



Office of the Zilla Parishad, Balangir
(District Mission Management Unit, OLM)

Dist.-Balangir, Odisha. Pin- 767001

E-mail : ori-dbolangir@nic.in, balangirdpm.olm@gmail.com



Order No: 554 /ZP Date: 09 / 12/2025

REQUEST FOR PROPOSAL

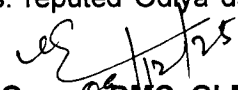
Sealed request for proposal are invited in plain paper from Odisha Based reputed Chartered Accountant firm with the following term and condition for Audit of GPLF. The quotations completed in all respect will be received from **10.12.2025 to 31.12.2025** during office hour Speed/Registered post & Courier only address to the CDO-cum-EO, Zilla Parishad, Balangir and will be opened on 02.01.2026 at **11.00 AM** in the office chamber of CDO-cum-EO, in the presence of the Bidders or their authorized representatives. The outer envelope is to be super scribed with "PROPOSAL FOR HIRING OF CHARTERED ACCOUNTANT FOR GPLF AUDIT 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 at the district website i.e. <https://balangir.odisha.gov.in>


C.D.O-cum-DMC, OLM,
Zilla Parishad, Balangir

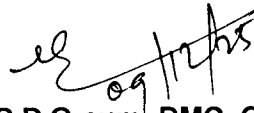
Memo No. 555 / OLM, ZP Date: 09 / 12/2025

Copy submitted to the Director, I & PR, Govt. of Odisha, Bhubaneswar for kind information and request to publish the said short tender call notice in two nos. reputed Odia daily Newspapers all Odisha circulations in minimum size of 8cm x 8cm.


C.D.O-cum-DMC, OLM,
Zilla Parishad, Balangir

Memo No: 556 / OLM, ZP Date: 09 / 12/2025

Copy submitted to the DGM, OSWAN, Balangir for web hosting the same request for proposal along with details documents, terms & conditions, criteria, format etc. (enclosed herewith) in District portal <https://balangir.odisha.gov.in>. The Bid paper from **10.12.2025 to 31.12.2025** in the District website for wide publication and use of prospective bidder.


C.D.O-cum-DMC, OLM,
Zilla Parishad, Balangir

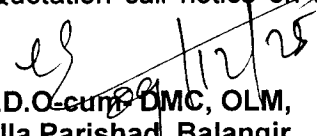
Memo No: 557 / OLM, ZP Date: 09 / 12/2025

Copy to notice board of Zilla Parishad, Balangir to display the request for proposal on the notice board of the Zilla Parishad office for wide publication.


C.D.O-cum-DMC, OLM,
Zilla Parishad, Balangir

Memo No: 558 / OLM, ZP Date: 09 / 12/2025

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


C.D.O-cum-DMC, OLM,
Zilla Parishad, Balangir

Terms of Reference (ToR)

(CONSULTING SERVICES – CA FIRMS SELECTION)

Odisha Livelihoods Mission, Balangir Department of Mission Shakti, Government of Odisha

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

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.

1. Introduction

Odisha Livelihoods Mission (OLM), Balangir 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 Antyodaya Yojna - National Rural Livelihoods Mission' (DAY - NRLM). The scheme aims to enhancing 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 Balangir District. The scope of the audit is described below:

Initial collection of information about the GPLF	• 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 ref-Annexure-2)	• 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 Mitraetc. 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.	<u>Maintenance of Books of Accounts</u> 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) <u>Vouching</u> • 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. <u>Preparation of Financial Statement</u> • 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)
Others	• 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.

- 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. Guideline for Submitting the RFP:

C.A. Firms are required to submit the RPF 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 "PROPOSAL FOR HIRING OF CHARTERED ACCOUNTANT FOR GPLF AUDIT

UNDER OLM", Zilla Parishad, Balangir 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 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. The Proposal completed in all respect shall reach the office of the OLM, Zilla Parishad, Balangir by 31.12.2025 up to 5.30 P.M. by register/speed post/Courier Services only. The Proposal should be addressed to the CDO-cum-DMC, OLM, Zilla Parishad, Balangir-767001. The Technical Bids will be opened in the office of the CDO-cum-DMC, OLM, Zilla Parishad, Balangir on 02.01.2026 at 11.00 A.M. in the presence of the committee members. The partners or their authorized representative (Only One Person) of the firm may remain present at the time of opening of the Technical Bid. No other person is allowed to participate in the opening of bid. The Financial Bid will be opened on the same day.

- 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. All bidders must comply with the Technical Specification, General Conditions and Format/Requirements for Technical and Financial proposal.
- d. Each page, Form, Annexure and Appendices of the Technical and Financial Proposal must be signed by the Authorised 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 Proposal duly filled must be submitted through Registered Post/Speed Post/Courier services only. Any Proposal received after due date will be outrightly rejected. OLM, Zilla Parishad, Balangir will not be responsible for any postal delay or misplacement of the document.
- g. OLM, Zilla Parishad, Balangir 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 organisation.
- h. Processing Fees:
 - i. The Processing Fees is Rs.10,000.00 (Rupees Ten thousand) only (non-refundable).
 - ii. Cost of Processing Fees will be received only through Demand Draft drawn in any schedule bank in favour of "CDO-cum-DMC, OLM, Zilla Parishad, Balangir" payable at SBI, Balangir payable at Balangir.
- i. If the required constitution of the audit team is not deployed by the firm, OLM, Zilla Parishad Balangir shall take appropriate action as it deems fit (including blacklisting of the firm) against the firm, keeping the Odisha Livelihoods Mission, Department of Mission Shakti, Government of Odisha informed.
- j. The firm shall give an undertaking that the team members are proficient in the State's official language (both oral and written).
- k. The proposals have to be submitted in two parts, as given below.
 - a) **Technical Proposal** will consist:
 - i. Form for Technical Proposal (Details of the Firm along with Details of Partners (*Annexure-1 & Annexure-2*))
 - b) **Financial Proposal** will consist Form for Financial Proposal letter



9. Audit period

The audit of GPLF will be for the period from 1st April, 2017 to 31st March 2025.

10. Time Schedule

The audit shall be completed within two months from the date of award of the contract.

11. Audit Fee

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

12. Eligibility Criteria

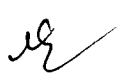
Offer is invited from those Chartered Accountants Firms who fulfil the following requirements:

- i. The firm in the approved panel of the Comptroller and Auditor General of India (CAG of India) for the FY 2024-25.
- 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 (Gross receipts) of the firm should not be less than Rs.50 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-2.
- x. Check list of documents to be submitted is given in Annexure-1.

13. 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.



14. 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. Firms that 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. Firms 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.

15. 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.

16. Payment Schedule

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

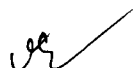
In case any dispute will arise there, the parties touching to this agreement/complaint the same shall be decided mutually and if the dispute further arises the same shall be referred to the State Mission Director-cum-CEO, Mission Shakti Department whose decision will be treated as final and binding as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



Annexure-1

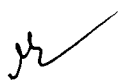
CHECK LIST FOR TECHNICAL PROPOSAL

Sl. No.	PARTICULARS	Supporting Documents (self attested) required to be submitted along with this form
1	Details of the CA 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.	
1.6	Branch Offices: (Attach separate sheet if necessary. Particulars of each branch including contact details to be given)	(Attach copy ICAI certification)
2	i. Date of establishment of the firm ii. Date since H.O. & B.O. are functioning at the existing Station.	(Attach copy ICAI certification)
3	Firm's Income Tax PAN No.	(Attach copy of PAN card)
4	Firm's Service Tax Registration No.	(Attach copy of Registration)
5	Firm GST registration certificate and copy of GSTR-3B return	(Attach copy latest GST Return)
6	Firm's Registration No. with ICAI	
7	C&AG empanelment No.	(Attach proof of empanelment with C&AG for the year 2025-26.
8	No. of years of Firm's existence & Date of establishment	(Attach copy of Certificate issued by ICAI)
9	Latest three-year financial Statement in support of Turnover achieved (2022-23, 2023-24 and 2024-25)	(Attach a copy of Balance Sheet and Profit & Loss Account of last three years duly certified/audited)
10	Certificate that the firm have not been black listed.	(Attach Copy)
11	Audit Experience of the Firm	
11.1	Number of Assignments in Commercial/ Statutory Audits	i. Attach copy of the Offer letter for each assignment. ii. Relevant evidences to be given of the turnover and fee.
12.2	Number of Assignments of auditing PSUs, Govt. undertakings, Govt. managed schemes/ projects, Externally Aided Projects	
12	Profile of persons to be engaged in the work, both professional and support staff.	(CAs of the professional staff to be engaged in this assignment to be enclosed, duly signed by the authorised person of the firm.)
13	Details of Partners:	
13.1	No. of Full Time Fellow Partners associated with the firm	
13.2	▪ Name of each partner ▪ Date of joining the firm ▪ 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.)	Attach self attested copy of Certificate issued by ICAI



14	Details of Audit Staff:	
14.1	No. of Audit Staff engaged by the firm	
14.2	▪ 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.
15	▪ Experience of government audit and externally aided project. Information must be given as per format available in annexure-1 with supporting documents.	

Seal & Signature of Partner
Membership No.



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 :



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						
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.



Finalization of Bid:

Entire Bid process will be two tire systems as follows:

1. Technical Evaluation (carry 100 marks)(Sl. No. 1 to 6)
2. Financial Evaluation (carry 100 marks)

Basis of Evaluation:

Sl. No.	Criteria	Max. Marks	Maximum Marks
1	Year of Experience (Establishment of firm)		20
i	At least 5 year experience	10	
ii	Each additional year 1 year of experience	02	
2	Average Turnover of the Firm for the last three years (in Rs.)		20
i	More than Rs.50.00 lakh	05	
ii	Rs.50.00 Lakh to Rs.60.00 lakh	10	
iii	More than Rs.60.00 lakh	20	
3	Previous 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	
4	No. of Full time Fellow Partners:		20
i	More than 04 full time partners along with more than 03 FCA	20	
ii	03 full time partners out of which 02 FCA	10	
iii	02 full time partners	05	
5	Head Offices & Branch Office		05
i	Firms having Head Offices in Balangir District	05	
ii	Firms having branch Offices in Balangir District	02	
6	ISO or pre review certificate from ICAI		05
Grant Total Marks:-			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 decrease 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

SI no.	District	Nos. of Block	Nos. of GP	Nos. of GPLF To Audited	Audit Fees per year/Per GPLF (Including all taxes)	Remarks
1	Balangir	14	317	316		

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

