

महाराष्ट्र शासन
जिल्हाधिकारी कार्यालय सोलापूर
दरपत्रक सूचना क्रमांक १/२०१९

महात्मा गांधी राष्ट्रीय ग्रामीण रोजगार हमी योजने अंतर्गत सोलापूर जिल्हयातील सन २०१८-२०१९ या वर्षाचे संवैधानिक लेखापरीक्षणाकरिता (Statutory Audit) सनदी लेखापरिक्षकांची नेमणूक करावयाची आहे. त्याकरिता सनदी लेखापालांकडून अर्ज मागविण्यात येत आहेत.

जिल्हा	अर्ज सादर करण्याचे ठिकाण
सोलापूर	उपजिल्हाधिकारी (रोहयो) सोलापूर

पात्रता, अटी व शर्ती तसेच इतर माहिती जिल्हयाच्या Solapur.nic.in या संकेतस्थळावर व जिल्हाधिकारी कार्यालय रोहयो शाखा सोलापूर येथे उपलब्ध आहेत. इच्छुक सनदी लेखापालांनी अर्ज सादर करावेत. अर्ज सादर करण्याची मुदत **दिनांक २८-०५-२०१९ ते ०२-०६-२०१९** रोजी दुपारी ४.०० वाजेपर्यंत (सुट्टीचे दिवस वगळून)

अर्जासोबत बयाणा रक्कम म्हणून रूपये १०,०००/- (अक्षरी रूपये दहा हजार फक्त) चा उपजिल्हाधिकारी रोहयो सोलापूर या नावाने काढलेला धनाकर्ष जोडावा. त्याशिवाय अर्ज ग्राह्य धरला जाणार नाही.

कोणताही अर्ज स्विकारणे अथवा सर्व अर्ज नाकारण्याचे अधिकार जिल्हाधिकारी सोलापूर यांनी राखून ठेवले आहेत.

अर्ज दोन पाकीट पध्दतीने सादर करावेत. (तांत्रिक लिफाफा व वित्तीय लिफाफा)

जिल्हाधिकारी सोलापूर

ANNEXURE "A"
MGNREGS Statutory Auditor
F.Y. 2018-2019

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 District of the Society is to be conducted for the F.Y. 2018-2019.
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.2017-2018
 - II. Name and address of Accounts Related Management Service Provider CA Firm. (ARMS CA Firm) F.Y.2017-2018
 - III. Scanned copy of Maharashtra Employment Guarantee Act 1977
 - IV. Operational guidelines of the MGNREGS 2013. Annual Master Circular F.Y. 2018-2019
 - V. Format of the Utilization Certificate.For Obtaining the above set please contact the Assistant Accounts Officer, Deputy Collector (EGS) office Solapur
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.2018-2019)
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 latter. 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 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 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, 2019
 2. The report should be in Software / Formats given by Commissioner MGNREGS Nagpur. The working in Tally accounting software is strictly not allowed.
 3. The adjustment made while Consolidating the state accounts will be intimated of AMRS / Statutory Auditors. The same will have to be incorporated in district reports.
 4. Please give list of outstanding advances pending for more than six months. If no outstanding advances pending, Please furnish '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. The soft copy of Audit Report should be send to Financial Advisor and Commissioner Office, Nagpur via Email. The hard copy of Audit Report is to be submitted, after the approval of that soft copy by Financial Advisor and Commissioner Office, Nagpur.

ANNEXURE 'B'
MGNREGS Statutory Auditor
F.Y. 2019-2020

Professional Fees

Professional fees for the above Statutory Audit is fixed at Rs.----- (Rupees -----
-----) inclusive of the GST (Goods and Services 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.

Application form for the post of **Statutory Audit** of **Solapur** District

For District		Demand Draft Details	
		DD No.	Date :
Status of firm			
Partnership : (Enclose Deed)		Sole Proprietorship :	

1 (a)	Name of the firm (in capital letters)	
(b)	Address of the Head office (Please also give telephone No. / Mobile No. and email address)	
(c)	PAN of the Firm	

2)	ICAI registration No.	
	Region Name	
	Region Code	
	Registration since	

3 (a)	Date of constitution of the firm	
(b)	Date since when the firm has a fill time FCA	

4	Full-Time Partners / Sole Proprietor of the firm as per the latest constitution certificate attached.	
Sr.No.	Year of continuous association in the firm	Number of FCA
1	Less than Three Years	
2	More than Three Years	

5.	Whether empanelled / registered with CAG for 2018-2019	
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6	Number of audit staff employed full-time with the firm		
(a)	Articles / Audit Clerks		
(b)	Other Audit Staff (with knowledge of book keeping and accountancy)		
(c)	Other professional Staff (Please specify)		

7	Whether the firm is engaged in any internal / concurrent audit or any other services of any govt. companies / corporations etc.			
	If yes, Please provide details			
Details of prior experience (Please attach older Copy)				
S.NO.	Sector Central Govt. / State Govt. /PSV /Bank Other	Name of Organisation	Year of assignment	Nature of assignment

8.	Turnover of the firm (Please attach relevant documents)	
S.No.	Financial Year	Turnover
1.	2016-2017	
2.	2017-2018	
3.	2018-2019	

9.	GST Registration No. Enclose copy	
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10.	Whether there are any court / arbitration / any other legal case against the firm? (If yes, give a brief note of the case indicating its present status) If No. please attach self-declaration :-	

This is to be certify that all above information is true.

Sd /-
Name & Stamp of firm

Financial Bid

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

Financial bid Rs.------(In words Rs. -----
-----) inclusive of All Taxes (GST & Other Tax)

Sd/-

Name of Firm

किमान निकष (Minimum Criteria)

अ.क्र.	विवरण	किमान निकष
१	ICAI ने निर्गमित प्रमाणपत्रानुसार फर्मच्या सनदी लेखापालांची संख्या	१
२	२०१६-२०१७, २०१७-२०१८ व २०१८-२०१९ मधील वार्षिक उलाढाल	रु.१० लाख
३	राज्य / केंद्र शासनाचे अंगिकृत उद्योग, सार्वजनिक उद्योग, बँका यांच्या लेखापरिक्षणासह राज्य / केंद्र शासनाच्या योजनांचे वैधानिक लेखापरिक्षणाचे कार्य (मागील ३ वर्षातील)	२ लेखापरिक्षण प्रतिवर्ष
४	CA म्हणून कार्यरत /संस्था असल्याचे वर्ष	३ वर्ष
५	२०१८-२०१९ मध्ये CAG कडे नोंदणी केलेली असणे	आवश्यक
६	फर्म केंद्र व राज्य शासनाच्या काळ्या यादीत नसावी	सनदी लेखापालांनी स्वतः प्रमाणित करावे.

गुणांकनाची पध्दत

अ.क्र.	विवरण	गुण	
१.	NREGA मध्ये यापूर्वी काम केले असल्यास (AMRS Accounting / Statutory Audit)	१० गुण	
२.	व्यावसायिक आर्थिक उलाढाली करीता (कमाल १५ गुण)	१० ते ५० लाखांपर्यंत	५ गुण
		५० लाखांचे वर परंतु १ करोडपर्यंत	१० गुण
		१ करोडचे वर	१५ गुण
३.	राज्य / केंद्र शासन / शासनाच्या अंगिकृत व्यवसाय यांतील वित्तीय वर्ष २०१७-२०१८ करीता लेखापरीक्षणाचा अनुभव. याकरिता २ पेक्षा जास्त प्रत्येक assignment करीता ३ गुण (कमाल १५ गुण)	१५ गुण	
४.	Financial bid करीता	३० गुण	
५.	प्रत्यक्ष मुलाखत	२० गुण	
६.	यापूर्वी नरेगाअंतर्गत केलेल्या कामाबाबत अनुकूल अभिप्राय असल्यास	५ गुण	
७.	फर्म स्थानिक असल्यास	५ गुण	
एकूण		१०० गुण	

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

वित्तीय देकारांचे गुणांकन : सगळ्यात कमी वित्तीय देकार असलेल्या फर्मला ३० गुण, इतर फर्मचे गुणांकन

सगळ्यात कमी वित्तीय देकार

----- X ३०

फर्मची वित्तीय देकार

१) एक CA फर्म एकापेक्षा जास्त जिल्हयांसाठी अर्ज करू शकतात. असे असले तरी संवैधानिक लेखापरिक्षक / एएमआरएस लेखापाल म्हणून एकाच जिल्हयात नियुक्ती मिळण्यास पात्र असतील. एका जिल्हयात संवैधानिक लेखापरिक्षक म्हणून काम करीत असताना ते किंवा त्यांच्याशी हितसंबंध असलेली फर्म / कंपनी कुठल्याही जिल्हयाकरिता एएमआरएस लेखापाल म्हणून काम करण्यास पात्र असणार नाहीत.

एका जिल्हयात एएमआरएस लेखापाल म्हणून काम करीत असताना ते किंवा त्यांच्याशी हितसंबंध असलेली फर्म / कंपनी कुठल्याही जिल्हयाकरिता संवैधानिक लेखापरिक्षक म्हणून काम करण्यास पात्र असणार नाहीत.

२) वित्तीय देकारासोबत (Financial bid) उपजिल्हाधिकारी (रोहयो) यांचे नावाचा रू.१००००/- चा धनाकर्ष उमेदवारांकडून सुरक्षा ठेव म्हणून प्राप्त करावा. नियुक्ती आदेश दिल्यास व तो संबंधितांनी नाकारल्यास सदर सुरक्षा ठेव जप्त करण्यात येईल याची उमेदवारांना कल्पना देण्यात यावी.

संवैधानिक लेखापरीक्षक निवडण्याकरिता जिल्हास्तरीय समितीची
संरचना

अ.क्र.	पदनाम	निवड समितीतील दायित्व
1	जिल्हाधिकारी तथा जिल्हा कार्यक्रम समन्वयक	अध्यक्ष
2	मुख्य कार्यकारी अधिकारी तथा सहजिल्हा कार्यक्रम समन्वयक	उपाध्यक्ष
3	उपजिल्हाधिकारी तथा उपजिल्हा कार्यक्रम समन्वयक	सदस्य सचिव
4	उपमुख्य कार्यकारी अधिकारी तथा उपसहजिल्हा कार्यक्रम समन्वयक	सदस्य

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 2016-2017, 2017-2018, 2018-2019 (For indication turnover)
4. Copy of acknowledgement of the IT returns of the firm for the Assessment year 2019-2020 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 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 behavior.