

ODISHA LIVELIHOODS MISSION

DEPARTMENT OF MISSION SHAKTI

GOVERNMENT OF ODISHA

SELECTION OF AUDITORS – REQUEST FOR PROPOSAL (RFP)

NOTICE NO. 75 // 20.03.2026

HIRING SERVICES OF CHARTERED ACCOUNTANT FIRM FOR STATUTORY AUDIT OF ALL GRAM PANCHAYAT LEVEL FEDERATIONS (GPLF) & CENTRE OF EXCELLENCES (COE) UNDER OLM NUAPADA

Odisha Livelihoods Mission (OLM), Nuapada is the principal agency for implementing various poverty alleviation schemes of MoRD, GoI. as well as State Govt., in the Nuapada district, through three-tier community based organization structure i.e., the Self Help Group (SHG), Cluster Level Forum (CLF) and the Gram Panchayat Level Federation (GPLF). In order to bring transparency and for smooth implementation of different activities in the field, statutory audit by C&AG empanelled Chartered Accountant Firm is required.

Odisha Livelihoods Mission (OLM), Nuapada invites "Request For Proposal (RFP) for Statutory Audit of Accounts of Gram Panchayat Level Federations (GPLFs) and Centre of Excellences (CoEs) of Nuapada district from the Financial Year 2017-18 onwards", from **Odisha based** Chartered Accountant Firms empanelled with C&AG for the year 2025-26.

Submission of Bids:

The last date for submission of the Request for Proposal is **22th April 2026**. The sealed proposals shall to be submitted in the following address.

**CDO-cum-EO, ZILLA PARISHAD, ZILLA PARISHAD Building, Collectorate
Campus, Nuapada- 766 105, Odisha.**


Important Dates:	
1. Last date for submission of RFP Documents	22 th April 2026, 05.00 P.M.
2. Opening of Technical Bid	23 th April 2026, 11.00 A.M.
3. Opening of Financial Bid	23 th April 2026, 04.00 P.M.
4. Place of opening of RFP	Sadvabana Sabhagruha


Collector & DM,
Nuapada

Memo No. 76

Dt. 20/03/2026

Copy to the DeGM, Nuapada along with copy, with a request to publish and the Short tender Call Notice in the Nuapada District website for wide circulation upto 05.00 PM on 22.04.2026.


Collector & DM,
Nuapada

P.T.O.

Memo No. 77


Dt. 20/03/2026

Copy to the Deputy Collector, Nizarat, Collectorate, Nuapada/ Zilla Parishad Nuapada/ Sub-Collector Nuapada/ all Tahasildars/ all Block Development Officers, with a request to publish the notice in their respective office notice boards for wide circulation.


Collector & DM,
Nuapada


Memo No. 78 / Date: 20/03/2026

Copy to the DIPRO, Nuapada with sample advertisement copy, with a request to publish the advertisement for one day issue at (8 cm X 6cm) size as per I&PR rate, in one Odia daily and one English daily newspaper for one day only. The copies for the same may be sent to this office for reference and payment.


Collector & DM,
Nuapada

Memo No. 79 / Date: 20/03/2026

Copy to the CEO, SMMU for kind information.


Collector & DM,
Nuapada

Request For Proposal (RFP)

Odisha Livelihoods Mission (OLM), Nuapada seeks to invite **Request For Proposal (RFP)** from ***Odisha based C&AG empanelled Chartered Accountant firms*** for conducting the statutory audit of Accounts of Gram Panchayat Level Federations (GPLFs) of Nuapada district from the Financial Year 2017-18 onwards.

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

Terms of Reference (ToR)

(CONSULTING SERVICES – CA FIRMS SELECTION)

Assignment Title: "Hiring of CA Firm for GPLF (Gram Panchayat Level Federation) & Centre of Excellences (CoEs) Audit"

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 "**Deendayal AntyodayaYojna - 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 stake holders of the project

who will be responsible for planning, implementation & evaluation of the project activity from time to time with due support of Block Mission Management Unit (BMMU). The project presence is in all 30 districts of Odisha. GPLFs are enabled to manage and govern their own institutions and its need of the hour to streamline their financial management system at institutional level.

2. Objective:

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

3. Engagement of Auditor:

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

4. Audit Standard

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

5. Audit Scope:

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

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

	<ul style="list-style-type: none"> 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.
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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.

- 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 2026 or from the date of last external audit of concerned GPLF.

9. Time Schedule

The audit shall be completed within two months from the date of award of the contract. However another one month of grace period will be allowed for completion of such assignment. Beyond the period of three months, if the assignment is not completed, then Collector Nuapada is the competent authority to decide any extension of timeline. His decision will be final in this regard.

10. Audit Fee

The minimum audit fee shall be Rs. 2,000/- (Rupees Two thousand) only per GPLF, on successful completion of assignment per Financial Year.

11. Eligibility Criteria

Offer is invited from those Chartered Accountants Firms who fulfil the following requirements, non-fulfilment will lead to rejection of the EOIs:

- i. The firm must be Odisha based and in the approved panel of the Comptroller and Auditor General of India (C&AG of India) for the FY 2025-26.
- ii. The firm should have minimum 05 years of experience in statutory audit/concurrent audit/internal audit in Government sector.

- 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. Each assignment value below 02 lakh shall not be considered.
- iv. The organization must have at least 02 FCAs who have 05 years post qualification experience, are competent and willing to work towards fulfillment of audit objectives in Odisha Livelihoods Mission.
- v. Last 03 years (2022-23, 2023-24 & 2024-25) 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 affidavit before Notary in this regard.
- vii. The firm already been assigned for statutory audit/internal audit/concurrent audit in SMMU, OLM shall not be considered for this assignment.
- viii. 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.

12. Team Member:

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

- i. One semi qualified auditor (CA Inter) having 02 years of post-qualification experience.
- ii. One Support Staff (Minimum Commerce graduate) having 01 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. After opening of technical proposals all the EoIs shall be evaluated and scored as per the criteria given in EoI. Firm those have scored minimum 70 marks out of 100; their financial proposal shall be opened publicly.
- iv. On opening of financial proposal, the firm quoted low cost shall be awarded with the contract. Firm quoted below minimum price as given in ToR shall not be considered.
- v. In case two bidders quote the same lowest price, then the firm with the highest mark in the technical evaluation shall be awarded the contract. However, if two bidders get highest equal marks after technical and financial evaluation, then, in that case **transparent lottery procedure** shall be adopted to award contract to the successful bidder.
- vi. On completion of selection process, the CA Firm selected shall be awarded the contract of audit of ZILLA PARISHAD Nuapada by issuing the Letter of Award (LOA). The firm should furnish a letter of acceptance to the CDO-cum-EO, ZILLA PARISHAD within 1 week of the issuance of LOA. In absence, the L-1 will be cancelled and the contract will be awarded to the L-2. **The selected C.A. Firm will enter an agreement to the effect and will abide by the terms & conditions.**

- vii. In case the bidding firm is found not suitable for audit on any reasonable ground, ZILLA PARISHAD Nuapada reserves the right to reject such proposal without assigning any reason. Any dispute to the effect will be settled within Nuapada jurisdiction only.

EVALUAION CRITERIA:

Entire Bid process will be two tire systems as follows:

1. Tire-1-Technical Evaluation (carry 80marks) (Sl. No. 1 to 7)
2. Tire-2-Financial Evaluation (carry 20marks) (Sl. No. 8)

Basis of Evaluation:

Sl. No.	Criteria	Max. Marks
1	No. of years of Firm's existence & Date of establishment: a) More than 10 years of existence : 15 mark b) Up-to 10 years of existence : 10 mark	15
2	Average Turnover of the Firm during last three financial years (in Rs.): a) More than Rs.50.00 lakh : 15 mark b) Rs.20.00 lakh to Rs.50.00 lakh : 10 mark	15
3	Experience in successful & satisfactory completion of Statutory Audit in Govt. offices only: a) More than 05 assignments : 10 mark b) Up-to 05 assignments : 05 mark	10
4	Experience in successful & satisfactory completion of Gram Panchayat Audit/GPLF (assignment below Rs 2.00 Lakh will not be considered) a) More than 10 assignments : 20 mark b) Up-to 10 assignment : 15 mark	20
5	Set up of Head Office/ Branch Office as on 01.01.2026: a) Within Nuapada district : 05 mark b) Adjacent to Nuapada district : 04 mark c) Other districts : 03 mark	05
6	No. of Full time Fellow Partners: a) More than 04 (four) full time partners out of which 03 (three) FCA : 10 mark b) 04 (four) full time partners out of which 03(three) FCA : 06 mark	10
7	ISO 9001:2015/ Peer-view Certificate: a) ISO 9001:2015 or higher : 02 mark b) Peer-view Certificate as on 01.01.2026 : 03 mark	05
8	Financial Bid Score: <u>Minimum Audit Fee X20</u> Price quoted by Individual Bidder	20
Total Marks		100

The bidder scoring highest marks in Tier-1 & Tier-2 will be declared as L-1. Similarly the Bidder scoring second & third highest mark will be declared as L-2 & L-3 respectively.

N.B. : The financial Bid will be opened only for the bidders who will score **70 marks or more** in the Technical Bid evaluation.

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

The payment against the services provided by the firms is subject to the following terms and conditions:

- a. 100 % payment will be made on final report submission in prescribed format.
- b. The price quoted by the firm should be valid for the entire contract period. Payment shall be made at agreed rates. No price variation would be allowed.
- c. **Payment of audit fees shall be made at OLM Nuapada level only.**
- d. TDS will be deducted as per applicable Act/Rule.

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.

17. Additional Instructions to Auditors:

- a. Audit Report of the Implementing Agencies, shall include audit of all the transactions at District level, Block level and Gram Panchayat level of the district.
- b. Audit for the financial year will include all the components and schemes.
- c. An Audit Team will be constituted and deployed consisting at least 05 Audit Staff under guidance of an Audit Manger being a qualified C.A.
- d. The auditor will specifically mention in the audit report about the coverage of audit (SHOULD MENTION THAT AUDIT OF ALL THE GPLF HAVE BEEN COMPLETED BY HIM) on these components and also will ensure that all releases and expenditures are duly and separately reflected in each program's financial statements.
- e. The auditor appointed shall be required **to issue separate Audit Report for each GPLF individually and prepare a Consolidated Report for the OLM Nuapada.**
- f. An undertaking to the effect that neither any person of the firm/partner is related to any employee of the OLM Nuapada nor have any interest in their activities must be submitted.
- g. The auditor shall be given access to any information relevant for the purpose of conducting the audit. This will normally include (other than all financial and procurement records) the instructions issued regarding scheme guidelines, administrative orders, cost norms etc. where schemes are financed by Development Partners, copies of the legal agreement, project appraisal document should be made available to the auditors.

18. GUIDELINES FOR SUBMITTING THE EoI:

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

- a. The original and all copies of the Technical Proposal shall be placed in a sealed envelope clearly marked "**TECHNICAL PROPOSAL**". Similarly, the original Financial Proposal shall be placed in a separate sealed envelope clearly marked "**FINANCIAL PROPOSAL**". The envelopes containing the Technical and Financial Proposals shall be placed into an outer envelope and sealed. This outer envelope shall bear the submission address, reference number and title of the Assignment, and be clearly marked "**DO NOT OPEN, EXCEPT IN PRESENCE OF THE AUTHORIZED OFFICIAL**". OLM Nuapada will not be responsible for misplacement, loss or premature opening if the outer envelope is not sealed and/or marked as stipulated. This circumstance may provide a case for Proposal's/ Bid's rejection. If the Financial Proposal is not submitted in a separate sealed envelope duly marked as indicated above, this shall constitute grounds for declaring the Proposal non-responsive/ invalid.
- b. Single Proposal: A firm should submit **only one proposal**. If a firm submits or participates in more than one proposal, all such proposals shall be disqualified.
- c. **Bid Processing Fee of Rs.5,000.00 (Rupees Five thousand)** only in shape of Demand Draft (DD), drawn in any commercial bank infavour of "Chief Development Officer-cum-Executive Officer, Zilla Parishad", payable at Nuapada, must accompany the RFP Technical Proposal, in absence of which the proposal shall be **rejected**.
- d. **Earnest Money Deposit (EMD) of Rs.25,000.00 (Rupees Twenty Five thousand)** only in shape of Term Deposit Receipt (TDR), drawn in any commercial bank pledged to "Chief Development Officer-cum-Executive Officer, Zilla Parishad", payable at Nuapada, must accompany the RFP Technical Proposal, in absence of which the proposal shall be **rejected**.
- e. The C.A. Firm must quote their rate in the Financial Bid.
- f. All bidders must comply with the Technical Specification, General Conditions and Format/Requirements for Technical and Financial proposal.
- g. Each page, Form, Annexure and Appendices of the Technical and Financial Proposal must be signed & numbered by the Authorized signatory of the firm.
- e. All blank spaces in the financial proposal must be filled in completely where indicated, either typed or written in blue/black ink.
- f. The RFP duly filled must be submitted through **Registered Post/Speed Post** only. Any RFP received after due date will be out rightly rejected. OLM Nuapada will not be responsible for any postal delay or misplacement of the document.
- g. OLM Nuapada **reserves the right to accept or reject any application without giving any explanation and can change the evaluation criteria as per its requirements in the interest of the organization.**
- h. If the required constitution of the audit team is not deployed by the firm, OLM Nuapada shall take appropriate action as it deems fit (including blacklisting of the firm) against the firm, keeping the Department of Mission Shakti informed.
- i. The firm shall give an undertaking that the team members are proficient in the State's official language (both oral and written).
- j. The proposals have to be submitted in two parts, as given below.

a) Technical Proposal will consist:

- i. Letter of Transmittal (*Form T-1*)
- ii. Form for Technical Proposal (Details of the Firm along with Details of Partners) (*Form T-2*)

b) Financial Proposal will consist Form for Financial Proposal (*Form F-1*)

FORM FOR TECHNICAL PROPOSAL

Sl. No.	PARTICULARS	Supporting Documents (self attested) required to be submitted along with this form
1	Details of the C.A. Firm	
1.1	Name of the Firm	
1.2	Contact Details of the Firm	
1.3	Address of the Head Office	
1.4	Phone No. Mobile No. of Contact Person:	
1.5	Fax No.	
2	i. Date of establishment of the firm	
	ii. Date since H.O. & B.O. are functioning at the existing Station as on 01.01.2026.	(Attach copy ICAI certification)
3	Firm's Income Tax PAN No.	(Attach copy of PAN card)
4	Firm's GST Registration No.	(Attach copy of Registration)
5	Firm's Registration No. with ICAI	
6	C&AG empanelment No.	(Attach proof of empanelment with C&AG for the year 2025-26)
7	No. of years of Firm's existence & Date of establishment	(Attach copy of Certificate issued by ICAI)
8	Turnover of the Firm for the last three years (in Rs.) 2022-23: 2023-24: 2024-25:	(Attach a copy of Balance Sheet and Profit & Loss Account of last three years duly certified/audited)
9	Audit Experience of the Firm	
9.1	Number of Assignments of statutory audit in Govt. offices only	i. Attach copy of the Offer letter for each assignment.
9.2	Number of Assignments in Statutory Audit of GPLF/ Gram Panchayat Audit	ii. Relevant evidences to be given of the turnover and cost of assignment.
10	Details of Partners:	
10.1	No. of Full Time Fellow Partners associated with the firm	
10.2	<ul style="list-style-type: none"> ▪ Name of each partner ▪ Date of joining the firm 	Attach self attested copy of Certificate issued by ICAI

	<ul style="list-style-type: none"> ▪ Membership No. ▪ Status – FCA/ACA ▪ Date of becoming FCA/ACA ▪ Highest qualification ▪ Experience (in years) ▪ Type of Engagement (Part Time/ Full Time) ▪ Contact Details (Correspondence Address, e-mail, mobile no.) 	
12	Details of Audit Staff:	
12.1	No. of Audit Staff engaged by the firm	
12.2	<ul style="list-style-type: none"> ▪ Name of Audit Manager ▪ Name of each Audit Staff ▪ Date of joining the firm ▪ Highest qualification ▪ Experience (in years) ▪ Contact Details 	Attach self attested copy to the effect.
13	Details of ISO/Peer-view Certificate as on 01.01.2026	
13.1	<ul style="list-style-type: none"> ▪ ISO 9001:2015/ Peer-view Certificate as on 01.01.2026 	Attach self attested copy to the effect.
14	Bid Processing Fee (attach copy)	DD No. & Date:
		Drawn in Bank:
15	Earnest Money Deposit (EMD) (attach copy)	TDR No. & Date:
		Drawn in Bank:

Seal & Signature of Partner
Membership No.

FORM FOR FINANCIAL PROPOSAL

(Please provide the break-up of Firm's quoted fees for each work and unit)

Name of Agency	Professional (Audit) Fee (Rs.)/ per GPLF/CoEs/ Institution per F.Y.	GST (Rs.)	Total (Rs.)
Odisha Livelihoods Mission, Deptt. of Mission Shakti, Odisha			
Grand Total			

(Rupees)

****Note:** Percentage of Funds involved shall not be a basis of quoting the audit fees.

**Seal & Signature of Partner
Membership No.**

REPORTING FORMATS

Annexure-1

Performance Audit

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

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

Annexure-2

Receipts and payments statement

Name of GPLF

Block -

District -

For the period of _____

	Receipts	Amount		Payments	Amount
A	Opening Balance		G	Capital & Corpus Fund	
A1	Cash in Hand		G1	Withdrawal of savings by SHGs	
A2	Cash At Bank (All Accounts)				

	Receipts	Amount		Payments	Amount
			H	Loans & Advances	
B	Capital & Corpus Fund		H1	Loan Disbursement from CIF Fund	
B1	Savings mobilized from member SHGs		H2	Loan Disbursement from Other Grants Received	
B2	Share Capital received from member organization	xxxxxx	H3	Advance Payment (if any)	
B3	Other receipt received as capital by GPLF		H4	Repayment of Loan (Bank, MFI, Other)	
B4	Grants/ Funds Received				
B4.1	Community Investment Fund (CIF)		I	Fixed Asset (from Grants/ Own Income)	
B.4.2	<u>Other Grant Received for Onlending</u>		I1	Furniture & Fixture	
B.4.2.1	<i>SVEP CEF Fund</i>		I2	Computer & Appliances	
B.4.2.2	<i>PVTG Empowerment Fund</i>		I3	Agricultural Equipments	
B.4.2.3	<i>Loans for PG</i>		I4	Other	
B.4.2.4	<i>Other</i>				
B.4.3	<u>Other Non- Capital Grant Received for Specific Purpose</u>		J	Current Assets (from Grants/ Own Income)	
B.4.3.1	<i>Start UP</i>	-	J1	Stock	
B.4.3.2	<i>IB Fund</i>		J2	Inventories	
B.4.3.3	<i>Livelihoods (CFC, Poultry, Goatery, OSF, PG Working Capital, Other)</i>		J3	GPLF Books/ Register	
B.4.3.4	<i>CoE Fund</i>		J4	SHG/ CLF Books/ Register	
B.4.3.5	<i>Other</i>		J5	Other	
C	Loans & Advances		K	Investments (from Grants/ Own Income)	
C1	CIF Loan Repayment (Principal)		K1	Fixed Deposit	
C2	Other Loan Repayment (Principal)		K2	Other	
C3	Advance received (if any)				
C4	Loan from Financial		L	Expenses (from own	

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

	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	

Income and Expenditure Statement

For the period _____

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

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

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 on lending	
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	
Investment/Total Fixed deposit done by GPLF	
Loan	

Liabilities	Amount
CIF Loan Outstanding with SHG	
Loan outstanding from the loans given from other grants	
Other current assets	
Advances	
Advance given	
Closing balance	
	Cash
	Bank
Total Asset	

Annexure-5

SHG wise Savings at GPLF


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

Annexure-6

SHG wise GPLF Loan Outstanding

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

Approved for 21 (Twenty one) pages.


Collector & DM,
Nuapada