

महात्मा गांधी राष्ट्रीय ग्रामिण रोजगार हमी योजना
जिल्हाधिकारी कार्यालय बुलडाणा
जाहीर ई-निविदा सुचना


क्रमांक कावि रोहयो लेखा / 147 / 2018

दिनांक - 31-05-2018

महात्मा गांधी राष्ट्रीय ग्रामिण रोजगार हमी योजना अंतर्गत जिल्ह्याचे सन 2017 18 या आर्थिक वर्षाचे Account Management Related Service (AMRS) व (Statutory Auditors) संवैधानिक लेखापरीक्षण करणेसाठी इच्छुक निविदा धारकाकडून ई-निविदा मागविण्यात येत आहे सदर ई-निविदा ऑनलाईन पध्दतीने www.mahatenders.gov.in व www.buldana.nic.in या संकेत स्थळावर दिनांक 04/06/2018 रोजी उपलब्ध होणार असून निविदेबाबतचा तपशिल खालीलप्रमाणे आहे .

कामाचे नाव	महात्मा गांधी राष्ट्रीय ग्रामिण रोजगार हमी योजने अंतर्गत जिल्ह्यातील सर्व ग्रामपंचायत, रोहयोची कामे करणारी सर्व यंत्रणा, पंचायत समिती कार्यालय, तहसिल कार्यालय , जिल्हा परिषद व जिल्हाधिकारी कार्यालय यांचे लेखापरीक्षण करणे.
ऑनलाईन ई निविदा फॉर्मची किंमत	2000/-
ई निविदा विक्री डाउनलोड करण्याचा दिनांक	दिनांक 04/06/2018 ते 12/06/2018
बयाण्याची रक्कम	10,000 रुपये फक्त
सुरक्षा ठेव रक्कम	20,000 रुपये फक्त
निविदा पुर्व बैठक	05/06/2018
ई निविदा ऑनलाईन भरण्याची अंतीम तारीख	12/06/2018 दुपारी 2.00 वाजेपर्यंत
ई निविदा उघडण्याची तारीख , वेळ , व स्थळ	13/06/2018 दुपारी 4.00 वाजता , जिल्हाधिकारी कार्यालय , बुलडाणा

अधिक माहितीसाठी www.mahatenders.gov.in व www.buldana.nic.in या संकेत स्थळावर ई निविदा प्रसिध्द झाल्यापासून नियमित तथा वेळोवेळी भेट दयावी .


जिल्हाधिकारी तथा
जिल्हा कार्यक्रम समन्वयक
मगाराग्रारोहयो, बुलडाणा

Name of CA Firm:-

Name of the District:-

Terms & 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 Statutory audit 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 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. 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 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 31.03.2018 (F.Y. 2017-18)
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 audit 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. 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 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. C.E.O. and Dy. Joint District Programme Co-ordinator.

7. The Statutory Auditor is expected to work independently of AMRS CA once the ARMS 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 ARMS 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 he 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 Programme Coordinator Office i.e. Collector Office, one copy to Accounts 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 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 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. Please give list of outstanding advance pending for more than six months. If no outstanding advance in 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 ARMS 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.

15 एएमआरएस संवैधानिक लेखपालानी ग्रामपंचायत निहाय खर्चाचा तपशिल लेखांकन अहवालासोबत सादर करणे बंधन कारक असेल

16 जिल्हाधिकारी कार्यालय , जिल्हा परिषद, पंचायत समिती , ग्रामपंचायत तसेच यंत्रणा स्तरावरील अखर्चित असलेल्या रकमाचा विस्तृत तपशिल लेखांकन अहवाला सोबत सादर करणे बंधनकारक असेल

17 मागिल आर्थिक वर्षाची अंतिम शिल्लक जी त्यावर्षी संवैधानिक लेखापरीक्षकांनी प्रमाणित केली आहे त्यात चालु वर्षाचे लेखांकन करतांना

कुठलाही बदल करता येणार नाही अंतिम शिल्लक प्रमाणीत करतांना जर संवैधानिक लेखापरीक्षकानी नजरचुकीने चुकीची रक्कम चालु वर्षाची सुरुवातीची शिल्लक म्हणुन विचारात घेउन चालु वर्षाचे लेखांकन करतांना अंतिम शिल्लक काढतांना जी चुक झाली त्याचे निराकरण चालु वर्षाचे लेखांकन करतांना करण्यात यावे

18 मागील आर्थिक वर्षाचे लेखांकन करतांना eFMS Reconciliation या शिर्षकाखाली जी रक्कम दर्शवण्यात आलेली आहे व ज्या रकमेस संवैधानिक लेखापरीक्षकानी प्रमाणीत केले आहे त्या रकमेचा चालु वर्षात ताळमेळ करण्यात यावा तसेच चालु आर्थिक वर्षात eFMS Reconciliation या शिर्षकाखाली नव्याने येणा-या रकमेचा दिनांकानिहाय तसेच FTO निहाय विस्तृत तपशिल लेखांकन अहवालात सादर करावा लागेल.

19 यापुर्वीच्या आर्थिक वर्षाचे तपशिल माहीत नसलेले खाते (Advances, Deposits, Assets, Creditors) यांची शहनिशा करुन सदरच्या रकमा पुढील वर्षात तश्याच पुन्हा पुढे नेता येणार नाहीत.

20 एएमआरएस लेखांकन अहवाल पुर्ण झाल्यानंतर त्याची Soft Copy ही वित्तीय सल्लगार (Financial Advisor) तसेच आयुक्तालय (नरेगा) यास ईमेल व्दारे पाठविणे बंधनकारक असेल सदर Soft Copy वित्तीय सल्लगार तसेच आयुक्तालय नरेगा नागपुर यांच्याकडुन अंतिम झाल्यानंतरच त्याच्या Hard Copies सादर करण्यात याव्यात .


जिल्हाधिकारी तथा

जिल्हा कार्यक्रम समन्वयक
मगाराग्रारोहयो, बुलडाणा


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.

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

Documents to be submitted along with application for Selection of Statutory
Auditors .

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 2016-17 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 2016-2017.
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.


जिल्हाधिकारी तथा
जिल्हा कार्यक्रम समन्वयक
मगंराग्रारोहयो, बुलडाणा

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 Service Tax.

Sd/-

Name of Firm

किमान निकष

अ क्र	विवरण	किमान निकष
1	ICAI ने निर्गमित प्रमाणपत्रानुसार फर्मच्या सनदी लेखापालाची संख्या	1
2	सन 2014 - 2015, 2015-2016, 2016-17 मधील वार्षिक उलाढाल	रु 10 लाख
3	राज्य केंद्र शासनाचे अंगिकृत उद्योग , सार्वजनिक उद्योग , बँका, यांच्या लेखापरीक्षणासह राज्य केंद्र शासनाच्या योजनाचे वैधानिक लेखापरीक्षणाचे कार्य (मागील 3 वर्षातील)	2 लेखापरीक्षण प्रतिवर्ष
4	CA म्हणून कार्यरत संस्था कार्यरत असल्याचे वर्ष	3 वर्ष
5	2016 17 मध्ये CAG कडे नोंदनी केलेली असणे	आवश्यक
6	फर्म केंद्र व राज्य शासनाच्या काळ्या यादीत नसावी	सनदी लेखापालानी स्वतः प्रमाणित करावे

गुणांकनाची पध्दत

अक्र	विवरण	गुण	
1	NREGA मध्ये यापुर्वी काम केले असल्यास (AMRS accounting / Statutory Audit)	10 गुण	
2	व्यावसायिक आर्थिक उलाढाली करीता (कमाल 15 गुण)	10 ते 50 लाखापर्यंत 50 लाखाचे वर परंतु 1 करोडपर्यंत 1 करोड चे वर	5 गुण 10 गुण 15 गुण
3	राज्य केंद्र शासन शासनाच्या अंगिकृत व्यवसाय यातील वित्तीय वर्ष 2017 2018 करीता लेखापरीक्षणाचा अनुभव याकरीता 2 पेक्षा जास्त प्रत्येक 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 निकषामध्ये जिल्हास्तरावरील समितीला कुठलेही बदल करता येणार नाहीत यामध्ये अतिरिक्त निकष आवश्यकतेप्रमाणे वाढवता येतील गुणांकनाची पध्दत ही मार्गदर्शक असुन त्यात जिल्हास्तरीय समितीला बदल करण्याचे अधिकार राहतील.

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

सगळ्यात कमी वित्तीय देकार

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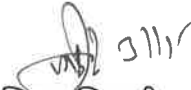
फर्मची वित्तीय देकार

1. एक CA/फर्म एकापेक्षाजास्त जिल्हयासाठी अर्ज करू शकतात . असे असले तरी संवैधानिक लेखापरीक्षक/ एएमआरएस लेखापाल म्हणुन एकाच जिल्हयात नियुक्ती मिळण्यास पात्र असतील.

एका जिल्हयात संवैधानिक लेखापरीक्षक म्हणुन काम करीत असतांना ते किंवा त्यांच्याशी हितसंबंध असेलेली फर्म/कंपनी कुठल्याही जिल्हयाकरीता एएमआरएस लेखापाल म्हणुन काम करण्यास पात्र असणार नाहीत.

एका जिल्हयात एएमआरएस लेखापरीक्षक म्हणुन काम करीत असतांना ते किंवा त्यांच्याशी हितसंबंध असेलेली फर्म/कंपनी कुठल्याही जिल्हयाकरीता संवैधानिक लेखापाल म्हणुन काम करण्यास पात्र असणार नाहीत.

2. वित्तीय देकारासोबत (Financial bid) उपजिल्हाधिकारी रोहयो यांच्या नावाचा रु 10000/. रु चा धनाकर्ष उमेदवाराकडुन सुरक्षा ठेव म्हणुन प्राप्त करावा . नियुक्ती आदेश दिल्यास व तो संबधितानी नाकारल्यास सदर सुरक्षा ठेव जप्त करण्यात येईल यांची उमेदवाराला कल्पना देण्यात यावी.


जिल्हाधिकारी तथा
जिल्हा कार्यक्रम समन्वयक
मगाराग्रारोहयो, बुलडाणा

Professional Fees

Professional fees for the above AMRS Accounting 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 report as mentioned in clause 9 Annexure 'A' Income Tax at applicable rate (Presently 10%) will be deducted at source.

MAHATMA GANDHI NATIONAL RURAL EMPLOYMENT GUARANTEE SCHEME

STATE FUND (Association), Regd., Maharashtra

Documents to be submitted along with application for Selection of AMRS Accountant

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 2016-17 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 2016-2017.
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.

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 Service Tax.

Sd/-

Name of Firm


The maximum fees per district will not exceed Rs. 12 lakhs per Annual

1. No Advance will be given.
2. For every delay of 15 days in submission of AMRS report penalty of 15% will be deducted from the bill. Beyond 15 days 15%.
3. The bill for the fees will have to be submitted to the DPC.
4. The fees payable as above will be all inclusive (including travel costs and stationery) except service taxes to be charged as applicable.
5. TDS under the Income Taxes will be deducted at source as applicable.
6. In case of delay in payments beyond period in Para 2 the 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.

The CA firm will deep and attach their team's acknowledged visit records to District blocks and Gram Panchayat meticulously, while submitting their bills for professional fees.

Sr. No.	Name of District	No. of Blocks
1	Buldhana	13

Professional Charges	Amount & Mode of Charges
For each Gram Panchayat with works in 2017-2018	Rs 400/- Per Annum
For each gram Panchayat without works in 2017-18	Rs 200/- Per Annum
For each Taluka (Covering both Panchayat Samiti and tehsil offices)	Rs 20,000/- Per Annum
For Collector office and CEO, ZP (together)	Rs 50,000/- Per Annum
Professional Charges	Amount & Mode of Charges
B) Volume of NREGS expenditure in the District above Rs 25 Crores Expenditure	Rs 1,000/- per additional crore of expenditure above Rs 25 Crore in addition to (A) above.


जिल्हाधिकारी तथा
जिल्हा कार्यक्रम समन्वयक
मगांराग्रारोहयो, बुलडाणा

महात्मा गांधी राष्ट्रीय ग्रामिण रोजगार हमी योजने अंतर्गत (Statutory Auditors) संवैधानिक
लेखापरीक्षण बाबत ई-निविदा
निविदा लखोटा - अ

1	निविदाधारकाचे नाव व पुर्ण पत्ता		
2	संस्था/कंपनी/फर्म असल्यास त्याचा		
	अ) नोंदनीचा तपसिल		
	ब) व्यवसायाचे ठिकाण		
	क) व्यवस्थापकाचे नाव व पत्ता		
3	संपर्काचा तपसिल		
	अ) दुरध्वनी क्रमांक		
	ब) भ्रमनध्वनी क्रमांक		
	क) फॅक्स क्रमांक		
	ड) असल्यास संकेतस्थळ		
4	आयकर पॅनकार्डची प्रमाणीत प्रत		
5	आयकर विवरणपत्राची प्रमाणीत प्रत सन 2016 - 17		
6	अनुभवाचा तपसिल		

दिनांक

निविदाधारकाची स्वाक्षरी
रबरस्टॅम्पसह