

GOVERNMENT OF WEST BENGAL
Office of the District Magistrate & Collector
&
District Programme Coordinator,
North 24 Parganas, Barasat
Phone : 2584-6253 e-mail: nrega24north@gmail.com



NO: R-12014/1/2011-MGNREGA/171347

Date: 30/06/2020

Audit of MGNREGA Fund for FY 2019-20

Tenders are invited from Chartered Accountants Firms (CA Firms) for appointment as Auditors for the Financial Year 2019-20 for conducting Statutory Audit for MGNREGA fund of North 24 Parganas comprising of 4 (Four) Sub Division offices, 22 (Twenty Two) Development Block offices, 199 Gram Panchayat offices and certain other Implementing Agency offices. The interested CA firms may submit their tender in the prescribed proforma provided herein, which includes Notice Inviting Tender, Eligibility Criteria, Scope of Work, General Terms and Conditions, Technical Bid (Experience and Capability Criteria) as per Annexure - I and the Financial Bid (Professional Fee) as per Annexure - II. The tender documents may be downloaded from district website of North 24 Parganas: www.north24parganas.gov.in.

The sealed tender may be submitted in one big envelope superscripting "Statutory Audit for MGNREGA Fund" containing two separately sealed small envelopes, one for "Technical Bid" and another for "Financial Bid" superscripting as such and addressed to Additional District Magistrate (Development) and Additional District Programme Coordinator, MGNREGA, North 24 Parganas, District MGNREGA Cell, Hastings House Complex, RBC Road, Barasat, Pin-700124. The envelope should be marked- "Rate quote for Audit - MGNREGA, North 24 Parganas" on or before July 20, 2020 15.00 PM Hrs.

The technical bid envelope must contain the technical bid format in prescribed Proforma as per Annexure - I along with a demand draft of Rs. 20,000/- (non-interest bearing) towards Earnest Money Deposit (EMD) of favoring District Nodal Officer, MGNREGA and payable at Barasat with all relevant documents in support of eligibility and experience criteria.

The financial bid envelope must contain only the financial bid format as per Annexure - II. The financial bid shall include professional fee / charges for all services including expenses for boarding / lodging of staff to be incurred in carrying out the statutory audit services. District MGNREGA Cell will not accept any claim other than professional fee / charges etc. specified in financial bid.

The technical bid will be opened on July 20, 2020 at 16.00 PM Hrs. in the presence of the bidders who wish to be present. The Financial bid will be opened on the date which will be communicated to only those bidders who are found technically qualified after evaluation of eligible technical bid as per selection criteria provided.

The interested CA firms are advised to read carefully the entire tender document before submitting their tender and the tender documents not received in prescribed format and/or are found incomplete in any respect will be summarily rejected. Any further clarifications can

be sought from District MGNREGA Cell, Hastings House Complex, RBC Road, Barasat, Pin-700124.

ELIGIBILITY CRITERIA:-

The interested CA firms are advised to read and understand the eligibility criteria mentioned herewith before submitting their tender:-

The CA firm should have prior experience in conducting audit works for MGNREGS Schemes at the tune of at least 100 (Hundred) numbers of Gram Panchayats or 25 Blocks Programme Unit or one District unit in a single year.

The CA firm should have valid Registration Certificate and empanelled with CAG.

The CA firm should have at least two working partner.

SCOPE OF WORK:-

1. The appointed CA Firm will visit the GP headquarter for the certification of accounts. To facilitate the visits, the CA Firm would give an advance tour programme to the District MGNREGA Cell before commencing the certification process indicating the proposed dates of visit. The District MGNREGA Cell will be responsible to ensure that all necessary documents are provided to the CA firms for the certification and concerned GP officials are available to the CA when he/she visits the GP.
2. The respective District Auditor shall visit the Gram Panchayet / BDO / SDO/ Implementing agencies and conduct the audit as per the minimum checklist to be provided before commencing of the audit. However, if any matter has come to the knowledge of the auditor during the course of the audit the same may be reported in the section named **ANY OTHER MATTER HAVING SIGNIFICANT IMPACT ON THE TRUE AND FAIR VIEW OF THE CONSOLIDATED FINANCIAL STATEMENT OF THE DISTRICT** and also to be incorporated in the District Audit Report.
3. The Audit Report of Gram Panchayet / BDO / SDO / Implementing agencies should be accompanied by Receipt & Payment Statement, Income & Expenditure Account Bank Reconciliation Statement, Audit Checklist, UC and Audit Certificate (in the specific format) to be provided before commencing of the audit.
4. All the aforesaid documents except audit certificate shall be authenticated by the management. Audit Certificate shall be provided under the letter head of the concerned CA Firm.
5. Apart from the above, a consolidated summarised expenditure statement as provided in a **specific format** shall be prepared by the District Auditor and to be signed by the management.
6. The Audit Firm should take up the Audit of District office simultaneously or after completion of the GP audit as per the convenience of the Auditee and Auditor.
8. District Audit Report shall be prepared by compiling the report of all units under the district noted in this notice in a specific format.

9. After completion of audit of District and implementing agencies in all respect, the District auditor would send soft copy of the report to State Auditor for review and acceptance.
10. After, obtaining no objection from State Auditor, the District Auditor shall finalize their report and submit the same to the District MGNREGA Cell along with a copy to the State Auditor.
11. During the course of auditing, if the CA Firm notices any fraud, defalcation or misappropriation of funds, limitations imposed by auditee units, it shall be immediately brought to the notice of the District MGNREGA Cell and it would proceed to take necessary action in this regard.
12. The appointed District Auditor shall provide a single point contact to interact with State Auditor for the purpose of this audit who may be called for by the State Auditor (if required) for the purpose of finalization.

TERMS AND CONDITIONS:-


1. Each page of tender documents is required to be signed by the Nodal Partner of CA firm. The documents / certificates in support along with the tender shall also be signed by the Nodal Partner.
2. Tenders without EMD will be summarily rejected.
3. The earnest money deposit (EMD) of successful bidder will be converted into Security Deposit (SD) amount for the period of audit and will be refunded on request of the bidder after completion of audit as well as the obligation of the audit of MGNREGA fund.
4. Tender shall be submitted in prescribed / official tender document only. If submitted in any other form, the same shall be summarily rejected.
5. The tender documents shall be written legibly and free from erasing, corrections and overwriting, otherwise the bid will be rejected.
6. If any date mentioned above happens to be a holiday, then the next working day will be the relevant date.
7. District MGNREGA Cell reserves the right to accept/reject any/all offer(s) without assigning any reason.
8. District MGNREGA Cell reserves the right to cancel this tender process at any time without assigning any reason before the selection of statutory auditors and the tendered shall not be entitled to claim any damage or compensation due to such cancellation.
9. This tender is subject to the jurisdiction of the local courts at Barasat only. All disputes arising out of the tender process shall have the jurisdiction of the local courts at Barasat only.
10. Tenders received in the single-bid system i.e. having the technical bid as well as financial bid in the same small envelope shall be rejected.
11. District MGNREGA Cell will not accept any claim other than professional fee / charges etc. specified in financial bid.

12. Any tender received not in conformity the aforesaid terms and conditions may not be considered and same will be rejected.

13. The audit of each unit to be conducted by sitting in the office of that specific unit. In no situation, records of one unit are to be carried to another unit for conducting this audit.

14. In any point of time, if it is found that the firm doing professional misconduct /use any unfair means, the firm will be black listed and Security Deposit amount will be forfeited.




Additional District Magistrate (Development)
&
Additional District Programme Coordinator (MGNREGA)
North 24 Parganas


No. R-12014/1/2011-MGNREGA/171347/1(4)

Dated: 30/06/2020

Copy forwarded to:

1. DIO, NIC, North 24 Parganas with a request to display in the district website (www.north24parganas.gov.in).
2. NDC, North 24 Parganas with a request to display in the notice board.
3. Secretary, North 24 Parganas Zilla Parishad with a request to display in the notice board.
4. Office notice board.




Additional District Magistrate (Development)
&
Additional District Programme Coordinator (MGNREGA)
North 24 Parganas

TECHNICAL BID
(The details to be provided)

General Information		
1	Name of the CA Firm	
2	Date of Registration of CA firm	
3	Registered / Main Office Address	
4	Whether firm is empanelled with C&AG for 2019-20	
5	C&AG empanelled number	
6	Name of Nodal Partners	
7	Contact No. of Nodal Partner	
8	No. of Branches in India (Attach a list along with address)	

Other Information		
1	No. of Partners (as on closing date of tender)	
2	No. of CA Employees (as on closing date of tender)	
3	No. of Article / Audit Clerks (as on closing date of tender)	

Credential	
No. of years of experience as asked for in the notice	

Signature of Nodal Partner
(With name and Firm Seal)

FINANCIAL BID

The interested CA firm may quote their professional fees (all inclusive) in the following format:-

Sl No	Particulars	Amount (Rs)
1	Professional fee for Statutory Audit	
2	Annual Professional fee for finalization and auditing / certification of financial statements for 2019-20 along with all schedules, accounting policies and notes on accounts at the end of financial year and the finalization / auditing / certification of the consolidated financial statement	
Total Professional fee		

Signature of Nodal Partner
(With name and Firm Seal)