

बिड दस्तावेज़ / Bid Document

| बिड विवरण/Bid Details | |
|-----------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| बिड बंद होने की तारीख/समय /Bid End Date/Time | 17-03-2026 10:00:00 |
| बिड खुलने की तारीख/समय /Bid Opening Date/Time | 17-03-2026 10:30:00 |
| बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date) | 180 (Days) |
| मंत्रालय/राज्य का नाम/Ministry/State Name | Uttar Pradesh |
| विभाग का नाम/Department Name | Cane Development (ganna Vikas Vibhag) Department Uttar Pradesh |
| संगठन का नाम/Organisation Name | N/a |
| कार्यालय का नाम/Office Name | Deputy Cane Commissioner Office Bareilly |
| वस्तु श्रेणी /Item Category | Financial Audit Services - Review of Financial Statements, Financial Reporting Framework, internal audit service as per RFP; Audit Firm, CA Firm, CAG Empaneled Audit or CA Firm |
| अनुबंध अवधि /Contract Period | 1 Year(s) |
| बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years) | 30 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 |
| एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Relaxation for Years of Experience and Turnover | No |
| स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Relaxation for Years of Experience and Turnover | No |
| विक्रेता से मांगे गए दस्तावेज़/Document required from seller | Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (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 | 1 |
| दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended | 3 |
| 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 | 910000 |
| मूल्यांकन पद्धति/Evaluation Method | Total value wise evaluation |
| मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है / Financial Document Indicating Price Breakup Required | Yes |
| मध्यस्थता खंड/Arbitration Clause | No |
| सुलह खंड/Mediation Clause | No |

ईएमडी विवरण/EMD Detail

| | |
|-----------------------------|----------------------|
| एडवाइजरी बैंक/Advisory Bank | PUNJAB NATIONAL BANK |
| ईएमडी राशि/EMD Amount | 45000 |

ईपीबीजी विवरण /ePBG Detail

| | |
|-------------------------------------------------------------------|----------------------|
| एडवाइजरी बैंक/Advisory Bank | PUNJAB NATIONAL BANK |
| ईपीबीजी प्रतिशत (%) /ePBG Percentage(%) | 3.00 |
| ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months). | 15 |

(a). जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित केटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज प्रस्तुत करने है। एमएसई केटेगरी 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 :

DEPUTY CANE COMMISSIONER

DEPUTY CANE COMMISSIONER OFFICE BAREILLY, Cane Development (Ganna Vikas Vibhag) Department Uttar Pradesh, N/A,

(Deputy Cane Commissioner)

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 | No |
|-------------------------------------------|----|

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.

एक्सेल में अपलोड किए जाने की आवश्यकता /Excel Upload Required :

BOQ internal audit - [1772817157.xlsx](#)

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

Price Breakup Format for the bidders to upload for providing break-up of overall project cost:[1772817208.pdf](https://www.icaai.org/~/media/Files/2018/1772817208.pdf)

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 |
|----------------|-----------|-----------|---------------------------|--------------------------|
| As per RFP | 100 | 60 | View file | Yes |

Total Minimum Passing Technical Marks: 60

Financial Audit Services - Review Of Financial Statements, Financial Reporting Framework, Internal Audit Service As Per RFP; Audit Firm, CA Firm, CAG Empaneled Audit Or CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

| विवरण/ Specification | मूल्य/ Values |
|----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| कोर / Core | |
| Scope of Work | Review of Financial Statements , Financial Reporting Framework , internal audit service as per RFP |
| Type of Financial Audit Partner | Audit Firm , CA Firm , CAG Empaneled Audit or CA Firm |
| Type of Financial Audit | Internal Audit |
| Category of Work under Financial Audit | Audit of financial statements , Reliability of financial reporting , Internal control of financial , Investigating fraud , Compliance with law & regulations , Governance of company , Compliance with contracts , Risk Management , Review system & processes , Bank Transactions , Internal Control over Financial Reporting |
| Type of Industries/ Functions | Sales, Services and Revenue , Purchase & Procurement , Inventory & Store management , Human Resource & Payroll , Operational & Administrative , Owners Capital , Fixed assets, depreciation and amortisation , Payables , Receivables , Cash and Bank Balance |

| विवरण/ Specification | मूल्य/ Values |
|-------------------------------------------|---------------|
| Frequency of Progress Report | Monthly |
| MIS Reporting for Financial Audit support | Yes |
| Frequency of MIS reporting | Monthly |
| State | NA |
| District | NA |
| एडऑन /Addon(s) | |
| Post Financial Audit Support | NA |

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

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

अतिरिक्त विशिष्ट 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 | Quantity | अतिरिक्त आवश्यकता /Additional Requirement |
|-------------------|---------------------------------------------------------------|-------------------------------------------------|-------------------------------|-------------------------------------------------|
| 1 | Ravi Kumar | 243001,GANNA BAHWAN 193 CIVIL LINES BAREILLY | Project / Lumpsum Based | N/A |

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. **Buyer Added Bid Specific ATC**

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

3. **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

DEPUTY CANE COMMISSIONER Bareilly

. 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

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 shall ensure full compliance with all applicable labour laws, including the provisions, rules, schemes and guidelines under the four Labour Codes i.e. the Code on Wages, 2019; the Industrial Relations Code, 2020; the Occupational Safety, Health and Working Conditions Code, 2020; and the Code on Social Security, 2020 as and when notified and brought into force by the Government of India.

For all provisions of the Labour Codes that are pending operationalisation through rules, schemes or notifications, the corresponding provisions of the pre-existing labour enactments (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. and relevant State Rules) shall continue to remain applicable.

The Seller/ Service Providers shall, therefore, be responsible for ensuring compliance under:

- **All notified and enforceable provisions of the new Labour Codes as mentioned hereinabove; and**
- **All operative provisions of the erstwhile Labour Laws until their complete substitution.**

All obligations relating to wages, social security, safety, working conditions, industrial relations etc. and any other statutory requirements shall be strictly met by the Seller/ Service Provider. Any non-compliance shall constitute a breach of the contract and shall entitle the Buyer to take appropriate action in accordance with the contract and applicable law.

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---

Deputy Cane Commissioner
193- Civil Lines, Bareilly,
Uttar Pradesh-243001

Request for Proposal (RFP)
for
Empanelment of Chartered Accountant Firm for
Providing Works/Services

Range Bareilly's

Concerned Cooperative Cane Development Societies,
Cane Development Councils, District Cane Offices and
Deputy Cane Commissioner Office.

Email:

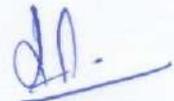
dycc.bly@gmail.com

RFP FOR INTERNAL AUDIT

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Notice Inviting Tender

For

Empanelment of Chartered Accountant Firm for Providing Works/Services for Range Bareilly's Concerned Cooperative Cane Development Societies And Cane Development Council's, Office of District Cane Office's and Deputy Cane Commissioner Office

This notice is being publish for Hiring of Chartered Accountant Firm for Providing Works/Services for Range Bareilly's Concerned Cooperative Cane Development Societies And Cane Development Council's, Office of District Cane Office's and Deputy Cane Commissioner Office for-

1. Physical verification of records in person,
2. Risk Management,
3. Red flagging of serious financial matters, escalation and time-bound compliance,
4. Consultant and advisor
5. Key points for testing during the audit (Scope of Work),
6. FDR, etc.

For any queries relating to the RFP and the terms and conditions contained therein should be addressed to Deputy Cane Commissioner, Range Bareilly. during working hours (10:00 to 17:00) by taking prior appointment or by email.


(Rajesh Mishra)
Deputy Cane Commissioner,
Range Bareilly.

RFP FOR INTERNAL AUDIT

Tender Schedule

| | |
|------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of the Work | Empanelment of Chartered Accountant Firm for Providing Works/Services for Range Bareilly's Concerned Cooperative Cane Developmnet Societies And Cane Development Council's, Office of District Cane Office's and Deputy Cane Commissioner Office through GeM Portal Only. |
| Bid Submission Start Date | As per GeM |
| Last Date for Submission of Bid <i>(through GeM portal only)</i> | As per GeM |
| Technical Bid Opening Date | As per GeM |
| Financial Bid Opening Date | As per GeM |

RFP FOR INTERNAL AUDIT

SECTION-I

MINIMUM ELIGIBILITY CRITERIA**1. Minimum Eligibility Qualification for Evaluation Of Technical Bid**

| Sl. No. | Criteria | Basis of Marks | Maximum Marks |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| 1 | Experience of the Firm The firm should be empanelled with CAG and the minimum experience is 7 years as on 01.04.2025. | 1 mark per year above 7 years of experience (fraction of the year is ignored) | 10 |
| 2 | Peer Review Peer Review Certificate of the firm issued by the Institute of Chartered Accountants of India. | 5 marks | 5 |
| 3 | Similar Work Experience The firm must have completed similar assignments in the last 3 financial years in internal audit of PSUs/Societies/Trusts/Autonomous Bodies. | 5 marks per year of audit above 3 years in similar work | 15 |
| 4 | Number of Partners The firm should have at least three FCA partners with minimum 10 years' experience as on 01.04.2025. | Above 3 FCA partners: 3 marks for each ACA partner 5 marks for each FCA partner | 10 |
| 5 | DISA/CISA Qualification The firm must have at least one full-time partner holding DISA/CISA qualification as on 01.04.2025. | 2 marks for each partner having DISA/CISA | 5 |
| 6 | Turnover of Firm Average turnover of the firm for last 3 financial years (2022-23, 2023-24, 2024-25). | Up to 30 lakh – 4 marks 30-50 lakh – 8 marks 50-80 lakh – 12 marks 80 lakh-1 crore – 16 marks More than 1 crore – 20 marks | 20 |
| 7 | Location Audit firm having registered office/branch office as on 01.04.2025. | Within division – 5 marks Outside division – 2 marks | 5 |
| 8 | Audit Methodology What methodology the firm will adopt for conducting internal audit of UP-Cane Development Society & UP-Cane Development Council. | Understanding of Work – 5 marks Approach & Methodology – 10 marks Presentation & Clarity – 5 marks Past Experience Reference – 10 marks | 30 |
| | Total | | 100 |
| | 1.To Qualify for Assignment: A CA firm must score at least Minimum Marks 2. Qualifying firm should not score ZERO in any Criteria | Minimum Marks- 60 Marks | |

- 1.1 The Chartered Accountant Firm should be registered with the Institute of Chartered Accountants of India (ICAI) and should have PAN Number and GST Registration Number. The CA Firm should also be empaneled with CAG. A copy of latest empanelment for confirmation is required.
- 1.2 The Firm should have been in operation for at least 7 years as on 01.04.2025 after its registration also the firm should be empanelled with CAG.
- 1.3 No close relative or family member of a Chartered Accountant or their partner should be employed by the concerned sugarcane committee/council. A self-certified certificate from the Chartered Accountant firm should be obtained to confirm this.
- 1.4 The selection of the CA firm for the aforementioned internal audit will be for a period of one year. Thereafter, based on the performance of the Chartered Accountant firm (as per the prescribed standards), the term may be extended, with the approval of the Sugarcane Commissioner/Registrar and the selection committee.
- 1.5 The Minimum average Annual Turnover of the Firm during the last 3 financial years (i.e. 2022-23, 2023-24 and 2024-25) must be equal to or more than **30 Lakhs**. Must attach duly audited/certified copy of Turnover Certificate of the Firm as per prescribed annexure-IV or its equivalent. The firm should also be a profit making firm.
- 1.6 The Firm should have experience in the last 3 financial years in internal audit of PSUs/Societies/Trusts/Autonomous Bodies i.e. 2022-23, 2023-24 and 2024-25. Must attach documentary evidence where the scope of work has been mentioned.
- 1.7 The Firm should have their registered head/branch office in Bareilly (Uttar Pradesh) which should be in operation during last one year. Must attached supporting document which substantiate the claim.
- 1.8 For effective conduct of internal audit, the Chartered Accountant **firm must have a minimum of three Fellow Chartered Accountant (FCA) partners**, each possessing at least ten years of professional experience as on 01.04.2025. In addition, the firm shall deploy sufficient qualified manpower with practical expertise in accounting systems and data entry, to ensure accuracy, reliability, and timely completion of audit assignments. The firm is required to furnish detailed particulars of its partners and supporting staff, along with documentary evidence, to demonstrate its audit capability and resource adequacy.
- 1.9 An Affidavit Duly certified by a Notary in the prescribed Annexure-III regarding blacklisting/Non-blacklisting of firm/agency must be uploaded. The said affidavit should be issued within 03 months from the date of issue of tender.
- 1.10 Production of originals for verification: The bidder may be asked to produce the original documents for verification at any stage of tender process or as and when sought for, failing which the bids are liable for disqualification.
- 1.11 Bidders must submit documentary proof in support of meeting each of the above minimum qualification criteria. A simple undertaking by the bidder for any of the stated criteria will not suffice the purpose. All documentary proof must be listed on the letter pad of the company referring page numbers on which documents are placed.

- 1.12 **Earned Money Deposit (EMD)** - The bidder shall mandatorily submit the Bid Security Declaration in the prescribed format (Annexure-II) Towards Earnest Money Deposit (EMD). Tenders without the Bid Security Declaration shall be summarily rejected.
- 1.13 It should be noted that a CA firm selected for internal audit at one level will not be selected for the other two levels. Furthermore, a firm will be eligible for selection to the Committee and Councils in only one group, although a firm may participate in all groups and levels.
- 1.14 The primary objective of having chartered accountants conduct internal audits of the respective Cooperative Cane Development Societies And Cane Development Council's, Office of District Cane Office's and Deputy Cane Commissioner Office is to establish sound financial discipline within these institutions, effectively controlling financial irregularities. This will ensure that neither financial irregularities nor embezzlement/misappropriation occur within the organization. However, if, under any circumstances, it comes to light that, in collusion with departmental personnel or out of malafide intentionally, the chartered accountant has failed to uncover or disclose any irregularities or embezzlement, or has concealed such matters in his audit report, causing loss to the Cooperative Cane Development Societies And Cane Development Council's, Office of District Cane Office's and Deputy Cane Commissioner Office, then upon the discovery of such financial embezzlement/irregularities, the responsible officer/employee, as well as the chartered accountant Firms will be held accountable, and legal action will be taken against them as per the rules.

RFP FOR INTERNAL AUDIT

Section- II

INSTRUCTIONS TO THE BIDDERS

2. Minimum Eligibility Criteria

2.1 Minimum Eligibility Criteria will be as per **Section-I**.

3. Scope Work/Services

3.1 Scope of work/services shall be as per **Section-III**.

4. EMD and Performance Security

4.1 **Earnest Money Deposit (EMD)** - The bidder shall mandatorily submit the Bid Security Declaration in the prescribed format (Annexure-II) Towards Earnest Money Deposit (EMD). Tenders without the Bid Security Declaration shall be summarily rejected.

4.2 **Performance Security** - Successful bidder has to deposit a sum of equivalent to 3% of total annual contract value, in the form of Bank Guarantee/Demand Draft/FDR etc. in favour of "Deputy Cane Commissioner, Range Bareilly," payable at Bareilly. The performance security shall be released after two months beyond date of all contractual obligations, without any interest.

No exemption is allowed to NSIC/MSME registered firm.

5. Cost of Bidding

5.1 The Bidder shall bear all costs associated with the preparation and submission of its bid, and the office of Deputy Cane Commissioner, Range Bareilly will, in no case, be responsible or liable for these costs regardless of the conduct or outcome of the bidding process.

5.2 The Bidder is expected to examine all instructions, forms, terms, and specifications in the bidding documents. Failure to furnish any or all information sought by the bidding documents or submission of a bid not responsive to the bidding requirements in any respect will be at the Bidder's risk and may result in rejection of bid.

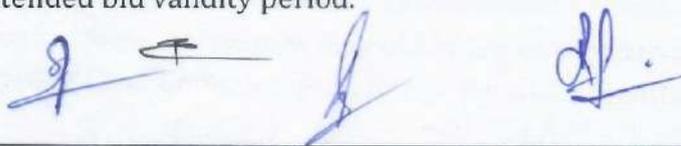
6. Language of Bid

6.1 The bid prepared by the Bidder, as well as all correspondence and documents relating to the bid shall be written in English or Hindi language.

7. Period of Validity of Bids

7.1 Bids shall remain valid for **90** days from the date of opening of technical bid. A bid valid for a shorter period shall be rejected as non- responsive.

7.2 In exceptional circumstances, the office of Deputy Cane Commissioner, Range Bareilly may ask the Bidder's consent to an extension of the period of validity. The request and the responses thereto shall be made in writing. A Bidder may refuse the request. If extension is given, a Bidder will not be permitted to modify the bid during the extended bid validity period.



8 Modifications and Withdrawal of Bids

- 8.1 No bid will be modified after submission of bids. **No documents will be accepted in support of essential pre-bid criteria after the last date of submission of bids.**
- 8.2 No bid will be withdrawn in the interval between the deadline for submission of bids and the expiry of the period of bid validity specified by the Bidder in the bid form. Withdrawal of a bid during aforementioned interval may result in blacklisting of firm.

9. Right to accept or to reject any bid or all bids

- 9.1 Deputy Cane Commissioner, Range Bareilly reserves the right to accept or to reject any bid or all bids, and to annul the bidding process at any time prior to award of contract, without assigning any reasons thereof and office of Deputy Cane Commissioner, Range Bareilly shall not bear any monetary liability incurred to the affected Bidder(s). Decision of Deputy Cane Commissioner, Range Bareilly in this regard shall be final and binding to all.

10. Notification of Award

- 10.1 Prior to the expiry of the validity period of bid, Deputy Cane Commissioner, Range Bareilly shall notify the successful bidder in writing that their bid has been declared qualified and award letter is being issued. **The Bidder has to give his acceptance within 05 (Five) days from the date of issue of award letter.**
- 10.2 Before commencement of work, successful bidder has to execute an agreement on a Non- Judicial Stamp paper of ₹100/- or above. Cost of the stamp paper will be borne by the bidder.
- 10.3 Work orders will be issued to the selected firms based on the payment capacity and arrangement of fund of the institutions.

11. Period of Contract

- 11 The contract period for engagement of the Chartered Accountant firm to provide the desired internal audit services shall initially be for one financial year, i.e., F.Y. 2026-27. Subject to satisfactory performance and compliance with all terms and conditions, the contract may be extended for a further period of up to five financial years, covering F.Y. 2027-28, 2028-29, 2029-30, 2030-31 & 2031-32.
- 11.1 However, assigned contract may be terminated with a notice of 15 days without assigning any reasons thereof. Decision of the Deputy Cane Commissioner, Range Bareilly in this regard shall be final and binding. No correspondence in this regard shall be entertained.
- 11.2 Notwithstanding anything contained herein above, Deputy Cane Commissioner, Range Bareilly reserves the right to discontinue the services of Chartered Accountant firm in the event their services are found unsatisfactory at any time during the contract period.

12. Termination of Contract

- 12.1 If the services of the firm are not found satisfactory, they will be issued a written notice for improvement by the Deputy Cane Commissioner, Range Bareilly. If satisfactory

improvement is not found (within 01 week) after this notice, a final notice will be issued to the firm by the Deputy Cane Commissioner, Range Bareilly to terminate the contract without prejudice to any rights or privileges accruing to either party prior to such termination. During the period of notice, both parties shall continue to discharge their duties and obligation.

- 12.2 The Deputy Cane Commissioner, Range Bareilly also reserves the right to terminate the contract by giving 15 days' notice to the agency without assigning any reasons thereof. Decision of the Deputy Cane Commissioner, Range Bareilly in this regard shall be final and binding.
- 12.3 The Deputy Cane Commissioner, Range Bareilly in any situation will not be under any obligation to pay compensation or make the payment for which services are not rendered.

13. Clarification of Bids

- a. During evaluation of the bids, the Deputy Cane Commissioner, Range Bareilly may, at its discretion, ask the Bidder for clarification of its bid. The request for clarification and the response shall be in writing through GeM shall be sought, offered or permitted.
- b. Any effort by a Bidder to influence the official authority in its decisions on bid evaluation, bid comparison or contract award decisions may result in rejection of the Bidder's bid.
- c. That there are 3 Levels and 11(Eleven) Groups for Internal Audit, out of which 6 for Cooperative Cane Development Societies And Cane Development Council's(Zone Level), 4 Groups for offices of District Cane Officers(District level) and 1 Group for Office of Deputy Cane Commissioner(Range Level). A Chartered Accountant firm will be only entitled for the one level that is either for Zone level or District Level or Range Level. One Chartered Accountant firm will be Finally Selected for one group/One Level although a Firm may participate in all groups and levels.

RFP FOR INTERNAL AUDIT



Section-III

TERMS OF REFERENCE

14. **Scope of Work/Services**

The work/services consist of following jobs the bidder shall quote price for all of the work listed as below:

Key Duties and Responsibilities of Chartered Accountants:

The Chartered Accountant firm will play a crucial role in conducting the internal audit of Cooperative Cane Development Societies And Cane Development Council's, Office of District Cane Office's and Deputy Cane Commissioner Office. They will ensure the accuracy and integrity of financial statements and reports, maintain complete transparency, and ensure compliance with regulations and guidelines. They will also provide recommendations for strengthening risk management, internal controls, and overall improvements. The key duties and responsibilities of the Chartered Accountant firm are outlined in detail below:

1. Physical Verification of Records: The Chartered Accountant firm will physically verify all accounting records by being present at the Cooperative Cane Development Societies And Cane Development Council's, Office of District Cane Office's and Deputy Cane Commissioner Office. A thorough audit will be conducted, involving a detailed evaluation of financial and accounting processes against established standards, assessment of operational efficiency, and verification of their accuracy and transparency. The auditors will be required to formally record their attendance at the audited offices (committees/councils) using the "punch-in, punch-out" system on the SGK system. In addition, the CA firms deployed in the Cooperative Cane Development Societies And Cane Development Council's, Office of District Cane Office's and Deputy Cane Commissioner Office will have access to an online portal for on-site feeding of their audit reports and work performed.

2. Risk Management: Strict vigilance will be maintained over cases involving financial irregularities, crime, fraud, embezzlement, and corruption. Upon detection of such cases, prompt and appropriate action must be taken within a maximum of 48 hours to prevent/mitigate potential losses and negative impacts, and the matter must be reported to higher authorities.

3. Red Flagging, Escalation & Time-Bound Compliance of Serious Financial Matters: In cases of serious financial irregularities, discrepancies, or significant objections/issues that have persisted for years, appear sensitive or suspicious, and are causing financial loss to the committee, and require immediate action (compliance), the chartered accountant firm will be responsible for identifying these cases, formally notifying the relevant authorities immediately, and registering them as "Red Flagged." Subsequently, based on the nature and severity of the objections/issues, they will establish a timeframe for their resolution (time-bound compliance) and ensure that the necessary actions are

taken according to the rules. If any negligence or laxity is observed at any stage in the resolution of Red Flagged cases, and the matter reaches the headquarters level, strict disciplinary action will be taken against those involved, including the supervisory officers.

4. Consultants and Advisors: The CA firm will provide appropriate and effective recommendations to improve financial processes, internal controls, and compliance measures. They will provide their expert suggestions on any important issues, maintain effective communication for smooth interaction and dialogue with committee/council personnel and officers, and resolve objections through mobile or WhatsApp groups, while simultaneously providing training to the personnel. For this purpose, financial queries will be addressed promptly at every level through Whatsapp groups.

C. Key Points for Testing During the Audit (Scope of Work)

1. Accounting and Banking Controls:

- 1) Personnel-wise allocation of duties, ensuring separate roles for the person entering data (Maker), the person verifying the data (Checker), and the person approving the data (Approver).
- 2) Verification of all vouchers by the approving officer.
- 3) Matching of purchase, sale, and closing stock entries through the Sugarcane Input App.
- 4) Daily updating of the cash book and ledger and their reconciliation with vouchers and bank statements.
- 5) Execution of accounting tasks under the double-entry system.
- 6) Separate testing and verification of accounting records and entries for each sugarcane society and sugarcane development council.
- 7) Updating and verification of employee human resource entries on the SGK portal.
- 8) Testing and verification of employee salary components and bank statements. Work flow for employee payments and SMS alerts to the competent authority for timely disbursement of benefits.
- 9) Approval of changes/modifications to employee salary components and bank accounts by the competent officer.
- 10) Reconciliation of interest income with Form 26AS, bank certificates, and ledger entries.

2. Bank Fixed Deposits (FDRs):

- 1) Compliance with updated orders/instructions issued regarding FDR investments.
- 2) Obtaining FDR Confirmation Certificates from the bank.
- 3) Security of FDRs - Maintenance of original FDRs in the joint custody of two designated officers.
- 4) Quarterly physical verification of the original FDRs and issuance of a verification certificate.

- 5) Date of remittance of funds to the bank for FDRs and the date of FDR creation by the bank.
- 6) FDR details. Audit the maturity and re-appropriation of funds.
- 7) Prepare the FDR (Fixed Deposit Receipt) register in the prescribed format, including details such as FDR number, bank name and branch, date of investment, investment amount, investment period, interest rate, maturity date, maturity amount, etc., and verify the up-to-date entries of the invested FDRs.
- 8) Claiming TDS deducted on interest and showing it as recoverable in the accounts.
- 9) In case of premature encashment of FDRs, ensuring proper justification and approval from the competent authority, and ensuring that the uncashed amount is spent only on the designated purpose
- 10) Recording details of FDR investments in the cash book and ledger, and reconciling it with the amount received after maturity.

3. Cash and Bank Controls

- 1) Confirmation of joint custody of cash and checkbooks
- 2) Verification of cancelled checks in the check issuance register.
- 3) Filing of FIR for lost checks.
- 4) Use of RTGS system for receiving sugarcane development contributions.
- 5) Approval from the competent authority for opening bank accounts.
- 6) Bank Reconciliation Statement: Monthly reconciliation statements for all bank accounts (physical and SGK portal), identification of discrepancies, measures for their resolution/rectification, and reconciliation with the general ledger.
- 7) Bank Balance Confirmation: Monthly confirmation of bank balances and reconciliation with the ledger.
- 8) Matching each bank payment entry with the original bills and vouchers of payment, including check number, voucher number, purpose of payment/bill details, etc.
- 9) Ensuring adherence to the petty cash limit.
- 10) Secure storage of checkbooks and proper cancellation and safekeeping of spoiled and unused checks.
- 11) Obtaining account-wise bank balance confirmation certificates for all bank accounts of the committee/council at the end of each financial year (March 31st) and reconciling the accounts.

4. Control of Unpaid Claims:

- 1) All unpaid claims should be maintained in a separate register (SGK and manual) with proper details and reconciled monthly with bank accounts.
- 2) A separate register for deceased farmers should be maintained, and the death should be confirmed through records and information received from the family. This information should be updated on the SGK system.
- 3) Necessary documents for payment to deceased farmers, such as death certificate, succession certificate, farmer ID, and Aadhaar card of the nominee, should be verified
- 4) Pending claims should be maintained separately in a register, and appropriate follow-up actions, including issuing notices, should be taken.

- 5) Claims older than one year should be transferred to the Unclaimed Liability Account after approval from the competent authority.
- 6) Compliance with the guidelines issued for the payment of unpaid sugarcane price.

5. Budgetary Controls

- 1) 100% compliance with the guidelines issued from time to time for the committee budget.
- 2) Ensure that all budget heads are clearly displayed on the portal and that the system generates an alert in case of any overrun or inter-head adjustment.

6. Sugarcane Development Contribution

- 1) Calculation of the quantity of sugarcane supplied fortnightly during the crushing season and the corresponding sugarcane development contribution.
- 2) Matching the total quantity of sugarcane supplied at the end of the crushing season with the sugar mill records and calculating the committee's contribution accordingly.
- 3) Updating the daily sugarcane supply information from the Sugarcane Committee/Council level on the SGK portal.
- 4) Proper recording of income details from the sugarcane development contribution in the accounting records.

7. Agri Inputs Distribution and Loan Control

- 1) Agri inputs should be distributed on credit only to registered and eligible members. No assistance should be provided to members with outstanding liabilities or those who are defaulters.
- 2) The quantity of agri inputs distributed to each member should be within their loan limit, which is based on their verified sugarcane area (SGK data).
- 3) Review the allocation list and approval documents to ensure that the distribution is fair and transparent.
- 4) Maintain a proper loan ledger recording all transactions including opening balance, distribution, recovery, interest calculation, repayment, and closing balance.

8. Other Records & Documentation -

- 1) "Paid by me" status in records other than the prescribed standards and items.
- 2) Up-to-date entries in the dead stock register in the correct format and their verification.
- 3) Status of implementation of the write-off policy for dead stock.
- 4) Finalization of the balance sheet only after the working statement and all bank reconciliations are completed at the end of the financial year.

9. General and Special Audit Procedures:

- 1) Processing of general and special audit reports.
- 2) Preparation of a report on financial irregularities or suspicious entries.
- 3) Comparison of approved budget, actual income, and expenditure.
- 4) Reconciliation and reporting of expenditure exceeding the approved budget.
- 5) Preparation of details of unrecorded transactions and resolution of discrepancies.

- 6) Financial losses due to negligence.
- 7) Recovery against sanctioned advances.
- 8) Status of bank recoupment/recovery of loans disbursed by the committee.
- 9) Preparation of records of embezzlement/irregularities/negligence committed by responsible personnel.
- 10) Cooperation during external audits.
- 11) Training of committee and council personnel according to their assigned tasks.
- 12) Providing any other suggestions to protect the financial interests of cooperative sugarcane societies and sugarcane development councils.

It will be the duty/responsibility of the chartered accountant firm appointed for internal audit work in sugarcane societies/councils to independently and impartially evaluate the overall financial activities and accounting processes and systems of the sugarcane society/council in a systematic, disciplined, and corrective manner, and to immediately report any irregularities or cases of embezzlement discovered during the audit to higher authorities.

Currently, all finance and accounting work of sugarcane societies/councils is being carried out with complete transparency through Modules 04 and 05 of the Smart Sugarcane Farmer Portal (SGK). In this regard, the "Internal Audit System" of sugarcane societies/councils will be developed within Modules 04 and 05 of the SGK portal, and all audit processes will be automated to minimize manual errors and enable real-time data monitoring under risk management, thereby facilitating the quick resolution of deficiencies/errors. Therefore, the "Internal Audit System" should be implemented with full effectiveness at the Co-operative Cane Development Societies and Cane Development Councils, District, and Regional levels, ensuring strict adherence to the guidelines described above. In addition to the instructions issued as mentioned above, all audit panels/CA firms at all levels may be directed from time to time to perform other related tasks as necessary, considering contemporary circumstances. The concerned audit panel/CA firm will be obligated to complete these tasks.

At District Level

1. At the district level, a district level audit panel will be formed consisting of a Chartered Accountant firm, an outsourced accountant and one knowledgeable accounting clerk from the office of the District Sugarcane Officer.
2. The audit firm, under the supervision of District Cane Officer, will physically verify all the bill vouchers, bank reconciliation, balance sheet prepared through manual and SGK, fertilizer business and expenditure against budgetary provision of the subordinate cane development committees and cane development councils on a quarterly basis and will review the implementation of the above mentioned accounting works through SGK and the quarterly report sent to the Deputy Cane Commissioner. For Physical documentary verification, cane development committees and cane development councils will have to provide all their desired financial records to the District Cane Officer's Office on date fixed in advance at the level of District Cane Officer.
3. The CA firm will insure quality disposal of General and Special Audit objections received from Audit Department.
4. Every month, the monthly reports received from the cane development committees and cane development councils will be thoroughly studied by the district level CA firm and the online available reports of cane development committees and cane development councils of the districts will also be reviewed on SGK module 04 & 05. After review, on the basis of serious deficiencies/objections found in the report, surprised inception of at least 01 cane development committee and 01 cane development council as decided by DCO will be done and after surprise inception, the report along with recommendations will be compulsorily send to DCO and DYCC.

At Division Level

1. At the division level, a division level audit panel will be formed consisting of a Chartered Accountant firm and one knowledgeable accounting clerk from the office of the Deputy Cane Commissioner.
2. The CA firm will insure quality disposal of General and Special Audit objections received from Audit Department.
3. Every month, the CA firm thoroughly study the monthly reports submitted by all the cane development committees and cane development councils within the region, as well as the quarterly audit reports received from the district level, it will also review the reports of the region's cane development committees and cane development councils available online on SGK module 04 and 05. Based on the serious deficiencies/objections found in the report, the DYCC will conduct surprised inception of at least 02 cane development committees and 02 cane development councils as designated by DYCC every month and submit the audit report to the DYCC. The region level CA firm will also submit a half-yearly inspection report to the Headquarter.

Remark: It may please be noted that the quantum of works mentioned above are tentative which may increase or decrease during the contract period.

Note: Deputy Cane Commissioner, Range Bareilly reserve the right to increase, decrease or did not assign any particular job as per the Deputy Cane Commissioner, Range Bareilly requirement. Any such variation has to be fulfilled by the firm with the same terms & condition.

15. **Essential Terms & Conditions for completion of the Works**

- a. The firm has to depute at least 01 (one) qualified Chartered Accountant & Article staff, having adequate experience of handling the aforesaid Audit work. However, timely completion of job to be awarded under this gem-tender will be responsibility of the selected C.A. firm.
- b. The work will be done at Cane Development Societies/Councils/DCO office/DYCC Office. The Co-operative Cane Development Societies or The Cane Development Councils of Central Range Bareilly of Sugar Industry & Cane Department

16. **Payment Terms**

- a. Payment shall be made to the firm for services rendered, subject to the following terms and conditions:
- b. Payment will be released only after satisfactory completion of Monthly Audit services by the firm.
- c. No price variation shall be allowed during the initial contract period.
- d. Any increase in statutory taxes during the contract period will be borne by the Deputy Cane Commissioner, Range Bareilly.
- e. TDS under Income Tax and GST will be deducted at applicable rates.
- f. These terms shall apply exclusively to Internal Audit services rendered under this agreement.
- g. The professional service charges are **fixed and pre-approved**.
- h. No escalation, variation, or revision of rates shall be entertained during the contract period.

- i. The approved fixed rates shall remain binding on both parties for the entire duration of the contract.

17. Penalty

- a. The Deputy Cane Commissioner, Range Bareilly reserves the right to deduct amount of ₹1,000/- or as decided by the Deputy Cane Commissioner, Range Bareilly against each default from the bill raised by the firm.
- b. Further, unforeseen circumstances will be dealt separately and quantum of penalty will be decided by the Deputy Cane Commissioner, Range Bareilly. The decision of the Deputy Cane Commissioner, Range Bareilly will be final and binding in this regard.
- c. In case, the firm fails to comply with any statutory/taxation liability under appropriate law, and as a result thereof Concerning offices are put to any loss/obligation, monetary or otherwise, the Deputy Cane Commissioner, Range Bareilly will be entitled to get itself reimbursed out of the outstanding bills/PBG to the extent of the loss or obligation in monetary terms.

18. Arbitration Clause

- a. If at any time there should be any question, dispute or difference between the parties in respect of any matter arising out of or in relation to this Agreement, either party may give to the other party notice in writing of the existence of such question, dispute or difference and the same shall be referred to arbitration of a sole arbitrator, as the parties may mutually agree upon, or otherwise to two arbitrators, one to be appointed by each party. The two arbitrators appointed by the parties shall before proceeding with the reference, appoint a third arbitrator, who will act as the presiding Arbitrator. The award of the arbitrators shall be final and binding on the parties and be accepted by them.

It is noteworthy that the entire process of appointment of arbitrator/ arbitrators shall be done within a maximum period of 30 days, from the date of receipt of notice of the intention to refer the dispute to arbitration under clause mentioned above.

- b. This reference to the arbitrators shall be deemed to be a reference, under the provision of The Arbitration and Conciliation Act 1996 or any statutory modifications or re-enactment thereof that may be made from time to time and actually in force at the time of reference.
- c. The cost of arbitration shall be borne by the parties as may be decided upon by the arbitrators. Arbitration proceeding shall be held and conducted at Bareilly, Uttar Pradesh only preferably in English Language.
- d. The High Court of judicature at Bareilly and courts subordinates there to at Bareilly (U.P.) shall alone have jurisdictions to exclusion of all other courts subject to the arbitration proceedings.
- e. Concerning offices will not bear any additional costs whatsoever other than the financial bid agreed.

19. **Indemnity and Secrecy Clause**

- a. The selected firm must indemnify Deputy Cane Commissioner, Range Bareilly from all Legal, Financial, Statutory, Taxation, and other associated liabilities, related to the assigned work.
- b. The selected firm has to pay or compensate the Deputy Cane Commissioner, Range Bareilly for the losses, damages or liabilities incurred by the firm during the course of completion of assigned work.
- c. All information given to or made available to the selected C.A. firm by virtue of this tender, which is identified as proprietary or confidential information, will be safeguarded by the selected C.A. firms and shall not be disclosed to any individual or organization without the prior written approval of the Deputy Cane Commissioner, Range Bareilly.
- d. Any points that have not been specifically addressed/enumerated in this tender document or any points that need clarification at later stage will be decided by the competent authority of Deputy Cane Commissioner, Range Bareilly and his decision in this regard shall be final and binding.

RFP FOR INTERNAL AUDIT

Section-IV

BID OPENING; EVALUATION PROCESS; AND SELECTION CRITERIA

- 20.1 Bid will be evaluated based on the minimum eligibility criteria and supporting documents attached by the bidders. Bidders are advised to attach all supporting documents.
- 20.2 No document will be accepted in support of minimum eligibility criteria after the last date of submission of bids.
- 20.3 Qualified bidder (**as per minimum eligibility criteria**) will be empanelled.
- 20.4 Deputy Cane Commissioner, Range Bareilly shall not be under any obligation to furnish any information/explanation to the unsuccessful bidders. Deputy Cane Commissioner, Range Bareilly shall correspond only with the successful bidder.

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RFP FOR INTERNAL AUDIT

Section-V

Proforma for Technical Bid/Minimum Eligibility Criteria

| Sr No | Criterion | Details | The supporting document is placed at Page No. |
|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-----------------------------------------------|
| 1 | Names & address of Regd. Office of bidding firm/Agency with telephone No./email Id | | |
| 2 | Name, Address, Telephone No. And Email Id of Authorized Person. | | |
| 3 | The CA Firm should be registered with the Institute of Chartered Accountants of India (ICAI) and must possess permanent account number (PAN), GST Registration and C&AG Empanelment. (must attach copies of all the registration certificates) | Registered with ICAI, then mentioned Registration Number (Date of Registration No.) | |
| | | PAN of CA Firm | |
| | | GST Registration No. | |
| | | C&AG Empanelment No. | |
| 4 | The CA firm should be in operation for at least 07 years after its registration (provide necessary evidence) | Year of Registration/starting of operation | |
| | | Nos. of years in operation after registration (in years) | |
| 5 | Average Annual Turnover of the CA Firm for the last3 (three) financial years i.e. 2022-23, 2023-24 and 2024-25 [must be equal to or greater than Rs. 30.00 Lakh (Rupees Thirty-Lakh)].Provide the details as per Annexure-IV or its equivalent. | | |

RFP FOR INTERNAL AUDIT



| | | | |
|---|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|--|
| 6 | The firm must have completed similar assignments in the last 3 financial years in internal audit of PSUs/Societies/Trusts/Autonomous Bodies. | Please provide the details in the prescribed Annexure-V with all supporting documents | |
| 7 | Registered head/branch office in Bareilly Range (Uttar Pradesh) which should be operation during last one year. Must attached supporting document in this regard. | YES/NO | |
| 8 | Must attach Declaration in the prescribed Annexure-III. | YES/NO | |
| 9 | The bidder shall mandatorily submit the Bid Security Declaration in the prescribed format Annexure-II Towards Earnest Money Deposit (EMD). | YES/NO | |

In case the above information found false I/We are fully aware that the tender/contract will be rejected/cancelled by Deputy Cane Commissioner, Range Bareilly and EMD/SD will be forfeited. In addition to the above, Deputy Cane Commissioner, Range Bareilly will not be responsible to pay the bills for any in completed/partially completed work.

Date:

[Handwritten signature]

[Handwritten signature]
Deputy Cane Commissioner,
Range Bareilly

RFP FOR INTERNAL AUDIT

(Undertaking from Bidder on their Letter Head)

To
Deputy Cane Commissioner,
Range Bareilly

Subject: Undertaking for the participation in the Tender Ref No.....

Sir,

1. I/We here by agree to abide by all terms and conditions laid down in the Tender document.
2. This is to certify that I/ We before signing this bid have read and fully understood all the terms and conditions/scope of work and all other instructions contained therein and undertake myself/ ourselves abide by the said terms and conditions.
3. I/ We shall provide work/services, as mentioned in the said tender document, at Concerning Location of Range Bareilly, if work awarded.
4. I/We am/are well aware of the fact that furnishing of any false information/fabricated documents would lead to rejection of my tender at any stage besides liabilities towards prosecution under appropriate law.
5. I/We hereby declare that I/We am/are not a relative of any of the employees of the Cane Development Department of Range Bareilly. Nor do I/we have any relationship whatsoever with any of them.

Date:

Signature.....

SEAL:

Name and Designation.....

RFP FOR INTERNAL AUDIT

Annexure-II For Earnest Money Deposit (EMD)

BID NO: _____

Name of Firm: _____

Address of Firm: _____

Contact Details: _____

Details of EMD Submitted

| Particulars | Details |
|----------------------|---------|
| Mode of Payment | (FDR) |
| Amount (₹) | _____ |
| INSTRUMENT No. | _____ |
| Date of Issue | _____ |
| Name of Issuing Bank | _____ |
| Branch | _____ |

Declaration by Bidder

1. I/We hereby declare that the above Earnest Money Deposit (EMD) has been submitted as per the mandatory requirement of the tender. I/We understand that:
2. The EMD is liable to be forfeited in case of withdrawal of bid during the validity period or non-compliance with tender conditions.
3. The EMD shall be refunded as per tender provisions, subject to submission of required documents and compliance with all terms.
4. No interest shall be payable on the EMD amount.

[Handwritten signatures]

**DECLARATION REGARDING BLACKLISTING/NON-BLACKLISTING FROM
TAKING PART IN GOVT./PSU /CAB TENDER**

***(To be executed on Non Judicial Stamp paper of ₹100/-or above and duly attested
by a Public Notary/Executive Magistrate)***

I/We Proprietor/Partner(s)/Director(s) of M/s _____ hereby declare that the firm/company namely M/s _____ has not been blacklisted or debarred and no Police Case or Vigilance enquiry is pending or have ever been punished by any Hon'ble Court. No dues towards any tax liabilities are pending as on the date of the declaration. Our firm has not been blacklisted in the past by any Govt. Department &PSU/State/ Central Autonomous Body/ Cooperative Department/ Cooperative Societies from taking part in such tenders.

OR

I/We Proprietor/Partner(s)/Director(s) of M/s _____ here by declare that the firm/company namely M/s _____ was blacklisted or debarred by any Govt. Department &PSU/State/ Central Autonomous Body/ Cooperative Department/ Cooperative Societies from taking part in Government tenders for a period of _____ years w.e.f. _____. The period is over on _____ and now the firm/company is entitled to take part in Government tenders. Further, no Police Case or Vigilance enquiry pending or have ever been punished by any Hon'ble Court. No dues towards any tax liabilities is pending as on the date of the declaration.

In case the above information found false, I/We are fully aware that the tender/ contract will be rejected/cancelled by Deputy Cane Commissioner, Range Bareilly and EMD/SD shall be forfeited. In addition to the above, Deputy Cane Commissioner, Range Bareilly will not be responsible to pay the bills for any completed/partially completed work.

Date:

Signature.....

SEAL:

Name and Designation.....



Details of CA Firm's Turnover
[to be submitted on the letter head of the CA Firm, other than bidding C.A. firm]

| Particular | Financial year | | | Average |
|-----------------|----------------|---------|---------|---------|
| | 2022-23 | 2023-24 | 2024-25 | |
| Annual Turnover | | | | |

Duly audited copy of C.A. **(other than bidding CA firm)** for Annual Turnover and Annual Income in the prescribed format or equivalent must be attached along with copies of duly audited balance sheets.

Detail of auditing C.A. Firm

Date:

Signature.....

SEAL:

Name and Designation.....

RFP FOR INTERNAL AUDIT

[Handwritten signatures in blue ink]

Format for providing details of experience of works

| Sl. No. | Name & Address of the Govt. Department & PSU/State/ Central Autonomous Body in any year during the 03 years (2023, 2024 and 2025). | Number of years of Experience | Reference of page no. on which the Documentary evidence is attached |
|---------|------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|---------------------------------------------------------------------|
| [1] | [2] | [3] | [4] |
| 1. | | | |
| 2. | | | |
| 3. | | | |
| 4. | | | |
| 5. | | | |
| 6. | | | |
| 7. | | | |
| 8. | | | |
| 9. | | | |
| 10. | | | |

Note: It may please be noted that only experience shall be considered for which supporting documents are attached.

REP FOR INTERNAL AUDIT

Date:

Name and Designation.....

SEAL: Signature.....

ANNEXURE-VI

Grouping of Cane Development Societies and Councils as per their Grading, Keeping in view the Financial Conditions and Cane Supply

परिक्षेत्र बरेली की सहकारी गन्ना विकास समितियों और गन्ना विकास परिषदों की श्रेणी और फाइनेशियल कंडीशन के आधार पर आन्तरिक आडिट कार्य हेतु चार्टर्ड एकाउन्टेण्ट फर्मों के चयन हेतु ग्रुप का विवरण

| आन्तरिक लेखा परीक्षा हेतु ग्रुप | सहकारी गन्ना विकास समितियां- जिला | श्रेणी | निर्धारित अधिकतम पारिश्रमिक दरें (रूपयें/ प्रति माह) | प्रतिवर्ष (रूपयें/ प्रति वर्ष) | गन्ना विकास परिषदें- जिला | श्रेणी | निर्धारित अधिकतम पारिश्रमिक दरें (रूपयें/ प्रतिमाह) | प्रतिवर्ष (रूपयें/ प्रति वर्ष) | अभ्युक्ति | श्रेणी अ, ब और स की समिति/ परिषद का एक वर्ष (12 माह) एवं श्रेणी द की समिति/ परिषद का 06 माह में 01 बार (वर्ष में 2 बार) अथवा केवल 01 बार हेतु कुल अधिकतम पारिश्रमिक (रूपयें में) |
|---------------------------------|-----------------------------------|--------|------------------------------------------------------|--------------------------------|---------------------------|--------|-----------------------------------------------------|--------------------------------|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | | | | | |
| | बरेली-बरेली | B | 18000 | 216000 | बरेली- बरेली | B | 13000 | 156000 | | |
| 2 | भोजीपुरा-बरेली | B | 18000 | 216000 | सेमीखेडा- बरेली | B | 13000 | 156000 | | 910000 |
| | भुडिया-बरेली | D | 10000 | 10000 | मीरगंज- बरेली | B | 13000 | 156000 | | |

Note:- It is Clearly Mentioned that there are 3 Levels and 11(Eleven) Groups for Internal Audit, out of which 6 for Cooperative Cane Development Societies And Cane Development Council's(Zone Level), 4 Groups for offices of District Cane Officers(District level) and 1 Group for Office of Deputy Cane Commissioner(Range Level). A Chartered Accountant firm will be only entitled for the one level that is either for Zone level or District Level or Range Level. One Chartered Accountant Firm will be Finally Selected for one group/One Level although a Firm may participate in all groups and levels.

RFP FOR INTERNAL AUDIT

महत्वपूर्ण / आवश्यक

कार्यालय आयुक्त,
गन्ना एवं चीनी, उत्तर प्रदेश।
17 न्यू बेरी रोड, डालीबाग, लखनऊ।

Email-samiticamp@gmail.com

पत्रांक: ३३५/९/आडिट/०५/लखनऊ,

दिनांक: ०७/११/२०२५

समस्त क्षेत्रीय उप गन्ना आयुक्त,
उत्तर प्रदेश।

विषय:—गन्ना समितियों एवं गन्ना विकास परिषदों की आन्तरिक लेखा परीक्षा के संबंध में दिशा-निर्देश।

उपर्युक्त विषयक कृपया उत्तर प्रदेश सहकारी समिति अधिनियम, 1965 की धारा-64 में वर्णित प्राविधानों एवं शासन के पत्र संख्या: 1540/46-3-20-58 (51)/2019 दिनांक: 25.09.2020 के क्रम में इस कार्यालय के पत्र संख्या: 482/सी/आडिट/05 दिनांक 22-11-2022 द्वारा प्रदेश की सहकारी गन्ना विकास समितियों में वित्तीय वर्ष 2022-23 एवं 2023-24 के लेखों एवं संतुलन-पत्रों के आडिट कार्य हेतु चार्टर्ड एकाउन्टेन्ट का पैनल गठन किये जाने के विस्तृत दिशा-निर्देश जारी किये गये थे। इस क्रम में समस्त गन्ना समितियों में आपके स्तर से नामित चार्टर्ड एकाउन्टेन्टों द्वारा लेखों एवं संतुलन पत्रों का आडिट करते हुए अपनी आडिट रिपोर्ट एवं आडिटेड बैलेंसशीट प्रेषित की गयी तथा इस स्तर से पूर्व निर्धारित पारिश्रमिक का भुगतान भी उनको किया जा रहा है।

वर्तमान में गन्ना समिति हापुड़ (जिला हापुड़) में उद्घाटित गम्भीर आपराधिक गबन के दृष्टिगत उत्तर प्रदेश सहकारी समिति अधिनियम, 1965 की धारा-64 के तहत प्रदेश की सहकारी गन्ना विकास समितियों एवं उत्तर प्रदेश गन्ना (पूर्ति एवं खरीद) विनियमन नियमावली, 1954 के नियम-14 के अन्तर्गत गन्ना विकास परिषदों में एक स्वतंत्र एवं वस्तुनिष्ठ "आन्तरिक लेखा परीक्षा प्रणाली" (Internal Audit System) नियमित रूप से लागू कराये जाने की नितान्त आवश्यकता है, ताकि जोखिम प्रबन्धन (Risk Management) के तहत गन्ना समितियों/गन्ना विकास परिषदों में वित्तीय अनियमितताओं पर प्रभावी अंकुश लगाते हुए कुशल वित्तीय अनुशासन स्थापित किया जा सके।

क. गन्ना समितियों एवं गन्ना विकास परिषदों हेतु "आन्तरिक लेखा परीक्षा प्रणाली" (Internal Audit System)— आन्तरिक लेखा परीक्षा प्रणाली को पूर्ण प्रभावशीलता, दक्षता और विश्वसनीयता के साथ निम्नलिखित 04 विभिन्न स्तरों पर लागू किया जायेगा:—

1) गन्ना समिति/गन्ना विकास परिषद स्तर पर :-

- प्रत्येक गन्ना समिति/गन्ना विकास परिषद स्तर पर चार्टर्ड एकाउन्टेन्ट फर्म, समिति/परिषद आउटसोर्स लेखाकार एवं समिति/परिषद के लेखाकार/

प्रभारी लेखाकार को मिलाकर एक समिति/परिषद स्तरीय आडिट पैनल गठित किया जायेगा। सामान्यतः चार्टर्ड एकाउन्टेन्ट की 01 फर्म को यथासम्भव/यथायोग्य 01 जिले की 03 गन्ना समितियां एवं 03 गन्ना विकास परिषदों की आन्तरिक लेखा परीक्षा हेतु नामित किया जायेगा। यदि जिले में समितियों/परिषदों की संख्या 03/03 से कम है, तो निकटवर्ती जिले की समिति/परिषद को भी सम्मिलित किया जा सकता है, तथा यदि उस जिले में गन्ना समितियों/परिषदों की संख्या 03/03 से अधिक है तो उनके लिये पृथक चार्टर्ड एकाउन्टेन्ट फर्म योजित की जायेगी। सी.ए. फर्म को आन्तरिक लेखा परीक्षा हेतु समितियां/परिषदें आवंटित किये जाने से पूर्व उनकी श्रेणियां अवश्य ध्यान में रखनी है अर्थात् किसी चार्टर्ड एकाउन्टेन्ट फर्म को केवल ए ग्रेड की अथवा किसी को केवल डी ग्रेड की समस्त गन्ना समितियां/परिषदें आवंटित न कर मिली-जुली ग्रेड की गन्ना समितियां/परिषदें आवंटित की जायेंगी।

- नामित चार्टर्ड एकाउन्टेन्ट फर्म द्वारा प्रत्येक माह कम से कम 03 कार्य दिवस (सम्बन्धित ए एवं बी श्रेणी की गन्ना समिति/परिषद में कम से कम 03 कार्य दिवस व यथावश्यकता सी श्रेणी की संस्थाओं में कम से कम 02 कार्य दिवस तथा डी श्रेणी की गन्ना समिति/परिषद में कम से कम 01 कार्य दिवस) कार्यालय में उपस्थित रहकर, समस्त वित्तीय रिकार्डों व लेखांकन प्रक्रियाओं विशेषकर पाक्षिक रूप से प्रत्येक बैंक खाते के किये गये बैंक समाधान की व्यवस्थित समीक्षा/जॉच (भौतिक व एस.जी.के पार्टल पर) की जायेगी एवं साथ ही एस.जी.के. माड्यूल-4 व 5 पर संबंधित गन्ना समितियों/परिषदों की आनलाइन उपलब्ध रिपोर्ट्स की समीक्षा भी की जायेगी। समीक्षोपरान्त आडिट के दौरान परिलक्षित कमियों/त्रुटियों का निराकरण नियमों के अनुरूप तत्परता से कराया जायेगा।
- आडिट पैनल द्वारा वाह्य आडिट के अन्तर्गत लेखा परीक्षा, सहकारी समितियां एवं पंचायतें विभाग के स्तर से प्राप्त होने वाली सामान्य एवं विशेष आडिट आपत्तियों का नियमानुसार गुणवत्तापूर्वक निस्तारण कराया जायेगा। इसके अतिरिक्त यदि किसी समिति में किन्हीं कारणवश कई वर्षों से वाह्य लेखा परीक्षा सम्पादित नहीं हो सकी हो तो, उन समितियों की आन्तरिक लेखा परीक्षा उक्त सी.ए. फर्म से करायी जा सकेगी, जिसके लिये उन्हें अतिरिक्त मानदेय भी देय होगा।
- परीक्षणोपरान्त यदि कोई गम्भीर त्रुटियां, अनियमिततायें या दुर्विनियोग का प्रकरण उजागर/परिलक्षित होता है या किसी गम्भीर वित्तीय दुराचार या कदाशयता की स्थिति संदेहप्रद होती है, तो उसे **Red Flag** कर संबंधित सचिव एवं जिला गन्ना अधिकारी के संज्ञान में डालते हुए, समयान्तर्गत निस्तारण कराया जायेगा।
- सी.ए. फर्म द्वारा अनिवार्य रूप से प्रत्येक माह की 10 तारीख तक अपनी आडिट रिपोर्ट संबंधित जिला गन्ना अधिकारी एवं क्षेत्रीय उप गन्ना आयुक्त

को संस्तुति सहित अनिवार्य रूप से पोर्टल के माध्यम से आनलाइन एवं ई-मेल के माध्यम से आफ-लाइन प्रस्तुत की जायेगी। इसके अतिरिक्त सी.ए. फर्म द्वारा प्रत्येक वित्तीय वर्ष के अंत में गन्ना समिति/गन्ना विकास परिषद की लेखापरीक्षित संकलित वार्षिक आडिट रिपोर्ट अपनी संस्तुति सहित सीधे मुख्यालय को उपर्युक्तानुसार ऑनलाइन एवं ऑफलाइन भी प्रेषित की जायेगी।

2) जिले स्तर पर :-

- जिले स्तर पर चार्टर्ड एकाउन्टेन्ट फर्म, आउटसोर्स लेखाकार एवं जिला गन्ना अधिकारी कार्यालय का कोई 01 भिन्न लेखा लिपिक सहित जिला स्तरीय आडिट पैनल का गठन किया जायेगा।
- उक्त आडिट पैनल द्वारा जिला गन्ना अधिकारी के पर्यवेक्षण में त्रैमासिक रूप से अधीनस्थ गन्ना समितियों एवं गन्ना विकास परिषदों के समस्त बिल वाउचर्स, बैंक रिकॉन्सिलेशन, मैनुअल एवं एस.जी.के. से तैयार हो रही बैलेंसशीट, उर्वरक व्यवसाय एवं प्राविधानित बजट के सापेक्ष व्यय की भौतिक रूप से सत्यापन एवं उपर्युक्त लेखांकन कार्यों का एस.जी.के के माध्यम से क्रियान्वयन की समीक्षा की जायेगी तथा त्रैमासिक रिपोर्ट उप गन्ना आयुक्त को प्रेषित की जायेगी। भौतिक अभिलेखीय सत्यापन हेतु जिला गन्ना अधिकारी के स्तर से पूर्व निश्चित तिथि में गन्ना समितियों/गन्ना विकास परिषदों द्वारा अपने समस्त वॉछित वित्तीय रिकार्ड जिला गन्ना अधिकारी कार्यालय को उपलब्ध कराने होंगे।
- सी.ए. फर्म द्वारा जिले की गन्ना समितियों की लेखा परीक्षा, सहकारी समितियां एवं पंचायतें विभाग के स्तर से प्राप्त होने वाली सामान्य एवं विशेष आडिट आपत्तियों का नियमानुसार गुणवत्तापूर्वक निस्तारण कराया जायेगा।
- प्रत्येक माह में जिला स्तरीय सी.ए. फर्म द्वारा गन्ना समितियों एवं गन्ना विकास परिषदों की प्राप्त मासिक रिपोर्ट का गहनता से अध्ययन किया जायेगा एवं साथ ही एस.जी.के. माड्यूल-4 व 5 पर जिले की गन्ना समितियों/परिषदों की आनलाइन उपलब्ध रिपोर्ट की समीक्षा भी की जायेगी। समीक्षोपरान्त रिपोर्ट में पायी गयी गम्भीर कमियों/आपत्तियों के आधार पर जिला गन्ना अधिकारी द्वारा नियत की गयी कम से कम 01 गन्ना समिति और 01 गन्ना विकास परिषद का औचक निरीक्षण किया जायेगा तथा औचक निरीक्षणोपरान्त रिपोर्ट संस्तुति सहित जिला गन्ना अधिकारी एवं उप गन्ना आयुक्त को अनिवार्य रूप से प्रेषित की जायेगी, जिस पर उनके द्वारा अविलम्ब निर्णय लिया जायेगा।

3) परिक्षेत्र स्तर पर :-

- परिक्षेत्र स्तर पर चार्टर्ड एकाउन्टेन्ट फर्म, आउटसोर्स लेखाकार एवं उप गन्ना आयुक्त कार्यालय के नामित भिन्न लेखा लिपिक सहित परिक्षेत्र स्तरीय आडिट पैनल का गठन किया जायेगा।

- सी.ए. फर्म द्वारा परिक्षेत्र की गन्ना समितियों की लेखा परीक्षा, सहकारी समितियां एवं पंचायतें विभाग के स्तर से प्राप्त होने वाली सामान्य एवं विशेष आडिट आपत्तियों के नियमानुसार गुणवत्तापूर्वक निस्तारण कराया जायेगा।
- प्रत्येक माह सी.ए. फर्म द्वारा परिक्षेत्राधीन समस्त गन्ना विकास समितियों, गन्ना विकास परिषदों द्वारा प्रेषित मासिक रिपोर्ट एवं जिले स्तर से प्राप्त त्रैमासिक आडिट रिपोर्ट का गहनता से अध्ययन किया जायेगा, साथ ही एस.जी.के. माड्यूल-4 व 5 पर परिक्षेत्र की गन्ना समितियों/परिषदों की आनलाइन उपलब्ध रिपोर्ट की समीक्षा भी की जायेगी। समीक्षोपरान्त रिपोर्ट में पायी गयी गम्भीर कमियों के आधार पर उप गन्ना आयुक्त द्वारा नियत कम से कम 02 गन्ना समितियों एवं 02 गन्ना विकास परिषदों का मासिक रूप से औचक निरीक्षण करते हुए अपनी आडिट रिपोर्ट उप गन्ना आयुक्त को अनिवार्य रूप से प्रेषित की जायेगी। उपर्युक्तानुसार उप गन्ना आयुक्त द्वारा वित्तीय वर्ष के अन्त तक परिक्षेत्र की समस्त गन्ना समितियों एवं गन्ना विकास परिषदों की एक बार औचक निरीक्षण अवश्य कराया जायेगा। परिक्षेत्र स्तरीय सी.ए. फर्म द्वारा राज्य मुख्यालय को निरीक्षण की छमाही रिपोर्ट अनिवार्य रूप से प्रेषित की जायेगी।

4) राज्य स्तर पर :-

- राज्य/मुख्यालय स्तर पर चार्टर्ड एकाउन्टेन्ट फर्म, आउटसोर्स लेखाकार एवं गन्ना आयुक्त/निबन्धक द्वारा नामित मिडिल लिपिक/प्रशासनिक अधिकारी को सम्मिलित करते हुए राज्य स्तरीय आडिट पैनल का गठन किया जायेगा।
- आडिट पैनल द्वारा लेखा परीक्षा, सहकारी समितियां एवं पंचायतें विभाग/शासन स्तर से प्राप्त विशेष आडिट आपत्तियों का परीक्षण एवं अनुश्रवण करते हुए नियमानुसार निष्पादन कराये जाने में सहयोग प्रदान किया जायेगा।
- उक्त के अतिरिक्त गन्ना समितियों एवं गन्ना विकास परिषदों में गठित आन्तरिक लेखा परीक्षा पैनल के स्तर से प्राप्त वार्षिक आडिट रिपोर्ट एवं परिक्षेत्र स्तर पर नामित आडिट पैनल से प्राप्त छमाही आडिट रिपोर्ट का परीक्षण एवं साथ ही एस.जी.के. माड्यूल-4 व 5 पर प्रदेश की गन्ना समितियों/परिषदों की आनलाइन उपलब्ध रिपोर्ट की समीक्षा भी की जायेगी तथा अपनी संकलित आख्या एवं संस्तुतियां समय-समय मुख्यालय पर गन्ना आयुक्त/निबन्धक को प्रस्तुत की जायेगी।
- प्रदेश में स्थित गन्ना समितियों एवं गन्ना विकास परिषदों के संबंध में कोई कदाचार/कदाशयता, वित्तीय अनियमितता, भ्रष्टाचार आदि की शिकायत संज्ञान में आने पर अथवा समिति/परिषद, जिला, परिक्षेत्र स्तरीय आडिट पैनल द्वारा कोई वित्तीय अनियमितता का तथ्य संज्ञानित कराये जाने पर, राज्य स्तरीय आडिट पैनल, गन्ना आयुक्त/निबन्धक के निर्देश के क्रम में प्रदेश की किसी गन्ना समिति/परिषद में जॉच/आडिट हेतु औचक निरीक्षण कर सकेगी।

वर्णित चारों स्तर पर गठित आडिट पैनल/सी.ए. फर्म, गन्ना आयुक्त/निबन्धक, उ.प्र. के उपर्युक्त आदेशों/निर्देशों के साथ-साथ यथाआवश्यकता/यथासमय सौंपे गये अन्य कार्यों/दायित्वों के निर्वहन किया जायेगा।

ख. चार्टर्ड एकाउन्टेन्ट के चयन की शर्तें :

1. समस्त चार्टर्ड एकाउन्टेन्ट फर्म का चयन परिक्षेत्र स्तर पर क्षेत्रीय उप गन्ना आयुक्तों द्वारा नियमानुसार जेम पोर्टल से किया जायेगा। आन्तरिक लेखा परीक्षा की गुणवत्ता के दृष्टिगत किसी भी दशा में 01 चार्टर्ड एकाउन्टेन्ट फर्म को 03/03 से अधिक गन्ना समितियों/गन्ना विकास परिषदों में नामित नहीं किया जायेगा। यह ध्यान रहे कि इसके अतिरिक्त किसी एक स्तर के आन्तरिक लेखा परीक्षा हेतु चयनित चार्टर्ड एकाउन्टेन्ट फर्म को अन्य तीनों स्तर पर चयनित नहीं किया जायेगा।
2. संबन्धित चार्टर्ड एकाउन्टेन्ट फर्म सी.ए.जी.(CAG) में पंजीकृत होनी चाहिए। पुष्टि के लिए latest Empanelment की प्रति प्राप्त की जायें।
3. फर्म में कार्यरत चार्टर्ड एकाउन्टेन्ट को The Institute of Chartered Accountants of India द्वारा नवीनतम जारी प्रमाण-पत्र की प्रति प्राप्त कराना होगा।
4. किसी चार्टर्ड एकाउन्टेन्ट या उनके किसी पार्टनर का कोई सगा-संबन्धी या रिश्तेदार संबन्धित गन्ना समिति/परिषद में कर्मचारी नहीं होना चाहिए। इसकी पुष्टि के लिए चार्टर्ड एकाउन्टेन्ट फर्म से स्वप्रमाणित प्रमाण-पत्र प्राप्त किया जाए।
5. उपर्युक्त आन्तरिक लेखा परीक्षा हेतु सी.ए. फर्म का चयन 01 वर्ष की अवधि के लिए होगा। तत्पश्चात् चार्टर्ड एकाउन्टेन्ट फर्म के परफारमेन्स (निर्धारित मानक) के अनुरूप गन्ना आयुक्त/निबन्धक के अनुमोदन के क्रम में चयन कमेटी द्वारा नवीनीकरण करते हुए एक-एक वर्ष का कार्यकाल आगे अधिकतम 05 वर्षों तक बढ़ाया जा सकता है।

ग. चार्टर्ड एकाउन्टेन्ट के चयन हेतु कमेटी का गठन :

1. गन्ना समिति व परिषद/जिला/परिक्षेत्रीय स्तर के चार्टर्ड एकाउन्टेन्ट फर्म के चयन हेतु समिति निम्न प्रकार होगी :-

| | |
|---------------------------------------------------------|---------|
| • उप गन्ना आयुक्त | अध्यक्ष |
| • परिक्षेत्र मुख्यालय का जिला गन्ना अधिकारी | सदस्य |
| • ज्येष्ठ गन्ना विकास निरीक्षक (सर्वाधिक गन्ना आपूर्ति) | सदस्य |
| • सचिव, गन्ना समिति (सर्वाधिक गन्ना आपूर्ति) | सदस्य |
| • अध्यक्ष, गन्ना समिति (सर्वाधिक गन्ना आपूर्ति) | सदस्य |

2. राज्य स्तर के चार्टर्ड एकाउन्टेन्ट फर्म हेतु चयन समिति-

गन्ना आयुक्त/निबन्धक, सहकारी गन्ना विकास समितियां, उ.प्र. द्वारा अनुमोदित कमेटी राज्य स्तर पर चार्टर्ड एकाउन्टेन्ट फर्म का चयन करेगी।

घ. विभिन्न स्तर पर नामित चार्टर्ड एकाउन्टेन्ट के पारिश्रमिक दरों का निर्धारण :

| क्रमांक | गन्ना समितियां श्रेणीवार | समिति में नामित (प्रति माह) | परिषद में नामित (प्रति माह) | जिला स्तर पर (प्रति माह) | मण्डल स्तर पर (प्रति माह) | राज्य स्तर पर (प्रति माह) |
|---------|--------------------------|-----------------------------|-----------------------------|--------------------------|---------------------------|---------------------------|
| 1. | A+ or A | 20000/- | 15000/- | 35000/- | 40000/- | 45000/- |
| 2. | B | 18000/- | 13000/- | | | |
| 3. | C | 15000/- | 11000/- | | | |
| 4. | D | 10000/- | 8000/- | | | |

- गन्ना समिति/विकास परिषद हेतु नामित चार्टर्ड एकाउन्टेन्ट फर्म की फीस गन्ना समिति/परिषद द्वारा ही वहन की जायेगी।
- जिला स्तर पर नामित चार्टर्ड एकाउन्टेन्ट फर्म की फीस जिला गन्ना सेवा प्राधिकरण द्वारा वहन की जायेगी। यदि संबंधित जिले में जिला गन्ना सेवा प्राधिकरण का गठन न हो या वित्तीय रूप से सक्षम न हो तो, अधीनस्थ गन्ना समितियों/परिषदों से श्रेणीनुसार अंशदान प्राप्त कर भुगतान किया जायेगा। अंशदान का निर्धारण चयन कमेटी द्वारा निर्धारित किया जायेगा।
- परिक्षेत्र स्तर पर नामित चार्टर्ड एकाउन्टेन्ट फर्म की फीस क्षेत्रीय गन्ना सेवा प्राधिकरण द्वारा वहन की जायेगी। यदि क्षेत्रीय गन्ना सेवा प्राधिकरण वित्तीय रूप से सक्षम न हो तो, परिक्षेत्राधीन समस्त गन्ना समितियों/परिषदों से श्रेणीनुसार अंशदान प्राप्त कर भुगतान किया जायेगा। अंशदान का निर्धारण चयन कमेटी द्वारा निर्धारित किया जायेगा।
- राज्य स्तर पर नामित चार्टर्ड एकाउन्टेन्ट की फीस राज्य गन्ना सेवा प्राधिकरण द्वारा वहन की जायेगी।

ड. चार्टर्ड एकाउन्टेन्ट के प्रमुख कर्तव्य और जिम्मेदारियां :-

गन्ना विकास समितियों/परिषदों की आन्तरिक लेखा परीक्षा सम्पादित किये जाने में चार्टर्ड एकाउन्टेन्ट फर्म की अत्यन्त महत्वपूर्ण भूमिका होगी, जिसमें उनके द्वारा वित्तीय विवरणों और रिपोर्ट की सटीकता/शुचिता बनाये रखते हुए पूर्ण पारदर्शिता के साथ विनियमों/दिशा-निर्देशों का अनुपालन सुनिश्चित कराया जायेगा तथा जोखिम प्रबन्धन (Risk Management) के साथ-साथ आंतरिक सुधार एवं नियंत्रण में मजबूती लाये जाने की सिफारिशें भी प्रदान की जायेंगी। चार्टर्ड एकाउन्टेन्ट फर्म के प्रमुख कर्तव्य एवं जिम्मेदारियां विस्तृत रूप से निम्नवत् रेखांकित की जाती है :-

1. उपस्थित रहकर अभिलेखों का भौतिक सत्यापन:- चार्टर्ड एकाउन्टेन्ट फर्म द्वारा गन्ना समिति/परिषद कार्यालयों में उपस्थित रहकर समस्त लेखा रिकार्डों का

गहनता से आडिट, वित्त एवं लेखांकन प्रक्रियाओं का मानकों के अनुरूप गहनता से मूल्यांकन, परिचालन दक्षता का आंकलन एवं उनकी सटीकता एवं पारदर्शिता की जाँच की जायेगी। उनके द्वारा लेखा परीक्षित कार्यालयों (समिति/परिषद) में अपनी उपस्थिति औपचारिक रूप से एस.जी.के. सिस्टम पर "पंच-इन, पंच-आउट" (Punch-in, Punch-out) के रूप में दर्ज करनी होगी। उक्त के अतिरिक्त समितियों/परिषदों/जिला गन्ना अधिकारी कार्यालयों एवं उप गन्ना आयुक्त कार्यालयों में तैनात सी.ए. फर्म को अपनी आडिट एवं किये गये कार्यों की रिपोर्ट आनसाइट फीडिंग की सुविधा पोर्टल पर आनलाइन उपलब्ध होगी।

2. **जोखिम प्रबन्धन (Risk Management):** वित्तीय विसंगतियों, अपराध, धोखाधड़ी, गबन एवं भ्रष्टाचार से जुड़े मामलों पर कड़ी निगरानी रखनी होगी तथा ऐसे मामलों का पता लगते ही उसके नुकसान की संभावना और नकारात्मक प्रभाव को रोकने/कम करने के लिये तत्परता के साथ तत्काल अधिकतम 48 घण्टे के भीतर नियमसंगत कार्यवाही कराते हुए उच्चाधिकारियों को रिपोर्टिंग करनी होगी।
3. **गम्भीर वित्तीय मामलों की Red Flagging, Escalation & Time Bound Compliance :** कोई गम्भीर वित्तीय प्रकरण, विसंगतियां या वर्षों से चले आ रहे ऐसी गम्भीर विशिष्ट आपत्तियां/मामले, जो संवेदनशील या संदेहप्रद प्रकट हो रहे हों तथा समिति को आर्थिक क्षति पहुँचा रहे हों और उनपर तत्काल कार्यवाही (compliance) अपेक्षित हो, ऐसे मामलों को चिन्हांकित करते हुए चार्टर्ड एकाउन्टेन्ट फर्म का यह दायित्व होगा कि वह इसकी तत्काल और विधिवत सूचना संबंधित अधिकारियों को देते हुए इन्हें Red Flag की श्रेणी में दर्ज करें। तत्पश्चात् आपत्तियों/मामलों की प्रकृति एवं गम्भीरता के अनुरूप इनके समयबद्ध निराकरण (Time-bound compliance) हेतु समय निर्धारित कर निराकरण की नियमानुसार कार्यवाही करवायें। Red Flagged मामलों के निपटारे में यदि किसी स्तर पर किसी भी प्रकार की कोताही या लापरवाही बरतना परिलक्षित हुई और मामला/प्रकरण मुख्यालय स्तर पर पहुँचा, तो प्रकरण में संबंधितों के विरुद्ध कड़ी दण्डात्मक कार्यवाही की बाध्यता होगी, इसमें पर्यवेक्षणीय अधिकारी भी कार्यवाही परिधि में आयेंगे।
4. **परामर्शदाता एवं सलाहकार :-** सी.ए. फर्म द्वारा वित्तीय प्रक्रियाओं, आन्तरिक नियंत्रणों और अनुपालन उपायों को बेहतर बनाने के लिये समुचित निष्कर्ष एवं सिफारिशें प्रदान की जायेंगी। किसी भी महत्वपूर्ण मुद्दों पर अपना निष्कर्ष या सुझाव देने, समिति/परिषदीय कार्मिकों एवं अधिकारियों से कार्यावधि में सहजता से वार्ता एवं संवाद हेतु प्रभावी संचार दुरुस्त रखते हुए मोबाईल वार्ता या वाहट्स-एप ग्रुप के माध्यम से भी आपत्तियों का निराकरण करने के साथ-साथ कार्मिकों को प्रशिक्षित भी किया जायेगा। इस हेतु प्रत्येक परिक्षेत्र स्तर पर वाहट्स-एप ग्रुप के माध्यम से वित्तीय शंकाओं का समाधान यथाशीघ्र किया जायेगा

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च. आडिट के दौरान परीक्षण हेतु मुख्य बिन्दु (Scope of Work)

1- लेखा एवं बैंकिंग नियंत्रण-

- I. कार्यों का कार्मिकवार आवंटन, जिसमें फीडिंग करने वाला (Maker), परीक्षणकर्ता (Checker) और स्वीकृतकर्ता (Approver) अलग-अलग होना चाहिए।
- II. स्वीकृतकर्ता अधिकारी द्वारा समस्त बाउचर्स के सत्यापित होने की स्थिति।
- III. गन्ना निवेश एप के माध्यम से क्रय-विक्रय एवं अवशेष स्टॉक की प्रविष्टियों के मिलान की स्थिति।
- IV. कैश बुक एवं लेजर के दैनिक रूप से अद्यतन किये जाने तथा उनका बाउचर्स व बैंक विवरणों (Bank Statement) से मिलान।
- V. दोहरी प्रविष्टि प्रणाली (Double Entry System) के अन्तर्गत लेखांकन कार्यों का सम्पादन।
- VI. गन्ना समितियों एवं गन्ना विकास परिषदों के संस्थावार लेखा कार्यों का पृथक-पृथक परीक्षण एवं प्रविष्टियों का सत्यापन।
- VII. एस.जी.के. पोर्टल पर कर्मचारियों के मानव सम्पदा संबंधी प्रविष्टियों के अद्यावधिक होने एवं उनका सत्यापन।
- VIII. कार्मिकों के वेतन घटकों एवं बैंक विवरणों का परीक्षण एवं सत्यापन। कार्मिकों के देयकों का Work Flow एवं उन्हें समय से सेवा लाभ दिये जाने हेतु सक्षम प्राधिकारी को SMS Alert।
- IX. कार्मिकों के वेतन घटकों एवं बैंक खाते में परिवर्तन/परिमार्जन हेतु सक्षम अधिकारी का अनुमोदन।
- X. फॉर्म 26AS, बैंक प्रमाण पत्रों और खाता बही प्रविष्टियों के साथ ब्याज आय का मिलान।

2. बैंक सावधि जमा (एफ.डी.आर.)

- I. एफ.डी.आर. विनियोजन के संबंध में निर्गत अद्यावधिक आदेशों/निर्देशों का अनुपालन।
- II. बैंक से FDR Confirmation Certificate प्राप्त किया जाना।
- III. एफ.डी.आर. की सुरक्षा- दो नामित अधिकारियों की संयुक्त अभिरक्षा में मूल एफ.डी.आर. का अनुरक्षण।
- IV. अनुरक्षित एफ.डी.आर. की मूल प्रति का त्रैमासिक भौतिक सत्यापन एवं सत्यापन प्रमाण-पत्र।
- V. एफ.डी.आर. हेतु बैंक में धनराशि प्रेषण और बैंक द्वारा एफ.डी.आर. तैयार करने की तिथि।
- VI. एफ.डी.आर. परिपक्वता (Maturity) एवं पुनः विनियोजन (Re-appropriation) का आडिट करें।
- VII. एफ.डी.आर. रजिस्टर निर्धारित प्रारूप यथा-एफ.डी.आर. संख्या, बैंक का नाम व शाखा, विनियोजन की तिथि, विनियोजन की धनराशि, विनियोजन की अवधि, ब्याज दर, परिपक्वता तिथि, परिपक्वता धनराशि आदि के अनुसार तैयार करना एवं विनियोजित एफ.डी.आर. की अद्यावधिक प्रविष्टि का परीक्षण।

- VIII. ब्याज पर काटे गये टीडीएस (TDS) का दावा खातों में प्राप्य (Recoverable) के रूप में प्रदर्शित किया जाना।
- IX. एफ.डी.आर. के समयपूर्व भुनाने (Premature encashment) की स्थिति में उचित कारण एवं सक्षम स्तर से स्वीकृति प्राप्त होना एवं भुनायी गई धनराशि का निर्धारित मद में ही खर्च किये जाने की स्थिति।
- X. कैश बुक एवं लेजर में एफ.डी.आर. विनियोजन का विवरण अंकित किया जाना तथा परिपक्वता उपरान्त प्राप्त धनराशि से उसका मिलान किया जाना।

3. नकदी और बैंक नियंत्रण (Cash & Bank Controls)

- I. नकदी और चेक बुक की संयुक्त अभिरक्षा की पुष्टि।
- II. चेक जारी करने वाले रजिस्टर में रद्द किए गए चेकों का सत्यापन।
- III. खोये हुए चेकों के लिये एफ.आई.आर. दर्ज कराने की स्थिति।
- IV. गन्ना विकास अंशदान प्राप्त करने हेतु आर.टी.जी.एस. प्रणाली के उपयोग करने की स्थिति।
- V. बैंक खाता खोलने के लिये सक्षम अधिकारी से स्वीकृति।
- VI. बैंक समाधान विवरण (Bank Reconciliation Statement) : सभी बैंक खातों के मासिक समाधान विवरण (भौतिक एवं एस.जी.के. पोर्टल) एवं उनमें विसंगति की स्थिति, उनके समाधान/निराकरण का उपाय तथा सामान्य बही खाते से उसका मिलान।
- VII. बैंक बैलेंस की पुष्टि : मासिक बैंक बैलेंस की पुष्टि एवं लेजर से मिलान।
- VIII. प्रत्येक बैंक भुगतान प्रविष्टि का मिलान भुगतान के मूल बिल एवं बाउचर्स, जिनमें चेक संख्या, बाउचर क्रमांक, भुगतान का उद्देश्य/बिल विवरण आदि अंकित हो, के साथ किया जाना।
- IX. फुटकर नकदी (Petty Cash) सीमा का पालन सुनिश्चित किया जाना।
- X. चेक बुक का सुरक्षित रख-रखाव तथा खराब एवं अप्रयुक्त चेकों को ठीक प्रकार रद्द कर सही प्रकार से रखना।
- XI. प्रत्येक वित्तीय वर्ष की समाप्ति (31 मार्च) पर समिति/परिषद के सभी बैंक खातों का खातावार बैलेंस पुष्टि प्रमाण-पत्र (Bank Balance Confirmation Certificate) प्राप्त कर खातों का मिलान किया जाना।

4. आदेय दावे (Unpaid Claim) का नियंत्रण—

- i. सभी अदेय दावों का एक अलग रजिस्टर (SGK और मैनुअल) में उचित विवरण के साथ रख-रखाव एवं बैंक खातों से मासिक मिलान (Reconciliation)।
- ii. मृत किसान रजिस्टर (Deceased Farmer Ledger) अलग से तैयार हो तथा मृत्यु की पुष्टि अभिलेखों एवं परिवार से प्राप्त जानकारी से करें तथा उसका अपडेशन एस.जी.के पर देखें।
- iii. मृत किसानों के भुगतान के लिए आवश्यक अभिलेख यथा—मृत्यु प्रमाण पत्र, उत्तराधिकार प्रमाण पत्र, किसान आई डी और नामित व्यक्ति के आधार कार्ड का मिलान।
- iv. लम्बित दावे, रजिस्टर में अलग से तैयार हो, जिसके लिए नोटिसें आदि जारी कर उचित फालोअप हो।

v. एक वर्ष से अधिक पुराने दावे सक्षम स्तर से अनुमोदन के बाद Unclaimed Liability Account में स्थानान्तरित किये जाय।

vi. अनपेक्षित गन्ना मूल्य भुगतान हेतु जारी दिशा-निर्देशों का अनुपालन।

5. बजटीय नियंत्रण (Budgetary Controls)

- i. समिति बजट हेतु समय-समय जारी दिशा-निर्देशों का शत-प्रतिशत अनुपालन।
- ii. यह सुनिश्चित किया जाय कि पोर्टल पर सभी बजट शीर्षक (Budget Head) स्पष्ट रूप से प्रदर्शित हो तथा किसी भी ओवररन (Over-run) या अंतर मद समायोजन (Inter-head Adjustment) की स्थिति में सिस्टम अलर्ट।

6- गन्ना विकास अंशदान

- i. पेराई सत्र के दौरान पाक्षिक रूप से आपूर्तित गन्ने की मात्रा एवं उसके अनुसार गन्ना विकास अंशदान की गणना।
- ii. पेराई सत्र की समाप्ति पर कुल आपूर्तित गन्ने की मात्रा का मिलान चीनी मिल अभिलेखों से किया जाना तथा तदनुसार समिति अंशदान की गणना।
- iii. गन्ना समिति/परिषद स्तर से दैनिक आपूर्तित गन्ने की सूचना एस.जी.के. पोर्टल पर अपडेट किया जाना।
- iv. लेखा अभिलेखों में गन्ना विकास अंशदान से आय के विवरण सही प्रकार से अंकित किया जाना।

7. कृषि निवेश (Agri Inputs) वितरण एवं ऋण नियंत्रण-

- i. कृषि निवेश (Agri Inputs) वितरण हेतु पंजीकृत और पात्र सदस्यों को ही क्रेडिट पर वितरित किया जाए। ऐसे सदस्यों को कोई सहायता न दी जाये जिनकी पूर्व देनदारियां बकाया है या डिफाल्टर है।
- ii. प्रत्येक सदस्य को वितरित की गई कृषि निवेश (Agri inputs) की मात्रा उनके लोन लिमिट, जोकि उनके सत्यापित गन्ना क्षेत्रफल (SGK डाटा) के अनुसार हो।
- iii. आवंटन सूची और अनुमोदन दस्तावेजों की समीक्षा करें, ताकि वितरण न्यायसंगत और पारदर्शी हो।
- iv. एक उचित ऋण खाता-बही (Loan Ledger) रखी जाए, जिसमें सभी लेनदेन प्रारंभिक शेष, वितरण, वसूली, ब्याज गणना, पुनर्भुगतान और इतिशेष (Closing Balance) दर्ज हों।

8. अन्य अभिलेखीय रख-रखाव (Other Records & Documentation) -

- i. नियत मानको एवं मदों से इतर के अभिलेखों में "Paid by me " की स्थिति।
- ii. डेड स्टाक रजिस्टर में सही प्रारूप पर अद्यावधिक प्रविष्टियां एवं उनका सत्यापन।
- iii. डेड स्टाक में राइट ऑफ (Right off) नीति के क्रियान्वयन की स्थिति।
- iv. वित्तीय वर्ष के अन्त में वर्किंग स्टेटमेंट एवं सभी बैंक समाधान पूर्ण होने के बाद ही बैलेन्सशीट को अन्तिम रूप दिया जाना।

9. सामान्य एवं विशेष लेखा परीक्षा (General Audit Procedures) -

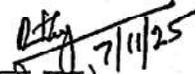
- i. सामान्य एवं विशेष लेखा परीक्षा प्रतिवेदनों का निस्तारण कराया जाना।
- ii. वित्तीय अनियमितताओं या संदिग्ध प्रविष्टियों का विवरण तैयार करना।
- iii. स्वीकृत बजट, वास्तविक आय एवं व्यय की तुलना।

- IV. स्वीकृत बजट से आधिक्य व्यय का मिलान एवं रिपोर्ट तैयार करना।
- V. अलिखित लेन-देन का विवरण तैयार करना एवं विसंगति दूर कराना।
- VI. लापरवाही के कारण हुई वित्तीय क्षति।
- VII. स्वीकृत अग्रिमों के सापेक्ष वसूली।
- VIII. समिति द्वारा वितरित ऋण के बैंक रिकव्यूमेंट/वसूली की स्थिति।
- IX. उत्तरदायी कार्मिक के द्वारा बरते गये गबन/अनियमितता/लापरवाही का अभिलेख तैयार करना।
- X. वाह्य लेखा परीक्षा के दौरान सहयोग।
- XI. समिति एवं परिषद के कार्मिकों को आवंटित कार्य के अनुसार उन्हें प्रशिक्षित करना।
- XII. सहकारी गन्ना समितियों एवं गन्ना विकास परिषदों के वित्तीय हितों की रक्षा हेतु अन्य कोई सुझाव दिया जाना।

गन्ना समितियों/परिषदों में आन्तरिक लेखा परीक्षा कार्य हेतु नामित चार्टर्ड एकाउन्टेन्ट फर्म का यह कर्तव्य/दायित्व होगा कि वे स्वतंत्र एवं निष्पक्ष रूप से व्यवस्थित, अनुशासित एवं सुधारात्मक दृष्टिकोण अपनाते हुए गन्ना समिति/परिषद के समग्र वित्तीय कार्यकलापों एवं लेखांकन प्रक्रियाओं एवं प्रणालियों का नियमानुरूप मूल्यांकन करेंगे तथा लेखा परीक्षा के दौरान किसी अनियमितता या गबन का प्रकरण उदघाटित होने पर तत्काल उच्च स्तरों को रिपोर्ट करेंगे।

वर्तमान में गन्ना समितियों/परिषदों का समस्त वित्त एवं लेखा संबंधी कार्य स्मार्ट गन्ना किसान पोर्टल (एस.जी.के.) के माड्यूल 04 एवं 05 के माध्यम से पूर्ण पारदर्शिता के साथ सम्पादित किया जा रहा है। इसी क्रम में एस.जी.के. पोर्टल पर गन्ना समितियों/परिषदों के "आन्तरिक लेखा परीक्षा प्रणाली" (Internal Audit System) को माड्यूल 04 व 05 के अन्तर्गत यथास्थान विकसित कर समस्त आडिट प्रक्रियाओं को स्वचालित किया जायेगा, ताकि मैन्युअल त्रुटियों को कम करते हुए जोखिम प्रबन्धन (Risk Management) के तहत वास्तविक समय में डेटा की निगरानी करने से कमियों/त्रुटियों का त्वरित निराकरण हो सके।

अतः उपर्युक्त वर्णित दिशा-निर्देशों का मंशानुरूप अक्षरशः अनुपालन करते/कराते हुए गन्ना समिति/परिषद, जिला एवं परिक्षेत्र स्तर पर "आन्तरिक लेखा परीक्षा प्रणाली" (Internal Audit System) को पूर्ण प्रभावशीलता से लागू कराया जाये। उपर्युक्तानुसार निर्गत निर्देशों के अतिरिक्त सभी स्तरों के आडिट पैनल/सी.ए. फर्म को समय-समय पर यथावश्यक/समकालीन परिस्थितियों के दृष्टिगत अन्य सम्विषयक कार्य सम्पादित किये जाने हेतु निर्देशित किया जा सकता है, जिसे पूर्ण करने हेतु संबंधित आडिट पैनल/सी.ए. फर्म बाध्य होगी।


(मिनिस्ट्री एस.)

आयुक्त, गन्ना एवं चीनी/निबन्धक
सहकारी गन्ना एवं चीनी मिल समितियाँ उ.प्र.।

पृष्ठांकन संख्या—

/दिनांकित

प्रतिलिपि निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित :-

- 1- प्रधान निजी सचिव, अपर मुख्य सचिव, चीनी उद्योग एवं गन्ना विकास विभाग, उ.प्र. शासन को महोदया के अवगतार्थ।
2. अपर गन्ना आयुक्त(विकास)।
- 3- प्रबन्ध निदेशक, सहकारी गन्ना समिति संघ, लखनऊ।
- 4- सचिव, राज्य गन्ना सेवा प्राधिकरण, उ.प्र., लखनऊ।
5. समस्त जिला गन्ना अधिकारी, उ.प्र.।
- 6- समस्त मंत्री/ज्येष्ठ गन्ना विकास निरीक्षक, गन्ना विकास परिषदें, उ.प्र.।
- 7- समस्त अध्यक्ष, विशेष सचिव/सचिव सहकारी गन्ना विकास समितियां, उ.प्र.।
- 8- एम.डी./प्रोजेक्ट कोआर्डिनेटर, मै. साईफ्यूचर, साफ्टवेयर इण्डिया प्रा.लि., नोएडा को इस अपेक्षा के साथ कि उपर्युक्तानुसार निर्गत निर्देशानुक्रम में एस. जी.के. माड्यूल 04 एवं 05 में यथास्थान पोर्टल पर **Online Internal Audit System** विकसित कराने की आवश्यक कार्यवाही करने का कष्ट करें।

(डा. वी.बी. सिंह)

अपर गन्ना आयुक्त(समितियां)
उत्तर प्रदेश।

कार्यालय आयुक्त,
गन्ना एवं चीनी, उत्तर प्रदेश।
17 न्यू बेरी रोड, डालीबाग, लखनऊ।
Email-samiticamp@gmail.com

पत्रांक: 1154/C/आडिट/05/लखनऊ, दिनांक: 05-12-2025
समस्त क्षेत्रीय उप गन्ना आयुक्त,
उत्तर प्रदेश।

विषय :- गन्ना समितियों एवं गन्ना विकास परिषदों की आन्तरिक लेखा परीक्षा हेतु
चार्टर्ड एकाउन्टेन्ट फर्मों के चयन के संबंध में।

उपर्युक्त विषयक कृपया इस कार्यालय के पत्रांक-934/सी/ आडिट/05/ लखनऊ दिनांक 07-11-2025 द्वारा उत्तर प्रदेश सहकारी समिति अधिनियम, 1965 की धारा 64 के तहत प्रदेश की सहकारी गन्ना विकास समितियों में एवं उत्तर प्रदेश गन्ना (पूर्ति एवं खरीद) विनियमन नियमावली, 1954 के नियम 14 के अन्तर्गत गन्ना विकास परिषदों में वित्तीय अनियमितताओं पर प्रभावी नियंत्रण लगाते हुए कुशल वित्तीय अनुशासन स्थापित किये जाने के उद्देश्य से एक स्वतंत्र एवं वस्तुनिष्ठ "आन्तरिक लेखा परीक्षा प्रणाली" (Internal Audit System) नियमित रूप से लागू कराये जाने के दिशा-निर्देश जारी किये गये हैं। इस क्रम में गन्ना समिति/गन्ना विकास परिषद, जिला गन्ना अधिकारी एवं उप गन्ना आयुक्त कार्यालयों में चार्टर्ड एकाउन्टेन्ट फर्मों के चयन हेतु चयन कमेटी का भी गठन किया गया है।

उपर्युक्त दिशा-निर्देश दिनांक 07-11-2025 के क्रम में चयन कमेटियों द्वारा चार्टर्ड एकाउन्टेन्ट फर्मों के चयन, चार्टर्ड एकाउन्टेन्ट फर्मों को देय पारिश्रमिक एवं उनके कर्तव्यों एवं दायित्वों के संबंध में निम्नवत् अतिरिक्त बिन्दुओं पर कतिपय निर्देश/आदेश पारित किये जा हैं:-

1- गन्ना समितियों/गन्ना विकास परिषदों की आन्तरिक लेखा परीक्षा का कार्य चार्टर्ड एकाउन्टेन्ट से कराये जाने का मुख्य उद्देश्य वित्तीय अनियमितताओं पर पूर्णतः प्रभावी नियंत्रण लगाते हुए उक्त संस्थाओं में कुशल वित्तीय अनुशासन स्थापित किया जाना है, जिससे संस्था में किसी प्रकार की न तो वित्तीय अनियमिततायें हों और न ही गबन/व्यपहरण की घटना ही घटित हो। किन्तु इसके विपरीत यदि किन्हीं परिस्थितियों में यह स्थिति प्रकाश में आती है कि विभागीय कार्मिकों से मिलीभगत कर या कदाशयतावश् चार्टर्ड एकाउन्टेन्ट द्वारा किसी अनियमितता या गबन को जानबूझ कर उद्घाटित/उजागर नहीं किया गया या ऐसे प्रकरणों को अपनी आडिट रिपोर्ट में छिपा लिया गया, जो गन्ना समिति की किसी क्षति का कारण बनती है तो ऐसे वित्तीय गबन/अनियमितताओं के प्रकरण प्रकाश में आने पर संबंधित दोषी अधिकारी/ कर्मचारी के साथ-साथ संबंधित चार्टर्ड एकाउन्टेन्ट फर्म का उत्तरदायित्व भी निर्धारित किया जायेगा तथा उनके विरुद्ध नियमानुसार वैधानिक कार्यवाही की जायेगी।

2- आन्तरिक लेखा परीक्षा कार्य की गुणवत्ता, प्रभावशीलता, दक्षता और विश्वसनीयता को नियमित रूप से बनाये रखने के उद्देश्य से एवं विभिन्न स्तरों से चार्टर्ड एकाउन्टेन्ट को देय पारिश्रमिक के संबंध में परिचर्चा एवं मूल्यांकन करने के उपरान्त उनको जी.एस.टी. सहित देय अधिकतम फीस का निर्धारण किया गया है। तत्क्रम में कमेटी द्वारा चार्टर्ड एकाउन्टेन्ट फर्मों का चयन नियमानुसार GEM (जेम पोर्टल) के माध्यम से यथाशीघ्र करने का कष्ट करें। टेक्निकल बिड में उल्लेख किये जाने वाली बिन्दुवार शर्तें पत्र के साथ संलग्न कर प्रेषित हैं।

Selection criteria for engaging Internal Auditors for Cane Societies and Council.

| SL. No. | CRITERIA | BASIS OF MARKS | MAXIMUM MARKS |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| 1 | Experience of the Firm: Firm should be empaneled with CAG and the minimum experience is 7 years as on 01.04.2025. | 1 mark per year above 7 years of experience (fraction of the year to be ignored) | 10 |
| 2 | Peer Review: Peer Review Certificate of the firm given by the Institute of Chartered Accountants of India. | 5 marks | 5 |
| 3 | Similar work Experience The firm must have carried out and completed similar assignments in last 3 Financial Years in internal audit of a PSU/Society/Trust or any Autonomous Body. | 5 marks per year of audit above 3 Years having similar nature work Experience | 15 |
| 4 | Number of Partners: The firm should have at least three FCA Parterres having experience of minimum 10 years as on 01.04.2025 and continuing thereafter. | Above 3 FCA Partners 3 marks for each partner who is ACA (Associate Chartered Accountant) 5 marks for each partner who is FCA (Fellow Chartered Accountant) | 10 |
| 5 | (a) DISA/CISA Qualification: The firm should have at least One full-time partners having DISA/CISA Qualified who is in the firm as on 01.04.2025 and continuing thereafter. | 2 marks for each partner having DISA/ CISA | 5 |
| 6 | Turnover of Firm: Average Turnover of Firm for last 3 financial years: (2022-23, 2023-24 and 2024-25) | Up to 30 lakh - 4 Marks 30 Lakh to 60 lakh – 8 Marks 60 Lakh to 80 lakh – 12 Marks 80 Lakh to 100 lakh – 16 Marks More than 100 lakh - 20 Marks | 20 |
| 7 | Location: Audit firms having Registered Office/Branch Office as on 01.04.2025 and continuing thereafter. | Registered Office/Branch Office located within division: 5 -Marks Registered Office/Branch Office located outside the division: 2 - Marks | 5 |
| 8 | Audit Methodology What Audit Methodology Firm will adopt specifically for conducting the Internal Audit of the UP-Cane Development Society and the UP-Cane Development Council. | Understanding of Scope of Work – 5 Marks Approach & Methodology – 10 Marks Presentation & Clarity – 5 Marks Past Experience Reference – 10 Marks | 30 |
| | Total | | 100 |
| | 1. To Qualify for Assignment: A CA firm must score at least Minimum Marks 2. Qualifying firm should not score ZERO in any criteria. | Minimum Marks - 60 Marks | |