

SELECTION OF CONSULTANTS

REQUEST FOR PROPOSALS

**For Empanelment of Chartered Accountancy Firms for Conducting Statutory Audit of
Cluster Level Federations (CLF) formed under Chhattisgarh Grameen Aajeevika
Samvardhan Samiti (CGSRLM-Bihan)**

RFP No.: CGSRLM/Stat. Aud._CLF/2025-26/04

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

Country: India

Issued on: 26th November, 2025

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PART I

Section 1. Invitation Letter

RFP No. - CGSRLM/Stat. Aud._CLF/2025-26/04

Raipur: 26/ 11 /2025

Location: CGSRLM (BIHAN), 2nd Floor, Vikas Bhawan, Sector -19, Nawa Raipur Atal Nagar (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 this Request for Proposals.
2. The Chhattisgarh Grameen Aajeevika Samvardhan Samiti (CGSRLM- Bihan) now invites proposals to provide the following consulting services (hereinafter called “Services”): *“Empanelment of Chartered Accountancy Firm for Conducting Statutory Audit of Cluster Level Federation (CLFs) formed under Chhattisgarh Grameen Aajeevika Samvardhan Samiti (CGSRLM-Bihan).* More details regarding assignment are provided in the Terms of Reference (Section 7).
3. Firm’s will be empaneled under Chhattisgarh Grameen Aajeevika Samvardhan Samiti (CGSRLM-Bihan) for conducting Statutory Audit of Cluster Level Federation (CLFs) and 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 – Invitation Letter

Section 2 - Instructions to Consultants and Data Sheet
Section 3 - Technical Proposal (STP) - Standard Forms
Section 4 - Financial Proposal - Standard Forms **-NOT USED**
Section 5 – Eligible Countries
Section 6 – Policy – Corrupt and Fraudulent Practices
Section 7 - Terms of Reference
Section 8 - Forms of Contract

7. Details on the proposal's submission date, time and address are provided in ITC 17.7 and 17.9.

Yours sincerely,

**Digitally signed by
ASHWANI DEWANGAN
Date: 26-11-2025
11:48:00**

(Ashwani Dwangan 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.

- (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- *Not applicable for this assignment*
- (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 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 empanel Consultants as per this 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 empaneling the Consultants.

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.

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, if any) 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 Client, 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 Client 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 This RFP is using World Bank's Fraud and Anti- Corruption guidelines, thus all compliance in relation to it will be adhered.

6. Eligibility

6.1 Firms who are permitted to provide such consulting services in Client's country.

6.2 Furthermore, it is the Consultant's responsibility to ensure that its Experts, Non-Key Experts, agents (declared or not), sub-contractors, service providers, suppliers and/or their employees (anyone related to this assignment directly or indirectly) meet the eligibility requirements as established by the Client's country 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 Client's country may be eligible to compete and be awarded a contract only if they can establish, in a manner acceptable, 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. Debarment

A firm/ organization that is under a sanction of debarment by the Client or any department from being awarded a contract is ineligible to participate in this procurement, unless the conviction is not established by any judicial or administrative proceeding that afforded the firm adequate due process.

B. Preparation of Proposals

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| 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 | <p>10.1 The Proposal shall comprise the documents and forms listed in the Data Sheet.</p> <p>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).</p> <p>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</p> |

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.

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| <p>16. Financial Proposal</p> | <p>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.</p> |
| <p>a. Price Adjustment</p> | <p>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.</p> |
| <p>b. Taxes</p> | <p>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.</p> |
| <p>c. Currency of Proposal</p> | <p>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.</p> |
| <p>d. Currency of Payment</p> | <p>16.5 Payment under the Contract shall be made in the currency or currencies in which the payment is requested in the Proposal.</p> |

C. Submission, Opening and Evaluation

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| <p>17. Submission, Sealing, and Marking of Proposals</p> | <p>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.</p> <p>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.</p> |
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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 22ND DECEMBER, 2025, 03:00 PM.**"

17.6 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 22ND DECEMBER, 2025, 03:00 PM.**"

17.7 The sealed envelopes containing the Technical Proposal and Mandatory Criteria 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 22ND DECEMBER, 2025, 03:00 PM.**"

17.8 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.

17.9 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 will do the technical evaluation.

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 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 From the pool of technically qualified CA firms, CLF will invite financial proposal and will be selected on L1 basis.

23. Public Opening of Financial Proposals *(Not applicable for this RFP)*

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

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;

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

24. Correction of Errors *(Not applicable for this RFP)*

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 - *Not applicable for this RFP.*

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 *(Not applicable for this RFP)*

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 -*(Not applicable for this RFP)*

25. **Taxes** 25.1 It needs to be provided with financial proposal at CLF level.
26. **Conversion to Single Currency** Not Applicable

26. Combined Quality and Cost Evaluation

- a. Quality- and Cost-Based Selection (QCBS)** 26.1 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)** 26.2 In the case of FBS, those Proposals that exceed the budget indicated in Clause 14.1.4 of the **Data Sheet** shall be rejected.
- 26.3 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** 26.4 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

- 27. Negotiations** 27.1 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.
- 27.2 The Client shall prepare minutes of negotiations that are signed by the Client and the Consultant's authorized representative.
- a. Availability of Key Experts** 27.3 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.

27.4 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

27.5 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

27.6 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.

27.7 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.

27.8 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.

28. Conclusion of Negotiations

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

28.2 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.

29. Award of Contract

29.1 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.

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

30. Procurement Related Complaint

30.1 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) at CLF level as per the Applicable Procurement Guidelines.</p>
2.2	<p>Financial Proposal to be submitted together with Technical Proposal: Yes</p> <p>The name of the assignment is: <i><u>For Empanelment of Chartered Accountancy Firms for Conducting Statutory Audit of Cluster Level Federations (CLF) formed under Chhattisgarh Grameen Aajeevika Samvardhan Samiti (CGSRLM-Bihan)</u></i></p>
2.3	<p>A pre-proposal conference will be held: YES</p> <p>Date of pre-proposal conference/ Pre-bid meeting: 5th Nov., 2025, Time: 4:00 pm onwards</p> <p>Address: Meeting Hall, 4th Floor, Vikas Bhawan, Sector 19, Naya Raipur Atal Nagar (Chhattisgarh)</p> <p>Telephone: <u>0771-2512395, 2512392</u></p> <p>E-mail: <u>tender.cgsrlm@gmail.com</u></p> <p>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> <p><u>For any reference bidders can visit our official website www.bihan.gov.in</u></p>
4.1	Not Applicable
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> <p>Proposals shall be submitted in English language.</p> <p>All correspondence exchange shall be in English or Hindi language.</p>
10.1	<p>The Proposal shall comprise the following:</p> <p><u>For SIMPLIFIED TECHNICAL PROPOSAL (STP):</u></p> <p>1st Inner Envelope with the Technical Proposal:</p> <ol style="list-style-type: none"> (1) Power of Attorney to sign the Proposal (2) TECH-1 (3) TECH-2 (4) TECH-4 (5) TECH-5 (6) TECH-6 <p>AND</p> <p>2nd Inner Envelope with Mandatory Qualification Criteria documents to be submitted separately.</p> <p>Both envelopes should be in one main outer envelope.</p> <p>No Financial Proposal are required. Please note that financial information should not be provided in the technical proposal. Technical proposals with financial information shall be treated non-responsive.</p> <p>This is a call for empanelment. CLFs will directly invite financial quotes from empaneled firms and selection will be on Least Cost Selection (LCS) Method. Please refer to the Terms of Reference for details.</p>
10.2	Statement of Undertaking is required: No
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 120 calendar days after the proposal submission deadline (i.e., until: 21 st April, 2026)
13.1	<p>Clarifications may be requested only in writing no later than Seven working days prior to the submission of deadline.</p> <p>The contact information for requesting clarifications is:</p> <p>Mission Director <u>CGSRLM (Bihan), 2nd Floor, Vikas Bhawan, Sector – 19, Nawa Raipur Atal Nagar</u> <u>(CG)-492001, Ph: 0771-2960615, 2512395, 2512392</u></p>

	<p>E-mail: mdcgsrlm@gmail.com with a copy to tender.cgsrlm@gmail.com</p> <p>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
14.1.1	<p>Shortlisted Consultants may associate with</p> <p>(a) non-shortlisted consultant(s): No</p> <p>Or</p> <p>(b) other shortlisted Consultants: No</p>
14.1.2	<p>The Consultant's Proposal must include <u>the minimum</u> Key Experts' time-input of person-months or person-days as per the requirements that will be shared by the concerned CLFs.</p> <p>For the evaluation and comparison of Proposals for this RFP, which is only for empanelment, the Bidders should propose the Team Lead/ Partner that would be available for overseeing and management of assignments for CLFs as and when engaged by concerned CLFs.</p>
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	<i>No financial quotes are required at this stage.</i> Bidder has to include all type of expenses in their financial quotes when asked by CLFs, post empanelment.
16.2	A price adjustment provision applies to remuneration rates: No <i>(Not applicable for this RFP)</i>
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	<i>No financial quotes are required at this stage.</i> The Financial Proposal which will be submitted at CLF level will be in: <u>Indian Rupees Only</u>
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>No Financial Proposal is required at this stage.</p> <p>Please note that financial information should not be provided in the technical proposal. Technical proposals with financial information shall be treated non-responsive.</p> <p><i>Note – Main Outer Envelope will contain two envelopes Envelope A containing mandatory qualification criteria (hard copies & pen drive) and Envelope B containing technical proposal (hard copies & pen drive) along with all related documents. 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: 22nd December, 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: 0771-2512395, 2512392</p>

	<p><i>The Proposals should be clearly marked and sealed.</i></p> <p>“TECHNICAL PROPOSAL”, “For Empanelment of Chartered Accountancy Firms for Conducting Statutory Audit of Cluster Level Federations (CLF) formed under Chhattisgarh Grameen Aajeevika Samvardhan Samiti (CGSRLM-Bihan).”</p> <p>Reference number, name and address of the Consultant, and with a warning</p> <p>“DO NOT OPEN UNTIL [INSERT THE DATE AND THE TIME OF THE TECHNICAL PROPOSAL SUBMISSION DEADLINE</p>									
19.1	<p>An online option of the opening of the Technical Proposals is offered: <u>No</u></p> <p>The opening shall take place at:</p> <p>“Same as the Proposal submission address ”</p> <p>Date: same as the submission deadline indicated in 17.7.</p> <p>Time: 16.00 hours.</p>									
19.2	<p>In addition, the following information will be read aloud at the opening of the Technical Proposals:</p> <p>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.</p> <p>Technical Proposals of Consultants who do not meet the criteria in Part A, shall not be further evaluated and the proposal shall be rejected.</p> <p>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><tr><th>S. No.</th><th>Criteria</th><th>Documents Required</th></tr><tr><td>1</td><td>Firm should be minimum 5 years old registered entity as on the date of publication of the RFP.</td><td>Firms Registration Certificate or any other relevant document to be attached.</td></tr><tr><td>2.</td><td>a) Head office or Branch office of the firm should be situated within Chhattisgarh and Firm should be registered with ICAI having minimum 2 partners in firm out of which 1 should be FCA, as on the date of publication of the RFP.</td><td>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 produce valid proof of current existence and being operational.</td></tr></table>	S. No.	Criteria	Documents Required	1	Firm should be minimum 5 years old registered entity as on the date of publication of the RFP.	Firms Registration Certificate or any other relevant document to be attached.	2.	a) Head office or Branch office of the firm should be situated within Chhattisgarh and Firm should be registered with ICAI having minimum 2 partners in firm out of which 1 should be FCA, as on the date of publication of the RFP.	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 produce valid proof of current existence and being operational.
S. No.	Criteria	Documents Required								
1	Firm should be minimum 5 years old registered entity as on the date of publication of the RFP.	Firms Registration Certificate or any other relevant document to be attached.								
2.	a) Head office or Branch office of the firm should be situated within Chhattisgarh and Firm should be registered with ICAI having minimum 2 partners in firm out of which 1 should be FCA, as on the date of publication of the RFP.	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 produce valid proof of current existence and being operational.								

		(Proprietary firm will not be eligible to apply)	
	3	Experience of similar assignments in last five (5) years in Govt. / Semi Govt. / PSUs / Large organizations / Donor funded projects / any other similar organization will be considered. The applicant must have successfully completed at least five (5) such assignments during last five (5) years.	A copy of the Appointment Letter/work completion certificate or any other document as proof of work completion or ongoing work from the auditee organization needs to be attached.
	4	<p>Average Annual Turnover – If HO is situated outside Chhattisgarh</p> <p>Average annual audited turnover of HO should be equal to or more than Rs.15.00 lakhs and branch offices located in Chhattisgarh the audited turnover of the firm should be equal to or more than Rs.10.00 lakhs in last three (3) financial years i.e. FY 2022-23, 2023-24 and 2024-25.</p> <p>If HO is situated within Chhattisgarh</p> <ul style="list-style-type: none"> • Average annual audited turnover of the firm should be equal to or more than Rs.10.00 lakhs in last three (3) audited financial years (i.e. FY 2022-23, 2023-24 and 2024-25). 	<p>Audit report and certificate from statutory auditors for the average annual turnover of firm for the last 3 Financial Years (i.e. FY 2022-23, 2023-24 and 2024-25) to be attached</p> <p>In case where the HO is situated outside Chhattisgarh then audit report/Certificate from statutory auditors for average annual audited turnover of local branch office for the last three (3) financial years i.e. FY 2022-23, 2023-24 and 2024-25 has to be attached.</p> <p>Audit statement and average annual turnover certificate should be duly signed by CA with his UDIN.</p>
	5	<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 CLF or any of its Partner Agencies or any other related party. • 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 	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>the Project Director/ Managing Director/ any Director or any of the senior management (as applicable) of the CLF/ mission, its partner agencies or implementing agencies. Relative would mean husband, wife, brother, or sister or any lineal ascendant or descendant.</p> <ul style="list-style-type: none"> • Neither the firm nor its Partners or Associates have any interest in the business of the CLF/Mission, its partner agencies or implementing agencies. • From the time of appointment and for one year after completion of total tenure (to be counted from the date of issue of final audit report) the Firm ceases to be Auditor, no other assignment of any kind to the CLF (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 CLF, 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 notarized certificate to be attached.
	6	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	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,

	<p>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 <p>is one against whom disciplinary sanction orders have been passed by the Public Companies Accounting Oversight Board.</p>	<p>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> <p>A notarized certificate to be attached.</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 (notarized) need to be submitted.
8	The firm must be registered with GST, PAN, TAN etc. and any other statutory requirements as applicable.	Relevant certificates (as applicable) copies to be enclosed.

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	Marks
<p>i) Turnover -</p> <p>If HO is situated Outside Chhattisgarh –</p> <p>Average Annual Turnover of HO should be equal to or more than Rs.15.00 lakhs & for the branch of the firm it should be equal to or more than Rs.10.00 lakhs in last three financial years (i. e. 2022-23, 2023-24 and 2024-25). (Audit statements of each year and average annual turnover certificate duly signed by CA with his UDIN no. and list of major clients of the firm to whom services provided shall be attached by the firm)</p> <p>a. HO turnover -</p>	<p><u>25</u></p>

	<p>i. More than Rs.15.00 lakhs up to Rs.30.00 lakhs - 09 marks</p> <p>ii. More than Rs.30.00 lakhs up to Rs.50.00 lakhs - 12 marks</p> <p>iii. More than Rs.50.00 lakhs and above - 15 marks</p> <p>b. Branch Turnover -</p> <p>i. More than Rs.10.00 lakhs up to Rs.20.00 lakhs - 6 marks</p> <p>ii. More than Rs.20.00 lakhs up to Rs.30.00 lakhs - 8 marks</p> <p>iii. More than Rs.30.00 lakhs and above - 10 marks</p> <p style="text-align: center;">OR</p> <p>If HO is situated within Chhattisgarh –</p> <p>Average Annual Turnover of the firm Should be equal to or more than Rs.10.00 Lakhs in last three financial years (i. e. 2022-23, 2023-24 and 2024-25).</p> <p><i>(Audit statements of each year and average annual turnover certificate duly signed by CA with his UDIN no. and list of major clients of the firm to whom services provided shall be attached by the firm)</i></p> <p>i. More than Rs.10.00 lakhs up to Rs.20.00 lakhs - 15 marks</p> <p>ii. More than Rs.20.00 lakhs up to Rs.30.00 lakhs - 20 marks</p> <p>iii. More than Rs.30.00 lakhs and above - 25marks</p>	
	<p>(ii) Number of Fellow Chartered Accountant Partners associated with the firm for not less than 3 years (As per certificate of ICAI as on 01.01.2025)</p> <p>a) Minimum 1 FCA - 6 marks</p> <p>a) For each additional FCA associated with the firm, 2 Mark each subject to maximum of 10 marks.</p>	<u>10</u>
	<p>(iii) Experience of similar assignments in last five (5) years in Govt. / Semi Govt. / PSUs / Large organizations / Donor funded projects / any other organization. Minimum five (5) projects required in last five (5) years.</p> <p>Audit Assignments of turnover equal to or more than Rs.2 crores will only be considered for technical marking.</p> <p><i>(Work experience certificate or work completion certificate or any other relevant document duly issued by concerned department / office needs to be attached. For ongoing projects / assignments ongoing work certificate or relevant documents needs to be attached.)</i></p>	<u>40</u>

	<p>Last five (5) years will be calculated from the date of issue of this RFP.</p> <p>a) For minimum 5 assignments – 20 marks</p> <p>For each additional assignment, 2 marks each for each individual assignment maximum up to 40 marks.</p>	
	<p>(iv) Experience of Statutory Audit of Cluster Level Federations (CLFs) or Community Based Organisations (CBOs) / institutions / projects / schemes of Department of Panchayat and Rural Development during last five (5) years from the date of publication of RFP. (Firm must submit the experience certificate or any other relevant document from auditee organization).</p> <p>a) From 1 to 5 assignments – 10 marks</p> <p>b) For each additional assignment 1 marks each for each individual assignment maximum up to 15 marks.</p>	<u>15</u>
	<p>(v) Firm should be minimum 5 years old registered entity</p> <p>i. More than or equal to 5 years up to 10 years - 05 marks</p> <p>ii. More than 10 years - 10 marks</p>	<u>10</u>
	<p>Total points for the above five criteria's: 100</p> <p>.....</p> <p>The minimum technical score required to pass is: 60 out of 100</p> <p>Important note to firms:</p> <ol style="list-style-type: none"> 1. CGSRLM reserves the right to determine, at its sole discretion, the number of firms to be empanelled, without providing any prior notice. 2. Empanelment shall be undertaken based on the eligibility and capacity criteria specified by CGSRLM. 3. The Statutory Auditor shall not be permitted to audit more than 50 CLFs in a financial year. 4. The Procuring Authority reserves the right to accept or reject any or all proposals without assigning any reason. 	
23.1	<p>An online option of the opening of the Financial Proposals is offered: No (<u>online submission of proposal is not permitted</u>)</p>	
23.5	<p>NA (Used for online submission)</p>	

25.1	Not Applicable
26.1	Not Applicable
27.1 (QCBS only)	Not Applicable
	D. Negotiations and Award
28.1	<p>Expected date and address for empanelment discussion/ negotiation with the firm attaining technical score equal to or more than 60: Date: 7th January, 2026 Address: CGSRLM (Bihan), 2nd Floor, Vikas Bhawan, Sector – 19, Nawa Raipur Atal Nagar (CG)-492001, Ph: 0771-2512395, 2512392</p>
28.2	<p>Expected date issue of empanelment letter: Date: 15th January, 2026</p> <p><i>NOTE – This is just an empanelment, hiring of a firm solely depend upon the LI basis process which will be done at CLF level as per procurement guidelines. CGSRLM does not guarantee any firm for service contract just on the basis of empanelment.</i></p>
29.1	<p>The publication of the empanelment list and other information will be done as following: www.bihan.gov.in. The publication will be done within 10 days after letter of empanelment is issued.</p>
29.2	<p>Expected date for the commencement of the Services –</p> <p>Expected date of commencement of service would be as per CLFs requirements soon after the list is made available to them post a decision is made.</p>
30.1	<p>If a Consultant/ Bidder wishes to make a Procurement-related Complaint, the Consultant shall submit its complaint following these procedures, In Writing (by the quickest means available, such as by email, letter etc), to:</p> <ul style="list-style-type: none"> • For the attention: Shri Ashwani Dewangan • Title/position: Mission Director • Client: Chhattisgarh State Rural Livelihoods Mission (CGSRLM-Bihan) • Email address: mdsrlm.cg@nic.in <p><i>Please note, above email is to be used only if there are any procurement related complaints. No queries related to the RFP or for any other reason may be directed to this email id.</i></p>

	<p><i>CGSRLM will not consider any emails from consultants/ Bidders on the above email id unless related to complains as per the provisions of this section 30.1</i></p> <p>In summary, a Procurement-related Complaint may challenge any of the following:</p> <ol style="list-style-type: none">1. the terms of this Request for Proposal;2. the Client's decision to exclude a Consultant from the procurement process prior to the empanelment, and3. the Client's decision to empanelment.
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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	Remark
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 – Incorporation details and others And Details of Person responsible to handle this RFP.	
TECH-2B	B. Financial Particulars of Firm (For last three financial years i. e. 2022-23, 2023-24 & 2024-25).	
TECH-2C	Experience of similar assignments in last five (5) years in Govt. / Semi Govt. / PSUs / Large organizations / Donor funded projects / any other similar organization will be considered. The applicant must have successfully completed at least five (5) such assignments during last five (5) years.	
TECH-2D	Experience of Statutory Audit of Cluster Level Federations (CLFs) or Community Based Organisations (CBOs) / institutions / projects / schemes of Department of Panchayat and Rural Development during last five (5) years from the date of publication of RFP. (Firm must submit the experience certificate or any other relevant document from auditee organization).	
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	<i>Not more than 10 pages</i>
TECH-5	A tentative Work Schedule and Planning for CLF audit	<i>Not more than 10 pages</i>
TECH-6	Curriculum Vitae (CV) of team leader/ Partner who will be responsible to monitor the assignment	

All pages of the original Technical 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:

Mission Director

Chhattisgarh State Rural Livelihoods Mission (CGSRLM-Bihan),

2nd Floor, Vikas Bhawan

Sector 19, Nawa Raipur Atal Nagar,

Chhattisgarh - 492002

Dear Sir/ Madam:

I/We, the undersigned, offer to provide the consulting services **For Empanelment of Chartered Accountancy Firms for Conducting Statutory Audit of Cluster Level Federations (CLF) formed under Chhattisgarh Grameen Aajeevika Samvardhan Samiti (CGSRLM-Bihan)** 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 in sealed 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 Clause 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) 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 our empanelment is done as statutory auditor for CLFs, to commence the Services related to the assignment as mentioned in 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 And Details of Person responsible to handle this RFP.*
- 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			
2022-23			
2023-24			
2024-25			

B.1 -Branch Office

Financial Year			
2022-23			
2023-24			
2024-25			

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

C. Experience of similar assignments in last five (5) years in Govt. / Semi Govt. / PSUs / Large organizations / Donor funded projects / any other similar organization will be considered. The applicant must have successfully completed at least five (5) such assignments during last five (5) years.

- 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

D. Experience of Statutory Audit of Cluster Level Federations (CLFs) or Community Based Organisations (CBOs) / institutions / projects / schemes of Department of Panchayat and Rural Development during last five (5) years from the date of publication of RFP. (Firm must submit the experience certificate or any other relevant document from auditee organization).

- 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

A TENTATIVE WORK SCHEDULE AND PLANNING FOR CLF AUDIT FOR PLANNING FOR DELIVERABLES

A tentative team composition for individual CLF audit can also be provided

FORM TECH-6

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
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					relevant to the Assignment
[e.g., May 2005-present]	[e.g., Ministry of, advisor/consultant to...]		For references: Tel...../e-mail.....; Mr. Hbbbbb, 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

NOT USED

No Financial Proposal are required. Please note that financial information should not be provided in the technical proposal. Technical proposals with financial information shall be treated non-responsive.

This is a call for empanelment. SRLMS will directly invite financial proposals from empaneled agency and selection will be on Least Cost Selection (LCS) Method. Please refer to the Terms of Reference for details

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;¹ (ii) to be a nominated² 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 inspect³ 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.

¹ 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.

² 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.

³ 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 Empanelment of Chartered Accountancy Firms for Conducting Statutory Audit of Cluster Level Federations (CLF) formed under Chhattisgarh Grameen Aajeevika Samvardhan Samiti (CGSRLM-Bihan)

1. Introduction

1.1 The **Chhattisgarh State Rural Livelihoods Mission (CGSRLM)**, popularly known as **Bihan**, is an autonomous society under the Department of Panchayat and Rural Development, Government of Chhattisgarh and is registered under Chhattisgarh Societies Registration Act 1973. The Mission implements the **National Rural Livelihoods Mission (NRLM)** and its related projects with the objective of reducing poverty by enabling poor households to access gainful self-employment and skilled wage employment opportunities. The focus is on building strong community-based institutions of the rural poor, especially women, and enhancing their livelihoods through capacity building, financial inclusion, and market linkages.

1.2 The **National Rural Livelihoods Mission (NRLM)** functions by mobilizing rural poor households into **Self Help Groups (SHGs)** and federating them into higher-level institutions like **Village Organizations (VOs)** and **Cluster Level Federations (CLFs)**. These groups are then linked with banks and financial institutions to ensure **financial inclusion** and access to credit. The mission supports members in developing **livelihood opportunities** through farm and non-farm activities, micro-enterprises, and skill development programs. Continuous **capacity building**, training, and handholding are provided to strengthen governance, financial literacy, and entrepreneurship among SHGs. The entire process is supported by a multi-tier implementation structure at the **national, state, district, and block levels**, ensuring regular monitoring and convergence with other government schemes for sustainable poverty reduction and rural empowerment.

2. Implementation Arrangement at Community Level

2.1 At the community level the project is implemented through the following community-based institutions:

- a) Self Help Groups (SHGs)
- b) Village Organizations (confederation of a group of SHGs)
- c) Cluster Level Federation (confederation of a group of VOs)
- d) Producer Companies/ Producer Groups

2.2 Funds (various Grants) are provided to the community institutions (SHGs, VOs, CLFs etc.) by the project based on fulfillment of specific agreed criteria. These grants are used by such institutions for on-lending to its members based on appraisal of member's needs (Micro credit plans) by such institutions. These institutions are expected to maintain standardized books of accounts and prepare annual financial statements.

2.3 Funds provided to Implementation Agency (SHG/VO/CLF etc)

- Revolving Funds (RF)

- Community Investment support Fund (CIF)
- Vulnerability Reduction Fund (VRF)
- Livelihoods Fund
- Convergence fund
- Start-up fund to VO
- Start-up fund to CLF
- Infrastructure fund to Producer Group
- Capital fund to Producer Group
- Insurance relief fund
- BC Sakhi support fund etc.

2.4 In order to ensure accountability, transparency, and compliance with statutory requirements, the accounts of CLFs are required to be audited annually by qualified Chartered Accountant firms as per applicable laws and CGSRLM guidelines. The statutory audit covers examination of books of accounts, verification of supporting documents, assessment of internal controls, and preparation of audit reports including observations and recommendations.

2.5 Through this Request for proposal (RFP), **CGSRLM-Bihan** invites proposals from eligible Chartered Accountant firms having relevant experience to conduct the statutory audit of CLFs. The empanelment will be carried out in accordance with the applicable procurement norms and standards set by the Mission.

3. Objective

3.1 With the formation of a substantial number of Cluster Level Federation (as federations of VOs) substantial resources & responsibilities relating decision making and management of funds i.e. to appraisal, lending and loan recovery etc. have been delegated to the CLFs. Thus, 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.

3.2 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, wherever applicable, the auditor will express a professional opinion as to whether the Financial Management Reports submitted by project management may be relied upon.

4. Coverage and Standard for the Audit

4.1 The audit would cover cluster level federation (CLF) registered under Chhattisgarh Societies Registration Act 1973. The audit should be carried out in accordance with the Auditing & Assurance Standards prescribed by the Institute of Chartered Accountants of India and will include such tests and controls, as the auditor considers necessary under the circumstances. However, the auditors should keep in mind that CGSRLM is a Community Driven Development Project wherein all resources are managed by the community and decision-making rests with the community.

The district wise List of CLF number is as below –

District Wise CLF List		
S. No.	District	Total CLF (Active)
Total		580
1	BALOD	20
2	BALODA BAZAR	20
3	BALRAMPUR	24
4	BASTAR	28
5	BEMETARA	16
6	BIJAPUR	15
7	BILASPUR	16
8	DANTEWADA	16
9	DHAMTARI	17
10	DURG	12
11	GARIYABAND	20
12	GAURELLA PENDRA MARWAHI	12
13	JANJGIR-CHAMPA	20
14	JASHPUR	32
15	KANKER	28
16	KAWARDHA	16
17	KHAIRGARH CHHUIKHADAN GANDAI	8
18	KONDAGAON	20
19	KORBA	20
20	KOREA	12
21	MAHASAMUND	20
22	MANENDRAGARH CHIRIMIRI BHARATPUR	8
23	MOHLA MANPUR AMBAGARH CHOUKI	12
24	MUNGELI	12
25	NARAYANPUR	5

26	RAIGARH	28
27	RAIPUR	16
28	RAJNANDAGON	16
29	SAKTI	16
30	SARANGARH BILAIGARH	12
31	SUKMA	14
32	SURAJPUR	24
33	SURGUJA	25

5. Scope of the assignment

In conducting the audit, compliance and adherence to the following aspects need to be assessed to ensure that,

- (i) Audit of CLFs will be conducted for Financial Year 2024-25. The audited fund release as at 31st march, 2025 will be subject to reconciliation with district books of accounts and as per district MIS. The difference, if any will from the part of report recommendation for rectification in MIS and books of accounts.
- (ii) All funds (grants) received from the project have been used in accordance with the conditions of the relevant guidelines (CIF, VRF, Startup cost Livelihood Fund and Social Fund Guidelines etc.) and only for the purposes for which the financing was provided. Auditor will submit the fund wise (CIF, VRF, START UP Cost, Livelihoods Funds etc.) expenditure, opening and closing balance of that fund in their report;
- (iii) All the required books of accounts as prescribed by the project and necessary supporting documents (vouchers, bills, receipt and distribution registers), minute books, have been kept in respect of all project transactions & that clear synchronization exists between accounting records, accounts books and the financial reports. Auditor will mention in Audit Report if certain books of accounts/ records are not maintained/provided by CLFs.

The prescribed list of 17 books of accounts/records to be audited is as under;

1. Cheque Issue Register
2. General Ledger Register
3. Membership Register
4. Cheque / Payment Register
5. Meeting Proposal and Attendance Register
6. Savings Register
7. Receipt Register
8. Stock Register
9. T.A. / D.A. Register

10. Loan Register
 11. Asset Register
 12. Cash Book
 13. Employee Honorarium Register
 14. Vouchers
 15. Monthly Reports
 16. D.C.B. Register
 17. Village Organization Passbook
- (iv) Decisions taken are supported by adequate recording of the decisions in the minute books of the community institutions. Auditors will ensure that all documents are verified by them.
- (v) The financial reports and Utilization certificates (UCs) submitted by the CLF are in agreement with the books of accounts. Auditor will certify the same and must be reported in executive summary.
- (vi) Whether procurement has been carried out as per the community procurement guidelines as provided in the Community Operational Manual (COM).
- (vii) Adequate records (stock/ asset registers) are maintained to properly reflect the assets of the VO & CLF including details of cost, identification and location of assets and physical verifications of assets and whether these include farm implements procured under the Livelihood Grant.
- (viii) Capitalization and treatment of shareholders' fund is as per instructions issued by the project.
- (ix) During the statutory audit, it must be ensured and verified by the auditor that all regular financial transactions of the CLF under audit have been **duly updated and entered in the LokOS portal**. The auditor shall also report that the entries recorded in the portal accurately correspond to and match with the financial records maintained in the CLF's books of accounts.
- (x) The average fund rotation in each CLF is around ₹1 crore to ₹3 crores annually, depending on the scale of activities.
- (xi) CLF is monitoring the receipt of periodic reports and systems to follow up on overdue loans and reports are adequate.
- (xii) Balance in Bank accounts and with third parties (loans to SHGs etc.) and fund transfers from the CLF/ Project are duly reconciled.

- (xiii) Auditor has to submit fund reconciliation statement of CLFs and Project unit along with their audit report.
- (xiv) Auditor will conduct physical verification of CLFs assets during the reporting period.
- (xv) Auditor will verify the MOU between concerned units with other institution.
- (xvi) Auditor will also report on CLF's Key Performance Indicators (KPIs). List of KPIs attached in Annexure C.
- (xvii) Auditor will report on persisting irregularities and also on audit compliance of earlier audit observation in their audit report.

Auditor will ensure that all above points are covered in their Executive Summary/Audit report. If any deficiency found in their work, audit report may be rejected and payment will not be made for that report.

While conducting the assignment special attention should be given to the following:

- a) The Cluster Level Federations (CLFs) who are receiving funds under CGSRLM only to be audited.
- b) The books of accounts of each CLFs to be audited for the period stipulated in letter issued by concerned CLF.
- c) The Grants/Funds received by CLFs expenditure reported by them and the unspent balances lying in the form of cash and bank balances in cash book and the interest earned as well as the expenditure and unspent balances reported to concerned upper units needs to be reconciled for financial year ends.
- d) The CA firm also to make comments on the amount of expenditures, Loans to Members of the CLFs and unspent balances shown in audit reports i.e. Financial Statements and UCs certified by auditors at the end of each financial year/end of project period. The CA firm has to give opinion on the funds spent by auditee organization in accordance with the conditions laid down by the Chhattisgarh State Rural Livelihood Mission (CGSRLM), Government of Chhattisgarh and National Rural Livelihood Mission (NRLM), Government of India, from time to time with due attention to economy and efficiency, and only for the purpose for which the financing was provided.
- e) Even though the CLFs are spread at different districts/blocks among all over the state, the officials of CA firm have to make their presence physically at all respective implementing CLFs from commencement of assignments till its completion considering the coverage of audit of all CLFs in 100% manner.

- f) The CA firm has to form sufficient number of teams led by a CA for conducting the said assignment in a smooth manner and to complete the same in a time bound manner i.e. within the period of two months from the date of its commencement.
- g) The coverage of units for the assignment will be 100%.

6. **Audit Report**

The audit report will be published on the official website of Zila Panchayat.

Part A: Audit report- It is divided into 4 parts beginning with the summary of the report.

Part 1: - **Independent Auditors Report (Opinion Part).**

Part 2: - **Irregularities and suggestions.**

Part 3: - **Fund-wise Reconciliation.**

Part 4: - **Compliance/Action Taken Report on audit report of previous F.Y.**

Part B: - It includes the Audited Financial Statements (as per Annexure- “A”) as under:

- I. Receipts & Payments Accounts (with schedules)**
- II. Trading & P/L Account (with schedules)**
- III. Balance Sheet (with schedules)**
- IV. Bank Reconciliation Statement (with annexure)**

Part C: Executive Summary

7. **Reporting & Deliverables**

The following reports will be provided by the auditor:

- a) **Individual audit report of each institution (CLFs) in triplicate** shall be submitted to the concerned District office within **two months** of the issuance of work order. The report should be submitted in English as per the standardized format provided. Besides the soft copy of audit report in English, an executive summary in English (Hard Copy & soft copy) be submitted for Block, district and State Unit. These must include (i) audit report; (ii) audited financial statements duly signed by the Secretary of the institution and the auditors (in case of Registered CBOs); and (iii) Executive Summary (in English). The audit observations should be supported by instances and quantified, as far as practicable. Formats of the financial statements and executive summary are provided in Annexure A & B.
- b) A summary of the key findings, implications and recommendations by each CLFs

covered, this must be prepared and discussed with the Block Mission Manager and block team also district mission manager and district team to enable the Project Management to take timely action.

The report(s) and audit findings should be discussed and agreed with the auditable units including the president / Secretary of the CLFs and their views are obtained and discussions recorded in the minutes of the institutions. The report should be structured in a manner giving the observations, the implications of the observations, the suggested recommendation and the management comments/ agreed actions. The audit observations should be supported by instances and quantified, as far as practicable.

During the course of CLFs audit, if the auditor notices any defalcation or misappropriation of fund, the audit firm shall immediately bring the fact to the notice of the district office and state office for necessary action. Auditor shall report any loss, waste or misapplication of money or other property owned by or vested in the village organization if such loss, waste or misapplication is a direct consequence of the neglect or misconduct of the CLFs or any other subordinates with names of persons directly or indirectly responsible for such loss, waste or misapplication.

- c) After completion of audit, the auditor is required to discuss the key observations with the office bearer/ book keeper and minutes the discussion & duly signed by office bearer/ book keeper & auditor.
8. **Period of Empanelment:** The empanelment of CA firms for CLF audit will be done for a period of three (03) years on annual basis, subject to annual review and renewal each year by CGSRLM. The panel may further be extended for an additional one or two years at the discretion of CGSRLM. Audit assignments will be allotted separately as per the requirements of the CLFs.

9. **Penalty:**

9.1 The audit firm shall submit reports within the stipulated timeline. Delay beyond the allowed period shall attract a penalty of **1% of the audit fee for every 30 days of delay or part thereof**, subject to a maximum of **5% of audit fee**. If delay exceeds this limit, CGSRLM reserves the right to terminate the empanelment. The decision of the **Mission Director, CGSRLM** shall be final and binding.

10. **General**

10.1 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. The CLF will provide other relevant documents if any, as required by the auditor.

Other General Information and Guidelines:

- a. This is just an empanelment to create a pool of technically qualified statutory auditors for the use of CLF at their level.
Hiring of an individual CA firm from the pool of empanelment with due process will be done by concerned CLF at their level.
- b. Once the empanelment is finalized, the relevant Cluster Level Federations (CLFs) can select their statutory auditor firms from this approved panel on Least Cost Selection Method (LCS) to conduct statutory audits.
- c. The performance of the Consultants/firms will be monitored by CGSRLM from time to time in terms of area covered & quality reporting in respect of work assigned. In case it is not found up to the satisfaction of the competent authority, the empanelment of the Consultants/firms can be dispensed immediately after show cause notice of one month.
- d. The Audit firm will be debarred from getting, in future, Statutory Audit assignments in CGSRLM in following cases: -
 - i. If the firms obtain the appointment on the basis of false information/false statement at the time of submission of application/documents for the RFP.
 - ii. The Audit Firm is found to have sub-contracted the work.
 - iii. If the firm does not take up audit in terms of appointment letter.
 - iv. If the firm does not submit the audit report complete in all respects in terms of appointment and within the specified date.
- e. All proposals will be evaluated on the basis of the documents furnished along with applications only. No further documents will be called for during the scrutiny of the proposals. Any additional document received, after last date and time of receiving the proposals as stipulated in the Notice Inviting proposals will not be entertained.
- f. All submitted documents should be signed by the authorized Partner with his name and under the seal of the firm.

- g. Any application received after the stipulated date and time, due to any reason whatsoever, will be rejected out-rightly.
- h. This RFP does not create any contractual obligation on the part of CGSRLM.

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

PART II

Section 8. Conditions of Contract and Contract Forms

Contract or letter of award will be issued by Concerned CLF after completing the due hiring process following applicable procurement norms.

Chhattisgarh Grameen Aajeevika Samvardhan Samiti (CGSRLM – Bihan) will only issue empanelment list with basic terms and conditions.

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

Mandatory Qualification Criteria and Technical Evaluation Criteria
For
Empanelment of Chartered Accountancy Firms for Conducting Statutory Audit of
Cluster Level Federations (CLF) formed under Chhattisgarh Grameen Aajeevika
Samvardhan Samiti (CGSRLM-Bihan)

Reference-RFP No.: CGSRLM/Stat. Aud._CLF/2025-26/04

Part A: Mandatory Qualification Criteria:

S. No.	Criteria	Documents Required
1	Firm should be minimum 5 years old registered entity as on the date of publication of the RFP.	Firms Registration Certificate or any other relevant document to be attached.
2.	a) Head office or Branch office of the firm should be situated within Chhattisgarh and Firm should be registered with ICAI having minimum 2 partners in firm out of which 1 should be FCA, as on the date of publication of the RFP. (Proprietary firm will not be eligible to apply)	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 produce valid proof of current existence and being operational.
3	Experience of similar assignments in last five (5) years in Govt. / Semi Govt. / PSUs / Large organizations / Donor funded projects / any other similar organization will be considered. The applicant must have successfully completed at least five (5) such assignments during last five (5) years.	A copy of the Appointment Letter/work completion certificate or any other document as proof of work completion or ongoing work from the auditee organization needs to be attached.
4	<p>Average Annual Turnover – If HO is situated outside Chhattisgarh Average annual audited turnover of HO should be equal to or more than Rs.15.00 lakhs and branch offices located in Chhattisgarh the audited turnover of the firm should be equal to or more than Rs.10.00 lakhs in last three (3) financial years i.e. FY 2022-23, 2023-24 and 2024-25.</p> <p>If HO is situated within Chhattisgarh</p> <ul style="list-style-type: none"> Average annual audited turnover of the firm should be equal to or more than Rs.10.00 lakhs in last three (3) audited financial years (i.e. FY 2022-23, 2023-24 and 2024-25). 	<p>Audit report and certificate from statutory auditors for the average annual turnover of firm for the last 3 Financial Years (i.e. FY 2022-23, 2023-24 and 2024-25) to be attached In case where the HO is situated outside Chhattisgarh then audit report/Certificate from statutory auditors for average annual audited turnover of local branch office for the last three (3) financial years i.e. FY 2022-23, 2023-24 and 2024-25 has to be attached.</p> <p>Audit statement and average annual turnover certificate should be duly signed by CA with his UDIN.</p>

5	<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 CLF or any of its Partner Agencies or any other related party. • 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 CLF/ 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 CLF/Mission, its partner agencies or implementing agencies. • From the time of appointment and for one year after completion of total tenure (to be counted from the date of issue of final audit report) the Firm ceases to be Auditor, no other assignment of any kind to the CLF (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 CLF, 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> <p>A notarized certificate to be attached.</p>
6	<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 	<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</p>

	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.	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; A notarized certificate to be attached.
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 (notarized) need to be submitted.
8	The firm must be registered with GST, PAN, TAN etc. and any other statutory requirements as applicable.	Relevant certificates (as applicable) copies to be enclosed.

Part B: Technical Evaluation Criteria:

Details	Marks
<p>i) Turnover - If HO is situated Outside Chhattisgarh – Average Annual Turnover of HO should be equal to or more than Rs.15.00 lakhs & for the branch of the firm it should be equal to or more than Rs.10.00 lakhs in last three financial years (i. e. 2022-23, 2023-24 and 2024-25). <i>(Audit statements of each year and average annual turnover certificate duly signed by CA with his UDIN 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> <ol style="list-style-type: none"> More than Rs.15.00 lakhs up to Rs.30.00 lakhs - 09 marks More than Rs.30.00 lakhs up to Rs.50.00 lakhs - 12 marks More than Rs.50.00 lakhs and above - 15 marks <p>b. Branch Turnover -</p> <ol style="list-style-type: none"> More than Rs.10.00 lakhs up to Rs.20.00 lakhs - 6 marks More than Rs.20.00 lakhs up to Rs.30.00 lakhs - 8 marks More than Rs.30.00 lakhs and above - 10 marks <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.10.00 Lakhs in last three financial years (i. e. 2022-23, 2023-24 and 2024-25). <i>(Audit statements of each year and average annual turnover certificate duly signed by CA with his UDIN no. and list of major clients of the firm to whom services provided shall be attached by the firm)</i></p> <ol style="list-style-type: none"> More than Rs.10.00 lakhs up to Rs.20.00 lakhs - 15 marks More than Rs.20.00 lakhs up to Rs.30.00 lakhs - 20 marks More than Rs.30.00 lakhs and above - 25marks 	<u>25</u>

(ii) Number of Fellow Chartered Accountant Partners associated with the firm for not less than 3 years (As per certificate of ICAI as on 01.01.2025) a) Minimum 1 FCA - 6 marks b) For each additional FCA associated with the firm, 2 Mark each subject to maximum of 10 marks.	<u>10</u>
(iii) Experience of similar assignments in last five (5) years in Govt. / Semi Govt. / PSUs / Large organizations / Donor funded projects / any other organization. Minimum five (5) projects required in last five (5) years. Audit Assignments of turnover equal to or more than Rs.2 crores will only be considered for technical marking. <i>(Work experience certificate or work completion certificate or any other relevant document duly issued by concerned department / office needs to be attached. For ongoing projects / assignments ongoing work certificate or relevant documents needs to be attached.)</i> Last five (5) years will be calculated from the date of issue of this RFP. a) For minimum 5 assignments – 20 marks b) For each additional assignment, 2 marks each for each individual assignment maximum up to 40 marks.	<u>40</u>
(iv) Experience of Statutory Audit of Cluster Level Federations (CLFs) or Community Based Organisations (CBOs) / institutions / projects / schemes of Department of Panchayat and Rural Development during last five (5) years from the date of publication of RFP. (Firm must submit the experience certificate or any other relevant document from auditee organization). a) From 1 to 5 assignments – 10 marks b) For each additional assignment 1 marks each for each individual assignment maximum up to 15 marks.	<u>15</u>
(v) Firm should be minimum 5 years old registered entity i. More than or equal to 5 years up to 10 years - 05 marks ii. More than 10 years - 10 marks	<u>10</u>
Total points for the above five criteria's:	100
The minimum technical score required to pass is: 60 out of 100	
Important note to firms: 1. CGSRLM reserves the right to determine, at its sole discretion, the number of firms to be empanelled, without providing any prior notice. 2. Empanelment shall be undertaken based on the eligibility and capacity criteria specified by CGSRLM. 3. The Statutory Auditor shall not be permitted to audit more than 50 CLFs in a financial year. <i>The Procuring Authority reserves the right to accept or reject any or all proposals without assigning any reason.</i>	