

### Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	13-06-2025 12:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	13-06-2025 12:30:00
Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)	180 (Days)
Ministry/State Name/मंत्रालय/राज्य का नाम	Uttar Pradesh
Department Name/विभाग का नाम	Coordination Department Uttar Pradesh
Organisation Name/संगठन का नाम	N/a
Office Name/कार्यालय का नाम	Updasp 4 Th Floor Picup Bhawan Vibhuti Gomti Lko
क्रेता ईमेल/Buyer Email	buyer61.cdup.up@gembuyer.in
Item Category/मद केटेगरी	Financial Audit Services - Review of Financial Statements, Audit report; CAG Empaneled Audit or CA Firm
Contract Period/अनुबंध अवधि	1 Year(s)
Minimum Average Annual Turnover of the bidder (For 3 Years)/बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का)	7 Lakh (s)
Years of Past Experience Required for same/similar service/उन्हीं/समान सेवाओं के लिए अपेक्षित विगत अनुभव के वर्ष	3 Year (s)
Past Experience of Similar Services required/इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है	Yes
MSE Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से एमएसई छूट	No
Startup Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से स्टार्टअप छूट	No
Document required from seller/विक्रेता से मांगे गए दस्तावेज़	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC),Additional Doc 2 (Requested in ATC),Additional Doc 3 (Requested in ATC),Additional Doc 4 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer

Bid Details/बिड विवरण	
Do you want to show documents uploaded by bidders to all bidders participated in bid?/	No
Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया	No
Type of Bid/बिड का प्रकार	Two Packet Bid
Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय	2 Days
Estimated Bid Value/अनुमानित बिड मूल्य	INR 179000
Evaluation Method/मूल्यांकन पद्धति	Total value wise evaluation
Arbitration Clause	No
Mediation Clause	No

#### EMD Detail/ईएमडी विवरण

Required/आवश्यकता	No
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#### ePBG Detail/ईपीबीजी विवरण

Required/आवश्यकता	No
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#### MII Compliance/एमआईआई अनुपालन

MII Compliance/एमआईआई अनुपालन	Yes
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#### MSE Purchase Preference/एमएसई खरीद वरीयता

MSE Purchase Preference/एमएसई खरीद वरीयता	No
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1. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.
2. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.
3. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc.

This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.

4. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -

1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

#### **Additional Qualification/Data Required/अतिरिक्त योग्यता /आवश्यक डेटा**

**Number of Years of firm/company's existence as per ICAI certificate:** Number of 25 (Twenty Five) of years of Firm/Company's existence As per ICAI certificate

**Number of years of experience as on date of which at least XX years should be in internal/external audit of companies, PSUs and centrally funded institutions.:** 08 (Eight) yrs. of experience at least 03 yrs. should be in Internal/External/Statutory Audit of Companies, PSUs/Externally Aided Project/Development Sector Projects and Centrally funded Institutions (Other than audit of charitable Institutions & NGOs)

**Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:** 05 (Five) nos. of Full-Time Partners/experienced and qualified with at least two being a fellow CA professionals in full time employment at senior level with experience of 03 yrs. in handling similar or relevant projects.

**Number of partners/ qualified professionals in full time employment with DISA/CISA qualification:** 05 (Five) nos. of Partners/Qualified Professionals in Full Time Employment with DISA/CISA Qualification.

**Number of XX fulltime CA's required and YY professional audit staff:** 05 (Five) number of Full Time CA's required and 05 (Five) Professional Audit Staff.

**This Bid is based on Least Cost Method Based Evaluation (LCS). The technical qualification parameters are:-**

Parameter Name	Max Marks	Min Marks	Evaluation Document	Seller Document Required
Criteria Sub-Criteria, and Point system for the Evaluation of Full Technical Proposals are:	100	75	<a href="#">View file</a>	Yes

Total Minimum Passing Technical Marks: 75

#### **Financial Audit Services - Review Of Financial Statements, Audit Report; CAG Empaneled Audit Or CA Firm ( 1 )**

#### **Technical Specifications/तकनीकी विशिष्टियाँ**

Specification	Values
<b>Core</b>	
Scope of Work	Review of Financial Statements , Audit report

Specification	Values
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Statutory Audit
Category of Work under Financial Audit	Audit of financial statements , Reliability of financial reporting , Compliance with law & regulations , Compliance with contracts , Risk Management , Review system & processes , Treasury operations , Bank Transactions
Type of Industries/Functons	Sales, Services and Revenue , Purchase & Procurement , Inventory & Store management , Human Resource & Payroll , Operational & Administrative , Fixed assets, depreciation and amortisation , Payables , Receivables , Cash and Bank Balance
Frequency of Progress Report	Annually
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	NA
State	NA
District	NA
<b>Addon(s)/एडऑन</b>	
Post Financial Audit Support	NA

#### Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़

#### Consignees/Reporting Officer/परेषिती/रिपोर्टिंग अधिकारी

S.No./क्र. सं.	Consignee Reporting/Officer/ परेषिती/रिपोर्टिंग अधिकारी	Address/पता	To be set as 1	Additional Requirement/अतिरिक्त आवश्यकता
1	Anu Singh	226010,Project Coordination Unit UPDASP 4 th Floor B1 B2 BLOCK PICUP BHAWAN VIBHUTI KHAND GOMTI NAGAR	1	N/A

#### Buyer Added Bid Specific Terms and Conditions/क्रेता द्वारा जोड़ी गई बिड की विशेष शर्तें

##### 1. Generic

OPTION CLAUSE: The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration

## 2. **Certificates**

Bidder's offer is liable to be rejected if they don't upload any of the certificates / documents sought in the Bid document, ATC and Corrigendum if any.

## 3. **Buyer Added Bid Specific ATC**

Buyer Added text based ATC clauses

- 1) Given Estimated Bid Value for Audit of Financial year 2024-25 & 2025-26 (2 years).
- 2) Project Coordinator, Project Coordination Unit, UPDASP reserves the rights to reject any or all Bids without assigning any reason(s) thereof.
- 3) Bidders must submit all required documents with signed & Seal in proper pages numbering and indexing.

## 4. **Buyer Added Bid Specific Scope Of Work(SOW)**

File Attachment [Click here to view the file.](#)

## 5. **Generic**

**Bidder financial standing:** The bidder should not be under liquidation, court receivership or similar proceedings, should not be bankrupt. Bidder to upload undertaking to this effect with bid.

## 6. **Buyer Added Bid Specific SLA**

File Attachment [Click here to view the file.](#)

## 7. **Buyer Added Bid Specific ATC**

Buyer uploaded ATC document [Click here to view the file.](#)

## **Disclaimer/अस्वीकरण**

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent Authority in Buyer Organization, whereby Buyer organization is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any eccentricity / restriction arising in the bidding process due to these ATCs and due to modification of technical specifications and / or terms and conditions governing the bid. If any clause(s) is / are incorporated by the Buyer regarding following, the bid and resultant contracts shall be treated as null and void and such bids may be cancelled by GeM at any stage of bidding process without any notice:-

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.

6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process. (However, in bids for [attached categories](#), trials are allowed as per approved procurement policy of the buyer nodal Ministries)
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.
15. Any ATC clause in contravention with GeM GTC Clause 4 (xiii)(h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.
16. Buyer added ATC Clauses which are in contravention of clauses defined by buyer in system generated bid template as indicated above in the Bid Details section, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by GeM GTC.
17. In a category based bid, adding additional items, through buyer added additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogs or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller within 4 days of bid publication on GeM. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

**All GeM Sellers / Service Providers are mandated to ensure compliance with all the applicable laws / acts / rules including but not limited to all Labour Laws such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972 etc. Any non-compliance will be treated as breach of contract and Buyer may take suitable actions as per GeM Contract.**

This Bid is governed by the [General Terms and Conditions/सामान्य नियम और शर्तें](#), conditions stipulated in Bid and [Service Level Agreement](#) specific to this Service as provided in the Marketplace. However in case if any condition specified in General Terms and Conditions/सामान्य नियम और शर्तें is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws./जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्यवाई का आधार होगा।

**---Thank You/धन्यवाद---**

**Required ATC Documents**

S.No.	Technical Required Documents	Name Supporting document	Related Page No./Annexure No. of Documents
1	C.A Firm must be empanelled with CAG/GoI for the <b>Statutory Audit work</b> of financial year 2024-25 and 2025-26 (Copy of related certificate must be attached.)		
2	Copies of Balance Sheet of the firm for the last 3 years.		
3	The copy of incorporation certificate (must be attached.)		
4	Min. 08 years of Past Experience (Similar services)		
5	Min. 15 number of staff associated with the firm		
6	Min. Rs. 25 Lakh Average annual Turnover of the firm in last three years as per eligibility Criteria of UPDASP.		
7	25 yrs. Of Firm/Company's existence as per ICAI certificate. (Attached certificate of the ICAI)		
8	The relevant documents of the staff associated with the Firm. (copy attached)		
9	The appointment letters from the audit organizations. Branch Audit of any Bank shall not be considered while taking into account the total number of assignments. (Copy must be submitted)		
10	Affidavit of Non Black listed of Firm on Rs. 100/- Stamp paper.		
11	Registered /Branch Office of the Firm must be located in the Lucknow. (Proof attached)		
12	02 no. of assignments of Statutory Audit of Corporate/PSUs entities except Bank Branch Audit having a turnover of not less than Rs. 25 Crore in the last 3 years.		
13	04 no. of assignments: Experience of audit of Externally Aided Project/Developmental Sector Projects (other than audit of Charitable Institutions & NGOs) in the last 3 years.		

14	08 (Eight) yrs. of Experience at least 03yrs. should be in Internal/External/Statuary Audit of Companies, PSUs/Externally Aided Project/Development Sector Projects and Centrally funded Institutions (Other than audit of Charitable Institutions & NGOs).		
15	05 (five) nos. of Full-Time Partners/experienced and qualified with at least two being a fellow CA professionals in full time employment at senior level with experience of 03 yrs. in handling similar or relevant projects.		
16	05 (Five) nos. of Partners/Qualified Professionals in Full Time Employment with DISA/CISA Qualification.		
17	05 (Five) number of Full Time CA's required and 05 (Five) Professional Audit Staff.		

Date:

Signature with Seal:

Name of Firm:

Designation:



**Additional Terms & Conditions for Service level Agreement (SLA):**

1. Project Coordinator, Project Coordination Unit, UPDASP invites Gem Bid for audit work of the financial year 2024-2025 & 2025-2026 two bid system i.e. Technical and Financial.
2. The total payment due to the Bidder shall not exceed the contract price which is inclusive of all costs required to carry out the Services described in tender document. 100% payment shall be made to the Bidders after successfully completion of the audit work.
3. Payments of any travel Claims will not be made by the Project Coordination Unit, UPDASP and Districts Project Coordination Unit for audit work of the financial year 2024-2025 & 2025-2026.
4. The service Provider (Contracted CA Firm) will not be entitled to reimbursement of out-of pocket expenses like conveyance lodging/boarding charges, etc. incurred while carrying out the audit works of F.Y. 2024-2025 & 2025-2026.
5. The Bidder shall not use any these documents and software for purposes of unrelated to this contract without prior written approval of the Project Coordinator, Project Coordination Unit, UPDASP.
6. All the dispute and difference whatsoever which shall arise between the parties during the continuance of the contract or after words touching any clause or matter herein contained or he right, duties and liabilities of either party in connection therein, shall be referred to sole arbitration of the Project Coordinator, UPDASP and his decision in this regard will be final and binding upon both the parties.
7. The date of commencement of Audit works will be within one week of the date of signing of the contract.
8. The audit will be carried out in accordance with Engagement & Quality Control Standards (Audit & Assurance Standards issued by the Institute of Chartered Accountants of India in this regard.

**DIVERSIFIED AGRICULTURE SUPPORT PROJECT**

**TERMS OF REFERENCE (TOR) FOR FINANCIAL AUDIT OF**  
**PROJECT FINANCIAL STATEMENTS**

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**1. BACKGROUND:**

The GOUP has established a Project Coordination Unit (PCU) registered under Societies Registration Act 1860 to monitor the implementation of the Diversified Agriculture Support Project. The GOUP has notified vide GO no. 839/le&73&2014 dated 16-06-2014 UPDASP as nodal for Agriculture Diversification in the state. The PCU is implementing the project through District Project Coordination units (DPCU). Presently UPDASP is implementing Crop Diversification Programme in Western U.P (11 project districts), Crop Diversification Programme (CDP) for replacing tobacco farming with alternate crop/cropping system (03 districts), Centrally sponsored 10K FPOs, AtmaNirbharKrishakSamavitVikashYojna (State FPOs), Technology Based Crop Acreage& Yield Estimation and PaniPanchayat (Minor irrigation) is an attempt to decentralize the process of planning and implementation at the district level. Farmer Centric Organic Farming Project ["Establishment of Organic Farm Clusters on Ganga Basin in Uttar Pradesh"] has been launched with funding from "ParamparagatKrishiVikasYojana" (PKVY) under umbrella of NamamiGange Flagship Programme, in 2019-20 in 11 districts of Uttar Pradesh in the corridor of 5-7 kilometer on either side of River Ganga.

Diversified Agriculture Support Project (DASP) with the objective to accelerate the trends of diversification with the financial assistance from RastriyaKrishiVikasYojana (RKVY) since 2007 tends to intensify agricultural activities through farmer's participation.

The project intends to appoint a Chartered Accountant firm as Project Auditors to conduct the Audit of Project accounts of Project Implementation year 2024-25& 2025-26

The Project Auditor would have responsibility to express an opinion on the financial statements of the project in accordance with accounting norms. Those standards require that the auditor should plan and perform the audit to obtain reasonable assurance about whether project financial statements are free of material misstatement and give true and fair view of the financial position and operating results of the project activities as per objective of the project and as per rules & regulation applicable.

**2. Project Objectives**

CDP-The objective of the project is to reduce the area of major water guzzling crop paddy and other crop tobacco with alternative cropping system.

NMG-The objective is to produce agricultural products free from chemicals and pesticides residues by adopting eco-friendly, low-cost technologies.

**3. Project Description**

Project is promoting for enhancing farmer's income and farm mechanization & organic agriculture practices to increase productivity.

**4. Scope of Work/Description of Services**

**4.1 Statement of Interest**

The project intends to appoint a Chartered Accountant firm as Project Auditors to conduct the Audit of Project accounts of Project Implementation year 2024-25& 2025-26

The financial management and procurement policies and procedures for the management of the Project has been established and documented in the financial management Manual and the Procurement Manual and include series of ex-ante and ex-post measures designed to provide assurances that the funds are utilized for intended purposes with due regard to economy, efficiency and effectiveness. The Project implementation arrangements have been documented in the Project Implementation Manual.

#### 4.2 Objectives:

The overall objectives of the audit are to:

- i. enable the auditor to express a professional opinion on the project financial statements<sup>1</sup> for the year 2024-25 & 2025-26 on the operation of the overall financial management system including internal controls and compliance with financing agreements; and
- ii. Provide project management with timely information on financial management aspects of the project to enable follow-up action.

#### 4.3 Scope and coverage of the Audit/Reporting requirements:

##### 4.3.1 Coverage of Audit:

The Project Auditor is required to examine the records of the H.O (Lucknow) and following accounting centers: -

1. Crop Diversification Programme (Original Green Revolution) in Western U.P. 11 project districts namely: Aligarh, Badaun, Bareilly, Bijnor, Bulandshahar, Mainpuri, Moradabad, Pilibhit, Rampur, Saharanpur & Shahjahanpur.
2. Crop Diversification Programme (CDP) for replacing tobacco farming with laternate crop/cropping system. 02 project district Namely Etah & Kasganj.
3. Establishment Of Organic Farm Cluster for Ganga Basin District Balia, Badaun, Bijnor, Bulandshahar, Ghazipur, Farrukhabad, Hardoi, Kaushambi, Kasganj, Shahjahanpur & Unnao.
4. Centrally sponsored 10K FPOs in U.P. 18 districts namely: Ballia, Badaun, Bijnor, Bulandshahar, Ghazipur, Farrukhabad, Hardoi, Kaushambi, Kasganj, Shahjahanpur, Prayagraj, Mirzapur, Chandauli, Fatehpur, Raebareli, Kannauj, Kanpur Nagar, & Unnao.
5. AtmaNirbharKrishakSamanvitVikashYojna (State FPOs) in U.P. 27 districts namely: Ballia, Bareilly, Badaun, Bijnor, Bulandshahar, Ghazipur, Farrukhabad, Hardoi, Kaushambi, Kasganj, Shahjahanpur, Prayagraj, Mirzapur, Chandauli, Fatehpur, Raebareli, Ayodhya, Basti, Kanpur Nagar, Unnao, Aligarh, Mainpuri, Moradabad, Pilibhit, Rampur, Saharanpur, & Etah.

Auditing of PCU's accounts including consolidation of accounts of all above units. The audit is required to cover the entire project i.e. covering all sources and application of funds by all implementing agencies.

##### 4.3.2 Scope of Audit:

The scope of Financial audit will be as detailed hereunder:

1. **Yearly:** Auditing of books of Accounts maintained at PCU and its accounting units at DPCUs for the financial year 2024-25 & 2025-26.

The audit should be carried out in accordance with Accounting Standards and will include such tests and controls as the auditor considers necessary under the circumstances. Specific area of coverage of the audit will include the following -

- (i) An assessment of whether the project financial statements have been prepared in accordance with consistently applied Accounting Standards & other Pronouncements of the Institute of Chartered Accountants of India and give a true and fair view of the financial position and operations of the project during the year. Any material deviations from the above and the impact of such departures on the project financial statements as presented would be stated;

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1 The Project Financial Statements are expected to include the following:

- i. Summary of Sources and Uses of Funds. Appropriate schedules summarizing uses of funds by main project components, expenditure accounts and implementing agencies would be included.
- ii. Balance Sheet of the Project, showing project assets and liabilities. This statement could also be combined with (a) above, if necessary;

- (ii) An assessment of the adequacy of the project financial management systems<sup>2</sup>, including internal controls. This would include aspects such as adequacy and effectiveness of accounting, financial and operational controls, and any needs for revision; level of compliance with established policies, plans and procedures<sup>3</sup>; reliability of accounting systems, data and financial reports; methods of remedying weak controls or creating them where there are none; verification of assets and liabilities and integrity, controls, security and effectiveness of the operation of the computerized system; and
- (iii) An assessment of compliance with accounting and financial matters. This would inter alia include verification that;
  - (a) all funds received under the project have been used in accordance with the financing agreements and other agreements (such as MOU between PCU-DASP and other agencies), with due attention to economy, efficiency and effectiveness, and only for the purposes for which the financing was provided;
  - (b) counterpart funds have been provided and used in accordance with the relevant financing agreements and other agreements (such as MOU between PCU-DASP and other agencies), with due regard to economy, efficiency and effectiveness, and only for the purposes for which they were provided;
  - (c) The books of accounts of all the units are to be reconciled with the expenditure reported to PCU as per the Trial Balance as on 31<sup>st</sup> March of 2025 & 31 March 2026. The overall variation, if any, shall be worked out and will be submitted along with head wise details and reasons thereof;
  - (d) Expenditures charged to the project have been correctly classified. This would also include ensuring accuracy of expenditure statements submitted by the implementing Agencies to PCU-DASP (which would form the basis for accounting by PCU-DASP);
  - (e) goods and services financed have been procured in accordance with the financing agreements and applicable rules & regulations;
  - (f) all necessary supporting documents, records, and accounts have been kept in respect of all project activities;
  - (g) Clear linkages exist between the accounting records including accounts books and the balance sheet.
  - (h) All Project Management Reports used as the basis for the submission of withdrawal applications accurately reflect expenditures and activities on the project.

The auditor is expected to obtain and satisfactorily document sufficient audit evidence to support audit conclusions.

5. **Period:** The audit would be for the period from April 1, 2024 to March 31, 2025 & April 1, 2025 to March 31, 2026. (For two financial years)
6. **Reporting:** Reporting would be done in accordance with the Accounting Standards. The auditor should provide an opinion on:
  - i. the Project Financial Statements;
  - ii. whether the MPR's submitted during the year, together with the procedures and internal controls involved in their preparation, can be relied on; and

The auditor should also submit a Management Letter to project management-highlighting findings during the audit, to enable project management to take timely action. This Management Letter would inter alia include:

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<sup>2</sup> The Financial management system would include methods and records established to identify, assemble, analyze, classify, record and report on transactions and to maintain accountability for the related assets and liabilities.

<sup>3</sup> Including the Memorandum of Understandings between PCU-DASP and other implementing agencies.

- i. accuracy of expenditure included in the expenditure statements submitted by other implementing agencies (PIUs & DPIUs);
- ii. comments and observations on the financial management records, systems and controls that were examined during the course of the audit;
- iii. Deficiencies and areas of weakness in systems and controls and recommendation for their improvement.
- iv. compliance with covenants in the financing agreement and comments, if any, on internal and external matters affecting such compliance;
- v. matters that have come to attention during the audit which might have a significant impact on the implementation of the project;
- vi. any special audit procedures required of a compliance nature (these should be spelt out e.g., a review of procurement), and
- vii. Any other matters that the auditor considers pertinent.

The Management letter and the Audit Report would be submitted to the Project Management through the Project Coordinator of DASP.

#### **7. Timelines and submission of reports**

The auditors will commence the audit and submit the audit reports for the financial year 2024-25 & 2025-26 within 6 months of the close of each financial year i.e. September 30, along with the balance sheet for the financial year.

Copies of the report with all supporting documents will be submitted to DASP Head Office. The reports will be addressed to the Project Coordinator, DASP.

Opinion on the internal control system will be addressed to the Project Coordinator DASP along with soft copy of the audit report.

- (b) Payment will be made to the firm after satisfactory work and submission of balance sheets and audit report.

#### **8. General**

The auditor will be given full access to all documents, correspondence, and any other information relating to the programs and deemed necessary by the auditor. DASP General Manager, Finance will be the Nodal Officer for audit. The auditor should become familiar with the Project, and with the relevant policies and guidelines including those relating to disbursements, procurement and financial management and reporting.

The auditor has to ensure adherence to the rules, regulations, code of conduct and ethics as prescribed under The Chartered Accountant Act, 1949 while carrying out the audit.

#### **9. Presentation:**

Power Point presentation, on key audit findings to Senior Management of DASP and line agencies.

#### **10. TIME SCHEDULE FOR COMPLETION OF TASK**

The annual audit report and the auditor's letter in respect of PCU (H.O- Lucknow) and all District Project Coordination Units (DPCUs) for the year 2024-25 & 2025-26 along with the audit reports & balance sheets for the above years must be submitted within 6 months of the close of each financial year i.e. September 30.

#### **11. DATA, SERVICES & FACILITIES TO BE PROVIDED BY THE CLIENT**

The PCU and all District Project Coordination Units (DPCUs), & other units shall furnish as quickly as possible all relevant Account's Books, records and related information and explanations as demanded by the auditor to facilitate the audit. The auditor would be given access to all documents, correspondence and any other information relating to the project and deemed necessary by the auditor.



## **Annexure-B**

### **Criteria, sub-criteria, and point system for the evaluation of Full Technical Proposals are:**

	<u>Points</u>
(i) Specific experience of the Bidders relevant to the assignment: <i>[Normally, subcriteria are not provided]</i>	10
(ii) Adequacy of the proposed methodology and work plan in responding to the Terms of Reference:	
a) Technical approach and methodology	10
b) Work plan	10
c) Organization and staffing	20
<b>Total points for criterion (ii)</b>	<b>40</b>
(iii) Key professional staff qualifications and competence for the assignment:	
a) Team Leader	30
b) <b>Audit Manager</b>	10
c) <b>Audit Manager</b>	10
<b>Total points for criterion (iii)</b>	<b>50</b>

The number of points to be assigned to each of the above positions or disciplines shall be determined considering the following three subcriteria and relevant percentage weights:

1) General qualifications	20%
2) Adequacy for the assignment	30%
3) Experience in region and language	50%
<b>Total weight:</b>	<b>100%</b>
(iv) Suitability of the transfer of knowledge (training) program:	0%
(v) Participation by nationals among proposed key staff	0%

**The minimum Technical Score required to pass is 75 points**