

जिल्हाधिकारी कार्यालय
उपजिल्हाधिकारी (रोहयो विभाग) अकोला

पाहीजेत

महात्मा गांधी राष्ट्रीय ग्रामीण रोजगार हमी योजना अंतर्गत अकोला जिल्हाकरीता सन 2024-25 या वर्षाचे संवैधानिक लेखापरिक्षणाकरीता संवैधानिक लेखापरिक्षकांची नेमणुक करावयाची आहे.

जिल्हा	दरपत्रक सादर करण्याचे ठिकाण	कालावधी
अकोला	उपजिल्हाधिकारी (रोहयो), जिल्हाधिकारी कार्यालय अकोला	दिनांक 21/03/2025 ते दिनांक 28/03/2025 सायं. 5.00 वाजेपर्यंत

पात्रता, अटी व शर्ती तसेच ईतर माहिती जिल्हाधिकारी कार्यालय, (रोहयो विभाग), अकोला येथे व akola.gov.in वर उपलब्ध आहे. इच्छुक सनदी लेखापालांनी जिल्हाधिकारी कार्यालय (रोहयो विभाग), अकोला येथे आवश्यक त्या कागदपत्रासह दिनांक 21/03/2025 ते दिनांक 28/03/2025 सायं. 5.00 वाजेपर्यंत बंद लिफाफ्यामध्ये दरपत्रक सादर करावेत.

Signed by

Vijay Ganpatrao Patil

Date: 18-03-2025 14:25:07

उपजिल्हाधिकारी रोहयो अकोला

जाहिरातीचे वेळापत्रक

जिल्हाधिकारी कार्यालय, (रोहयो विभाग), अकोला जिल्ह्याचे महात्मा गांधी राष्ट्रीय ग्रामीण रोजगार हमी योजना अंतर्गत अकोला जिल्ह्याकरीता सन 2024-25 या वर्षाचे संवैधानिक लेखापरिक्षणाकरीता सनदी लेखापाल (C.A.) ची नेमणूक करावयाची आहे.

वेळापत्रक	
तपशील	दिनांक
जाहीरात विषयक सविस्तर माहिती	पात्रता, अटी व शर्ती तसेच ईतर माहिती या कार्यालयात व जिल्याच्या akola.gov.in या संकेतस्थळावर उपलब्ध आहे. इच्छुक सनदी लेखापालांनी जिल्हाधिकारी कार्यालय, रोहयो विभाग, अकोला या कार्यालयामध्ये आवश्यक त्या कागदपत्रासह दिनांक 21/03/2025 ते 28/03/2025 सायं.05.00 वाजेपर्यंत बंद लिफाफ्यामध्ये दरपत्रक सादर करावे.
सुरक्षा अनामत रक्कम	रक्कम रु.10,000/- चा राष्ट्रीयकृत बँकेचा धनाकर्ष (डिमांड ड्राफ्ट D.D.) Mahatma Gandhi National Rural Employment Guarantee Scheme Akola यांच्या नावे दरपत्रकासोबत सादर करण्यात यावा.
दरपत्रक मागविण्याचा अंतीम दिनांक	दि.28/03/2025 सायं.05.00 वाजेपर्यंत
दरपत्रक तांत्रिक व आर्थिक लिफाफा उघडण्याचा दिनांक	दि.02/04/2025 रोजी सकाळी 11.00 वाजता

- टीप- 1) सदर जाहीरातीबाबत काही बदल/शुध्दीपत्रक असल्यास akola.gov.in या संकेतस्थळावर प्रसिध्द करण्यात येईल.
- 2) सशर्त दरपत्रक स्विकारल्या जाणार नाही.
- 3) सदर जाहिरात कोणतेही कारण न देता रद्द करणे किंवा निवडीचे सर्व अधिकार जिल्हाधिकारी अकोला यांचेकडे राखून ठेवण्यात येत आहेत.

Signed by

Vijay Ganpatrao Patil

Date: 18-03-2025 14:26:18

उपजिल्हाधिकारी रोहयो अकोला

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 for previous three Financial Years (2021-22, 2022-23, 2023-24) along with schedules (for indication turnover.)
4. Copy of Acknowledgement of the IT returns of the mentioned period above.
5. Signed self-declaration of "Not 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.
8. Document showing experience certificate.(CA firms having experience in accounting and audit of any government schemes/assignments/local bodies shall be eligible to apply.)
9. Signed self declaration that 'The firm is not blacklisted by ICAL/Central Government/State Government Centrally Sponsored Projects/ PSUs/Government Company in respect of assignment of the behavior.'
10. Declaration that they will not outsource the work to any third party.

किमान निकष (Minimum Criteria)

अ.क्र.	विवरण	किमान निकष
1	ICAI ने निर्गमित प्रमाणपत्रानुसार फर्मच्या सनदी लेखापालाची संख्या	1
2	सन 2021-22, 2022-23 व सन 2023-24 मधील आर्थिक उलाढाल	रु.10 लक्ष
3	राज्य/केंद्र शासनाचे अंगीकृत उद्योग, सार्वजनिक उद्योग, बँका यांच्या लेखापरिक्षणासह राज्य/ केंद्रशासनाच्या योजनांचे संवैधानिक लेखापरिक्षणाचे कार्य (2021-22, 2022-23 व सन 2023-24 या तीन वर्षांतील)	2 प्रति वर्ष
4	C.A. म्हणून कार्यरत/संस्था कार्यरत असल्याचे वर्ष	3 वर्ष
5	2023-24 मध्ये CAG कडे नोंदणी केलेली असणे	आवश्यक
6	फर्म केंद्र व राज्य शासनाच्या काळ्या यादीत नसावी	सनदी लेखापालांनी स्वतः प्रमाणीत करावे

अ.क्र.	विवरण	गुण	
1	NREGA मध्ये यापूर्वी CA म्हणून काम केले असल्यास	10	
2	व्यावसायिक आर्थिक उलाढाली (कमाल 15 गुण)	10 ते 50 लाखांपर्यंत 50 लखांचे वर परंतु 1 कोटीपर्यंत 1 कोटीचे वर	05 10 15
3	राज्य/केंद्र शासन/शासनाचे अंगीकृत व्यवसायातील वित्तीय वर्ष 2023-24 करीता लेखापरीक्षणाचा अनुभव या करीता प्रत्येक Assignment करीता 3 गुण (कमाल 15 गुण)	15	
4	Financial Bid करीता	30	
5	प्रत्यक्ष मुलाखत	10	
6	NREGA मध्ये काम केलेल्या कामाबाबत अनुकूल अभिप्राय असल्यास	05	
7	स्थानिक संस्था/जिल्ह्यातील संस्था	15	
	एकुण	100	

वरील निकषामध्ये बसणा-या संस्थांना मुलाखती करीता बोलावून निवड करण्यात येईल.

Annexure 'A'
MGNREGS Statutory Auditor
F.Y.2024-25
Terms & Condition

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 as MGNREGSSFA-MAH. The Statutory Audit for the Districts of the Society is to be conducted for the F.Y.2024-25.
2. The prospective statutory auditor should be empanelled with office of CAG.
3. They should have minimum 3 year experience in conducting various Government statutory audit. (CA firms having experience in accounting and audit of any government schemes shall be eligible to apply)
4. Only one District will be allotted to each auditor. One CA Firm will be eligible to be Statutory Auditor or AMRS of only of District in the state. No firm shall be eligible to accept more than one assignment.
5. For facilitating the Statutory Audit a soft copy will be provided by district consisting of
 - I. Name and address of the previous AMRS and Statutory Auditor.
 - II. Scanned copy of Maharashtra Employment Guarantee Act-1977(Download from Narega soft Portal)
 - III. Operational guidelines of the MGNREGS 2013
 - IV. Format of the Utilization Certificate.
 - V. Format of the Non Embezzlement Certificate.

For obtaining of the above set please contact the Assistant Accounts Officer, Deputy Collector (EGS) office at District.

The Statutory Auditor should approach the office of the Deputy Collector (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 31.03.2025 (F.Y.2024-25).

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, and to reduced the risk of material misstatements in the financial statement resulting for 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
 - d) Audit report and Utilization Certificate
 - e) Financial statement and Utilization Certificate of other Grants.
 - f) Certificate on any fraud or misappropriation. IF any such instance found the auditors will have to submit special report to the Commissioner, MGNREGA Nagpur.
 - g) The auditors will check and certify in the consolidated financial statements grants receipt and payment for various sub schemes like Unnati, Social audit. Separate financial statement to be prepared each year and to be submitted for CPF grant if received by the districts. For this no separate fees will be paid.
 - h) Separate report on ATR of last 5 years done by the district on audits conducted to be given. Report on compliance of Social Audit and recovery of financial amount also to be reported.
 - i) Visit and Inspection of at least 5 works (5 GP and Agencies) undertaken at various level, GP and agencies. Separate report on the same will have to be given. For this no separate fees will be paid. The work selected by AMRS CA and Statutory auditors will be different.

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 compliances relating to a) Legislation b) operational guidelines c) accounting in totality.

9. Statutory Auditor should not wait for the final AMRS audit report and start his work on the basis of draft report. The Objective is to check the work done and actual accounting done at GP and agencies level and not just to check the compilation of accounts of the AMRS. The auditors are expected to check the musters, minute books, sanctions, invoices, FTO, Cash books, Bank statements, MB Books and all other related records kept at each level.

10. Statutory Auditor will get the following details from the AMRS auditor in soft copy.

- a) Final AMRS Report From AMRS Auditor
- b) FTO wise details of Grant and Expenditure
- c) FTO wise details of Expenditure wise outstanding liabilities
- d) FTO reconciliation if there is any differences in main reconciliation
- e) Other receipts reconciliation, in case of difference appeared in main reconciliation
- f) Other Grant and Expenditure
- g) Bank reconciliations if any differences in closing balances as per Cash Book and Bank account
- h) Any other information as required by the auditor at the time of audit

Note: If AMRS auditor deny to provide any of the above information statutory auditor shall first inform to the district authorities, divisional commissioner office and thereafter state authorities and state financial advisor.

11. A firm once appointed can be given appointment for two years. One year extension can be given on the basis of performance of last two years. In any case the appointment cannot be more than three consecutive years. After completion of three years fresh tenders/quotations must be called. Each year the district and the state financial advisor will recommend renewal if the work is found satisfactory.

12. The Scope of work of Statutory Auditor covers.

1. For implementing agencies i.e. Gram panchayat (30% by Numbers of spending Gram panchayats 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 Tehsildar Office (75% of the Numbers)
4. District Programme Coordinator i.e. Collector & CEO Office (100%)
5. Besides this the statutory Auditor will also put comments on Action Taken Report on the previous Statutory Audit Report.

6. Also statutory auditor choose randomly works completed and visit the places for the physical verification and detailed reports on the same.
7. Time frame for completion the entire audit exercise should be completed within 30 days of receipt of the audit letter or completion of AMRS account whichever is later. Special effort should be made for this purpose. In any case the last date of submission of audit report will be 31 st August from the end of the financial year.

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 the Deputy Collector and District Programme Co-ordinator, CEO and Joint District Programme Co-ordinator, Dy Collector(EGS) and Dy District Programme Co-ordinator, Dy CEO and Dy Joint District Programme Co-ordinator.

8. The statutory Auditor is expected to work independently 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.
9. 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.

10. 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 Co-coordinator Office i.e. Collector Officer 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 Mumbai.

11. In addition to above, following formats shall be Compulsory with AMRS/Audit report.

1. The Xerox Copy of pages of passbook of each agency showing balance of 31st March 2025
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 advances pending for more than six months. If no outstanding advance is pending, please furnish the Nil certificate.
12. The statutory Auditor shall maintain the secrecy of the information and knowledge obtained during the course of audit.
13. The statutory Auditor will co-ordinate the audit work at the office of Deputy Collector (EGS) with the help of ARMS CA Firm.
14. The statutory Auditor will record the exit date of the audit through an letter addressed to the Deputy Collector (EGS)
15. The District Programme Co-ordinator i.e. Collector will ensure the co-operation and Priority of the Nodal as well as implementing agencies in conducting the statutory Audit.
16. Selected CA firm should Depute the audit staff only who are on the payroll of their firm. Relevant firm have to submit the list of staff who are on their payroll. As this office in allow the entry to the staff who are on payroll only.
17. CA firm to bid only for either AMRS or Statutory Audit in single district.
18. CA firm which have been blacklisted in any district of Maharashtra will not be allowed to bid in any district.
19. CA firm will be paid 75% fees within 45 days after the successful submission of hard copies of statutory audit report to the commissioner office MGNREGA, Nagpur. Balance 25% will be paid after submission of ATR by the district. But if the district fails to prepare ATR within 45 days then the district will release the balance 25%. But the auditor will be liable for approval of ATR upto six months. If due to any reason the ATR is delay and the old auditor is not signing the ATR then the district can approach the current auditor for approval of ATR.

अतिरिक्त विशेष सूचना

20. संवैधानिक लेखापरिक्षकांनी ग्रामपंचायत निहाय खर्चाचा तपशील लेखांकन अहवालासोबत सादर करणे बंधनकारक असेल.
21. जिल्हाधिकारी कार्यालय, जिल्हा परिषद, पंचायत समिती, ग्रामपंचायत तसेच यंत्रणा स्तरावर अखर्चित असलेल्या रकमांचा विस्तृत तपशील लेखांकन अहवालासोबत सादर करणे बंधनकारक असेल.
22. मागील आर्थिक वर्षाची अंतिम शिल्लक जी त्या वर्षी संवैधानिक लेखापरिक्षकांनी प्रमाणीत केली आहे त्यात चालु वर्षाचे लेखांकन करताना कुठलाही बदल करता येणार नाही. अंतीम शिल्लक प्रमाणीत करतांना जर संवैधानिक लेखापरिक्षकांनी नजरचुकीने चुकीची रक्कम प्रमाणीत केलेली असेल तर ती चुकीची रक्कम चालु वर्षाची सुरुवातीची शिल्लक म्हणून विचारात घेऊन चालु वर्षाचे लेखांकन करताना अंतिम शिल्लक काढतांना जी चुक झाली त्याचे निराकरण चालु वर्षाचे लेखांकन करतांना करण्यात यावे.

23. मागील आर्थिक वर्षाचे लेखांकन करतांना **EFMS Reconciliation** या शिर्षाखाली जी रक्कम दर्शविण्यात आलेली आहे व ज्या रकमेस संवैधानिक लेखापरिक्षकांनी प्रमाणित केले आहे त्या रकमेचा चालु वर्षात ताळमेळ करण्यात यावा. तसेच चालु वर्षात ताळमेळ करण्यात यावा तसेच चालु वर्षात **EFMS Reconciliation** या शिर्षाखाली नव्याने येणा-या रकमेचा दिनांक निहाय तसेच **FTO** निहाय विस्तृततपशील लेखांकन अहवालात सादर करावा लागेल.
24. यापूर्वीच्या आर्थिक वर्षाचे तपशील माहिती नसलेले खाते (**Advances, Deposits, Assets, Creditors**) यांची शहानिशा करून सदरच्या रकमा पुढील वर्षात तशाच पुन्हा पुढे नेता येणार नाही.
25. संवैधानिक लेखांकन अहवाल पूर्ण झाल्यानंतर त्याची **Soft Copy** ही वित्तीय सल्लागार (**Financial Advisor**) तसेच आयुक्तालयास ई-मेलद्वारे पाठविणे बंधनकारक असेल. सदर **Soft Copy** वित्तीय सल्लागार तसेच आयुक्तालयाकडून अंतिम झाल्यानंतर त्याच्या **Hard Copies** सादर करण्यात येईल.
26. संवैधानिक लेखापरिक्षणाकरीता ऑडीट फी ची रक्कम अग्रीम देण्यात येणार नाही.
27. आयुक्तालय, नरेगा, नागपूर यांनी प्रमाणित केलेल्या दरानुसार सन 2023-24 ची देय होणा-या अकोला जिल्ह्याची **AMRS** लेखांकन फी रु.3,49,449/- एवढी आहे, तथापि सन 2024-25 करीता **AMRS** लेखापरिक्षकाच्या नियुक्तीची निवीदा अंतिम झाल्यानंतर सर्वात कमी दरानुसार नियुक्त होणा-या सनदी लेखापालाकडून सादर होणा-या देयकाच्या 25% रक्कम जी राहिल, तसेच आपण सादर केलेल्या संवैधानिक लेखा परिक्षणाची फी या तिन्हीपैकी जी कमी राहिल ती संवैधानिक लेखापरिक्षण फी देय राहिल.
28. संवैधानिक लेखापरिक्षण फी मध्ये **G.S.T.** समाविष्ट न करता लेखापरिक्षण फी नमूद करावी, **G.S.T.** स्वतंत्र दर्शवावा.
29. वित्तीय देकारासोबत (**Financial Bid**) Mahatma Gandhi National Rural Employment Guarantee Scheme Akola यांचे नावाचा रु.10,000/- रकमेचा धनाकर्ष सुरक्षा ठेव म्हणून सादर करावा. नियुक्ती आदेश दिल्यास तो संबंधितांनी नाकारल्यास सदर सुरक्षा ठेव म्हणून जमा करण्यात येईल याची नोंद घ्यावी.

Signed by

Ajit Balaso Kumbhar

Date: 13-02-2025 19:48:40

जिल्हाधिकारी अकोला

Professional Fees

Professional fees for the above Statutory Audit are fixed at Rs. _____

(Rupees _____) excluding of the GST 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 10 "Annexure A"

Income Tax at applicable rate (Presently 10%) will be deducted at source.

Sd/

Name of Firm