observation without any additional/incidental charges.
- p) The Internal auditor will also ensure about tax returns to be filed & respective tax payments made to concerned authorities. (GST & TDS etc)
- q) The Internal 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.
- r) The Internal auditor appointed will issue the audit report in the format prescribed by MDM cell Pune order to have uniformity in the audit report.
- s) During the audit if auditor detects any fraudulent transaction they should report to the MDM cell Pune, Immediately along with supporting documents.
- t) The internal auditor should conduct the audit at respective offices i.e. at SMCs/BRC/CRC/URC/MNC/.
- u) The Internal Auditor should check the grant receipt from the upper unit & transferred to the Periphery unit also they should do

the grant reconciliation.

i) The internal auditor shall submit the observation sheet with signed and seal of concerned Head master /Officers of BRC/CRC/URC/MNC/DPO/Other implementing offices along with name of the unit ,designation and contact details. For SMCs/VECs consolidated report is to be summated in along with the report of DPO/MCs/BRCs.

ii) The monthly expenditure statement submitted by the districts indicating the approved budget provision and expenditure during the month, cumulative expenditure against the activity/sub-activity during the financial year should be reviewed in the internal audit.

iii) The internal auditor appointed should check & verify that whether the expenditure is incurred as per the sanctioned budgetary norms or not.

1. **Audit report should consist of :-** The Audit report of the auditors should consist of the following statements & reports for each implementing units:

- i. Age-wise report of Advances
- ii. Checklist duly filled in.
- iii. Observations & recommendations of auditors
- iv. Bank reconciliation statement.
- v. Interest statement –year wise
- vi. Other schedules to the balance sheet as appropriate, but which shall include
 1. Schedule of all cash & bank balances
(also attach bank reconciliation statements)
 2. Program wise statement of expenditure
- vii. Notes on accounts showing the accounting policies followed in the preparation of accounts in each unit and any other significant observation of the auditor.
- viii. Scheme wise statement of expenditure (SoE) & Utilization Certificates (UCs) as per Form 19-A of GFR 2005; duly tallied with the Income &

Expenditure during the financial year (Fixed Assets which have been shown as capitalized) to be certified by the auditor.

- ix. Reconciliation of the expenditure as per the audited financial statements with the expenditure reported as per for the financial year covered by audit period identifying the variance and the reasons for the same. This should be certified by the auditor.
- x. Risk perceptions of audit para. (A, B & C)
- xi. Complied paras of the last report.
- xii. Persisted paras which are not complied from the last audit report.
- xiii. Copy of the grant letter.
- xiv. Opening and closing balance of SMCs/BRCs/CRCs/URCs/MNC/ DPO/Other Implementing offices under MDM Scheme.
- xv. List of Units audited by the auditor in the form of Annexure.

2. Additional Instructions to Auditors.

a.The auditor will specifically mention in the audit report about the coverage of audit as per scope of work and also will ensure that, the releases and expenditures are duly separately reflected in financial statements of each program.

b.Receipt & payment made by school

c.The auditor shall submit the bill along with consolidated audit report as par the scope of audit. The payments will be made by State MDM Cell, Subject to satisfactory performance after evaluation of the audit report by State MDM Cell Maharashtra.

d.The auditor shall also append the checklist wherever

necessary.

e. Receipt & exp statement on the requirements of audit without any additional/incidental charges.

f. The internal auditor has to attend the meetings as and when called at district offices as well as State Office. To attend meeting like this bidders will not be entitled to pay TA/DA, boarding & lodging etc. by State MDM cell.

g. The quoted fees in a lump sum manner duly filled in the BOQ should be inclusive of all charges including of tax and consultancy charges.

h. The report not consist the documents as specified in para no 15 & 18 will be treated as incomplete report & against which the State MDM Special Cell will not be liable to make the payment of fees.

i. The firm shall give an undertaking that the team members are proficient in the state's official language (both oral and written).

j. The internal auditor should provide the information, statement, annexure as and when required by the MDM special Cell.

k. The Internal auditor appointed should provide the audit schedule of the allotted division to the MDM Special Cell, 15 days before commencement of audit.

l. The composition of the team of personnel which the internal audit would propose to provide and the task which would be assigned to each team member.

m. The internal auditor should recommend the list of units for which special audit is to be carried out by the state level official.

3. Transfer of RFP-The RFP document is not transferable to any other bidder. The bidder who purchases the document and submit shall be the same.

4. Consortium and joint ventures-

Consortium, Joint venture, AOP (Association of Persons), subletting, Sub-contracting and outsourcing will not be allowed if it is done considered as violation of terms of reference (TOR).

5. Completeness of Response- Bidders is advised to study all instructions, forms, terms, requirements and other information in the RFP documents carefully. Submission of proposal shall be deemed to have been done after careful study and examination of the RFP document with full understanding of its implications.

The response to this RFP should be full and complete in all respects. Failure to furnish all information/documents as per technical criteria required by the RFP documents i.e. as mentioned in Point no.14 of RFP document or submission of a proposal not substantially responsive to the RFP documents in every respect will be at the bidder's risk and may result in rejection of its proposal and forfeiture of the proposal /EMD.

6. Proposal Preparation Costs -Paragraph on 11 of TOR & Internal Auditor: The bidder shall submit proposal at their own cost and, submission of proposal does not entitle the bidder to claim any cost and rights MDM special cell shall be at liberty to cancel any or all proposal without giving any notice.

All materials submitted by the bidder shall be the absolute property of Director of Primary Education, MS, Pune and no copyright/patent etc. shall be entertained by Director of Primary Education, MS, Pune.

7. Bidder Inquiries- Bidder shall send their queries in the prescribed format as given in the Form No.7 on or before 4.00 pm till date ~~24.06.2019~~ on following email ID: mdmdepgmail.com. The response to the queries will be published on <https://www.mahatenders.gov.in> No telephonic queries will be entertained, the response of Director of Primary MS, Pune shall become integral part of RFP document.

8. Procurement Provisions:

All the terms & conditions mentioned in the manual on financial management & procurement of MDM and Government Resolution issued by GOM dated 01.12.2016, regarding new purchase policies shall be applicable to all the bidders, whether it is mentioned or not mentioned in this tender documents (RFP)

- 9. Amendment of RFP Document-** All the amendments made in the document would be published at (<https://www.mahatenders.gov.in>) shall be part of RFP. The bidders are advised to visit the aforementioned website on regular basis for checking necessary updates. The Director of Primary Education, MS, Pune, also reserves the rights to amend the dates mentioned in this RFP for proposal process.
- 10. Supplemental Information to the RFP-** If The Director of Primary Education, MS, Pune deems it appropriate to revise any part of this RFP or to issue additional data to clarify an interpretation of provisions of this RFP, it may issue supplements to this RFP. Any such corrigendum shall be deemed to be incorporated by this reference in to this RFP.
- 11.** Director of Primary Education, MS, Pune right to terminate the Process and Director of Primary Education, MS, Pune may the RFP at any time and without assigning any reason there off.
- 12. Tender Fees & Earnest Money Deposit (EMD)-**
- i)** Bidder shall submit, tender fee of RFP of Rs. 50,000/- (Rs. fifty thousand Only) is to be paid through online mode only on <https://mahatendres.gov.in>
 - ii)** Bidders shall submit, EMD of Rs.5,00,000/- (Rs. Five lakh Only) is to be paid through online mode only on <https://mahatendres.gov.in>.
 - iii)** The EMD Shall be denominated in Indian Rupees only. No interest will be payable to the bidder on the amount of the EMD.
 - iv)** The bidder shall submit scan copy of online receipt of tender Fee & EMD payment before due date from the bidders own banks account and the EMD shall be non-transferable.
 - v)** Scan copy of online receipt of tender fee & EMD to be uploaded at the time of proposal submission and same need to be submitted by the bidder. If bidder fails to submit the same before due date then his proposal shall be rejected.

vi) The EMD may be forfeited:

- a) Once bid submitted shall not be withdrawn by any bidder company period of Proposal validity or its extended period, if any; or
- b) In case of a successful bidder, fails to sign the contract or to furnish security deposit within specified time in accordance with the format given in the RFP.
- c) During the proposal process, if a bidder indulges in any such deliberate act as would jeopardize or unnecessarily delay the process of proposal evaluation and finalization. The decision of the Director of Primary Education, MS, Pune, regarding forfeiture of the proposal security shall be final & binding upon bidders.
- d) During the proposal process, if any information is found false/fraudulent/mollified, Director of Primary education, MS, Pune.
- e) Director of Primary Education, MS, Pune shall reject the proposal and if necessary initiate action.

14) Language of Proposal - This Proposal should be submitted in English language only.

15) Proposal Submission Format -The entire proposal shall be submitted strictly as per the format specified in this Request for Proposal. Proposal with deviation from this format shall be rejected.

16) Submission of Proposal - The Proposal should be submitted online by the bidder on (<https://www.mahatenders.gov.in>) for maximum Three Divisions and Proposal shall comprise of the following:

- a) **Technical Proposal**- The bidder shall submit the Technical proposal. technical Proposal should contain following

documents.

No.	Documents to be submitted	Documentary Proof Required.
1.	Minimum 3 Full-Time Fellow partners of the firm as on 01.01.2020. Associated for more than 5 Years.	Copy of establishing legal identify
2.	Part Time Partners if any, as on 01.01.2020.	Copy of establishing legal Identity Part Time Partners.
3.	Full time chartered accountant /Cost Accountant Employees	Undertaking certificate of CA Firms on letter head mentioned no. of full time CA/CWA employees. Supported by ICAI/ICWAI Certificate as on 01.01.2020
4.	Accountant (Audit Staff/Article/Accounting Staff) presently working in the firm.	Undertaking certificate of CA/CWA Firms on letter head mentioned no. of accountant presently working in the firm.
5	Particulars of Branches	Certificate of firm & firm card issued by the ICAI.
6	Experience of working as internal audit & statutory audit assignment/consultancy for projects/external aided project of state and central government department, public sector undertaking of at least 5 eligible assignments in the preceding 5 years. i.e. 2015-16 to 2019-20.	Copies of work order/contract and completion/experience certificate mentioning the work description in detail during last 5 years with amount.
7.	Internal audit & statutory Audit/consultancy for projects of cumulative project cost/payments made of at least INR 3000 crore working with the government or its agencies in India in last 5 years i.e. FY 2015-16 to 2019-20	Copies of work order/contract and completion/experience certificate mentioning the work description in detail during last 5 years with amount.

No.	Documents to be submitted	Documentary Proof Required.
8.	<p>A copy of constitution certificates of firm issued by the ICAI containing inter-alia.</p> <p>a. Date of formation of the firms with a full time FCA.</p> <p>b. details of partners/Sole proprietor/CA/CWA employees as on 01.01.2020, date of joining the firm, date of becoming FCA, and their other interest if any.</p>	<p>Constitution certificate of firm issued by the ICAI as on 01.01.2020.</p>

No.	Documents to be submitted	Documentary Proof Required.
9.	A copy of the latest partnership deed of CA/CWA Firm.	Latest registered partnership deed
10.	Copy of PAN Card	Copy of PAN card
11.	A copy of the acknowledgement of the IT return of the firm and all full time partners for the F.Y. 2016-2017,2017-2018 & 2018-19 and a copy of computation of income of full time partners	A copy of the IT return along with copy of computation of income of the firm and all full time partners and the copy acknowledgement from I.T. department.
12.	A Copy of audited financial statement of the firm along with schedules for the F.Y. 2016-2017,2017-2018 & 2018-19.	Copies of financial statement of the firm along with schedules for the F.Y 2016-2017, 2017- 2018 & 2018-19.
13	GST Registration and returns for Mar 2018, Mar 19 and Mar 20.	Copy of GST registration certificate in Maharashtra
14	C and AG Empanelment for the F.Y 2020-21	1) Copy of C & AG Empanelment for the for F.Y. 2019-20/20-21 2) Copy of C and AG empanelment as Major audit for PSU if any.
15	ISO certificate	Copy of ISO 9001:2015 certificate
16	PF registration	Copy of PF registration of the firm as employer.
17	Details of court cases/arbitration cases/or any other case pending against the firm	Statement showing the details of court cases/arbitration cases/or any other case pending/not pending against the firm. Firm must provide for declaration on Rs 100 stamp paper.
18	Any other important special assignments	Statement showing the details along with copy of appointment letter & contract amount.

No.	Documents to be submitted	Documentary Proof Required.
19	Declaration the firm has never been blacklisted/debarred by any Government or its agencies.	Declaration that the firm has never been blacklisted/debarred by any Government or its agencies.
20	Any other important special assignments	Statement showing the details along with copy of appointment letter and contract amount.
21	Presentation on methodology work schedule, infrastructure and digitization.	Copy of power point presentation on said points shall be attached with the technical proposal.
22	Tender fees and EMD	Scanned copy of payment copy of online payment made.
23	The composition of the team of personnel which the internal audit would propose to provide and the task which would be assigned to each team member.	Team composition on the letter head of the firm.
24	Authorization to sign on behalf of the firm in the form of power of attorney on Rs.500/- stamp paper signed by all the partner of the firm. Above all document be in ascending orders.	Power of attorney on Rs 500/- Stamp paper.

Above documents should be in ascending orders,

b) Financial Proposal-The bidder shall submit the Financial Proposal

- BoQ (Bill of Quantity) should be downloaded from E tender portal & same will be uploaded at the time of online bid submission in the financial cover of tender by e-tendering rates.
- Bidder can fill their rates in BoQ given with tender

document for interested region or more regions. Also see nature of work for any region in BoQ sheet title.

- Proposal sent by Email/Telex/Telegraphic/Tele-fax Post/Courier Proposals will be rejected.
- Bidder shall quote the rates excluding taxes (GST Only) but including all overhead, there will not be any extra payment for anything.

17. Proposal Opening- The proposal will be opened on prescribed date and time as per MDM intimated. The bidder/authorized representatives are invited to remain present at the time of technical & financial bid opening.

1. Director of Primary Education, MS, Pune will determine the substantial responsiveness of each proposal to the proposal documents. For purposes of these clauses, a substantially. Responsive proposal is one which confirms to all the terms and conditions of the proposal document without any deviations or condition.
2. If a proposal not substantially responsive, it will be rejected by the Directorate of Primary Education, MS, Pune. And may not subsequently be made responsive by the bidder by correction of nonconformity.
3. At the end of the evaluation of the technical proposal, Directorate of Primary Education, MS, Pune, shall invite bidders who have qualified for the opening of the financial proposals, the date, time and location of the opening of Financial Proposal will be informed by Director, Primary Education, MS, Pune.

18. Evaluation Process-
Proposal Evaluation Committee,

- The Proposal Evaluation Committee constituted by the Directorate of Primary Education, MS, Pune Shall evaluate the Proposal.
- The Proposal Evaluation Committee shall evaluate the Technical and Financial Proposal and submit

its recommendation to State Purchase Committee, whose decision shall be final.

19.Prequalification Criteria-

The bidder shall fulfill all of the **following** eligibility criteria: Basic criteria for the internal auditor for participation in proposal process.

a) A The firm shall be in existence for at least 10 years practicing

chartered accountants/ Cost Accountants, registered with ICAI.

b) The firm must have five full time FCA Associated with the firm as on 01.01.2020 from last 5 years. The firm shall be partnership firms with five full time FCA. The firm shall be in continuous practice for the period of minimum 10 years. Joint Venture & A. O. P. (Association of Persons) firms are not allowed. The term full time partner/CA employee does not include those persons [Partner/sole] who are: -

1. Partners in other firms
2. Employed part-time/full-time elsewhere, practicing in their own name or engaged in practice otherwise or engaged in any other activity which would be deemed to be in practice under section 2 (2) of the Chartered Accountants Act, 1949.
3. Partners who have earned more professional income from other sources than their income from the firm.

Similarly, the full time partner does not include a person who is a partner in other firms or is employed elsewhere or otherwise engaged in any other business/activity as mentioned above. Accordingly, a person who is a partner/employee in another firm should not apply in his capacity

as Full time partner of the Firm, the above matter is on the affidavit on Rs. 100/- stamp paper.

- b) The firm of chartered accountants/Cost Accountants shall be partnership concern in continuous practice for the period of minimum 10 years registered with the ICAI/ICWAI. Joint Venture of firms is not allowed.
- c) The firm Must have minimum 25 Skilled Staff
- d) The firm must have empanelled with C. & A.G for F.Y.2018-2019.
- e) The firm should have annual minimum turnover of Rs. 200.00 lakh each year in preceding 3 years i.e. 2016-2017, 2017-2018 and 2018-19.
- f) The firm must have experience of working as internal audit & statutory audit assignment of External Aided Project of State & central government department, Public Sector undertaking of at least 5 assignments in the preceding 5 years i.e. 2015-16 to 2019-20.
- g) Internal audit/statutory audit/taxation/consultancy for projects/companies for cumulative project cost/payments made of at least INR 3000 crores working with the Government or its agencies in India in last five years. I.e. FY 2015-16 to 2019-20.)
- h) The firm must have valid GST registration in Maharashtra.
- i) The firm must have filed the income tax Returns of preceding 3 years i.e. 2016-2017 , 2017-2018 & 2018-19.
- j) The firm should have his Head/Branch office in the Maharashtra region from last 5 years as on 01.07.2020 and at least branch offices in Maharashtra located in other region on 01.07.2020. (Mumbai/Pune/Nashik/Aurangabad/Amravati/Nag pur)

- k) The firm should have PAN.
- l) The firm must be ISO 9001:2015 certified in Quality management system at least from 01.01.2019.
- m) The firm must have PF registration as an employer for at least 1 year.
- n) Latest Power of Attorney in the name of signing partner to sign on behalf of the firm given by all the partner in case of Partnership Firm.
- o) All the documentary proof of above must be submitted online.

Process of Evaluation

Sr No	Particulars		Marks
1	Experience (Maximum Marks)		10
	More than 11 years	10	
	> 09 years to <= 11 years	8	
	> 08 years to <= 09 years	5	
2	C & AG Empanelment		4
3	ISO 9001:2015 certified in Quality Management System at least from 01.01.2019		2
4	PF registration as an employer for at least 1 year		2
5	Accounting Staff (Article/Audit staff)		20
	40 Nos and above	20	
	Between 35-39 nos	18	
	Between 30-34 nos	16	
	25 to 29 nos.	14	
6	No. of FCA partners		10
	6 nos. and above	10	
	> 5 <6 nos.	8	
	for 5 nos.	5	
7	Average turnover of last 3 years (i.e. F.Y. 2017-18, 2018-19 and 2019-20) More than Rs. 200 lakh		12

	>= 250 lakhs	12	
	> Rs. 225 lakh to <= 250 lakh	10	
	> Rs. 200 lakh to <= 225 lakh	8	
8	Internal audit/statutory audit/consultancy of any government and semi government organization during last 5 years. (i.e. 2015-16 to 2019-20)		20
	More than 15 assignments (10 marks for 15 assignments and 1 mark for each one additional assignment over and above that)	20	
	> 10 assignments to <= 15 assignments	15	
	> 5 assignments to <= 10 assignments	12	
9	Internal audit/statutory audit/taxation/consultancy for projects/companies for cumulative project cost/payments made of at least INR 5000 crores working with the government or its agencies in India in last five years. (i.e. F.Y. 2015-16 to 2019-20)		10
	More than 15,000 crores	10	
	> Rs. 10000 crores to <= 15000 crores	8	
	> Rs. 5000 crores to <= 10000 crores	6	
10	Presentation on scope and methodology of assignment		10
		Total	100

Note-1 : Work Completion certificate issued from client/statutory auditor of the firm, to be submitted along with appointment letters. Bidder shall be evaluated as per prequalification criteria mentioned as above. The bidders who fulfill all the prequalification criteria will qualify for further technical evaluation.

20. Financial Proposal Evaluation- Evaluation committee shall evaluates financial proposals of eligible bidders.

Quality and competence of auditing service shall be considered as the paramount requirement. The

No.	Criteria	Maximum Marks Weightage	Method of Allocating Marks for Combined Score
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decision of the award of the contract would be as under:

Technical proposals scoring not less than 70 Marks will only be considered for financial evaluation.

The MDM shall notify those auditors whose proposal did not meet the minimum qualifying mark of were considered non responsive to the Terms of Reference, indicating that their financial proposals will be kept unopened. The State MDM shall simultaneously notify the auditors that have secured the minimum qualifying mark, indicating the date and time set for opening of financial proposals. All the communication regarding this tender will be published on website <https://www.mahatenders.gov.in>.

- a) The Financial proposals shall be opened in the presence of the bidders representative who chooses to attend. The name of bidders, the quality scores, and the proposed price shall be read aloud and recorded when the financial proposals are opened.
- b) The evaluation committee will determine whether the financial proposals are complete. The financial selection of the successful bidders from the technically qualified bidders will be done by considering both the price quoted and the technical capability using the following criteria and weightage.

1.	Weighted score for financial bid	40	The bidder with lowest quote will be awarded 40 marks and other bidders will be awarded proportionately less marks. e.g. if the lowest quote is Rs.1.00 lakh, the bidder quoting this price will get 40 marks. A bidder quoting Rs.1.2 lac will get $(1.0/1.2) \times 40 = 33.33$ marks).
2.	Technical Score	60	The bidder with maximum technical score will be awarded 60 marks and other bidders will be awarded proportionately less marks. e.g. if the highest technical score is 100, bidder having this will get 60 marks. Bidder having technical score 80 will get $(80/100) \times 60 = 48$ marks).
	Total	100	

All marks will be given rounded up to two decimal points. The bidder getting the maximum combined score out of 100 above specified cut-off score will be short listed for further consideration. MDM will negotiate with the firm, which ranked highest combined score. For the purpose of “ Weighted Score for Financial Proposal ” amount shown as

The weighted average score of the financial bid will be calculated as per the following formula:

$$S_x = (T_x \times 0.60) + (C_x \times 0.40)$$

Where

Sx= Weighted Average score of the bidder

Tx= Technical score of the bidder

Cx= Financial score of the bidder

- (c) In the case of tie of weighted average score of bids as calculated above, the bidder with highest marks in presentation on scope and methodology of assignment shall be preferred.

(d) During negotiations the bidders must be prepared to furnish the detailed cost breakup and other clarifications to the proposals submitted by him, as may be required. If the negotiations with this auditor are successful, the award will be made to him and all other auditors notified.

1. Please note that each bid is being called separately and therefore the bidder shall be required to submit all documents, EMD separately in each tender.

- (e) Bidder has to hold proposal valid for 120 days from the date of submission without change the personal proposed for the assignment and your proposed price. The MDM will make its best efforts to select auditor firm within this period. Director, MDM will take consent of bidder can extend the validity of bid for further 120 days.
- (f) Please note that cost of preparing a proposal and of negotiating a contract including visits to MDM Office if any, is not reimbursable as a direct cost of the assignment.
- (g) Successful Bidders has to execute the contract & submit the security deposit @5% of the total amount of the contract value within 15 days of LOI by way of Performance Bank Guarantee (PBG) of any Nationalized Bank/Scheduled Commercial Bank in favor of Director, Primary Education, MS, Pune
- (h) Internal Audit should be conducted immediately from

the date of issue of work order. Internal Audit of DPO, BRC, CRC, SMCs & Other Implementing Offices should be completed before and will have to submit weekly report of audit. In case of delay in submission of Final Audit Report for 2019-20 after prescribed period. Director of Primary Education MS, Pune may recover penalty 0.5% (zero point five percent) per week for delay period, but maximum upto 10% of contract price. Every 5 days will be considered one week. The Director of Primary Education, MS, Pune also has right to Blacklist those Auditors who has not complied with the terms & conditions.

(i) In case of audit of schools not conducted in full strength as given in the work order, 10% penalty will be charged on the total incomplete no. of schools/other units. Bidders have to start the work immediately after execution of agreement and should be completed within stipulated time period.

(j) Please note that the remuneration, which bidder will receive from the contract, will be subject to normal tax liability in India. Bidder may contact the concerned tax authorities for further information in this regard if required.

21. Payments:

- 90% payment will be made on submission of Audit Reports & Work Completion Certificates from district basis.
- 10% payment will be made after completion of the assignment.

22. Period of Contract- The selected bidders shall be engaged initially for a period of one year. If found suitable, the services of the bidders may be extended on an annual basis for a maximum of further two years. In no case should a bidders be entrusted with the internal audit. responsibility for a period exceeding three years. If not found suitable, a new bidders shall be selected after following the selection

procedure.

23. TERMINATION FOR DEFAULT- Director of Primary Education ,MS, Pune without prejudice, to any other remedy for breach of contract, by written notice of default sent to the bidder, terminate the contract in whole or in part. if:

- The qualified bidder fails to deliver any or all of the obligations within the time period specified in the contract or any extension thereof granted by the Director of Primary Education MS, Pune.
- The qualified bidder fails to perform any of the obligations under the contract.
- The qualified bidder becomes bankrupt or otherwise insolvent, provided that such termination will not prejudice or affect any right of action or remedy which has accrued to Director of Primary Education MS, Pune

Director of Primary Education MS, Pune shall have right to black list those bidders who do not comply with the Terms & conditions/obligations under the contract regarding this tender.

24. ARBITRATION-All disputes, differences, claims and demands arising under or pursuant to or touching the contract shall be referred to the sole arbitrator to be appointed by the Director of Primary Education Maharashtra State Pune. This is notwithstanding the fact that the sole arbitrator may be connected in any manner with the official process of finalizing the contract. The award of the sole arbitrator shall be final and binding on both the parties under the provisions of the Arbitration and Conciliation Act, 1996 or by statutory modification re-enactment thereof for the time being in force. Such arbitration shall be held at Pune.

25. STANDARD OF PERFORMANCE- The qualified bidder shall carry out the services and carry out its obligations under the contract with due diligence, efficiency and economy in accordance with generally accepted norms techniques and practices used in the industry. The bidder/ bidders shall also adhere to professional standards recognized by international professional bodies. The bidder shall employ appropriate advance technology and safe and effective equipment, machinery, material and methods. The bidder/bidders shall always act in respect of any matter relating to this contract, as faithful advisors to the authority and shall, at all times support and safeguard the authority legitimate interests in any dealings with the third party.

26. FORCE MAJEURE-

In any of the force majeure circumstances, namely act of God, natural calamities, fire, Government of India's policy, Maharashtra State Government's policy, any restriction imposed by State/Central Government (excluding any stock limits), strikes or lockout by workers, war, military operations of any nature and blockades preventing the contractor from the performance of the contract, shall be extended for as long as these circumstances prevail. In the event of these circumstances, if the continuation takes place for more than three months, the party can have the right to refuse its contractual obligations without title to indemnification of any losses which may thereby sustain. The party which is unable to carry out its contractual obligations shall immediately advise the other party of the commencement and the termination of the circumstances preventing the performance of the contract.

Director of Primary Education MS, Pune in writing, the bidder shall continue to perform its obligations under the contract as far as reasonably practical, and shall seek all reasonable alternative means for performance not prevented by the Force Majeure event. The Director of Primary Education MS, Pune may terminate this contract, by giving a written notice of

minimum 15 days to the bidder, if as a result of force majeure, the bidder is unable to perform a material portion of the services for a period of more than 30 days.

27.CONFIDENTIALITY- The bidder (s) and their personnel shall not, either during the term or after expiry of this contract, disclose any proprietary or confidential information relating to the services, contract or the Director of Primary Education MS, Pune business or operations without the prior written consent of the Society.

(Dinkar Temkar)
Director (Primary Education)
Maharashtra State, Pune

Enclosure:

1. Supplementary Information to internal audit.
(**Annexure-1**)
2. Form No.1 to 7.
3. Nos. of unit of each district for Internal Audit. (**Annexure-2**)
4. Draft agreement under which services will be performed.
(**Annexure-3**)
5. Bill of Quantity (BOQ)

Annexure– 1
Supplementary Information for Internal Audit

1) Proposal should include the following information apart from mentioned in the Point 14 :

a) TECHNICAL PROPOSAL:

1. Hiring of auditing services **(Form-1)**
2. A brief description of the firm/organization, Name, Address, Phone/Fax Numbers, E-mail ids, establishment date, registration with ICAI/ICWAI Registration Numbers PAN, TAN, Service Tax and partners details, constitution issued by ICAI. **(Form-2-A)**
3. Details of Non CA/CWA Staff **(Form-2-B)**
4. Particulars of CA/CWA Firm branches **(Form-3)**
5. Details of work experience of working with internal audit & statutory audit for projects/companies for cumulative project cost/payments made of at least INR 5000 crores working with the government or its agencies in India in last 5 years. (ie. F.Y. 2015-16 to 2019-20) **(Form-4)**.
6. Details of turnover of CA/CWA Firm **(Form-5)**.
7. Affidavit for members of audit team for all CA/CWA and Non CA/CWA staff of audit team **(Form-6)**.
8. Declaration that the firm has never been blacklisted/debarred by any government or its agencies. **(Form-7)**
9. Firm card issued by ICAI as on 01.01.2020
10. Details of empanelment with C&A.G. for F.Y 2019-20.
11. EMD & tender form fees receipt.
12. Latest power of attorney in the name of signing partner to sign on behalf of the firm given by all partners.

13. Details of turnover of 2017-2018,2018-19 & 2019-20 with supplementary evidence of audited balance sheet, income and expenditure statement.
14. The information submitted along with technical bid should provide documentary evidence to access its correctness. All other certificates as per eligibility criteria.
 - b) **FINANCIAL PROPOSALS**-The financial proposals should be furnished as per **Annexure-2**
 - 2) **CONTRACTNEGOTIATIONS**-The aim of the negotiation is to reach an agreement on all points with the internal audits and initial draft contract by the conclusion of negotiation. negotiations commence with a discussion of internal audit's proposal, the proposed work plan, staffing and any suggestions you may have made to improve the terms of reference. agreement will then be reached on the final terms of reference, the staffing and the bar chart, which will indicate per personnel, periods in the field &office, man-months, and reporting schedule.

FORM-1 (Undertaking on the letter head of the firm)

From

.....

.....

.....

...

Sir,

Sub : Hiring of Auditing Services.

I/We..... auditor/auditing firm herewith
enclose technical & financial proposal for selection of my/our firm
as auditor for.....

We undertake that

- i. We accept all the terms & condition of this tender documents including the corrigendum published on time to time.
- ii. 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.
- iii. We understand that Director of Primary Education MS, Pune Cell is not bound to accept any proposal or to give any reason for award, or for the rejection of any proposal.
- iv. We understand that Director of Primary Education MS, Pune has right to make changes in the terms & condition of the tender in the interest of the organization without assigning the reason thereof.

- v. In competing for (and if the award is made to us, in executing) the above contract, we will strictly observe the laws against fraud and corruption in force in India namely "Prevention of Corruption Act, 1988".
- vi. We hereby declare that all the information and statements made in this proposal are true & correct.
- vii. We accept that any misinterpretation contained in it may lead to our disqualification.
- viii. We accept that if we fails to submit the documents on e-tender portal in accordance with the terms & condition of this tender documents, it may lead to disqualification of the firm.
- ix. We agree that if we try to influence the tender process by undue practices which may lead disqualification of the firm.
- x. We agree that if we fails to provide the feasible cost break-up of Professional fees quoted in this tender to the satisfaction of the Director of Primary Education, Maharashtra State, Pune it may lead to disqualification of the firm.

Note:-This form should be submitted with technical proposal.

FORM-2(A)

Firms' Name _____

Details of Full Time Partners of the firm.

C.A./CWA Staff (Partner/Employee):-

No.	Name	Mention whether he is Proprietor/Partner/Employee	Membership No.	Whether FCA/ ACA	Date of joining the firm (fulltime)	Date of becoming FCA	Station & Region Where residing at present	Whether Acknowledgement of Income Tax Return for the FY 2015-16, 2016-17 & 2017-18. attached	Whether has ISA (Information system Audit) CISA or any other equivalent qualification (Specify the qualification)*
1	2	3	4	5	6	7	8	9	10

Note:-

- **Certificate of constitution issued by ICAI/ICWAI should be attached with technical proposal.**
- **This form should be submitted with technical proposal.**

Signature

.....

Full name
and address

.....

(CA/CWA Firm)

FORM-2(B)

NON CA/CWA STAFF

No .	Name of the Employee	Qualificati on	Date of Joining	Total Experience in this work
1	2	3	4	5

Note :-

- **Certificate of constitution issued by ICAI/ICWAI should be attached with technical proposal.**
- **This form should be submitted with Technical Proposal.**
- **Attached joining letter of mentioned employees.**

Signature

.....

Full name

.....

and address

.....

.....

. (CA/CWA Firm)

FORM-3

Firms' Name _____

**Particulars of
Branches** _____

No.	Station & whic h locat ed	Complete Address with PIN code & Telephone No.	Name of the partner in charge of the Branch	Dat e of Openi ng of the	Region

Signature

.....

Full name

.....

and address

.....

.....

. (CA/CWA Firm)

Note:-

- 1. Firm Card issued by ICAI/ICWAI should be attached with technical proposal.**
- 2. This form should be submitted with technical proposal.**

FORM- 4

Firms' Name _____

Details of experience of working as internal audit/statutory audit/consultancy for projects/external aid project of state and central government department/PSU of at least 5 assignments in the preceding 5 year i.e. 2015-16 to 2019-20.

Sr. No.	Name of the Client	Name of the Assignment	Nature of assignment	Year for which appointed	Professional Fees Per Annum.

Note :-

- Work order and completion certificate must be submitted with technical proposal.
- This form should be submitted with Technical Proposal.

Signature

.....

Full name

.....

and address

.....

.....

. (CA/CWA Firm)

FORM-4-A

Firms' Name _____

Details of Internal Audit / Semi government organization

Sr. No.	Name of the Client	Name of the Assignme nt	Nature of assignme nt	Year for which appointed	Audit Fees Per Annum.

Note:-

- a. Work order along with work completion certificate from Deputy/Joint Director Finance must be submitted with the technical proposal.
- b.** This form should be submitted with technical proposal.

Signature

.....

Full name

.....

and address

.....

.....

. (CA/)

FORM - 5
Details of Turnover

(Rs. In Lakh)

Year	Turnover
2016-2017	
2017-2018	
2018-2019	

Note:- UDIN is must

3. This form should be submitted with technical proposal.

Signature

.....

Full name

.....

and address

.....

.....

. (CA/CWA Firm)

FORM-6

AAFFIDAVIT (on Rs 500 Stamp Paper)

I (Name of the person authorized to Sign on behalf of firm)
Partner of (Name of the firm) undertake that we have total
..... number of staff as mentioned in the Form 2A & 2B as
on the date of publishing the tender and they are proficient in
speaking, reading and writing in marathi language list has been
enclosed herewith.

Signature of C.A./CWA Firm

Date:

**Note: It should be submitted for all C.A./CWA /Non
C.A./CWA Staff concerned to this audit.**

Form -7

**Declaration that the firm has never been
blacklisted/debarred by any government or its
agencies.**

Form-7

Pre-Bid Queries Format

Name of the Bidder :.....

Address & Contact :.....

no. of the Bidder :.....

.....

Tender Name :.....

Sr.	Tender Page No.	Tender clause No.	Clause Title	Queries / clarification sought	Justificatio n by bidders

Date:

Place :

**Name, Sign, Stamp of
Bidder with
Designation**

Annexure-2

S.No.	Name of District	Total no. of Unit
1	Ahmednagar	4547
2	Akola	1420
3	Amravati	2390
4	Aurangabad	3088
5	Beed	3192
6	Bhandara	1128
7	Buldhana	1998
8	Chandrapur	2018
9	Dhule	1668
10	Gadchiroli	1767
11	Gondia	1344
12	Hingoli	1031
13	Jalgaon	2741
14	Jalna	1891
15	Kolhapur	3039
16	Latur	2383
17	Mumbai	2062
18	Nagpur	2817
19	Nanded	2991
20	Nandurbar	1746
21	Nashik	4382
22	Osmanabad	1538
23	Palghar	2375
24	Parbhani	1584
25	Pune	5383
26	Raigad	3112
27	Ratnagiri	2944
28	Sangli	2515
29	Satara	3419
30	Sindhudurg	1616
31	Solapur	4087
32	Thane	2658
33	Wardha	1228
34	Washim	1108
35	Yavatmal	2769
	Total	85979

Annexure-3
AGREEMENT

Appointment of an internal auditor for conducting internal audit of the accounts of MDM Scheme, on the basis at the offices of Education Officer Zilla Parishad of the respective district and administrative officer of education board of the municipal corporation, block offices, SMCs and Other implementing Offices in Maharashtra State for the year 2017-18, 2018-19 & 2019-20

Name of the internal auditor:-.....

.....

.....

1. Set out below are the terms and conditions under which **M/s.....** has agreed to carry out for MDM the above mentioned assignment specified in the attached terms of reference (TOR).
2. For administrative purposes M r MDM has been assigned to administer the assignment and to provide **M/s.....** with all relevant information needed to carry out the assignment. The services will be required under MDM for about months, during the period from.....
3. Director of Primary Education, Maharashtra state, Pune may find it necessary to postpone or cancel the assignment and/or shorten or extend its duration. In such case, every effort will be made to give you, as early as possible, notice of any changes. In the event of termination, **M/s.....** shall be paid for the services rendered for carrying out the assignment to the date of termination, and **M/s.....** will provide Director of Primary education, Maharashtra state, Pune with any reports or parts thereof, or any other information and documentation gathered under this Agreement prior to the date of termination.

4. The services to be performed, the estimated time to be spent, and the reports to be Submitted will be as per Terms of Reference (TOR).
5. This Agreement, its meaning and interpretation and the relation between the parties shall be governed by the laws of Union of India.
6. This agreement will become effective upon confirmation of this letter on behalf of **M/s.** and will terminate on, or such other date as mutually agreed between the Director of Primary Education, Maharashtra state, Pune **M/s.....**
7. **M/s.....** will be responsible for appropriate insurance coverage. In this regard, **M/s.....** shall maintain audit or compensation, employment liability insurance for their staff on the assignment. The auditor shall also maintain comprehensive general liability insurance, including contractual liability coverage adequate to cover the indemnity of obligation against all damages, costs, and charges and expenses for injury to any person or damage to any property arising out of, or in connection with, the services which result from the fault of **M/s.....** or its staff. **M/s.....** shall provide the Director Primary Education, Maharashtra state, Pune with certification thereof up on request.
8. **M/s.** shall indemnify and hold harmless the Director, Primary Education, Maharashtra State, Pune against any and all claims, demands, and/or judgment so any nature brought against arising out of by

M/s. under this agreement. The obligation under this paragraph shall survive the termination of this Agreement.

9. The internal auditor agrees that, during the term of this contract and after its termination, the internal auditor and any entity affiliated with the internal auditor, shall be disqualified from providing goods materials, works or services (other than the services and any continuation thereof) for any project resulting from or closely related to the services.
10. All report and other documents or software submitted by Ms..... in the performance of the services shall become and remain property of the Director of Primary Education, Maharashtra state, Pune. The auditors may retain a copy of such documents but shall not use them for purposes unrelated to this contract without the prior written approval of the client.
11. The auditors undertake to carry out the assignment in accordance with the highest standard of professional and ethical competence and integrity, having due regard to the nature and purpose of the assignment, and to ensure that the staff assigned to perform the services under this agreement, will conduct themselves in manner consistent herewith.
12. The internal auditor will not assign this contractor sub – contract or any portion of it without the clients prior written consent.
13. Terms and Conditions given in the tender will be obeyed by -----M/S-----
14. M/S ----- Shall pay the taxes, duties fee, levies and other impositions levied under the Applicable law and the Client shall perform such duties in this regard to the deduction of such tax as may be lawfully imposed.
15. M/S.agree that all knowledge and information not within the public domain which may be acquired during the carrying out of this agreement, shall be, for all time and for all purpose, regarded as strictly

confidential and held in confidence, and shall not be directly disclosed to any person whatsoever, except with Director of Primary Education, Maharashtra state, Pune writer permission.

16. Any dispute arising out of the contract, which connote be amicably settled between the parties, shall be referred to adjudication/ arbitration in accordance with Arbitration and Conciliation Act, 1996.
17. The auditor shall make his own arrangements for engagement for engagement of all staff, local or other, and for their payment, housing, feeding and transport as required , During continuation of the agreement, the auditor shall abide at all times by all excising labour enactments and rule made there under, regulations, notifications, and bye laws of the state or Central Government or Local Authority and any other labour law (including rules), regulations, by law in future either by the state or the central government or the local authority as applicable.

Place : Pune

Date : _____

**Signature of Authorized
Representative on behalf of
auditor)**

**(Signature & Name of the Client's
Representative)**

Item Rate BoQ

Tender Inviting Authority: Director of Primary Education, Maharashtra State pune.

Name of Work : Appointment of an Internal Auditor for internal audit of accounts of Mid Day Meal Scheme at various level for the financial Year 15-16,16-17 & 17-18,18-19 & 19-20 in all Educational division of Maharashtra State.

E-Tender No.: \MDM/Internal Auditor/Pune/2021-22/1371 Dt. 27.10.2021

Bidder Name: MDM-----

Price Schedule

(This BoQ template must not be modified/replace by the bidder and the same should be uploaded after filling the relevant columns, else the bidder is liable to be rejected for these tender Bidders are allowed to enter in Bidder Name and Values only)

No.	Office	No. of Unit	Total Audit Fee for 5 yrs (Perunit)(In.Rs.)
1	School	One	
Total in Figures Rs.			
Total in Words Rs.			

1. Block office, district education office and state MDM office audit charges should be inclusive in Above rate quoted for school. No separate charges will be given for office audit.
2. The above rate are excluding GST of 18% currently.
3. The rate quoted shall be inclusive of travelling and lodging expenses etc.