

कार्यालय नगर परिषद भीकनगांव, जिला-खरगोन (म.प्र.)

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क्रमांक / 783 / ऑडिट / 2020 /

भीकनगांव, दिनांक 16 / 06 / 2020

// निविदा विज्ञप्ति //

संचालनालय ,नगरीय प्रशासन एवं विकास म.प्र. भोपाल के पत्र क्रमांक / शा-4 / 2020 / 7266 भोपाल दि.26 / 05 / 2020 अनुसार नगर परिषद भीकनगांव के वित्तिय वर्ष 2019-20 के लेखा की संपरिक्षा चार्टर्ड अकाउन्टेंट फर्म के माध्यम से करवाये जाने हेतु निविदा आमंत्रित की जाती है।

कार्य का विवरण

क्रमांक	विवरण	निर्धारित अधिकतम दर (जी.एस.टी. छोडकर)	रिमार्क
1	नगर परिषद भीकनगांव के वित्तिय वर्ष 2019-20 के लेखा की संपरिक्षा कार्य	35000 / - (अक्षरी रु. पैतीस हजार रु मात्र)	

संलग्न "परिशिष्ट-अ" में वर्णित निर्धारित पात्रता / योग्यता / अनुभव एवं कार्य की शर्त व नियम तथा "परिशिष्ट-ब" **SCOPE OF WORK** अनुसार कार्य करने के इच्छुक चार्टर्ड अकाउन्टेंट फर्म अपने आवेदन संचालनालय द्वारा निर्धारित प्रारूप में भरकर दिनांक 22 / 06 / 2020 को सायं 4.00 बजे तक अधोहस्ताक्षर को प्रस्तुत कर सकते हैं।


अंकेक्षण प्रतिवेदन "परिशिष्ट-स" में दिये गये विवरण अनुसार बनाकर देना होगा।

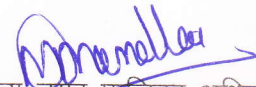
कार्य का विस्तृत विवरण नगर परिषद भीकनगांव की वेब साईड <http://nagarparishadbhikangaon.in> पर देखा जा सकता है।

संलग्न :- परिशिष्ट-अ, परिशिष्ट-ब, परिशिष्ट-स एवं आवेदन पत्र

पृ0क्र0 / 784 / ऑडिट / 2020 /

- प्रतिलिपी
- 1 कार्यालय नगर परिषद भीकनगांव के नोटिस बोर्ड पर चस्पा।
 - 2 कार्यालय अनु.अधिकारी (रा.) भीकनगांव के नोटिस बोर्ड पर चस्पा।
 - 3 कार्यालय जनपद पंचायत भीकनगांव के नोटिस बोर्ड पर चस्पा।
 - 4 तहसील कार्या. भीकनगांव के नोटिस बोर्ड पर चस्पा।
 - 5 श्रीमान अध्यक्ष महोदय न.प. भीकनगांव की ओर सूचनार्थ प्रेषित।
 - 6 श्रीमान संयुक्त संचालक महो. नगरीय प्रशासन विकास विभाग इंदौर संभाग इंदौर की ओर सूचनार्थ प्रेषित।


मुख्य नगर पालिका अधिकारी
नगर परिषद भीकनगांव
भीकनगांव, दिनांक 16 / 06 / 2020


मुख्य नगर पालिका अधिकारी
नगर परिषद भीकनगांव



परिशिष्ट 'अ'

नगर पालिकाओं/नगर परिषदों के लेखों की संपरीक्षा हेतु चार्टर्ड अकाउंटेंट फर्म की पात्रता योग्यता/अनुभव एवं कार्य की प्रमुख शर्तें व नियम

1. चार्टर्ड अकाउंटेंट फर्म को आवेदन करने हेतु निम्न अहर्ताये पूर्ण करना अनिवार्य होगा—
 - अ) C&AG द्वारा लागू वित्त वर्ष के लिये Empanallment.
 - ब) न्यूनतम 5 वर्ष का अनुभव
 - स) न्यूनतम दो पार्टनर्स
 - द) विगत तीन वित्त वर्ष में न्यूनतम औसत टर्नओवर रुपये 5 लाख।
 - ई) फर्म का कार्यालय उस संभाग में होना आवश्यक है, जिस संभाग की निकाय का उसे अंकेक्षण करना है।
 - फ) एक फर्म द्वारा अधिकतम 5 निकायों का अंकेक्षण किया जा सकेगा।
2. चार्टर्ड अकाउंटेंट फर्म को नगरीय निकाय में डबल एंट्री/बजट/अंकेक्षण कार्य का अनुभव वांछनीय है।
3. फर्म के पार्टनर का निकाय के किसी कर्मचारी/अधिकारी से पारिवारिक संबंध हो तो यह तथ्य आवेदन में स्पष्ट रूप से उल्लेखित किया जाना चाहिए।
4. चार्टर्ड अकाउंटेंट फर्म संचालनालय, नगरीय प्रशासन एवं विकास म.प्र. भोपाल द्वारा नियत अधिकतम पारिश्रमिक नगर पालिकाओं के लिए रु. 65,000 तथा नगर परिषदों के लिए रु. 35,000 (GST छोड़कर) देय है, जो कार्य के उपरांत ही भुगतान किया जावेगा।
5. चार्टर्ड अकाउंटेंट फर्म द्वारा जिस निकाय का अंकेक्षण किया जावेगा, उस निकाय द्वारा कार्यादेश एवं भुगतान किया जावेगा।
6. आवेदन निर्धारित प्रारूप में प्रस्तुत किया जाना आवश्यक है। निकाय द्वारा प्राप्त आवेदनों का परीक्षण कर मेरिट के आधार पर चार्टर्ड अकाउंटेंट फर्मों का निकायवार Empanallment किया जाकर, संबंधित चार्टर्ड अकाउंटेंट फर्म, संभागीय संयुक्त संचालक तथा संचालनालय को अवगत कराया जायेगा।
7. चयन प्रक्रिया में प्राप्त आवेदन को स्वीकार/अस्वीकार करने एवं बिना कोई कारण बताये निरस्त करने का अधिकार नगर निगम/नगर पालिका/परिषद के पास सुरक्षित रहेगा और इस संबंध में किसी भी प्रकार का पत्राचार मान्य नहीं होगा।
8. अंकेक्षण हेतु लेखे (Receipt Payment Account, Income Expenditure Account, Balance Sheet), बैंक समाधान पत्रक (BRS) तथा संबंधित दस्तावेज निकाय द्वारा उपलब्ध कराये जावेंगे तथा अंकेक्षण रिपोर्ट तैयार करने के उपरांत अंकेक्षण संबंधी दस्तावेज नगरीय निकाय के संबंधित लिपिक या प्रभाषी को वापिस किये जायेंगे।
9. अंकेक्षण संबंधी कार्य निर्धारित समयावधि 15 सितंबर तक पूर्ण करना अनिवार्य होगा।
10. चयन होने के उपरांत निकाय से कार्यादेश प्राप्त होने के 7 दिवस में कार्य प्रारंभ करना अनिवार्य होगा अन्यथा की स्थिति में कार्यादेश निरस्त कर दिया जावेगा।
11. संलग्न परिशिष्ट-ब (SCOPE OF WORK) इस कार्य के अनुभाग है।
12. अंकेक्षण हेतु SCOPE OF WORK के अनुसार प्रत्येक बिन्दु का समावेश अंकेक्षण प्रतिवेदन में होना अनिवार्य है। उपरोक्त के अलावा ABSTRACT SHEET (परिशिष्ट-स) तैयार कर निकायों में जमा करेंगे।
13. चार्टर्ड अकाउंटेंट फर्म द्वारा समयावधि में कार्य पूर्ण नहीं किये जाने के प्रकरण में कार्य के मूल्य का 10 प्रतिशत की कटौती की जायेगी।

नोट-नगर निगमों में चार्टर्ड अकाउंटेंट फर्म के चयन हेतु सामान अहर्ताये रखते हुये कार्य के Volume के आधार पर चार्टर्ड अकाउंटेंट फर्म के न्यूनतम टर्न ओवर में वृद्धि जैसे 10 लाख/15 लाख/20 लाख/ की जा सकती है।

The auditor's scope of work:

परिशिष्ट-६

The auditor's scope of work is indicative, but not limited to the following.

(1) Audit of Revenue:

- i. The auditor is responsible for of revenue from various sources.
- ii. He is also responsible to check the revenue receipts from the counterfiles of receipt books and verify that the money received is duly deposited in respective bank account.
- iii. Percentage of revenue collection increase/decrease in various heads in property tax, Samakit kar, shiksha upkar, Nagriya Vikas Upkar and Other tax, compared to previous year shall be part of report.
- iv. Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO.
- v. The entries in cash book shall be verified.
- vi. The auditor shall specifically mention in the report, the revenue recovery against the quarterly and monthly targets. Any lapses in revenue recovery shall be part of the report.
- vii. The auditor shall verify the interest income from FDR's and verify that interest income is duly and timely accounted for in cash book.
- viii. The cases where, the investments are made on lesser interest rates shall be brought to the notice of the Commissioner/CMO.

(2) Audit of Expenditure:

- i. The auditor is responsible for audit of expenditure under all the schemes.
- ii. He is also responsible for checking the entries in cash book and verifying them from relevant vouchers.
- iii. He should also check monthly balances of the cash book and guide the accountant to rectify errors, if any.
- iv. He shall verify that the expenditure For a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of any Commissioner/CMO.
- v. He shall also verify that the expenditure is accordance with the guidelines, directives acts and rules issued by Government of India/State Government.
- vi. During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.

- vii. All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observations shall be ensured during the audit. Non compliances of audit paras shall be brought to the notice of Commissioner/CMO.
- viii. The auditor shall be responsible for verification of scheme project wise Utilization Certificates (UCs). UC's shall be tallied with the income & expenditure records and creation of Fixed Asset.
- ix. The Auditor shall verify that all the temporary advances have been fully recovered.

(3) Audit of Book Keeping:

- i. The auditor is responsible for audit of all the books of accounts as well as stores.
- ii. He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to Urban Local Bodies. Any discrepancies shall be brought to the notice of Commissioner/CMO.
- iii. The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non recovery shall be specifically mentioned in audit report.
- iv. The auditor shall verify that all the temporary advances have been fully recovered.
- v. Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation statements are not prepared, the auditor will help in the preparation of BRS.
- vi. He shall be responsible for verifying the entries in the Grant register. The receipts and payments of grants shall be duly verified from the entries in the cash book.
- vii. The auditor shall verify the fixed asset register from other records and discrepancies shall be brought to the notice of Commissioner/CMO.
- viii. the auditor shall reconcile the accounts of receipt and payments especially for project funds.

(4) Audit of FDR:

- i. The auditor is responsible for audit of all Fixed deposits and term deposits.
- ii. It shall be ensured that proper records of FDR's are maintained and all renewals are timely done.
- iii. The cases where FDR's/TDR's are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.
- iv. interest earned on FRD/TDR shall be verified from entries in the cash book.

(5) Audit of Tenders/Bids:

- i. The auditor is responsible for audit of all tenders/bids invited by the ULB's.
- ii. He shall check whether competitive tendering procedures are followed for all bids.
- iii. He shall verify the receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.
- iv. The bank guarantees, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing banks.
- v. The conditions of BG's shall also be verified; any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner/CMO.
- vi. The cases of extension of BG's shall be brought to the notice of Commissioner/CMO proper guidance to extend the BG's shall also be given to ULB's.

(6) Audit of Grants and Loans:

- i. The auditor is responsible for audit of grants given by Central Government and its utilization.
- ii. He is responsible for audit of grants received from State Government and its utilization.
- iii. He shall perform audit of loans provided for physical infrastructure and its utilizations. During this audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non generation of revenue.
- iv. The auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure and from one scheme/project to another.

A part from the audit observations; the auditor is required to indicate discrepancies inadequacies in the system or procedures so that the steps for improving the system can be initiated by the department to make it more efficient.

Note:

- i. The auditor's report shall include his observations on each of the Scope (1-G) as defined above along with other observations/findings. The report without observations on each scope will not be entertained in any case, consequently for non compliance, payments may be withheld.

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Note:

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- ii. The above scope of work is suggestive only, it is not exhaustive. The Commissioner/CMO may direct the auditor to perform audit of any other section in his office in addition to the above scope.
- iii. Receipt Payment Account, Income Expenditure Account, Balance sheet and Bank Reconciliation Statement(BRS) of ULB's shall part of the report and ULB's can take training from Chartered Accountant in order to prepare afforsaid accounts and BRS.
- iv. Report and Accounts must be prepared in accordance with suggestions given by 15th Finance Commission & State Finance Commission.

Revised Abstract Sheet For Reporting on Audit Paras

Name of ULB

Name of Auditor

Annexure C

S. no.	Parameters	Discription			Observation in Brief	Suggestions
1	Audit of Revenue					
राजस्वा कर वसूली		Receipts in Rs.				
		Year 2017-18	Year 2018-19	% of Growth		
1	संपत्ति कर					
2	समेकित कर					
3	नगरीय विकास उपकार					
4	शिक्षा उपकार					
	कुल योग					
	गैर राजस्वा वसूली					
1	भवन भूमि किराया					
2	जल उपभोगता प्रभार					
3	ठोस अपशिष्ट प्रबंधन उपभोगता प्रभार					
4	अन्य कर / शुल्क					
	कुल योग					
	महायोग					

Revised Audit Report Sheet For Reporting on Audit Paras

Name of ULB:

Name of Auditor:

S. no.	Parameters	Description	Observation in brief	Suggestions
2	Audit of Expenditure:			
3	Audit of Book keeping			
4	Audit of FDR/TDR			
5	Audit of Tenders and Bids			
6	Audit of Grants & Loans			
7	Incidences relating to diversion of funds from capital receipt /grants /Loans to revenue expenditure and from one scheme /project to another			

Revised Abstract Sheet For Reporting on Audit Paras

Name of ULB:

Name of Auditor:

S. no.	Parameters	Description	Observation in brief	Suggestions
8	a) Percentage of revenue expenditure (Establishment, salary, Operation & Maintenance) with respect to revenue receipts (Tax & Non Tax).			
	b) Percentage of Capital expenditure wrt Total expenditure.			
9	Whether all the temporary advances have been fully recovered or not.			
10	Whether bank reconciliation statements is being regularly prepared			

Seal & Signature of Auditor(CA)
Name of Auditor(CA)

Firms Reg.No.
Membership No.
Contact No.
E-Mail -

Revised Abstract Sheet for Reporting on Audit Paras

2019-20 INCOME & EXPENDITURE INFORMATION																												
S No.	Division	District	U.B. Name	U.B. Type	REVENUE RECEIPTS										CAPITAL RECEIPTS				TOTAL RECEIPTS				REVENUE EXPENDITURE					TOTAL EXPENDITURE
					PROPERTY TAX	OTHER TAX & MUNICIPAL REVENUE	FEE & USER CHARGES	REVENUE FROM MUNICIPAL PROPERTY	ASSIGNED REVENUE	ROYALTY GRANTS, CONTRIBUTION & SUBSIDIES	OTHER INCOME	CAPITAL RECEIPTS	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS	Other	ADMINISTRATIVE EXPENSE	ESTABLISHMENT EXPENSES	OPERATION & MAINTENANCE CHARGES	INTEREST & FINANCIAL CHARGES	OTHER EXPENSES	LOAN REPAYMENT (PRINCIPAL)	OTHER CAPITAL EXPENDITURE						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25				

Seal & Signature of Auditor (CA)

Name of Auditor (CA)
 Firm Reg. No.
 Membership No.
 Contact No.
 E-Mail



आवेदन पत्र का प्रारूप

1	चार्टर्ड अकाउंटेंट/फर्म का नाम						
2	पता						
3	टेलीफोन/मो. नंबर						
4	ई-मेल एड्रेस						
5	आई.सी.ए.आई रजिस्ट्रेशन नं. एवं दिनांक						
6	C & AG भारत के नियंत्रक एवं महालेखाकार परीक्षक द्वारा लागू वित्तीय वर्ष के लिए Empanelment						
7	अनुभव (पंजीयन की दिनांक से दिनांक 01/04/2020 की स्थिति में)years.....month.....day.....					
8	टर्नओवर (लाख रु. में) विगत तीन वर्ष	1.		2.		3.	
		Average					
9	नगरीय निकायों के बजट/डबल एंट्री/अंकेक्षण का अनुभव	Yes/No					
	यदि हां तो विवरण						
10	पार्टनर्स की संख्या तथा विवरण						
	Name	Membership No.	FCA/ACA	Date of Enrollment with ICAI	Since when partner	whether DISA/CISA Qualified	
11	संभागों के नाम जहां फर्म द्वारा आवेदन किया गया है:-						
12	चार्टर्ड अकाउंटेंट/फर्म के पार्टनर का विभाग के कर्मचारी/अधिकारी/संचालक से संबंध।						
	नाम	पदस्थापना स्थल				संबंध	

घोषणा

मैं..... चार्टर्ड अकाउंटेंट/फर्म (भागीदार)घोषणा करता हूँ कि उक्त वर्णित जानकारी पूर्णतः सत्य है। इसमें मेरे द्वारा किसी बात/तथ्य को छिपाया नहीं गया है। इसका मुझे पूर्ण ज्ञान है। असत्य एवं गलत जानकारी के लिए मैं स्वयं उत्तरदायी रहूंगा।

दिनांक :

स्थान :

हस्ताक्षर
चार्टर्ड अकाउंटेंट/फर्म
हस्ताक्षरकर्ता का पूरा नाम एवं पता
टेलीफोन/मो. नं./ई-मेल