ODISHA LIVELIHOODS MISSION

Mission Shakti Department, Govt. of Odisha

ZillaParishad, Subarnapur

Email : subarnapurdpm.olm@gmail.com,Phone No-06654-291335

Letter No 839 Dated 30/10/2025 ZP/2025-26/OLM/

Expression of Interest for Statutory Audit of GPLFs,OLM, Subarnapur

Sealed expression of interest is invited from GST Registered and C& AG empanelled partnership Chartered Accountants firms for Statutory Audit of accounts of **GPLFs,OLM,**Subarnapur for the year **1st April, 2017 to 31st March 2025**. The bids should reach the undersigned by speed post/ registered post only. The last date for submission of tenders is **8.11.2025 up to 4.00 P.M.** Details regarding terms & conditions and submission of bids can be downloaded from the district website of Subarnapur: www.Subarnapur.nic.in.

Collector-cum-CEO
Zilla Parishad, Subarnapur

Memo No 840 Dt. 30-10-2025

Copy submitted to SMD, OLM, SMMU for information and necessary action.

Collector-Cum-CEO
Zilla Parishad, Subarnapur

Memo No 841 Dt. 30-10-2025

Copy to the District Informatics Officer, Subarnapur for web hoisting in the District Website.

Collector-Cum-CEO
Zilla Parishad, Subarnapur

Memo No 842 Dt. 30-10-2025

Copy to All BDOs for information and necessary action.

Collector-Cum-CEO
Zilla Parishad, Subarnapur

Memo No 843 Dt. 30-10-2025

Copy to Steno to Collector for kind information of Collector.

Collector-Cum-CEO
Zilla Parishad, Subarnapur

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ODISHA LIVELIHOODS MISSION

Mission Shakti Department, Govt. of Odisha

ZillaParishad, Subarnapur

Email : subarnapurdpm.olm@gmail.com,Phone No-06654-291335

Letter No. ZP/2025-26/OLM/ Dated.

Expression of Interest is invited from GST Registered and C&AG empanelled partnership Chartered Accountants firms for Statutory Audit of accounts of GPLFs, OLM Subarnapur for the years2017-18 to 2024-25 or from the date of last external audit conducted. The terms and conditions of the assignment are as follows: -

Scope of Work

Initial Collection of Information about the GPLF

1. Age of GPLF.
2. Component wise fund transferred to the GPLF (Start-Up &lBFund, ClF, Livelihoods fund etc).
3. Fund utilized and utilization certificate submitted to BMMU

Comments on performance of GPLF (Goverance System)

4. Ensure that GPLFs are conducting regular meeting of GB, RGB, EC and Sub-committee. (Frequency of meting of GB, RGB, EC and Sub-committee are annually, half yearly, monthly and monthly respectively)
5. Verify whether regular saving, lending and repayments are followed by GPLFS.
6. Ascertain the quantum of lending to SHG out of the funds given tothat GPLF.
7. Ascertain whether loan has been disbursed as per approved Micro-investment Plan (MIP), based on the priority of needs.
8. Ensure that the loans given to members are utilized properly.
9. Ascertain whether the Community Support Staff like CRP-CM/MBK/Bank Mitra/Prani Mitra/Krushi Mitra etc. are placed and getting their remuneration regularly.
10. . Report of any other innovative work taken by the GPLF on discussion with Executive Committee.

Verification of Books of Accounts and records

Maintenance of Books of Accounts

11. 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)

Vouching

12. Verification of cash book, pass book & cheque issue register etc
13. Verification of payment details with supporting vouchers
14. All expenditure made must have been passed for payment in minute book
15. Grant received from BMMU has been utilized under the head for which it was sanctioned and as per the approved conditions.

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16. Whether procurement procedures have been followed. (Whether procured from lowest quoted supplier, budget, communityprocurement manual)
17. Whether loan recovered (Both principal and interest) within prescribed time limit
18. Whether expenditure as mentioned in the cash book is in conformity with the UC submitted to BMMU.
19. Last but not the least; audit has to verify any fraud, deviation from standard operating procedure etc.

Preparation of Financial Statement

20. Receipt & Payment Account(annexure-4)
21. Income and expenditure Account (annexure-5)
22. Balance sheet (annexure-6)
23. SHG wise Savings at GPLF (annexure-7)
24. SHG wise GPLF Loan Outstanding (annexure-8)

Others

25. 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

Terms & Conditions

1. The firm should be C&AG empanelled for the year 2024-25and must have minimum 2(two) partners. Single proprietorship firms are not eligible.
2. The firm must not have been blacklisted by ICAI, any Government Departments/ PSUs/ Autonomous body.
3. The audit is to be supervised by the partner(s) of the firm. It cannot be sublet/ assigned to any other firm/ person.
4. 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.
5. 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.
6. 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.
7. Last 3 years average turnover ofthe firm should not be less than Rs.20 lakhs

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8. The firm should have at least four semi-qualified CA having 2-year experience inGovernment Audit and four Audit assistants.
9. The firm already been assigned for statutory audit ,internal audit, concurrent audit in SMMU, OLM shall not be considered for this assignment.
10. IT Returns for last 3 years & last GST returned file.
11. The bidders selected have to complete the Audit within 02 months from the date of issuance of work order.
12. Quotation shall remain valid for a period not less than 90 days after the deadline date specified for completion of Audit.
13. The Bidder will award the contract to the bidder whose quotation has been determined to be substantially responsive and has offered the lowest evaluated quotation price.
14. The price quoted should all taxes & charges and Audit should be conducted at GP point with Auditors transportation cost.
15. The bidders may be present in person or through one of their representatives(s) during the opening of quotations as per the date and time as fixed. i.e8.11.2025 at 4.00 PM or if modified will be intimated later.
16. The cost of the Tender paper Rs. 1000/-(Rupees One thousand), entire tender paper is available in district website. The bidder have to furnish tender paper along with the non refundable cost of tender of Rs. 1000/-(Rupees One Thousand) deposited in shape of **Demand Draft in favour of " Odisha Livelihoods Mission-NRLM, Subarnapur"payable at SBI,Subarnapur**.
17. A sum ***of ₹ 30,000/- (Rupees Thirty Thousand) only*** shall be submitted by the intending bidders in shape of **Demand Draft in favour of "Odisha Livelihoods Mission-NRLM, Subarnapur"payable at SBI,Subarnapur** as security deposit. After completion of quotation process, the security amount will be refunded to unsuccessful bidders as same shape.
18. The 2nd lowest bidder will be offered for Audit of GPLF if the 1st Lowest Bidder fails to do show which will impose penalty followed by forfeiting the EMD submitted.
19. The bidders have to conduct Audit of GPLF as per the price quoted without any condition, else the bid will be rejected and the EMD will be forfeited.
20. The Audit will conduct at GPLF point with all the transportation, fooding , lodging cost bear by bidder.
21. The detail audit period,Eligibility,Evaluation and Selection criteria and other procedure available in ToR.
22. The Bid has been invited under 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 and the sample submitted with tender paper.
23. The interested bidders may submit their sealed Quotations hand only in prescribed format super scribe on cover of the envelope **"QUOTATION FOR HIRING OF AUDITOR FOR GPLF AUDITUNDER OLM"** address to the **CDO cum EO, Zilla Parishad, Subarnapur.**
24. Any legal dispute arising out of this is subject to Subarnapur jurisdiction only.
25. The authority reserves the right to cancel or reject one or all tender/Quotation without assigning any reasons thereof.

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Threshold limit of quoting the audit fees

The minimum audit fee to be quoted is Rs. 2000/- (Two thousand) only per year plus applicable GST. Firms quoting less than Rs.2000/- (excluding GST) will be rejected. The rate quoted should be inclusive of all expenses (but excluding GST).

Collector-Cum-CEO
Zillaparishad,Subarnapur

The Bid documents to be attached

- CAG Empanelled certificate for the year 2023-24.
- Certificate of Establishment of Firm.
- Financial statement of last three-year in support of Turnover achieved (2021-22, 2022-23 and 2023-24).
- Copy of Latest GST Return.
- Certificate that the firm have not been black listed.
- Details of partner and staff.
- Proof of address of branch office in the applied zone if any.
- Experience of government audit and externally aided project. Information must be given as per format available in annexure-1 with supporting documents.
- ₹ 30,000/- (Rupees Thirty Thousand) only in shape of **Demand Draft in favour of "Odisha Livelihoods Mission-NRLM, Subarnapur"payable at SBI,Subarnapur** from any scheduled commercial bank towards EMD.
- Rs 1000/- (Rupees One Thousand) only in shape of **Demand Draft in favour of "Odisha Livelihoods Mission-NRLM, Subarnapur"payable at SBI,Subarnapur** from any scheduled commercial bank towards cost of tender paper (non refundable).
- Price in specific format prescribed in the bid document 109 GPLF Audit.

BID Evaluation Method

BID shall be evaluated in two phase i.eTechnical & Financial based on minimum eligibility criteria and financial proposal.

1. Evaluation of Tequenical BID

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

Sl No.	Description	Marks	Maximum marks
1	Privious similar work order from Govt. sector		30
i	Minimum 4 work order in Govt. Sector	20	
ii	Each additional work order from any Govt. sector	02	
2	Turnover(last year)		30
i	Minimum turnover of Rs. 40 lakh	20	
ii	Each additional turnover of Rs. 10lakh	02	

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3	Year of Experience (Establishment of Firm)		30
i	At least 4 year experience	20	
ii	Each additional year 1 year of experience	02	
4	ISO or any other similar certificate		10
	Total Mark		**100**

As per the above mark who will secure minimum 75 marks, The Bidder will be eligible for financial bid.

Financial BID

- The financial proposal of the qualified bidder shall be opened.
- The lowest financial proposal will be given a financial score of 100 marks and gradually decrees the mark as per the bidder cost i.e.100 mark for 1st lowest price,90 marks for 2nd lowest price, 80marks for 3rd lowest mark and likely marking the financial bid.
- The proposal will finally ranked according to their mark obtained in Technical bid and financial bid i.e Mark secured in Technical bid(highest mark) + Financial bid(lowest price)=L1

Bid Price Conditions

- The transportation charges also to be 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.
-

Detailed of GPLF List

Sl no.	District	Nos. of Block	Nos. of GP	Nos. of GPLF To Audited	Audit Fees per year/Per GPLF (Including all taxes)	Remarks
1	Subarnapur	6	109	109		

Collector-Cum-CEO
Zilla Parishad, Subarnapur

Memo No....844...../2025 *Date* ...30-10-2025...

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

Collector-Cum-CEO
Zilla Parishad, Subarnapur

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Memo No.....845...../2025 Date 30.10.25

Copy forwarded to Additional District Magistrate, Subarnapur district for information. He is requested to display the notice in the notice board of the district office for wide publication.

Collector-Cum-CEO
Zilla Parishad, Subarnapur

Memo No.....846...../2025 Date 30.10.25

Copy forwarded to All the BDOs/ Tahasildars/ EOs Municipalities & NAC of Subarnapurr district for information. They are requested to display the notice in their respective notice board for wide publication.

Collector-Cum-CEO
Zilla Parishad, Subarnapur

Memo No.....847...../2025 Date 30.10.25

Copy to the District Informatics Officer, Subarnapur for web hoisting in the District Website. *He is requested to upload the advertisement in the website www.Subarnapur.odisha.gov.in. from 1.11.2025 to 8.11.2025.*

Collector-Cum-CEO
Zilla Parishad, Subarnapur

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FINANCIAL BID

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

To

The CDO-cum-EO
Zilla Parishad, Subarnapur

Sir,

I / We do hereby submit the Financial Bid price **FOR AUDIT OF GPLF AUDIT UNDER OLM** for your kind consideration.

Sl no.	District	Nos. of Block	Nos. of GP	Nos. of GPLF To Audited	Audit Fees per year/Per GPLF (Including all taxes)	Remarks
1	Subarnapur	6	109	109		

The above Prices are inclusive of all applicable taxes, lodging , boarding and transportation cost of the auditors.

Signature with seal of the Bidder with date

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TECHNICAL BID

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

To

The CDO-cum-EO
Zilla Parishad,Subarnapur

Sir,

I / We do hereby submit the Technical Bid **FOR AUDITOR OF GPLF AUDITUNDER 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 2019-20	
4	Certificate of Establishment of Firm	
5	Last three-year Financial statement in support of Turnover achieved (2021-22, 2022-23 and 2023-24)	
6	Copy of Latest GST Return	
7	Certificate that the firm have not been black listed.	
8	Details of partner and staff	
9	Proof of address of branch office in the applied zone if any	
10	ISO or any other similar certificate	
11	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

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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:

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