

MINUTES OF THE PRE-BID MEETING ON SELECTION OF CHARTERED ACCOUNTANT FIRM FOR AUDIT OF MGNREGA IN MIZORAM

Date : 17th June 2025 (Tuesday) at 11:00 AM
Via Google Meet

List of participants:

- 1) Pu V Lalengmawia, Additional Secretary, RD & A Deptt
- 2) Pu Laltanpuia Hnamte, Joint Secretary, RD & A Dept
- 3) CA Rajesh Saha Pramanik, Audit & Assurance, C K Prusty & Associate
- 4) Sanjay Jalewala, Partner, Niranjana & Narayan
- 5) Audit & Assurance, C K Prusty & Associate, CK Prusty & Associates
- 6) Mukesh Kumar Jain And Company, Mukesh Kumar Jain & Co.
- 7) Patnaik & Co, Nitin Pareek Patnaik & Co.
- 8) Radha Kishan Agarwal, CA Radha Kishan Agarwala - Rama K Gupta & CO.
- 9) Abhishek, APT & CO LLP (CA Abhishek Singhal)
- 10) Himangshu Hazarika, H.K. Agrawala & Associates
- 11) CA Naman Jain (Partner), M/s SASD & Co.

The following discussions and suggestions were received from the prospective bidders:

1) Change from 'experience in MGNREGA...' to 'experience in RD Schemes in NE States and other Government Schemes in Mizoram' (Eligibility Criteria Para 5 Bullet Point No 3 - Bidders cited that mentioning only MGNREGA would give undue advantage to those C.A firms who had been engaged earlier.

2) C.A firms having offices in Mizoram -In order to avoid non-serious firms from bidding, CA firm having office in Mizoram may be given 10 marks under Para 7 - Evaluation Criteria, 7.1 Technical Evaluation Sl.No 2. If agreed by the authority, Technical Evaluation criteria marks at Sl.No 2 may be revised accordingly

3) CA only residing in the NE may be considered: This may not be appropriate as the Tender would discriminate non-NE bidders

4) Tender Fee exemption for MSME registered CA Firm: This is the normal process. This particular topic was oversights during the preparation of Tender documents. MSME registered firms may be exempted from paying Tender Fees of Rs.2500

5) Minimum Fee Prescription - ICAI Guidelines: As per Guideline No. 1-CA(7)/03/2016 issued by the Institute of Chartered Accountants of India and notified in the Gazette of India (Extraordinary) dated 7th April 2016, members are not permitted to respond to tenders for audit and attestation services unless minimum fees are specified.

Since the service required by RD & A Department is only accountancy services like preparation of financial statement and audit statement, fees may be charged depending on the complexity and the time spent on the particular assignment which is also accepted by ICAI.

6) Clarification on Compliance Audit: A compliance audit, within the context of a Chartered Accountant's (CA) audit, assesses whether an entity is adhering to applicable laws,

regulations, and internal policies. Chartered Accountants play a crucial role in conducting these audits, ensuring that organizations operate within legal and regulatory frameworks. This involves reviewing financial records, operational procedures, and internal controls to identify potential risks and ensure adherence to established rules. Chartered Accountant firms are expected to see that Department/Organization is following MGNREGA Act, Schemes, Rules, other statutory instructions from the Ministry of Rural Development in line with the latest General Financial Rules

7) TA/DA for performance outside Aizawl City: TA/DA at actual or as per Government approved rates may be given to selected Chartered Accountant firm and as decided by the Government from time to time

8) Experience Certificate: Prospective bidders desired that only 3-5 experience certificates may be attached in the Tender Documents instead of (say) more than 6 experiences. However, all the works done and experiences should be mentioned in the Tender Document or in a separate sheet

9) Joint Ventures (JVs) and consortia: There could be conflict of interest among them and disputes can arise among consortium members regarding various aspects of the project, including scope changes, payment issues and performance failures etc, JV/Consortia may not be allowed to participate in the tender.

Participants of the pre-bid meeting were informed that decisions would be made by the Government.


(V LALENGMAWIA)

**Additional Secretary to the Government
Rural Development & Administration Department**

Memo No.G.25022/1/2025-RD(Audit)
Copy to:

Aizawl, the 17th June 2025

- 1) PS to Hon'ble Minister, RD & A Department
- 2) Chief Informatics Officer, ICT Department with a request to upload in tender.mizoram.gov.in
- 3) All Officers under RD & A Deptt Secretariat
- 4) Website rd.mizoram.gov.in and <https://tender.mizoram.gov.in/>