

**GOVERNMENT OF KARNATAKA**  
**Department of Rural Development and Panchayath Raj**  
**Karnataka State Rural Livelihoods Promotion Society**  
**#55,4<sup>th</sup> Floor, Abhaya Complex, Risaldar Street, Sheshadripuram, Bangalore-560020**  
**Phone: 91-080-23083000**

Email: [nrlmkarnataka@gmail.com](mailto:nrlmkarnataka@gmail.com)

**Notification No.KSRLPS/FIN/20/Aum.Le.Aa/2014-15, dated 02.08.2014**

**Invitation of Expression of Interest (EOI) for Internal Audit of the KSRLPS and its  
Implementing Agencies**

The KSRLPS is seeking invitation of "Expression of Interest" from the eligible registered Chartered Accountant Firm/agencies to submit their interest for providing services of Internal Auditing of the Society and its implementing agencies at districts.

Please apply through e-procurement portal [www.eproc.karnataka.gov.in](http://www.eproc.karnataka.gov.in) and please visit website: [www.rdpr.kar.nic.in](http://www.rdpr.kar.nic.in) for more details

Last date for the submission of EOI online is 18.08.2014, 5.30 PM

Any clarification Contact State Programme Manager (Finance), Phone: 080-23083000

Sd/-

Mission Director  
KSRLPS



GOVERNMENT OF KARNATAKA

## “SANJEEVINI”-KSRLPS

Rural Development and Panchayat Raj Department



Empowerment through livelihood

Abhaya Complex, No.55, 4<sup>th</sup> Floor, Karnataka Slum Development Board, Risaldhar Street, Seshadripuram,  
Bangalore-560020, (O)080-23083000, [nrlmkarnataka@gmail.com](mailto:nrlmkarnataka@gmail.com)

**Notification No.KSRLPS/FIN/20/Aum.Le.Aa/2014-15, dated 02.08.2014**

### **Invitation for Expression of Interest (EOI) for Selection of Internal Auditors to Karnataka State Rural Livelihood Promotion Society**

Letter of Invitation of Expression of Interest,

The Karnataka State Rural Livelihood Promotion Society is an Agency of Rural Development and Panchayath Raj Department of Karnataka for implementing National Rural Livelihood Mission Project of the Ministry of Rural Development, Government of India. The project aims at empowering and self-sustaining the rural woman by providing the platform to have their own livelihood interventions.

In pursuance, the Society in order to bring strong internal checks and balances in the financial management systems at all levels of implementation, intends to have effective internal audit system.

The Karnataka State Rural Livelihood Promotion Society is seeking invitation of “Expression of Interest” from the eligible registered Chartered Accountancy Firms to submit their interest for providing services of Internal Auditors. Interested Consultancy Firm should provide information demonstrating that they have the required qualifications and relevant experience to perform the services.

For any Private Audit Firm to be considered for appointment as internal auditor, it should meet the Minimum Eligibility Criteria specified below. Failure to satisfy any of the Minimum Eligibility Criteria as listed below renders the firm not eligible for the assignment.

- The applicant should be **empanelled with the C&AG** in the panel of audit firms eligible for major audits.
- The applicant firm is independent of the entity to be audited.
- Firms/Partners not guilty of professional misconduct.
- Applicant firm is required to submit filled up Structured Questionnaire

The short-listing criteria are as follows.

1. The firm must be in existence for more than 10 years (Please attach latest certificate of firm constitution issued by ICAI)

2. Firm must have an Average Annual Turnover of Rs.25.00 lakhs from audit fees and assurances services in the last three years (Copy of the audited balance sheet to be provided).
3. The firm must have done at least 2 similar successful assignments related to internal audit of **Central/State Government/externally aided projects** in the social / rural development sector in last 5 years.
4. The Firm must have at-least 3 FCA partners. Details of the Partners and Number of full time partners, their PQE, other support staff engaged in the firm and their PQE must provide in the structured questionnaire which must be signed and uploaded.
5. Firm which has a local presence in the state as a Head Office or Branch office in Karnataka will be given preference.

#### **General Information to the Firm:**

- The firm should have experienced and competent Professionals and willing to work closely with government organizations and Community to undertake the internal audit.
- The staff should have knowledge of Kannada for easy communication among the staff and community as well.

#### **Selection Method:**

The selection method followed is QCBS (Quality Cost Based Selection) as per the procurement guidelines of the NRLM procurement. "The attention of interested Consultants is drawn to paragraph 1.9 of the World Bank's Guidelines: Selection and Employment of Consultants [under IBRD Loans and IDA Credits & Grants] by World Bank Borrowers "Consultants Selection Guidelines of the World Bank dated January 2011" ("Consultant Guidelines"), setting forth the World Bank's policy on conflict of interest. "The Guidelines are available at [www.worldbank.org/procure](http://www.worldbank.org/procure)."

#### **Duration of the Contract:**

The contract is for period of four quarters i.e., one year. The contract may be extended for two more years based on the performance of the firm and need of the Society.

#### **How to apply:**

Interested firm must submit the EOI with all relevant documents online through E-Procurement website: [www.eproc.karnataka.gov.in](http://www.eproc.karnataka.gov.in). The interested firm may also download the detailed Terms of Reference and EoI from the Website addressed: [www.rdpr.kar.nic.in](http://www.rdpr.kar.nic.in). For any other clarification the authorised person can approach the above mentioned office during office hours between 10am to 5pm on the working days.

**The interested CA firm must register with E-Procurement Portal for submitting the EOI online.**

#### **The Contact Person for any clarification:**

State Programme Manager (Finance), KSRLPS.

Contact Phone Number: 91-080-23083000

Mobile Number: 91-9448523712

**When to apply:**

The interested firm must submit the EoI on the e-procurement portal before 17.30 hours  
18.08.2014

**General Instruction:**

**Please Note henceforth, any changes in the schedule/document will not be published in News Paper, any further changes will be uploaded on e-portal only.**

**The Mission Director, KSRLPS reserves the right to accept/reject any/all applications or cancel the EoI without assigning any reason whatsoever.**

**Documents to Be Uploaded on the Web:**

1. Filled up Structured Questionnaire signed by the authorized partner (each page must be attested)- Annexure 1
2. A Declaration signed by an authorized partner of the audit firm verifying that the applicant is independent of the entity to be audited in terms of the parameters- Annexure -2
3. A self-attested copy of the latest empanelment intimation letter issued by the CAG containing the Unique Identification Number and the score
4. A self-attested copy of the latest firm constitution certificate issued by the ICAI (this certificate should not be older than 30 days as on the date of the EoI).
5. Self-attested copies of the relevant documents to support the experience in similar assignments
6. CV's of the partners, fulltime partners and Qualified Audit staff with details on Post Qualification Experience

MISSION DIRECTOR  
"SANJEEVINI"-Karnataka State Rural  
livelihood Promotion Society

## Annexure-1

### **STRUCTURED QUESTIONNAIRE FOR AUDIT FIRMS (TO BE SUBMITTED ALONG WITH EOI)**

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#### GENERAL PARTICULARS OF FIRM

Name of the firm	
Registered Address	
Phone No:	
Email id:	
Name of the Contact Person for this EoI	
Phone no. of the Contact Person for this EoI	
Email id of the Contact person for this EoI	
Branch offices if any	
Date of Firm's establishment	
Registration No. with ICAI	
Registration No. with CAG	
Is the firm empanelled on the CAG major list of auditors	Yes/No
Registration No. with RBI (if any)	
Number of full time partners Fellow Associate	
Number of full time qualified audit staff	
Number of other audit staff who are semi qualified/unqualified	

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**FINANCIAL PARTICULARS OF THE FIRM**

Financial Year	Turnover* from audit	Turnover from other activities	Total Turnover
2010-11			
2011-12			
2012-13			

“Turnover\*” would mean the professional fee earned excluding service tax and traveling, if billed separately

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**PARTNERS BRIEF PROFILE \*\*\***

Name of partner/ M. No.	Age	Associate/ Fellow	Years of Post Qualification Experience	Qualification/s	Years of experience as signing partner	Name of clients handled	Number of years associated with the firm (post qualification)

\*\*\* Detailed CVs can be provided separately which includes details of clients handled with nature of assignment.

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**FULL TIME QUALIFIED AUDIT STAFF BRIEF PROFILE \*\*\***

Name of Staff/M. No.	Age	Years of experience	Qualification	Number of years associated with the firm (post qualification experience)	Brief nature of work done

\*\*\* Detailed CVs can be provided separately



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\*Please attach the self-attested copies of the appointment letters issued by the concerned authority

Annexure-2

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DECLARATION

To

Mission Director  
Karnataka State Rural Livelihood Promotion Society  
Declaration

We hereby confirm that:

- (a) The audit firm should not be the incumbent Internal Auditor/Statutory auditor of the project or the Project Implementing Agency (PIA).
- (b) No partner of the audit firm or any qualified employee of the firm is related to any member of the Governing Body/Executive Committee/Board of Directors or the Project Director/Managing Director/any Director or any of the senior management (as applicable) of the PIA. Relative would mean husband, wife, brother, or sister or any lineal ascendant or descendant.
- (c) The firm is not blacklisted by any government entity (World Bank, Central Government, and State Government).
- (d) The partners/qualified staff neither face any pending disciplinary action nor is found guilty of professional/other misconduct by the Institute of Chartered Accountants of India under the First or Second Schedule of the Chartered Accountants Act, 1949

In case of any further changes which affect this declaration at a later date; we would inform the project appropriately. If any of the above are found to be false, we understand that the PIA can report this to the Institute of Chartered Accountants of India and/or the Firm will not be eligible to bid for any contracts of projects financed by the World Bank.

*(to be signed by an authorized partner of the Firm, on behalf of the Firm)*



# **Terms of Reference Selection of Internal Auditors to Karnataka State Rural Livelihood Promotion Society**

## **1. Background**

Government of Karnataka is implementing National Rural Livelihood Mission (NRLM) a centrally sponsored scheme of the GOI also known as Aajeevika and National rural Livelihood project (NRLP) funded by the World Bank through Karnataka State Rural Livelihood Promotion Society. Karnataka State Rural Livelihood Mission has been set up by the Government of Karnataka as part of its strategy to address rural poverty through enhancing the livelihoods of the poor. KSRLPS is an independent and autonomous institution registered under the Society Registration Act. The strategy highlights building of pro-poor local institutions/ groups through nurturing institution of the poor by supporting formation, strengthening and empowering self-managed community organizations and adopting demand responsive and participatory processes.

## **2. Objectives of the Project:**

“To reduce poverty by enabling the poor households to access gainful self-employment and skilled wage employment opportunities, resulting in appreciable improvement in their livelihoods on a sustainable basis, through building strong grassroots institutions of the poor.”

## **3. Project Scope & Components**

It is envisaged that the project, to be implemented over a period of 5 years, will cover around 80 lakhs Target families in 5621 Villages in 176 Blocks spread over 30 districts either through Intensive or non-intensive approach during initial years of the project. The broad components of the project are **Social mobilization, Institutional Building and Capacity building, Financial Linkage, Skill Development and placement, Rseti's (Rural Self Employment Training Institutions), livelihood initiatives, Innovations, MahilaKissanShashaktikaran Project (MKSP) and Karnataka Comprehensive Nutrition Mission Project funded by Japan Social Development Fund.**

## **4. Implementation Arrangements**

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

**District level:** At district level District Mission Management Unit (DMMU) is established in 5 intensive districts with a team of dedicated development professionals. The Chief Executive Officer of Zilla as District Mission Director heads the DMMU with primary responsibility of Coordinating with their Taluks for effective implementation and convergence with ongoing programmes in the district.

In 25 non-intensive districts, mission is headed by the Chief Executive Officer of Zilla Panchayath with support of existing DRDA's.

**Taluk Level:** At Taluk level, Taluk Mission Management Unit (TMMU) has been established in 20 intensive taluks with team of dedicated professionals. The Executive Officer of Taluk Panchayath is Taluk Mission Manager heads the TMMU.

In remaining 156 taluks, Executive Officer of Taluk Panchayath heads the taluk mission with the existing staff

The detailed implementation arrangement is summarised as below:

NUMBER OF DISTRICTS	NUMBER OF BLOCKS		
	NRLM	NRLP	TOTAL
25	146	0	146
5*	10	20	30
<b>TOTAL</b>	156	20	176

\* Intensive districts-Tumkur, Mysore, Gadag, Koppal, Uttara Kannada

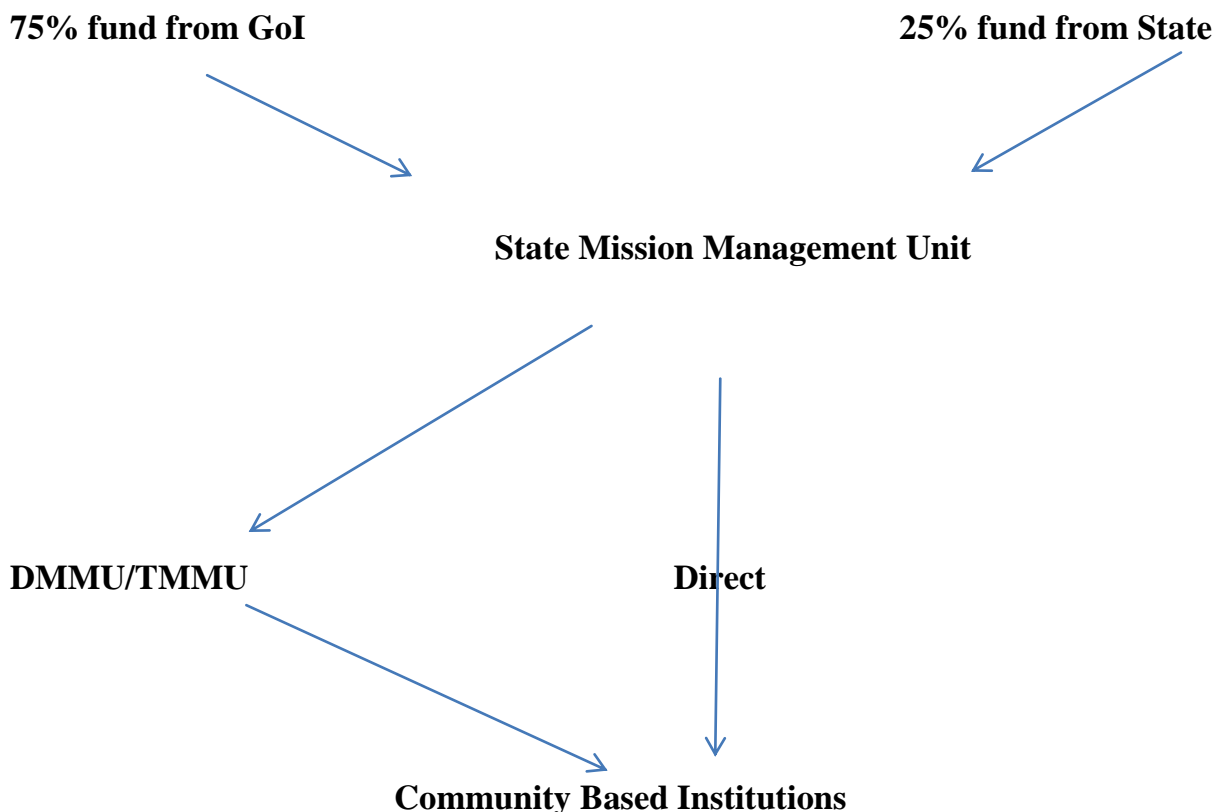
For the intensive districts under NRLP, dedicated DMMU (05) and TMMU (20) have been established; these are in addition to the NRLM Units which are established within the existing DRDA set up. In the remaining 25 districts, NRLM Units are part of existing DRDA at both district and Taluk levels.

In addition, the Karnataka Comprehensive Nutrition programme is implemented in the two taluks, **Rayadurga** taluk of Raichur and **Chincholli** taluk of Gulbarga. The programme aims at improving the nutritional intake of the kids below 2 years, Girl children, teenage girls, pregnant women and post pregnant mothers. The project is funded by the Japan Socio Development Project of World Bank. The programme will be implemented with help of NGO's selected through a procurement process.

## 5. Funds flow arrangement

The funds flow process is depicted below:-

**GOI to SMMU: Based on approval of Annual Action Plan, Central share of NRLM and NRLP funds shall be received by SMMU directly from Government of India in two half yearly instalments**



### Procedure for receipt of funds from Central / State Government

- SMMU shall prepare an Annual Budget. The approved Budget towards receipt of 75% of Central Share & 25% of state share shall be submitted to Central / State Govt. State Govt., shall include the estimate in their Annual Budget sanction.
- The procedures given below shall be applicable in case of any receipt of fund from State Government by SMMU.
  - i. Immediately on receipt of a written communication from the Central Govt. that fund has been released, the MD shall initiate the action to collect the State share fund. The MD shall forward copies of the same to the Finance section on the Society
  - ii. When the funds are received from State Government, the same shall be booked in SMMU books of accounts.

### Disbursement of funds to DMMU

- On receipt of Funds from Central / State Government, the funds shall be transferred to DMMUs based on the target fixed in various instalments in respect of scheme components and staff and operating cost in four instalments (on quarterly basis).
- The MD shall have the power to release the funds fully / partially to DMMU.
- The Accountant shall prepare a TV (Transfer Voucher) for the amount approved by SPM (F)/CFO and prepare a letter to the bank requesting transfer of funds from SMMU SB Account to the respective DMMU SB Account. State Programme Manager (Finance) shall countersign the Transfer voucher and obtain the signature of the MD on the letter, to the bank.
- State Programme Manager (Finance) shall be responsible to follow-up with the Bank and ensure that the funds are transferred to DMMU.  
State Programme Manager (Finance) shall intimate the respective Districts the amount of funds released and other details of account transferred by letter /registered post/courier/e-mail. **The community support funds like Revolving Fund, Community Investment fund is released to community based organizations either directly by SMMU or through DMMU as per the norms.**

#### **Disbursement of funds from DMMU to TMMU/Cluster office**

On receipt of funds from SMMU, the funds shall be transferred to TMMUs /Cluster office to meet their petty cash expenditure

- The Designated authority shall be responsible to follow-up with the Bank and ensure that the funds are transferred to TMMU./Cluster office
- The Designated authority shall intimate the respective TMMUs/Cluster offices of funds released and other details of account transfer by letter /registered post/courier/e-mail.

## **6. Objectives of the Audit**

The objectives of the internal audit are to:

- (i) enable the auditor to express a professional opinion on the effectiveness of the overall financial management and procurement arrangement.
- (ii) whether the overall financial management and arrangements including the system of internal controls as documented in the Project Financial Management Manual (FMM), Community Operations Manual (COM), the Project Implementation Plan (PIP) are in practice, effective and adequate, commensurate to the nature of the operations and
- (iii) provide project management with timely information on financial management aspects of the project, including internal controls and compliance with financing agreements, to enable follow-up action.

In addition, it is expected that internal audit should play a role in assisting management with fraud-related issues, including the prevention, detection and

investigation of fraud as part of bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

### **7. Coverage and Standards for the Audit:**

The audit would cover State Mission Management Unit and Intensive and Non Intensive Districts. The audit would also cover all consultancies or other contracts that may be entered into by the implementing agencies, e. KSRLM. The internal audit should be carried out in accordance with **the Auditing & Assurance Standards** prescribed by the Institute of Chartered Accountants of India and will include such tests and controls, as the auditor considers necessary under the circumstances.

### **8. Scope:**

Specific areas of coverage of the audit will include the following:

Project level (SMMU, DMMU and TMMU): In conducting the audit, special attention should be paid to assessing whether adequate controls have been established and complied with to ensure:

(a) All project funds have been used in accordance with the conditions of the relevant legal agreements/NRLM guidelines and only for the purposes for which the funds were provided;

(b) All necessary supporting documents, records, and accounts have been kept in respect of all project transactions including expenditures reported via Interim Unaudited Financial Reports (IUFRR).

(c) To ascertain that IUFRR are properly filled up and submitted on time to SMMU by DMMU and to DMMU by TMMU as the case may be.

(d) Counterpart State share have been provided/received and used in accordance with the relevant legal agreements/NRLM guidelines and only for the purposes for which they were provided;

(e) Project assets are adequately safeguarded and used solely for their intended purposes;

### **9. Coverage of audit**

a) An assessment of the adequacy of the project financial management systems, including internal controls. This would include aspects such as adequacy and effectiveness of accounting, financial and operational controls, and any needs for revision; level of compliance with established policies, plan and procedures; reliability of accounting systems, data and financial reports; methods of remedying weak

controls or creating controls in areas where they are lacking; and verification of assets and liabilities.

b) Efficiency and timeliness of the funds flow mechanism at the DMMUs and TMMUs and to the Community Institutions. The auditors are required to verify and comment upon the flow of fund from SRLM to SHG Federations and SHGs and also float of funds.

e) Verification & certification of IUFR submitted by TMMU/DMMU to SMMU and further to the MoRD with reference to actual expenditure incurred.

e) Method of remedying weak controls or creating them where the controls do not exist.

f) Whether the fund/ tranche released to the Community Institutions are properly approved by the officer in DMMU/TMMU having the necessary authority, and the conditions (triggers/ graduation criteria) for tranche release (as provided in the COM for various funds) have been complied and are in line with the financing agreement and/or NRLM Guidelines.

g) Whether the DMMU/TMMU is accounting for the tranche release properly in the subsidiary records and is monitoring the receipt of periodic reports and utilization certificates from the various community based organizations to follow up on overdue reports are adequate. Quantify (number and amount) of the funds transferred to the Community Institutions for which the reports and/or UCs are overdue.

h) Whether the accounts of the project are compiled in a timely manner and the expenditures consolidated on a monthly basis at the DMMU level and submitted to SMMU.

i) An assessment of compliance with provisions of financing agreements, especially those relating to procurement, accounting and financial matters.

j) Goods, works and services financed have been procured in accordance with the NRLM procurement guidelines, financial & procurement manual of the project and financing agreements;

k) All necessary supporting documents, records, and accounts of all project activities have been kept in respect of all project activities and that clear synchronizations exists between accounting records, accounts books and the periodic financial reports (internal and external i.e. Interim Financial Reports)

l) Adequate records are maintained regarding the assets created and assets acquired by the project, including details of cost, identification and location of assets and verification of assets created out of the project and comment on its utilization;

- m) All funds received under the project have been used in accordance with the financing agreements/NRLM guidelines, with due attention to economy, efficiency and effectiveness, and only for the purposes for which the funds were provided;
- n) The auditor is expected to obtain and satisfactorily document sufficient audit evidence to support audit conclusions.
- o) Inter unit fund transfers and Bank reconciliations have been carried out on a monthly basis.
- p) Internal auditors to summarize key issues and risks from a review of a sample of village audit reports and comment on actions taken by DMMU/TMMU.

#### **10. Data, services and facilities to be provided by the Client:**

- a. All the project documents, copy of agreement and relevant papers needed for Audit will be provided by the Society.
- b. The auditor should be given access to any information relevant for the purposes of conducting the audit. This would normally include all legal documents, correspondence, and any other information associated with the project and deemed necessary by the auditor. The information made available to the auditor should include, but not be limited to, copies of the relevant Legal Agreements, copy of MoU's if any, State Financial Management Manual for NRLM, Financial Rules and Procurement Manual and approved State Perspective and Implementation Plan (SPIP) and Annual Action Plan of SRLM. The project will provide relevant documents, if any, required by the auditor.
- c. The relevant World Bank policies and guidelines.
- d. A one day workshop will be organized by the KSRLPs for providing information about all the projects implemented through the Society and it should be attended by all the members of audit team.
- e. Active support from the officials at SMMU/DMMU/TMMU levels.

#### **11. Period, Timing and coverage of Internal Audit**

The Internal Audit of SMMU, DMMU/DRDA & TMMU will be for the period of one year from the Date of Signing of agreement and will be carried out on a quarterly basis. The selected firm(s) will submit in advance and agree with the DMMU and SMMU a schedule of audit'. The auditor should become familiar with the Project, and with the relevant policies and guidelines of the NRLM, NRLP and Other projects handled by the Society like Karnataka Comprehensive Nutrition Programme funded by Japan Socio Development Fund (including those relating to disbursements,

procurement and financial management and reporting). **The audit will be carried out on a quarterly basis.**

## **12. Reporting**

**Quarterly Reporting & Annual reporting :** The Auditors will provide a quarterly report for the units audited (a summary of the key findings, implications and recommendations by each Block – including the SHG Federations & SHGs covered, must be prepared and will be prepared and discussed with the Taluk Mission Manager to enable the Project Management to take timely action. The report should be discussed and agreed with the auditable units and should be structured in a manner giving the observations, the implications of the observations, the suggested recommendation and the management comments/ agreed actions. The audit observations should be supported by instances and quantified, as far as practicable. Four quarterly audits reports and one annual report will be provided each year.

The audit reports should be submitted within 30 days of the completion of the quarter. The reports will be directed as under –

- The Project Management Letter to the State Mission Director.
- The individual audit reports to each of the auditable unit to the head of the unit. In case of audit report of the SHG Federation, a copy will also be submitted to the concerned DMMU.

In addition the internal auditor should provide an Executive Summary highlighting the critical issues which require the attention of the SMD and the Executive Committee of the SRLM and the status of actions on the previous recommendations

**13. Format of the Management Letter:** The Management Letter will inter alia have the following sections –

- Objectives of the audit;
- Methodology of the audit;
- Status of implementation of the financial management system;
- Status of compliance of previous audit reports, including major audit observations pending compliance;
- Key areas of weaknesses that need improvement; and
- Recommendations for improvements



#### **14. Procedure of Conducting Audit at DMMU/DRDA and TMMU**

1. The auditor should give detailed work plan for conducting audit at TMMU and DMMU to SMMU and the concerned Office.
3. The auditor should give detailed work plan for conducting the audit.
4. The audit questionnaire and audit work sheet shall be signed by the audit team member and officials of SMMU/TMMU/DMMU.
5. Feedback as necessary can be given to the management on the outcome of the Audit from time to time. Information about any discrepancies can be shared with the management for rectification/clarification.
6. During the audit, the internal Audit team shall interact with management staff/FM team at SMMU for any clarification.
7. The auditor shall interact with the DMMU/TMMU/SMMU management before furnishing of any report.
8. The auditor should inform SMMU and the concerned office before start of the audit at DMMU/DRDA and furnish the detailed plan of the audit. The plan shall be finalized in consultation with the management at SMMU level.
9. After the teams of auditors complete their respective audit of the SMMU, DMMU & TMMU, the Team leader will consolidate the observations.
10. The detail approach and methodology of audit should be provided by the auditor themselves in the Request for Proposal (RFP).

#### **Composition of review committee and review procedure to monitor consultants work:**

The proposed assignment will be reviewed and monitored by a Review Committee constituted by SRLM. This committee will be constituted to interact with the Auditor, review and monitor the progress of the assignment on a quarterly basis and take further remedial measures on the discrepancies pointed out in internal audit.

#### **15. KEY PERSONNEL**

The list of key personnel and whose CVs and experience would be evaluated is as follows:

S.No	Key Professionals	Description of Services to be provided	Experience	No. of persons	Total Expected quarterly Mandays
1	Partner/ Audit Manager	Overall coordination, & planning, team leadership, reporting, liaison with client	Qualified Chartered Accountant with at least 7 year experience as a partner with expertise in the area of internal/external audit planning, execution and reporting.	1 2 days for initial discussion + 6 days for review of reports + 2 days for consolidation	10
2	Audit Team Leader	Responsibility to lead the audit teams in the field, planning and execution of the audits, discussion with heads of offices at DMMU, DRDA's & state units and reporting writing and finalization.	Qualified Chartered Accountants with at least 3 years experience in internal/external audit with ability to lead and team and interact with senior level govt officials	1 team leader 25 days a month, @2 days for planning, 15 days (5 DMMUS) + 50 (25 DRDAs) = 65 days for District, 4 days for SMMU and remaining 4 days for consolidation	75
3	Team member	Audit of DMMU/DRDA	CA (Inter) with experience in Accounting, audit and report writing	2 auditor each will cover 15 districts each	150

**16. General Period of appointment:** the period of appointment will be for 4 quarters of a year from the date of signing of agreement.

**17. Terms of payment-** Payment will be made on quarterly basis on submission of quarterly report to SMMU