



Mahatma Gandhi National Rural Employment Guarantee Scheme
3rd floor, Revenue Complex, Public Office Compound,
Thiruvananthapuram-33, Kerala
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Date:19-03-2025

**Expression of Interest for Statutory Audit of State Employment
Guarantee Fund (SEGF/SNA) accounts for the
Financial year 2024-25 & 2025-26**

The Mahatma Gandhi NREGS State Mission, Thiruvananthapuram, invites Expressions of Interest (EoI) from Statutory Chartered Accountants empaneled with the Comptroller and Auditor General of India (CAG) for conducting the statutory audit of the *State Employment Guarantee Fund (SEGF/SNA) accounts* of various components of the Mahatma Gandhi NREG Scheme. This includes the **Unskilled, Material, Admin, Cluster Facilitation Project, and Unnati Components** for the financial years **2024-25 and 2025-26**, as well as the **State Strengthening Cell account** for the same period.

Eligibility Criteria:

- **Empanelment:** CA/CA Firms should be empaneled with the **Comptroller and Auditor General of India (CAG)** or the **State Accountant General**.
- **Experience:** CA/CA Firms should have a minimum of **three years of experience** in auditing Mahatma Gandhi NREGS at the **State** or **District** level.

Scope of Work:

The selected auditor will provide all related services concerning the audit and address any queries during the agreement period. The audit process will include:

1. **Audit Verification:** All receipts and payments will be checked against the **Management Information System (MIS)/NREGASoft** of Mahatma Gandhi NREGS and the corresponding **bank data**.
2. **Payment Verification:** Payments will be checked against **Proceedings, Fund Transfer Orders (FTOs), and Bank Statements**.
3. **District Reports Verification:** Audit reports received from districts will be verified against the data available at the **State Mission** for accuracy.

4. **Guidance for District Auditors:** Necessary advice will be provided to district auditors to aid in preparing audit reports at the district level.
5. **Reconciliation:** The reconciliation of receipts and expenditures as per **Audited Utilization Certificates, Bank Statements** as of **31.03.2025**, and **Audited Receipt & Payment Accounts** will be included.
6. **Liabilities:** The **Wage liability, Material, and Admin liability** for FY 2024-25 shall be incorporated in the **Balance Sheet** of the Audit Report for FY 2024-25 (as per the Annual Master Circular, clause 15.1.2(b)(IV)).
7. **Documents & Checklists:** The CA firms will be required to furnish documents such as:
 - o Status of Receipt and Expenditure of Funds -Annexure A
 - o Permissible activities under Administrative Expenditure -Annexure A of (Cont.)
 - o Checklist on prerequisites/Documents for release of 2nd Tranche- Annexure B
 - o Checklist on prerequisites/Documents for release of 2nd Tranche- Annexure C
 - o Checklist on prerequisites/Documents for release of 2nd Tranche- Annexure 27
8. **Compliance with Instructions:** All additional instructions or requirements issued by the **State Mission** in concurrence with the **Government of India** shall be promptly adhered to.

Submission of EoI:

The interested CA firms should submit their **Expression of Interest (EoI)** along with the general terms and conditions to the **Mission Director**, Mahatma Gandhi NREGS, 3rd Floor, Revenue Complex, Public Office Complex, Vikas Bhavan.P.O, Thiruvananthapuram-695033.

Necessary documents to prove accreditation by Accountant General and Experience auditing NREGS accounts shall be furnished with the EOI

The **Mission Director** reserves the right to **reject, accept, or re-tender** the EoI submission.

Important Dates:

- **Last Date of Submission of EoI:** On or before **3 P.M on 5th April 2025**.
- **Opening of Quotations:** At **4 P.M on 5th April March 2025**.

For further information, interested firms may contact the Mahatma Gandhi NREGS office at **Phone Number:** 0471-2313385 (Toll-free: 1800 425 1004) or via **Email** during

working hours.

JOINT DIRECTOR
Mission Director(i/c)