

जाहिरात  
जिल्हाधिकारी कार्यालय, रत्नागिरी  
पाहिजेत

महात्मा गांधी राष्ट्रीय ग्रामीण रोजगार हमी योजनेअंतर्गत रत्नागिरी जिल्ह्यांतर्गत सन 2023-24 या आर्थिक वर्षाचे संवैधानिक (Statutory Auditor) लेखापरिक्षणाकरिता सनदी लेखापरिक्षकांची नेमणूक करावयाची आहे.

अ.क्र.	जिल्हा	अर्ज सादर करण्याचे ठिकाण
1	रत्नागिरी	उपजिल्हाधिकारी (रोहयो) रत्नागिरी, जिल्हाधिकारी कार्यालय

पात्रता अटी व शर्ती तसेच इतर माहिती जिल्हा माहिती विज्ञान सुचना केंद्र जिल्हाधिकारी कार्यालय रत्नागिरी [www.ratnagiri.gov.in](http://www.ratnagiri.gov.in) या संकेतस्थळावर उपलब्ध आहे. इच्छुक सनदी लेखापरिक्षकांनी प्रत्यक्ष आपले अर्ज व दरपत्रक उपजिल्हाधिकारी (रोहयो) रत्नागिरी यांचे कार्यालयात सादर करावेत. सादर अर्ज सादर करण्याची मुदत दि. 05/06/2024 ते दि. 11/06/2024 रोजी सायं 5.00 वाजेपर्यंत (सुट्टीचे दिवस सोडून) आहे.


यासाठी अर्ज व दरपत्रक फॉर्मची किंमत र रु. 500/- मात्र (र रु. पाचशे मात्र) (नापरतावा) आहे. सादरची रक्कम या कार्यालयाचे बँक ऑफ इंडिया रत्नागिरी MGNREGSSFA-ADMIN-DISTRICT-RATNAGIRI यांचे खाते क्र. 140010110004971 वर रोखीने भरून चलनाची प्रत या कार्यालयास सादर करावी.

तसेच अर्ज व दरपत्रकासोबत बयाणा रक्कम म्हणून रक्कम रु. 10000/- (रक्कम रु. दहा हजार फक्त) बँक ऑफ इंडिया रत्नागिरी MGNREGSSFA-ADMIN-DISTRICT-RATNAGIRI यांचे नांवे डिमांड ड्राफ्टद्वारे सादर करावी.

कोणतेही दरपत्रक स्विकारणे अथवा दरपत्रके नाकारण्याचे सर्व अधिकार मा. जिल्हाधिकारी रत्नागिरी यांनी राखून ठेवलेले आहेत. तसेच विषयांकित लेखापरिक्षक यांची निवड करताना त्यांना दिलेले दर व मा. आयुक्त, महात्मा गांधी राष्ट्रीय ग्रामीण रोजगार हमी योजना महाराष्ट्र नागपूर यांचे कडील सुचनेनुसार गणांकन निकष यांचा एकत्रित विचार करून कमी दरपत्रक धारकाची निवड केली जाईल. नियमानुसार करारनामा करून कार्यारंभ आदेश देणेत येईल.

सर्व अर्ज व दरपत्रके (अनुक्रमे शर्ती अटीबाबतचा तांत्रिक लखोटा व दरपत्रक लखोटा) दोन सिलबंद लखोटे सादर करावयाचे आहेत.

दि. - : 31 / 5 / 2024

  
(हर्षलता गेडाम)  
उपजिल्हाधिकारी (रोहयो)  
रत्नागिरी



### Terms and Conditions For Statutory Auditors

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. 2023-24
2. The prospective Statutory Auditor should be empanelled with the office of CAG.
3. They should have minimum 3 years' 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 Naregasoft 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 districts.

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 31.03.2024, (FY 2023-24).
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 reduce 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 atleast 5 works( 5 GP and 5 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 ARMS 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 compliance relating to a) Legislation b) Operational guidelines c) Accounting in totality.

9. Statutory auditor should not wait for the Final ARMS 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 agency level and not just to check the compilation of accounts of the ARMS. 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 ARMS auditor in soft copy
  - a. Final ARMS Report from ARMS auditor
  - b. FTO wise details of Grant and Expenditures
  - 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 Reco.
  - f. Other Grant and Expenditure details
  - 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 ARMS auditor deny to provide any of the above information statutory auditor shall first



informed 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 3 consecutive years. After completion of 3 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. 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. Also statutory auditor choose randomly works completed and visit the places for the physical verification and give detailed reports on the same.
7. Time Frame for completion the entire audit exercise should be completed within 30 days of receipts of the audit letter or completion of AMRS accounts whichever is letter. Special effort should be made for this purpose. In any Case the last date for submission of Audit report will be 31<sup>st</sup> August from the end of the financial year.

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.

8. The Statutory Auditor is expected to work independently 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.
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 report in six copies /out of which One copy each are to be delivered to the District Programmer coordinator office i.e.



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collector office, Department of EGS Government of Maharashtra Mantralaya Mumbai, Divisional Commissioner office, Commissioner MGNREGA Nagpur and financial advisor MGNREGS Nagpur. The report should be A4 size paper only. Each copy as above should be delivered by office of statutory.

11. 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 31<sup>st</sup> March, 2024.
  2. The report should be in software / formats given by this office. The 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.
12. The Statutory Auditor shall maintain the secrecy of the information and knowledge obtained during the course of audit.
13. The Statutory Auditor will coordinate 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 if the audit through a letter addressed to the Deputy Collector (EGS).
15. The District Programme coordinator. I.e. Collector will ensure the cooperation and priority of the nodal as well as implementing agencies in conduction 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 ARMS or Statutory Audit in a 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 6 months. IF due to any reason the ATR is delay and the old Auditor is not signing the ATR then the district can approach current Auditor for approval of ATR.



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## किमान निकष (Minimum Criterial)

अ.क्र.	विवरण	किमान निकष
1	2	3
1	ICAI ने निर्गमीत प्रमाणपत्रानुसार फर्मच्या सनदी लेखापालांची संख्या	1
2	सन 2020-21, 2021-22, व 2022-23 मधील वार्षिक उलाढाल	रु. 10 लाख
3	राज्य/केंद्र शासनाचे अंगिकृत उद्योग, सावर्जनिक 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	2023-24 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 यापूर्वी काम केले असल्यास ( AMRS Accounting./Statutory Audit )	10 गुण	
2	व्यवसायिक अर्थिक उलाढाली करीता ( कमाल 15 गुण ) सन 2022-23	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 2022-23 करिता लेखापरिक्षणाचा 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	यापूर्वी नरेगा अंतर्गत केलेल्या कामाबाबत अनुकूल अभिप्राय असल्यास	5 गुण	
7	फर्म स्थानिक असल्यास	5 गुण	
<b>एकुण</b>		<b>100 गुण</b>	

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

सगळ्यांत कमी वित्तीय देकार

X 30

फर्मची वित्तीय देकार

- 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.