

जिल्हाधिकारी कार्यालय, सातारा
दुरध्वनी क्र. 02162 - 233842

पाहिजेत

महात्मा गांधी राष्ट्रीय ग्रामीण रोजगार हमी योजने अंतर्गत सातारा जिल्हया करिता सन 2018-19 या वर्षाचे संवैधानिक (Statutory Audit) लेखापरिक्षणा करिता सनदी लेखापरिक्षकांची नेमणुक करावयाची आहे.

जिल्हा	अर्ज सादर करण्याचे ठिकाण	कार्यालयीन क्रमांक	दुरध्वनी
सातारा	उपजिल्हाधिकारी (रोहयो), सातारा	02162 - 233842	

पात्रता, अटी व शर्ती तसेच इतर माहिती जिल्हा माहिती विज्ञान सुचना केंद्र जिल्हाधिकारी कार्यालय, सातारा <http://satara.nic.in> संकेतस्थळावर उपलब्ध आहे. इच्छुक सनदी लेखापरिक्षकांनी प्रत्यक्ष आपले अर्ज व दर पत्रक उपजिल्हाधिकारी (रोहयो) सातारा यांचे कार्यालयात सादर करावेत. सदर अर्ज सादर करण्याची मुदत दिनांक 29/05/2019 ते दिनांक 04/06/2019 रोजी दु. 3.00 वाजे पर्यंत (सुटीचे दिवस सोडून) आहे.

यासाठी अर्ज व दर पत्रक फॉर्मची किंमत र.500/- मात्र (र.रु. पाचशे) (नापरतावा) आहे. सदरची रक्कम या कार्यालयाचे स्टेट बँक ऑफ इंडिया, सातारा. DEPUTY COLLECTOR EGS CELL, याचे खाते क्र.11213246840 वर रोखीने भरून चलनाची प्रत या कार्यालयास सादर करावी.

तसेच अर्ज व दर पत्रका सोबत बयाणा रक्कम म्हणुन रु. 5000/- मात्र (र.रु. पाच हजार फक्त) स्टेट बँक ऑफ इंडिया, सातारा DEPUTY COLLECTOR EGS CELL यांचे नावे डिमांड ड्राफ्टद्वारे सादर करावी.

कोणतेही दर पत्रक स्विकारणे अथवा दरपत्रके नाकारण्याचे सर्व अधिकार मा. जिल्हाधिकारी, सातारा यांनी राखून ठेवलेले आहेत. तसेच विषयांकित लेखापरिक्षक यांची निवड करतांना त्यांना दिलेले दर व मा.आयुक्त, महात्मा गांधी राष्ट्रीय ग्रामीण रोजगार हमी योजना - महाराष्ट्र नागपुर यांचे कडील सुचनेनुसार गुणांकन निकष यांचा एकत्रित विचार करून दरपत्रक धास्काची निवड केली जाईल. नियमा नुसार करारनामा करून कार्यारंभ आदेश देणेत यईल.

दरपत्रक संचाची विक्री व स्वीकृती उपजिल्हाधिकारी (रोहयो), सातारा यांचे कार्यालया कडून करणेत येत असुन सर्व अर्ज व दर पत्रके (एक तांत्रिक लखोटा व दरपत्रक लखोटा) दोन सिलबंद लखोटे सादर करणेची आहेत.

जाहिरात क्र. 1
दिनांक 29/05/2019

सही/-
जिल्हाधिकारी, सातारा

1

**STATUTORY AUDITOR यांची नव्याने नियुक्ती करण्यासाठी दरपत्रके
मागविण्यासाठी (मार्गदर्शक) अटी व शर्ती**

**ANNEXURE 'A'
MGNREGS AMRS ACCOUNTANT
F.Y. 2018-19**

Name of CA firm :-

Name of the District:- Satara

**Terms & Conditions for the post of MGNREGS 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 statutory audit for the Districts of the Society is to be conducted for the F.Y. 2018-19.
2. The prospective statutory auditor should be empanelled with the office of CAG.
3. He should have minimum 3 years experience in conducting various statutory audit.
4. Only one district will be allotted to each auditor.
5. For facilitating the statutory audit a soft copy in CD format will be provided consisting of

I. Name and address of the previous Auditor F.Y. 2017-18.

II. Name and address of Accounts Related Management Service
Provider CA Firm. (AMRS CA Firm) F.Y. 2018-19

III. Scanned copy of Maharashtra Employment Guarantee Act 1977.

IV. Operational guidelines of the MGNREGS2013

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 auditor should approach the office of the Deputy Collectors (EGS) to which they are appointed for commencement of the audit. A formal letter of entry of audit team with details of assistants should be addressed and acknowledged for this purpose.

6. 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 31.03.2019 (F.Y.2018-19)
7. Standards:- The Audit will be carried out in accordance with National Standards of Accounting issued by the Institute of Chartered Accountants of India in this regard. The Auditor should accordingly consider materiality when planning and performing (except where a certain minimum coverage of implementing units is specified) the audit to reduce the risk to an acceptable level that is consistent, the risk of material misstatements in the financial statement resulting from fraud.
8. The Scope and coverage of the audit
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 audit 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 accounting will cover the following scope.

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. District 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.

3

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 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 C.E.O. 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 ot him are expected by the appointing authority. The Statutory Auditor will not time 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 audit 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 audit 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 officer (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 AMRS / Audit report.
 1. The Zerox 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 in 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 reports.

4

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 Auditor 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.

5

ANNEXURE 'B'
MGNREGS statutory auditor
F.Y. 2018-19

Professional Fees

Professional Fees For the above statutory audit is fixed at Rs.-----
------(Rupees -----) inclusive of the
service tax as per the financial bid. These fees are all inclusive and the
bill for the professional fees shall be accompanied at the time of
submission on final audit report as mentioned in clause 9 Annexure 'A'
Income Tax at applicable rate (Presently 10 %) will be deducted at
source.

Technical Bid

MAHATMA GANDHI NATIONAL RURAL EMPLOYMENT GUARANTEE SCHEME STATE FUND (Association), Regd., Maharashtra

Documents to be submitted along with application for Selection of statutory auditor

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 2015-16, 2016-17, 2017-18 (For indication turnover)
4. Copy of acknowledgment of the IT returns of the firm for the Assessment Year 2017-18 & 2018-19 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 Service tax registration
7. Copy of empanelment with the C & AG for the year 2018-2019
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 behaviour .
10. Attached D.D.

Financial Bid

We undersigned submit the financial bid for statutory audit of District----- (as per terms and conditions)

Financial bid **Rs.**----- (in words Rs.-----) inclusive of All Taxes.

Sd/-

NAME OF FIRM
(With stamp)

16

किमान निकष (Minimum Criterial)

अ.क्र.	विवरण	किमान निकष
1	2	3
1	ICAI ने निर्गमित प्रमाणपत्रानुसार फर्मच्या सनदी लेखापालांची संख्या	1
2	सन 2015-16, 2016-17 व 2017-18 मधील वार्षिक उलाढाल	रु. 10 लाख
3	राज्य/केंद्र शासनाचे अंगिकृत उद्योग, सार्वजनिक उद्योग, बँका यांच्या लेखापरिक्षणांसह राज्य/केंद्र शासनाच्या योजनांचे वैधानिक लेखापरिक्षणांचे कार्य (मागील 3 वर्षातील)	2 लेखापरिक्षण प्रतिवर्ष
4	C A म्हणून कार्यरत / संस्था कार्यरत असल्याचे वर्ष	3 वर्ष
5	2018-19 मध्ये CAG कडे नोंदणी केलेली असणे	आवश्यक
6	फर्म केंद्र व राज्य शासनाच्या काळ्या यादीत नसावी	सनदी लेखापालांनी स्वतः प्रमाणित करावे.

गुणांकनाची पध्दत

अ. क्र.	विवरण	गुण	
1	2	3	
1	NREGA मध्ये यापुर्वी काम केले असल्यास (AMRS Accounting /Statutory Audit)	10 गुण	
2	व्यवसायिक अर्थिक उलाढाली करीता (कमाल 15 गुण)	10 ते 50 लाखापर्यंत	5 गुण
		50 लाखांचे वर परंतु 1 करोड पर्यंत	10 गुण
		1 करोडचे वर	15 गुण
3	राज्य/केद्र शासन / शासनाचा अंगिकृत व्यवसाय यातील वित्तीय वर्ष 2017-18 करिता लेखापरिक्षणाचा अनुभव, याकरीता 2 पेक्षा जास्त पत्रयेक Assignment करीता 3 गुण (कमाल 15 गुण)	15 गुण	
4	Financial bid करीता	30 गुण	
5	प्रत्यक्ष मुलाखत	20 गुण	
6	यापुर्वी नरेगा अंतर्गत केलेल्या कामाबाबत अनुकूल अभिप्राय असल्यास	5 गुण	
7	फर्म स्थानिक असल्यास	5 गुण	
एकुण		100 गुण	

किमान निकषांमध्ये जिल्हास्तरावरील निवड समितीला कुठलेही बदल करता येणार नाहीत. यामध्ये अतिरिक्त निकष आवश्यकते प्रमाणे वाढविता येतील. गुणांकनाची पध्दत ही मार्गदर्शक असून. त्यात जिल्हास्तरीय समितीला बदल करण्याचे अधिकार राहतील.

वित्तीय देकारांचे गुणांकन: सगळ्यांत कमी वित्तीय देकार असलेल्या फर्मला 30 गुण, इतर फर्मचे गुणांकन

$$\frac{\text{सगळ्यांत कमी वित्तीय देकार}}{\text{फर्मची वित्तीय देकार}} \times 30$$

- 1) एक C A / फर्म एकापेक्षा जास्त जिल्हयासाठी अर्ज करू शकतात. असे असले तरी संवैधानिक लेखापरिक्षक / ए एम आर एस लेखापाल म्हणुन एकाच जिल्हयात नियुक्ती मिळण्यास पात्र असतील. एका जिल्हयात संवैधानिक लेखापरिक्षक म्हणुन काम करीत असतांना ते किंवा त्यांच्याशी हितसंबंध असलेली फर्म / कंपनी कुठल्याही जिल्हयाकरीता ए एम आर एस लेखापाल म्हणुन काम करण्यांस पात्र असणार नाहीत.

एका जिल्हयात ए एम आर एस लेखापाल म्हणुन काम करीत असतांना ते किंवा त्यांच्याशी हितसंबंध असलेली फर्म / कंपनी कुठल्याही जिल्हयाकरीता संवैधानिक लेखापरिक्षक म्हणुन काम करण्यांस पात्र असणार नाहीत.

- 2) वित्तीय देकारासोबत (Financial bid) उप जिल्हाधिकारी (रोहयो) यांचे नावाचा रु. 10000/- चा धनाकर्ष उमेदवारांकडून सुरक्षा ठेव म्हणुन प्राप्त करावा. नियुक्ती आदेश दिल्यास व तो संबंधितांनी नाकारल्यास सदर सुरक्षा ठेव जप्त करण्यांत येईल याची उमेदवारांना कल्पना देण्यात यावी.

10

To,

**The Collector, Satara
(EGS) Branch.**

**Subject :- Application for Appointment as Statutory Auditor
of MGNREGS Scheme for F.Y. 2018-19**

Respected Sir,

With reference to your advertisement in newspaper, we are applying for the Appointment as a statutory Auditor for Financial Year 2018-19 for Mahatma Gandhi National Rural Employment Guarantee Scheme.

We are enclosing herewith are the application along with the Financial Bid & necessary documents for the district Satara. We have read the terms & condition mentioned by you & we are ready to conduct the Statutory Audit of district.

Thanking You,

Yours Faithfully

(Name & Signature of C.A)

Encl:-

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 2015-16, 2016-17, 2017-18 (For indicating turnover)
4. Copy of acknowledgment of the IT returns of the firm for the Assessment Year 2017-18 & 2018-19 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 Service tax registration
7. Copy of empanelment with the C & AG for the year 2018-2019
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 behaviour .
10. Attached D.D.