

## बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	01-12-2025 15:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	01-12-2025 15:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	90 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Uttar Pradesh
विभाग का नाम/Department Name	Rural Development Department Uttar Pradesh
संगठन का नाम/Organisation Name	N/a
कार्यालय का नाम/Office Name	Lucknow
वस्तु श्रेणी /Item Category	Financial Audit Services - As per RFP; CAG Empaneled Audit or CA Firm
अनुबंध अवधि /Contract Period	2 Year(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	3 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	3 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
वर्षों के अनुभव एवं टर्नओवर से एमएसई को छूट प्राप्त है / MSE Exemption for Years Of Experience and Turnover	Yes   Complete
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है / Startup Exemption for Years Of Experience and Turnover	Yes   Complete
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC),Additional Doc 2 (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

**बिड विवरण/Bid Details**

क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेजों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	3
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	7
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	1
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	2 Days
अनुमानित बिड मूल्य /Estimated Bid Value	825000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

**ईएमडी विवरण/EMD Detail**

एडवाइजरी बैंक/Advisory Bank	ICICI
ईएमडी राशि/EMD Amount	8250

**ईपीबीजी विवरण /ePBG Detail**

एडवाइजरी बैंक/Advisory Bank	ICICI
ईपीबीजी प्रतिशत (%) /ePBG Percentage(%)	5.00
ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).	42

(a). जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित कटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज प्रस्तुत करने है। एमएसई कटेगरी के अंतर्गत केवल वस्तुओं के लिए विनिर्माता तथा सेवाओं के लिए सेवा प्रदाता ईएमडी से छूट के पात्र हैं। व्यापारियों को इस नीति के दायरे से

बाहर रखा गया है।/EMD EXEMPTION: The bidder seeking EMD exemption, must submit the valid supporting document for the relevant category as per GeM GTC with the bid. Under MSE category, only manufacturers for goods and Service Providers for Services are eligible for exemption from EMD. Traders are excluded from the purview of this Policy.

(b).ईएमडी और संपादन जमानत राशि, जहां यह लागू होती है, लाभार्थी के पक्ष में होनी चाहिए। / EMD & Performance security should be in favour of Beneficiary, wherever it is applicable.

**लाभार्थी /Beneficiary :**

Mission Director  
1st Floor, Eldeco Corporate Tower, Vibhuti Khand, Gomti Nagar, Lucknow, UP-226010  
(Mission Director, Upsrlm)

बोली विभाजन लागू नहीं किया गया/ Bid splitting not applied.

**एमआईआई अनुपालन/MII Compliance**

एमआईआई अनुपालन/MII Compliance	Yes
-------------------------------	-----

**एमएसई खरीद वरीयता/MSE Purchase Preference**

एमएसई खरीद वरीयता/MSE Purchase Preference	Yes
सूक्ष्म और लघु उद्यम मूल उपकरण निर्माताओं को खरीद में प्राथमिकता, यदि उनका मूल्य L1+X% तक की सीमा में हो / Purchase Preference to MSE OEMs available upto price within L1+X%	15

1. If the bidder is a Micro or Small Enterprise as per latest orders issued by Ministry of MSME, the bidder shall be exempted from the eligibility criteria of "Experience Criteria" as defined above subject to meeting of quality and technical specifications. The bidder seeking exemption from Experience Criteria, shall upload the supporting documents to prove his eligibility for exemption.
2. If the bidder is a Micro or Small Enterprise (MSE) as per latest orders issued by Ministry of MSME, the bidder shall be exempted from the eligibility criteria of "Bidder Turnover" as defined above subject to meeting of quality and technical specifications. If the bidder itself is MSE OEM of the offered products, it would be exempted from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking exemption from Turnover, shall upload the supporting documents to prove his eligibility for exemption.
3. If the bidder is a DPIIT registered Startup, the bidder shall be exempted from the the eligibility criteria of "Experience Criteria" as defined above subject to their meeting of quality and technical specifications. The bidder seeking exemption from Experience Criteria, shall upload the supporting documents to prove his eligibility for exemption.
4. If the bidder is a DPIIT registered Startup, the bidder shall be exempted from the the eligibility criteria of "Bidder Turnover" as defined above subject to their meeting of quality and technical specifications. If the bidder is DPIIT Registered OEM of the offered products, it would be exempted from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking exemption from Turnover shall upload the supporting documents to prove his eligibility for exemption.
5. 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.
6. 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.
7. Purchase preference to Micro and Small Enterprises (MSEs) from the State of Bid Inviting Authority: Purchase

preference will be given to MSEs as Micro and Small Enterprises from the State of Bid Inviting Authority. If the bidder wants to avail the Purchase preference, the bidder must be the Service provider of the offered Service. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered service. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+15% of margin of purchase preference /price band defined in relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price.

8. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price.

9. 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.

10. 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.

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

**Number of Years of firm/company's existence as per ICAI certificate:**As per RFP

**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.:**As per RFP

**Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:**As per RFP

**Number of partners/ qualified professionals in full time employment with DISA/CISA qualification:**As per RFP

**Number of XX fulltime CA's required and YY professional audit staff:**As per RFP

**Price Breakup Format for the bidders to upload for providing break-up of overall project cost:**[1763556292.pdf](http://1763556292.pdf)

#### **Financial Audit Services - As Per RFP; CAG Empaneled Audit Or CA Firm ( 1 )**

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

<b>विवरण/ Specification</b>	<b>मूल्य/ Values</b>
<b>कोर / Core</b>	
Scope of Work	As per RFP
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Statutory Audit
Category of Work under Financial Audit	As per RFP
Type of Industries/Functions	As per RFP
Frequency of Progress Report	As per RFP
MIS Reporting for Financial Audit support	Yes

विवरण/ Specification	मूल्य/ Values
Frequency of MIS reporting	As per RFP
State	NA
District	NA
<b>एडऑन /Addon(s)</b>	
Post Financial Audit Support	Yes

**क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer**

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
--	----

**अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents**

**परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity**

क्र.सं./S.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
1	Neeraj Srivastava	226010,First Floor, Eldeco Corporate Tower, Vibhuti Khand, Gomti Nagar, Lucknow	1	<ul style="list-style-type: none"> <li>Number of Months for which Post Audit Support is required : 6</li> </ul>

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

**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. Generic**

Option Clause: Excess Settlement. The excess settlement has been enabled for the service, allowing service providers to include additional charges up to a specified percentage of the item-level total value, including addons, in their invoices. Service providers must declare the applicability of additional charges during invoice creation and submit mandatory supporting documents to avail this option. The total invoice amount, including additional charges, shall not exceed the agreed-upon excess settlement percentage for the order.

**3. Forms of EMD and PBG**

Bidders can also submit the EMD with Account Payee Demand Draft in favour of

Mission Director, UPSRLM  
payable at  
Lucknow

. Bidder has to upload scanned copy / proof of the DD along with bid and has to ensure delivery of hardcopy to the Buyer within 5 days of Bid End date / Bid Opening date.

#### 4. **Forms of EMD and PBG**

Bidders can also submit the EMD with Fixed Deposit Receipt made out or pledged in the name of A/C

Mission Director, UPSRLM (Uttar Pradesh State Rural Livelihood Mission Society)

. The bank should certify on it that the deposit can be withdrawn only on the demand or with the sanction of the pledgee. For release of EMD, the FDR will be released in the favour of the bidder by the Buyer after making endorsement on the back of the FDR duly signed and stamped along with covering letter. Bidder has to upload scanned copy/ proof of the FDR along with bid and has to ensure delivery of hardcopy to the Buyer within 5 days of Bid End date/ Bid Opening date

#### 5. **Forms of EMD and PBG**

Bidders can also submit the EMD with Payment online through RTGS / internet banking in Beneficiary name

Uttar Pradesh State Rural Livelihood Mission Society  
Account No.  
387601000487  
IFSC Code  
ICIC0003876  
Bank Name  
ICICI Bank  
Branch address  
Vipul Khand, Gomti Nagar Lucknow, UP

. Bidder to indicate bid number and name of bidding entity in the transaction details field at the time of on-line transfer. Bidder has to upload scanned copy / proof of the Online Payment Transfer along with bid.

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

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

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

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

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

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

### अस्वीकरण/**Disclaimer**

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 [सामान्य नियम और शर्तें/General Terms and Conditions](#), 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 सामान्य नियम और शर्तें/General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

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 कार्रवाई का आधार होगा।/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.

---धन्यवाद/Thank You---

**मुख्य वित्त एवं लेखाधिकारी/संयुक्त मिशन निदेशक/अपर मिशन निदेशक/मिशन निदेशक,**

कृपया दिनांक-14/11/2025 को वैधानिक अंकेक्षण हेतु CA फर्म के चयन सम्बंधित पुनः जेम बिड प्रकाशित करने हेतु मिशन निदेशक महोदया से प्राप्त अनुमोदन के क्रम में अवगत करना है कि नोटशीट पृष्ठ संख्या 58 से 69 पर अनुमोदित RFP की नियम एवं शर्तों के अनुसार पुनः जेम बिड प्रकाशित किया जाना प्रस्तावित है, जो कि निम्नानुसार है :-

**GeM Bid for hiring services of Chartered Accountant firm to carry out Statutory Audit of UPSRLM for the FY 2024-25 and 2025-26**

**Background:**

The Uttar Pradesh State Rural Livelihood Mission (UPSRLM), under the aegis of Rural Development Department, Government of Uttar Pradesh is an autonomous society registered under the Societies Registration Act, 1860 which was formed in November 2011. The UPSRLM implement Deen Dayal Upadhaya National Rural Livelihood Mission/Project in all 75 districts and 826 blocks of the state of Uttar Pradesh and includes various sub schemes mainly- NRLM, MKSP, SVEP, RSETI and NRETP in Uttar Pradesh, which aims at creating efficient and effective institutional platforms of the rural poor enabling them to increase household income through sustainable livelihood enhancements and improved access to financial services.

This Gem bid intends to hire the services of C.A. Firm to carry out Statutory Audit for F.Y. 2024-25 & 2025-26 of UPSRLM.

**Objectives of the Project:**

- Universal social mobilization
- Formation of people's institutions
- Universal financial inclusion
- Training and capacity building
- Enhanced package of economic assistance for setting-up of micro enterprises and larger role for Self Help Groups (SHGs).

**Implementation Arrangements:**

At present in all 75 districts project is implemented. In districts 75 DMMU and 826 BMMU offices have been established with a State Office at Lucknow and Mission staff is deployed in respective locations.

Following schemes are being implemented under UPSRLM:

1. NRLM
2. NRETP (Including Related Projects)
3. MKSP
4. SVEP
5. THR- Head Office
6. VGF
7. Dry Ration

8. RSETI
9. MSY Scheme
10. PMFME
11. 10 Lakhs FPO
12. Producer Enterprises
13. Value Chain Companies opened under NRLM and NRETP.
14. Other Projects through Convergence
15. Other Projects going under main Scheme and other tasks.
16. BRC Setup under SVEP Scheme
17. MoU with SRLM and NRO

**State Level:** At the state level, the State Mission Management Unit (SMMU) has been formed and staffed with a team of dedicated development professionals. The project and the UPSRLM is headed by a Post of State Mission Director.

**District level:** District Mission Management Unit (DMMU) is established in 75 intensive districts. The Deputy Commissioner/Project Director/DDO, NRLM headed the DMMU with primary responsibility of Coordinating with their Blocks for effective implementation and convergence with ongoing programs in the district.

**Block Level:** At 826 intensive Blocks, Block Mission Management Unit (BMMU) has been established. The Block Mission Manager heads the BMMU and is responsible for project implementation.

At the community level: the project will be implemented through the following community-based institutions:

- a) Self Help Groups
- b) Village Organizations (federation of a group of SHGs)
- c) Cluster Level Federation (federation of Village Organizations).
- d) Producers Groups / Producers' companies.

#### **Flow of Funds:**

60% Project fund is received from NMMU, GoI and 40% state share received from State government through State Treasury directly in SNA Account under various scheme. District Utilize the fund through CLL limit allotted through PFMS

#### **Scope of Work:**

- To ensure that the financial statements i.e. the Balance Sheet, Income & Expenditure Account and Receipt & Payment Account, give a true & fair view and are free from any material misstatements."
- Statutory Auditor should provide reasonable assurance that the accounts have been prepared in accordance with the Generally Accepted Accounting Principles: & are free of any material misstatements, errors and discrepancies.
- The respective program expenditures are eligible for financing under the relevant grant/ credit agreements.

- All funds have been used in accordance with the conditions of the relevant guidelines, rules and only for the Purposes for which the financing was provided;
- An assessment of adequacy of the project financial systems, including financial controls. This should include aspects such as.
  - adequacy and effectiveness of accounting, financial and operational controls;
  - level of compliance with established policies, plans and procedures; reliability of accounting systems, data and financial reports;
  - methods of remedying weak controls;
  - verification of assets and liabilities;

A specific report on these aspects would be provided by the auditor annually as part of the management letter;

- Project assets are adequately safeguarded and used solely for their intended purpose
- Goods and services financed have been procured in accordance with the relevant procurement guidelines issued by the Gol.
- All necessary supporting documents, records and accounts have been kept in respect of the project
- enable the auditor to express a professional opinion on the effectiveness of the overall financial management and procurement arrangements and compliance of statutory provisions as per prevailing Act from time to time;
- The auditor shall review the financial documents/records and identify the errors in accounting/reporting causing financial damages/loss, by bookings, non-adherence of financial rules in purchases, unsystematic inventory managements, fraudulent stock entries (receipt and issue), double bookings of the expenditures with vested interest, cases of embezzlements.
- Preparation of Balance Sheet, Receipt payment & Income and Expenditure. of different schemes operational at State
- Compilation of 75 Districts and finalization of Consolidation Balance Sheet, Receipt and Payment & Income and Expenditure.
- Preparing Utilization Certificate of all Schemes.
- Preparing Compilation of Advance Balance etc under different scheme.
- Filing of Income Tax Return of Financial Year 2024-25 and deal with Assessment orders/ Notices raise by Income Tax Department for same Financial Year & next financial year.
- Preparation of Management Letter and Management Assertion Letter.
- Accounts of the SRLM shall be consolidated and audited Final Accounts and Final Audit Report for the Accounts would be obtained from Statutory Auditors.
- SRLM shall commission audit of its DMMUs and SMMU and obtain audited annual accounts along with audit reports for each unit. These Audit Reports shall be summarized. Audited annual accounts along with summary audit report and detailed audit reports of the units shall be submitted to MoRD, Gol.

**Specific areas of focus of the Audit in SRLM shall include:**

- **An assessment of**
  - Adequacy of the financial management systems including internal controls;
  - Efficiency and timelines of the funds flow mechanism at various levels and whether there are any delays which could impact the timely implementation;
  - The usage of all funds received in accordance with the financing agreements, with due attention to economy, efficiency and effectiveness, and only for the purposes for which the financing was provided;
  - Community contributions wherever required, whether provided and used in accordance with the relevant financing agreements, with due regard to economy, efficiency and effectiveness, and only for the purposes for which they have been provided;
  - Eligibility of expenditures charged and classification of expenditures;
  - Procurement of Goods, Works and Services financed vis-à-vis procurement manual and financing agreements;
  - The adequacy of the records maintained regarding the assets created and assets acquired by the project, including details of cost, identification and location of Assets
- **PMFME Scheme Audit work**
- **Dry Ration Grant Audit.**
- **Compilation of THR 204 Units Balance Sheet.**
- **Reconciliation of Dry Ration Scheme (Bank of Baroda Bank Account-1728).**
- **Bank Reconciliation Statement of NRLM Scheme (ICICI Bank-472)**
- **THR-VGF Reconciliation.**

At present following schemes are being implemented under UPSRLM:

1. NRLM
2. NRETP(Including Related Projects)
3. MKSP
4. SVEP
5. THR- Head Office
6. VGF
7. Dry Ration
8. R S E T I
9. M S Y S c h e m e
10. P M F M E
11. 1 0 L a k h s F P O
12. Producer Enterprises
13. Value Chain Companies opened under NRLM and NRETP.
14. Other Projects through Convergence
15. Other Projects going under main Scheme and other tasks.
16. BRC Setup under SVEP Scheme
17. MoU with SRLM and NRO

## ELIGIBILITY CRITERIA:

1	Firm must be registered with the ICAI and should be in existence for more than 10 years as on the date	Attach Copy of latest constitution certificate of the ICAI.
2	Firm must have PAN and GST	Attach self-attested copy of same.
3	EMD of Rs. 8250/-	Attach scan copy for the proof of EMD
4	Audit firm shall be empaneled with office of the Comptroller & Auditor General of India for the FY2024-25.	Attach copy of empanelment
5	Atleast three (03) partners, one partner having a minimum 10 years of audit experience, other partners should have 5 yrs. of experience and atleast Eight (8) CA -Inter qualified audit/article assistants with minimum 02 years of audit experience	<ul style="list-style-type: none"><li>• Attach Partnership deed along with CVs of Partners certified by authorized signatory.</li><li>• Attach work-experience certificate of article assistants along with marksheet of CA-Inter.</li></ul>
6	The Minimum Average Annual Turnover [AAT] of Rs. 3.00 Lakhs during the last three preceding financial years [namely, 2024-25, 2023-24 & 2022-23].	The Average Annual Turnover as per MSME GO No. 57/18-2-2024-97(ल०उ०) / 2016 Dated: 26-11-2024 Self-certified copy of the audited Financial Statements with turnover certificate duly certified by Chartered Accountants shall be furnished. [Audited FS& Tax Audit Report wherever applicable need to be furnished]
7	<b>Past Experience of Similar Services:</b> The Bidder must have successfully executed/completed at least one single order of 80% of the estimated Bid value of this bid or two work orders each of 50% of the estimated tender value of this bid or three work orders each of 40% of the estimated Bid value of this bid for providing similar nature of services in last three years to any Central/State Government / PSUs / Nationalized Bank.	Copies of contracts/work orders and documentary evidence of successful execution/completion in support of Past Experience for Similar Services along with names, address and contact details of clients shall be uploaded with the bid for verification by the Buyer (As per MSME GO No. 57/18-2-2024-97(ल०उ०) / 2016 Dated: 26-11-2024)
8	Audit firm should have its Head/Branch Office in existence in Lucknow.	Attach Copy of latest constitution certificate of the ICAI.
9	Firm must have experience of conducting 2 similar Statutory Audit assignments of external aided/world bank/GOI/state funded projects during last 3 years.	Attach copy of appointment / completion certificate.

10	Firm should have experience of at least of conducting 3 auditing assignments of Central/State government department including PSU's excluding bank audits and private organization during last 3 years.	Attach copy of appointment / completion certificate.
11	CA firm should enclose affidavit of attaining qualification and non blacklisted or debarred by any department of the State/Central Government/The World Bank due to non-performance and corrupt/ fraudulent.	The CA firm must not have any litigation pending in any Hon'ble Court of Law or its partner have never been convicted by any Hon'ble Court of Law.

**MODE OF SELECTION:**

C.A. firms qualifying all criteria as per above table will be considered eligible and financial bids of those firms qualifying eligibility criteria will be opened.

**Additional Terms and Conditions (ATC)**

1. The estimated value for the services is Rs. 8,25,000/-.
2. Bidders can submit the EMD of Rs. 8250/- in the form of Demand Draft, FDR or B.G. in favour of Mission Director, UPSRLM, Payable at Lucknow with a validity of atleast 90 days issued from any scheduled commercial bank or can also submit in the form of Bank Transfer as per the following bank details:  
**Name of Bank: ICICI Bank**  
**Account Name: Uttar Pradesh State Rural Livelihood Mission Society**  
**A/c. No: 387601000487**  
**IFSC: ICIC0003876**  
 The Bidder has to upload scanned copy/ proof of the submission of the EMD, which would be verification by the buyer.  
 The Bidder must also provide their Bank account details for refunding the EMD-  
 Bidders Bank A/C No.:  
 IFSC:  
 Bank name and Branch:  
**Please also enclose Scanned copy of Cheque showing Bank A/c number & IFSC**
3. The Performance Bank Guarantee (PBG) will be 5% of the Final Contract Value which will be submitted by the selected bidders at the time of Contract Agreement. The PBG should be in favour of Mission Director, UPSRLM payable at Lucknow with a validity of 42 months from the date of award of contract issued from any scheduled commercial bank.
4. The applicable exemption/relaxation in EMD, turnover and experience will be provided to MSME/Startup bidders in line with approved government guidelines if the bidder is registered in relevant category and in UP state only. Also, the bidder must have to submit relevant documentary proof along with self-declaration to claim exemption in this regard.

5. The Bidder should enclose affidavit of not blacklisted or debarred by any Department of the State/Central Government/Urban Local Bodies/Local Bodies/Government funded Societies/Autonomous Bodies/The World Bank due to non-performance and corrupt/ fraudulent practices.
6. 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.
7. **The validity of bid is for 90 days.**
8. **The duration of GeM Bid will be for 10 days.**
9. **Confidentiality**

Information relating to the examination, clarification, review and comparison of the bid shall not be disclosed to any bidders or any other persons not officially concerned with such process until the selection process is over. The undue use by any bidder of confidential information related to the process may result in rejection of its bid. Except with the prior written consent of the other party, no party, shall, at any time communicate to any person or entity any confidential information acquired in the course of the Contract. No party shall, without the other party's prior written consent, disclose contract, specifications, plan, pattern, architecture, data, source code, samples or other documents/data to any person other than an entity employed by the affected party for the performance of the contract.

#### **10. Force Majeure**

Notwithstanding anything contained in the bid, the firm/company shall not be liable for liquidated damages or termination for default, if and to the extent that, it's delay in performance or other failures to perform its obligations under the agreement is the result of an event of Force Majeure.

For purposes of this clause "Force Majeure" means an event beyond the control of the firm/company and not involving the firm/company's fault or negligence and which was not foreseeable. Such events may include wars or revolutions, fires, floods, epidemics, quarantine restrictions and freight embargos. The decision of the UPSRLM regarding Force Majeure shall be final and binding on the firm/company.

If a Force Majeure situation arises, the firm/company shall promptly notify to the UPSRLM in writing, of such conditions and the cause thereof. Unless otherwise directed by the UPSRLM in writing, the firm/company shall continue to perform its obligations under the agreement as far as reasonably practical, and shall seek all reasonable alternative means for performance not prevented by the Force Majeure event.

#### **11. Disputes Settlement**

If any dispute arises between parties, then there would be two ways for resolution of the dispute under the Contract.

12. Department has reserved all the rights to cancel the bid/contract without any prior notice.
13. In case of any dispute the area of jurisdiction will be Lucknow.
14. Amicable Settlement

Performance of the Contract is governed by the terms the conditions of the Contract, however at times dispute may arise about any interpretation of any term or condition of Contract including the scope of work, the clauses of payments etc. In such a situation either party of the contract may send a written notice of dispute to the other party. The party receiving the notice of dispute will consider the notice and respond to it in writing

within 30 days after receipt. If that party fails to respond within 30 days, or the dispute cannot be amicably settled within 60 days following the response of that party, then Clause shall become applicable.

### 15. Resolution of Disputes

UPSRLM and the selected bidder shall make every effort to resolve amicably by direct informal negotiation any disagreement or dispute arising between them under or in connection with the Contract.

If, after fifteen (15) days from the commencement of such informal negotiations, UPSRLM and the selected Bidder have been unable to amicably resolve dispute, either party may require that the dispute be referred for resolution to the formal mechanisms, which may include, but are not restricted to, conciliation mediated by the Additional Chief Secretary/Principal Secretary, Department of Rural Development. All negotiations, statements and/or documentation pursuant to the disputed matter shall be without prejudice and confidential (unless mutually agreed otherwise). The time and resources costs of complying with its obligations under this Governance Schedule shall be borne by respective parties. All Arbitration proceedings shall be held at Lucknow, Uttar Pradesh, and the language of the arbitration proceedings and that of all documents and communications between the parties shall be in English.

### Notice

Any notice, request or consent required or permitted to be given or made pursuant to this contract shall be in writing. Any such notice request or consent shall be deemed to have been given or made when delivered in person to an authorized representative of the party to whom the communication is addressed, or when sent to such party at the address mentioned in the project specific Contract Agreement.

### Limitation of Liability

The aggregate liability of the Selected Agency under this agreement, or otherwise in connection with the services to be performed hereunder, shall be limited to two times of the contract value. The preceding limitation shall also apply to liability arising as a result of the Selected Agency's fraud or wilfully misconduct in performance of the services hereunder.

कृपया उपरोक्त नियम एवं शर्तों के अनुसार उ०प्र० राज्य ग्रामीण आजीविका मिशन मुख्यालय के वित्तीय वर्ष 2024-25 एवं 2025-26 के वैधानिक अंकेक्षण हेतु CA फर्म का चयन किये जाने हेतु जेम पोर्टल पर पुनः 10 दिवसीय बिड आमंत्रित करने हेतु मिशन निदेशक महोदया से अनुमोदन प्राप्त करना चाहें।

Vineet K.  
19/11/2025  
FC-FMTSA

19/11/2025  
Jai Shrinath  
Consultant & P.O.

19/11/25  
S.M.L.P.

19/11/25  
CAO  
जन्मेजय शुकला  
संयुक्त मिशन निदेशक  
उ०प्र० राज्य ग्रामीण आजीविका मिशन  
ग्राम्य विकास, लखनऊ

AMDSca

19/11/25  
AMD  
(उपलब्ध सदस्य)  
उ०प्र० राज्य ग्रामीण आजीविका मिशन

मिशन निदेशक महोदया

19/11/25  
(दीपा रंजन)  
मिशन निदेशक  
उ०प्र० राज्य ग्रामीण आजीविका मिशन,  
ग्राम्य विकास विभाग, लखनऊ