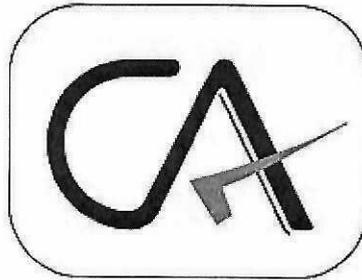




DEPARTMENT OF MISSION SHAKTI
GOVERNMENT OF ODISHA

BID DOCUMENTS



FOR

**EXPRESSION OF INTEREST (EOI) FROM C & AG
EMPANELLED ODISHA BASED CHARTERED
ACCOUNTANTS FIRMS FOR CONDUCTING
STATUTORY AUDIT OF GRAM PANCHAYAT LEVEL
FEDERATIONS (GPLFs) OF ANGUL DISTRICT FOR
THE FY 2017-18 TO 2023-24**

BY

**ODISHA LIVELIHOOD MISSION, ANGUL
C/O ZILLA PARISHAD, ANGUL
(Inside Collector's Office Campus, Angul Town, Angul)**

EXPRESSION OF INTEREST (EOI)

Zilla Parishad, Angul on behalf of Mission Shakti Department, Government of Odisha seeks to invite **Expression of Interest** from Odisha based C&AG empanelled Chartered Accountant firms for conducting the **Statutory Audit of Gram Panchayat Level Federations (GPLFs)** of Angul District for the **Financial Year 2017-18 to 2023-24**.

The details about the background of the auditee, the units to be covered in the audit, scope of work, terms of reference, and the eligibility criteria, fee structure and general instructions for selection of the C.A. firms are outlined in the following paragraphs.

TERMS OF REFERENCE (TOR)

1. Introduction:

Odisha Livelihoods Mission (OLM) is a registered society working under the Department of Mission Shakti, Government of Odisha for enhancing the socio-economic condition of the rural poor through promotion of sustainable livelihoods. The society is implementing the Centrally Sponsored Scheme of Govt. Of India called '**Deen Dayal Antyodaya Yojna - National Rural Livelihoods Mission**' (DAY - NRLM). The scheme aims to enhancing social and economic status of the rural poor through development of self-sustained and community managed institutions. The main focus of project activities will be on strengthening SHGs and promoting sustainable and inclusive federation at the GP level. The project will also invest in building the capacity of public and private agencies for the promotion of a range of social and economic service delivery for these institutions of the poor. The key components of the project are:

- i. Community institution building, which improves the capacity of the community-based organisations of the poor and vulnerable in management of their own institutions and livelihoods activities;
- ii. Community Investment Fund, which helps households plan and meet their credit demands for household and investment plans;
- iii. Livelihoods Fund, which increase the share of the poor in the value chain leading to enhanced incomes; and
- iv. Implementation support and monitoring, which supports effective project and knowledge management.

OLM comprises of three tier governance system i.e SMMU, DMMU and BMMU. The State Mission Management Unit (SMMU) is responsible for overall management, coordination and Implementation of the project. The District Mission Management Unit (DMMU) based at the District head quarter shall be the nodal agency for project execution. It is a district level apex institution of planning, co-ordination and implementation of all NRLM activities. At the block level the Block Mission Management Unit (BMMU) shall provide necessary techno managerial support services for effective implementation of the project. The federation of the SHGs at the Gram Panchayat is Gram Panchayat Level Federation (GPLF) is a single unit and Cluster Level Forum (CLF) at village level federation consisting of 5-15 SHGs are the key stake holders of the project who will be responsible for planning, implementation & evaluation of the project activity from time to time with due

support of Block Mission Management Unit (BMMU). The project presence is in all 30 districts of Odisha. GPLFs are enabled to manage and govern their own institutions and its need of the hour to streamline their financial management system at institutional level.

2. Objective:

- i. Enable the auditor to express an independent opinion as to whether GPLFs are being formed as per OLM guidelines and they are operating properly as per the standard operating procedures.
- ii. Enable the auditor to express a professional opinion on the annual financial statement of GPLF; these would include Receipt and Payment account, Income and Expenditure account, Balance Sheet, Bank Reconciliation Statement (BRS), Statement of Expenditure (SoE) and utilization of concerned GPLFs.
- iii. Comment on the effectiveness of the overall financial management arrangements including the system of internal controls as documented in the fund management guidelines, MOU's and various guidelines for specific funds.
- iv. Specific opinion that the grant from the project has been used for the intended purpose and bring to the project's attention any fraud related issues and activities including diversion of funds from intended purpose or misuse of funds.
- v. Comment on procurement and adherence of community procurement guidelines at GPLF level.
- vi. Comment on the effectiveness of internal control mechanism and internal check.

3. Engagement of Auditor:

For operational and financial sustainability of SHG and their federations, OLM provides different types of financial assistance to GPLFs for various purposes like office establishment, capacity building of member organizations, meeting for credit needs of households through their SHGs, livelihoods promotion, vulnerability reduction etc. It shall be difficult for SMMU to ensure financial accountability of such vast community level institutions i.e CLFs and GPLFs. The numbers of GPLF and CLF have grown to a large scale in last few years. Therefore, DMMU shall be best unit for conducting GPLF audit due to their close proximity to these institutions. It shall result into in-depth and transparent audit report.

4. Audit Standard:

The audit shall be carried out in accordance with the "Standard on Audit" promulgated by the Institute of Chartered Accountants of India (ICAI). The auditor should accordingly consider methodology when planning and performing the audit to reduce audit risk to an acceptable level that is consistent with the objective of audit. Although the responsibility for preventing irregularity, fraud or the use of fund for the intended purpose remains with the mission, the audit should be carried out in such a way that a clear opinion can be formed regarding any material misstatement in the mission financial statement.



5. Audit Scope:

The audit shall be carried out in different GPLFs of District. The scope of the audit is described below:

<p>Initial collection of information about the GPLF</p>	<ul style="list-style-type: none"> • Age of GPLF • Component wise fund transferred to the GPLF (Start-Up & IB Fund, CIF, Livelihoods fund etc). • Fund utilised and utilization certificate submitted to BMMU
<p>Comments on performance of GPLF (Governance System) (For detailed qualification ref-Annexure-1)</p>	<ul style="list-style-type: none"> • Ensure that GPLFs are conducting regular meeting of GB, RGB, EC and Sub-committee. (Frequency of meeting of GB, RGB, EC and Sub-committee are annually, half yearly, monthly and monthly respectively) • Verify whether regular saving, lending and repayments are followed by GPLFs. • Ascertain the quantum of lending to SHG out of the funds given to that GPLF. • Ascertain whether loan has been disbursed as per approved Micro Investment Plan (MIP), based on the priority of needs. • Ensure that the loans given to members are utilized properly. • Ascertain whether the Community Support Staff like CRP-CM/MBK/Bank Mitra/Prani Mitra/Krusha Mitra etc. are placed and getting their remuneration regularly. • Report of any other innovative work taken by the GPLF on discussion with Executive Committee.
<p>Verification of Books of Accounts and records.</p>	<p><u>Maintenance of Books of Accounts</u> Ascertain whether proper books of accounts have been maintained (A check list has been prepared which may be refereed Checklist to be signed by GPLF office bearer)</p> <p><u>Vouching</u></p> <ul style="list-style-type: none"> • Verification of cash book, pass book & cheque issue register etc. • Verification of payment details with supporting vouchers. • All expenditure made must have been passed for payment in minute book • Grant received from BMMU has been utilized under the head for which it was sanctioned and as per the approved conditions. • Whether procurement procedures have been followed. (whether procured from lowest quoted supplier, budget, community procurement manual) • Whether loan recovered (Both principal and interest) within prescribed time limit. • Whether expenditure as mentioned in the cash book is in conformity with the UC submitted to BMMU. • Last but not the least; audit has to verify any fraud, deviation from standard operating procedure etc. <p><u>Preparation of Financial Statement</u></p> <ul style="list-style-type: none"> • Receipt & Payment Account(annexure-2) • Income and expenditure Account (annexure-3)

	<ul style="list-style-type: none"> • Balance sheet (annexure-4) • SHG wise Savings at GPLF (annexure-5) • SHG wise GPLF Loan Outstanding (annexure-6)
Others	<ul style="list-style-type: none"> • The auditor may prepare a management letter (GPLF wise) containing recommendations for improvement in internal control and other matters coming to the attention of the auditor during the audit examination, possibly including the following matters; <ul style="list-style-type: none"> a. Observations on the accounting systems and controls that were examined during the course of audit. b. Deficiencies and weakness in the systems and controls, together with specific recommendations for improvement. c. Compliances with financial covenants. d. Matters that might have significant impact on the implementation of the project. e. Any other matter that the auditor considers pertinent.

6. Details procedures to be followed during audit:

During the course of GPLF audit, if the auditor notices any defalcations or misappropriation of fund, the auditor shall immediately bring the fact to the notice of the Block and District office for necessary action.

7. Deliverables:

Before submission of final report, the audit report and finding may be discussed with the auditable units including president and secretary of the GPLF and their views are obtained and discussions are recorded in the minutes of that GPLF. The report should be structured in a manner giving observations, the implementations of the observations, recommendations and the management comments and agreed actions. The audit observation should be supported by instances and quantified, as far as practicable.

- a. Filled in check list of performance audit of GPLF.
- b. Filled in check list on maintenance of books of accounts
- c. Individual audit report
- d. Annual Financial Statement
- e. Observations on audit and final reporting.

8. Audit period:

Summarily the audit of GPLFs will be for the period from 01/04/2017 to 31/03/2024 or from the date of last external audit of concerned GPLF. **(Audit period will be decided accordingly by the DMMU)**. It may not be out of place to mention here that, statutory audit of the GPLFs will conducted from the last statutory audit/ formation of new GPLF, Accordingly the audit period may vary from GPLF to GPLF irrespective of period mention above.

9. Time Schedule:

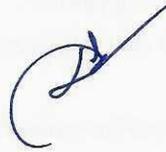
The audit shall be completed within two months from the date of award of the contract. (Schedule of audit will be decided accordingly DMMU plan)

10. Audit Fee:

The minimum audit fee shall be Rs. 2000/- (Rupees Two Thousand) only per GPLF per financial year which will be asked during RFP.

Sl. No	Financial Year	Minimum Audit Fees (Excluding Taxes)
01	2017-18	Rs. 2,000/-
02	2018-19	Rs. 2,000/-
03	2019-20	Rs. 2,000/-
04	2020-21	Rs. 2,000/-
05	2021-22	Rs. 2,000/-
06	2022-23	Rs. 2,000/-
07	2023-24	Rs. 2,000/-
Total: -		Rs. 14,000/-

The Audit Fees includes all expenses & fees to be paid to the CA firm for conducting the Statutory Audit per year & no other expenses like TA/DA & accommodation etc. will be paid by the undersigned.



SELECTION CRITERIA FOR THE STATUTORY AUDITOR

Pre- Qualification Criteria:

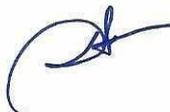
Offer is invited from those Chartered Accountants Firms who fulfil the following requirements:

- i. The Chartered Accountant Firm should be Registered as Partnership Firm Or Company.
- ii. The firm should be Odisha based and the firm must have been included in the approved panel of the Comptroller and Auditor General of India (CAG of India) for the year 2025-26.
- iii. The firm should have been in operation for minimum 10 years since its incorporation.
- iv. The firm should have Minimum 05 years of experience in statutory audit/concurrent audit/internal audit in Government sector. Preference shall be given having more experience in Govt. Audit.
- v. The firm having experience in GP or GPLF audit will be preferred. The preference shall be given to the firm having more assignments in GP or GPLF audit.
- vi. The organization must have at least 02 FCA's who have 05 years post qualification experience, are competent and willing to work towards fulfillment of audit objectives in Odisha Livelihoods Mission.
- vii. Last 03 Financial years (2022-23, 2023-24 & 2024-25) average turnover of the firm should not be less than Rs.20 lakhs.
- viii. The firm or any partner of the firm should not be black listed by any Government or any organization in respect of any assignment or behavior. Authorized Signatory(s) of the firm to submit an undertaking in this regard.
- ix. The firm should have at least **four semi-qualified** CA/CMA having 2-year experience in Government Audit and four Audit assistants.
- x. The firm already been assigned for statutory audit/internal audit/concurrent audit in SMMU, OLM shall not be considered for this assignment.
- xi. The firm shall submit relevant documents duly signed by the authorized signatory in support of the eligible criteria given above. Any firm not qualifying these minimum criteria need not apply as their proposal shall be summarily rejected. Firms must refer and submit their information as per the format available at annexure.

Team Member:

The team should have one team leader/ Audit partner must be a CA with minimum 05 years of post-qualification experience in external audit and three team comprising of following personnel in each team.

- i. Four semi qualified auditor (CA/CMA inter) having 2 years of post-qualification experience.
- ii. One Support Staff (Minimum Commerce graduate) having 1 years of post-qualification experience.



Technical Evaluation and selection criteria:

- i. On the basis of eligibility criteria all the Eols shall be evaluated. After qualifying in minimum eligibility criteria, marking shall be awarded based on the credential of the bidders.
- ii. Incomplete assignments or ongoing assignments shall not be considered.
- iii. After opening of technical proposals all the RFPs shall be evaluated and scored as per the criteria given in RFP. Firm those have scored minimum 75 marks out of 100 marks; their financial proposal shall be opened publicly.
- iv. On opening of financial proposal, the firm quoted low cost shall be awarded with the contract. Firm quoted below minimum price as given in ToR shall not be considered.
- v. In case two bidders quote the same lowest price, then the firm with the highest mark in the technical evaluation shall be awarded the contract. However, if two bidders quote the same lowest price and their technical mark also become equal, then, the finalization will done either through draw of lots or the authority reserves the right to appoint multiple CA Firms to conduct the statutory audit of the GPLFs for early completion.

Technical Score

Sl. No	Criteria of Marks	Maximum Marks
01	<u>Year of Establishment (Since incorporation): -</u> 10 Years: - 05 Marks 10-15 Years: - 10 Marks 16-20 Years: - 15 Marks 20 Years above: - 20 Marks	20 Marks
02	<u>No of Partners (FCA/ACA): -</u> 02 Partners:- 05 Marks 02- 05 Partners: - 10 Marks 06 & above: - 15 Marks	15 Marks
03	<u>No of Semi-Qualified Audit Staff (CA/CMA-Inter): -</u> 04 to 06 staff: - 05 Marks 07-10 Staff: - 10 Marks Above 11 Staff: - 15 Marks	15 Marks
04	<u>Average Annual Turnover (last 03 FYs): -</u> Rs. 20 Lakh to 30 Lakh: - 05 Marks Rs. 30 Lakhs to 50 Lakhs: - 10 Marks Above Rs. 50 Lakhs: - 15 Marks	15 Marks
05	<u>No of Years of Experience in Govt. Audit: -</u> 05 years: - 05 Marks 06-10 Years: - 10 Marks 11-20 Years: - 15 Marks Above 20 Years: - 20 Marks	20 Marks
06	<u>Years Present in shape of Govt. Assignments in Angul District: -</u> 05-10 Years: - 05 Marks 10-15 Years: - 10 Marks Above 15 Years: - 15 Marks	15 Marks
Total Marks: -		100 Marks

The bidders need to qualify in the Pre-Qualification Criteria, only after which their technical score will be evaluated. The bidders need to Score **at least 70 Marks** as per the Technical Score criteria above to make them eligible to participate in the **Financial Bid Process** failing which their **financial bids will not be opened**.

Further, if the Financial Bids of 02 or more than technically qualified bidders are found to be equal, then the bidder having **higher technical score** will be considered to be successful & if the Technical score of those bidders also found to be the equal then the selection will be done by either **draw of lots** in presence of committee members **or the authority reserves the right to appoint multiple CA Firms to conduct the statutory audit of the GPLFs for early completion**.

A Tender-cum-Selection Committee, chaired by the Chief Development Officer-cum-EO, Zilla Parishad, Angul has been constituted for the selection of auditors. The committee will adopt a two stage process for selection of auditors. In the 1st stage the Pre-Qualification Criteria will be evaluated & upon qualification, the Technical Proposals (Score) will be scrutinized and the eligible firms will be shortlisted for the 2nd stage. The Financial proposals of the shortlisted firms will be opened by the Tender-cum-Selection Committee and the financial proposals will be compared GPLF wise and firm having lowest quotation in Financial Bid (L-1) will be selected for a particular Block. After the selection of auditor by the said committee the same shall be intimated to CDO-cum-EO, Zilla Parishad, Angul.

Angul District is having 08 numbers of Blocks. The finalization will be made as per the decision of the committee. The decision of the committee in this regard will be final & binding. The committee reserves the right to accept or reject any or all the EOIs without assigning any reason thereof.

On completion of selection process, the firm selected shall be awarded the contract of audit of Gram Panchayat Level Federation (GPLF). The firm should furnish a letter of acceptance to the Chief Development Officer-cum-EO, Zilla Parishad, Angul within one week of the issuance of offer letter. In absence, the contract will be cancelled and the contract will be awarded to the other qualified bidders with the price of L-1.

(In case the bidding firm is found not suitable for audit on any reasonable ground, Zilla Parishad, Angul reserves the right to reject such proposal without giving any clarification. Any dispute to the effect will be settled within Angul jurisdiction only.)

By Order of Collector


Chief Development Officer-cum-EO
Zilla Parishad, Angul

Reporting:

The firm shall prepare and submit report to GPLF, BMMU and DMMU as per annexure. Also, a copy of report will be kept by audit firm for future requirement. The firms will submit report of major issues (loopholes if any in GPLF fund management, manipulation of facts, and misappropriation of funds) to State Mission Management Unit, Odisha Livelihoods Mission, Mission Shakti Department, Government of Odisha.

Payment Schedule:

Upon Final Report submission in prescribed format	100%
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The payment against the services provided by the firms is subject to the following terms and conditions:

- a. The price quoted by the firm should be valid for the entire contract period. Payment shall be made at agreed rates. No price variation would be allowed.
- b. Payment of audit fees will be made by DMMU, OLM, Angul.

Dispute:

In case any dispute will be arise there, the parties touching to this agreement/complaint the same shall be decided mutually and if the dispute further arises the same shall be referred to the State Mission Director-cum-CEO, Mission Shakti Department whose decision will be treated as final and binding as the parties which cannot be challenged in any court of Law.

Reporting and Timing:

The final Audit Report should be submitted within 60 days from the date of getting audit assignment to the Zilla Parishad, Angul and the Zilla Parishad, Angul should then promptly forward **03 copies (Spiral Bound) and also soft copy in MS Excel / MS Word and Scanned (Both) is also to be submitted in mail or Hard Disc Drive.**

Additional Instructions to Auditors:

- a. Audit for the financial year will include all the components and schemes.
- b. An Audit Team will be constituted and deployed consisting at least 05 Audit Staff under guidance of an Audit Manger being a qualified F.C.A.
- c. The auditor will specifically mention in the audit report about the coverage of audit (SHOULD MENTION THAT AUDIT OF ALL THE IMPLEMENTING AGENCIES HAS BEEN COMPLETED BY HIM) on these components and also will ensure that all releases and expenditures are duly and separately reflected in each program's financial statements.
- d. An undertaking to the effect that neither any person of the firm/partner is related to any employee of the Zilla Parishad, Angul nor have any interest in their activities must be submitted.
- e. The authority reserves the right to engage multiple Audit firms for early completion of the assignments.

General Provisions:

The auditor shall be given access to any information relevant for the purpose of conducting the audit. This will normally include (other than all financial and procurement records) the instructions issued regarding scheme guidelines, administrative orders, cost norms etc. Where schemes are financed by Development Partners, copies of the legal agreement, project appraisal document should be made available to the auditors.

GUIDELINES FOR SUBMITTING THE EOI:

C.A. Firms are required to submit the proposal as per the guidelines and formats detailed outlined in the following paras:

- a. The original and all copies of the Technical Proposal shall be placed in a sealed envelope clearly marked "**TECHNICAL PROPOSAL**". Similarly, the original Financial Proposal shall be placed in a separate sealed envelope clearly marked "**FINANCIAL PROPOSAL**". The envelopes containing the Technical and Financial Proposals shall be placed into an **outer BIG ENVELOPE** and sealed. This outer "Big envelope" shall bear the submission address, reference number and title of the Assignment, and be clearly marked "**EXPRESSION OF INTEREST FOR ENGAGEMENT OF CHARTED ACCOUNTANT FIRM FOR CONDUCTING STATUTORY AUDIT OF ACCOUNTS OF GRAM PANCHAYAT LEVEL FEDERATIONS (GPLFs) OF ANGUL DISTRICT FOR THE FY 2017-18 TO 2023-24**" & may be submitted to Odisha Livelihoods Mission, Angul, O/O Zilla Parishad, Angul, Inside Collectors Office Campus, Angul Town, Angul, Pin- 759122, Odisha through **Regd/ Speed Posts** Only. **No other mode of submission is allowed.** Zilla Parishad, Angul will not be responsible for **any** misplacement, loss or premature opening if the outer envelope is not sealed and/or marked as stipulated. This circumstance may provide a case for Proposal's/ Bid's rejection. If the Financial Proposal is not submitted in a separate sealed envelope duly marked as indicated above, this shall constitute grounds for declaring the Proposal non-responsive/ invalid.
- b. Single Proposal: A firm should submit **only one proposal**. If a firm submits or participates in more than one proposal, all such proposals shall be disqualified.
- c. All bidders must comply with the Technical Specification, General Conditions and Format/Requirements for Technical and Financial proposal.
- d. Each page, Form, Annexure and Appendices of the Technical and Financial Proposal must be signed by the Authorised signatory of the firm.
- e. All blank spaces in the financial proposal must be filled in completely where indicated, either typed or written in blue/black ink.
- f. The bidder can download the Bid Documents from the District website <https://angul.odisha.gov.in/tender> & must attach **Demand Draft (DD)** for an amount of **Rs. 6,000/- (Rupees Six Thousand) only** made in favour of "**Odisha Livelihoods Mission-NRLM, Angul**" from any scheduled commercial bank payable at Angul in support of purchase of Bid Document. In absence of such document, the EOI will be automatically rejected.
- g. The bidding firm also have to submit an Earnest Money Deposit (EMD) to be pledged for **Rs.1,00,000/- (Rupees One Lakh) only** in shape of **2 years FD/TDR/ Postal Deposit** from any Scheduled Commercial bank/ Post Office **duly pledged** in favour of "**Odisha Livelihoods Mission-NRLM, Angul**". The same will be returned to the firm,

only after successful completion of assigned work. After completion of Audit, evaluation of the audit work done will be made by the Tender-cum-Selection Committee and if the committee will find any type of lacuna/deviation, then the entire EMD amount will be forfeited.

- h. The EOI duly filled must be submitted through **Registered Post/Speed Post** only to Zilla Parishad, Angul. Any EOI received after due date will be out rightly rejected. Zilla Parishad, Angul will not be responsible for any postal delay or misplacement of the document.
- i. Zilla Parishad, Angul reserves the right to accept or reject any or all the application without giving any explanation and can change the evaluation criteria as per its requirements in the interest of the organisation.
- j. If the required constitution of the audit team is not deployed by the firm, Zilla Parishad, Angul shall take appropriate action as it deems fit (including blacklisting of the firm) against the firm, keeping the Mission Shakti Department informed.
- k. The firm shall give an undertaking that the team members are proficient in the State's official language (both oral and written).
- l. The Expression of Interests has to be submitted in two parts, as given below.
 - a) **Technical Proposal** will consist:
 - i. Letter of Transmittal (Form A)
 - ii. Form for Technical Proposal (Details of the Firm along with Details of Partners) (Form B,C,D)
 - b) **Financial Proposal** will consist Form for Financial Proposal (Form F)
 - c) The bidder scoring highest marks in Tier-1 & Tier-2 will be declared as L-1. Similarly the Bidder scoring second & third highest mark will be declared as L-2 & L-3 respectively.



Form-A

Letter of Transmittal

To,

**The Chief Development Officer-cum-EO
Zilla Parishad, Angul**

Dear Sir,

We, the undersigned, offer to provide the audit services for _____ in accordance with your Request for Proposal dated _____. We are hereby submitting our Proposal, having details about the firm and proposed audit fees.

We hereby declare that all the information and statements made in this Proposal are true and accept that any misinterpretation contained in it may lead to our disqualification.

The Fees quoted by us is valid till one year from the date of submission of the proposal. We confirm that this proposal will remain binding upon us and may be accepted by you at any time before the expiry date.

Prices have been arrived independently without consultation, communication, agreement or understanding (for the purpose of restricting competition) with any competitor.

We agree to bear all costs incurred by us in connection with the preparation and submission of the proposal and to bear any further pre-contract costs.

We understand that the Zilla Parishad, Angul is not bound to accept the lowest or any proposal or to give any reason for award, or for the rejection of any proposal.

I confirm that I have authority of _____ to submit the proposal and to negotiate on its behalf.

Yours faithfully,

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FORM-B

FORM FOR TECHNICAL PROPOSAL

Sl. No.	PARTICULARS	Supporting Documents (self attested) required to be submitted along with this form
1	Details of the CA Firm	
1.1	Name of the Firm	
1.2	Contact Details of the Firm	
1.3	Address of the Head Office	
1.4	Phone No. Mobile No. of Contact Person:	
1.5	Fax No.	
1.6	Branch Offices: 1. 2. 3. (Attach separate sheet if necessary. Particulars of each branch including contact details to be given)	(Attach copy ICAI certification)
2	i. Date of establishment of the firm ii. Date since H.O. & B.O. are functioning at the existing Station.	(Attach copy ICAI certification)
3	Firm's Income Tax PAN No.	(Attach copy of PAN card)
4	Firm's GST Registration No.	(Attach copy of Registration)
5	Firm's Registration No. with ICAI	
6	C&AG empanelment No.	(Attach proof of empanelment with C&AG for the year 2025-26)
7	No. of years of Firm's existence & Date of establishment	(Attach copy of Certificate issued by ICAI)
8	Turnover of the Firm for the last three years (in Rs.) 2022-23: 2023-24: 2024-25:	(Attach a copy of Balance Sheet and Profit & Loss Account of last three years duly certified / audited)
9	Audit Experience of the Firm	
9.1	Number of Assignments in Commercial/ Statutory Audits	i. Attach copy of the Offer letter for each assignment.
9.2	Number of Assignments of auditing PSUs, Govt. undertakings, Govt. managed schemes/ projects, Externally Aided Projects	ii. Relevant evidences to be given of the turnover and fee.
10	Profile of persons to be engaged in the work, both professional and support staff.	(CVs of the professional staff to be engaged in this assignment to be enclosed, duly signed by the authorized person of the firm.)
11	Details of Partners:	
11.1	No. of Full Time Fellow Partners associated with the firm	



11.2	<ul style="list-style-type: none"> ▪ Name of each partner ▪ Date of joining the firm ▪ Membership No. ▪ Status – FCA/ACA ▪ Date of becoming FCA/ACA ▪ Highest qualification ▪ Experience (in years) ▪ Type of Engagement (Part Time/ Full Time) ▪ Contact Details (Correspondence Address, e-mail, mobile no.) 	Attach self attested copy of Certificate issued by ICAI
12	Details of Audit Staff:	
12.1	No. of Audit Staff engaged by the firm	
12.2	<ul style="list-style-type: none"> ▪ Name of Audit Managers ▪ Name of each Audit Staff ▪ Date of joining the firm ▪ Highest qualification ▪ Experience (in years) ▪ Contact Details 	Attach self attested copy to the effect.

Seal & Signature of Partner
Membership No.



FORM-C

Detail of CA Firm Experience of Similar Service along with Government Experience

<i>SL NO.</i>	<i>Name of the Assignment (start date/End date)</i>	<i>Name of the Client/Organisation</i>	<i>Nature of Assignment(Please Specify the Work involved as detailed in scope of work)</i>	<i>Detail of the Supporting Documents provided</i>
1				
2				
3				
4				
5				
6				
7				
8				



FORM-F

FORM FOR FINANCIAL PROPOSAL

FINANCIAL BID

(To be filled by Bidder)

PRICE QUOTATION FORMAT

NAME OF THE FIRM: _____

Sl No.	Name of the Work : Statutory Audit of GPLFs	Price Quoted (in Rs.) per GPLF per year of the Block Concerned (Min. Rs. 2,000/- per FY per GPLF) excluding of taxes and charges	Total Price to be paid per Block excluding Taxes per Block
1	Angul (34 GPLFs)		
2	Athamallik (24 GPLFs)		
3	Banarpal (35 GPLFs)		
4	Chhendipada (34 GPLFs)		
5	Kaniha (27 GPLFs)		
6	Kishorenagar (23 GPLFs)		
7	Pallahara (27 GPLFs)		
8	Talcher (21 GPLFs)		

Total amount _____

CGST(9%) _____

SGST(9%) _____

Total amount including GST (₹) _____

Seal & Signature of Partner
Membership No.



Annexure-1

Performance Audit

Particulars (Marks Weightage)	Indicator	Range/Verification	Score	Means of Verification	Marks Scored (out of 60 marks)
Governance and Meeting (20 marks)	GB Meeting since formation (to be conducted once in a year)	100 % meeting conducted	5	Minutes Book	
		75% -99% meeting conducted	3		
		Less than 75%	0		
	RGB Meeting since formation (to be conducted half yearly)	100 % meeting conducted	5		
		75% -99% meeting conducted	3		
		Less than 75%	0		
	EC Meeting during last 6 month (to be conducted every month)	100 % meeting conducted	5		
		75% -99% meeting conducted	3		
		Less than 75%	0		
	Subcommittee meeting	100 % meeting conducted	5		
		75% -99% meeting conducted	3		
		Less than 75%	0		
				Sub - Total (A)	
Financial Performance (25 marks)	Regularity in savings/ contribution by SHG (last 6 months)	0 to 10 % default	5	Loan Ledger, Cheque Issue Register, DCB	
		10% to 25 % default	3		
		Above 25%	0		
	Quantum of lending to SHGs	More than 90% of total fund	5		
		51% to 90%	3		
		30% to 50%	0		
	Loan Recovery Rate	More than 80%	5		
		50% to 80%	3		
		Less than 50%	0		
	Preparation of MIP and prioritization	More than 80%	5		
		50% to 80%	3		
		Less than 50%	0		
	Rotation of CIF	More than 100%	5		
		More than 75%	3		

Particulars (Marks Weightage)	Indicator	Range/Verification	Score	Means of Verification	Marks Scored (out of 60 marks)			
		Less than or equal to 75%	0					
				Sub - Total (B)				
Office Setup & Training Infrastructure (15 marks)	GPLF Office	Has own/ rented office with required furniture/ fixture/ computer/ board	5	Physical Verification, Resolution for purchase of furniture and other equipments				
		Has own/rented office but without any required setup	3					
		No own/rented office	0					
	Training Infrastructure	Has own/ rented training infrastructure with capacity of 50 persons with necessary setup like furniture, electricity, drinking water facility, training material, etc	5					
		Has own/rented training infrastructure but without any required setup	3					
		No own/rented training infrastructure	0					
	Loading and Boarding Facility	Has own/ rented lodging & boarding infrastructure with capacity of 30 persons with necessary setup like furniture, electricity, drinking water facility, etc	5					
		Has own/rented lodging & boarding facility but without any required setup	3					
		No own/rented lodging & boarding facility	0					
						Sub - Total (C)		
	Total Marks Scored (A + B + C)							

Annexure-2

Receipts and payments statement

Name of GPLF _____

Block - _____

District - _____

For the period of _____

	Receipts	Amount		Payments	Amount
A	Opening Balance		G	Capital & Corpus Fund	
A1	Cash in Hand		G1	Withdrawal of savings by SHGs	
A2	Cash At Bank (All Accounts)				
			H	Loans & Advances	
B	Capital & Corpus Fund		H1	Loan Disbursement from CIF Fund	
B1	Savings mobilized from member SHGs		H2	Loan Disbursement from Other Grants Received	
B2	Share Capital received from member organization	xxxxxx	H3	Advance Payment (if any)	
B3	Other receipt received as capital by GPLF		H4	Repayment of Loan (Bank, MFI, Other)	
B4	Grants/ Funds Received				
B4.1	Community Investment Fund (CIF)		I	Fixed Asset (from Grants/ Own Income)	
B.4.2	<u>Other Grant Received for Onlending</u>		I1	Furniture & Fixture	
B.4.2.1	<i>SVEP CEF Fund</i>		I2	Computer & Appliances	
B.4.2.2	<i>PVTG Empowerment Fund</i>		I3	Agricultural Equipments	
B.4.2.3	<i>Loans for PG</i>		I4	Other	
B.4.2.4	<i>Other</i>				
B.4.3	<u>Other Non- Capital Grant Received for Specific Purpose</u>		J	Current Assets (from Grants/ Own Income)	
B.4.3.1	<i>Start UP</i>		J1	Stock	
B.4.3.2	<i>IB Fund</i>		J2	Inventories	
B.4.3.3	<i>Livelihoods (CFC, Poultry, Goatery, OSF, PG Working Capital, Other)</i>		J3	GPLF Books/ Register	
B.4.3.4	<i>CoE Fund</i>		J4	SHG/ CLF Books/ Register	
B.4.3.5	<i>Other</i>		J5	Other	
C	Loans & Advances		K	Investments (from Grants/ Own	

	Receipts	Amount		Payments	Amount
				Income)	
C1	CIF Loan Repayment (Principal)		K1	Fixed Deposit	
C2	Other Loan Repayment (Principal)		K2	Other	
C3	Advance received (if any)				
C4	Loan from Financial Institutions (Bank, MFI, Other)		L	Expenses (from own income)	
			L1	Depreciation on fixed asset	XXXXX
D	Sale of Asset/ Product		L2	Manager Salary	XXXXX
D1	Fixed Asset		L3	Accountant Salary	XXXXX
D2	Current Asset		L4	MIS Assistant Salary	XXXXX
D3	Other Product		L5	Master Trainers Salary	XXXXX
			L6	Other Staff Salary	
E	Incomes		L7	Community Cadres Remuneration	
E1	Annual renewal fee received from SHG during the year		L8	Travel Expenses	
E2	Admission/ registration fee received from SHG during the year		L9	Office Rent, Water, Electricity, Telephone, Internet, etc.	
E3	Recurring subscription fee received from member organization	xxxxxxx	L10	Meeting Expenses	
E4	Interest on CIF Loan		L11	Printing & Stationery	
E5	Interest on Loan given from other funds		L12	Bank Charges/ Commission (All Accounts)	
E6	Bank Interest received (all bank accounts)		L13	AGM Expenses	
E7	Fines & Penalty Collected		L14	Annual Audit Expenses	
E8	Resource Fee/ Institutional Charges Received (if any)		L15	SHG/ CLF/ GPLF Review & Monitoring Expenses	
E9	Service Fee received from member organization during the year		L16	Social Development Program Expenses (if any)	
E10	Other Income		L17	Annual Membership Fee Paid to Higher Level Federation (BLF)	
			L18	Subscription Fee Paid to Higher Level Federation (BLF)	
F	Other		L19	Service Charges Paid to Higher Level Federation (BLF)	
			L20	Other expenditure (if any)	
			L21	Loan Loss Provision (Provision of Bad Debts if any)	

	Receipts	Amount		Payments	Amount
			M	Expenses (from grants received for specific purpose)	
			M1	Community Cadres Remuneration	
			M2	Training & Exposure	
			M3	Office Rent, Water, Electricity, Telephone, Internet, etc.	
			M4	Manager Salary	
			M5	Accountant Salary	
			M6	MIS Assistant Salary	
			M7	Master Trainers Salary	
			M8	Other Staff Salary	
			M9	Printing & Stationery	
			M10	Bank Charges/ Commission (All Accounts)	
			M11	Fooding/ Guest Hospitality	
			M12	Travel Expenses	
			M13	Other	
			N	<i>Outflow from Livelihoods Fund (other than that covered in I, J, L & M above)</i>	
			O	Other	
			P	Closing Balance	
			P1	Cash in Hand	
			P2	Cash At Bank (All Accounts)	
	TOTAL			TOTAL	

Anexxure-3

Income and Expenditure Statement

For the period _____

Income	Amount
Annual Membership fee received SHG	
Admission/registration fee received from SHG	
Interest on CIF and other fund	
Service fee received from SHG	
Bank interest received	
Penalty collected	
Resource fees/Institutional charges received	
Other income	
Total operating income-(A)	
Non-operating income-(B)	
Recurring grant received from mission for operational expenditure of GPLF	
Total income-(A+B)	
Operational Expenditure	
Depreciation on fixed asset	XXXX
Manager salary	
Accountant salary	
MIS coordinator salary	
Community facilitators salary/cost	
Other staffs salary/cost	
Travel Expenses	
Office rent, water, electricity, telephone, internet etc	
Meeting expenses	
Printing and Stationary	
Bank charges/commission	
Annual General meeting expenses	
Annual audit expenses	
SHG/ CLF/ GPLF review and monitoring expenses	
Development program cost (if any)	
Annual membership to higher level federation	
Subscription fee paid to higher level federation	
Service charges to higher level federation	
Reimbursement of CLF operational cost	
Other expenditure -if any	
Loan loss provision	
Total operational Expenditure-(C)	

Income	Amount
Excess income over total expenditure (A+B-C) (D)	
Other Non-capital fund received	
Other Funds/grants received with specific purpose/directions about its use for CRPs payments, training funds, Community cadre remunerations, SBM, Special project etc.	
Payment from Non-capital fund received	
Unspent balance of non-capital fund received (E)	
Excess income over expenditure (as per I-E Statement) (D + E)	
(just to verify with audited financial report)	

Annexure-4

Balance sheet

Balance Sheet As On _____

Liabilities	Amount
Capital and corpus fund	
Corpus fund	
Savings mobilized from member SHG	
Community investment Fund (CIF) received from Mission	
Share capital received from SHG	XXXXXX
Other receipt received by GPLF as capital	
Other grant received for onlending	
Total Capital and corpus	
Unspent balance of non capital grant (over expenditure)	
Balance of refund from member organisation	
Transfer from reserve (if any)	
Advance	
Other grants	
Suspense Account	
Reserve	
Opening balance	
Excess income over total expenditure	
Amount transferred to capital	
Balance reserve	
Loan loss reserve	
Total Liabiity	
Asset	
Fixed Asset Capital	
Opening balance	
Fixed asset purchased during the year	
Less depreciation	
Fixed asset value	
Opening stock	
Stock Inventories purchased during the year	

Liabilities	Amount
Stock issued during the year	
Balance stock	
Investment/Total Fixed deposit done by GPLF	
Loan	
CIF Loan Outstanding with SHG	
Loan outstanding from the loans given from other grants	
Other current assets	
Advances	
Advance given	
Closing balance	
	Cash
	Bank
Total Asset	

Annexure-5

SHG wise Savings at GPLF

Sl. No.	Name of the SHG	Name of the CLF	Cumulative Savings (Rs.)	Cumulative Savings Withdrawal (Rs.)	Balance (Rs.) (3-4)
0	1	2	3	4	5

Annexure-6

SHG wise GPLF Loan Outstanding

Sl. No.	Name of the SHG	Name of the CLF	Loan Amount received (Rs.)	Cumulative Loan Repaid (Rs.)			Loan Outstanding (Rs.)		
				Principal	Interest	Total	Principal	Interest	Total
0	1	2	3	4	5	6	7	8	9