

महाराष्ट्र शासन
नियोजन विभाग
जिल्हाधिकारी कार्यालय, जळगांव
दरपत्रक सूचना क्र. ०१/२०१८

महात्मा गांधी राष्ट्रीय ग्रामीण रोजगार हमी योजना अंतर्गत जळगांव जिल्ह्यातील सन २०१७-१८ या वर्षाचे संवैधानिक लेखापरीक्षणाकरीता (Statutory Audit) सनदी लेखापरीक्षकांची नेमणूक करावयाची आहे. त्याकरीता सनदी लेखापालाकडून अर्ज मागविण्यात येत आहेत.

जिल्हा	अर्ज सादर करावयाच्या कार्यालयाचे नाव	दूरध्वनी क्रमांक
जळगांव	उपजिल्हाधिकारी (रोहयो) जिल्हाधिकारी, जळगांव	०२५७- २२२९२९५

पात्रता, अटी व शर्ती तसेच इतर माहिती जिल्ह्याच्या <https://jalgaon.nic.in> या संकेतस्थळावर उपलब्ध आहेत. इच्छुक सनदी लेखापालांनी संकेतस्थळावरून अर्ज प्राप्त करून परीपूर्ण माहिती भरून अर्ज समक्ष सादर करावेत (पोस्टाद्वारे पाठविलेले अर्ज स्विकारले जाणार नाही.) अर्ज सादर करावयाची मुदत दिनांक १९/०७/२०१८ ते दिनांक २१/०७/२०१८ रोजी दुपारी ४.०० वाजेपर्यंत अर्जासोबत बयाणा रक्कम रुपये १०,०००/- (अक्षरी रक्कम रुपये दहा हजार मात्र) चा उपजिल्हाधिकारी (रोहयो) जळगांव या नावाने काढलेला धनाकर्ष जोडावा. त्याशिवाय अर्ज ग्राह्य धरला जाणार नाही.

कोणतेही अर्ज स्विकारणे अथवा अर्ज नाकारण्याचा अधिकार जिल्हाधिकारी, जळगांव यांनी राखून ठेवले आहेत. अर्ज दोन पाकीट पध्दतीने सादर करावेत (तांत्रिक लिफाफा व वित्तीय लिफाफा)



(किशोर राजे निंबाळकर)

जिल्हाधिकारी तथा

जिल्हा कार्यक्रम समन्वयक, मगारोहयो,
जळगांव

किमान निकष (Minimum Criteria)

अ.क्र.	विवरण	किमान निकष
१	ICAI ने निर्गमित प्रमाणपत्रा नुसार फर्मच्या सनदी लेखापालांची संख्या	१
२	सन २०१४-१५, २०१५-१६ व २०१६-१७, मधील वार्षिक उलाढाल	रु. १० लाख
३	राज्य/केंद्र शासनाचे अंगिकृत उद्योग, सार्वजनिक उद्योग, बँका यांच्या लेखापरीक्षणासह राज्य/केंद्र शासनाच्या योजनांचे वैधानिक लेखापरीक्षणांचेकार्य (मागील ३ वर्षांतील)	२ लेखापरीक्षण प्रतिवर्ष
४	सी.ए. म्हणून कार्यरत/संस्थाकार्यरत असल्याचे वर्ष	३ वर्ष
५	सन २०१७-१८ मध्ये CAG कडे नोंदणी केलेली असणे	आवश्यक
६	फर्म केंद्र व राज्य शासनाच्या काळया यादीत नसावी.	सनदी लेखापालांनी स्वतः प्रमाणितकरावे.

TENDER FORM –I

(Technical)

MAHATMA GANDHI NATIONAL RURAL EMPLOYMENT GUARANTEE SCHEME STATE FUND
(ASSOCIATION) REGD.MAHARASHTRA.

Documents to be submitted along with application for Selection of Statutory Auditor Accountant

Sr. No	Details	Remark (YES / NO)
1	Copy of the latest constitution certificate issued by ICAI. The date of issue of constitution certificate should not be older than three months.	
2	Copy of latest partnership deed in case of partnership firms	
3	Copy of financial statement of the firm along with schedules for the Financial year 2014-15, 2015-16, 2016-17 (for indication turnover)	
4	Copy of acknowledgment of the IT returns of the firm for the assessment year 2017 -18 along with a copy of computation of income	
5	Details of any court cases/arbitration cases/or any other case pending against the firm.	
6	Copy of GST Tax registration	
7	Copy of empanelment with the C & AG for the year 2016-17	
8	Documents showing experience certificate	
9	Signed self declaration that The firm is not blacklisted by ICAI/ Central Government / State Government Centrally Sponsored Projects / PSUs/ Government Company in respect of any assignment of behavior.	

Date: / /2018

Place:

Sd/-
Name of Firm

TENDER FORM -II

(Financial Bid)

We undersigned submit the financial bid for Statutory Auditor Accounting of District Jalgaon (As per terms and conditions)

Financial bid Rs. ----- (in words Rs. -----)
inclusive of GST Tax.

Date: / /2018

Place:

Sd/-

Name of Firm

**COLLECTOR OFFICE JALGAON
(EGS BRANCH)**

MAHATMA GANDHI NATIONAL RURAL EMPLOYMENT GUARANTEE SCHEME STATE FUND (ASSOCIATION) REGD.
MAHARASHTRA.

**FOR POST OF STATUTORY AUDITOR
QUOTATIONS NOTICE**

No.MGNREGS/AAO/KAVI/147/2018

Dated-18/07/2018

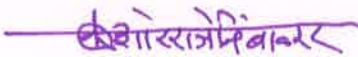
1. Separate Sealed Quotations are invited by the undersigned from reputed Firms capable of Statutory Auditor Accounting.
2. Brief description of job to be done is as under:-

Sr. No	Job description
1.	<p>The Statutory Auditor is expected to audit the compliance relating to a) Legislation b) operational Guidelines c) accounting in totality. However the transaction audit will cover the following scope</p> <ol style="list-style-type: none">1. For implementing agencies i.e. Grampanchayat (30% by Number of spending Grampanchayats out of which ten highest spending GPs of each block are mandatory) & (25% of non spending Grampanchayats)2. For implementing agencies i.e Line Agencies (75% by expenditures)3. BDO and Tahsildar office (75% the numbers)4. Districts programme coordinator i.e collector office (100%)5. Besides this the statutory auditor will also put comments on action taken report on the previous statutory audit report.6. Time frame for completion the entire audit exercise should be completed within 30 days of receipt of the audit letter or completion of AMRS accounts Whichever is letter. Special effort should be made for this purpose. <p>(all Details Terms & Conditions uploaded available www.jalgaon.nic.in)</p>

3. The detailed schedule is as under

Sr. No	Details	Date & Timing
4	Quotations submission start Date (By hand only)	19 /07/2018 At- Collector Office, EGS Branch Jalgaon, at 11:00 am
5	Quotations submission Closing date	21/07/2018, 13:00 p.m.
6	Quotations Opening/Walk in interview date, time and place	24/07/2018, 17:00 p.m. Collector Office, Jalgaon EGS Branch

4. Detailed information about Terms & Conditions and form fee for the tender is available on Collector Office, Jalgaon EGS Branch.
5. District Collector & District Programme Co-ordinator reserves right to reject or accept any or all tenders without assigning any reasons there for.



(Kishor Raje Nimbalkar)

**District Collector &
District Prgramme Co-ordinator
Jalgaon**

Name of CA Firm –

Name of the District –

Terms and Conditions For the Post of STATUTORY AUDITOR

1. MGNREGS is a flagship scheme of the Government of India implemented by the State Maharashtra since the year 2006. The Same is implemented under provisions in the operational Guidelines 2013. The State has formed a Nodal Society and State Fund Association MGNREGSSFA-MAH. The AMRS accounting for the Districts of the Society is to be conducted for the F.Y. 2017-18.
2. The prospective Statutory Auditor should be empanelled with the office of CAG.
3. He Should have minimum 3 years experience in conducting various AMRS Services.
4. Only one District will be allotted to each auditor.
5. District other than that audited last year (For FY 2016-17) will be allotted (if worked as Statutory auditor for NREGA-MAH last year)
6. For facilitating the Statutory Audit a soft copy in CD format will be provided by district consisting of
 - I) Name and address of the previous Statutory Auditor F.Y. 2016-17
 - II) Name and address of Accounts Related Management Service Provider CA Firm (ARMS CA firm) F.Y. 2016-17
 - III) Scanned copy of Maharashtra Employment Guarantee Act 1977
 - IV) Operational guidelines of the MGNREGS 2013
 - v) Format of the utilization Certificate.

For obtaining of the above set please contact the Assistant Accounts Officer, Deputy Collector (egs) office at all districts of Maharashtra.

The Statutory should approach the office of the Deputy Collectors (egs) to which they are appointed for commencement of the audit. A formal letter of enter of entry of accounting team with details of assistants should be addressed and acknowledged for this purpose.
7. The objective of Statutory Audit is to enable the auditor to express a professional opinion by following usual audit practices and reporting on the financial position of the district MGNREGS. Annual financial statements and funds received and expenditure incurred during the accounting period ended on 31.03.2018 (F.Y.2017-18)
8. Standards – The accounting will be carried out in accordance with National Standards of Accounting issued by the institute consider materiality when panning and performing (except where a certain minimum coverage of implementing units is specified),the accounting to reduce the risk to an acceptable level that is consistent, the risk of material misstatements in the financial statement resulting for fraud.
9. The scope and coverage of the accounting
The annual financial statement would broadly cover

- a) Balance sheet
- b) Income and expenditure A/c
- c) Receipt and payment A/c

Besides a primary opinion on the annual financial statement, the account report should include a separate paragraph commenting on accuracy, regularity and propriety of expenditures.

The Statutory Auditor is expected to audit the compliance relating to a) Legislation b) operational Guidelines c) accounting in totality, However the transaction audit will cover the following scope.

1. For implementing agencies i.e. Grampanchayat (30% by Number of spending Grampanchyats out of which ten highest spending GPs of each block are mandatory) & (25% of non spending Grampanchayat)
2. For implementing agencies i.e Line Agencies (75% by expenditures)
3. BDO and Tahsildar office (75% the number)
4. Districts programme coordinator i.e. collector office (100%)
5. Besides this the statutory auditor will also put comments on action taken report on the previous statutory audit report.
6. Time Frame for completion the entire audit exercise should be completed within 30 days of receipt of the audit letter or completion of AMRS accounts whichever is letter. Special effort should be made for this purpose.

In case of delay in submission of audit report. A penalty may be levied up to 10% of the professional fees for delay up to 15 days and 20% delay beyond 15 days. The levying of the penalty will be decided by the committee formed for this purpose consisting of collector and District Programme Co-ordinator, C.E.O. and Joint District Programme Co-ordinator, Dy. Collector (egs) and Dy. District Programme Co-ordinator, and Dy. CEO and Dy. Joint District Programme Co-ordinator.

7. The statutory Auditor is expected to work independently of AMRS CA once the AMRS ACCOUNTS report is submitted to him for audit. His comments on the work/final accounts provided to him are expected by the appointing authority. The statutory auditor will not time and again seek help of AMRS CA to get the accounts changed.
8. The Statutory Auditor who does not have their head office at the district where the accounting is to be carried, will make arrangements for the office place at the district.
9. Submission of copies-the Statutory Auditor will submit the final report in six copies out of which two are to be delivered to the District Programmer coordinator office i.e. collector office, one copy to Account Office (EGS) Divisional commissioner Office and one copy to financial advisor MGNREGS Nagpur and one copy to the commissioner MGNREGS Nagpur. The report should be A4 size paper only. Each copy as above should be delivered by office of statutory auditor and one copy to Department of egs Government of Maharashtra.

10. In addition to above, following formats shall be compulsory with ARMS/AUDIT report
1. The Xerox copy of pages of passbook of each agency showing balance of 31st march, 2018
 2. The report should be in software / formats given by this office. The working tally accounting software is strictly not allowed.
 3. The adjustment made while consolidating the state accounts will be intimated to AMRS/Statutory Auditors. The same will have to be incorporated in district report.
 4. Please give list of outstanding advances pending for more than six months. If no outstanding advance is pending, please furnish the nil certificate
11. The Statutory Audit shall maintain the secrecy of the information and knowledge obtained during the course of audit
12. The Statutory Auditor will coordinate the audit work at the office of Deputy collector (EGS with the help of AMRS CA firm)
13. The Statutory auditor will record the exit date if the audit through a letter addressed to the Deputy Collector (EGS).
14. The District Programme Coordinator i.e. collector will ensure the cooperation and priority of the nodal as well as implementing agencies in conducting the Statutory Audit



(Kishor Raje Nimbalkar)
**District Collector &
District Programme Co-ordinator
Jalgaon**