



ZILLA PARISHAD OFFICE : BARGARH
(ODISHA LIVELIHOODS MISSION)

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No. 151 /OLM/ZP

Date: 29/10/2025

EXPRESSION OF INTEREST FOR STATUTORY AUDIT OF GPLF (Gram Panchayat Level Federation)

Sealed expression of interest is invited from intending reputed GST compliant and C & AG empanelled Partnership Chartered Accountants Firms for Statutory Audit of 172nos. of GPLF (Gram Panchayat Level Federation) under OLM (Odisha Livelihoods Mission), Zilla Parishad, Bargarh. The bids completed in all respect should reach to the undersigned by speed post/ registered post only. The last date for submission of bidding document is **12.11.2025 up to 05:00 P.M.**

The undersigned reserves the right to negotiate the rate with all or any one bidder after sealed bids are opened in the interest of the Govt. and also reserves the rights to accept/reject/cancel any or all the bids in full or part of it without assigning any reason thereof. The details of terms & conditions and submission of bids can be view and downloaded from the district website of Bargarh, i.e., <https://bargarh.odisha.gov.in>. and <https://missionshakti.odisha.gov.in>.

- I. Opening Date for submission of EOI : Dt- 29.10.2025
- II. Last date for receipt of Bid : 12.11.2025 up to 05:00 PM.
- III. Opening of Bid : Dt- 13.11.2025 in presence of bidders or their authorized representatives.
- IV. Cost of EMD: Rs.10,000.00 in shape of TDR duly pledged in favour of CDO-cum-EO, Zilla Parishad, Bargarh


CDO-cum-EO 29/10/25
Zilla Parishad, Bargarh

Memo. No. 152 /OLM/ZP

Date: 29/10/2025

Copy to the DeGM, Bargarh for information with a request to web hosting of the EOI along with the Bid documents in the district website for wide publication.


CDO-cum-EO 29/10/25
Zilla Parishad, Bargarh

Memo. No. 153 /OLM/ZP

Date: 29/10/2025

Copy submitted to the Addl. Secretary to Govt., Deptt. of Mission Shakti, Govt. of Odisha, Bhubaneswar for kind information and requested to web hosting the EOI along with the Bid documents in the Department website for wide publication.


CDO-cum-EO 29/10/25

Zilla Parishad, Bargarh

Memo. No. 154 /OLM/ZP

Date: 29/10/2025

Copy submitted to the Addl. Director (Advertisement), I & PR Department, Govt. of Odisha, Bhubaneswar for publication of the EOI in widely circulated 02nos. of daily newspaper, i.e., one in English daily and another one in Odia daily for wide circulation of the EOI notice issued.


CDO-cum-EO 29/10/25
Zilla Parishad, Bargarh

Details of Terms & Conditions

1. The Firm should be C&AG empanelled for the year 2024-25 and must have minimum 2(two) partners. Single proprietorship firms are not eligible.
2. The Firm must not have been blacklisted by ICAI, any Govt. department/ 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 engagement of the C.A. firm shall be made for 3 years term subject to renewal every year on satisfactory completion of the assigned work and continuance in C&AG empanelment.
5. The EOI should be submitted in the form of **Technical & Financial bid** in the prescribed format and should be submitted separately in sealed cover. Both the bids should be put in one cover and the cover should be super scribed as "EOI for Statutory Audit of GPLF under OLM of Zilla Parishad, Bargarh". The envelope containing Technical bid should be super scribed as "EOI for Statutory Audit of GPLF under OLM of Zilla Parishad, Bargarh- TECHNICAL BID" and the envelope containing financial bid should be super scribed as "EOI for Statutory Audit of GPLF under OLM of Zilla Parishad, Bargarh- FINANCIAL BID".
6. The bids completed in all respect should reached the office of the CDO-cum-EO, Zilla Parishad, Bargarh by **12.11.2025 up to 5:00 P.M.** by registered / speed post only. The bids should be addressed to the CDO-cum-EO, Zilla Parishad, Bargarh, At-Subash Nagar, Bargarh, Po/Dist-Bargarh, Pin-768028 (Odisha). The bids will be opened in the office of CDO-cum-EO, Zilla Parishad, Bargarh on **13.11.2025 at 11:30 (A.M.)** in presence of the committee members. The partners or their authorized representative of the firm may remain present at the time of opening of the bids and no other person shall be allowed to participate for the same.
7. Incomplete bids or bids not in prescribed format or without required documents will be rejected out rightly.
8. The financial bid with any cutting, over writings or correction is liable to be rejected.
9. All the particulars to be furnished regarding the firm and partnership should be as on 01.01.2025.
10. The bidders can download the bid documents from <https://bargarh.odisha.gov.in> and <https://missionshakti.odisha.gov.in>.
11. If at any stage it is found that the particulars furnished are not correct or incomplete the CDO-cum-EO, ZP, Bargarh reserves the right to cancel the appointment and initiate appropriate action against the firm and the partners thereof.
12. The bidders are required to submit a non-refundable fee for ₹ 1,000/- towards tender paper cost in shape of Demand Draft in favour of the "**CDO-cum-EO, ZP, Bargarh**" payable at SBI, Main Branch, Bargarh with the tender documents.
13. The bidders are required to submit a refundable Earnest Money Deposit (EMD) of ₹ 10,000.00 (Rupees Ten Thousand) only, towards security deposit in shape of DD/TDR/STDR of any scheduled Bank (valid for minimum 03-years from the date of receipt) duly pledged in favour of "**CDO-cum-EO, ZP, Bargarh**" and should be willing to supply the consulting services as required. Bid without EMD shall be rejected out rightly.
14. The EMD shall be refunded to the successful bidder after completion of the contract and to the unsuccessful bidder after completion of the bid process.

15. The bidder have to conduct the Audit of GPLFs as per the price quoted without any condition thereof, else the bid will be rejected and the EMD shall be forfeited.
16. The Audit shall be conducted at GPLFs level with all the logistics and transportation cost to be beared by the bidder.
17. The price should be quoted inclusive of all duties, taxes & charges and it should be in Indian Rupees only.
18. For the details of Audit period, Eligibility, Evaluation, Selection criteria, payment and other procedure the ToR may be referred.
19. The bidder shall furnish the following self-attested documents to establish the bidder's eligibility –
 - (a) Constitution certificate of the firm as on 01.01.2024 issued by ICAI.
 - (b) Copy of partnership deed.
 - (c) Final accounts for the financial year 2022-23, 2023-24 & 2024-25 with copy of ITR-V related to those years.
 - (d) GST registration certificate and copy of GSTR-3B return for the months of July- 2024 to June- 2025.
 - (e) Copy of appointment letter in support of experience in similar assignment.
 - (f) Undertaking for not have been blacklisted by ICAI, any Govt. department/ PSUs/ Autonomous body.
 - (g) Details of Partners & Staffs.
20. The bid shall be valid by end of the current Financial Year, 2025-26 only.
21. The authority will not make any advance payment to the firm. The firm will have to carry out the entire assignment on its own and the amount will be paid only after satisfactory performance and submission of bills in that regards.
22. No claims shall be made against the CDO-cum-EO, ZP, Bargarh in respect of interest on EMD or Security Deposit or any other deposit & delayed payment.
23. Only the technically qualified bidders will be allowed to participate in the financial bid process.
24. If there is any typographical error noticed in the tender documents, the decision of CDO-cum-DMC, OLM, ZP, Bargarh is final.
25. All disputes are subject to the jurisdiction of Bargarh court only.

Financial Bid :

1. The Financial Bid document shall be opened for successful qualifiers of technical bid only. The ceiling for the financial bid has been fixed by the Committee as follows ;
2. The Financial Bid shall be submitted as **per "Annexure-B" only.**
3. If the L1 score holder will not confirm and submit the acceptance letter within a week from date of issue of engagement order, then the tender award will be given to the L2 firm & subsequent.
4. If any case more than one firm will come under L1 category, then the CA firm having registered/ branch in Bargarh District will be preferred.
5. The Committee has reserves all rights to finalize among the CA firms and the decision of the selection committee shall be final.
6. The CDO-cum-EO, ZP, Bargarh reserves the right of negotiation with the eligible bidder before finalization of bid contract.

Payment Terms :

The payment against the service provided by the Firm is subject to following terms and conditions:

- (a) The price quoted by the Firm should be valid for the entire contract period. Payment shall be made after successful completion of the entire service contract. No price variation would be allowed during the contract period.
- (b) GST will be paid at prescribed rate at the time of payment.
- (c) TDS will be deducted as per the income Tax Act/Rule.
- (d) If the Firm will not provide satisfactory performance to the Zilla Parishad, Bargarh and will not comply with the objection /words of Zilla Parishad within its stipulated time period then the Performance Security Deposit will not be refunded and also their financial claims and participation in similar work in future shall be treated for breach of contract.

Basis of Bid Evaluation :

Sl. No	Criteria	Max Marks	
1	No. of partners 2 Partners -5 Marks 2-5 Partners -10 Marks More than 5 Partners -15 Marks	15	
2	Firm having Head office in Bargarh District 20 Marks	20	
	Firm having Branch office in Bargarh District 10 Marks		
	Firm having office in other District 10 Marks		
3	Experience in Statutory Audit of GPLF	10	
4	Year of establishment (1 Mark per year)	20	
5	CA (inter)/ ICWA (inter) Employees (1 Mark per staff)	05	
6	<u>Average Turnover of last 3 years</u> Below Rs. 10 lakhs- 0 Marks Rs. 10 lakh to 30 lakh- 3 Marks Above Rs.30 lakh and up to Rs.50 lakh – 5 Marks Above Rs. 50 lakhs- 10 Marks	10	
	Total =		80
	Financial Bid Score: $\frac{\text{Minimum Audit Fee} \times 20}{\text{Price quoted by individual bidder}}$		20
	Total Points :		100

N.B.: The Financial Bid will be opened for the bidders who will score 55 Marks or more in the Technical Bid.

Technical Bid for Statutory Audit of GPLF under OLM of Zilla Parishad, Bargarh

1. Name and Address of the firm: _____

2. Contact No. _____

3. E mail Id: _____

4. Alternate email Id: _____

5. Constitution: Partnership LLP
 (Please tick)

6. Date of establishment (DD/MM/YYYY)

		-			-				
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7. No. of branches with complete postal address: _____

8. Name and contact No. of the in-charge of the branch _____

9. Details of partners

Sl No.	Name	FCA/ACA	Membership No.	Date of joining the firm as partner
1				
2				
3				
4				
5				

10. Details of semi-qualified (CA(Inter)/ ICWA(Inter) employees on the roll of the firm

Sl No.	Name	Qualification
1		
2		
3		
4		
5		
6		

11. Gross Turnover of the firm return of last three years

Financial year	G.T.O.(in Rupees) excluding reimbursement of services Tax/GST & Expenses
2022-23	
2023-24	
2024-25	
Average turnover of above three years	

12. Experience of the firm in Statutory Audit of GPLF

Sl No.	Particulars	Year of Audit
1		
2		
3		
4		
5		

Place:

Date:

Seal & Signature

(Full Name of the Partner) _____

Undertaking

I/We, _____, partner of _____
(Name & Address of the CA Firm), hereby undertake that neither our firm nor any partner (s) of our firm were debarred/ blacklisted by the institute of Chartered Accountants of India, Reserve Bank of India, Comptroller & Auditor General of India, SEBI, any Central/ State Governments undertakings, Autonomous or Statutory Body. We further undertake that no case (s) is pending against our firm/ partners before ICAI, any courts in India for any professional misconduct.

I/We, also undertake that no person of the firm / partner is related to any employee of the Zilla Parishad, Bargarh nor have any interest in their activities.

Place:

Date:

Seal & Signature

(Full Name of the Partner) _____

Financial Bid

Our unconditional Rate for Statutory Audit of GPLF under OLM of Zilla Parishad, Bargarh is as follows :

Sl. No.	District	Nos. of Blocks	Nos of GPLF to be Audited	Audit Fee Per Year/Per GPLF (including of all taxes)	Remarks
1	Bargarh	12	172		
Total =					

Gross Total Cost: ₹.....

Total bid price (including of Taxes and Others levies) in Rs. _____ (in numbers)

(In Words).

Seal & Signature of the Bidder

Terms of Reference (ToR)

(CONSULTING SERVICES – CA FIRMS SELECTION)

Odisha Livelihoods Mission

Department of Mission Shakti, Government of Odisha

Assignment Title: “Hiring of CA Firm for GPLF(Gram Panchayat Level Federation) 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 ‘**DeendayalAntyodayaYojna - 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 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 ref-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/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.
Verification of Books of Accounts and records.	<p><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)</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

	<p>minute book</p> <ul style="list-style-type: none"> • 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)
Others	<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. 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. Audit period

The audit of GPLF will be for the period from 1st April, 2017 to 31st March 2023 or from the date of last external audit of concerned GPLF. **(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 minimum 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 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 Eols 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.

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.

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	

Particulars (Marks Weightage)	Indicator	Range/Verification	Score	Means of Verification	Marks Scored (out of 60 marks)			
				(B)				
Office Setup & Training Infrastructure (15 marks)	GPLF Office	Has own/ rented office with required furniture/ fixture/ computer/ board	5	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)		

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	
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	

	Receipts	Amount		Payments	Amount
				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 Institutions (Bank, MFI, 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	
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)	

	Receipts	Amount		Payments	Amount
			M	Expenses (from grants received for specific purpose)	
			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	

Anexxure-5

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)	

Annexure-6

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 Liabiity	
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	

