



Odisha Livelihoods Mission

Department of Mission Shakti, Government of Odisha
SIRD & PR Campus, Unit-VIII, Bhubaneswar-751012, Odisha
Tel: (0674) 2560166/2560126, E-mail: smmu.olm@gmail.com



No. OLM/RFP/01-452

Date: 12.07.2024

REQUEST FOR PROPOSAL

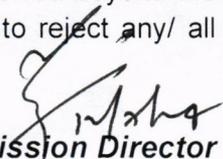
Hiring of CA Firm for conducting External Audit for the F.Y 2023-24 under Odisha Livelihoods Mission, Department of Mission Shakti, Govt. of Odisha

Odisha Livelihoods Mission, Mission Shakti Department, Govt. of Odisha invites sealed proposals from eligible experienced Chartered firms for "Conducting External Audit for the F.Y 2023-24 under Odisha Livelihoods Mission, Department of Mission Shakti, Govt. of Odisha". Bidders fulfilling the prescribed eligibility criteria of the RFP can access and download the complete RFP Document and other details from <https://missionshakti.odisha.gov.in>

The tentative key timeline is given below:

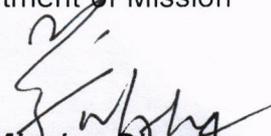
Sl. No.	List of Key Events	Critical Dates
1	Date of Issue of RFP	15.07.2024
2	Last Date for Submission of Bid	05.08.2024, 3.30 PM
3	Date of Opening of Technical Bid	05.08.2024, 4.00 PM
4	Date of Opening of Financial Bid	OLM will inform qualified firms.

The proposal complete in all respects must reach the undersigned by **Speed Post/ Registered Post** only latest by **05.08.2024, 3.30 PM** in a sealed envelope clearly mentioning on the top of it "REQUEST FOR PROPOSAL – Hiring of CA Firm for conducting External Audit for the F.Y 2023-24 under Odisha Livelihoods Mission, Department of Mission Shakti, Govt. of Odisha". The proposals received beyond the last date and time will be rejected. The authority reserves the right to reject any/ all proposals without assigning any reason thereof.


State Mission Director

Memo No: 453/24 Date: 12.07.24

Copy to Joint Secretary, Department of Mission Shakti, for kind information of Commissioner cum Secretary, Department of Mission Shakti. Further, it is requested to publish the advertisement in the website of Department of Mission Shakti for wide publicity.


State Mission Director

REQUEST FOR PROPOSAL

Hiring of CA Firm for conducting External Audit for the F.Y 2023-24 under Odisha Livelihoods Mission, Department of Mission Shakti, Govt. of Odisha

Odisha Livelihoods Mission
Department of Mission Shakti, Government of Odisha
SIRD & PR Campus, Unit – VIII, Bhubaneswar, Odisha – 751012
Tel # 0674-2560166, E-mail: procure.olm@gmail.com, URL: <https://missionshakti.odisha.gov.in>

15th July'2024

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DISCLAIMER

This Request for Proposal (RFP) is issued by the **Odisha Livelihoods Mission, Department of Mission Shakti, Government of Odisha.**

While the information in this RFP has been prepared in good faith, it does not support to be comprehensive or to have been independently verified. Neither OLM nor any of its officers or employees, nor any of their advisers nor consultants accept any liability or responsibility for the accuracy, reasonableness or completeness of, or for any errors, omissions or misstatements, negligent or otherwise, relating to the proposed assignment, or makes any representation or warranty, express or implied, with respect to the information contained in this RFP or on which this RFP is based or with respect to any written or oral information made or to be made available to any of the recipients or their professional advisers and, so far as permitted by law and except in the case of fraudulent misrepresentation by the party concerned, and liability therefore is hereby expressly disclaimed.

The information contained in this RFP is selective and is subject to updating, expansion, revision and amendment at the sole discretion of the Client. It does not claim to contain all the information that a recipient may require for the purposes for making a decision for participation in this selection process. Each bidder must conduct its own analysis of the information contained in this RFP, to correct any inaccuracies therein and is advised to carry out its own investigation into the proposed assignment, the regulatory regime which applies thereto and by and all matters pertinent to the project and to seek its own professional advice on the legal, financial and regulatory consequences of entering into any agreement or arrangement relating to the project.

This RFP includes certain statements, information, projections and forecasts with respect to the proposed assignment. Such statements, information, projections and forecasts reflect various assumptions made by the management, officers and employees of the Client, which (the assumptions and the base information on which they are made) may or may not prove to be correct. No representation or warranty is given as to the reasonableness of forecasts or the assumptions on which they may be based and nothing in this RFP is, or should be relied on as, a promise, representation or warranty.

The Odisha Livelihoods Mission, Dept of Mission Shakti, Government of Odisha shall be the sole and final authority with respect to selection of a consultant for the purpose through this RFP.

BIDDER DATA SHEET

Sl. No.	Particular	Details
1.	Name of the Client	Odisha Livelihoods Mission
2.	Method of Selection	Least Cost Selection Method
3.	Availability of RFP Document	15.07.2024
4.	Date of Issue of RFP	15.07.2024
5.	Deadline for Submission of Pre-Proposal Query	22.07.2024,4.00 PM
6.	Pre-Bid Meeting through virtual/ Offline mode	22.07.2024,4.30 PM
7.	Last Date for submission of Proposal	05.08.2024,3.30 PM
8.	Date of opening of Technical Proposal	05.08.2024,4.00 PM
10.	Date of opening of Financial Proposal	OLM will inform to the qualified firms.
11.	Issue of Work Order	09.08.2024
12.	Expected Date of Commencement of Assignment	12.08.2024
13.	Bid Processing Fee (Non-Refundable)	INR1,180/- (Rupees One Hundred Eighty Only) (including GST) in the form of demand draft drawn in favour of "Odisha Livelihoods Mission-NRLM" drawn in any Scheduled Commercial Bank payable at Bhubaneswar.
14.	Bid Security/EMD	INR41,500/- (Rupees Forty One Thousand Five Hundred Only) in the form of demand draft drawn in favour of "Odisha Livelihoods Mission-NRLM" drawn in any Scheduled Commercial Bank payable at Bhubaneswar.
15.	Contact Person	Durga Prasad Panda, Project Executive (Procurement), OLM Mob No.9861442151
16.	Address for Submission of Proposal	State Mission Director, Odisha Livelihoods Mission, SIRD & PR Campus, Unit-8, Bhubaneswar, Odisha, Pin Code: 751012 E-mail:- procure.olm@gmail.com
17.	Place of Opening of Proposal:	Conference Hall of Odisha Livelihoods Mission

For details please visit: <https://missionshakti.odisha.gov.in>

SECTION: 1

LETTER OF INVITATION

LETTER OF INVITATION

RFP No:OLM/RFP/01

Dated: 11.07.2024

Hiring of CA Firm for conducting External Audit for the F.Y 2023-24 under Odisha Livelihoods Mission, Department of Mission Shakti, Govt. of Odisha.

1. **OLM**, Mission Shakti Dept, Govt. of Odisha (The Client) invites sealed proposal from eligible bidder under the process for “ **Hiring of CA Firm for conducting External Audit for the F.Y 2023-24 under Odisha Livelihoods Mission, Department of Mission Shakti, Govt. of Odisha**”. More details on the proposed study are provided at **Section-3: Terms of Reference (ToR)** of this RFP Document.
2. A bidder will be selected under **Least Cost System** as prescribed in the RFP Document in accordance with the policies and procedures as per OGFR-2023 circulated vide Office Memorandum No. 25914/F, Dated: 13.09.2023 of Finance Department, Govt. of Odisha.
3. The proposal complete in all respect as specified in the RFP Document must be accompanied with a **Non- refundable** amount of **Rs. 1180/- (One Thousand One Hundred Eighty Only)** towards **Bid Processing Fee** and amount of **Rs 41,500/- (Forty One Thousand Five Hundred Only)** towards **EMD** in favour of “**Odisha Livelihoods Mission-NRLM**”, drawn in any scheduled commercial bank and payable at Bhubaneswar, Odisha failing which the bid will be rejected.
4. The proposal must be delivered at the specified address as per the Bidder Data Sheet by **Speed post/ Registered Post** only. The Client shall not be responsible for postal delay or any consequence. Submission of proposal through any other mode will be rejected.
5. The last date and time for submission of proposal complete in all respects is **Dt. 05.08.2024, 3.30 PM** and the date of opening of the technical proposal is **Dt 05.08.2024, 4.00 PM** in the presence of the bidder’s representative at the specified address as mentioned in the information to the bidder (**SI. no.6**). Representatives of the bidders may attend the meeting with due authorization letter on behalf of the bidder.
6. This RFP includes following sections:
 - a. Letter of Invitation [**Section – 1**]
 - b. Information to the Bidder [**Section – 2**]
 - c. Terms of Reference [**Section – 3**]
 - d. Technical Proposal Submission Forms [**Section – 4**]
 - e. Financial Proposal Submission Form (**Section –5**)
 - f. Annexure (**Section – 6**)
7. While all information/data given in the RFP are accurate within the consideration of scope of the proposed assignment to the best of the Client’s knowledge, the Client holds no responsibility for accuracy of information and it is the responsibility of the bidder to check the validity of information/data included in this RFP. The Client reserves the right to accept / reject any / all proposals / cancel the entire selection process at any stage without assigning any reason thereof.

Sd/-
State Mission Director
Odisha Livelihoods Mission

SECTION: 2

INFORMATION TO THE BIDDER

1. Eligibility Criteria:

Before evaluation of the technical proposals, each bidder will be assessed based on the following Eligibility criteria. The bidder is required to produce the copies of the required supportive documents / information as part of their technical proposal failing which the proposals will be rejected.

Table-1

Sl. No.	Eligibility Criteria	Supporting Documents
i.	The Firm should have 10 years of Audit experience having its head office or branch office in Odisha. The firm should be a partnership Firm / Limited Liability Partnership Firm (LLP).	Copy of Firm Registration Certificate (FRC) issued by The Institute of Chartered Accountants of India and Certificate of practice of all the partners / members
ii.	The firm should submit the copy of PAN Card, GST Registration Certificate and C & AG empanelment Certificate for the FY 2023-24	Copy of Pan Card, GST Registration Certificate and C & AG empanelment Certificate for the FY 2023-24
iii.	The firm should have at least 02 FCA's who have 10 years' post qualification experience.	List of FCAs and their experience must be provided from relevant source
iv.	The firm should have average annual Turn Over of at least Rs. 25 Lakhs during last three years ending 31.03.2023.	Copy of Balance Sheet & Statement of Profit & Loss Accounts / Income Tax Return to be submitted as a proof of Annual Turn Over duly certified by practicing Chartered Accountant.
v.	The firm should have completed two assignments in statutory audit in different organisation i.e in Govt. sector during last 5 years (Fy 2018-19 to 2022-23) for valued above four lakh. (Internal audit/ inventory audit/ Maintenance & preparation of Book of record should not be considered for evaluation of assignment.	Copy of Experience/ Work completion certificate / Work Orders/ Any other document (e.g. proof of payment) certifying the experience. Only Completed assignment will be considered.
vi.	The firm must submit Bid Processing Fee of Rs 1180/- (One Thousand One Hundred Eighty Only) including GST in form of Demand Draft in favour of "Odisha Livelihoods Mission-NRLM" drawn in any Scheduled Commercial Bank payable at Bhubaneswar.	Demand Draft

Sl. No.	Eligibility Criteria	Supporting Documents
vii.	The firm must submit EMD of Rs 41,500/- (Forty One Thousand Five Hundred Only) in form of Demand Draft in favour of "Odisha Livelihoods Mission-NRLM" drawn in any Scheduled Commercial Bank payable at Bhubaneswar.	Demand Draft
viii.	The bidder should have submitted an undertaking in bidder's letter head that the bidder has not been blacklisted / debarred by any PSU/Govt. in last five years as per the format given.	Undertaking as per format in tech-6

Note: Overwriting / correction / erase/ use of white ink should be avoided in the offer. However, if any overwriting / correction / erase are inevitable, the same should be authenticated with the signature & seal of the bidder. All Pages of tender documents must be attested by authorized signatory. Any firm not qualifying these minimum criteria need not apply as their proposal shall be summarily rejected.

2. Documents / Formats needs to be submitted along with TECHNICAL PROPOSAL :

The bidder has to furnish the following documents duly signed in along with their Technical proposal

- Bid submission checklist in original(Annexure-I)
- Covering letter (**Tech-1**) on bidders letterhead requesting to participate in the selection process.
- Bid Processing Fee and EMD as applicable.
- Copy of Firm Registration Certificate(FRC),PAN, GST Registration Certificate and C & AG empanelment Certificate for the FY 2023-24.
- Copies of Turn over certificate by CA for the last three years (**2020-21,2021-22 & 2022-23**).
- General Details of the Bidder (**TECH – 2**).
- Financial Details of the bidder (**TECH – 3**) along with all the supportive documents as applicable duly signed as per the instruction.
- Power of Attorney (**TECH – 4**) in favour of the person signing the bid on behalf of the bidder
- List of assignments of similar nature (Past Experience Details, **TECH – 5**) along with copies of contracts / work orders / completion certificate from previous Clients.
- Self-Declaration regarding Conflict of Interest and Bidder should not have been blacklisted by any Govt. Organization/ Government Entity / Government Company in the last 5 years. (**TECH - 6**)
- Duly filled in Technical Proposal Forms (**TECH - 7 to 11**)
- All the pages of the proposal and enclosures/attachments are signed by the authorized representative of the bidder.

Bidders should submit the required supporting documents as mentioned above. Bids not conforming to the eligibility criteria and non-submission of required documents as listed above will lead to rejection of the bid. Submission of forged documents will also result in rejection of the bid. Bidders are advised to study all instructions, forms, terms & conditions and other important information as mentioned in the RFP

Document. The proposal must be completed in all respect, indexed, paged and spiral bound. Each page should be numbered and signed by the authorized representative.

3. Bid Processing Fee :

The bidder must furnish as part of technical proposal, the required bid processing fee Non-refundable amount of **Rs.1,180/- (One Thousand One Hundred Eighty Only)** in shape of DD from any scheduled commercial bank in favour of “**Odisha Livelihoods Mission-NRLM**” payable at Bhubaneswar. Proposals received without bid processing fee will be out rightly rejected.

4. Bid Security/EMD:

The bidder must furnish as part of technical proposal, the Bid Security amount of **Rs. 41,500/- (Forty One Thousand Five Hundred Only)** in shape of DD from any scheduled commercial bank in favour of “**Odisha Livelihoods Mission-NRLM**” payable at Bhubaneswar. Proposals received without bid processing fee will be out rightly rejected. The EMD of unsuccessful bidder will be returned immediately after award of work order and the EMD of successful bidder will be kept as security money which will be returned after successful completion of audit assignment.

5. Validity of the Proposal:

Proposals shall remain valid for a period of **180 (One Hundred Eighty Days)** from the date of opening of the technical proposal. The Client reserves the rights to reject a proposal valid for a shorter period as non-responsive and will make the best efforts to finalize the selection process and award of the contract within the bid validity period. The bid validity period may be extended on mutual consent.

6. Pre -Proposal Meeting

Bidders are allowed to submit their queries in respect of the RFP and other details if any, through e-mail at procure.olm@gmail.com till 22.07.2024,4.00 PM Clarifications to the above will be uploaded in the website(missionshakti.odisha.gov.in)/ clarified through email to the respective bidders for the purpose of preparation of the proposal. Request for alternation / change in existing terms and conditions of the RFP will not be considered / entertained.

The Pre-proposal meeting shall be held on 22.07.2024,4.30 PM. (The link will be shared in the website in case of virtual meeting.)

7. Submission of Proposal:

Bidder must submit their proposals by **Registered Post / Speed Post** only to the specified address on or before the last date and time for submission of proposals as mentioned in Bidder Data Sheet. The Client will not be responsible for postal delay / any consequence in receiving of the proposal. The proposal must have to be submitted in two parts. Each part should be separately bound with no loose sheets. Each page of the two parts should be page numbered and in conformation to the eligibility qualifications and clearly indicated using an index page. The Client will not consider any proposal that arrives after the deadline as prescribed in the Bidder Data Sheet. Any Proposal received after the deadline will be out rightly rejected by the Client.

The procedure for submission of the proposal is described below:

i) **Technical Proposal (Original 1 Copy):**

The envelope containing technical proposal shall be sealed and superscripted as “**Technical Proposal – Hiring of CA Firm for conducting External Audit for the F.Y 2023-24 under Odisha Livelihoods Mission, Department of Mission Shakti, Govt. of Odisha.**” and to be furnished inside one envelope. The duly filled-in technical proposal submission forms, with all the supportive documents and information have to be furnished as part of technical proposal.

ii) **Financial Proposal (Original):**

The envelope containing financial proposal shall be sealed and superscripted as “**Financial Proposal – Hiring of CA Firm for conducting External Audit for the F.Y 2023-24 under Odisha Livelihoods Mission, Department of Mission Shakti, Govt. of Odisha**”. The duly filled-in financial proposal submission forms should contain the detail price offer for the proposed assignment and to be furnished as per the prescribed format only.

The “**Technical Proposal**” and “**Financial Proposal**” must have to be submitted in two separate sealed envelopes (with respective marking in bold letters) along with the prescribed formats/information mentioned in the RFP Document. The first envelope must be marked as “**TECHNICAL PROPOSAL (Hiring of CA Firm for conducting External Audit for the F.Y 2023-24 under Odisha Livelihoods Mission, Department of Mission Shakti, Govt. of Odisha)**”.

The second envelope must be marked as “**FINANCIAL PROPOSAL (Hiring of CA Firm for conducting External Audit for the F.Y 2023-24 under Odisha Livelihoods Mission, Department of Mission Shakti, Govt. of Odisha)**” and it should contain Financial Proposal only. Both the above envelopes have to be sealed and placed inside a third main envelope with proper labeling of following information in bold:

**NAME OF THE ASSIGNMENT:
RFP NUMBER AND DATE:
NAME OF THE BIDDER:
DEADLINE FOR SUBMISSION OF BID:
NAME AND ADDRESS OF THE BIDDER:**

Any deviation from the prescribed procedures / information / formats / conditions shall result in out-right rejection of the proposal. All the pages of the proposal have to be sealed and signed by the authorized representative of the bidder. Bids with any conditional offer shall be out rightly rejected. All pages of the proposal must have to be sealed and signed by the authorized representative of the bidder. Any conditional bids will be rejected.

8. **Opening of the proposal:**

The FIRST ENVELOPE containing **TECHNICAL PROPOSAL** will be opened in the initial stage by the Client in presence of the bidder’s representatives at the location, date specified in the Bidder Data Sheet. The Client will constitute a Evaluation Committee to evaluate the proposals submitted by bidders. Only one representative with proper authorization letter from the participating bidder will be allowed to attend the bid opening meeting.

The SECOND ENVELOPE containing **FINANCIAL PROPOSAL** only of the **technically**

qualified bidders will be opened after completion of technical evaluation stage. The date for opening of the financial proposal will be intimated accordingly to the technically qualified bidders well in advance.

9. **Evaluation of Proposal:**

A Three stage evaluation process will be conducted as explained below for evaluation of the proposals:

- **Eligibility Evaluation (1st Stage):** Preliminary evaluation of the proposals will be done to determine whether the proposal comply to the prescribed eligibility condition and the requisite documents / information have been properly furnished by the bidder or not. Submission of following documents / information will be verified:
 - ✓ Bid submission checklist in original(Annexure-I)
 - ✓ Covering letter (Tech-1) on bidders letterhead requesting to participate in the selection process.
 - ✓ Bid Processing Fee and EMD as applicable.
 - ✓ Copy of Firm Registration Certificate(FRC),PAN, GST Registration Certificate and C & AG empanelment Certificate for the FY 2023-24.
 - ✓ Copies of Turn over certificate by CA for the last three years (**2020-21,2021-22 & 2022-23**).
 - ✓ General Details of the Bidder (**TECH – 2**).
 - ✓ Financial Details of the bidder (**TECH – 3**) along with all the supportive documents as applicable duly signed as per the instruction.
 - ✓ Power of Attorney (**TECH – 4**) in favour of the person signing the bid on behalf of t h e b i d d e r
 - ✓ List of assignments of similar nature (Past Experience Details, **TECH – 5**) along with copies of contracts / work orders / completion certificate from previous Clients.
 - ✓ Self-Declaration regarding Conflict of Interest and Bidder should not have been blacklisted by any Govt. Organization/ Government Entity / Government Company in the last 5 years. (**TECH - 6**)
 - ✓ Duly filled in Technical Proposal Forms (**TECH - 7 to 11**)
 - ✓ All the pages of the proposal and enclosures/attachments are signed by the authorized representative of the bidder.

**** Bids not complying to any of the above requirement, will be out rightly rejected at the discretion of the Client's authority.***

- **TECHNICAL EVALUATION (2nd Stage):** Technical proposal will be opened and evaluated for those bidders who qualify the Eligibility evaluation stage.

Detailed evaluation process as per the following parameters will be adopted for evaluation of the proposals.

Table-2

Sl. No.	Parameters	Total/ Maximum Marks
1	The average annual turnover of the Firm in India in the last three financial years ending 31 March 2020 shall be minimum INR 25 Lakh or above. (FY 2020-21, 2021-22 & 2022-23) 1). 5 marks for having turnover Rs 25 lakh to Rs.75 lakh. 2). 10 marks for having turnover more than Rs .75 Lakh	10
2	The firm should have completed two assignments in statutory audit in different organisation i.e in Govt. sector during last 5 years (Fy 2018-19 to 2022-23) for valued above four lakh. (Internal audit/ inventory audit/ Maintenance & preparation of Book of record should not be considered for evaluation of assignment. For minimum 2 assignment 5 marks, above 2 assignments for each assignment 5 marks maximum up to 25 Marks	25
3	The Firm must have audit experience of at least two external aided project or Centrally Sponsored Scheme. 2 marks for each completed assignment	10
4	Completed Statutory Audit assignments in Government Livelihood project. 2 marks for each completed assignment maximum	10
5	The firm should have at least 2 FCA's who have 10 years' post qualification experience. For 2 FCAs 2 Marks, more than 2 FCAs 2 marks for each FCA	10
6	The partners / qualified assistants having certified ISA (CISA) or Diploma in ISA (DISA) qualifications 2.5 marks per person maximum up to 10 marks	10
7	Technical approach & Methodology	10
8	The team Leader must be a qualified CA having five-year post qualification experience. Experience of Team leader in statutory audit assignment in different organisation (EAP/Centrally Sponsored Scheme/ Govt Livelihoods Project/PSUs) in last 5 years One mark for each completed assignments maximum up to 5 marks	5
9	1. Qualification of Semi Qualified Auditor as per ToR If Yes= 0.5 mark for 5 Semi Qualified Auditor total=2.5	5

SI. No.	Parameters	Total/ Maximum Marks
	Marks, If No=0 mark 2. Experience of Semi qualified auditor in statutory audit assignment in different organisation (EAP/Centrally Sponsored Scheme/ Govt Livelihoods Project/PSUs) in last 5 years. (0.25 mark for each completed assignment per person up to 0.5 marks) 2.5 Marks for 5 person (maximum 0.5 mark each)	
10	1. Qualification of Audit Assistant as per ToR If Yes= 0.5 mark for 5 Audit Assistant total=2.5 Marks, If No=0 mark 2. Experience of Audit Assistant in statutory audit assignment in different organisation (EAP/Centrally Sponsored Scheme/ Govt Livelihoods Project/PSUs) in last 5 years. (0.25 mark for each completed assignment per person up to 0.5 marks) 2.5 Marks for 5 person (maximum 0.5 mark each)	5
	Total	100

*** Bidders who secure minimum 70 marks from the total (100 marks) in the technical proposal will be considered for financial evaluation.**

Note:

- a. The bids found insufficient/ unsatisfactory/ indicative proof of documents during scrutiny shall be rejected. No clarification shall be sought from the Client in this regard for any addition or deletion.
- b. The work Order/ Agreement/ Contract in form of LoA/ LOI/ Consent Letter/ Offer letter without value and time period shall not be considered for evaluation.
- c. Projects/ assignments repeating in multiple section shall be considered once in their respective section/ criteria

□ **FINANCIAL EVALUATION (3rd Stage):**

- a. The bidders qualified in the Technical Bid will be eligible to participate in the Financial Bid. The names of the bidders along with their quoted financial price will be announced during the meeting.
- b. Least Cost System (LCS): This method will govern the overall selection process. Bidders whose bids are deemed responsive and technically qualified, and who have quoted the lowest price, will be selected for contract signing. In the event of a tie in quoted prices, the bidder with the higher technical score will be considered the preferred bidder. If multiple bidders secure the same technical score, the contract will be awarded to the bidder with the highest average annual turnover over the last three financial years.

10. Award of Contract:

The Client will notify the successful bidder in writing by issuing an offer letter for signing the contract and promptly notifying all other bidders about the result of the selection process. The successful bidders will be asked to sign the contract after fulfilling all formalities within 15 days of issuance of the offer letter. After signing of the contract, no variation or modification of the terms of the contract shall be made except by written amendment signed by both the parties. ***Sub-contracting / outsourcing of any form shall not be allowed for any activities under this RFP.***

11. Conflict of Interest:

Conflict of interest exists in the event of:

- (i) conflicting assignments, typically monitoring and evaluation/environmental assessment of the same project by the eligible bidder;
- (ii) Consultants, agencies or institutions (individuals or organizations) who have a business or family relation with the Client directly or indirectly; and
- (iii) practices prohibited under the anti-corruption policy of the Government of India and Government of Odisha. The bidders are to be careful so as not to give rise to a situation where there will be any conflict of interest with the Client as this would amount to their disqualification and breach of contract.

12. Disclosure:

- a. Bidders have an obligation to disclose any actual or potential conflict of interest. Failure to do so may lead to disqualification of the bidder or termination of its contract.
- b. Bidders must disclose if they are or have been the subject of any proceedings (such as blacklisting) or other arrangements relating to bankruptcy, insolvency or the financial standing of the Bidder, including but not limited to appointment of any officer such as a receiver in relation to the Bidder's personal or business matters or an arrangement with creditors, or of any other similar proceedings.
- c. Bidders must disclose if they have been convicted of, or are the subject of any proceedings relating to:
 - a criminal offence or other serious offence punishable under the law of the land, or where they have been found by any regulator or professional body to have committed professional misconduct;
 - corruption including the offer or receipt of an inducement of any kind in relation to obtaining any contract;
 - failure to fulfill any obligations in any jurisdiction relating to the payment of taxes or social security contributions.

13. Anti-corruption Measure:

- a. Any effort by Bidder(s) to influence the Client in the evaluation and ranking of financial proposals, and recommendation for award of contract, will result in the rejection of the proposal.
- b. A recommendation for award of Contract shall be rejected if it is determined that the recommended bidder has directly, or through an agent, engaged in corrupt,

fraudulent, collusive, or coercive practices in competing for the contract in question. In such cases, the Client shall blacklist the bidder either indefinitely or for a stated period of time, disqualifying it from participating in any related bidding process for the said period.

14. Language of Proposals:

The proposal and all related correspondence exchanged between the bidder and the Client shall be written in the **English** language. Supporting documents and printed literature that are part of the proposal may be in another language provided they are accompanied by an accurate translation of the relevant passages in English with self-certification for accuracy, in which case, for the purposes of interpretation of the Proposal, the translated version shall govern.

15. Cost of bidding:

The Bidder shall bear all costs associated with the preparation and submission of its proposal. The Client shall not be responsible or liable for those costs, regardless of the conduct or outcome of the bidding process. Bidder/s is/are not allowed to submit more than one proposal under the selection process. Alternate bids are also not allowed.

16. Legal Jurisdiction:

All legal disputes are subject to the jurisdiction of court of Bhubaneswar only.

17. Confidentiality:

Information relating to evaluation of proposals and recommendations concerning awards shall not be disclosed to the bidders who submitted the proposals or to other persons not officially concerned with the process, until the publication of the award of contract. The undue use by any Consultant of confidential information related to the process may result in rejection of its proposal and may be subject to the provisions of the Client's antifraud and corruption policy. During the execution of the assignment except with prior written consent of the Client, the consultant or its personnel shall not at any time communicate to any person or entity any confidential information acquired in the course of the contract.

18. Amendment of the RFP Document:

At any time before submission of proposals, the Client may amend the RFP by issuing an addendum through website. Any such addendum will be binding on all the bidders. To give bidders reasonable time in which to take an addendum into account in preparing their proposals, the Client may, at its discretion, extend the deadline for the submission of the proposals.

19. Client's right to accept any proposal, and to reject any or all proposal/s

The Client reserves the right to accept or reject any proposal, and to annul or amend the bidding / selection / evaluation process and reject all proposals at any time prior to award of

contract award, without assigning any reason there of and thereby incurring any liability to the bidders.

20. Copyright, Patents and Other Intellectual Proprietary Rights:

OLM, Department of Mission Shakti, Government of Odisha shall be entitled to all intellectual property and other proprietary rights including but not limited to patents, copyrights and trademarks, with regard to documents and other materials which bear a direct relation to or are prepared or collected in consequence or in the course of the execution of this contract. At the Client's request, the Consultant shall take all necessary steps to submit them to the Client in compliance with the requirements of the contract.

21. Force Majeure:

For purpose of this clause, "Force Majeure" means an event beyond the control of the agency and not involving the agency's fault or negligence and not foreseeable. Such events may include, but are not restricted, wars or revolutions, fires, floods, riots, civil commotion, earthquake, epidemics or other natural disasters and restriction imposed by the Government or other bodies, which are beyond the control of the agency, which prevents or delays the execution of the order by the agency. If a force Majeure situation arises, the agency shall promptly notify Client in writing of such condition, the cause thereof and the change that is necessitated due to the condition. Until and unless otherwise directed by the Client in writing, the Agency shall continue to perform its obligations under the contract as far as is reasonably practical, and shall seek all reasonable alternative means for performance not prevented by the Force Majeure event. The agency shall advise Client in writing, the beginning and the end of the above causes of delay, within seven days of the occurrence and cessation of the Force Majeure condition. In the event of a delay lasting for more than one month, if arising out of causes of Force Majeure, Client reserve the right to cancel the contract without any obligation to compensate the agency in any manner for whatsoever reason.

22. Settlement of Disputes:

The Client and the Consultant shall make every effort to resolve amicably, by direct informal negotiation, any disagreement or dispute arising between them under or arising from or in connection with the Contract within thirty (30) days from the commencement of such informal negotiation. All dispute resolution proceedings shall be held at Bhubaneswar, Odisha, and the language of such proceedings and that of all documents and communications between the parties shall be in English. Commissioner-cum-Secretary, Mission Shakti Department will be the final authority to resolve the dispute arising between and the Client and the Consultant.

23. Penalty:

In case the successful bidder fails to take up the work after issuance of Work Order, OLM may at its discretion, impose upon any or all of the following penalties:

- Cancellation of Work Order.
- Forfeiture of Earnest Money / Security Deposit.
- Recovery of extra cost incurred by OLM for getting the work done through

other sources.

- Blacklisting of the bidder

24. Disqualification of Proposal:

The proposal is liable to be disqualified in the following cases as listed below: Proposal submitted without Bid Processing Fee as applicable;

- Proposal not submitted in accordance with the procedure and formats as prescribed in the RFP during validity of the proposal, or its extended period, if any, the bidder increases the quoted prices.
- Proposal is received in incomplete form.
- Proposal is received after due date and time for submission of bid Proposal is not accompanied by all the requisite documents / information and commercial bid submitted with assumptions or conditions Bids with any conditional technical and financial offer.
- If the bidder provides any assumptions in the financial proposal or qualifies the commercial proposal with its own conditions, such proposals will be rejected even if the commercial value of such proposals is the lowest / best value Proposal is not properly sealed or signed.
- Proposal is not conforming to the requirement of the scope of the work of the assignment. Bidder tries to influence the proposal evaluation process by unlawful/corrupt/fraudulent means at any point of time during the bid process.
- If, any of the bid documents (including but not limited to the hard and soft/electronic copies of the same, presentations during evaluation, clarifications provided by the bidder), excluding the commercial bid, submitted by the bidder is found to contain any information on price, pricing policy, pricing mechanism or any information indicative of the commercial aspects of the bid; Bidders or any person acting on its behalf indulges in corrupt and fraudulent practices
- Any other condition / situation which holds the paramount interest of the Client during the overall *section process*.

SECTION: 3

TERMS OF REFERENCE (ToR)

Terms of Reference (ToR)

Assignment Title: “Hiring of CA Firm for External Audit of OLM”

Introduction

Odisha Livelihoods Mission (OLM) is a registered society working under the Department of Mission Shakti Govt. 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 “Deendayal Antardoya Yojana - National Rural Livelihood Mission (DAY-NRLM) includes NRLM, NRETP, MKSP, SVEP and RSETI. 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:

1. 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;
2. Community Investment Fund, which helps households plan and meet their credit demands for household and investment plans;
3. Livelihoods Fund, which increase the share of the poor in the value chain leading to enhanced incomes; and
4. Implementation support and monitoring, which supports effective project and knowledge management.

The State Mission Management Unit (SMMU) is responsible for overall management, coordination and Implementation of the project. The district project unit based at the district head quarter shall be the nodal agency for project execution. At the block level the facilitation team shall provide necessary techno managerial support services for effective implementation of the project. The federation of the SHGs at the Panchayat is Gram Panchayat Level Federation (GPLF) 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.

1. Audit Objectives:

The objective of the audit is to ensure that the Society receives adequate independent, professional audit assurance that the proceeds of funding agencies were used for the purposes intended, that the annual consolidated financial statements/individual project financial statements are free from material misstatement, and that the requirements [also, read as guidelines with respect to the project/programs] of the projects/programs were complied with in all material respects.

- (1) The Consolidated Financial Statements of the Society (CFS) and individual Project Financial Statements (PFS) give a true and fair view of the sources and applications of OLM funds for the period under audit examination;
- (2) The funds were utilized for the purposes, for which they were provided,
- (3) The procurement procedures prescribed in the Procurement Manual of OLM has been followed.

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- (4) The expenditures reported in the CFS/PFS of the Society are eligible for financing/funding under the relevant program/project guidelines. In addition, where applicable, the auditor will express a professional opinion as to whether the Financial Management Reports submitted by project management units may be relied upon to support any application for reimbursement under the project/program.
- (5) The objective of the audit of the OLM Financial Statements (PFS) is to enable the auditor to express a professional opinion as to whether
- (6) The books of account that provide the basis for preparation of the PFS are established to reflect the financial transactions of the mission and are maintained by OLM and its constituent state, district and BMMU level units.

2. Audit Standards:

The audit will be carried out in accordance with the Auditing Standards promulgated by the Institute of Chartered Accountants of India. The auditor should accordingly consider materiality when planning and performing the audit to reduce audit risk to an acceptable level that is consistent with the objective of the audit. Although the responsibility for preventing irregularity, fraud, or the use of credit/loan proceeds for intended purposes remains with the borrower, the audit should be planned so as to have a reasonable expectation of detecting material misstatements in the mission financial statements.

3. Audit Scope:

All mission funds have been used in accordance with the conditions of the relevant project/program agreements and only for the purposes for which the financing was provided. Relevant project/program agreements include the Program Guidelines, Financial & Procurement Manuals, State Program Implementation Plans [SPIP] and other circulars, office orders issued by MoRD, GoI and OLM, GoO.

- Effective financial management systems' including internal controls were in operation throughout the period under audit examination. This would include aspects such as adequacy and effectiveness of accounting, financial and operational controls, and any need for revision; level of compliance with established policies, plans and procedures'; reliability of accounting systems, data and financial reports; methods of remedying weak controls or creating them where there are none; verification of assets and liabilities; and integrity, controls, security and effectiveness of the operation of the computerized system;
- All necessary supporting documents, records, and accounts have been kept in respect of all mission transactions including expenditures reported via Interim un-audited Financial Reports (IUFRs)/SoE where applicable. Clear linkages should exist between the books of account and reports presented to MoRD;
- The mission accounts have been prepared in accordance with the accounting principles defined in the OLM Financial Manual and give a true and fair view of the financial position of the OLM at the year end and of resources and expenditures for the year ended on that date. Counterpart funds are required under individual programs have been provided by the state;
- Fund releases to Community Based Organizations (CBO's) are in compliance with the conditions/triggers in the Community Operations Manual/ guidelines;
- Goods and services financed have been procured in accordance with the procurement procedure prescribed in the Procurement Manual of OLM.
- The OLM has a reasonable system of physical verification of assets constructed or acquired by the OLM.

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- Fund flow from OLM SMMU to District, Block, GPLF and SHG (Where ever applicable).
- The firms shall visit the all DMMU and SMMU to conduct the audit.
- To know the proper utilization of Community Investment Support Fund (CISF) released to GPLF, CLF and SHGs: the CA firm can visit any CLF, GPLF and SHGs in sample basis.

4. Audit Principle

- At the district level and block level, the expenditure are required to be compiled on the basis of books of accounts.
- Fund transfer to Community Based Organizations (CBOs) i.e. SHG/CLF/GPLF/PG/PC/Livelihoods Clusters etc. are considered as expenditure at the point of release of funds.
- Advance funds placed with other GoO/Gol or other Govt Institution/ Department shall not be treated as expenditure unless the UC and SoE received.
- All types of report are available in the PFMS/eFMAS application for preparing Annual Financial Statement referring the books of accounts.
- Booking of expenditure in proper heads of account with respect to the Annual Action Plan.

5. Deliverables

- Examination of Books of Account and Financial Records (such as cash book, journal, ledger etc.)
- Verification of bill vouchers and all supporting documents in respect of payment.
- Trace out all funds included in OLM Account (including all current liabilities).
- verification of all advances(i.e. all pending and settlement)
- Verification of Bank Reconciliation Statements.
- Ensuring that all supporting documents are present for receipt and utilization of Govt. fund.
- Verification of fixed asset register & Procurement process on a sample basis.
- Review of accounts prepared by the units (SMMU/DMMU) and rectifications, if any, shall be made in consolidation with concerned unit.
- Verification of final account (Receipt & Payment account, Income & Expenditure account, Balance Sheet) duly prepared by OLM, if any modification or changes required during verification shall be taken into account and necessary revision shall be incorporated in the AFS.
- Preparation of Audit observation and report for discussion with client/Management.
- Follow up on the compliance of prior audit observation.

6. Audit Period

- The Audit shall be carried out for the financial year 2023-24.

7. Time Schedule

- The Audit firms will complete the entire engagement within a period of 3 months from the date of agreement.

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- In case of the assignment not completed within the time line, no-cost extension may be granted subject to the request of the firm.

8. Reporting

- The firms will submit its report to the State Mission Director – cum- CEO, Odisha Livelihood Mission Department of Mission Shakti, Government of Odisha.
- The auditor should submit three copies of the audited accounts and audit report to the Implementing Agency. An original copy of the OLM financial statements and the audit report should be received by the MoRD/Gol.

9. Audit Team

There shall be five teams comprising of one Auditor and one Audit Assistant headed by the Team Leader.

The team Leader must be a qualified CA having five year post qualification experience.

The Auditor must be a semi-qualified CA/CWA having two years post qualification experiences.

Audit assistant must be a commerce graduate having one year post qualification in audit work.

10. Audit Cost and Payment Schedule

Minimum cost of the assignment is Rs.8.30 lakh (excluding GST) which includes Remuneration and Reimbursable.

100% payment shall be made after submission of final report by the firm.

11. OLM Financial Statements:

OLM Financial Statements should include:

- A. Project wise/Consolidated Financial Statements including Receipts & Payments Account, Income & Expenditure Accounts, Bank Reconciliation Statement and Balance Sheet of the Society, accounting policies and notes to accounts as appropriate;
- B. Other Statements or Schedules which may include:
 - A separate list of cumulative project expenditures by Project Component/ Sub-components;
 - Project wise detailed list of assets created or purchased from respective project funds.
- C. Management Assertion:

Management should sign the OLM financial statements and provide a written acknowledgement of its responsibility for the preparation and fair presentation of the financial statements and an assertion that OLM funds have been expended in accordance with the intended purposes as reflected in the financial statements. An example of a Management Assertion Letter is shown in Annex 1.

12. Audit Opinion

An audit report on the OLM annual financial statements should be prepared in accordance with the

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Auditing Standards promulgated by the Institute of Chartered Accountants of India. Those standards require an audit opinion to be rendered related to the financial statements taken as a whole, indicating unambiguously whether it is unqualified or qualified and, if the latter, whether it is qualified in certain respects or the opinion is adverse or a disclaimer of opinion. In addition, for each project/program, the auditor will provide a separate audit report which may be customized to meet the requirements of the funding partners, In general however. the audit opinion paragraph will specify whether, in the auditor's opinion, (1) the funds were utilized for the purposes for which they were provided, (2) expenditures shown in the PFS are eligible for financing under the program/project guidelines, where applicable, (3) the IFRs submitted during the period are supported by adequate detailed documentation maintained in the OLM accounting offices. A sample audit report wordings are shown in Annexes 2a, 2b, 2c, 2d and 2e.

13. Interim Unaudited Financial Reports

In addition to the audit of the AFS, the auditor is required to audit all Interim Unaudited Financial Reports (IUFRRs) prepared and submitted by OLM to GoI during the period under audit examination, reconciling the expenditures reported in the EFMAS/PFMS, AFS with the IUFRRs, as may be applicable. The auditor should apply such tests as the auditor considers necessary under the circumstances to satisfy the audit objective. In particular, these expenditures should be carefully examined for OLM eligibility by reference to the program guidelines, office orders etc. Where ineligible expenditures are identified as having been included in IUFRRs, these should be separately noted by the auditor.

14. Management Letter

In addition to the audit report on the OLM financial statements, the auditor may prepare a management letter which includes such observations during the course of audit which do not affect the audit opinion but deserves the management's attention. For e.g. observations on the accounting records, systems, and controls that were examined during the course of the audit or any other matters that the auditor considers pertinent. A sample of the form and likely contents of the management letter is attached in Annex 3.

15. General

The auditor should be given access to all information relevant for the purposes of conducting the audit. This would normally include all legal documents, correspondence, and any other information associated with the OLM and deemed necessary by the auditor. The information made available to the auditor should include, but not be limited to, copies of the Bank's NRETP Appraisal Document, the relevant contracts and Legal Agreements, Financial Management Manual, Procurement Manual, Community Operations Manual (COM) and the OLM Implementation Plan (PIP).

Annexure 1

Example of a Management Representation Letter⁸

(Foundation Letterheads)

(To Auditor)

This representation letter is provide in connection with your audit of the financial statements of Odisha Livelihoods Mission as of _____ and for the year ended_____. We acknowledge our responsibility for the fair presentation of the financial statements in accordance with the cash basis of accounting, and we confirm, to the best of our knowledge and belief, the following representations made to you during your audit:

- The Financial Statement are free of material misstatement, including omissions.
- Assets shown on balance sheet exit, are owned by the Foundation, and used solely for project/program purposes.
- Project/Program funds have been used for the purpose for which they are provided.
- Project/Program expenditure are eligible for financing under the Project/program guidelines.
- There have been no irregularities involving management or employees who have a significant role in internal control or that could have a material effect on the annual financial statements.
- We have made available to you all books of accounts and supporting documentation relating to the project/program.

(Additional Chief Executive Officer (Finance))

(SMD-cum-CEO)

⁸ This sample management representation letter is based on AAS 11 “Representation by Management”, *Handbook of Auditing Pronouncements*, Institute of Chartered Accountants of India,

Annexure 2a

Sample Audit Report-Unqualified Opinion

Auditors's Report

Addressee⁹

Report on the Annual Financial Statements

We have audited the accompanying financial statement of the _____, which comprise the Balance Sheet as of _____, and the Statement of Source and Application of Funds and the Reconciliation of Claim to Total Application of Fund¹⁰ for the year then ended. These statements are the responsibility of the Mission Management. Our responsibility is to express an opinion on the accompanying financial statement based on our audit.

We conducted our audit in accordance with the Auditing and Assurance Standards promulgated by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements give a true and fair view of the financial position of Odisha Livelihoods Mission as of _____ and the source and applications of its funds for the year then ended in accordance with accounting principles generally accepted in India.

In addition, in our opinion, (a) with respect to IUFs, adequate supporting documentation has been maintained to support the expenditures reported to MoRD; and (b) except for ineligible expenditures as detailed in the audit observations, if any, appended to this audit report, expenditures are eligible for financing under the Project/Program Guidelines. During the course of the audit, IUFs and the connected documents were examined and these can be relied upon to support reimbursement under Project/Program.

[Auditor's Signature]

[Auditor's Address]

[Date¹¹]

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⁹ The auditors report should be addressed to the person stipulated in the underlying loan agreement as responsible for proving audited financial statements.

¹⁰ Insert titles of other required statements and schedules included in or annexed to the annual financial statements,if any.

¹¹ The report should be dated as of the date to which the auditor has become aware of and considered the effects of events and transactions.This is generally the final date of fieldwork, as opposed to the date of signing the audit report.

Annexure 2e

Sample Audit Report—Disclaimer of Opinion

Auditor’s Report

Addressee

Report on the Annual Financial Statements

We *were engaged to audit* the accompanying financial statements of the _____ OLM, which comprise the Balance Sheet as of _____ , and the Statement of Sources and Applications of Funds and the Reconciliation of Claims to Total Applications of Funds for the year then ended. These statements are the responsibility of the OLM’s management. Our responsibility is to express an opinion on the accompanying financial statements based on our audit.

[omit auditor’s responsibility paragraph]

The books of account and supporting documentation maintained in the office were destroyed in a fire on [date].

Because of the significance of the matter discussed in the preceding paragraph, we are unable to express—and we do not express—an opinion on the financial statements.

[Auditor’s Signature]

[Auditor’s Address]

[Date]

Annexure 3
Example of a Management Letter

(Auditor's Letterhead)

(Date)

To Management,

In connection with our audit of the financial statements of the _____ as of _____ and for the year then ended, we familiarized ourselves with Project/Program documents and the internal guidelines / circulars applicable during the period under audit. We also reviewed the business of the Mission and evaluated the accounting systems and related internal controls of the Mission in order to plan and perform our audit.

This Letter to Management includes observations noted during the course of our audit examination in the following areas:

- Matters having a significant impact on the implementation of the Project
- Opportunities for strengthening financial management records, systems and controls, together with recommendations for improvement
- Status of maintenance of books of accounts and records
- Accuracy of Annual financial statements
- Status of prior audit recommendations

The matters contained in this Management Letter are intended solely for the information of Management, for such timely consideration and action as Management may deem appropriate. They have all been considered by us in formulating the audit opinion expressed on the annual financial statements in our audit report dated _____, and they do not alter the opinion expressed in that audit report.

We wish to take this opportunity to thank the Management for the courtesies and cooperation extended to our staff.

Yours truly,

(Name and Title)

SECTION: 4

TECHNICAL PROPOSAL SUBMISSION FORMS

TECH - 1

COVERING LETTER

(ON BIDDER'S LETTER HEAD)

[Location, Date]

To

State Mission Director,
Odisha Livelihoods Mission
Mission Shakti Dept.
SIRD & PR Campus, Unit-8, Bhubaneswar
Odisha, Pin Code: 751012
E-mail: procure.olm@gmail.com

Subject: **Hiring of CA Firm for conducting External Audit for the F.Y 2023-24 under Odisha Livelihoods Mission, Department of Mission Shakti, Govt. of Odisha [TECHNICAL PROPOSAL]**

Dear Sir,

I, the undersigned, offer to provide the services for the proposed assignment in respect to your Request for Proposal No. _____, Dated: _____. I hereby submitting the proposal which includes this technical proposal sealed under a separate envelope. Our proposal will be valid for acceptance up to **180 Days** and I confirm that this proposal will remain binding upon us and may be accepted by you at any time before this expiry date.

All the information and statements made in this technical proposal are true and correct and I accept that any misinterpretation contained in it may lead to disqualification of our proposal. If negotiations are held during the period of validity of the proposal, I undertake to negotiate on the basis of the proposal submitted by us. Our proposal is binding upon us and subject to the modifications resulting from contract negotiations.

I have examined all the information as provided in your Request for Proposal (RFP) and offer to undertake the service described in accordance with the conditions and requirements of the selection process. I agree to bear all costs incurred by us in connection with the preparation and submission of this proposal and to bear any further pre-contract costs. In case, any provisions of this RFP/ ToR including of our technical & financial proposal is found to be deviated, then your authority shall have rights to reject our proposal. I confirm that, I have the authority to submit the proposal and to clarify any details on its behalf.

I understand you are not bound to accept any proposal you

receive. I remain,

Yours faithfully,

Authorized Signatory with Date and Seal:

Name and Designation: _____

Address of Bidder: _____

TECH - 2

Bidder's Organization (General Details)

Sl. No.	Description	Full Details
1	Name of the Bidder	
2	Address for communication: Tel : Email id:	
3	Name of the authorized person signing & submitting the bid on behalf of the Bidder: Mobile No.:Email id:	
4	Registration / Incorporation Details Registration No:Date & Year. :	
5	Local office in Odisha If yes, please furnish contact details	Yes / No
6	Bid Processing Fee Details Amount: BC/DD No. : Date: Name of the Bank:	
7	EMD Details Amount: BC/DD No. : Date: Name of the Bank:	
8	PAN Number	
9	Goods and Services Tax Identification Number (GSTIN)	
10	Willing to carry out assignments as per the scope of work of the RFP	YES
11	Willing to accept all the terms and conditions as specified in the RFP	YES

Authorized Signatory [In full and initials]: _____

Name and Designation with Date and Seal: _____ Bidders should submit the required supporting documents as mentioned above. Non- submission of required documents as listed above will lead to rejection of the bid.

TECH-3

Bidder Organization (Financial Capabilities Details)

Financial Information in INR				
Details	FY2020 -21	FY2021 -22	FY 2022-23	Average
Average Turnover (in Lakh) in India				
Supporting Documents: Audited certified financial statements for the last three FYs (Submission of copies of Income & Expenditure Statement and Balance Sheet for the respective financial years is mandatory along with this form) <i>Filled in information in this format must have to be jointly certified and sealed by the CA and the authorized representative of the bidder and to be furnished in original along with the technical proposal failing which the proposal will be out rightly rejected. No scanned copy will be entertained.</i>				

Signature and Seal of the Company Auditor with Date in original

Authorized Signatory [In full initials with Date and Seal]: _____

Communication Address of the Bidder: _____

[NB: No Scanned Signature will be entertained]

Bidders should submit the required supporting documents as mentioned above. Non-submission of required documents as listed above will lead to rejection of the bid.

TECH - 4

FORMAT FOR POWER OF ATTORNEY

(On Bidders Letter Head)

I, _____, the _____ (Designation) of (Name of the Organization) in witness whereof certify that **<Name of person>** is authorized to execute the attorney on behalf of **<Name of Organization>**, **<Designation of the person>** of the company acting for and on behalf of the company under the authority conferred by the **< Notification/ Authority order no.>** Dated **<date of reference>** has signed this Power of attorney at **<place>** on this day of **<day><month>**, **<year>**.

The signatures of **<Name of person>** in whose favour authority is being made under the attorney given below are hereby certified.

Name of the Authorized Representative:

(Signature of the Authorized Representative with Date)

CERTIFIED:

Signature, Name & Designation of person executing attorney:

Address of the Bidder:

Note: Board resolution confirming the Authority of the signatory to submit the proposals could also be provided as a substitute to the Power of Attorney.

TECH - 5

(BIDDER'S PAST EXPERIENCE DETAILS)

SI No	Name of the assignments	Category of the Assignment (Put tick mark which ever is applicable)			Client Name	Cost of the assignment	Date and year of receiving the Assignment/ Work order	Date and year of Assignment completed	Page No in which Supporting documents attached
		Statutory Audit	external aided project or Centrally Sponsored	Government Livelihood project					
1	2	3	4	5	6	7	8	9	10*
1	Eg:Statutory Audit for the year 2018-19 & 2019-20	✓	✓		Eg:XYZ firm	Eg:4.5 Lakhs	Eg: 17.05.2020	Eg: 22.08.2020	Eg:Page no 121
2			✓	✓					
3		✓	✓	✓					
...									
n									

N.B:

1. The Firms are requested to fill all the blank space if not applicable please mention "NA".
2. If firms completed any assignment in Statutory audit in Govt(column 3) , external aided or centrally sponsored (column 4)and livelihoods projects(column 4) please put tick mark in all column. if only 2 columns are applicable just put tick mark in that two column accordingly the marking shall be done with verifying the supporting documents.
- 3.*The firms must mention the page no in which the supporting document was attached.
4. The above table must contain experience for last 5 years only (i.e 2018-23) for value of Rs 4 lakhs or more. Experience before that period will not be considered

TECH - 6

**INFORMATION REGARDING ANY CONFLICTING ACTIVITIES AND DECLARATION THERE OF
IN BIDDER'S LETTER HEAD**

I, hereby declare that our agency is not indulged in any such activities which can be termed as the conflicting activities as mentioned in **Section 2: [Information to the Bidder] under Eligibility Criteria: Para (5)**.

I, also acknowledge that in case of misrepresentation of any of the information, our proposal / contract shall be rejected / terminated by the Client which shall be binding on us.

FORMAT FOR AFFIDAVIT CERTIFYING THAT BIDDER IS NOT BLACKLISTED
Affidavit

I M/s. , (the name of the Bidder and addresses of the registered office) hereby certify and confirm that we or any of our promoter/s/ chief executive officer/ directors/managers are not barred or blacklisted by any government or government instrumentality or public sector in India or in any other jurisdiction to which we or our Affiliates belong or in which we or our Affiliates conduct business from participating in any project or being awarded any contract, either individually or as member of a consortium and no such bar or blacklisting subsists as on the Proposal Due Date.

We further confirm that we are aware our proposal for Engagement of External Auditor for OLM would be liable for rejection in case any material misrepresentation is made or discovered with regard to the requirements of this RFP at any stage of selection and/or thereafter during the term of the Contract.

Dated thisDay of , 2024....

Authorized Signatory [*In full and initials*]: _____
Name and Designation with Date and Seal: _____
Signature: _____

TECH - 7

Comments and Suggestions on the Terms of Reference / Scope of Work and Counterpart Staff and Facilities to be provided by the Client

A: On the Terms of Reference / Scope of Work:

[The consultant needs to present and justify in this section, if any modifications to the Terms of Reference he is proposing to improve performance in carrying out the assignment (such as deleting some activity considering unnecessary, or adding another, or proposing a different phasing of the activities / study process modifications). Such suggestions should be concise and to the point, and incorporated in the technical proposal. Modification / suggestion will not be taken into consideration without adequate justification. Any change in manpower resources will not be taken into consideration]

B: On Input and Facilities to be provide by the Client:

[Comment here on inputs and facilities to be provided by the Client with respect to the Scope of Work and Study Implementation]

Authorized Signatory [In full and initials]: _____
Name and Designation with Date and Seal: _____

TECH - 8

DESCRIPTION OF APPROACH, METHODOLOGY AND WORKPLAN TO UNDERTAKE THE ASSIGNMENT

[Technical approach, methodology and work plan are key components of the Technical Proposal. In this Section, bidder should explain his understanding of the scope and objectives of the assignment, approach to the services, methodology for carrying out the activities and obtaining the expected output, and the degree of detail of such output. Further, he should highlight the problems being addressed and their importance, and explain the technical approach to be adopted to address them. It is suggested to present the required information divided into following four sections]

A. Description of Methodology and Approach in responding to the ToR

- *Preparing audit schedule with in ime line*
- *Plan for Staff Movement*
- *Verification of books and supporting reports*
- *Preparation and drafting of reports*
- *Preparation and consolidation of District and Scheme wise audit report.*

B. Action Plan with activity in responding to the ToR.

Technical Approach and Methodology {Please explain your understanding of the objectives of the assignment as outlined in the Terms of Reference (TORs), the technical approach and the methodology you would adopt for implementing the tasks to deliver the expected output(s), and the degree of detail of such output. Please do not repeat/copy the TORs in here.}

Action Plan/Work Plan. {Please outline the plan for the implementation of the main activities/tasks of the assignment, their consent and duration, phasing and interrelation, milestones (including interim approvals by the client), and tentative delivery dates of the reports. The proposed work plan should be consistent with the technical approach and methodology, showing your understanding of the ToR and ability to translate them into a feasible working plan. A list of the final documents (including reports) to be delivered as final output(s) should be included here. The work plan should be consistent with the Work Schedule Form.}

Authorized Signatory [In full and initials]: _____

Name and Designation with Date and Seal: _____

NB: Bidders are requested to furnish the above information limiting it up to 3 pages only with Arial Font Size-12.

TECH – 9

PROPOSED WORKPLAN TO CARRY OUT THE ASSIGNMENT

Weeks → (1 to 12 Weeks)	1	2	3	4	5	6 to 12
<u>Sequence of Activities / Sub Activities</u>						
↓						

Indicate all main activities / sub activities of the proposed assignment including delivery of reports (Inception, Periodic Reports) and other associate sub-periodic activities if any.

Authorized Signatory [*In full and initials*]: _____

Name and Designation with Date and Seal: _____

TECH - 10

Team Composition, Assignment, and Key Experts' inputs

N°	Name	Expert's input (in person/month) per each Deliverable										Total time input (In months)
		Position	D-1	D-2	D-3	D-...					Total
Key Experts												
K-1		Team Leader										
K-2												
K-3												
K-4												
K-5												
K-6												
N-1												
N-2												
N-- --5												
											Total	

- 1 For Key Experts, the input should be indicated individually for the same positions as required in ToR
- 2 Months are counted from the start of the assignment.

TECH - 11

CURRICULUM VITAE (CV)

(Atleast 11 nos of CVs must attached including 1 Team Leader, 5 Semi Qualified Auditor & 5 Audit Assistant)

Position Title and No.	{e.g., K-1, Team Leader}
Name of Expert:	{Insert full name}
Date of Birth:	{day/month/year}
Country of Citizenship/Residence	

Education: {List college/university or other specialized education, giving names of educational institutions, dates attended, degree(s)/diploma(s) obtained}

Employment record relevant to the assignment for last 5 year only: {Starting with present position, list in reverse order. Please provide dates, name of employing organization, titles of positions held, types of activities performed and location of the assignment, and contact information of previous clients and employing organization(s) who can be contacted for references. Past employment that is not relevant to the assignment does not need to be included.}

Period of Assignment	Employing organization and your title/position. Contact information for references	Statutory Experience in different organization EAP/Centrally Sponsored Scheme/ Govt Livelihoods Project	Summary of activities performed relevant to the Assignment	Date of starting the Assignment	Date of completion of assignment
[e.g., May 2018-present]	[e.g., Ministry of, advisor/consultant to... For references: Tel...../e-mail.....; Mr. Hbbbb, deputy minister]	Eg: Govt Livelihoods Project in Department of Agriculture.			

Membership in Professional Associations and Publications:

Language Skills (indicate only languages in which you can work): _____

**Adequacy for the Assignment(Please provide information in the following format-
information in any other format may not be considered)**

Detailed Tasks Assigned on Consultant's Team of Experts:	
Please elaborate on the relevant : 1. Training, 2.Experience: 3.Scale and range of service provided in the sector/similar assignments:	
Reference to Prior work/Assignments that Best Illustrate Capacity to Handel the Assigned Task. Please elaborate on multistate experience and engagement in wide range:	
Please provide details such as: 1.	
(List all deliverables/tasks as in TECH-5 in which the Expert will be involved)	

Expert's contact information: (e-mail, phone.....)

Certification:

I, the undersigned, certify that to the best of my knowledge and belief, this CV correctly describes myself, my qualifications, and my experience, and I am available to undertake the assignment in case of an award. I understand that any misstatement or misrepresentation described herein may lead to my disqualification or dismissal by the Client, and/or sanctions by the Bank.

{day/month/year}

Name of Expert

Signature

Date

{day/month/year}

Name of authorized
Representative of the Consultant
(the same who signs the Proposal)

Signature

Date

SECTION: 5

FINANCIAL PROPOSAL

FIN-1
COVERING LETTER
(In Bidders Letter Head)

[Location, Date]

To

**State Mission Director,
Odisha Livelihoods Mission, Department of Mission Shakti
SIRD & PR Campus, Unit-8, Bhubaneswar
Odisha, Pin Code: 751012
E-mail: procure.olm@gmail.com**

Subject: Hiring of CA Firm for conducting External Audit for the F.Y 2023-24 under Odisha Livelihoods Mission, Department of Mission Shakti, Govt. of Odisha [FINANCIAL PROPOSAL]

Sir

I, the undersigned, offer to provide the consulting services for [*Insert title of assignment*] in accordance with your Request for Proposal No._____, Dated:_____. Our attached Financial Proposal is for the sum of [***Insert amount(s) in words and figures***].

The above quoted amount is exclusive of the taxes applicable as per GST Act. I do hereby undertake that, in the event of acceptance of our bid, the services shall be provided in respect to the terms and conditions as stipulated in the RFP document.

Our financial proposal shall be binding upon us subject to the modifications resulting from contract negotiations, up to expiration of the validity period of the proposal of **180 days**. I have carefully read and understood the terms and conditions of the RFP and do hereby undertake to provide the service accordingly.

I understand that you are not bound to accept any proposal you receive. I remain,

Yours faithfully,

Authorized Signatory [*In full and initials*]:

Name and Designation of Signatory with Date and Seal:

Address of the Bidder:

—

FIN-2

SUMMARY OF FINANCIAL PROPOSAL

<i>Particulars</i>	Cost
	{Consulting firm must state the proposed Costs in INR}
	Amount Rs.
Cost of the Financial Proposal	
(1) Remuneration	
(2) Reimbursable	
<u>Total Cost of the Financial Proposal:</u> {Should match the amount in Form FIN-1}	
(this will be the basis for evaluation of financial proposal	
(i) {insert type of tax e.g GST }	
(ii) {e.g., income tax on non-resident experts}	
(iii) {insert type of tax}	
<u>Total Estimate for Indirect Local Tax:</u>	

NB:

Authorized Signatory [*In full and initials*]: _____

Name and Designation with Date& Seal: _____

FIN-3

BREAKDOWN OF REMUNERATION

No.	Name	Position (as in TECH-10)	Person-month Remuneration Rate	Time Input in Person/Month (from TECH-10)	{Local Currency- as in FIN-2}
K-1					
K-2					
K-3					
K-4					
K-5					
K-6					
N-1					
N-2					
N-3 to N5					
				Grand Total Costs	

K- Key Expert

N-Non Key Expert

FIN-4

BREAKDOWN OF REIMBURSABLE

N°	Type of Reimbursable Expenses	Unit	Unit Cost	Quantity	INR(Maximum Ceiling fixed)
1	Per diem allowances for Key Staff				
2	Travel expenses all staff				
3	Report Preparation, documentation and				
4	Office expenses, portrages, communication				
5	Other Profit charges / overhead				
Total Costs					

NB: 1. "Per diem allowance" is paid for each night the expert is required by the Contract to be away from his/her usual place of residence.

SECTION - 6

ANNEXURE

Annexure – I

BID SUBMISSION CHECK LIST

Sl.no	Description	Submitted (Yes/No)	Page No.
TECHNICAL PROPOSAL (ORIGINAL 1COPY)			
1.	Filled in Bid Submission Check List (ANNEXURE-I)		
2.	Covering Letter (TECH -1)		
3.	Bid Processing Fee of Rs. 11,800/- including GST		
4.	EMD of Rs 41,500/-		
5.	Copy of Firm Registration Certificate		
6.	Copy of PAN		
7.	Copy of Goods and Services Tax Identification Number (GSTIN)		
8.	Copies of IT Returns & Turn over for the last 3 years (,2020-21 , 2021-22, 2022-23)		
9.	Copies of turnover Certificate		
10	General Details of the Bidder (TECH - 2)		
11	Financial details of the bidder (TECH - 3) along with all the supportive documents as applicable duly signed by CA as per instruction.		
12	Power of Attorney (TECH - 4) in favour of the person signing the bid on behalf of the bidder.		
13	List of assignments of similar nature (Past Experience Details) (TECH - 5) along with the copies of work orders for the respective assignments		
14	Self-Declaration on Potential Conflict of Interest and not having black listed (TECH- 6)		
15	Comments and Suggestions (TECH – 7)		
16	Description of Approach, Methodology & Work Plan (TECH - 8)		
17	Work Plan (TECH – 9)		
18	Team compositions, Assignments & Key expert (TECH - 10)		
19	CV of Key & Non-Key Experts as per the format (Minimum 11 nos. CV including Team leader) (Tech-11)		
FINANCIAL PROPOSAL (ORIGINAL)			
1	Covering Letter (FIN-1)	In Separate Envelope with Financial Bid.	
2	Summary of Financial Proposal (FIN-2)		
3	Breakdown of Remuneration (FIN-3)		
4	Breakdown of Reimbursable (FIN-4)		

Undertaking:

- All the information have been submitted as per the prescribed format and procedure.
- All pages of the proposal have been sealed and signed by the authorized representative.

Authorized Signatory [In full and initials]: _____

Name and Designation with Date and Seal: _____