



महात्मा गांधी राष्ट्रीय ग्रामीण रोजगार हमी योजना,
जिल्हाधिकारी कार्यालय, सातारा
दूरध्वनी क्रमांक 02162-233842

ई निविदा सुचना

महात्मा गांधी राष्ट्रीय ग्रामीण रोजगार हमी योजने अंतर्गत सातारा जिल्हयांकुरिता सन 2018 - 19 या वर्षाचे AMRS लेखापरीक्षणाकरीता सनदी लेखापरीक्षकांची नेमणूक करावयाची आहे.

जिल्हा	अर्ज सादर करण्याचे ठिकाण	दूरध्वनी क्रमांक
सातारा	उपजिल्हाधिकारी (रोहयो), कार्यालय सातारा	02162-233842

पात्रता, अटी व शर्ती तसेच इतर माहिती शासनाच्या www.mahatender.gov.in व www.Collectorsatara.nic.in या संकेतस्थळावर उपलब्ध आहे. इच्छुक AMRS सनदी लेखापालांनी online अर्ज सादर करावेत. सदर अर्ज online सादर करण्याची मुदत दि. 29/05/2019 ते दि. 04/06/2019 रोजी दु. 3.00 वाजेपर्यंत (सुटीचे दिवस सोडून) आहे. तसेच निविदा दि. 06/06/2019 रोजी दुपारी 3.00 वा. उघडण्यात येतील.

यासाठी निविदा फॉर्मची किंमत रु. 5000/- (रु पाचशे फक्त) (नापरतावा) आहे. तसेच निविदेसोबत बयाणा रक्कम म्हणून रु. 10,000/- (रु दहा हजार फक्त) असून सदर रक्कम धनाकर्षाने भरावयाच्या आहेत. बयाणा रकमे शिवाय निविदा ग्राह्य घरली जाणार नाही.

कोणतीही निविदा स्विकारणे अथवा सर्व निविदा नाकारण्याचे सर्व अधिकार मा जिल्हाधिकारी, सातारा यांनी राखून ठेवलेले आहेत.

ई निविदा संचाची विक्री व स्विकृती www.mahatender.gov.in वेबसाईटवरून फक्त ऑनलाईन पध्दतीने करण्यात येत असून सर्व निविदा या दोन पाकिट पध्दतीने मागविण्यात येत आहेत.

जाहिरात क्र.2
दिनांक 29/05/2019

स्वाक्षरित/-
जिल्हाधिकारी, सातारा

Annexure 1

1. Terms & Conditions

1. The prospective AMRS Accountant should be empanelled with the office of CAG
2. Firm should have minimum 3 years experience in conducting various AMRS Services.
3. Time Frame for Completion the entire accounting exercise should be completed end of 31/07/2019 of receipt of the appointment letter. Special effort should be made for this purpose.
4. In case of delay in submission of report. A penalty may be levied up to 10% of the professional fees for delays up to 15 days and 20% for 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.
5. The AMRS Accountant is expected to work independently and cover all the transactions under MGNREGS in the financial year 2018-19
6. Submission of copies – the AMRS Accountant 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 financial advisor 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.
7. The AMRS Accountant shall maintain the secrecy of the information and knowledge obtained during the course of audit
8. The AMRS Accountant will record the exit date through a letter addressed to the deputy collector (egs) .
9. Selected CA firm should submit the list of staff including professional who are on the payroll of the firm along with staff deputed as AMRS work. The office will allowed to those staff who have deputed work.
10. CA firm to bid only for either ARMS or Statutory Audit in a single District.
11. CA firm which have been blacklisted in any district of Maharashtra will not be allowed to bid in any district.

12. a. No Advance will be given.
- b. For every delay of 15 days in submission of ARMS report penalty of 15% will be deducted from the bill. Beyond 15 days 15%.
- c. The bill for the fees will have to be submitted to the DPC.
- d. The fees payable as above will be all inclusive (including travel costs and stationery) except GST to be charged as applicable.
- e. TDS under the income Taxes will be deducted at source as applicable. GST TDS will be deducted as per rule.
- f. In case of delay in payments beyond period in CA firm should bring to notice of the Commissioner, MGNREGA, Nagpur through the Financial Advisor. In case of disputes relating to amount of Payments the decision of the Commissioner, MGNREGA, Nagpur will be final.

Annexure 2

Scope of Work

1. The objective of AMRS Accounting will be base for Statutory Auditors 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.2018-19)
2. Standards – The accounting will be carried out in accordance with National Standards of Accounting issued by the institute consider materiality when planning 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.
3. 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 accounts report should include a separate paragraph commenting on accuracy, regularity and propriety of expenditures.

The AMRS Accountant should cover all the transactions of all the Gram Panchayats, Line Agencies, B.D.O, Tahasildar, Collector office, Zilla Parishad and all other agencies involved in NREGA work,

4. 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, 2019
 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

I) Opening Balances:

- ARMS auditor shall take the opening balance of all the Cost Centers as per previous year Statutory Audit Report.
- If ARMS auditor find any differences as per Cash Book and as per Statutory Audit Report he can asked for the bank reconciliation from the respective Cost Centre.
- If Bank reconciliation is not available ARMS auditor shall pass necessary entries for adjustment of opening balances.
- ARMS auditor shall prepare separate list for such adjustment entries.

ii) FTO Generation & Booking Expenditure

- ARMS auditor download the FTO from the MGNREGA portal upto the 31/03/2019 which is approved by Second signatory i.e. COLUMN NO. 6 form the link given below:

http://nregasp2.nic.in/netnrega/FTO/FTOReport.aspx?lflag=local&state_code=18&state_name=MAHARASHTRA&page=s&fin_year=2018-2019&Digest=BRD36dlvthIWmDaMeE29Hg

- ARMS CA shall take the Gross Amount of FTO in Grant received Column and shown separately the rejections amount. The amount shall be matched with the amount reflecting in FTO list.
- All the amount reflecting on online portal of the scheme are came from FTO and there is no manual payments without FTO therefore all the amounts reflecting FTO status report and in MIS report should be matched with ARMS report.
- Previous year FTO signed by Second Signatory after 31st March shall be consider in current year.
- If any reconciliation reflecting previous year Financial Statements it should be reconciled. The reconciliation statement should consist of FTO no. date of issue of FTO and amount.
- ARMS CA shall checked the FTO amount reflecting on online portal

iii) Accounting Services

- 100% accounting shall be expect from the ARMS CA.
- It is ensure by the ARMS CA that FTO issued for all expenditures on 31/03/2019 along with Second signatory shall be account for in the current financial year in the books of GP and Line agencies as Grant received.

- Rejections of FTO shall be account for in the Cost center where expenditure is booked.
- The Grant and Expenditure of the district should not be less than the amount reflecting on MIS Report.
- Monitoring of receipts and payments accounts on monthly basis.
- Finalization of Annual Accounts by preparing income & expenditure and Balance Sheet
- Feedback and regular report and 'Alerts Points' (based on account figures to District Programme Coordinator (DPC-District Collector) with copies to Joint DPC, namely Chief Executive Officer, Zilla Parishad, Divisional Commissioner and Designated State Level Functionaries
- The CA firm is also expected to assist and satisfy the Statutory Auditors of MGNREGS for their queries and audit Para raised.
- ARMS CA to ensure district level EFMS bank account reconciliation of FTO's issued and FTO's cleared. Uncleared /Rejected FTO to be reported separately. Also ARMS CA submit the uncleared /rejected FTO report with reason if such FTO are still uncleared and 15 days have been passed.
- ARMS CA to pass appropriate journal entry to account of District EFMS bank account payment to respective Gram Panchayats.
- Last year reconciliation of grant-in-transit to be cleared in this year before the submission of audit report.
- ARMS & Statutory Auditor should give proper details of expenditure i.e month wise, Grampanchayat wise, as well as Agency wise in their audit report.
- If above two point were not comply properly as per instruction the severe action will be taken against ARMS & Statutory Auditor as well as DO letter will be issued to Collector also for the non-compliances issued.
- If any GP or Agency are not produced their record or not attending the audit, it should be recorded in proper format as well as details of amount involved in particular GP or agency should also be reported properly before closure of ARMS/ Audit.
- Details of cash payment and the other statutory compliances should be given in proper and consolidated format.
- **IN CURRENT FINANCIAL YEAR THERE WERE NO GRANT-IN-TRANSIT SHOULD BE MENTIONED IN MAIN RECO SHEET, THOUGH THE RECONCILIATION OF EFMS FTO (FUND TRANSFERRED ORDER) A/C ALSO DONE AT STATE LEVEL , THEREFORE DISTRICT HAVE TO TAKE THE GROSS AMOUNT OF FTO INSTEAD OF NET AMOUNT AFTER REJECTION OR INVALID FTO.**

- ARMS CA also have to report the reconciliation of EFMS FTO in separate sheet in there audit report i.e. (FTO which were not identified, FTO without second signatory date)
- ARMS CA have send the soft copy to Financial Advisor before final submission of audit report to the authority.
- All the payments of wages, unemployment allowances, delay compensation, material, and administrative expenditure were done through EFMS FTO system which should be properly accounted by ARMS CA's i.e. Grampanchayat wise and Line Agencies and as well as month wise in their report and if the same has not been found correct the report will not be accepted.

iv) Related Services

- The ARMS Auditor must bring to notice, both in writing and by personally meeting the DPS (Collector) and Jt. DPC (CEO, ZP) the following points:
- General State of account keeping in the district.
- Non production of records by any GP/Implementing Agency/ Official
- Major violation of MGNREGS guidelines/instruction
- Prime facie embezzlement or such serious matter
- Areas needing their quick attention and improvement
- A certificate must be attached that the ARMS has met the DPC and Jr. DPC and explained the issued and writing.
- Advisory and guidelines including specific, short training to district block level functionaries on accounting matter and bringing to notice where correction are required.

ARMS may specifically note that the scope of services in both Accounts compilation and Related Services as outlined in point No. 3.

- To the extent possible, standard formats and proformas and standard Alert Point will be prescribed and evolved which have to be used for above purposes as appearing on the MGNREGS website.
- Records at the level of District, Blocks, (BDO & Tahsildar's), and Gram Panchayat and Line Department by way of cash book, vouchers & bank pass book will be coordinated and provided by the specified authority to the CA Firm. The CA Firm is expected to consolidated the data and prepare the report as specified in scope of work.
- Before commencement of the work the CA Firm should get acquainted with the nature of work by visiting the Blolcks places and

attending meeting of the Gram Sevek's/Gram Rojgar Sevk's & BDO's and also of Tahsildar's & Line Department and interacting with the Deputy Collector- EGS and Deputy CEO-ZP.

d. CA firms are expected to organize the suitable block-wise manpower (The Team) well in advance. They are also expected to train their teams internally after the guidance is issued by the Financial Advisor from time to time. The CA firm will by a separate letter inform the Financial Advisor the name and the telephone nos. of the proprietor/partner in-charge.

- ii) All the reports are to be provided in 5 sets on A4 size and with Times New 2011 type and 12 font size. The report be separately addressed to.
 - a. District Programme Coordinator i.e. the Collector of the District in two sets with
 - b. One additional copy marked to the Financial Advisor at 4th Floor, Bhivapurkar Chamber, Mehadia Square, Dhantoli, Nagpur-12.
 - c. The Divisional Accounts Officer, of the respective Divisional Commissioner Office and
 - d. The Assistant Director of Accounts, Commissioner MGNREGA, Nagpur.

Along with the hard copies five sets of soft copies on mail addresses should also be available. Also soft copy shall be marked to following persons;

- a. Shri. Santoshsingh Rajput : commissionermgnregsmah@gmail.com
- a. CA Ram Bonde : rambonde@yahoo.com
- b. Mr. Pratik : pjpratik943@gmail.com
- c. Mr. Surendra : srkotpalliwar@gmail.com

- iii) Before the issue of the report, the CA firm is expected to interact with the respective block, BDO and Tahsildar and for district with the Deputy Collector (EGS) and Deputy CEO-ZP and the divisional Commissioner Office with the Deputy Commissioner (EGS)
- iv) The CA firm is also expected to get familiar with the features of the Scheme and other events by monitoring the web-site and related links of **nrega.nic.in** from time to time.
- v) The ARMS services are in the nature of accounting services and related services that CA firm is expected to perform their duties in the same spirit and not as in the usual auditor's role.
- vi) In case of any guidance's to be sought, the CA firms are expected to contact the Financial Advisor, in case of disputes/conflict as regards

terms and condition and scope of work the decision of the District Programme Coordinator will be final.

- vii) A time limit for submission of the report are defined and are strictly to be adhered as below:

Yearly 01.04.2018 to 31.3.2019 by 31th Jul 2019

In case of delay attributable to the CA Firm, penal charges will be deducted appropriately for which decision of an identified committee will be final. In case of timely completion of work a certificate of appreciation will be issued at the end of the year.

- viii) The CA firm 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 a manner consistent herewith.
- ix) The Ca firm will keep and attach their Team's acknowledged visit records to District Blocks and Gram Pancyats (if visited) meticulously, while submitting their professional fees.

POINTERES

WAGES

1. The Central Government may, by notification specify the Wage rate for the purpose of the scheme.
2. Contractual labours are not allowed in the scheme.
3. Wages shall be given on daily basis however payment has been made on weekly basis after making the musters of the wages.
4. If household does not get their wages within a period of 15 days he shall be entitle to get delay compensation as per the scheme.
5. The e-musters have been prepared at block level (BDO or Tahsildar) send it to the state fund bank account office.
6. The payments have been transferred to respective banks a/c of the GP.
7. ARMS CA has to verify whether musters for unskilled wages are kept properly and wages are paid as per guidelines of the scheme.
8. Also ARMS CA has to verify that all the wages paid during the year are accounted for and directly transferred to labour 's bank account.
9. ARMS CA has to verify that the Measurement books for every work is kept properly.

10. Also verify that unemployment allowance has been paid to the labour that applied but not get any work during the year.
11. ARMS CA has to report that whether work is received by household for 100days during the year and reported accordingly.
12. Delay compensation are paid for the wages which are not paid within stipulated time period in the scheme.

UNEMPLOYMENT ALLOWANCE

1. If job card holder does not get any work within 15 days from his application entitle to get unemployment allowance.
2. The unemployment allowance should not be more than $\frac{1}{4}$ th of the wage rate for the first 30 days and $\frac{1}{2}$ of wage rate for the remaining period of the Financial year.
3. If house hold got employment for part of the year he also entitle to get unemployment allowance for the remaining period of the Financial Year.

The wages and unemployment allowance given to the household shall not exceed the wages equal to 100 days.

SKILLED & MATERIAL EXPENSES

1. Skilled expenses paid on the basis of vouchers invoices provided in relation to work undertaken in GP.
2. The payment has been made to Gram Panchayats to make further payments to their vendors.
3. Skilled & Material Expenses shall be 40% of the total work done in GP.
4. ARMS CA /Auditor has to verify that the estimates are made for the work.
5. The skilled expenditure like Material and Skilled Labour made as per the estimation and if any variation report separately.
6. ARMS CA /Auditor has to verify all the material Except Compost and soil purchased from the Dealers regd. Under MVAT act. Report for the same separately.
7. ARMS CA /Auditor has to verify the payment made to the dealers by account payee cheques. **If payment made by bearer cheque or cash shall be report separately.**

ADMINISTRATIVE EXPENSES

- a. ARMS CA /Auditor has to verify that all the administrative expenses of the district are within the limit prescribed in the Scheme.

- b. ARMS CA /Auditor has to verify that all the supporting vouchers relating to administrative expenditure shall be available with respective cost centre's.
- c. ARMS CA /Auditor has to verify that TDS under Income Tax Act for contractual payments has been deducted and paid within the due dates and filed return for the same.
- d. ARMS CA /Auditor has to verify that there should not be any extraordinary items in the expenditure if so report separately.
- e. **ARMS AUDIT & ITS SCOPE**
 - 1. ARMS CA /Auditor has to verify all funds received and expenditure made during the year as per scope mentioned in appointment Letter.
 - 2. Funds/ Grants reconciled with state/society accounts
 - a. ARMS CA /Auditor has to assured that Funds received during the year in Scheme shall be segregated in State and Central Fund.
 - b. ARMS CA /Auditor has to verify and assured that funds received by district utilized for the objective of the scheme.
 - c. ARMS CA informed to all Cost Centres to refund all the un utilized amount at the year end to State Account.

MAINTAINANCE OF BOOKS

- 1. COMMON FOR ALL COST CENTRES
- 2. FTO wise details of Expenditures.
- 3. Cash Books for the period covered under audit on all cost Centres.
- 4. Bank accounts and Statements on all cost Centres.
- 5. Supporting vouchers for the administrative Expenditure at all cost centres.

ADDITIONAL RECORDS TO BE KEPT BY THE GRAM PANCHYATS AND LINE AGENCIES

- a. Estimation of works approved.
- b. Muster Register and Musters
- c. Measurement books of the work done.
- d. Skilled Expenditure supporting vouchers and details.
- e. Gram Sevak remuneration calculation sheet.

REPORTING

1. Reconciliation of Grant received by the district and Grant paid from Society Fund Account.
2. Auditor has to comment on the maintenance of Books of account and its availability at respective cost centers.
3. Auditor has to comment and report separately for material purchases from unregistered dealer under MVAT.
4. Auditor has to comment and report separately on other legal obligations e.g. Royalty payments and TDS compliances separately.
5. Auditor has to comment and report separately on payments made by other than account payee cheque.
6. Auditor has to comment and report separately on deficiencies observed in wage payments.
7. Auditor has to comment and report separately whether the district followed the ratios of expenditure or not.
8. The ratio of expenditure are as follows:
 - 60% Unskilled of Total Expenditure
 - 40% Skilled of total Expenditure
 - 0.6% Administrative Expenditure of Total Expenditure

SPECIAL ATTENTION:-

2. Closing Balances Of last year as per **statutory audit report** shall be taken as opening balances. If any mistake is detected in relation to previous year the same be adjust in current year account and separate note should also be given.
3. Closing balances with Dy. Coll, BDO Tahsil, Line Agencies and GP to be confirmed and if there is any pending entries in bank reconciliation shall be provide for the same.
4. It is the responsibility of the Dy. Coll. and Accounts officer to provide the details of opening reconciliation and their adjustment during the year.
5. The previous reconciliation entries should have been first identifies and rectifies by the ARMS and pass the necessary adjustment entries according to nature of expenditure. Also entries in reconciliation which are identifiable shall be account for in respective head of accounts however if any entries left or not identifiable shall be adjust in the previous year 2015-16 expenditure ratio.
6. There cannot be any inter district transferred of grants.

7. There shall not be any unexplained liabilities & assets.
8. Proper reconciliation of Grant, EFMS, Bank a/c, Block & GP's are expected in each district report.
9. Changes as suggested by Statutory Auditor are to be incorporated and certified.

EFMS (ELECTRONIC FUND MANAGEMENT SYSTEM)

After implementing of EFMS system following methodology for the transfer of funds is adopted:-

The State Nodal Society hold a bank account of MGNREGSSF(A) at Nagpur wherein the Central share and State share of grants is credited. There is one bank accounts at this level in which expenditure were incurred i.e. (Wages, Material, Semi-skilled, Delay Compensation, Unemployment Allowances, Administrative Expenditure of both DPC & Block as well as Implementing Agency). The account which is now operated by not only the District Programme Coordinator through their digital signature but also by respective blocks BDO's and Tahasildars through their digital signature.

After implementation of EFMS the accounts for EFMS were are as follow:-

1. At the District level there is presently single bank account held with them for 0.6% Admin Expenditure
2. At the Block level there is presently single bank account held with them for 0.6% Admin Expenditure
3. At the Gram Panchayat Level there is presently one accounts held for main Programme Fund.
4. At the Line Agency level there is one bank account held for the main Programme Fund.

The transfer of funds to beneficiaries now take place through the designated EFMS bank account of the District by digital signature of BDO's and Tahasildar for mostly unskilled wages payment as well as for skilled payment also. Under EFMS system using a special software developed by NIC which is called NREGA Soft and using NIC server, firstly a Fund Transfer Order (FTO) is generated by the Gram Panchayat, Line Agency, BDO's & Tahasildar's and secondly it is signed by digital signature by DPC, which is cleared through designated bank account ideally within 24 hours. However care and reconciliation has to be done of the FTO's issued and FTO's cleared date-wise, Number-wise and amount -wise. A support of report of the FTO is available on the site of NREGA Soft daily.

SYSTEM OF ACCOUNTING ABOUT EFMS

1. ARMS CA has to take the amount of FTO's which were signed by Second Signatory which is signed by In case of FTOs without date which are available online, those are re-

processed FTO of Bank to HO and those will be considered as expenditure in Collector EFMS Cash Book. Details of such FTOs will be mentioned in “**notes to account report**”.

2. For the purpose of expenditure, the total amount of FTO generated (whether Bank, Bank to HO or Bank to Co-operative) (**Column 6**) is to be considered, as grant received to district and the same has to be considered as expenditure of GP's

3. Since all the FTO transactions are being carried from the State Level EFMS account, no amount will be reflected in the Miscellaneous and other receipts in Collector EFMS cash book.

4. FTO with Second Signatory date after 31.03.2019 not to be considered as expenditure for Collector EFMS Cash Book

On site visit :

1 One representative of the CA firm, having knowledge of Tax matters and other matters, will be required to visit the cost centre as when required atleast once in a quarterly to verify all the deduction of tax on account of TDS and GST and preparation of challan for GST and TDS and file monthly/quarterly return and file correction statement if any. The representative will be required to visit the cost centre on a short notice for discussing any urgent matters with the FA & Assistant Director (Accounts).

2 Partner/professional CA assigned for this project of the CA firm should be available at least one day in a month to discuss important and pending issues. The Consultant will be required to visit the cost centre on a short notice for discussion on urgent matters with the Dy Collector / Dy CEO as the case may be.