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ODISHA LIVELIHOODS MISSION
DEPARTMENT OF MISSION SHAKTI, GOVERNMENT OF ODISHA
ZILLA PARISHAD, GANJAM CHATRAPUR

Letter No. OLM/ 12331

Date: 28 / 11 / 2025

Quotation Call Notice for “Hiring of CA Firms for Conduct of Audit of Gram Panchayat Level Federation (GPLF) of Ganjam district under OLM”

Sealed Quotations are invited from Odisha Based Reputed Chartered Accountant Firms with the following terms and conditions for conduct of Audit of GPLFs of Ganjam District. The quotations completed in all respect shall be received from 29-11-2025 to 18-12-2025 during office hour through Speed/Registered post only address to the CDO-cum-EO, Zilla Parishad, Ganjam, 761020 and will be opened on 19-12-2025 at 5.00 PM in the office chamber of CDO-cum-EO, Zilla Parishad Ganjam in the presence of the Bidders or their authorized representatives and committee.

The outer envelope is to be superscribed with “**HIRING OF CA FIRMS FOR CONDUCT OF AUDIT OF GRAM PANCHAYAT LEVEL FEDERATIONS (GPLFs) OF GANJAM DISTRICT UNDER OLM**” along with the contact details of the bidder. The undersigned reserves the right to accept or reject any or all the Quotations without assigning any reason thereof.

The details of the Quotation call notice along with terms & condition and the evaluation form can be viewed and downloaded from the district website i.e. <https://ganjam.odisha.gov.in/>

Shreelata
28/11/2025
CDO-cum-EO,
Zilla Parishad, Ganjam

Terms & Conditions

- The bidders must be a reputed Firm.
- A bidder can submit only one bid. Multiple bids submitted by any bidder may result in rejection of all its bids.
- The Bidder must be registered under **Goods & Services Tax (GST)** and must have a valid **GSTIN number & PAN (Permanent Account Number)**.
- IT Returns of the firm for last 3 years & last GST returned file.
- The bidders selected have to complete the Audit within 01 months from the date of issuance of work order.
- Quotation shall remain valid for a period not less than 180 days after the deadline date specified for completion of Audit.
- Final selection will be made based on the QCBS method.
- The price quoted should be inclusive of all taxes & charges and at the point of audit i.e GPLF level including transportation cost other statutory dues.
- The bidders may be present in person or through one of their representatives during the opening of quotations as per the date and time as fixed. i.e. 19-12-2025 at 11.00 AM or if modified will be intimated later.
- The cost of the Tender paper Rs. 5,000/- (Rupees Five thousand), entire tender paper is available in district website. The bidder has to furnish tender paper along with the non-refundable cost of tender of Rs. 5,000/- (Rupees Five Thousand) deposited in shape of **Bank Draft / Demand Draft** in favour of "**NRLM PROJECT DIRECTOR, DRDA, GANJAM, CHATRAPUR**" payable at **SBI Main Branch, Chatrapur**.
- A sum of Rs. 50,000/- (Rupees Fifty Thousand) only shall be deposited by the intending bidders in shape of **Bank Draft/Demand Draft** in favour of "**NRLM PROJECT DIRECTOR, DRDA, GANJAM, CHATRAPUR**" payable at **SBI Main Branch, Chatrapur** towards EMD. After completion of quotation process and award of work order, the EMD amount will be refunded to unsuccessful bidders. The EMD of the successful bidder shall be kept as security deposit.



- The 2nd lowest bidder will be offered for Audit of GPLFs if the 1st Lowest Bidder fails to do show which will impose penalty followed by forfeiting the EMD submitted.
- The bidders have to conduct Audit of GPLF'S as per the price quoted without any condition, else the bid will be rejected and the EMD will be forfeited.
- The Audit will conduct at GPLF's point with all the transportation cost borne by bidder.
- The detail audit period, Eligibility, Evaluation and Selection criteria and other procedure available in ToR enclosed.
- The Bid has been invited in two bid system i.e. Technical Bid and Financial Bid. The interested bidders are advised to submit two separate sealed envelopes super scribing Technical Bid and Financial Bid in a single cover.
- The interested bidders may submit their sealed Quotations only in prescribed format superscribe on cover of the envelope "**HIRING OF CA FIRMS FOR CONDUCT OF AUDIT OF GRAM PANCHAYAT LEVEL FEDERATIONS (GPLFs) OF GANJM DISTRICT UNDER OLM**" during office hour by Speed/Registered post to the **CDO-cum-EO, Zilla Parishad, Ganjam, 761020.**
- The Authority reserves the right to select and engage one or more bidders for the audit assignment in the event to complete the work within the stipulated timeline as per the Terms of Reference (TOR). Owing to the higher number of GPLFs to be covered within the prescribed schedule, the Authority may additionally engage other technically qualified bidders at the same approved price range to ensure timely and effective completion of the assignment. The no. of agencies to be engaged shall be the discretion of the committee and no bidder shall have any objection to it.
- Any legal dispute arising out of this is subject to Ganjam jurisdiction only.

The authority reserves the right to cancel or reject one or all tender/ Quotation without assigning any reasons thereof.

(11)

The Bid documents to be attached

- Latest CAG Empanelled certificate.
- Certificate of Establishment of Firm (Min. 5 years of establishment)
- Last three-year audit report in support of Average Turnover (Avg. Min. Rs. 20,00,000/-) (2022-23, 2023-24 and 2024-25).
- Copy of Latest GST Return.
- Certificate that the firm have not been blacklisted.
- Details of partners and staffs of the firm.
- Proof of address of registered office/ branch office (s) if any.
- Experience of government audit minimum 4 no. of assignments and externally aided project. Information must be given as per format available in annexure-1 with supporting documents.
- Rs 50,000/- (Rupees Fifty thousand) only in shape of "**NRLM PROJECT DIRECTOR, DRDA, GANJAM, CHATRAPUR**" payable at **SBI Main Branch, Chatrapur**. from any scheduled commercial bank towards EMD.
- Rs 5000/- (Rupees five thousand) only in shape of **Demand Draft in favour of "NRLM PROJECT DIRECTOR, DRDA, GANJAM, CHATRAPUR"** payable at **SBI Main Branch, Chatrapur.**, from any scheduled commercial bank towards cost of tender paper (nonrefundable).
- Price in specific format prescribed in the bid document for Undertaking audit of 453 no of GPLFs.

Bid Evaluation Method

Bid shall be evaluated in two phase i.e. Technical & Financial after qualifying the minimum eligibility criteria.



Evaluation of Technical Bid

The firm which qualifies the minimum eligibility criteria shall be given mark based on the table -1 of this RFP.

Sl No.	Description	Marks	Maximum marks
1	Previous similar work order in Govt. sector in last 5 years		30
i	Minimum 4 no. of work order in Govt. Sector	20	
ii	Each additional work order from any Govt. sector	02	
2	Average Turnover of last 3 years		30
i	Minimum turnover of Rs. 20 lakhs	20	
ii	Each additional turnover of Rs. 10 lakhs	02	
3	Year of Experience (Establishment of Firm)		30
i	At least 5-year experience	20	
ii	Each additional year 1 year of experience	02	
4	ISO Certification of 9001 / Higher		10
Total Mark			100

As per the above the agency who will secure minimum 70 marks will be eligible for financial bid.

Financial BID

1. The financial proposal of the technical qualified bidder shall be opened.
2. Evaluation of proposals will be carried out under the **Quality and Cost Based Selection (QCBS)** process. Both the Technical and Financial proposals submitted by eligible bidders will be evaluated with weightages of **70% for technical mark and 30% for financial mark** proposals. The bidder obtaining the **highest Final QCBS Score** will be selected for award of contract.
3. The bids satisfying all the **pre-qualification criteria** and submission of required documents shall be considered for Technical and Financial evaluation. Any bid found non-responsive at this stage will be rejected.



4. The Technical Proposal will be evaluated against predefined criteria. Bidders must secure the **minimum qualifying Technical Score** (as specified in the RFP). Those who do not meet this threshold will be disqualified from further evaluation.
5. Once technical scores are finalized, the **Technical Score (Tb)** of each qualified bidder will be normalized using the formula:

$$\bullet \quad \text{NormalizedTechnicalScore} = \frac{Tb}{Tmax} \times 100$$

Where:

- Tb: Technical score of the bidder
- Tmax: Highest technical score among all qualified bidders
- Only bidders who qualify in the technical stage will be considered for financial evaluation.

6. The bidder with the **lowest evaluated cost (L1)** will receive a normalized financial score of 100. Other bidders will receive scores proportionally as per the formula:

7.

$$\text{NormalizedFinancialScore} = \frac{L1Cost}{Bidder'sCost} \times 100$$

Where:

- L1Cost: Lowest evaluated financial bid amount

8. Final selection will be made based on the combined weighted score:
9. Final Score = (NormalizedTechnicalScore $\times 0.70$) + (NormalizedFinancialScore $\times 0.30$)
10. The bidder receiving the **highest Final Score** will be declared the **Preferred Bidder**.

If two or more bidders secure the same Final QCBS Score:

11. The bidder with the **higher Technical Score** will be ranked higher.
12. If a tie persists, the bidder with **higher experience score** under technical evaluation will be ranked higher.
13. If still tied, the decision of the **Tender Inviting Authority** will be final.

(gma)

Bid Price Conditions

- The transportation charge and other statutory dues are included in the Bid Price.
- All duties, taxes and other levies payable by the supplier under the contract shall be included in the total price.
- The rates quoted by the bidder shall be fixed for the duration of the contract and shall not be subject to adjustment on any account.
- The Price should be quoted inclusive of all taxes & charges in INR only.

Scope of work

- As per attached TOR.

Deliverables/Reporting Format

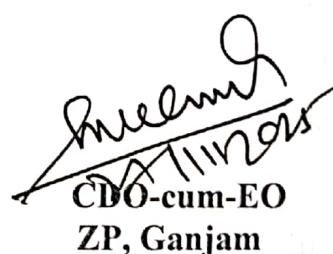
- As per attached TOR.

Payment Method

- Payment will be released only after successful completion of the GPLF audits and submission of the final report & Observations in the prescribed format to District OLM Cell with a copy to GPLF and State OLM Cell. The payment will be made in full (100%) upon acceptance of the final deliverables.
- The reports submitted don't comply to the standards of reporting and ToR shall be liable for change and revised report shall be submitted in 2 days after objection.

Detailed of GPLF List

Sl no.	District	Nos. of Block	Nos. of GP	Nos. of GPLF'S To Audited
1	Ganjam	22	503	453

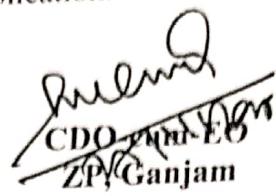


S. Meenakshi
CDO-cum-EO
ZP, Ganjam

Memo No: 12332/2025

Date: 28 / 11 / 2025

Copy to notice board of Zilla Parishad, Ganjam to display the Quotation call notice on the notice board of the Zilla Parishad office for wide publication.


CDO-cum-EO
ZP, Ganjam

Memo No: 12333/2025

Date: 28 / 11 / 2025

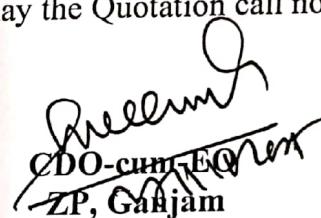
Copy forwarded to DeGM, Ganjam for information and requested to display the Quotation Call Notice & the Bid paper from 28-11-2025 in the District website for wide publication and use of prospective bidder.


CDO-cum-EO
ZP, Ganjam

Memo No: 12334/2025

Date: 28 / 11 / 2025

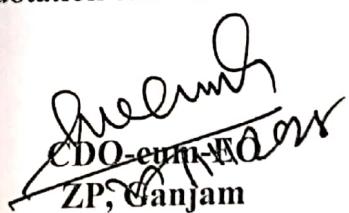
Copy to notice board of Collectorate, Ganjam to display the Quotation call notice on the notice board for wide publication.


CDO-cum-EO
ZP, Ganjam

Memo No: 12335/2025

Date: 28 / 11 / 2025

Copy to All BDOs/CDPOs, Ganjam to display the Quotation call notice on the notice board for wide publication.


CDO-cum-EO
ZP, Ganjam

Ref...../

Date-

TECHNICAL BID

(To be submitted in a separate sealed cover on Letter Head)

To

The CDO-cum-EO
Zilla Parishad, Ganjam

Sir,

I / We do hereby submit the Technical Bid **FOR AUDITOR OF GPLF AUDIT
UNDER OLM** for your kind consideration

Sl. No	Particulars	Details
1	Name of the Authorized Chartered Accountant	
2	Postal Address	
3	CAG Empanelled certificate for the year 2023-24/2024-25	
4	Certificate of Establishment of Firm	
5	Year of Experience (Establishment of Firm)	
6	Average Turnover of Last 3 years	
7	Minimum turnover of Rupees 20 Lakhs	
8	Previous similar order in Govt. sector in last 5 years	
9	Copy of Latest GST Return	
10	Certificate that the firm have not been black listed.	
11	Details of partner and staff	
12	Proof of address of branch office in the applied zone if any	
13	ISO 9001 certification or higher	
14	Experience of government audit and externally aided project. Information must be given as per format available in annexure-1 with supporting documents.	

Signature with seal

of

the Bidder with date



Ref-..... /

Date-

FINANCIAL BID

(To be submitted in a separate sealed cover on Letter Head)

To

The CDO-cum-EO

Zilla Parishad, Ganjam

Sir,

I / We do hereby submit the Financial Bid price **FOR AUDIT OF GPLFs in Ganjam**

District under OLM for your kind consideration.

Sl no.	District	Nos. of Block	Nos. of GP	Nos. of GPLFs To Audited	Audit Fees per year/Per GPLF (Including all taxes) in Rs. 2000	Remarks
1	Ganjam	22	503	453		

The above Prices are inclusive of all applicable taxes, transportation and other statutory dues.

Signature with seal

of

the Bidder with date



DECLARATION BY THE BIDDER

It is hereby declared that I the undersigned, have read and examined all the terms and conditions etc. of the quotation document for which I have signed and submitted the bid under proper lawful Power of Attorney. It is also certified that all the terms and conditions of the quotation document are fully acceptable to me and I will abide by the conditions of the terms and conditions.

Date :

Signature:

Designation:



Annexure-1

Information Format

A. Similar Experience (Statutory /Concurrent / Internal Audit)

Sl No	Name of the Completed Assignment (Statutory or Internal audit)	EAP/Centrally Sponsored Scheme/ Govt Livelihood Project (Please Mention)	Name of the Client	Cost of the Assignment	Period of Completed Assignment	Supporting document annexed at page no
1	Ex: ABC	Livelihood	XYZ	5 Lakhs	2017-18	Page no 20
2						
3						

B. Average Annual Turnover during the last three financial years.

Sl No	Financial Years	Annual Turnover (In Rs)
1		
2		
3		

C. No of FCA and their Experience

Sl. No	Name of the FCA	Member Registration No. (*)	Date of Birth (*)	Period of post qualification Experience	Organizations
1					
2					
3					

NB 1. Short Listing will be made on above information along with attached supporting documents with this format.

- 2. Only completed assignment, i.e statutory / concurrent / Internal Audit will be taken for evaluation**
- 3. * marks are mandatory must be filled it up.**

(M)

CERTIFICATE ON NON-BLACKLIST

ANNEXURE 'VII'- DECLARATION OF NON-BLACKLISTING /DEBARRING

To be executed by the Applicant Company or Applicant Consortium Company on Rs.10 Non-Judicial Stamp paper and attested by Public Notary or Executive Magistrate

I..... (Authorized Represented of the Applicant Company)
hereby declared that:-

1) The **Applicant** **Company**, **Namely**
M/s..... has NOT been blacklisted or
debarred in the past by Government of India, Government of any State/UT in India or any
Organization from taking part in Government Tenders, Projects in India; and
2) The Applicant Company has no ongoing litigation in this regard in any of the Court(s).

OR

I..... (Authorized Represented of the Applicant Company)
hereby declared that:-

1) The **Applicant** **Company**, **Namely**
M/s..... was **blacklisted or debarred**
by Government of India, Government funded organization, State/UT in India or any Organization
from taking part in Government Tenders for a period of....., with effect
from.....to.....
2) The period is over on....., and now the company is entitled to take part in
Government tender/ Award of projects:
3) In case the above information is found to be false, I am fully aware that the RFP submitted by the
Company will be rejected or canceled by Director, IIT Jodhpur, and EMD shall be forfeited; in such
cases, District Magistrate, will not be responsible to pay the bills for any completed or partially
completed work.

DEPONET

(Signature of Authorized

Representative on behalf of

Applicant Company

Attested

PUBLIC NOTARY, or EXECUTIVE MAGISTRATE

Name :

Address :

Date :

Place :

Seal or Stamp :

Terms of Reference (ToR)

1. Introduction

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

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

OLM comprises of three tier governance system i.e SMMU, DMMU and BMMU. The State Mission Management Unit (SMMU) is responsible for overall management, coordination and implementation of the project. The District Mission Management Unit (DMMU) based at the district head quarter shall be the nodal agency for project execution. It is a district level apex institution of planning, co-ordination and implementation of all NRLM activities. At the block level the Block Mission Management Unit (BMMU) shall provide necessary techno managerial support services for effective implementation of the project. The federation of the



SHGs at the Gram Panchayat is Gram Panchayat Level Federation (GPLF) is a single unit and Cluster Level Forum (CLF) at village level federation consisting of 5-15 SHGs are the key stakeholders of the project who will be responsible for planning, implementation & evaluation of the project activity from time to time with due support of Block Mission Management Unit (BMMU). The project presence is in all 30 districts of Odisha. GPLFs are enabled to manage and govern their own institutions and its need of the hour to streamline their financial management system at institutional level.

2. Objective:

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

3. Engagement of Auditor:

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



4. Audit Standard

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

5. Audit Scope:

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

Initial collection of information about the GPLF	<ul style="list-style-type: none">• Age of GPLF• Component wise fund transferred to the GPLF (Start-Up & IB Fund, CIF, Livelihoods fund etc).• Fund utilised and utilization certificate submitted to BMMU
Comments on performance of GPLF (Governance System) (For detailed qualification refer Annexure-2)	<ul style="list-style-type: none">• Ensure that GPLFs are conducting regular meeting of GB, RGB, EC and Sub-committee. (Frequency of meeting of GB, RGB, EC and Sub-committee are annually, half yearly, monthly and monthly respectively)• Verify whether regular saving, lending and repayments are followed by GPLFs.• Ascertain the quantum of lending to SHG out of the funds given to that GPLF.• Ascertain whether loan has been disbursed as per approved Micro Investment Plan (MIP), based on the priority of needs.• Ensure that the loans given to members are utilized properly.• Ascertain whether the Community Support Staff like CRP-CM/MBK/Bank Mitra/Prani Mitra/Krishi Mitra etc. are placed and getting their remuneration regularly• Report of any other innovative work taken by the GPLF on discussion with Executive Committee.
Verification of Books of Accounts and records.	<p><u>Maintenance of Books of Accounts</u></p> <p>Ascertain whether proper books of accounts have been maintained (A check list has been prepared which may be referred Checklist to be signed by GPLF office bearer)</p> <p><u>Vouching</u></p> <ul style="list-style-type: none">• Verification of cash book, pass book & cheque issue register etc.• Verification of payment details with supporting vouchers.• All expenditure made must have been passed for payment in minute book• Grant received from BMMU has been utilized under the head for

Others

- which it was sanctioned and as per the approved conditions
- Whether procurement procedures have been followed (whether procured from lowest quoted supplier, budget, community procurement manual)
- Whether loan recovered (Both principal and interest) within prescribed time limit
- Whether expenditure as mentioned in the cash book is in conformity with the UC submitted to BMMU
- Last but not the least, audit has to verify any fraud, deviation from standard operating procedure etc

Preparation of Financial Statement

- Receipt & Payment Account(annexure-4)
- Income and expenditure Account (annexure-5)
- Balance sheet (annexure-6)
- SHG wise Savings at GPLF (annexure-7)
- SHG wise GPLF Loan Outstanding (annexure-8)
- The auditor may prepare a management letter (GPLF wise)containing recommendations for improvement in internal control and other matters coming to the attention of the auditor during the audit examination, possibly including the following matters:
 - a. Observations on the accounting systems and controls that were examined during the course of audit.
 - b. Deficiencies and weakness in the systems and controls, together with specific recommendations for improvement.
 - c. Compliances with financial covenants.
 - d. Matters that might have significant impact on the implementation of the project.
 - e. Any other matter that the auditor considers pertinent.

6. Details procedures to be followed during audit

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

7. Deliverables:

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

QMV

- i. Filled in check list of performance audit of GPLF
- ii. Filled in check list on maintenance of books of accounts
- iii. Individual audit report
- iv. Annual Financial Statement
- v. Observations on audit and final reporting.

8. Audit period

The audit of GPLF will be for the period from 1st April, 2017 to 31st March 2024 or from the date of last external audit conducted. **(Audit period will be decided accordingly by the DMMU)**

9. Time Schedule

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

10. Audit Fee

The Maximum audit fee shall be Rs 2000/- per GPLF per financial year which will be asked during RFP.

11. Eligibility Criteria

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

- i. The firm should be Odisha based and in the approved panel of the Comptroller and Auditor General of India (CAG of India) for the FY 2023-24.
- ii. The firm should have 5 years of experience in statutory audit/concurrent audit/internal audit in Government sector. Preference shall be given having more experience in govt. audit. Each assignment value below 2 lakhs shall not be considered.
- iii. The firm having experience in GP or GPLF audit will be preferred. The preference shall be given to the firm having more assignments in GP or GPLF audit.
- iv. The organization must have at least 02 FCA's who have 5 years post qualification experience, are competent and willing to work towards fulfillment of audit objectives in Odisha Livelihoods Mission.
- v. Last 3 years average turnover of the firm should not be less than Rs 20 lakhs.



- vi. The firm or any partner of the firm should not be black listed by any Government or any organization in respect of any assignment or behavior. Authorized Signatory(s) of the firm to submit an undertaking in this regard.
- vii. The firm should have at least four semi-qualified CA having 2-year experience in Government Audit and four Audit assistants.
- viii. The firm already been assigned for statutory audit/internal audit/concurrent audit in SMMU. OLM shall not be considered for this assignment.
- ix. The firm shall submit relevant documents duly signed by the authorized signatory in support of the eligible criteria given above. Any firm not qualifying these minimum criteria need not apply as their proposal shall be summarily rejected. Firms must refer and submit their information as per the format available at annexure-1.
- x. Check list of documents to be submitted is given in Annexure-3.

12. Team Member:

The team should have one team leader/ Audit partner must be a CA with at least 5 years of post-qualification experience in external audit and three team comprising of following personnel in each team.

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

13. Evaluation and selection criteria:

- i. On the basis of eligibility criteria all the EoIs shall be evaluated. After qualifying in minimum eligibility criteria, marking shall be awarded based on the credential of the bidders.
- ii. Incomplete assignments or ongoing assignments shall not be considered.
- iii. Top six firms shall be asked for request for proposal (RFP). The marking criteria for RFP will be mentioned in RFP document.
- iv. After opening of technical proposals all the RFPs shall be evaluated and scored as per the criteria given in RFP. Firm those have scored minimum 75 marks out of 100 marks; their financial proposal shall be opened publicly.
- v. On opening of financial proposal, the firm quoted low cost shall be awarded with the contract. Firm quoted below minimum price as given in ToR shall not be considered.



vi. In case two bidders quote the same lowest price, then the firm with the highest mark in the technical evaluation shall be awarded the contract. However, if two bidders quote the same lowest price and their technical mark also become equal then in that case the bidder having the higher annual average turnover shall be awarded the contract.

14. Reporting

The firm shall prepare and submit report to GPLF, BMMU and DMMU as per annexure-2. Also, a copy of report will be kept by audit firm for future requirement. The firms will submit report of major issues (loopholes if any in GPLF fund management, manipulation of facts and misappropriation of funds) to State Mission Management Unit, Odisha Livelihoods Mission, Mission Shakti Department, Government of Odisha.

15. Payment Schedule

Final Report submission in prescribed format	100%
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16. Dispute:

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

A handwritten signature, possibly 'Jyoti', enclosed in a circle.

Information Format

A. Similar Experience (Statutory /Concurrent / Internal Audit)

Sl No	Name of the Completed Assignment (Statutory or Internal audit)	EAP/Centrally Sponsored Scheme/ Govt Livelihood Project (Please Mention)	Name of the Client	Cost of the Assignment	Period of Completed Assignment	Supporting document annexed at page no
1	Ex: ABC	Livelihood	XYZ	5 Lakhs	2017-18	Page no 20
2						
3						

B. Average Annual Turnover during the last three financial years.

Sl No	Financial Years	Annual Turnover (In Rs)
1		
2		
3		

C. No of FCA and their Experience

Sl. No	Name of the FCA	Member Registration No. (*)	Date of Birth (*)	Period of post qualification Experience	Organizations
1					
2					
3					

NB: 1. Short Listing will be made on above information along with attached supporting documents with this format.

2. Only completed assignment, i.e statutory / concurrent / Internal Audit will be taken for evaluation

3. * marks are mandatory must be filled it up.



Performance Audit

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

Office Setup & Training Infrastructure (15 marks)

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

(90)

Annexure-3**Check list for submission of documents**

Sl No	Description	Yes/No	Page no
1	CAG Empanelled certificate for the year 2019-20		
2	Certificate of Establishment of Firm		
3	Last three-year Financial statement in support of Turnover achieved (2016-17, 2017-18 and 2018-19)		
4	Copy of Latest GST Return		
5	Certificate that the firm have not been black listed.		
6	Details of partner and staff		
7	Proof of address of branch office in the applied zone if any		
8	Experience of government audit and externally aided project. Information must be given as per format available in annexure-1 with supporting documents.		



Annexure-4

Receipts and payments statement

Name of GPLF

Block -

District -

For the period of _____

	Receipts	Amount		Payments	Amount
A	Opening Balance		G	Capital & Corpus Fund	
A1	Cash in Hand		G1	Withdrawal of savings by SHGs	
A2	Cash At Bank (All Accounts)		H	Loans & Advances	
	}			Loan Disbursement from CIF Fund	
B	Capital & Corpus Fund		H1	Loan Disbursement from Other Grants Received	
B1	Savings mobilized from member SHGs		H2		
B2	Share Capital received from member organization	xxxxxx	H3	Advance Payment (if any) Repayment of Loan (Bank, MFI, Other)	
B3	Other receipt received as capital by GPLF		H4		
B4	Grants/ Funds Received			Fixed Asset (from Grants/ Own Income)	
B4.1	Community Investment Fund (CIF)		I	Furniture & Fixture	
B4.2	Other Grant Received for Onlending		I1	Computer & Appliances	
B4.2.1	SVEP CEF Fund		I2	Agricultural Equipments	
B4.2.2	PVTG Empowerment Fund		I3		
B4.2.3	Loans for PG		I4	Other	
B4.2.4	Other				
B4.3	Other Non- Capital Grant Received for Specific Purpose		J	Current Assets (from Grants/ Own Income)	
B4.3.1	Start UP		J1	Stock	
B4.3.2	IB Fund		J2	Inventories	
B4.3.3	Livelihoods (CFC, Poultry, Goatery, OSF, PG Working Capital, Other)		J3	GPLF Books/ Register	
B4.3.4	CoE Fund		J4	SHG/ CLF Books/ Register	
B4.3.5	Other		J5	Other	
C	Loans & Advances		K	Investments (from Grants/ Own Income)	
C1	CIF Loan Repayment		K1	Fixed Deposit	

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

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

(A)

Income and Expenditure Statement

Anexxure-5

For the period _____

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

(H)

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

(M)

Balance sheet

Balance Sheet As On _____

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

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

Annexure-7

SHG wise Savings at GPLF

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

Annexure-8

SHG wise GPLF Loan Outstanding

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

(g)