**EOI NO: OLM/NRLP/15-16/05 Dated: 23/09/2015**

**REQUEST FOR EXPRESSION OF INTEREST**

(**CONSULTING SERVICES– FIRMS SELECTION)**

***India***

**Odisha Livelihoods Mission**

**National Rural Livelihoods Project (NRLP)**

**Credit No: 4978. IN**

**Assignment Title: “Hiring of CA Firm for Internal-Cum-Concurrent Auditor for the Financial Year 2015-16 under Odisha Livelihoods Mission”**

**Reference No : PP/Con/C.7**

1. The Government of India has availed a credit from International Development Association (IDA), towards the National Rural Livelihoods Project which aims to support the National Rural Livelihoods Mission under the Ministry of Rural Development, Government of India; and intends to apply part of the loan proceeds to make payments under the contract for the following services:

**The consulting services (“for Internal-Cum-Concurrent Auditor for the Financial Year 2015-16 under Odisha Livelihoods Mission”) include following;**

2. **Background.**

The Odisha Livelihoods Mission (OLM) was launched in 2011 under the aegis of the National Rural Livelihoods Mission (NRLM) – Aajeevika. The mission’s objective is to reduce rural poverty in Odisha by creating and strengthening community based institutions, which can function as pathways to sustainable livelihoods.The project is currently operational in 88 Intensive Blocks and 226 non-intensive blocks by 2018-19. However, all the blocks would be brought under intensive approach in gradual manner within next three years time.

3. **Objectives:**

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization’s operations. It helps an organization accomplish its objectives by bringing a systemic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

The overall objectives of this assignment are to provide the project management with independent assurance that (i) the internal controls established by management are designed appropriately and (ii) verify whether the overall financial management and arrangements including the system of internal controls as documented in the project Financial Management Manual, Community Operational manual and the Project Implementation Plan are in practice and working effectively. In addition, it is expected that internal audit should play a role in assisting management with fraud related issues, including the prevention, detection and investigation of fraud as part of bringing a systematic disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

4. **Scope/ Deliverables:**

In conducting the audit, special attention should be paid to the following:

* All mission funds have been used in accordance with the conditions of the relevant project/program agreements and only for the purposes for which the financing was provided. Relevant project/program agreements include the Program Guidelines, Financial & Procurement Manuals and other circulars, office orders issued by MoRD, GoI. / GoO.
* Effective financial management systems’ including internal controls were in operation throughout the period under audit examination. This would include aspects such as adequacy and effectiveness of accounting, financial and operational controls, and any need for revision; level of compliance with established policies, plans and procedures’; reliability of accounting systems, data and financial reports; methods of remedying weak controls or creating them where there are none; verification of assets and liabilities; and integrity, controls, security and effectiveness of the operation of the computerized system;
* All necessary supporting documents, records, and accounts have been kept in respect of all mission transactions including expenditures reported via Interim un-audited Financial Reports (IUFRs)/SoE where applicable. Clear linkages should exist between the books of account and reports presented to MoRD;

Counterpart funds required under individual programs have been provided by the state;

* Fund releases to Community Based Organizations (CBO’)s are in compliance with the conditions in the Community Operations Manual/ guidelines;
* Goods and services financed have been procured in accordance with the procurement procedure prescribed in the Procurement Manual of Odisha Livelihoods Mission.
* The Odisha Livelihoods Mission has a reasonable system of physical verification of assets constructed or acquired by the Odisha Livelihoods Mission.
* Fund flow from Odisha Livelihoods Mission SMMU to District and District to Block, GPLF and SHG as per Standard Operating Procedure.
* Detail checking of vouchers which includes the following:

1. Booking of expenditure to proper head of accounts
2. Approval of vouchers by competent authority
3. Payee acknowledgment with proper supporting documents
4. Checking of all vouchers with reference to Cash/Bank Book & Journal.

* The general principles with respect to the accounting treatment for the above are as follows:
  + - * Fund transfers from district to block levels [applicable to DRDA/BDO transfers as well] are inter unit transfers;
      * At the district level, block level expenditure are required to be compiled on the basis of books of accounts [applicable for BDO level expenditure as well] and not UCs;
      * Fund transfer to GPLF/SHG for revolving funds [CIF/PPF and other revolving funds, by whatever name called] are considered as expenditure at the point of release of funds; all other fund release [IB , Start-up, Livelihoods initiatives etc] are considered as advances and accounted for as expend only on the basis of GPLF monthly financial statements
      * Funds advanced to or placed with other GoO institutions/Departments will not be treated as expenditure unless the SoE received from the executive agencies.

These SOEs will be subject to annual audit of OLM.

* Preparation of Final Accounts (Receipts and Payment Account, Bank Reconciliation Statement and Balance Sheet) quarterly as well as at the end of the financial year.

5. **Eligibility:**

Offer is invited from those Chartered Accountants firms who full fill the following requirement:

1. The firm must be approved panel of Comptroller Auditor General of India (CAG of India) for the year 2014-15. *(Proof to be attached)*
2. The firm must have minimum 10 years existence as on 31.08.2015*(Proof to be attached)*
3. The organization must have at least 02 FCA’s who have 5 years post qualification experience, and adequate staff to meet the required staff structure for the assignment. (List of Staff to be attached as per the Sl.No 10 of Terms of Reference).
4. Last 3 years Average Turnover of the firm should not be less than Rs.25 lacs as on 31.03.2015. *(Proof to be enclosed)*
5. The firm or any partners of the firm should not be black listed by any Government or any other organization in respect of any assignment or behaviour. Authorized signatory of the firm to submit an undertaking in this regard in the prescribed format at *Annexure-B.*
6. Additional preference shall be given to the firm having completed assignment of Audit in Governments projects for atleast one financial year in each completed assignment. Audit of particular assignment for less than one financial year will not be considered. *(Enclose work order of all completed assignments).*
7. Preference will be given to the firm having higher contract value for each completed assignment of Audit in Governments projects.*(Enclose work order of all completed assignments).*
8. Audit firms so selected for FMTSC during the period 2015-2016 with Odisha Livelihoods Mission will not be considered for this assignment.
9. The firm should submit relevant documents duly attested by the authorized signatory, in support of the eligibility criteria given above. Any firm not qualifying these minimum criteria need not apply as their proposal shall be summarily rejected.

6. The Odisha Livelihoods Mission (OLM) now invites eligible consulting firms to indicate their interest in providing the Services. Interested Consultants should provide information demonstrating that they have the required qualifications and relevant experience to perform the Services in the prescribed format at Annexure-A

7**.** Period of Contract: The Audit to be carried out shall be for the financial year 2015-16. The contract may be extendable for up to 3 years on the exigencies of work, based on the satisfactory performance.

.8. "The attention of interested Consultants is drawn to paragraph 1.9 of the World Bank’s Guidelines: Selection and Employment of Consultants [under IBRD Loans and IDA Credits & Grants] by World Bank Borrowers “Consultants Selection Guidelines of the World Bank dated January 2011” (“Consultant Guidelines”), setting forth the World Bank’s policy on conflict of interest. " "The Guidelines are available at [www.worldbank.org/procure](http://www.worldbank.org/procure)ment."

9. Firm may associate with other firm in the form of a joint venture to enhance their qualifications.

10. Firm will be selected in accordance with the Least Cost Selection (LCS) method set out in the Consultant Guidelines ( NRLM Procurement Manual)

11. Further information can be obtained at the address below during office hours i.e. 10.00 to 17.00 hours and the details ToR and NRLM Procurement Manual can be seen and downloaded in OLM website www.tripti.org and [www.ormas.org](http://www.ormas.org)

12. In case of any Addendum/Clarification/Corrigendum/Extension regarding this EOI, the same will be published in the above websites.

13. Expressions of interest in sealed envelope must be delivered in a written form to the address below (in person, or by post/courier) latest by 10.10.2015 ,17.00 Hours (IST).

14. Authority reserves the right to accept or reject any proposal, and to cancel the tendering process and reject all proposal, at any time prior to the award of contract, without assigning reason thereof.

State Mission Director-Cum-CEO

Odisha Livelihoods Mission (OLM)

SIRD Campus, Unit-8, Bhubaneswar

Contact Person- Goutam Mohanty

PM (Procurement),0674-2560166 Sd/- **State Mission Director-Cum-CEO**

**Annexure- A**

**Information format**

1. ***Name of Firm :- \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_***
2. ***Year of Establishment :- \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_****(Proof to be attached)*
3. ***CAG Empanelment Number for the year 2014-15:- \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_****(Proof to be attached)*
4. **List of Similar Experience in Government Projects :-** *(Proof to be attached)*

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| --- | --- | --- | --- | --- | --- | --- |
| **Sl. No.** | **Name of the Completed Assignment in**  **Government Projects** | **Name of Govt Project**  **( Pl mention)** | Name of the Client | **Contract Value of each Assignment in INR** | **Period of the completed Assignment (Date of commencement of assignment to completion of assignment *Example: [from may 2004 to Oct 2005], or [from April 2007 to Jan 2010],*** | **Financial Year for which Audit was performed *Example: [2004-05 and 2005-06]*** |
| 1 |  |  |  |  |  |  |
| 2 |  |  |  |  |  |  |
| 3 |  |  |  |  |  |  |

**E. Annual Turnover during the last three financial years :-** *(Proof to be attached)*

|  |  |  |
| --- | --- | --- |
| **Sl. No.** | **Financial Year** | **Annual Turn Over (in Rs.)** |
| 1 | **2012-2013** |  |
| 2 | **2013-2014** |  |
| 3 | **2014-2015** |  |
| **Total Average Turn Over in last three years in INR** | |  |

**F. Details of the FCAs :-** *(Proof to be attached)*

|  |  |  |
| --- | --- | --- |
| **Name of the FCA** | **Period of post qualification Experience**  *Example [from may 2004 to Oct 2010]* | **Organisation** |
|  |  |  |
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**G. Details of the Staffs for the assignments:-**

|  |  |  |
| --- | --- | --- |
| **Sl.No** | **Name** | **Designation** |
|  | ***{This list should consist of :-***  ***1 chartered Accountant,***  ***15 Semi Qualified Auditors.***  ***15 Audit Staffs for the assignment}*** | ***Chartered Accountant/ Semi Qualified Auditors/ Audit Staffs*** |
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**NB:1. Short listing will be made on above Information along with attached supporting documents with this format.**

**2. Only completed assignment will be taken for the evaluation.**

**Annexure-B**

**Undertaking Format**

*(Original signed copy with seal on Firm letter head)*

Letter No- Dated-

To

The State Mission Director-Cum-CEO

Odisha Livelihoods Mission (OLM)

Sub: Declaration letter for Internal-Cum-Concurrent Audit for the financial year 2015-16 in OLM

Sir,

This is to notify that our firm \_\_\_\_\_\_\_\_\_\_\_\_\_*(insert name of the firm)* intends to submit of proposal in response to EoI for Internal-Cum-Concurrent Auditor for the financial year 2015-16 in OLM, we also declare that our firm or any partners of the firm has not been blacklisted by any government or any other organisation in respect of any assignment or behaviour.

Sincerely,

(Signature of the authorized person)

Name:

Designation:

Name of the Firm:

Date :

Place: