

Chhattisgarh Grameen Aajeevika Samvardhan Samiti (CGSRLM-Bihan)

(Under the aegis of Panchayat & Rural Development Department, Govt. Of Chhattisgarh)

2nd Floor, Vikas Bhawan, Sector 19, North Block,

Nava Raipur Atal Nagar, Chhattisgarh -492001

Phone No. 0771-2512395, 2960615

Email- mdsrlm.cg@nic.in, Website- www.bihan.gov.in



735
No. -CGSRLM/Proc./ Stat. Aud./RFP-03/2025-26

Dated: 06/06/2025

Request for Proposal

**For Hiring Services of Chartered Accountancy Firm for Conducting Statutory Audit of
Chhattisgarh Grameen Aajeevika Samvardhan Samiti (CGSRLM-Bihan) and BRC (Block
Resource Centre) under SVEP Project
(2nd Call)**

Chhattisgarh Grameen Aajeevika Samvardhan Samiti (CGSRLM- Bihan) invites Proposals from eligible registered chartered accountancy firms for **conducting Statutory Audit of Chhattisgarh Grameen Aajeevika Samvardhan Samiti (CGSRLM-Bihan) and BRC (Block Resource Centre) under SVEP Project.**

Interested firms may submit their proposals in a sealed envelope clearly superscripted as "Proposal for Statutory Audit of CGSRLM & BRC" on or before **20th June, 2025 up to 15.00 hours.** Firms may obtain further information and procedures for submitting the proposal from official website of CGSRLM- www.bihan.gov.in/procurement/tender.

**Mission Director, CGSRLM
Nava Raipur Atal Nagar (CG)**

ज. कं. 1736 / NRLM
दिनांक 06/06/2025

SELECTION OF CONSULTANTS

REQUEST FOR PROPOSALS

RFP No.: CGSRLM/Stat. Aud./2025-26/03

Selection of Consulting Services for: *Hiring services of Chartered Accountancy Firm for Conducting Statutory Audit of Chhattisgarh Grameen Aajeevika Samvardhan Samiti (CGSRLM-Bihan) and BRC (Block Resource Centre) under SVEP Project*

Client: Chhattisgarh Grameen Aajeevika Samvardhan Samiti (CGSRLM-Bihan)

Country: India

Issued on: 6th June, 2025

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PART I

Section 1. Letter of Invitation

RFP No. - 736 CGSRLM/Stat. Aud./2025-26/03

Raipur: 06/06/2025

Location: CGSRLM (BIHAN), 2nd Floor, Vikas Bhawan, Sector -19, Nawa Raipur AtalNagar (CG) - 492001, Ph: 0771- 2512395, 2512392

Dear Mr./Ms.:

1. The Chhattisgarh Grameen Aajeevika Samvardhan Samiti (CGSRLM- Bihan), Department of Panchayat and Rural Development, Government of Chhattisgarh is in the process of implementation of National Rural Livelihoods Mission a flagship program of the Ministry of Rural Development (MoRD), Government of India (GoI). Chhattisgarh Grameen Aajeevika Samvardhan Samiti (CGSRLM- Bihan) has received funds from Ministry of Rural Development, Government of India for creating efficient and effective institutional platforms of the rural poor enabling them to increase household income through sustainable livelihood enhancements and improved access to financial and selected public services. CGSRLM intends to apply a portion of the proceeds of this fund to eligible payments under the contract for which this Request for Proposals is issued.
2. The Chhattisgarh Grameen Aajeevika Samvardhan Samiti (CGSRLM- Bihan) now invites proposals to provide the following consulting services (hereinafter called "Services"): *"Hiring services of Chartered Accountancy Firm for Conducting Statutory Audit of Chhattisgarh Grameen Aajeevika Samvardhan Samiti (CGSRLM-Bihan) and BRC (Block Resource Centre) under SVEP Project"*. More details on the Services/ assignment are provided in the Terms of Reference (Section 7).
3. A firm will be selected under Least Cost Selection (LCS) procedures and in a Standard Technical Proposal (STP) format as described in this RFP. For the purpose of this RFP CGSRLM is utilizing the standard RFP format in accordance with policies & guidelines of MoRD, Govt. of India.
4. Any amendment or changes in relation to this RFP will be published only in our official website www.bihan.gov.in, thus all interested bidders are advised to regularly visit Bihan website under procurement/ tender section for updates on this RFP.



5. Mission Director, CGSRLM reserves the right to withdraw the RFP at any stage without any liability or any obligation for such withdrawal, without assigning any reason/s as such.
6. The RFP includes the following documents:
- Section 1 - Letter of Invitation
 - Section 2 - Instructions to Consultants and Data Sheet
 - Section 3 - Technical Proposal (STP)- Standard Forms
 - Section 4 - Financial Proposal - Standard Forms
 - Section 5 –Eligible Countries
 - Section 6 –Policy – Corrupt and Fraudulent Practices
 - Section 7 - Terms of Reference
 - Section 8 - Forms of Contract (Lumpsum)
7. Details on the proposal's submission date, time and address are provided in ITC 17.7and 17.9.

Yours sincerely,


(Jayshree Jain IAS)
Mission Director
Chhattisgarh State Rural Livelihoods Mission
(CGSRLM-Bihan)

Section 2. Instructions to Consultants and Data Sheet

A. General Provisions

1. Definitions

- (a) “Affiliate(s)” means an individual or an entity that directly or indirectly controls, is controlled by, or is under common control with the Consultant.
- (b) “Applicable Law” means the laws and any other instruments having the force of law in the Client’s country, or in such other country as may be specified in the **Data Sheet**, as they may be issued and in force from time to time.
- (c) “Bank” means the International Bank for Reconstruction and Development (IBRD) or the International Development Association (IDA).
- (d) “Borrower” means the Government, Government agency or other entity that signs the agreement with the Bank.
- (e) “Client” means the implementing agency that signs the Contract for the Services with the selected Consultant.
- (f) “Consultant” means a legally-established professional consulting firm or an entity that may provide or provides the Services to the Client under the Contract.
- (g) “Contract” means a legally binding written agreement signed between the Client and the Consultant and includes all the attached documents listed in its Clause 1 (the General Conditions of Contract (GCC), the Special Conditions of Contract (SCC), and the Appendices).
- (h) “Data Sheet” means an integral part of the Instructions to Consultants (ITC) Section 2 that is used to reflect specific country and assignment conditions to supplement, but not to over-write, the provisions of the ITC.
- (i) “Day” means a calendar day, unless otherwise specified as “Business Day”. A Business Day is any day that is an official working day of the Borrower. It excludes the Borrower’s official public holidays.
- (j) “Experts” means, collectively, Key Experts, Non-Key Experts, or any other personnel of the Consultant.
- (k) “Government” means the government of the Client’s country.

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- (l) “in writing” means communicated in written form (e.g. by mail, e-mail, including, if specified in the Data Sheet, distributed or received through the electronic-procurement system used by the Client) with proof of receipt.
- (m) “Joint Venture (JV)” means an association with or without a legal personality distinct from that of its members, of more than one Consultant where one member has the authority to conduct all business for and on behalf of any and all the members of the JV, and where the members of the JV are jointly and severally liable to the Client for the performance of the Contract.
- (n) “Key Expert(s)” means an individual professional whose skills, qualifications, knowledge and experience are critical to the performance of the Services under the Contract and whose CV is taken into account in the technical evaluation of the Consultant’s proposal.
- (o) “ITC” (this Section 2 of the RFP) means the Instructions to Consultants that provides the Consultants with all information needed to prepare their Proposals.
- (p) “Non-Key Expert(s)” means an individual professional provided by the Consultant or its Sub-consultant and who is assigned to perform the Services or any part thereof under the Contract and whose CVs are not evaluated individually.
- (q) “Proposal” means the Technical Proposal and the Financial Proposal of the Consultant.
- (r) “RFP” means the Request for Proposals to be prepared by the Client for the selection of Consultants, based on the SPD-RFP.
- (s) “SPD-RFP” means the Standard Procurement Document - Request for Proposals, which must be used by the Client as the basis for the preparation of the RFP.
- (t) “Services” means the work to be performed by the Consultant pursuant to the Contract.
- (u) “Sub-consultant” means an entity to whom the Consultant intends to subcontract any part of the Services while the Consultant remains responsible to the Client during the whole performance of the Contract.

(v) “Terms of Reference (TORs)” (this Section 7 of the RFP) means the Terms of Reference that explains the objectives, scope of work, activities, and tasks to be performed, respective responsibilities of the Client and the Consultant, and expected results and deliverables of the assignment.

2. Introduction

2.1 The Client named in the **Data Sheet** intends to select a Consultant from those listed in the Request for Proposals (RFP), in accordance with the method of selection specified in the **Data Sheet**.

2.2 The Consultants are invited to submit a Technical Proposal and a Financial Proposal, or a Technical Proposal only, as specified in the **Data Sheet**, for consulting services required for the assignment named in the **Data Sheet**. The Proposal will be the basis for negotiating and ultimately signing the Contract with the selected Consultant.

2.3 The Consultants should familiarize themselves with the local conditions and take them into account in preparing their Proposals, including attending a pre-proposal conference if one is specified in the **Data Sheet**. Attending any such pre-proposal conference is optional and is at the Consultants’ expense.

2.4 The Client will timely provide, at no cost to the Consultants, the inputs, relevant project data, and reports required for the preparation of the Consultant’s Proposal as specified in the **Data Sheet**.

3. Conflict of Interest

3.1 The Consultant is required to provide professional, objective, and impartial advice, at all times holding the Client’s interests paramount, strictly avoiding conflicts with other assignments or its own corporate interests, and acting without any consideration for future work.

3.2 The Consultant has an obligation to disclose to the Client any situation of actual or potential conflict that impacts its capacity to serve the best interest of its Client. Failure to disclose such situations may lead to the disqualification of the Consultant or the termination of its Contract and/or sanctions by the Bank.

3.2.1 Without limitation on the generality of the foregoing, and unless stated otherwise in the **Data Sheet**, the Consultant shall not be hired under the circumstances set forth below:

a. Conflicting activities

(i) Conflict between consulting activities and procurement of goods, works or non-consulting services: a firm that has been engaged by the Client to provide goods, works, or non-consulting services for a project, or any of its Affiliates, shall be disqualified from providing consulting services resulting from or directly related to those goods, works, or non-consulting services. Conversely, a firm hired to provide consulting services for the preparation or implementation of a project, or any of its Affiliates, shall be disqualified from subsequently providing goods or works or non-consulting services resulting from or directly related to the consulting services for such preparation or implementation.

b. Conflicting assignments

(ii) Conflict among consulting assignments: a Consultant (including its Experts and Sub-consultants) or any of its Affiliates shall not be hired for any assignment that, by its nature, may be in conflict with another assignment of the Consultant for the same or for another Client.

c. Conflicting relationships

(iii) Relationship with the Client's staff: a Consultant (including its Experts and Sub-consultants) that has a close business or family relationship with a professional staff of the Borrower (or of the Client, or of implementing agency, or of a recipient of a part of the Bank's financing) who are directly or indirectly involved in any part of (i) the preparation of the Terms of Reference for the assignment, (ii) the selection process for the Contract, or (iii) the supervision of the Contract, may not be awarded a Contract, unless the conflict stemming from this relationship has been resolved in a manner acceptable to the Bank throughout the selection process and the execution of the Contract.

4. Unfair Competitive Advantage

4.1 Fairness and transparency in the selection process require that the Consultants or their Affiliates competing for a specific assignment do not derive a competitive advantage from having provided consulting services related to the assignment in question. To that end, the Client shall indicate in the **Data Sheet** and make available to all Consultants together with this RFP all information that would in that respect give such Consultant any unfair competitive advantage over competing Consultants.

5. Fraud and Corruption

5.1 The Bank requires compliance with the Bank's Anti-Corruption Guidelines and its prevailing sanctions policies and procedures as set forth in the WBG's Sanctions Framework, as set forth in Section 6.

5.2 In further pursuance of this policy, Consultants shall permit and shall cause their agents (where declared or not), subcontractors, sub-consultants, service providers, suppliers, and their personnel, to permit the Bank to inspect all accounts, records and other documents relating to any shortlisting process, Proposal submission, and contract performance (in the case of award), and to have them audited by auditors appointed by the Bank.

6. Eligibility

6.1 The Bank permits consultants (individuals and firms, including Joint Ventures and their individual members) from all countries to offer consulting services for Bank-financed projects.

6.2 Furthermore, it is the Consultant's responsibility to ensure that its Experts, joint venture members, Sub-consultants, agents (declared or not), sub-contractors, service providers, suppliers and/or their employees meet the eligibility requirements as established by the Bank in the applicable Procurement Regulations.

6.3 As an exception to the foregoing ITC 6.1 and 6.2 above:

a. Sanctions

6.3.1 A Consultant that has been sanctioned by the Bank, pursuant to the Bank's Anti-Corruption Guidelines and in accordance with its prevailing sanctions policies and procedures as set forth in the WBG's Sanctions Framework as described in Section VI, Fraud and Corruption, paragraph 2.2 d., shall be ineligible to be shortlisted for, submit proposals for, or be awarded a Bank-financed contract or benefit from a Bank-financed contract, financially or otherwise, during such period of time as the Bank shall have determined. The list of debarred firms and individuals is available at the electronic address specified in the **Data Sheet**.

b. Prohibitions

6.3.2 Firms and individuals of a country or goods manufactured in a country may be ineligible if so indicated in Section 5 (Eligible Countries) and:

- (a) as a matter of law or official regulations, the Borrower's country prohibits commercial relations with that country, provided that the Bank is satisfied that such exclusion does not preclude effective competition for the provision of Services required; or
- (b) by an act of compliance with a decision of the United Nations Security Council taken under Chapter VII of the Charter of the United Nations, the Borrower's Country prohibits any import of goods from that country or any

payments to any country, person, or entity in that country.

c. Restrictions for State-owned Enterprises

State-owned enterprises or institutions in the Borrower's country may be eligible to compete and be awarded a contract only if they can establish, in a manner acceptable to the Bank, that they: (i) are legally and financially autonomous, (ii) operate under commercial law, and (iii) are not under supervision of the Client.

d. Restrictions for public employees

Government officials and civil servants of the Borrower's country are not eligible to be included as Experts, individuals, or members of a team of Experts in the Consultant's Proposal unless:

(i) the services of the government official or civil servant are of a unique and exceptional nature, or their participation is critical to project implementation; and

(ii) their hiring would not create a conflict of interest, including any conflict with employment or other laws, regulations, or policies of the Borrower.

e. Borrower Debarment

A firm that is under a sanction of debarment by the Borrower from being awarded a contract is eligible to participate in this procurement, unless the Bank, at the Borrower's request, is satisfied that the debarment; (a) relates to fraud or corruption, and (b) followed a judicial or administrative proceeding that afforded the firm adequate due process.

B. Preparation of Proposals

7. General Considerations

7.1 In preparing the Proposal, the Consultant is expected to examine the RFP in detail. Material deficiencies in providing the information requested in the RFP may result in rejection of the Proposal.

8. Cost of Preparation of Proposal

8.1 The Consultant shall bear all costs associated with the preparation and submission of its Proposal, and the Client shall not be responsible or liable for those costs, regardless of the conduct or outcome of the selection process. The Client is not bound to accept any proposal, and reserves the right to annul the selection process at any time prior to Contract award, without thereby incurring any liability to the Consultant.

9. Language

9.1 The Proposal, as well as all correspondence and documents relating to the Proposal exchanged between the Consultant and the

Client, shall be written in the language(s) specified in the **Data Sheet**.

10. Documents Comprising the Proposal

10.1 The Proposal shall comprise the documents and forms listed in the **Data Sheet**.

10.2 If specified in the **Data Sheet**, the Consultant shall include a statement of an undertaking of the Consultant to observe, in competing for and executing a contract, the Client country's laws against fraud and corruption (including bribery).

10.3 The Consultant shall furnish information on commissions, gratuities, and fees, if any, paid or to be paid to agents or any other party relating to this Proposal and, if awarded, Contract execution, as requested in the Financial Proposal submission form (Section 4). If specified in the **Data Sheet**, the Consultant shall include a statement of an undertaking of the Consultant to observe, in competing for and executing a contract, the Client country's laws against fraud and corruption (including bribery).

10.4 The Consultant shall furnish information on commissions, gratuities, and fees, if any, paid or to be paid to agents or any other party relating to this Proposal and, if awarded, Contract execution, as requested in the Financial Proposal submission form (Section 4).

11. Only One Proposal

11.1 The Consultant (including the individual members of any Joint Venture) shall submit only one Proposal, either in its own name or as part of a Joint Venture in another Proposal. If a Consultant, including any Joint Venture member, submits or participates in more than one proposal, all such proposals shall be disqualified and rejected. This does not, however, preclude a Sub-consultant, or the Consultant's staff from participating as Key Experts and Non-Key Experts in more than one Proposal when circumstances justify and if stated in the **Data Sheet**.

12. Proposal Validity

12.1 **The Data Sheet** indicates the period during which the Consultant's Proposal must remain valid after the Proposal submission deadline.

12.2 During this period, the Consultant shall maintain its original Proposal without any change, including the availability of the Key Experts, the proposed rates and the total price.

12.3 If it is established that any Key Expert nominated in the Consultant's Proposal was not available at the time of Proposal submission or was included in the Proposal without his/her confirmation, such Proposal shall be disqualified and rejected for further evaluation.

a. Extension of Validity Period

12.4 The Client will make its best effort to complete the negotiations and award the contract within the proposal's validity period. However, should the need arise, the Client may request, in writing, all Consultants who submitted Proposals prior to the submission deadline to extend the Proposals' validity.

12.5 If the Consultant agrees to extend the validity of its Proposal, it shall be done without any change in the original Proposal and with the confirmation of the availability of the Key Experts.

12.6 The Consultant has the right to refuse to extend the validity of its Proposal in which case such Proposal will not be further evaluated.

b. Substitution of Key Experts at Validity Extension

12.7 If any of the Key Experts become unavailable for the extended validity period, the Consultant shall seek to substitute him/ her with another Key Expert. The Consultant shall provide a written adequate justification and evidence satisfactory to the Client together with the substitution request. In such case, a substitute Key Expert shall have equal or better qualifications and experience than those of the originally proposed Key Expert. The technical evaluation score, however, will remain to be based on the evaluation of the CV of the original Key Expert.

12.8 If the Consultant fails to provide a substitute Key Expert with equal or better qualifications, or if the provided reasons for the replacement or justification are unacceptable to the Client, such Proposal will be rejected.

c. Sub-Contracting

12.9 The Consultant shall not subcontract the whole or part of the Services of this RFP.

13. Clarification and Amendment of RFP

13.1 The Consultant may request a clarification of any part of the RFP during the period indicated in the **Data Sheet** before the Proposals' submission deadline. Any request for clarification must be sent in writing, or by standard electronic means, to the Client's address indicated in the **Data Sheet**. The Client will respond in writing, or by standard electronic means, and will send/ display written copies of the response (including an explanation of the query but without identifying its source) to all Consultants/ prospective bidders who attended pre-proposal conference or submitted their queries in writing or standard electronic mean. Should the Client deem it necessary to amend the RFP as a result of a clarification, it shall do so following the procedure described below:

13.1.1 At any time before the proposal submission deadline, the Client may amend the RFP by issuing an amendment in writing or by standard electronic means. The amendment shall be sent to all Consultants/ prospective bidders who attended pre-proposal conference or submitted their queries and will be binding on them. The Consultants / prospective bidders shall acknowledge receipt of all amendments in writing or by standard electronic mean.

13.1.2 If the amendment is substantial, the Client may extend the proposal submission deadline to give the Consultants/ prospective bidders reasonable time to take an amendment into account in their Proposals.

13.2 The Consultant may submit a modified Proposal or a modification to any part of it at any time prior to the proposal submission deadline. No modifications to the Technical or Financial Proposal shall be accepted after the deadline.

14. Preparation of Proposals – Specific Considerations

14.1 While preparing the Proposal, the Consultant must give particular attention to the following:

14.1.1 If a Consultant considers that it may enhance its expertise for the assignment by associating with other consultants in the form of a Joint Venture or as Sub-consultants, it may do so, if allowed in the **Data Sheet**.

14.1.2 The Client may indicate in the **Data Sheet** the estimated Key Experts/ Non-Key Experts time input (expressed in person-month) or the Client’s estimated total cost of the assignment, but not both. This estimate is indicative and the Proposal shall be based on the Consultant’s own estimates for the same and based on the work detailed under ToR (section 7).

14.1.3 If stated in the **Data Sheet**, the Consultant shall include in its Proposal at least the same time input (in the same unit as indicated in the **Data Sheet**) of Key Experts and Non-Key Experts, failing which the Financial Proposal will be adjusted for the purpose of comparison of proposals and decision for award in accordance with the procedure in the **Data Sheet**.

14.1.4 For assignments under the Fixed-Budget selection method, the estimated Key Experts’ time input is not disclosed. Total available budget, with an indication whether it is inclusive or exclusive of taxes, is given in the **Data Sheet**,

and the Financial Proposal shall not exceed this budget. – *Not applicable for this RFP*

15. Technical Proposal Format and Content

15.1 The Technical Proposal shall be prepared using the Standard Forms provided in Section 3 of the RFP and shall comprise the documents listed in the Data Sheet. The Technical Proposal shall not include any financial information. A Technical Proposal containing material financial information shall be declared non-responsive.

15.1.1 Consultant shall not propose alternative Key Experts. Only one CV shall be submitted for each Key Expert position. Failure to comply with this requirement will make the Proposal non-responsive.

15.2 Depending on the nature of the assignment, the Consultant is required to submit a Full Technical Proposal (FTP), or a Simplified Technical Proposal (STP) as indicated in the **Data Sheet** and using the Standard Forms provided in Section 3 of the RFP.

16. Financial Proposal

16.1 The Financial Proposal shall be prepared using the Standard Forms provided in Section 4 of the RFP. It shall list all costs associated with the assignment, including (a) remuneration for Key Experts and Non-Key Experts, (b) reimbursable expenses indicated in the **Data Sheet** and any other cost applicable for this assignment.

a. Price Adjustment

16.2 For assignments with a duration exceeding 18 months, a price adjustment provision for foreign and/or local inflation for remuneration rates may be applicable if mentioned in the **Data Sheet**.

b. Taxes

16.3 The Consultant and its Sub-consultants (if applicable) and Experts are responsible for meeting all tax liabilities arising out of the Contract unless stated otherwise in the **Data Sheet**. Information on taxes in the Client's country is provided in the **Data Sheet**.

c. Currency of Proposal

16.4 The Consultant may express the price for its Services in the currency or currencies as stated in the **Data Sheet**. If indicated in the **Data Sheet**, the portion of the price representing local cost shall be stated in the national currency.

d. Currency of Payment

16.5 Payment under the Contract shall be made in the currency or currencies in which the payment is requested in the Proposal.

C. Submission, Opening and Evaluation

17. Submission, Sealing, and Marking of Proposals

17.1 The Consultant shall submit a signed and complete Proposal comprising the documents and forms in accordance with ITC 10 (Documents Comprising Proposal). Consultants shall mark as “CONFIDENTIAL” information in their Proposals which is confidential to their business. This may include proprietary information, trade secrets or commercial or financially sensitive information. The submission can be done by mail or by hand. If specified in the **Data Sheet**, the Consultant has the option of submitting its Proposals electronically.

17.2 An authorized representative of the Consultant shall sign the original submission letters in the required format for both the Technical Proposal and, if applicable, the Financial Proposal and shall initial all pages of both. The authorization shall be in the form of a written power of attorney attached to the Technical Proposal.

17.2.1 A Proposal submitted by a Joint Venture shall be signed by all members so as to be legally binding on all members, or by an authorized representative who has a written power of attorney signed by each member’s authorized representative.

17.3 Any modifications, revisions, interlineations, erasures, or overwriting shall be valid only if they are signed or initialed by the person signing the Proposal.

17.4 The signed Proposal shall be marked “ORIGINAL”, and its copies marked “COPY” as appropriate. The number of copies is indicated in the **Data Sheet**. All copies shall be made from the signed original. If there are discrepancies between the original and the copies, the original shall prevail.

17.5 The original and all the copies of the Technical Proposal shall be placed inside a sealed envelope clearly marked “**TECHNICAL PROPOSAL**”, [Name of the Assignment], [reference number], [name and address of the Consultant], [name of applied MSC location for which bids are applied] and with a warning “**DO NOT OPEN UNTIL 20TH JUNE, 2025, 03:00 PM.**”

17.6 Similarly, the original individual Financial Proposal shall be placed inside of a separate sealed envelope clearly marked “**FINANCIAL PROPOSAL**”, [name of the assignment], [reference number], [name and address of the Consultant], [name of applied

MSC location for which bids are applied] and with a warning “**DO NOT OPEN WITH THE TECHNICAL PROPOSAL.**” (Note- for each applied assignment separate financial proposal in a separate envelope has to be submitted).

17.7 The documents related to mandatory criteria shall be placed in a separate envelope clearly marked as “**MANDATORY CRITERIA**” Name of the Assignment], [reference number], [name and address of the Consultant], and with a warning “**DO NOT OPEN UNTIL 20TH JUNE, 2025, 03:00 PM.**”

17.8 The sealed envelopes containing the Technical and Financial Proposals shall be placed into one outer envelope and sealed. This outer envelope shall be addressed to the Client and bear the submission address, RFP reference number, the name of the assignment, Consultant’s name and the address, and shall be clearly marked “**DO NOT OPEN BEFORE 20TH JUNE, 2025, 03:00 PM**”.

17.9 If the envelopes and packages with the Proposal are not sealed and marked as required, the Client will assume no responsibility for the misplacement, loss, or premature opening of the Proposal.

17.10 The Proposal or its modifications must be sent to the address indicated in the **Data Sheet** and received by the Client no later than the deadline indicated in the **Data Sheet**, or any extension to this deadline. Any Proposal or its modification received by the Client after the deadline shall be declared late and rejected, and promptly returned unopened.

18. Confidentiality

18.1 From the time the Proposals are opened to the time the Contract is awarded, the Consultant should not contact the Client on any matter related to its Technical and/or Financial Proposal. Information relating to the evaluation of Proposals and award recommendations shall not be disclosed to the Consultants who submitted the Proposals or to any other party not officially concerned with the process, until the Notification of Intention to Award the Contract. Exceptions to this ITC are where the Client notifies Consultants of the results of the evaluation of the Technical Proposals.

18.2 Any attempt by Consultants or anyone on behalf of the Consultant to influence improperly the Client in the evaluation of the Proposals or Contract award decisions may result in the rejection of its Proposal, and may be subject to the application of prevailing Bank’s sanctions procedures.

18.3 Notwithstanding the above provisions, from the time of the Proposals' opening to the time of Contract award publication, if a Consultant wishes to contact the Client on any matter related to the selection process, it shall do so only in writing.

19. Opening of Technical Proposals

19.1 The Client's evaluation committee shall conduct the opening of the Technical Proposals in the presence of the Consultants' authorized representatives who choose to attend (in person, or online if this option is offered in the **Data Sheet**). The opening date, time and the address are stated in the **Data Sheet**. The envelopes with the Financial Proposal shall remain sealed and shall be securely stored with a reputable public auditor or independent authority until they are opened in accordance with ITC 23.

19.2 At the opening of the Technical Proposals the following shall be read out: (i) the name and the country of the Consultant or, in case of a Joint Venture, the name of the Joint Venture, the name of the lead member and the names and the countries of all members; (ii) the presence or absence of a duly sealed envelope with the Financial Proposal; (iii) any modifications to the Proposal submitted prior to proposal submission deadline; and (iv) any other information deemed appropriate or as indicated in the **Data Sheet**.

20. Proposals Evaluation

20.1 The evaluators of the Technical Proposals shall have no access to the Financial Proposals until the technical evaluation is concluded.

20.2 The Consultant is not permitted to alter or modify its Proposal in any way after the proposal submission deadline except as permitted under ITC 12.7. While evaluating the Proposals, the Client will conduct the evaluation solely on the basis of the submitted Technical and Financial Proposals.

21. Evaluation of Technical Proposals

21.1 The Client's evaluation/ procurement committee shall evaluate the Technical Proposals on the basis of their responsiveness to the Terms of Reference and the RFP, applying the evaluation criteria, sub-criteria, and point system specified in the **Data Sheet**. Each responsive Proposal will be given a technical score. A Proposal shall be rejected at this stage if it does not respond to important aspects of the RFP or if it fails to achieve the minimum technical score indicated in the **Data Sheet**.

-
22. **Financial Proposals for QBS** (*Not applicable for this RFP*)
- 22.1 Following the ranking of the Technical Proposals, when the selection is based on quality only (QBS), the top-ranked Consultant is invited to negotiate the Contract.
- 22.2 If Financial Proposals were invited together with the Technical Proposals, only the Financial Proposal of the technically top-ranked Consultant is opened by the Client's evaluation committee. All other Financial Proposals are returned unopened after the Contract negotiations are successfully concluded and the Contract is signed.
23. **Public Opening of Financial Proposals (for QCBS, FBS, and LCS methods)**
- 23.1 After the technical evaluation is completed, the Client shall notify those Consultants whose Proposals were considered non-responsive to the RFP and TOR or did not meet the minimum qualifying technical score, advising them the following:
- (i) their Proposal was not responsive to the RFP and TOR or did not meet the minimum qualifying technical score;
 - (ii) provide information relating to the Consultant's overall technical score;
 - (iii) their Financial Proposals will be returned unopened after completing the selection process and Contract signing; and
 - (iv) notify them of the date, time and location of the public opening of the Financial Proposals.
- 23.2 The Client shall simultaneously notify in writing those Consultants whose Proposals were considered responsive to the RFP and TOR, and that have achieved the minimum qualifying technical score, advising them the following:
- (i) their Proposal was responsive to the RFP and TOR and met the minimum qualifying technical score;
 - (ii) provide information relating to the Consultant's overall technical score, as well as scores obtained for each criterion;
 - (iii) their Financial Proposal will be opened at the public opening of Financial Proposals; and
 - (iv) notify them of the date, time and location of the public opening and invite them for the opening of the Financial Proposals.

23.3 The opening date should allow the Consultants sufficient time to make arrangements for attending the opening and shall be no less than three (3) working Days from the date of notification of the results of the technical evaluation, described in ITC 23.1 and 23.2.

23.4 The Consultant's attendance at the opening of the Financial Proposals (in person, or online if such option is indicated in the **Data Sheet**) is optional and is at the Consultant's choice.

23.5 The Financial Proposals shall be opened publicly by the Client's evaluation/ procurement committee in the presence of the representatives of the Consultants and anyone else who chooses to attend. Any interested party who wishes to attend this public opening should contact the client as indicated in the **Data Sheet**. Alternatively, a notice of the public opening of Financial Proposals may be published on the Client's website. At the opening, the names of the Consultants, and the overall technical scores, shall be read aloud. The Financial Proposals will then be inspected to confirm that they have remained sealed and unopened. These Financial Proposals shall be then opened, and the total prices read aloud and recorded. Copies of the record shall be sent to all Consultants who submitted Proposals.

24. Correction of Errors

24.1 Activities and items described in the Technical Proposal but not priced in the Financial Proposal, shall be assumed to be included in the prices of other activities or items, and no corrections are made to the Financial Proposal.

a. Time-Based Contracts *(Not applicable for this RFP)*

24.1.1 If a Time-Based contract form is included in the RFP, the Client's evaluation committee will (a) correct any computational or arithmetical errors, and (b) adjust the prices if they fail to reflect all inputs included for the respective activities or items included in the Technical Proposal. In case of discrepancy between (i) a partial amount (sub-total) and the total amount, or (ii) between the amount derived by multiplication of unit price with quantity and the total price, or (iii) between words and figures, the former will prevail. In case of discrepancy between the Technical and Financial Proposals in indicating quantities of input, the Technical Proposal prevails and the Client's evaluation committee shall correct the quantification indicated in the Financial Proposal so as to make it consistent with that indicated in the Technical Proposal, apply the relevant unit price

included in the Financial Proposal to the corrected quantity, and correct the total Proposal cost.

- b. Lump-Sum Contracts** 24.2 If a Lump-Sum contract form is included in the RFP, the Consultant is deemed to have included all prices in the Financial Proposal, so neither arithmetical corrections nor price adjustments shall be made. The total price, net of taxes understood as per ITC 25, specified in the Financial Proposal (Form FIN-1) shall be considered as the offered price. Where there is a discrepancy between the amount in words and the amount figures, the amount in words shall prevail.
- 25. Taxes** 25.1 The Client's evaluation of the Consultant's Financial Proposal shall exclude taxes and duties in the Client's country in accordance with the instructions in the **Data Sheet**.
- 26. Conversion to Single Currency** 26.1 For the evaluation purposes, prices shall be converted to a single currency using the selling rates of exchange, source and date indicated in the **Data Sheet**.
- 27. Combined Quality and Cost Evaluation**
- a. Quality- and Cost-Based Selection (QCBS)** 27.1 In the case of QCBS, the total score is calculated by weighting the technical and financial scores and adding them as per the formula and instructions in the **Data Sheet**. The Consultant with the Most Advantageous Proposal, which is the Proposal that achieves the highest combined technical and financial scores will be invited for negotiations.
- b. Fixed-Budget Selection (FBS)** 27.2 In the case of FBS, those Proposals that exceed the budget indicated in Clause 14.1.4 of the **Data Sheet** shall be rejected.
- 27.3 The Client will select the Consultant with the Most Advantageous Proposal, which is the highest-ranked Technical Proposal that does not exceed the budget indicated in the RFP, and invite such Consultant to negotiate the Contract.
- c. Least-Cost Selection** 27.4 In the case of Least-Cost Selection (LCS), the Client will select the Consultant with the Most Advantageous Proposal, which is the Proposal with the lowest evaluated total price among those Proposals that achieved the minimum qualifying technical score, and invite such a Consultant to negotiate the Contract.

D. Negotiations and Award

28. Negotiations

28.1 The negotiations will be held at the date and address indicated in the **Data Sheet** with the Consultant's representative(s) who must have written power of attorney to negotiate and sign a Contract on behalf of the Consultant.

28.2 The Client shall prepare minutes of negotiations that are signed by the Client and the Consultant's authorized representative.

a. Availability of Key Experts

28.3 The invited Consultant shall confirm the availability of all Key Experts included in the Proposal as a pre-requisite to the negotiations, or, if applicable, a replacement in accordance with ITC 12. Failure to confirm the Key Experts' availability may result in the rejection of the Consultant's Proposal and the Client proceeding to negotiate the Contract with the next-ranked Consultant.

28.4 Notwithstanding the above, the substitution of Key Experts at the negotiations may be considered if due solely to circumstances outside the reasonable control of and not foreseeable by the Consultant, including but not limited to death or medical incapacity. In such case, the Consultant shall offer a substitute Key Expert within the period of time specified in the letter of invitation to negotiate the Contract, who shall have equivalent or better qualifications and experience than the original candidate.

b. Technical negotiations

28.5 The negotiations include discussions of the Terms of Reference (TORs), the proposed methodology, the Client's inputs, the special conditions of the Contract, and finalizing the "Description of Services" part of the Contract. These discussions shall not substantially alter the original scope of services under the TOR or the terms of the contract, lest the quality of the final product, its price, or the relevance of the initial evaluation be affected.

c. Financial negotiations

28.6 The negotiations include the clarification of the Consultant's tax liability in the Client's country and how it should be reflected in the Contract.

28.7 If the selection method included cost as a factor in the evaluation, the total price stated in the Financial Proposal for a Lump-Sum contract shall not be negotiated.

28.8 In the case of a Time-Based contract, unit rates negotiations shall not take place, except when the offered Key

Experts and Non-Key Experts' remuneration rates are much higher than the typically charged rates by consultants in similar contracts. In such case, the Client may ask for clarifications and, if the fees are very high, ask to change the rates.

The format for (i) providing information on remuneration rates in the case of Quality Based Selection; and (ii) clarifying remuneration rates' structure under ITC 28.8 above, is provided in Appendix A to the Financial Form FIN-3: Financial Negotiations – Breakdown of Remuneration Rates.

29. Conclusion of Negotiations

29.1 The negotiations are concluded with a review of the finalized draft Contract, which then shall be initialed by the Client and the Consultant's authorized representative.

29.2 If the negotiations fail, the Client shall inform the Consultant in writing of all pending issues and disagreements and provide a final opportunity to the Consultant to respond. If disagreement persists, the Client shall terminate the negotiations informing the Consultant of the reasons for doing so. After having obtained the Bank's no objection, the Client will invite the next-ranked Consultant to negotiate a Contract. Once the Client commences negotiations with the next-ranked Consultant, the Client shall not reopen the earlier negotiations.

30. Award of Contract

30.1 After completing the negotiations, the Client shall negotiate the draft Contract, if applicable; publish the award information as per the instructions in the **Data Sheet**; and promptly notify the other Consultants.

30.2 The Consultant is expected to commence the assignment on the date and at the location specified in the **Data Sheet**.

31. Procurement Related Complaint

31.1 The procedures for making a Procurement-related Complaint are as specified in the Data Sheet.

Instructions to Consultants

E. Data Sheet

A. General	
ITC Reference	
2.1	<p>Name of the Client: <u>Chhattisgarh Grameen Aajeevika Samvardhan Samiti (CGSRLM- Bihan), Raipur</u></p> <p>Method of selection: Least Cost Selection (LCS) as per the Applicable Procurement Regulations.</p>
2.2	<p>Financial Proposal to be submitted together with Technical Proposal: Yes</p> <p>The name of the assignment is: <i>Hiring services of Chartered Accountancy Firm for Conducting Statutory Audit of Chhattisgarh Grameen Aajeevika Samvardhan Samiti (CGSRLM-Bihan) and BRC (Block Resource Centre) under SVEP Project</i></p> <p><u>Note – Separate Financial Proposal has to be submitted for CGSRLM Audit and BRC Audit. Submission of the Financial Proposal wrongly may lead to the Proposal being deemed non-responsive to the RFP requirements.</u></p>
2.3	<p>A pre-proposal conference will be held: No</p> <p>A pre-proposal meeting is not scheduled for this RFP, whereas prospective bidders for any kind of clarifications can contact during office hours to procurement section or can raise their queries in writing or via email on E-mail: mdsrlm.cg@nic.in with a copy to tender.cgsrlm@gmail.com 7 days prior to the bid submission deadline.</p> <p>Telephone: 0771-2512395, 2512392 E-mail: tender.cgsrlm@gmail.com Contact person/conference coordinator: Ms. Anubha Gabriel, SPM- Procurement / Mr. Prakash Sehta, SPM-Financial Management.</p>
2.4	<p>The Client will provide the following inputs, project data, reports, etc. to facilitate the preparation of the Proposals: <u>Not Applicable</u></p>
6.3.1	<p>A list of debarred firms and individuals is available at the Bank’s external website: www.worldbank.org/debarr</p>
B. Preparation of Proposals	
9.1	<p>This RFP has been issued in the English language.</p>

	Proposals shall be submitted in English language. All correspondence exchange shall be in English or Hindi language.
10.1	<p>The Proposal shall comprise the following:</p> <p><u>For STANDARD TECHNICAL PROPOSAL (STP):</u></p> <p>1st Inner Envelope with the Technical Proposal:</p> <p>(1) Power of Attorney to sign the Proposal (2) TECH-1 (3) TECH-2 (4) TECH-4 (5) TECH-5 (6) TECH-6</p> <p>AND</p> <p>2nd Inner Envelope with the Financial Proposal (if a bidder is applying for both CGSRLM Audit as well as BRC Audit in such case separate financial proposal for each in separate envelope has to be submitted):</p> <p>(1) FIN-1 (2) FIN-2 (3) FIN-3 (4) FIN-4</p>
10.2	Statement of Undertaking is required: Yes
11.1	Participation of Key Experts and Non-Key Experts in more than one Proposal is permissible: <u>No</u>
12.1	Proposals must remain valid for 90 calendar days after the proposal submission deadline (i.e., until: 18 th September, 2025)
13.1	<p>Clarifications may be requested only in writing no later than Seven days prior to the submission of deadline.</p> <p>The contact information for requesting clarifications is: Mission Director CGSRLM (Bihan), 2nd Floor, Vikas Bhawan, Sector – 19, Nawa Raipur Atal Nagar (CG)-492001, Ph: 0771-2960615, 2512395, 2512392 E-mail: mdcgsrlm@gmail.com with a copy to tender.cgsrlm@gmail.com If due to some technical issue response email is not received by the bidder, in such case it is advised to check our official website www.bihan.gov.in/procurement on a regular basis.</p>
13.1.1	The Client will host the amendment to RFP, if any only in our official website www.bihan.gov.in/procurement or www.bihan.gov.in/tender at any time prior to the submission deadline.

13.1.2	The Client will host extension of submission deadline only in our official website www.bihan.gov.in/procurement or www.bihan.gov.in/tender
13.2	NA
14.1.2	<p>(i) <i>The Estimated Audit Min. Fee for CGSRLM Audit assignment is approximately Rs.6.50 lakhs (excluding reimbursable expenses & taxes)</i></p> <p>(ii) <i>The Estimated Audit Min. Fee for BRC Audit assignment is approximately Rs.14,000/- per BRC per year (excluding reimbursable expenses & taxes)</i></p> <p>Note:</p> <ol style="list-style-type: none"> 1. <i>Bidders need to submit the financial proposals of BRC on per BRC per year rate including reimbursable expenses (details about BRC can be referred in ToR).</i> 2. <i>Bidders need to submit the financial proposals of CGSRLM Audit assignment including reimbursable expenses.</i> 3. <i>The above estimated audit minimum fee has a reference to Revised Minimum Recommended Fees as prescribed by ICAI dated: 11th Feb., 2020.</i>
14.1.2.1	<i>Joint venture or sub-contracting is not allowed in this assignment.</i>
14.1.3 for time-based contracts only	Not applicable
14.1.4 and 27.2 use for Fixed Budget method	Not applicable
15.2	<p>The format of the Technical Proposal to be submitted is: STP</p> <p>Submission of the Technical Proposal in a wrong format may lead to the Proposal being deemed non-responsive to the RFP requirements.</p>
16.1	Bidder has to include all type of expenses in their financial bids.
16.2	A price adjustment provision applies to remuneration rates: No
16.3	Information on the Consultant's tax obligations in the Client's country should be checked with tax experts and can also be checked in web portal of Income Tax of India. http://www.incometaxindia.gov.in.
16.4	The Financial Proposal shall be stated in the following currencies: <u>Indian Rupees Only</u>

16.4.1	<p>1. Bidders must submit an EMD of Rs.33,000/- (ThirtyThree Thousand only) in form of Demand Draft only, in favour of “Chhattisgarh Gramin Aajeevika Samvardhan Samiti”, Nawa Raipur Atal Nagar.</p> <p>2. Submission of the Proposal without EMD may lead to the Proposal being deemed non-responsive to the RFP requirements.</p> <p>3. EMD must be valid for 90 days from the last date of RFP submission. EMD of unsuccessful bidders will be refunded within 15 days of signing of contract.</p> <p>4. The EMD of successful bidder may be converted into performance guarantee.</p> <p><i>(Note – EMD needs to be submitted in separate envelope).</i></p>
C. Submission, Opening and Evaluation	
17.1	The Bidder “ shall not have the option of submitting their Proposals electronically”.
17.4	<p>The Bidder must submit:</p> <p>(a) Technical Proposal: <i>one (1) original and 1 copy;</i> <i>The technical proposal has to be submitted in soft copy also in form of Pen Drive (If there is a difference in technical proposal submitted in form of hard copy and in softcopy i.e in pen-drive than the hard copy submitted will be considered for purpose of technical evaluation)</i></p> <p>(b) Financial Proposal: <i>one (1) original for each assignment– <u>Separate Financial Proposal has to be submitted for CGSRLM Audit and BRC Audit. Submission of the Financial Proposal wrongly may lead to the Proposal being deemed non-responsive to the RFP requirements</u></i></p> <p><i>Note – Main Outer Envelope will contain four envelopes Envelope A containing mandatory qualification criteria (hard copies & pen drive); Envelope B containing technical proposal (hard copies & pen drive) along with all related documents and Envelope C containing Financial Proposal, Envelope D- EMD should be in separate envelope. Any loose papers other than envelopes or opened envelope will eventually disqualify the bidder, CGSRLM will not be responsible for the same.</i></p>
17.7 and 17.9	<p>The Proposals must be submitted no later than: Date: 20th June, 2025, Time: 15:00 hours IST The Proposal submission address is: State Mission Director Chhattisgarh State Rural Livelihoods Mission (Bihan), 2nd Floor, Vikas Bhawan, Sector -19, Nawa Raipur Atal Nagar (C.G) - <u>492001</u> Ph: <u>0771-2512395, 2512392</u></p>
19.1	<p>An online option of the opening of the Technical Proposals is offered: <u>No</u> The opening shall take place at: “Same as the Proposal submission address ” Date: same as the submission deadline indicated in 17.7. Time: 16.00 hours.</p>

19.2	<p>In addition, the following information will be read aloud at the opening of the Technical Proposals: No. Of participants and bid submission date.</p>													
21.1	<p>Consultant’s technical proposal shall be evaluated in two parts. Part A (as mentioned below) shall be the mandatory criteria that the consultants must meet. Technical Proposals of Consultants who do not meet the criteria in Part A, shall not be further evaluated and the proposal shall be rejected. Technical Proposal of Consultants, who meet the criteria in Part A, shall be evaluated further using the scoring scheme contained in Part B below.</p> <p>Part A: Mandatory Qualification Criteria:</p> <table border="1" data-bbox="402 663 1487 1759"> <thead> <tr> <th data-bbox="402 663 480 741">S. No.</th> <th data-bbox="480 663 992 741">Criteria</th> <th data-bbox="992 663 1487 741">Documents Required</th> </tr> </thead> <tbody> <tr> <td data-bbox="402 741 480 1035">1.</td> <td data-bbox="480 741 992 1035">The applicant audit firm is empanelled with the C&AG¹ in the panel of audit firms eligible for major audits for FY 2024-25.</td> <td data-bbox="992 741 1487 1035">A self-attested copy of the latest empanelment intimation letter issued by the CAG containing the Unique Identification Number and the score. The audit firm confirms that it is included in the panel for major audits firm. (the panel is posted on the CAG website)</td> </tr> <tr> <td data-bbox="402 1035 480 1608">2.</td> <td data-bbox="480 1035 992 1608"> <p>a) Head office/Branch office of the firm should be situated in Chhattisgarh and Firm should have registered with ICAI for atleast 7 years as on the date of publication of this RFP & should have minimum 6 partners in firm out of which 4 should be FCA.</p> <p>b) In case HO is situated outside Chhattisgarh in such case Branch office within Chhattisgarh should be minimum 5 years old as on the date of publication of this RFP.</p> </td> <td data-bbox="992 1035 1487 1608"> <p>Certificate of Constitution issued by ICAI as on 01-01-2025.</p> <p>In case HO is situated outside Chhattisgarh in such case Branch office within Chhattisgarh should produce valid proof of current existence and being operational.</p> </td> </tr> <tr> <td data-bbox="402 1608 480 1759">3</td> <td data-bbox="480 1608 992 1759"> <p>Average Annual Turnover – If HO is situated Outside Chhattisgarh</p> </td> <td data-bbox="992 1608 1487 1759">Audit report/Certificate from statutory auditors for Average Annual Turnover of firm for the</td> </tr> </tbody> </table>		S. No.	Criteria	Documents Required	1.	The applicant audit firm is empanelled with the C&AG ¹ in the panel of audit firms eligible for major audits for FY 2024-25.	A self-attested copy of the latest empanelment intimation letter issued by the CAG containing the Unique Identification Number and the score. The audit firm confirms that it is included in the panel for major audits firm. (the panel is posted on the CAG website)	2.	<p>a) Head office/Branch office of the firm should be situated in Chhattisgarh and Firm should have registered with ICAI for atleast 7 years as on the date of publication of this RFP & should have minimum 6 partners in firm out of which 4 should be FCA.</p> <p>b) In case HO is situated outside Chhattisgarh in such case Branch office within Chhattisgarh should be minimum 5 years old as on the date of publication of this RFP.</p>	<p>Certificate of Constitution issued by ICAI as on 01-01-2025.</p> <p>In case HO is situated outside Chhattisgarh in such case Branch office within Chhattisgarh should produce valid proof of current existence and being operational.</p>	3	<p>Average Annual Turnover – If HO is situated Outside Chhattisgarh</p>	Audit report/Certificate from statutory auditors for Average Annual Turnover of firm for the
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¹ For quick reference, link to the CAG list ‘Firms Qualifying for Major Audit’ is : <http://cagofindia.delhi.nic.in/caempanel/empstat.asp>

	<ul style="list-style-type: none"> • Average Annual Turnover of HO should be Rs. 100.00 Lakhs & branch office turnover of the firm should be Rs. 50.00 Lakhs in last three financial years (i. e. 2021-22, 2022-23 & 2023-24). List of major clients of the firm to whom services provided in Chhattisgarh needs to be attached. <p>If HO is situated within Chhattisgarh</p> <ul style="list-style-type: none"> • Average Annual Turnover of the firm should be Rs. 50.00 Lakhs in last three financial years (i.e. 2021-22, 2022-23 & 2023-24). List of major clients of the firm to whom services provided needs to be attached. 	<p>Last 3 Financial Years (i.e. 2021-22, 2022-23 & 2023-24). In case where the HO is situated outside Chhattisgarh than audit report/Certificate from statutory auditors for Average Annual Turnover of local branch office for the Last 3 Financial Years has to be submitted.</p> <p>Audit statement and average annual turnover certificate should be duly signed by CA with his UDIN no.</p>
4	<p>The applicant firm should be an Independent entity to be audited.</p> <ul style="list-style-type: none"> • The audit firm is not the incumbent Internal Auditor of the Mission or any of its Partner Agencies or any of its Project Implementing Agencies. • No partner of the audit firm or any qualified employee of the firm is related to any member of the Governing Body/ Executive Committee/ Board of Directors or the Project Director/ Managing Director/ any Director or any of the senior management (as applicable) of the Mission, its partner agencies or implementing agencies. Relative would mean husband, wife, brother, or sister or any lineal ascendant or descendant. • Neither the firm nor its Partners or Associates have any interest in the business of the Mission, its partner agencies or implementing agencies. 	<p>A Declaration signed by an authorized partner of the audit firm verifying that the applicant is independent of the entity to be audited that they have no relationship with the entity to be audited (in particular, the auditor should not be employed by, serve as director for, or have any financial or close business relationship with the entity during the period(s) covered by the audit or immediately thereafter for a period of two years);</p>

	<ul style="list-style-type: none"> • From the time of appointment the Firm ceases to be Auditor, no other assignment of similar nature to the Mission (including consultancy) will be accepted, either by the firm or by its partners or relatives of partners of the firm or by its associates. • The audit will not be done by a person who was either an employee in the Mission, its partner agencies or implementing agencies or a partner/employee of the retiring auditor, unless such person is employed with the firm for at least one year. 	
5	<p>The audit firm is not one against which disciplinary orders have been issued by the Public Companies Accounting Oversight Board and these orders are in force. Also, any partner/senior manager of the audit firm is not associated with the audit in any manner if he/she -</p> <ul style="list-style-type: none"> • has been found guilty of professional/other misconduct by the Institute of Chartered Accountants of India under the First or Second Schedule of the Chartered Accountants Act, 1949; or • is one against whom disciplinary sanction orders have been passed by the Public Companies Accounting Oversight Board. 	<p>A certificate from the firm to the effect that no partner of the firm has been found guilty of professional/other misconduct by the Institute of Chartered Accountants of India under the First or Second Schedule of the Chartered Accountants Act, 1949 or is one against whom disciplinary sanction orders have been passed by the Public Companies Accounting Oversight Board. In case the firm has such partners, the firm provides details of such partners and certifies that they will not be associated with the audit in any manner;</p>
6	<p>Firm should have minimum 2 Paid assistant as on date 01-01-2025.</p>	<p>Copies of Relevant documents need to be enclosed, e.g. Appointment letter, salary slip, bank statement etc.</p>

		(Certificate of Constitution issued by ICAI as on 01-01-2025.)
7	The firm should not be blacklisted by any State Govt., Central Govt. or any other Public/ Private Sector undertaking or a corporation as on the date of publication of this RFP.	Statement of Undertaking required (notarised) need to be submitted.
8	The firm must be registered with GST/Service Tax, PAN, TAN etc. and any other statutory requirements as applicable.	Relevant certificates copies to be enclosed.
9	<p>Following firms are not eligible to participate in the bidding process:</p> <p>a. A firm which has done statutory audit of Chhattisgarh Grameen Aajeevika Samvardhan Samiti (CGSRLM-Bihan) for last three financial year i.e FY 2021-22, 2022-23 & 2023-24 is not eligible to participate in this bidding process.</p> <p>b. Firm providing services as FMTSA in the current financial year will not be eligible to participate in this bidding process.</p>	

For mandatory qualification criteria- A separate set of documents with a covering letter & index with page numbering and signatures of authorised signatory has to be submitted.

Part B: Evaluation Criteria:

Criteria, sub-criteria, and marking system for the evaluation of the Simplified Technical Proposals:

Details	<u>Marks</u>
<p>i) Turnover -</p> <p>If HO is situated Outside Chhattisgarh – Average Annual Turnover of HO should be equal to or more than Rs. 100.00 Lakhs & for the branch of the firm it should be equal to or more than Rs. 50.00 Lakhs in last three financial years (i. e. 2021-22, 2022-23 & 2023-24). <i>(Audit statements of each year and average annual turnover certificate duly signed by CA with his UNID no. and list of major clients of the firm to whom services provided shall be attached by the firm)</i></p> <p>(A) HO turnover -</p> <p>a) More than Rs.100.00 lakhs upto Rs.200.00 lakhs - 7 marks b) More than Rs.200.00 lakhs upto Rs.300.00 lakhs - 9 marks c) More than Rs.300.00 lakhs and above - 10 marks</p>	<u>15</u>

<p>(B) Branch Turnover -</p> <p>a) More than Rs.50.00 lakhs upto Rs.100.00 lakhs - 3 marks b) More than Rs.100.00 lakhs upto Rs.150.00 lakhs - 4 marks c) More than Rs.150.00 lakhs and above - 5 marks</p> <p style="text-align: center;">OR</p> <p>If HO is situated within Chhattisgarh – Average Annual Turnover of the firm Should be equal to or more than Rs. 50.00 Lakhs in last three financial years (i. e2021-22, 2022-23 & 2023-24). <i>(Audit statements of each year and average annual turnover certificate duly signed by CA with his UNID no. and list of major clients of the firm to whom services provided shall be attached by the firm)</i></p> <p>a) More than Rs.50.00 lakhs upto Rs.150.00 lakhs - 10 marks b) More than Rs.150.00 lakhs upto Rs.250.00 lakhs - 12 marks c) More than Rs.250.00 lakhs and above - 15 marks</p>	
<p>(ii) Experience of working in India during last 5 years in similar projects of statutory audit of Government Institution/Semi Government Institution/PSU (Other than Charitable Institution, NGO's & Bank) / Donor funded projects. Both ongoing and completed projects in the last 5 a year will be evaluated (assignment worth value Rs.1.00 lakh and above will only be considered). Minimum 5 projects in last 5 years have to be there.</p> <p><i>(Work experience certificate or work completion certificate duly issued by concerned department/ office. For ongoing project ongoing work certificate needs to be attached.)</i></p> <p>a) For minimum 5 projects – 5 marks b) More than 5 projects 1 marks each for each individual project maximum up to 20 marks</p>	<u>20</u>
<p>(iii) Adequacy and quality of the proposed methodology and work plan in responding to the Terms of Reference.</p>	<u>25</u>
<p>(iv) Key Experts' qualifications and competence for the Assignment:</p> <p><i>{Notes to Consultant: each position number corresponds to the same for the Key Experts in Form TECH-6 to be prepared by the bidder}</i></p> <p>a) Team Leader/ Principal – 01 [09] b) Qualified Auditors/ Qualified Assistants - min.04 [16]</p> <p>The number of points to be assigned to each of the above positions shall be determined considering the following three sub-criteria and relevant percentage weights:</p>	<u>25</u>

	<p>1) General qualifications (general education, training, and experience): [20%]</p> <p>2) Adequacy for the Assignment (relevant education, training, experience in the sector/similar assignments) : _____ [70%]</p> <p>3) Relevant experience in the region (working level fluency in local language(s)/knowledge of local culture or administrative system, government organization, etc.): _____ [10 %] total weight: 100%</p>	
	<p>(v) Firm should be minimum 7 years old registered entity</p> <p>a) More than 7 years upto 10 years - 05 marks b) More than 10 years upto 15 years - 10 marks c) More than 15 years and above - 15 marks</p>	<p><u>15</u></p>
	<p>Total points for the above five criteria's: 100</p>	
	<p>..... The minimum technical score (St) required to pass is: 75 out of 100</p>	
	<p>Important note to firms:</p>	
	<p>1. <i>Firms getting technical score 75 and above will be eligible for opening of financial bid.</i></p>	
	<p>2. <i>Since this is a Least Cost Selection Method only financial bids will be taken in account for selecting the successful bidder.</i></p>	
	<p>3. <i>If the financial bid of any two or more bidders come to be same than bidder with higher technical score will be considered for selecting the successful bidder. If technical score of two or more bidders are same then bidder with highest average annual turnover will be considered as successful bidder.</i></p>	
<p>23.1</p>	<p>An online option of the opening of the Financial Proposals is offered: No (<u>online submission of proposal is not permitted</u>)</p>	
<p>23.5</p>	<p>NA (Used for online submission)</p>	
<p>25.1</p>	<p>For the purpose of the financial evaluation –</p> <ol style="list-style-type: none"> 1. Client will consider Total amount quoted by the bidder for the task to be performed per year including all expenses except tax. 2. Client will exclude: all local identifiable indirect taxes such as GST, or similar taxes levied on the contract's invoices; If a Contract is awarded, at Contract negotiations, all such taxes will be discussed, finalized (using the itemized list as a guidance but not limiting to it) and added to the Contract amount as a separate line, also indicating which taxes shall be paid by the Consultant and which taxes are withheld and paid by the Client on behalf of the Consultant. 	

26.1	Proposals should be submitted in <u>Indian Rupees</u> only.
27.1 (QCBS only)	NA
	D. Negotiations and Award
28.1	<p>Expected date and address for contract negotiations: Date: 4th July, 2025 Address: <u>CGSRLM (Bihan), 2nd Floor, Vikas Bhawan, Sector – 19, Nawa Raipur Atal Nagar (CG)-492001, Ph: 0771-2512395, 2512392</u></p>
30.1	<p>The publication of the contract award information following the completion of the contract negotiations and contract signing will be done as following: <i>www.bihan.gov.in.</i> The publication will be done within 15 days after the contract signing.</p>
30.2	<p>Expected date for the commencement of the Services: Date: 15th July 2025, at: <u>CGSRLM (Bihan), 2nd Floor, Vikas Bhawan, Sector – 19, Nawa Raipur Atal Nagar (CG)-492001, Ph: 0771-2512395, 2512392</u></p>
31	N/A

Section 3. Technical Proposal – Standard Forms

{Notes to Consultant shown in brackets {} throughout Section 3 provide guidance to the Consultant to prepare the Technical Proposal; they should not appear on the Proposals to be submitted.}

CHECKLIST OF REQUIRED FORMS

FORM	DESCRIPTION	
Power of Attorney	No pre-set format/form.	
TECH-1	Technical Proposal Submission Form	
TECH-2	Consultant's Firm and Experience.	
TECH-2A	A. Details of Firm	
TECH-2B	B. Financial Particulars of Firm <i>(For last three financial years i. e. 2021-22, 2022-23 & 2023-24).</i>	
TECH-2C	C. Experience of working in India during last 5 years in similar projects of statutory audit of Government Institution/Semi Government Institution/PSU (Other than Charitable Institution, NGO's & Bank) / Donor funded projects. Both ongoing and completed projects in the last 5 a year will be evaluated (assignment worth value Rs.1.00 lakh and above will only be considered). Minimum 5 projects in last 5 years have to be there.	
TECH-3	Not Used	
TECH-4	Description of approach, Adequacy and quality of the proposed methodology, and work plan in responding to the Terms of Reference for performing the assignment	
TECH-5	Work Schedule and Planning for Deliverables	
TECH-6	Team Composition, Key Experts Inputs, and attached Curriculum Vitae (CV)	

All pages of the original Technical and Financial Proposal shall be initialled by the same authorized representative of the Consultant who signs the Proposal.

For mandatory qualification criteria- A separate set of documents with a covering letter has to be submitted. All pages should be numbered with indexing and signatures of authorised signatory needs to be done.

FORM TECH-1

TECHNICAL PROPOSAL SUBMISSION FORM

{Location, Date}

To: *[Name and address of Client]*

Dear Sir/ Madam:

I/We, the undersigned, offer to provide the consulting services for *[Insert title of assignment]* in accordance with your Request for Proposals dated *[Insert Date]* and our Proposal. I/We are hereby submitting our Proposal, which includes this Technical Proposal and _____ Financial Proposal for _____ sealed in a separate envelopes,

I/ We hereby declare that:

- (a) All the information and statements made in this Proposal are true and I/we accept that any misinterpretation or misrepresentation contained in this Proposal may lead to our disqualification by the Client.
- (b) My/ Our Proposal shall be valid and remain binding upon us for the period of time specified in the Data Sheet, Clause 12.1.
- (c) I/We have no conflict of interest in accordance with ITC 3.
- (d) I/ We meet the eligibility requirements as stated in ITC 21.1, and we confirm our understanding of our obligation to abide by the Bank's policy in regard to Fraud and Corruption as per ITC 5.
- (e) I/We, along with any of our sub-consultants, subcontractors, suppliers, or service providers for any part of the contract, are not subject to, and not controlled by any entity or individual that is subject to, a temporary suspension or a debarment imposed by any Central Govt. / State Govts./ PSUs or any other government entity.
- (f) Except as stated in the Data Sheet, Clause 12.1, I/we undertake to negotiate a Contract on the basis of the proposed Key Experts. I/We accept that the substitution of Key Experts for reasons other than those stated in ITC Clause 12 and ITC Clause 28.4 may lead to the termination of Contract negotiations.
- (g) My/ Our Proposal is binding upon us and subject to any modifications resulting from the Contract negotiations.

I/We undertake, if our Proposal is accepted and the Contract is signed, to initiate the Services related to the assignment no later than the date indicated in ITC 30.2 of the Data Sheet.

I/We understand that the Client is not bound to accept any Proposal that the Client receives.

Yours sincerely,

Signature (of Consultant's authorized representative) **{In full}**: _____

Full name: {insert full name of authorized representative}

Title: {insert title/position of authorized representative}

Address: _____ {insert the authorized representative's address}

Phone: {insert the authorized representative's phone}

Email: {insert the authorized representative's email address} _____

FORM TECH-2

A. Details of Firm

- (1. Provide here a brief description of the background and structure of your firm.*
 - 2. Include organizational chart, a list of Board of Directors, and beneficial ownership etc.)*
-

B. Financial Particulars of the bidder firm

(Details about HO and Branch Office has to be provided separately)

B.1 -HO

Financial Year			
2021-22			
2022-23			
2023-24			

B.1 -Branch Office

Financial Year			
2021-22			
2022-23			
2023-24			

AUDIT STATEMENT AND AVERAGE ANNUAL TURNOVER CERTIFICATE DULY SIGNED BY CA WITH HIS/HER UDIN HAS TO BE ATTACHED.

- C.** Experience of working in India during last 5 years in similar projects of statutory audit of Government Institution/Semi Government Institution/PSU (Other than Charitable Institution, NGO's & Bank) / Donor funded projects. Both ongoing and completed projects in the last 5 a year will be evaluated (assignment worth value Rs.1.00 lakh and above will only be considered). Minimum 5 projects in last 5 years have to be there.
- 1. Work experience certificate or work completion certificate duly issued by concerned department/ office. For ongoing project ongoing work certificate needs to be attached.*
 - 2. List only previous similar assignments successfully completed in the last 5 years.*
 - 3. List only those assignments for which the Consultant was legally contracted by the Client as a company or was one of the joint venture members. Assignments completed by the Consultant's individual experts working privately or through other consulting*

firms cannot be claimed as the relevant experience of the Consultant, or that of the Consultant's partners or sub-consultants, but can be claimed by the Experts themselves in their CVs. The Consultant should be prepared to substantiate the claimed experience by presenting copies of relevant documents and references if so requested by the Client.

Duration	Assignment name/ & brief description of main deliverables/outputs	Name of Client & Address of Assignment	Approx. Contract value (in Rs.) Amount paid to your firm	Role on the Assignment

FORM TECH-3

(NOT USED)

FORM TECH-4 (FOR SIMPLIFIED TECHNICAL PROPOSAL ONLY)

DESCRIPTION OF APPROACH, ADEQUACY AND QUALITY OF PROPOSED METHODOLOGY, AND WORK PLAN FOR PERFORMING THE ASSIGNMENT

Form TECH-4: a description of the approach, methodology, and work plan for performing the assignment, including a detailed description of the proposed methodology and staffing for training, if the Terms of Reference specify training as a specific component of the assignment.

{Suggested structure of your Technical Proposal}

- a) **Technical Approach, Methodology, and Organization of the Consultant's team.**
{Please explain your understanding of the objectives of the assignment as outlined in the Terms of Reference (TOR), the technical approach, and the methodology you would adopt for implementing the tasks to deliver the expected output(s); the degree of detail of such output; and describe the structure and composition of your team. Please do not repeat/copy the TORs in here.}
- b) **Work Plan and Staffing.** {Please outline the plan for the implementation of the main activities/tasks of the assignment, their content and duration, phasing and interrelations, 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 understanding of the TOR and ability to translate them into a feasible working plan and work schedule showing the assigned tasks for each expert. 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.}
- c) **Comments (on the TOR and on counterpart staff and facilities)**
{Your suggestions should be concise and to the point, and incorporated in your Proposal. Please also include comments, if any, on counterpart staff and facilities to be provided by the Client. For example, administrative support, office space, local transportation, equipment, data, background reports, etc.}

FORM TECH-5

WORK SCHEDULE AND PLANNING FOR DELIVERABLES

N°	Deliverables ¹ (D-..)	Months												
		1	2	3	4	5	6	7	8	9	n	TOTAL	
D-1	{e.g., Deliverable #1: Report A													
	1) data collection													
	2) drafting													
	3) inception report													
	4) incorporating comments													
	5)													
	6) delivery of final report to Client}													
D-2	{e.g., Deliverable #2:.....}													
n														

- 1 List the deliverables with the breakdown for activities required to produce them and other benchmarks such as the Client’s approvals. For phased assignments, indicate the activities, delivery of reports, and benchmarks separately for each phase.
- 2 Duration of activities shall be indicated in a form of a bar chart or other.

FORM TECH-6
TEAM COMPOSITION, ASSIGNMENT, AND KEY EXPERTS' INPUTS
FOR CGSRLM ASSIGNMENT

S. No.	NAME	Expert's input (in person/month) per each Deliverable (listed in TECH-5)					Total time-input (in Months)
		Position	D-1	D-2	D-3	
KEY EXPERTS							
1	<i>Team Leader/ Principal (01)</i>						
2	<i>Qualified Auditors/ Qualified Assistants - min.04</i>						
3	<i>Semi qualified Auditor/ Assistants- min. 04</i>						
4	<i>Other Audit staff –min. 04</i>						

FOR BRC ASSIGNMENT

S. No.	NAME	Expert's input (in person/month) per each Deliverable (listed in TECH-5)					Total time-input (in Months)
		Position	D-1	D-2	D-3	
KEY EXPERTS							
1	<i>Team Leader/ Principal (01)</i>						
2	<i>Qualified Auditors/ Qualified Assistants – (01)</i>						
3	<i>Semi qualified Auditor/ Assistants- (01)</i>						
4	<i>Other Audit staff – (01)</i>						

- 1 For Key Experts, the input should be indicated individually for the same positions as required under the Data Sheet ITC21.1.
- 2 Months are counted from the start of the assignment/mobilization. One working (billable) day shall be not less than eight (8) working (billable) hours.
3. Team Lead can be common for both the assignments.

**FORM TECH-6
(CONTINUED)**

CURRICULUM VITAE (CV)

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 Details:

Name of college/university/school/board	Degree/Diploma/Certificate etc (give details)	Subject of Specialization	Duration of course	Date/month/year of Passing	Percentage/Grade

{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: {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/Duration	Name of Employer	Position Held	Contact information for references	Place of posting	Summary of activities performed relevant to the Assignment
[e.g., May 2005-present]	[e.g., Ministry of, advisor/consultant to...]		For references: Tel...../e-mail.....; Mr. Hbbbb, deputy minister]		

Membership in Professional Associations and Publications (if any):

- 1.
- 2.

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

Adequacy for the Assignment:

Detailed Tasks Assigned on Consultant's Team of Experts:	Reference to Prior Work/Assignments that Best Illustrates Capability to Handle the Assigned Tasks
{List all deliverables/ tasks as in which the Expert will be involved)	

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

Experts 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 4. Financial Proposal - Standard Forms

{*Notes to Consultant* shown in brackets { } provide guidance to the Consultant to prepare the Financial Proposals; they should not appear on the Financial Proposals to be submitted.}

Financial Proposal Standard Forms shall be used for the preparation of the Financial Proposal according to the instructions provided in Section 2.

FIN-1 Financial Proposal Submission Form

FIN-2 Summary of Costs

FIN-3 Breakdown of Remuneration

FIN-4 Breakdown of Program Costs

FORM FIN-1
FINANCIAL PROPOSAL SUBMISSION FORM

{Location, Date}

To: [Name and address of Client]

Dear Sirs:

I/We, the undersigned, offer to provide the consulting services for [Insert title of assignment] in accordance with your Request for Proposal dated [Insert Date] and our Technical Proposal.

Our attached Financial Proposal is for the amount of {Indicate the corresponding to the amount(s) currency(ies)} {Insert amount(s) in words and figures}, *“excluding” of all indirect local taxes in accordance with ITC 25.1 in the Data Sheet.* The estimated amount of local indirect taxes is {Insert currency} {Insert amount in words and figures} which shall be confirmed or adjusted, if needed, during negotiations. {Please note that all amounts shall be the same as in Form FIN-2}.

Our Financial Proposal shall be valid and remain binding upon us, subject to the modifications resulting from Contract negotiations, for the period of time specified in the Data Sheet, ITC 12.1.

I/ We hereby certify that we have taken steps to ensure that no person acting for us or on our behalf will engage in bribery.

Commissions and gratuities paid or to be paid by us to an agent or any third party relating to preparation or submission of this Proposal and Contract execution, paid if we are awarded the Contract, are listed below (if applicable):

Name and Address of Agents	Amount and Currency	Purpose of Commission or Gratuity
_____	_____	_____
_____	_____	_____

{If no payments are made or promised, add the following statement: “No commissions or gratuities have been or are to be paid by us to agents or any third party relating to this Proposal and Contract execution.”}

I/ We understand you are not bound to accept any Proposal you receive.

Yours sincerely,

Signature (of Consultant’s authorized representative) {In full}:

Full name: {insert full name of authorized representative}
Title: {insert title/position of authorized representative}
Address: _____ {insert the authorized representative's address}
Phone/: {insert the authorized representative's phone number
Email: {insert the authorized representative's email address}

FORM FIN-2 SUMMARY OF COSTS

(A)

Item	Cost
	{Consultant must state the proposed Costs in accordance with Clause 16.4 of the Data Sheet}
	In Indian Rupees (Rs.)
Cost of the Financial Proposal for CGSRLM Audit Assignment for FY 2024-25 Including:	
(1) Audit Fees	
(2) Reimbursables	
<u>Total Cost of the Financial Proposal excluding taxes:</u> {Should match the amount in Form FIN-1}	
Indirect Local Tax Estimates – to be discussed and finalized at the negotiations if the Contract is awarded	
<u>Total Estimate for GST/ Taxes:</u>	

(B)

Item	Cost
	{Consultant must state the proposed Costs in accordance with Clause 16.4 of the Data Sheet}
	In Indian Rupees (Rs.)
Cost of the Financial Proposal for BRC Audit Assignment for FY 2024-25 Including:	
(1) Audit Fees	
(2) Reimbursables	
<u>Total Cost of the Financial Proposal excluding taxes:</u> {Should match the amount in Form FIN-1}	
Indirect Local Tax Estimates – to be discussed and finalized at the negotiations if the Contract is awarded	
<u>Total Estimate for GST:</u>	

IMPORTANT NOTE –

1. The financial evaluation will be done on the basis of Lumpsum amount (Fee+ Reimbursables) quoted by the bidder as above excluding taxes.

-
2. Separate Financial Proposal has to be submitted for CGSRLM Audit and BRC Audit. Submission of the Financial Proposal wrongly may lead to the Proposal being deemed non-responsive to the RFP requirements.
 3. Financial Proposal for BRC Audit has to be given on per BRC per year rate because number of BRC may vary in coming years.
 4. *Estimated Audit Min. Fee for CGSRLM Audit assignment is approximately Rs.6.50 lakhs (excluding reimbursable expenses & taxes)*
 5. *The Estimated Audit Min. Fee for BRC Audit assignment is approximately Rs.14,000/- per BRC per year (excluding reimbursable expenses & taxes)*

**FORM FIN-3 BREAKDOWN OF REMUNERATION
NOT USED**

FORM FIN-4

FORM FIN-4 BREAKDOWN OF REIMBURSABLE EXPENSES

NOT USED

Section 5. Eligible Countries

In reference to ITC 6.3.2, for the information of Consultants, at the present time firms, goods and services from the following countries are excluded from this selection:

Under the ITC 6.3.2 (a): None

Under the ITC 6.3.2 (b): None

Section 6. Fraud and Corruption

**(This Section 6, Fraud and Corruption shall not be modified)
(CGSRLM has utilized the fraud & corruption guidelines of World Bank for this assignment and it has to be adhered by all bidders strictly failing to which may attract necessary action against the bidder)**

1. Purpose

1.1 The Bank's Anti-Corruption Guidelines and this annex apply with respect to procurement under Bank Investment Project Financing operations.

2. Requirements

2.1 The Bank requires that Borrowers (including beneficiaries of Bank financing); bidders (applicants/proposers), consultants, contractors and suppliers; any sub-contractors, sub-consultants, service providers or suppliers; any agents (whether declared or not); and any of their personnel, observe the highest standard of ethics during the procurement process, selection and contract execution of Bank-financed contracts, and refrain from Fraud and Corruption.

2.2 To this end, the Bank:

- a. Defines, for the purposes of this provision, the terms set forth below as follows:
 - i. "corrupt practice" is the offering, giving, receiving, or soliciting, directly or indirectly, of anything of value to influence improperly the actions of another party;
 - ii. "fraudulent practice" is any act or omission, including misrepresentation, that knowingly or recklessly misleads, or attempts to mislead, a party to obtain financial or other benefit or to avoid an obligation;
 - iii. "collusive practice" is an arrangement between two or more parties designed to achieve an improper purpose, including to influence improperly the actions of another party;
 - iv. "coercive practice" is impairing or harming, or threatening to impair or harm, directly or indirectly, any party or the property of the party to influence improperly the actions of a party;
 - v. "obstructive practice" is:
 - (a) deliberately destroying, falsifying, altering, or concealing of evidence material to the investigation or making false statements to investigators in order to materially impede a Bank investigation into allegations of a corrupt, fraudulent, coercive, or collusive practice; and/or threatening, harassing, or intimidating any party to prevent it from disclosing its knowledge of matters relevant to the investigation or from pursuing the investigation; or
 - (b) acts intended to materially impede the exercise of the Bank's inspection and audit rights provided for under paragraph 2.2 e. below.

-
- b. Rejects a proposal for award if the Bank determines that the firm or individual recommended for award, any of its personnel, or its agents, or its sub-consultants, sub-contractors, service providers, suppliers and/ or their employees, has, directly or indirectly, engaged in corrupt, fraudulent, collusive, coercive, or obstructive practices in competing for the contract in question;
 - c. In addition to the legal remedies set out in the relevant Legal Agreement, may take other appropriate actions, including declaring misprocurement, if the Bank determines at any time that representatives of the Borrower or of a recipient of any part of the proceeds of the loan engaged in corrupt, fraudulent, collusive, coercive, or obstructive practices during the procurement process, selection and/or execution of the contract in question, without the Borrower having taken timely and appropriate action satisfactory to the Bank to address such practices when they occur, including by failing to inform the Bank in a timely manner at the time they knew of the practices;
 - d. Pursuant to the Bank's Anti- Corruption Guidelines and in accordance with the Bank's prevailing sanctions policies and procedures, may sanction a firm or individual, either indefinitely or for a stated period of time, including by publicly declaring such firm or individual ineligible (i) to be awarded or otherwise benefit from a Bank-financed contract, financially or in any other manner;² (ii) to be a nominated³ sub-contractor, consultant, manufacturer or supplier, or service provider of an otherwise eligible firm being awarded a Bank-financed contract; and (iii) to receive the proceeds of any loan made by the Bank or otherwise to participate further in the preparation or implementation of any Bank-financed project;
 - e. Requires that a clause be included in bidding/request for proposals documents and in contracts financed by a Bank loan, requiring (i) bidders (applicants/proposers), consultants, contractors, and suppliers, and their sub-contractors, sub-consultants, service providers, suppliers, agents personnel, permit the Bank to inspect⁴ all accounts, records and other documents relating to the procurement process, selection and/or contract execution, and to have them audited by auditors appointed by the Bank.

² For the avoidance of doubt, a sanctioned party's ineligibility to be awarded a contract shall include, without limitation, (i) applying for pre-qualification, expressing interest in a consultancy, and bidding, either directly or as a nominated sub-contractor, nominated consultant, nominated manufacturer or supplier, or nominated service provider, in respect of such contract, and (ii) entering into an addendum or amendment introducing a material modification to any existing contract.

³ A nominated sub-contractor, nominated consultant, nominated manufacturer or supplier, or nominated service provider (different names are used depending on the particular bidding document) is one which has been: (i) included by the bidder in its pre-qualification application or bid because it brings specific and critical experience and know-how that allow the bidder to meet the qualification requirements for the particular bid; or (ii) appointed by the Borrower.

⁴ Inspections in this context usually are investigative (i.e., forensic) in nature. They involve fact-finding activities undertaken by the Bank or persons appointed by the Bank to address specific matters related to investigations/audits, such as evaluating the veracity of an allegation of possible Fraud and Corruption, through the appropriate mechanisms. Such activity includes but is not limited to: accessing and examining a firm's or individual's financial records and information, and making copies thereof as relevant; accessing and examining any other documents, data and information (whether in hard copy or electronic format) deemed relevant for the investigation/audit, and making copies thereof as relevant; interviewing staff and other relevant individuals; performing physical inspections and site visits; and obtaining third party verification of information.

Section 7. Terms of Reference

FOR APPOINTMENT OF CHARTERED ACCOUNTANCY FIRM FOR CONDUCTING STATUTORY AUDIT OF CHHATTISGARH AAJEEVIKA SAMVARDHAN SAMITI (CGSRLM-Bihan) and BRC's

1. Background

- 1.1 The Ministry of Rural Development (MORD), Government of India (GOI) has been implementing Deen Dayal Antyodaya Yojana- National Rural Livelihoods Mission (NRLM) since June 2011. The central objective of the DAY-NRLM is to eliminate rural poverty through innovative implementation strategies involving mobilization and organization of the rural poor and promotion of their financial and economic inclusion as well as promotion of convergence with other livelihood programs.
- 1.2 The central objective of the Mission is to bring about increase in the household incomes of the rural poor through sustained livelihood enhancements and improved access to financial and non-financial services. The Mission aims at creating efficient and effective institutional platforms of the poor as mediating institutions. The four key inter-related components of the Mission are: (i) social inclusion; (ii) financial inclusion; (iii) livelihood promotion; and (iv) convergence. The four components based on the Community Based Organizations (CBOs) of the poor are expected to promote and sustain livelihoods of the rural poor. Thus, the DAY-NRLM aims at mobilizing all the rural poor households into SHGs and their federation's viz., Village Organizations, Cluster/ Block Level Federations and use these institutional platforms to promote the livelihoods of the poor. The Mission seeks to promote access of the CBOs of the poor to financial and technical services as well as economic support services and enable them to diversify and improve their livelihoods.
- 1.3 Chhattisgarh Grameen Aajeevika Samvardhan Samiti (CGSRLM- BIHAN) is a society formed by the Government of Chhattisgarh under the administrative control of Department of Panchayat & Rural development. The society is registered under Society Registration Act, 1973 and mandated to implement all rural livelihoods programs associated with SHG based institutional architecture. Chhattisgarh Grameen Aajeevika Samvardhan Samiti (CGSRLM- BIHAN) intends to undertake the work of External audit (Statutory Audit) of Program Implementing Units called as State Mission Management Unit, District Mission Management Units (DMMU), and Block Mission Management Units (BMMU) located in the State of Chhattisgarh.
- 1.4 CGSRLM is implementing National Rural Economic Transformation Project (NRETP), a special component under National Rural Livelihoods Mission, funded jointly by the Government of India & Government of Chhattisgarh in the ratio of 60% & 40% respectively.

2 Mission:

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

3 Project Scope & Components

3.1 Initially, it was envisaged that the project, to be implemented over a period of 5 years, will support and strengthen the Community Based Organizations i.e. Federations, Producer Organizations, SHGs. NRLM will be implemented in selected areas in an intensive manner and adopting saturation approach the entire state will be covered intensively in phased manner over 5-7 years. In the remaining areas less intensive approach for implementing the Mission will be adopted.

Broad components of the project are:

Component under NRETP	Component under other NRLM	Component under other DDU-GKY (Skills)
Project Management units at state, Districts and Block levels	Project Management units at state, Districts and Block levels	Admin Cost
Social Mobilization and Capacity Building / Institution Building (SMIB)	Social Mobilization and Capacity Building / Institution Building (SMIB)	Support Cost
Community Investment Support /Revolving Fund (FI)	Revolving Fund	Program Cost (Through PIA)
Livelihoods Activities (LH)	Livelihoods Activities (LH)	
Special Programs / Innovations	Special Programs / Innovations	
Monitoring, Evaluation and Learning / Management Information systems (M, E&L) /MIS	Monitoring, Evaluation and Learning / Management Information systems (M, E & L) /MIS	
Knowledge Management & Communication (KMC)	Knowledge Management & Communication (KMC)	
-	Infrastructure and Marketing	

3.2 National Rural Economic Transformation Project (NRETP)

- a. NRETP is funded / supported by World Bank and shall be implemented in a phased manner. For FY 2024-25 there are 9 districts viz. Bastar, Dhamtari, Kondagaon, Kanker, Raipur, Rajnandgaon, Surguja, Khairagarh-Chhuikhadan-Gandai & Mohla-Manpur-Ambagarh Chowki and all 47 blocks of these 9 districts which has to be audited under NRETP.
- b. Approximate expenditure under NRETP main for FY 2024-25 is estimated to be Rs. 1730.40 Lakhs (Approx.) from state, district & blocks.
- c. NRETP includes NRETP-Main, SRISHTI, MILAAP, Value Chain etc.

3.3 National Rural Livelihoods Mission (NRLM) & DDU-GKY (Skills)

I. NRLM main and other small schemes

- a. Presently NRLM is implemented in all 33 districts and 146 blocks of Chhattisgarh.
- b. Approximate expenditure under NRLM main for FY 2024-25 is estimated is Rs. 46880.75 Lakhs (Approx.) from state, district & blocks.
- c. NRLM includes NRLM main, MKSP, SVEP (all 60:40 ratio scheme) and other small projects like Interest Subvention State Scheme (State funded scheme), RSETI (100% Central Govt funded), PMFME (100% funded by CSIDC), SCA to SCSP (100% funded by Tribal department) etc.

II. DDU-GKY (Skills)

- a. The Ministry of Rural Development (MoRD) announced the Deen Dayal Upadhyaya Grameen Kaushalya Yojana (DDU-GKY) Antyodaya Diwas, on 25th September 2014. DDU-GKY is a part of the National Rural Livelihood Mission (NRLM), tasked with the dual objectives of adding diversity to the incomes of rural poor families and cater to the career aspirations of rural youth.
- b. DDU-GKY is uniquely focused on rural youth between the ages of 15 and 35 years from poor families. As a part of the Skill India campaign, it plays an instrumental role in supporting the social and economic programs of the government like the Make In India, Digital India, Smart Cities and Start-Up India, Stand-Up India campaigns. Over 180 million or 69% of the country's youth population between the ages of 18 and 34 years, live in its rural areas. Of these, the bottom of the pyramid youth from poor families with no or marginal employment number about 55 million.
- c. Approximate expenditure under DDU-GKY (Skills) is Rs. 1789.00 Lakhs (Approx.) (including the advances fund) for the FY 2024-25.

III. The Programme-wise/scheme wise coverage of State and Districts are as under:

Sr No	DISTRICT NAME	Nos of Blocks	NRLM main	NRETP	SVEP	MKSP	RSETI	DDU-GKY	Others
1	Balod	5	√		√	√		√	√
2	Balodabazar	6	√		√	√		√	√
3	Balrampur	6	√		√	√		√	√
4	Baster	7	√	√	√	√	√	√	√
5	Bemetara	4	√			√		√	√
6	Bijapur	4	√					√	√
7	Bilaspur	7	√				√	√	√
8	Dantewada	4	√		√	√	√	√	√
9	Dhamtari-p	4	√	√	√	√	√	√	√
10	Durg	3	√				√	√	√
11	Gariyaband	5	√		√	√		√	√
12	Janjgir-Champa	9	√		√		√	√	√
13	Jashpur	8	√		√	√	√	√	√
14	Kanker-p	7	√	√	√	√	√	√	√
15	Kawardha	4	√			√	√	√	√
16	Kondagaon	5	√	√	√		√	√	√
17	Korba	5	√			√	√	√	√
18	Koriya	5	√		√	√	√	√	√
19	Mahasamund	5	√				√	√	√
20	Mungeli	3	√					√	√
21	Narayanpur	2	√				√	√	√
22	Raigarh	9	√		√	√	√	√	√
23	Raipur	4	√	√	√	√	√	√	√
24	Rajnandgaon	9	√	√	√		√	√	√
25	Surguja	7	√	√	√	√	√	√	√
26	Sukma	3	√			√		√	√
27	Surajpur	6	√		√	√		√	√
28	GPM	3	√		√	√		√	√
29	Mohla Manpur Ambagarh Chowki	3	√	√	√	√		√	√
30	Khairagarh Chhuikhadan Gandai	3	√	√	√	√		√	√
31	Sarangarh Bilaigarh	3	√		√			√	√
32	Sakti	4	√		√			√	√

33	Manendragarh Bharatpur Chirmiri	3	√					√	√
34	State	-	√	√	√	√		√	√
	Total	146	33	9	23	22	18	33	33

*Note: Others include schemes like PMFME, SCA to SCSP, DEA Fund etc.

4 Implementation Arrangements

4.1 The overall responsibility for project implementation and coordination would rest with the CGSRLM which has been established to implement the project in the state. The Governing Body of the CGSRLM is chaired by the Honorable Chief Minister to Govt. of Chhattisgarh. Executive Committee (EC) of the CGSRLM is chaired by the Honorable Chief Secretary, Govt. of Chhattisgarh. EC reviews project progress and provides strategic directions, guidance on policy matters and resolve conflicts, amongst the implementing agencies. Funds will flow from the GoI Finance Department to the SMMU through a budgetary allocation for the project as a line item under the State budget. All project components and sub-components are funded through the SMMU.

4.1.1 State Level: At state level, The State Mission Management Unit (SMMU) has been formed and staffed with a team of dedicated development professionals from the market. The SMMU is headed by a full-time IAS Officer named as State Mission Director. The SMMU is responsible for project planning and scheduling; coordination with other implementing partners; project-wide budget control and financial management; quality assurance and control; monitoring of the project input/output/outcome/ processes/impacts; and providing timely and quality resources as well as technical assistance to DMMUs & BMMUs.

4.1.2 District Level: During the FY 2024-25 there were all 33 Districts working as District Mission Management Unit (DMMUs) under NRLM which also includes 9 NRETP districts. Chief Executive Officer (CEO) of Zila Panchayat (ZP) heads DMMU with primary responsibility of coordinating with their blocks for effective implementation. The DMMUs will be responsible for the implementation of district programs; achievement of physical and financial milestones; quality assurance; and working closely with communities to achieve the project development objectives.

4.1.3 Block level: In financial year 2024-25, there are 146 Block Mission Management Unit (BMMU) under NRLM which includes 43 Block Mission Management Unit (BMMU) of NRETP. Chief Executive Officer, Janpad Panchayat at Block level heads BMMU with primary responsibility of implementing components of mission; they are also responsible to work closely with block / village level organizations of the

community and the SHGs. The BMMUs will be responsible for providing hand holding support as well as implementing the mission at the Block and G.P. level.

4.1.4 G.P. level: The focal point for organization and implementation will be the Village level Organization (VO). The VO will be expected to play an active role in the planning, implementation and supervision of subprojects, procurement of goods/works/services, and self-monitoring of cost effectiveness and sustainability. Area Coordinators are engaged by the project, they will facilitate community mobilization, participation, and institutional strengthening of the community based institutions.

5 Objectives

5.1 The essence of audit policy is to ensure adequate independent, professional audit assurance that the funds received by implementing agencies were used for the purposes intended, that the annual project financial statements are free from material misstatement, and that the terms of fund release were complied with in all material respects.

5.2 The objective of the audit of the Project Financial Statement (PFS) is to enable the auditors to express a professional opinion as to whether

- a. The PFS give a true and fair view of the sources and applications of project funds for the period under audit examination;
- b. The funds were utilized for the purposes, for which they were provided,
- c. The procurement procedure prescribed in the Procurement Manual has been followed; and
- d. In addition, where applicable, the auditor will express a professional opinion as to whether the Financial Management Reports submitted by project management may be relied upon.

5.3 The books of account that provide the basis for preparation of the PFS/CFS of the society are established to reflect the financial transactions of the project/society and are maintained by CGSRLM and its constituent state, district and block level units.

6 Audit Standards

6.1 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 purposes other than as defined in the legal agreement remains with the borrower, the audit should be planned so

as to have a reasonable expectation of detecting material misstatements in the project financial statements.

7 Audit Scope/ scope of work

7.1 Statutory Auditing for FY 2024-25 which comprises the auditing work of the following:

- a. State Mission Management Unit (SMMU) comprising NRLM, NRETP, MKSP, RSETI & DDU-GKY activities,
- b. 9 NRETP Districts comprising NRETP, NRLM & DDUGKY activities,
- c. Remaining 24 Districts comprising the NRLM & DDUGKY activities only and
- d. Consolidation of all statutory audit reports clearly indicating all types of financial reports for NRLM. NRETP & DDUGKY activities at State and Districts level.

7.2 In conducting the audit, special attention should be paid to the following:

- a. That the CGSRLM faithfully followed conditions laid down in the NRLM framework guidelines/operational manual/Accounts manual in spending the funds it received from MoRD, GoI for the Programme.
- b. That CGSRLM used all the funds in accordance with the relevant financing agreements, with due attention to economy and efficiency, and only for the purposes for which they were provided.
- c. That all the expenditure has the necessary supporting documentation; and that it has been incurred in accordance with the NRLM/NRETP guidelines, Administrative and Finance rules and / or Finance Manual /guidelines.
- d. That proper and complete record has been kept as prescribed in the Administrative and Finance rules and / or Finance Manual /guidelines.
- e. That the SMMU / DMMU / DRDA / BMMU have used the funds for the NRLM / NRETP/ DDUGKY programme; and that the auditor, after visiting the SMMU / DMMU / DRDAs / BMMU and conducting audit is satisfied on this count.
- f. That the accounts have been prepared in accordance with consistently applied relevant principles laid down in the Administrative and Finance rules and / or Finance Manual /guidelines.
- g. Give a true and fair view of the financial year of receipts, payments, assets and liabilities.
- h. That in respect of the works taken up under aid from the GoI, World Bank, GoCG and others, the schedules to the Balance Sheet depict the correct figures of expenditure on their programmes / schemes.
- i. Verification and reporting on statutory compliances and deposit of TDS/GST/EPF etc.
- j. Any other matter incidental to above matters.

7.3 PROGRAMME FINANCIAL STATEMENTS

7.3.1 The Statutory Audit report (including Audit report in Form no. 10B as required by Income tax act, 1961) to be accompanied by:

- a. Management Letter to be prepared by the Auditors
- b. Consolidated Financial Statements (B/S, I & E account &R&P) of all scheme (namely NRLM, NRETP, DDU-GKY, RSETI etc.) along with schedules to be prepared by the Auditors.
- c. Overall Consolidated Financial Statements (B/S, I & E account &R&P) of all schemes along with schedules to be prepared by the Auditors
- d. Bank reconciliation Statement
- e. Trial Balance of all units (SMMU & DMMUs)
- f. Utilization certificates in as per prescribed formats in GFR.
- g. Relevant financial details for NRLM, NRETP & DDUGKY (viz. Advances, expenditures, fixed assets in the form of schedules or annexure)
- h. Certificate of expenditure of IUFR Vs Actual Audited Statement.
- i. Any other reports as prescribed by the GoI/GoCG

7.3.2 Management Assertion: Management should sign the project financial statements and provide a written acknowledgement of its responsibility for the preparation and fair presentation of the financial statements and an assertion that project funds have been expended in accordance with the intended purposes as reflected in the financial statements.

7.4 STATEMENTS OF EXPENDITURES AND FINANCIAL MANAGEMENT REPORTS

7.4.1 In addition to the audit of the PFS, the auditor is required to audit all Interim Unaudited Financial Reports (IUFRs) for withdrawal applications made during the period under audit examination. 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 project eligibility by reference to the relevant financing agreements. Where ineligible expenditures are identified as having been included in withdrawal applications and reimbursed against, these should be separately noted by the auditor.

7.4.2 An audit report on the project financial statements should be prepared in accordance with the 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 is adverse or a disclaimer of opinion. In addition, 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 relevant loan or credit agreement and, where applicable, (3) the IUFRRs submitted during the period are supported by adequate detailed documentation maintained in the project accounting offices.

7.5 MANAGEMENT LETTER

7.5.1 In addition to the audit report on the project financial statements, the auditor may prepare a management letter containing recommendations for improvements in internal control and other matters coming to the attention of the auditor during the audit examination, possibly including matters such as the following:

- b. observations on the accounting records, systems, and controls that were examined during the course of the audit
- c. deficiencies or weakness in systems and controls, together with specific recommendations for improvement
- d. compliance with financial covenants in the financing agreements
- e. matters that might have a significant impact on the implementation of the project
- f. the status of recommendations from previous management letters, including any issues which remain to be addressed and any issues which recurred
- g. any other matters that the auditor considers pertinent.

7.5.2 In the event that no management letter is issued, the auditor should supply a written advice to that effect together with the audit report on the project financial statements.

7.6 PERIOD, TIMING AND SAMPLE COVERAGE OF STATUTORY AUDIT

7.6.1 The statutory audit will be done on Yearly basis for financial years i.e. 2024-25. The Auditors should prepare the financial proposal on the figure based on the volume of work as stated below:

a. The audit will be carried out on a yearly basis. Coverage for 2024-25 is as under:

a. 1 NRETP :-

Unit	Total No. of Units NRETP	% Sample	Frequency	No of Units to be Covered in Audit as per stated frequency
SMMU/State Office	1	100%	Yearly	1/1

DMMU/District Office/Zila Panchayat office	9	100%	Yearly	9/9
BMMU/Block Office	43	100%	Yearly	43/43

a. 2 NRLM & DDU-GKY :-

Unit	Total No. of Units NRLM	% Sample	Frequency	No of Units to be Covered in Audit as per stated frequency
SMMU/State Office	1	100%	Yearly	1/1
DMMU/District Office/Zila Panchayat office	33	100%	Yearly	33/33
BMMU/Block Office	146	40%	Yearly	58/146

*There shall be increase of BMMU/Block office by 10% - 20% every year (i.e. FY 2020-21 and FY 2021-22)

7.6.2 Timing: The audit report (including online submission of Audit report in Form no. 10B on Income tax portal) should be provided to the SMMU within 90 days of award of work. The auditor must submit five (5) copies of the audited accounts and audit report to MD at State office (SMMU) in time.

7.7 BRC

Apart from CGSRLM statutory audit separately audit of BRC needs to be done on following parameters:

Introduction - BRC (Block Resource Centre) is functional under SVEP Project of CGSRLM

BRC is established in following 2 Blocks of 2 Districts in 3rd phases:

S No	District	Block	Phase	Remarks
1	Sarguja	Ambikapur	III	Audit to be conducted for FY 2024-25
2	Koriya	Baikunthpur		

More Details of SVEP can be found in GoI Guidelines.

Each BRC wise Audit report should consist of:
(4 Sets originally sealed and signed for each BRC)

a. Audit Report.

-
- b. Utilization Certificate in prescribed formats.
 - c. Financial Statements (BS, R&P, I&E with detailed schedules and sub schedules)
 - d. Significant Accounting policies and notes to accounts.
 - e. Management Letter
 - f. Audit report must cover the specifics points as required by GoI vide its letter No S-11057/02/2018/SVEP (362994) dated 9th Aug 2019 (viz. Financial 19 points and non-Financial 15 points).
- 8 **Period of Appointment:** The auditor will be appointed for auditing of the financial year 2024-25 and may be further extended on satisfactory completion of current year audit and as per the requirement of CGSRLM for another two (2) years i.e. for audit of FY 2025-26 & 2026-27 on yearly basis. In no case, any audit firm will not be appointed as statutory auditor for more than three continuous financial years.
- 9 **Review of the audit report-** audit report may be reviewed to assess whether auditor delivered all reports and documents specified in the contract, in the form and manner and within the time period as specified; Assess whether the reports and documents are easily understandable or not; Has the auditor satisfied the expectations of service quality, such as adequacy, applicability, effectiveness, innovativeness and impartiality; to examine whether auditors are covering the scope of work and achieving the objectives of assignment set forth in the description of service mentioned.
- 10 **Penalty Clause -**Delay in submitting the audit report within the stipulated time without any unreasonable reason/s will lead to penalty. Decision of the same will be in hands of MD, CGSRLM.
- If the allotted work is not completed within the stipulated time duration, an additional 1 month without any penalty will be allowed beyond this, on every 15 days delay, a penalty of 1% of the contract value will be imposed. The maximum amount of penalty imposed for the whole of the services is ten percent (10%) of the final contract price. If it exceeds 10% of the contract value, contract will be terminated without issuing any further notice.
- 11 **Audit Review Committee:** The audit committee at SMMU will keep a watch on the audit objections raised by the auditor and take actions for the speedy settlement of the objections by timely follow up. Audit Committee will be set up under the Chairmanship of Mission Director or Officer designated by MD-CGSRLM with following members:
- | | |
|---------------------------------|-------------|
| Mission Director, CGSRLM- | Chairperson |
| Joint Mission Director, CGSRLM- | Member |
| Administrative Officer, CGSRLM- | Member |
| Accounts Officer, CGSRLM - | Member |
| SPM-Finance Management, CGSRLM- | Member |
| SPM-Procurement, CGSRLM- | Member |

12 Selection Process -

Statutory Auditor for CGSRLM will be selected through open tender process of NRLM Procurement Manual by Least Cost Selection Method (LCS).

The mandatory qualification criteria for applying in the tender is as follows:

A. Mandatory Qualification Criteria-

S. No.	Criteria	Documents Required
1.	The applicant audit firm is empanelled with the C&AG ⁵ in the panel of audit firms eligible for major audits for FY 2024-25.	A self-attested copy of the latest empanelment intimation letter issued by the CAG containing the Unique Identification Number and the score. The audit firm confirms that it is included in the panel for major audits firm. (the panel is posted on the CAG website)
2.	<p>a) Head office/Branch office of the firm should be situated in Chhattisgarh and Firm should have registered with ICAI for atleast 7 years as on the date of publication of this RFP & should have minimum 6 partners in firm out of which 4 should be FCA.</p> <p>b) In case HO is situated outside Chhattisgarh in such case Branch office within Chhattisgarh should be minimum 5 years old as on the date of publication of this RFP.</p>	<p>Certificate of Constitution issued by ICAI as on 01-01-2025.</p> <p>In case HO is situated outside Chhattisgarh in such case Branch office within Chhattisgarh should produce valid proof of current existence and being operational.</p>
3	<p>Average Annual Turnover –</p> <p>If HO is situated Outside Chhattisgarh</p> <ul style="list-style-type: none"> Average Annual Turnover of HO should be Rs. 100.00 Lakhs & branch office turnover of the firm should be Rs. 50.00 Lakhs in last three financial years (i. e. 2021-22, 2022-23 & 2023-24). List of major clients of the firm to whom services provided in Chhattisgarh needs to be attached. <p>If HO is situated within Chhattisgarh</p> <ul style="list-style-type: none"> Average Annual Turnover of the firm should be Rs. 50.00 Lakhs in last three financial years (i.e. 2021-22, 2022-23 & 2023-24). List 	<p>Audit report/Certificate from statutory auditors for Average Annual Turnover of firm for the Last 3 Financial Years (i.e. 2021-22, 2022-23 & 2023-24).</p> <p>In case where the HO is situated outside Chhattisgarh than audit report/Certificate from statutory auditors for Average Annual Turnover of local branch office for the Last 3 Financial Years has to be submitted.</p>

⁵ For quick reference, link to the CAG list 'Firms Qualifying for Major Audit' is : <http://cagofindia.delhi.nic.in/caempanel/empstat.asp>

	of major clients of the firm to whom services provided needs to be attached.	Audit statement and average annual turnover certificate should be duly signed by CA with his UNID no.
4	<p>The applicant firm should be an Independent entity to be audited.</p> <ul style="list-style-type: none"> • The audit firm is not the incumbent Internal Auditor of the Mission or any of its Partner Agencies or any of its Project Implementing Agencies. • No partner of the audit firm or any qualified employee of the firm is related to any member of the Governing Body/ Executive Committee/ Board of Directors or the Project Director/ Managing Director/ any Director or any of the senior management (as applicable) of the Mission, its partner agencies or implementing agencies. Relative would mean husband, wife, brother, or sister or any lineal ascendant or descendant. • Neither the firm nor its Partners or Associates have any interest in the business of the Mission, its partner agencies or implementing agencies. • From the time of appointment the Firm ceases to be Auditor, no other assignment of similar nature to the Mission (including consultancy) will be accepted, either by the firm or by its partners or relatives of partners of the firm or by its associates. • The audit will not be done by a person who was either an employee in the Mission, its partner agencies or implementing agencies or a partner/employee of the retiring auditor, unless such person is employed with the firm for at least one year. 	A Declaration signed by an authorized partner of the audit firm verifying that the applicant is independent of the entity to be audited that they have no relationship with the entity to be audited (in particular, the auditor should not be employed by, serve as director for, or have any financial or close business relationship with the entity during the period(s) covered by the audit or immediately thereafter for a period of two years);
5	<p>The audit firm is not one against which disciplinary orders have been issued by the Public Companies Accounting Oversight Board and these orders are in force. Also, any partner/senior manager of the audit firm is not associated with the audit in any manner if he/she -</p> <ul style="list-style-type: none"> • has been found guilty of professional/other misconduct by the Institute of Chartered Accountants of India under the First or Second Schedule of the Chartered Accountants Act, 1949; or 	A certificate from the firm to the effect that no partner of the firm has been found guilty of professional/ other misconduct by the Institute of Chartered Accountants of India under the First or Second Schedule of the Chartered Accountants Act, 1949 or is one against whom disciplinary sanction orders have been passed by the Public Companies Accounting Oversight Board. In case the firm has such partners, the firm provides details of such partners and certifies

	<ul style="list-style-type: none"> • is one against whom disciplinary sanction orders have been passed by the Public Companies Accounting Oversight Board. 	that they will not be associated with the audit in any manner;
6	Firm should have minimum 2 Paid assistant as on date 01-01-2025.	<p>Copies of Relevant documents need to be enclosed, e.g. Appointment letter, salary slip, bank statement etc.</p> <p>(Certificate of Constitution issued by ICAI as on 01-01-2025.)</p>
7	The firm should not be blacklisted by any State Govt., Central Govt. or any other Public/ Private Sector undertaking or a corporation as on the date of publication of this RFP.	Statement of Undertaking required (notarised) need to be submitted.
8	The firm must be registered with GST/Service Tax, PAN, TAN etc. and any other statutory requirements as applicable.	Relevant certificates copies to be enclosed.
9	<p>Following firms are not eligible to participate in the bidding process:</p> <p>a. A firm which has done statutory audit of Chhattisgarh Grameen Aajeevika Samvardhan Samiti (CGSRLM-Bihan) for last three financial year i.e FY 2021-22, 2022-23 & 2023-24 is not eligible to participate in this bidding process.</p> <p>b. Firm providing services as FMTSA in the current financial year will not be eligible to participate in this bidding process.</p>	

13 General:

The auditor will be given access to any information relevant for the purposes of conducting the audit. This would normally include all legal documents, correspondence, and any other information associated with the project and deemed necessary by the auditor. The information made available to the auditor will include, but not be limited to, copies of the guidelines given by the GoI from time to time and the relevant Legal Agreements, a copy of AAP, and a copy of the Finance & administrative rules and devolution of power. CGSRLM will provide other relevant documents if any, as required by the auditor.

PART II

Section 8. Conditions of Contract and Contract Forms

CONTRACT FOR CONSULTING SERVICES

CONTRACT No. *[insert]*

THIS CONTRACT (“Contract”) is entered into this *[insert starting date of assignment]*, by and between *[insert Client’s name]* (“the Client”) having its principal place of business at *[insert Client’s address]*, and *[insert Consultant’s name]* (“the Consultant”) having its principal office located at *[insert Consultant’s address⁶]*.

WHEREAS, the Client has received financing from the World Bank which is being used for this contract (and accordingly the relevant provisions of Bank’s Procurement Regulations and Anti-Corruption Guidelines shall be applicable to this Contract), and the Client wishes to have the Consultant perform the services hereinafter referred to, and

WHEREAS, the Consultant is willing to perform these services,

NOW THEREFORE THE PARTIES hereby agree as follows:

- 1. Services**
- (i) The Consultant shall perform the services specified in Annex A, “Terms of Reference and Scope of Services,” which is made an integral part of this Contract (“the Services”).
 - (ii) The Consultant shall provide the personnel listed in Annex B, “Consultant’s Personnel,” to perform the Services.
 - (iii) The Consultant shall submit to the Client the reports in the form and within the time periods specified in Annex C, “Consultant’s Reporting Obligations.”

2. Term The Consultant shall perform the Services during the period commencing *[insert starting date]* and continuing through *[insert completion date]*, or any other period as may be subsequently agreed by the parties in writing.

3. Payment A. Ceiling

For Services rendered pursuant to Annex A, the Client shall pay the Consultant an amount not to exceed *[insert amount]*. This amount has been established based on the understanding that it includes all of the Consultant's costs and profits as well as any tax obligation that may be imposed on the Consultant.

⁶ Avoid use of “P.O. Box” address

B. Schedule of Payments

The schedule of payments is specified below⁷:

[insert detailed list of payments specifying amount of each installment, deliverable/output for which the installment is paid and currency]

C. Payment Conditions

Payment shall be made in *[specify currency]*, no later than 30 days following submission by the Consultant of invoices in duplicate to the Coordinator designated in paragraph 4.

Payments shall be made to Consultant's bank account *[insert banking details. If payment by bank wire is not possible, prior Bank approval to apply cash payments option shall be obtained]*

4. Project Administration

A. Coordinator.

The Client designates Mr./Ms. *[insert name and job title]* as Client's Coordinator; the Coordinator will be responsible for the coordination of activities under this Contract, for acceptance and approval of the reports and of other deliverables by the Client and for receiving and approving invoices for the payment.

B. Reports.

The reports listed in Annex C, "Consultant's Reporting Obligations," shall be submitted in the course of the assignment, and will constitute the basis for the payments to be made under paragraph 3.

5. Performance Standards

The Consultant undertakes to perform the Services with the highest standards of professional and ethical competence and integrity. The Consultant shall promptly replace any employees assigned under this Contract that the Client considers unsatisfactory.

6. Inspections and Auditing

The Consultant shall permit, and shall cause its Sub-Consultants to permit, the Bank and/or persons or auditors appointed by the Bank to inspect and/or audit its accounts and records and other documents relating to the submission of the Proposal to provide the Services and performance of the Contract. Any failure to comply with this obligation may constitute a prohibited practice subject to contract termination and/or the imposition of sanctions by the Bank (including without

⁷ Fill in based on required outputs as described in Annex A (Terms of Reference) and Annex C (Reporting Requirements). Avoid front-loaded payments. Advance payments in contracts with firms require a bank guarantee for the same amount.

limitations determination of ineligibility) in accordance with prevailing Bank's sanctions procedures.

- 7. Confidentiality** The Consultants shall not, during the term of this Contract and within two years after its expiration, disclose any proprietary or confidential information relating to the Services, this Contract or the Client's business or operations without the prior written consent of the Client.
- 8. Ownership of Material** Any studies reports or other material, graphic, software or otherwise, prepared by the Consultant for the Client under the Contract shall belong to and remain the property of the Client. The Consultant may retain a copy of such documents and software⁸.
- 9. Consultant Not to be Engaged in Certain Activities** The Consultant agrees that, during the term of this Contract and after its termination, the Consultants and any entity affiliated with the Consultant, shall be disqualified from providing goods, works or services (other than consulting services that would not give rise to a conflict of interest) resulting from or closely related to the Consulting Services for the preparation or implementation of the Project
- 10. Insurance** The Consultant will be responsible for taking out any appropriate insurance coverage.
- 11. Assignment** The Consultant shall not assign this Contract or sub-contract any portion of it without the Client's prior written consent.
- 12. Law Governing Contract and Language** The Contract shall be governed by the laws of *[insert government]*, and the language of the Contract shall be⁹ *[insert language]*
- 13. Dispute Resolution¹⁰** Any dispute arising out of the Contract, which cannot be amicably settled between the parties, shall be referred to adjudication/arbitration in accordance with the laws of the Client's country.
- 14. Termination** The Client may terminate this Contract with at least ten (10) working days prior written notice to the Consultant after the occurrence of any of the events specified in paragraphs (a) through (d) of this Clause:
- (a) If the Consultant does not remedy a failure in the performance of its obligations under the Contract within seven (7) working days after

⁸ Restrictions about the future use of these documents and software, if any, shall be specified at the end of paragraph 8.

⁹ The law selected by the Client is usually the law of its country. However, the Bank does not object if the Client and the Consultant agree on another law. The language shall be English, French, or Spanish, unless the Contract is entered into with a domestic firm, in which case it can be the local language.

¹⁰ In case of a Contract entered into with a foreign Consultant, the following provision may be substituted for paragraph 13: "Any dispute, controversy or claim arising out of or relating to this Contract or the breach, termination or invalidity thereof, shall be settled by arbitration in accordance with the UNCITRAL Arbitration Rules as at present in force."

being notified, or within any further period as the Client may have subsequently approved in writing;

- (b) If the Consultant becomes insolvent or bankrupt;
- (c) If the Consultant, in the judgment of the Client or the Bank, has engaged in corrupt, fraudulent, collusive, coercive, or obstructive practices (as defined in the prevailing Bank's sanctions procedures) in competing for or in performing the Contract.
- (d) If the Client, in its sole discretion and for any reason whatsoever, decides to terminate this Contract.

FOR THE CLIENT

FOR THE CONSULTANT

Signed by _____

Signed by _____

Title: _____

Title: _____

LIST OF ANNEXES

Annex A: Terms of Reference and Scope of Services

Annex B: Consultant's Personnel and corresponding unit rates

Annex C: Consultant's Reporting Obligations

Important Note -The format of draft contract in Part-II- Section 8 is an indicative format that will be more detailed with GCC (General conditions of contract) and SCC (special condition of contract) when a firm is selected and actual contract will be done.

-----End of RFP Document-----

Terms of Reference

FOR APPOINTMENT OF CHARTERED ACCOUNTANCY FIRM FOR CONDUCTING STATUTORY AUDIT OF CHHATTISGARH AAJEEVIKA SAMVARDHAN SAMITI (CGSRLM-Bihan) and BRC's

1. Background

- 1.1 The Ministry of Rural Development (MORD), Government of India (GOI) has been implementing Deen Dayal Antyodaya Yojana- National Rural Livelihoods Mission (NRLM) since June 2011. The central objective of the DAY-NRLM is to eliminate rural poverty through innovative implementation strategies involving mobilization and organization of the rural poor and promotion of their financial and economic inclusion as well as promotion of convergence with other livelihood programs.
- 1.2 The central objective of the Mission is to bring about increase in the household incomes of the rural poor through sustained livelihood enhancements and improved access to financial and non-financial services. The Mission aims at creating efficient and effective institutional platforms of the poor as mediating institutions. The four key inter-related components of the Mission are: (i) social inclusion; (ii) financial inclusion; (iii) livelihood promotion; and (iv) convergence. The four components based on the Community Based Organizations (CBOs) of the poor are expected to promote and sustain livelihoods of the rural poor. Thus, the DAY-NRLM aims at mobilizing all the rural poor households into SHGs and their federation's viz., Village Organizations, Cluster/ Block Level Federations and use these institutional platforms to promote the livelihoods of the poor. The Mission seeks to promote access of the CBOs of the poor to financial and technical services as well as economic support services and enable them to diversify and improve their livelihoods.
- 1.3 Chhattisgarh Grameen Aajeevika Samvardhan Samiti (CGSRLM- BIHAN) is a society formed by the Government of Chhattisgarh under the administrative control of Department of Panchayat & Rural development. The society is registered under Society Registration Act, 1973 and mandated to implement all rural livelihoods programs associated with SHG based institutional architecture. Chhattisgarh Grameen Aajeevika Samvardhan Samiti (CGSRLM- BIHAN) intends to undertake the work of External audit (Statutory Audit) of Program Implementing Units called as State Mission Management Unit, District Mission Management Units (DMMU), and Block Mission Management Units (BMMU) located in the State of Chhattisgarh.
- 1.4 CGSRLM is implementing National Rural Economic Transformation Project (NRETP), a special component under National Rural Livelihoods Mission, funded jointly by the Government of India & Government of Chhattisgarh in the ratio of 60% & 40% respectively.

2 Mission:

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

3 Project Scope & Components

3.1 Initially, it was envisaged that the project, to be implemented over a period of 5 years, will support and strengthen the Community Based Organizations i.e. Federations, Producer Organizations, SHGs. NRLM will be implemented in selected areas in an intensive manner and adopting saturation approach the entire state will be covered intensively in phased manner over 5-7 years. In the remaining areas less intensive approach for implementing the Mission will be adopted.

Broad components of the project are:

Component under NRETP	Component under other NRLM	Component under other DDU-GKY (Skills)
Project Management units at state, Districts and Block levels	Project Management units at state, Districts and Block levels	Admin Cost
Social Mobilization and Capacity Building / Institution Building (SMIB)	Social Mobilization and Capacity Building / Institution Building (SMIB)	Support Cost
Community Investment Support /Revolving Fund (FI)	Revolving Fund	Program Cost (Through PIA)
Livelihoods Activities (LH)	Livelihoods Activities (LH)	
Special Programs / Innovations	Special Programs / Innovations	
Monitoring, Evaluation and Learning / Management Information systems (M, E&L) /MIS	Monitoring, Evaluation and Learning / Management Information systems (M, E & L) /MIS	
Knowledge Management & Communication (KMC)	Knowledge Management & Communication (KMC)	
-	Infrastructure and Marketing	

3.2 National Rural Economic Transformation Project (NRETP)

- a. NRETP is funded / supported by World Bank and shall be implemented in a phased manner. For FY 2024-25 there are 9 districts viz. Bastar, Dhamtari, Kondagaon, Kanker, Raipur, Rajnandgaon, Surguja, Khairagarh-Chhuikhadan-Gandai & Mohla-Manpur-Ambagarh Chowki and all 47 blocks of these 9 districts which has to be audited under NRETP.
- b. Approximate expenditure under NRETP main for FY 2024-25 is estimated to be Rs. 1730.40 Lakhs (Approx.) from state, district & blocks.
- c. NRETP includes NRETP-Main, SRISHTI, MILAAP, Value Chain etc.

3.3 National Rural Livelihoods Mission (NRLM) & DDU-GKY (Skills)

I. NRLM main and other small schemes

- a. Presently NRLM is implemented in all 33 districts and 146 blocks of Chhattisgarh.
- b. Approximate expenditure under NRLM main for FY 2024-25 is estimated is Rs. 46880.75 Lakhs (Approx.) from state, district & blocks.
- c. NRLM includes NRLM main, MKSP, SVEP (all 60:40 ratio scheme) and other small projects like Interest Subvention State Scheme (State funded scheme), RSETI (100% Central Govt funded), PMFME (100% funded by CSIDC), SCA to SCSP (100% funded by Tribal department) etc.

II. DDU-GKY (Skills)

- a. The Ministry of Rural Development (MoRD) announced the Deen Dayal Upadhyaya Grameen Kaushalya Yojana (DDU-GKY) Antyodaya Diwas, on 25th September 2014. DDU-GKY is a part of the National Rural Livelihood Mission (NRLM), tasked with the dual objectives of adding diversity to the incomes of rural poor families and cater to the career aspirations of rural youth.
- b. DDU-GKY is uniquely focused on rural youth between the ages of 15 and 35 years from poor families. As a part of the Skill India campaign, it plays an instrumental role in supporting the social and economic programs of the government like the Make In India, Digital India, Smart Cities and Start-Up India, Stand-Up India campaigns. Over 180 million or 69% of the country's youth population between the ages of 18 and 34 years, live in its rural areas. Of these, the bottom of the pyramid youth from poor families with no or marginal employment number about 55 million.
- c. Approximate expenditure under DDU-GKY (Skills) is Rs. 1789.00 Lakhs (Approx.) (including the advances fund) for the FY 2024-25.

III. The Programme-wise/scheme wise coverage of State and Districts are as under:

Sr No	DISTRICT NAME	Nos of Blocks	NRLM main	NRETP	SVEP	MKSP	RSETI	DDU-GKY	Others
1	Balod	5	√		√	√		√	√
2	Balodabazar	6	√		√	√		√	√
3	Balrampur	6	√		√	√		√	√
4	Baster	7	√	√	√	√	√	√	√
5	Bemetara	4	√			√		√	√
6	Bijapur	4	√					√	√
7	Bilaspur	7	√				√	√	√
8	Dantewada	4	√		√	√	√	√	√
9	Dhamtari-p	4	√	√	√	√	√	√	√
10	Durg	3	√				√	√	√
11	Gariyaband	5	√		√	√		√	√
12	Janjgir-Champa	9	√		√		√	√	√
13	Jashpur	8	√		√	√	√	√	√

14	Kanker-p	7	√	√	√	√	√	√	√
15	Kawardha	4	√			√	√	√	√
16	Kondagaon	5	√	√	√		√	√	√
17	Korba	5	√			√	√	√	√
18	Koriya	5	√		√	√	√	√	√
19	Mahasamund	5	√				√	√	√
20	Mungeli	3	√					√	√
21	Narayanpur	2	√				√	√	√
22	Raigarh	9	√		√	√	√	√	√
23	Raipur	4	√	√	√	√	√	√	√
24	Rajnandgaon	9	√	√	√		√	√	√
25	Surguja	7	√	√	√	√	√	√	√
26	Sukma	3	√			√		√	√
27	Surajpur	6	√		√	√		√	√
28	GPM	3	√		√	√		√	√
29	Mohla Manpur Ambagarh Chowki	3	√	√	√	√		√	√
30	Khairagarh Chhuikhadan Gandai	3	√	√	√	√		√	√
31	Sarangarh Bilaigarh	3	√		√			√	√
32	Sakti	4	√		√			√	√
33	Manendragarh Bharatpur Chirmiri	3	√					√	√
34	State	-	√	√	√	√		√	√
	Total	146	33	9	23	22	18	33	33

*Note: Others include schemes like PMFME, SCA to SCSP, DEA Fund etc.

4 Implementation Arrangements

4.1 The overall responsibility for project implementation and coordination would rest with the CGSRLM which has been established to implement the project in the state. The Governing Body of the CGSRLM is chaired by the Honorable Chief Minister to Govt. of Chhattisgarh. Executive Committee (EC) of the CGSRLM is chaired by the Honorable Chief Secretary, Govt. of Chhattisgarh. EC reviews project progress and provides strategic directions, guidance on policy matters and resolve conflicts, amongst the implementing agencies. Funds will flow from the GoI Finance Department to the SMMU through a budgetary allocation for the project as a line item under the State budget. All project components and sub-components are funded through the SMMU.

4.1.1 State Level: At state level, The **State Mission Management Unit (SMMU)** has been formed and staffed with a team of dedicated development professionals from the market. The SMMU is headed by a full-time IAS Officer named as State Mission Director. The SMMU is responsible for project planning and scheduling; coordination with other implementing partners; project-wide budget control and financial management; quality assurance and control; monitoring of the project

input/output/outcome/ processes/impacts; and providing timely and quality resources as well as technical assistance to DMMUs & BMMUs.

4.1.2 District Level: During the FY 2024-25 there were all 33 Districts working as District Mission Management Unit (DMMUs) under NRLM which also includes 9 NRETP districts. Chief Executive Officer (CEO) of Zila Panchayat (ZP) heads DMMU with primary responsibility of coordinating with their blocks for effective implementation. The DMMUs will be responsible for the implementation of district programs; achievement of physical and financial milestones; quality assurance; and working closely with communities to achieve the project development objectives.

4.1.3 Block level: In financial year 2024-25, there are 146 Block Mission Management Unit (BMMU) under NRLM which includes 43 Block Mission Management Unit (BMMU) of NRETP. Chief Executive Officer, Janpad Panchayat at Block level heads BMMU with primary responsibility of implementing components of mission; they are also responsible to work closely with block / village level organizations of the community and the SHGs. The BMMUs will be responsible for providing hand holding support as well as implementing the mission at the Block and G.P. level.

4.1.4 G.P. level: The focal point for organization and implementation will be the Village level Organization (VO). The VO will be expected to play an active role in the planning, implementation and supervision of subprojects, procurement of goods/works/services, and self-monitoring of cost effectiveness and sustainability. Area Coordinators are engaged by the project, they will facilitate community mobilization, participation, and institutional strengthening of the community based institutions.

5 Objectives

5.1 The essence of audit policy is to ensure adequate independent, professional audit assurance that the funds received by implementing agencies were used for the purposes intended, that the annual project financial statements are free from material misstatement, and that the terms of fund release were compiled with in all material respects.

5.2 The objective of the audit of the Project Financial Statement (PFS) is to enable the auditors to express a professional opinion as to whether

- a. The PFS give a true and fair view of the sources and applications of project funds for the period under audit examination;
- b. The funds were utilized for the purposes, for which they were provided,
- c. The procurement procedure prescribed in the Procurement Manual has been followed; and
- d. In addition, where applicable, the auditor will express a professional opinion as to whether the Financial Management Reports submitted by project management may be relied upon.

5.3 The books of account that provide the basis for preparation of the PFS/CFS of the society are established to reflect the financial transactions of the project/society and are maintained by CGSRLM and its constituent state, district and block level units.

6 Audit Standards

6.1 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 purposes other than as defined in the legal agreement remains with the borrower, the audit should be planned so as to have a reasonable expectation of detecting material misstatements in the project financial statements.

7 Audit Scope/ scope of work

7.1 Statutory Auditing for FY 2024-25 which comprises the auditing work of the following:

- a. State Mission Management Unit (SMMU) comprising NRLM, NRETP, MKSP, RSETI & DDU-GKY activities,
- b. 9 NRETP Districts comprising NRETP, NRLM & DDUGKY activities,
- c. Remaining 24 Districts comprising the NRLM & DDUGKY activities only and
- d. Consolidation of all statutory audit reports clearly indicating all types of financial reports for NRLM, NRETP & DDUGKY activities at State and Districts level.

7.2 In conducting the audit, special attention should be paid to the following:

- a. That the CGSRLM faithfully followed conditions laid down in the NRLM framework guidelines/operational manual/Accounts manual in spending the funds it received from MoRD, GoI for the Programme.
- b. That CGSRLM used all the funds in accordance with the relevant financing agreements, with due attention to economy and efficiency, and only for the purposes for which they were provided.
- c. That all the expenditure has the necessary supporting documentation; and that it has been incurred in accordance with the NRLM/NRETP guidelines, Administrative and Finance rules and / or Finance Manual /guidelines.
- d. That proper and complete record has been kept as prescribed in the Administrative and Finance rules and / or Finance Manual /guidelines.
- e. That the SMMU / DMMU / DRDA / BMMU have used the funds for the NRLM / NRETP/ DDUGKY programme; and that the auditor, after visiting the SMMU / DMMU / DRDAs / BMMU and conducting audit is satisfied on this count.
- f. That the accounts have been prepared in accordance with consistently applied relevant principles laid down in the Administrative and Finance rules and / or Finance Manual /guidelines.
- g. Give a true and fair view of the financial year of receipts, payments, assets and liabilities.
- h. That in respect of the works taken up under aid from the GoI, World Bank, GoCG and others, the schedules to the Balance Sheet depict the correct figures of expenditure on their programmes / schemes.
- i. Verification and reporting on statutory compliances and deposit of TDS/GST/EPF etc.

- j. Any other matter incidental to above matters.

7.3 PROGRAMME FINANCIAL STATEMENTS

7.3.1 The Statutory Audit report (including Audit report in Form no. 10B as required by Income tax act, 1961) to be accompanied by:

- a. Management Letter to be prepared by the Auditors
- b. Consolidated Financial Statements (B/S, I & E account &R&P) of all scheme (namely NRLM, NRETP, DDU-GKY, RSETI etc.) along with schedules to be prepared by the Auditors.
- c. Overall Consolidated Financial Statements (B/S, I & E account &R&P) of all schemes along with schedules to be prepared by the Auditors
- d. Bank reconciliation Statement
- e. Trial Balance of all units (SMMU & DMMUs)
- f. Utilization certificates in as per prescribed formats in GFR.
- g. Relevant financial details for NRLM, NRETP & DDUGKY (viz. Advances, expenditures, fixed assets in the form of schedules or annexure)
- h. Certificate of expenditure of IUFR Vs Actual Audited Statement.
- i. Any other reports as prescribed by the GoI/GoCG

7.3.2 Management Assertion: Management should sign the project financial statements and provide a written acknowledgement of its responsibility for the preparation and fair presentation of the financial statements and an assertion that project funds have been expended in accordance with the intended purposes as reflected in the financial statements.

7.4 STATEMENTS OF EXPENDITURES AND FINANCIAL MANAGEMENT REPORTS

7.4.1 In addition to the audit of the PFS, the auditor is required to audit all Interim Unaudited Financial Reports (IUFRs) for withdrawal applications made during the period under audit examination. 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 project eligibility by reference to the relevant financing agreements. Where ineligible expenditures are identified as having been included in withdrawal applications and reimbursed against, these should be separately noted by the auditor.

7.4.2 An audit report on the project financial statements should be prepared in accordance with the 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 is adverse or a disclaimer of opinion. In addition, 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 relevant loan or credit agreement and, where applicable, (3) the IUFRs submitted during the period are supported by adequate detailed documentation maintained in the project accounting offices.

7.5 MANAGEMENT LETTER

7.5.1 In addition to the audit report on the project financial statements, the auditor may prepare a management letter containing recommendations for improvements in internal control and other matters coming to the attention of the auditor during the audit examination, possibly including matters such as the following:

- a. observations on the accounting records, systems, and controls that were examined during the course of the audit
- b. deficiencies or weakness in systems and controls, together with specific recommendations for improvement
- c. compliance with financial covenants in the financing agreements
- d. matters that might have a significant impact on the implementation of the project
- e. the status of recommendations from previous management letters, including any issues which remain to be addressed and any issues which recurred
- f. any other matters that the auditor considers pertinent.

7.5.2 In the event that no management letter is issued, the auditor should supply a written advice to that effect together with the audit report on the project financial statements.

7.6 PERIOD, TIMING AND SAMPLE COVERAGE OF STATUTORY AUDIT

7.6.1 The statutory audit will be done on Yearly basis for financial years i.e. 2024-25. The Auditors should prepare the financial proposal on the figure based on the volume of work as stated below:

a. The audit will be carried out on a yearly basis. Coverage for 2024-25 is as under:

a. 1 NRETP :-

Unit	Total No. of Units NRETP	% Sample	Frequency	No of Units to be Covered in Audit as per stated frequency
SMMU/State Office	1	100%	Yearly	1/1
DMMU/District Office/Zila Panchayat office	9	100%	Yearly	9/9
BMMU/Block Office	43	100%	Yearly	43/43

a. 2 NRLM & DDU-GKY :-

Unit	Total No. of Units NRLM	% Sample	Frequency	No of Units to be Covered in Audit as per stated frequency
SMMU/State Office	1	100%	Yearly	1/1

DMMU/District Office/Zila Panchayat office	33	100%	Yearly	33/33
BMMU/Block Office	146	40%	Yearly	58/146

*There shall be increase of BMMU/Block office by 10% - 20% every year (i.e. FY 2020-21 and FY 2021-22)

7.6.2 Timing: The audit report (including online submission of Audit report in Form no. 10B on Income tax portal) should be provided to the SMMU within 90 days of award of work. The auditor must submit five (5) copies of the audited accounts and audit report to MD at State office (SMMU) in time.

7.7 BRC

Apart from CGSRLM statutory audit separately audit of BRC needs to be done on following parameters:

Introduction - BRC (Block Resource Centre) is functional under SVEP Project of CGSRLM

BRC is established in following 2 Blocks of 2 Districts in 3rd phases:

S No	District	Block	Phase	Remarks
1	Sarguja	Ambikapur	III	Audit to be conducted for FY 2024-25
2	Koriya	Baikunthpur		

More Details of SVEP can be found in GoI Guidelines.

Each BRC wise Audit report should consist of:

(4 Sets originally sealed and signed for each BRC)

- Audit Report.
- Utilization Certificate in prescribed formats.
- Financial Statements (BS, R&P, I&E with detailed schedules and sub schedules)
- Significant Accounting policies and notes to accounts.
- Management Letter
- Audit report must cover the specifics points as required by GoI vide its letter No S-11057/02/2018/SVEP (362994) dated 9th Aug 2019 (viz. Financial 19 points and non-Financial 15 points).

8 Period of Appointment: The auditor will be appointed for auditing of the financial year 2024-25 and may be further extended on satisfactory completion of current year audit and as per the requirement of CGSRLM for another two (2) years i.e. for audit of FY 2025-26 & 2026-27 on yearly basis. In no case, any audit firm will not be appointed as statutory auditor for more than three continuous financial years.

9 Review of the audit report- audit report may be reviewed to assess whether auditor delivered all reports and documents specified in the contract, in the form and manner and within the time period as specified; Assess whether the reports and documents are easily understandable or not; Has the auditor satisfied the expectations of service quality, such as adequacy, applicability, effectiveness, innovativeness and impartiality; to examine

whether auditors are covering the scope of work and achieving the objectives of assignment set forth in the description of service mentioned.

- 10 Penalty Clause** -Delay in submitting the audit report within the stipulated time without any unreasonable reason/s will lead to penalty. Decision of the same will be in hands of MD, CGSRLM.

If the allotted work is not completed within the stipulated time duration, an additional 1 month without any penalty will be allowed beyond this, on every 15 days delay, a penalty of 1% of the contract value will be imposed. The maximum amount of penalty imposed for the whole of the services is ten percent (10%) of the final contract price. If it exceeds 10% of the contract value, contract will be terminated without issuing any further notice.

- 11 Audit Review Committee:** The audit committee at SMMU will keep a watch on the audit objections raised by the auditor and take actions for the speedy settlement of the objections by timely follow up. Audit Committee will be set up under the Chairmanship of Mission Director or Officer designated by MD-CGSRLM with following members:

Mission Director, CGSRLM-	Chairperson
Joint Mission Director, CGSRLM-	Member
Administrative Officer, CGSRLM-	Member
Accounts Officer, CGSRLM -	Member
SPM-Finance Management, CGSRLM-	Member
SPM-Procurement, CGSRLM-	Member
ASPM-Finance Management, CGSRLM-	Member

12 Selection Process -

Statutory Auditor for CGSRLM will be selected through open tender process of NRLM Procurement Manual by Least Cost Selection Method (LCS).

The mandatory qualification criteria for applying in the tender is as follows:

A. Mandatory Qualification Criteria-

S. No.	Criteria	Documents Required
1.	The applicant audit firm is empanelled with the C&AG ¹ in the panel of audit firms eligible for major audits for FY 2024-25.	A self-attested copy of the latest empanelment intimation letter issued by the CAG containing the Unique Identification Number and the score. The audit firm confirms that it is included in the panel for major audits firm. (the panel is posted on the CAG website)
2.	a) Head office/Branch office of the firm should be situated in Chhattisgarh and Firm should have registered with ICAI for atleast 7 years as on the date of publication of this RFP & should have minimum 6 partners in firm out of which 4 should be FCA.	Certificate of Constitution issued by ICAI as on 01-01-2025. In case HO is situated outside Chhattisgarh in such case Branch office within Chhattisgarh should

¹ For quick reference, link to the CAG list 'Firms Qualifying for Major Audit' is :

<http://cagofindia.delhi.nic.in/caempanel/empstat.asp>

	<p>b) In case HO is situated outside Chhattisgarh in such case Branch office within Chhattisgarh should be minimum 5 years old as on the date of publication of this RFP.</p>	<p>produce valid proof of current existence and being operational.</p>
3	<p>Average Annual Turnover –</p> <p>If HO is situated Outside Chhattisgarh</p> <ul style="list-style-type: none"> Average Annual Turnover of HO should be Rs. 100.00 Lakhs & branch office turnover of the firm should be Rs. 50.00 Lakhs in last three financial years (i. e. 2021-22, 2022-23 & 2023-24). List of major clients of the firm to whom services provided in Chhattisgarh needs to be attached. <p>If HO is situated within Chhattisgarh</p> <ul style="list-style-type: none"> Average Annual Turnover of the firm should be Rs. 50.00 Lakhs in last three financial years (i.e. 2021-22, 2022-23 & 2023-24). List of major clients of the firm to whom services provided needs to be attached. 	<p>Audit report/Certificate from statutory auditors for Average Annual Turnover of firm for the Last 3 Financial Years (i.e. 2021-22, 2022-23 & 2023-24). In case where the HO is situated outside Chhattisgarh than audit report/Certificate from statutory auditors for Average Annual Turnover of local branch office for the Last 3 Financial Years has to be submitted.</p> <p>Audit statement and average annual turnover certificate should be duly signed by CA with his UNID no.</p>
4	<p>The applicant firm should be an Independent entity to be audited.</p> <ul style="list-style-type: none"> The audit firm is not the incumbent Internal Auditor of the Mission or any of its Partner Agencies or any of its Project Implementing Agencies. No partner of the audit firm or any qualified employee of the firm is related to any member of the Governing Body/ Executive Committee/ Board of Directors or the Project Director/ Managing Director/ any Director or any of the senior management (as applicable) of the Mission, its partner agencies or implementing agencies. Relative would mean husband, wife, brother, or sister or any lineal ascendant or descendant. Neither the firm nor its Partners or Associates have any interest in the business of the Mission, its partner agencies or implementing agencies. From the time of appointment the Firm ceases to be Auditor, no other assignment of similar nature to the Mission (including consultancy) will be accepted, either by the firm or by its partners or relatives of partners of the firm or by its associates. The audit will not be done by a person who was either an employee in the Mission, its partner agencies or implementing agencies or a partner/employee of the retiring auditor, unless such person is employed with the firm for at least one year. 	<p>A Declaration signed by an authorized partner of the audit firm verifying that the applicant is independent of the entity to be audited that they have no relationship with the entity to be audited (in particular, the auditor should not be employed by, serve as director for, or have any financial or close business relationship with the entity during the period(s) covered by the audit or immediately thereafter for a period of two years);</p>
5	<p>The audit firm is not one against which disciplinary orders have been issued by the</p>	<p>A certificate from the firm to the effect that no partner of the firm has been</p>

	Public Companies Accounting Oversight Board and these orders are in force. Also, any partner/senior manager of the audit firm is not associated with the audit in any manner if he/she - <ul style="list-style-type: none"> • has been found guilty of professional/other misconduct by the Institute of Chartered Accountants of India under the First or Second Schedule of the Chartered Accountants Act, 1949; or • is one against whom disciplinary sanction orders have been passed by the Public Companies Accounting Oversight Board. 	found guilty of professional/ other misconduct by the Institute of Chartered Accountants of India under the First or Second Schedule of the Chartered Accountants Act, 1949 or is one against whom disciplinary sanction orders have been passed by the Public Companies Accounting Oversight Board. In case the firm has such partners, the firm provides details of such partners and certifies that they will not be associated with the audit in any manner;
6	Firm should have minimum 2 Paid assistant as on date 01-01-2025.	Copies of Relevant documents need to be enclosed, e.g. Appointment letter, salary slip, bank statement etc. (Certificate of Constitution issued by ICAI as on 01-01-2025.)
7	The firm should not be blacklisted by any State Govt., Central Govt. or any other Public/ Private Sector undertaking or a corporation as on the date of publication of this RFP.	Statement of Undertaking required (notarised) need to be submitted.
8	The firm must be registered with GST/Service Tax, PAN, TAN etc. and any other statutory requirements as applicable.	Relevant certificates copies to be enclosed.
9	Following firms are not eligible to participate in the bidding process: a. A firm which has done statutory audit of Chhattisgarh Grameen Aajeevika Samvardhan Samiti (CGSRLM-Bihan) for last three financial year i.e FY 2021-22, 2022-23 & 2023-24 is not eligible to participate in this bidding process. b. Firm providing services as FMTSA in the current financial year will not be eligible to participate in this bidding process.	

13 General:

The auditor will be given access to any information relevant for the purposes of conducting the audit. This would normally include all legal documents, correspondence, and any other information associated with the project and deemed necessary by the auditor. The information made available to the auditor will include, but not be limited to, copies of the guidelines given by the GoI from time to time and the relevant Legal Agreements, a copy of AAP, and a copy of the Finance & administrative rules and devolution of power. CGSRLM will provide other relevant documents if any, as required by the auditor.

-----End of ToR-----