



THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

(Statutory body under an Act of Parliament)

CMA Bhawan, 3, Institutional Area,
Lodhi Road, New Delhi 110003

Phone : +91-11-24622156-57-58

Website : www.icmai.in

Multipurpose Empanelment Scheme (MES) for Practicing Cost Accountants and Firms

BACKGROUND:

Presently, there is no mechanism of empanelment and categorization of Cost Accountants Firms in our Institute. In view of the representations made before the various Authorities/ organizations for authorizing Cost Accountants (CMAs) for audit and other assignments, necessity is felt to introduce the mechanism of Empanelment and Categorization of Cost Accountants Firms registered with the Institute.

The Multipurpose Empanelment Scheme (MES) for Practicing Cost Accountants and Firms is appended hereunder:

1. INTRODUCTION

In today's competitive environment the organizations are looking for professionals at the cutting edge to meet the requirement of the given assignment. The Multipurpose Empanelment Scheme is framed as per the requirements by various Authorities/ organizations for authorizing Cost Accountants (CMAs) for audit and other assignments

The main objective of the Multipurpose Empanelment with the Institute is to support various stakeholders who require rationally evaluated and categorized list of Practicing Professionals (Proprietor / Firm). This system will definitely be of assistance to the Practicing Members and will make available a level playing field to the practitioners whenever information is sought by the stakeholders.

The MES scheme for Practicing CMAs is a voluntary participation scheme. The information provided to the Institute for the purpose of empanelment under this scheme is property of the Institute. The Institute reserves the right to use / display / share this information with the stakeholders in the mode & format that is suitable for successful implementation of this scheme.

2. BASIS OF EMPANELMENT

Multipurpose Empanelment Scheme of the Institute is based on various evaluation criteria like Total Income, number of years of practice, number of partners, number of staff members and professional experience of the entity as detailed in the scheme below.



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The Institute may revise the evaluation criteria with approval of the Council from time to time. Any such revision in the evaluation criteria shall be informed to the members at-least 3 months prior to beginning of the new empanelment year.

3. AUTHORISATION AND REGULATION

- i. In terms with the powers vested with the Council of the Institute under the Cost and Works Accountants Act, 1959 and the Regulations framed there under, the Council of the Institute is empowered to frame such Scheme.
- ii. Compliance with this Scheme is recommendatory for full time Practitioners.
- iii. In case of any queries concerning this Scheme, the clarifications and interpretations issued by the Professional Development Department shall be final.

4. EFFECTIVE DATE

The Multipurpose Empanelment Scheme is effective from the Empanelment Year 2024-25.

5. CRITERIA FOR ENROLLMENT UNDER MULTIPURPOSE EMPANELMENT SCHEME (MES)

- i. Members holding full time Certificate of Practice / Firms of Cost Accountants may enroll under this Multipurpose Empanelment Scheme (MES)
- ii. It may be noted that members holding Part-time Certificate of Practice (CoP) are not eligible to enroll under this Multipurpose Empanelment Scheme (MES).
- iii. This facility is available to Full time Practicing Cost Accountants who are in practice for a period of minimum of 3 years continuously as on the date of enrollment under MES.
- iv. Practicing Members having dues towards the annual membership fee of the Institute as on the date of the Application will not be eligible for enrollment under the MES.
- v. The enrollment for the MES will be strictly only through Online Mode as prescribed by the Institute.

6. ALLOTMENT OF UNIQUE CODE NUMBER (UCN)

- i. Unique Code Number (UCN) shall be allotted to all eligible Practicing Cost Accountants (Proprietor / Firm) for the First time enrollment.



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- ii. The Unique Code Number (UCN) for Proprietor will be prefixed with Letter "P". The Unique Code Number (UCN) of Firms will be prefixed with Letter "F".
- iii. The Unique Code Number (UCN) will be allotted in a Sequential Manner and has no link with Points Scored by the entity in its evaluation or ranking of the entity under this scheme.
- iv. Any practicing Cost Accountant can apply for enrollment on behalf of the Firm (proprietor/partnership) where ever he is associated.

If a Proprietor who is enrolled under this scheme and allotted a Unique Code Number (UCN), later on joins a Firm which is also enrolled under this Scheme has been allotted an Unique Code Number, shall along with his / her application as Proprietor submit declaration in form MES-4 indicating very clearly whether his / her marks shall be considered for the Proprietorship or Partnership under this scheme.

7. SUBMISSION OF DOCUMENTS

- i. The applicants are required to submit documents as prescribed as part of the Evaluation Criteria table given under clause 8 of this scheme.
- ii. Any false information provided under this scheme will be considered a violation of the Professional Code of Conduct and will be dealt with appropriately.
- iii. All the Self Certification formats submitted under this scheme shall be with a UDIN Number of the Proprietor / Partner signing the documents on behalf of the Firm.
- iv. The Institute reserves right to call for additional information, explanation, clarification, etc. or any other such document from the applicants as may be considered appropriate.

8. EVALUATION CRITERIA & REQUIREMENTS OF DOCUMENTS

Sr. No.	Criteria	Marks
<u>Information for the Evaluation of the Applying Entity</u>		
1	Type of the Practicing Entity	Max 03 marks
	Firm	03 marks
	Proprietor	01 mark
2	Experience from Date of Incorporation as per Institute's Records	Max 15 marks



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	> 20 years	15 marks
	> 10 years upto 20 years	10 marks
	> 05 years upto 10 years	05 marks
	upto 05 years	02 marks
3	Number of Proprietor / Partners	Max 18 marks
	Fellow Members of the Institute of Cost Accountants of India.	4 marks for every FCMA
	Associate Members of the Institute of Cost Accountants of India.	2 marks for every ACMA
4	Association of the Proprietor / Partners with the entity <i>(The number of years without any break the proprietor is practice under same trade name / the number of years without any break a member is partner in the entity)</i>	Max 10 marks
	> 10 years	5 marks per partner
	> 5 years & upto 10 years	4 marks per partner
	> 3 years & upto 5 years	3 marks per partner
	upto 3 years	1 mark per partner
5	Number of Professionally Qualified Staff (CMA / CA / CS) <i>(The staff member shall be member of the respective Institute)</i>	2 marks per Professionally Qualified Staff Member (Max 8 marks)
6	Number of Semi Qualified Staff & Articles <i>(The staff member shall be graduate / inter CMA / inter CA / inter CS / student of the Institute)</i>	1 mark per Semi Qualified Staff Member (Max 8 marks)
7	Geographical Presence of the Proprietor / Firm <i>(Number of offices - head office & branch offices as per Institute's record)</i>	3 marks per Office (Max 9 marks)



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8	Turnover of the Proprietor / Firm (Average Turnover for Last 2 Financial Years)	Max 10 marks
	> Rs. 0.50 Crores	10 marks
	> Rs. 0.25 Crores & upto Rs.0.50 Crores	07marks
	> Rs. 0.10 Crores & upto Rs. 0.25 Crores	05 marks
	upto Rs. 0.10 Crores	02 marks
9	Professional Experience of the Proprietor / Firm	Max 15 Marks
9A	Audit assignments (Experience of carrying out audit assignments - Cost Audit, GST Audit, Internal Audit, Concurrent Audit , Stock Audit, Cooperative Audit during immediately preceding 2 years)(The marks are based on the Annual Turnover of the Auditee Entity)	
	> Rs. 1000 Crores	5 marks per year of each audit
	> Rs. 500 Crores & upto Rs.1000 Crores	3 marks per year of each audit
	> Rs. 200 Crores & upto Rs. 500 Crores	2 marks per year of each audit
	upto Rs. 200 Crores	1 marks per year of each audit
9B	Value Added Services (Experience of carrying out Value Added services such as Valuation assignments, Insolvency assignments, Social Impact analysis, ADR Services, ERP Consulting, Management Consultancy, NCLT, Litigation, Forensic Audit, Systems Audit, Training during immediately preceding 2 years) (The marks are based on the Annual Turnover of the client Entity)	
	> Rs. 1000 Crores	5 marks per year of each



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		assignment
	> Rs. 500 Crores & upto Rs. 1000 Crores	3 marks per year of each assignment
	> Rs. 200 Crores & upto Rs. 500 Crores	2 marks per year of each assignment
	upto Rs. 200 Crores	1 mark per year of each assignment
10	Experience of carrying out Audit Assignments in ERP Environment	2 marks per year for each assignment (Max 04 marks)
<u>Additional Information (not used as evaluation criteria)</u>		
11	Whether the entity has persons with following skill sets as its Proprietor / Partner / Full time Employee	(Strike which is not applicable)
	CISA / DISSA/Dip ISAC	Yes / No
	Registered Valuer	Yes / No
	Insolvency Professional	Yes / No
	SAP Certified Professional	Yes / No
	Forensic Audit	Yes / No
12	Major areas of Expertise for the Proprietor / Firm based on the work experience of the Proprietor / Firm as a Practicing CMA	(Strike which is not applicable)
	Cost Audit	Yes / No
	GST Audit	Yes / No
	Internal Audit	Yes / No
	Stock Audit	Yes / No
	Cooperative Audit	Yes / No
	Management Consulting	Yes / No



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	Consultancy in ERP Systems including SAP	Yes / No
	Information Systems Audit	Yes / No
	Stock Valuation / Physical Stock Taking	Yes / No
	Designing and Implementation of Costing Systems	Yes / No
	Concurrent Audit	Yes / No
	Credit Audit	Yes / No
	Insolvency Profession	Yes / No
	Valuation Profession	Yes / No

Notes:

- i. If a Practicing Cost Accountant (PCMA) is partner in more than one firm, then he will be considered only in single firm for calculation of marks. The Firm applying for registration under this scheme has to attach Affidavit from its partners in this regards.

If no such affidavit is attached, the application will be rejected for all the firms where such PCMA is partner.

- ii. If a Partnership Firm is registered under this scheme, then none of its partners will be able to register under this scheme as Proprietors.
- iii. If a Proprietor who is enrolled under this scheme and allotted a Unique Code Number (UCN), later on joins a Firm which is also enrolled under this Scheme has been allotted an Unique Code Number, shall along with his / her application as Proprietor submit declaration in form MES-4 indicating very clearly whether his / her marks shall be considered for the Proprietorship or Partnership under this scheme.

- iv. If a Partner retires between the date of application under this MES till the date of Final Verification, the associated marks for the purpose of evaluation will be credited.



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- v. If a Partner joins between the date of Application under this MES till the date of Final Verification, the associated marks for the purpose of evaluation will not be added.
- vi. If a Proprietor / Firm is closed as per the Institute's Records from the date of Application under this MES till the date of Final Verification, the entity will not be included in the Panel & will not be allotted any Unique Code Number (UCN).

REQUIREMENTS OF DOCUMENTS TO BE SUBMITTED:

- i. For evaluation under this scheme, Partners who are associated only with the applicant entity will be considered. If a member is Partner in more than 1 Firms, his / her marks will be considered only for a single partnership firm as indicated by the applying firm by way of signed affidavit of such partner/s.
- ii. The applicant shall provide self-certified undertaking in respect of the Sr. No. 4, 5, 6, 9, 10, 11 & 12 in the format prescribed under this scheme.
- iii. In respect of Sr. No. 8 above a certificate along with UDIN from a Practicing Cost Accountant, Company Secretary or Chartered Accountant shall be attached in soft copy format. The professional signing the document shall not be a partner or employee of the applicant.
- iv. In respect of Sr. No. 1, 2, 3 & 7 information as appearing in the Institute's Record at the time of enrollment will be considered for calculation of marks under this scheme.

9. CATEGORISATION OF EMPANELLED FIRMS

Total Number of Marks as per evaluation criteria given in point no. 8 above	Allocated Category to the Proprietor / Firm
More than 80 marks	Category 1
More than 65 marks & upto 80 marks	Category 2
More than 50 marks & upto 65 marks	Category 3
Min. 30 marks & up to 50 marks	Category 4

10. MONITORING AND REVIEW OF MES



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- i. The Professional Development Department under the supervision and guidance of the Professional Development Committee will monitor and review the Scheme.
- ii. The Empanelment under this scheme shall be valid for a period of one financial year, i.e. from 1st April to 31st March. This will be referred to as “Empanelment Year”.
- iii. The application for the empanelment along with all the relevant documentation shall be collected from the practicing members / firms / LLPs between 1st December and 31st January.
- iv. In case of any further clarification required from the applicant to this scheme, the Institute shall communicate with the applicant on applicant’s official email ID.
- v. The Empanelment Details (Draft) will be informed by the Institute to the applicants by 28th February / 29th February as the case may be over the official email ID of the applicant.
- vi. In case of any query the applicants will get 10 days (by 10th March) to register such query with the Institute in the manner as decided by the Professional Development Department.
- vii. The Institute shall resolve the queries of the applicants within 10 days (by 20th March) and inform the same to the applicant over official email ID of the applicant.
- viii. The Institute shall publish Final Empanelment List on 25th March on its website and inform to the applicants on applicant’s official email ID.
- ix. Application Process for this empanelment scheme shall only be through electronic mode as decided by the Professional Development Department.
- x. There shall be no processing charges or any fees charged from the practicing members / firms for empanelment in this scheme.
- xi. Any change in the scheme shall be intimated to the members at least 3 months prior to the beginning of a new empanelment year.

11. FORMS FOR SUBMISSION OF THE INFORMATION

The Professional Development Committee will issue the necessary Forms for Submission of the necessary information for application under this MES.



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12. POWER TO MODIFY GUIDELINES

The Council of the Institute on the basis of recommendation of the Professional Development Committee can modify the Scheme at any time.

13. DISCLAIMER

- i. MES facility is available to Full time Practicing Cost Accountants (Proprietor / Firm) who are in practice for a period of minimum of 3 years continuously as on the date of enrollment under MES.
 - ii. It is the sole responsibility of the Practicing Cost Accountants to check the Eligibility criteria and respond against tenders.
 - iii. The role of the Institute is of a facilitator only and does not undertake any responsibility with regard to the allotment of audit and other assignment.
 - iv. All efforts are being taken in empanelment, in the event of any inadvertent mistake or omission, the Institute will not be responsible in any manner.
 - v. The Institute reserves the right to change/modify any or all of the condition of Criteria for Enrollment under Multipurpose Empanelment Scheme (MES) whenever deems necessary.
 - vi.
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Form MES-1

INFORMATION FOR THE EMPANELMENT UNDER MES SCHEME

A.	Registration Number of the Entity (Proprietor / Firm) as per The Institutes Record	
B.	Name of the Entity (Proprietor / Firm) as per The Institutes Record	to be populated from Institute Record

Sr. No. 1	Type of the Practicing Entity	Populate "Firm" / "Proprietor" from the Institute Record
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Sr. No. 2 - Experience from Date of Incorporation as per Institute's Records	Populate Experience in Number of Years from the Institute Records (rounding up for the fraction)
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Sr. No. 3 - Number of Proprietor / Partners		<i>Actual details from the Membership records to be populated.</i>
	Fellow Members of the Institute of Cost Accountants of India.	Populate Number of Fellow Partners from the Institute Record
	Associate Members of the Institute of Cost Accountants of India.	Populate Number of Associate Partners from the Institute Record

S. No.	Membership No.	Name	Associate/Fellow



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Sr. No. 3A : Details of Multiple Partnerships of the Partners

M. No. of Partner	Name of the Partner	Total No of Firms registered with the Institute in which he /she is Partner	Firm Registration Number where he / she is a partner (each number to be mentioned on separate line)	Consider Marks for MES (indicate by way of Yes / No) in front of each of the Firm Number

Sr. No. 4 - Association of the Proprietor / Partners with the entity

(The number of years without any break the proprietor is practice under same trade name / the number of years without any break a member is partner in the entity)

	No. of Partners with association of > 10 years	
	No. of Partners with association of > 5 years & upto 10 years	
	No. of Partners with association of > 3 years & upto 5 years	
	No. of Partners with association of upto 3 years	

Sr. No. 5 - Number of Professionally Qualified Staff (CMA / CA / CS)

(The staff member shall be member of the respective Institute)

Sr.	Name	CMA / CS / CA	Membership No.
1			
2			
3			
4			



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Sr. No. 6 - Number of Semi Qualified Staff & Articles

(The staff member shall be graduate / inter CMA / inter CA / inter CS / student of the Institute)

Sr.	Name	CMA / CS / CA	Regn No.
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Sr. No. 7 - Geographical Presence of the Proprietor / Firm (Number of offices - head office & branch offices as per Institute's record)		Total Number of (Head Office + Branch Offices to be populated from the Institute Record)	
Sr.	Names of City of Head Office / Branch Office		
1	Populate from the Institute Record		
2	Populate from the Institute Record		
3	Populate from the Institute Record		
4	Populate from the Institute Record		
5	Populate from the Institute Record		
6	Populate from the Institute Record		
7	Populate from the Institute Record		
8	Populate from the Institute Record		
9	Populate from the Institute Record		
10	Populate from the Institute Record		

Sr. No. 8 - Turnover of the Proprietor / Firm (Average Turnover for Last 2 Financial Years)		
	> Rs. 0.50 Crores	Yes / No
	> Rs. 0.25 Crores & upto Rs.0.50 Crores	Yes / No
	> Rs. 0.10 Crores & upto Rs. 0.25 Crores	Yes / No
	upto Rs. 0.10 Crores	Yes / No

Sr. No. 9 - Professional Experience of the Proprietor / Firm		
9A	Audit assignments (Experience of carrying out audit assignments - Cost Audit, GST Audit, Internal Audit, Concurrent Audit, Stock Audit, Cooperative Audit during immediately preceding 2 years)(The marks are based on the Annual Turnover of the Auditee Entity)	No of Assignments
	> Rs. 1000 Crores	



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	> Rs. 500 Crores & upto Rs. 1000 Crores	
	> Rs. 200 Crores & upto Rs. 500 Crores	
	upto Rs. 200 Crores	
9B	Value Added Services (Experience of carrying out Value Added services such as Valuation assignments, Insolvency assignments, Social Impact analysis, ADR Services, ERP Consulting, Management Consultancy, NCLT, Litigation, Forensic Audit, Systems Audit, Training during immediately preceding 2 years) (The marks are based on the Annual Turnover of the client Entity)	
	> Rs. 1000 Crores	
	> Rs. 500 Crores & upto Rs. 1000 Crores	
	> Rs. 200 Crores & upto Rs. 500 Crores	
	upto Rs. 200 Crores	
Sr. No. 10 - Experience of carrying out Audit Assignments in ERP Environment		
	Assignment Type	No of Assignments
Sr. No. 11 - Whether the entity has persons with following skill sets as its Proprietor / Partner / Full time Employee		
	CISA / DISSA	Yes / No
	Valuation Professional	Yes / No
	Insolvency Professional	Yes / No
	SAP Certified Professional	Yes / No
	Forensic Audit	Yes / No
Sr. No. 12 - Major areas of Expertise for the Proprietor / Firm based on the work experience of the Proprietor / Firm as a Practicing CMA		
	Cost Audit	Yes / No
	GST Audit	Yes / No
	Internal Audit	Yes / No
	Stock Audit	Yes / No
	Cooperative Audit	Yes / No
	Management Consulting	Yes / No



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	Consultancy in ERP Systems	Yes / No
	Information Systems Audit	Yes / No
	Stock Valuation	Yes / No
	Physical Stock Taking	Yes / No
	Designing and Implementation of Costing Systems	Yes / No
	Concurrent Audit	Yes / No
	Credit Audit	Yes / No
	Insolvency Profession	Yes / No
	Valuation Profession	Yes / No



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Form MES-2

DECLARATION FROM THE APPLYING ENTITY AUTHENTICATING THE INFORMATION

Date : dd/mm/yyyy (enter the date in given format)

To : The Institute of Cost Accountants of India

12, Sudder Street, Kolkata, 700016

I / We hereby undertake that all the information submitted in the Form MES-1 for the purpose of Multipurpose Empanelment with The Institute of Cost Accountants of India is True and Correct. No false information is submitted.

I / We undertake that I / We have documentary proof to establish that the information provided under Sr. No. 4, 5, 6, 9, 10, 11 & 12 of Form MES-1 is accurate and correct.

I / We understand and accept that I / We will be subject to violation of Professional Code of Conduct if any information submitted by me / us is found to be inaccurate / false.

For :

Name of the Proprietor / Firm

Registration No. :

(Sign) & (Stamp)

Name of the Member Signing the Declaration:

Membership No:

UDIN:



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Form MES-3

CERTIFICATION OF THE TURNOVER OF THE APPLYING ENTITY

Date: dd/mm/yyyy (enter the date in given format)

To : The Institute of Cost Accountants of India

12, Sudder Street, Kolkata, 700016

I hereby certify that the Annual Turnover for the year _____ (turnover of the year immediately preceding the year of empanelment) of _____ (mention name of the Proprietor / Firm) with Registration Number _____ (mention registration number) is:

- More than Rs. 0.50 Crores
- More than Rs. 0.25 Crores & upto Rs. 0.50 Crores /
- More than Rs. 0.10 Crores & upto Rs. 0.25 Crores /
- upto Rs. 0.10 Crores (*delete what is not applicable*).

(Sign) & (Stamp)

Name :

Practicing Cost Accountant / Company Secretary / Chartered Accountant (delete what is not applicable)

M. No. :

UDIN :



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Form MES-4

DECLARATION FROM THE PARTNERS

(To be given by the Partners who are partners in more than one Partnership Firm)

Date: dd/mm/yyyy (enter the date in given format)

To : The Institute of Cost Accountants of India

12, Sudder Street, Kolkata, 700016

I am _____, membership number _____. My proprietor firm number is _____. I am partner in following Partnership Firms registered with the Institute of Cost Accountants of India (ICMAI).

Sr. No.	Partnership Firm No.	Name of Partnership Firm

I hereby declare that my marks shall be considered for the Firm No. _____ for calculation of marks under the MES. I also declare that my marks shall not be considered for any other firm, if I have already been considered for any other firm under this MES, then this application will be put on hold till the time there is a mutual resolution and a clear communication to the Institute in this regards by all the Partnership Firms in question.

(Sign) & (Stamp)

Name :

M. No. :

UDIN :