DISTRICT RURAL DEVELOPMENT AGENCY: KENDRAPARA

No 2543 /Date 20/7/20

HIRING SERVICES OF CHARTERED ACCOUNTANT FIRM FOR STATUTORY AUDIT & MAINTENANCE OF ACCOUNTS OF GRAM PANCHAYATS AND STATUTORY AUDIT DRDA, KENDRAPARAOF KENDRAPARA DISTRICT

DRDA, Kendrapara invites "Proposal for Maintenance, verification & rationalization of Accounts of Gram Panchayats of Kendrapara District" from Odisha based Partnership Chartered Accountant Firms empanelled with C & AG for the year 2018-19 and statutory audit of DRDA, Kendrapara for the FY 2019-20 for following clusters.

Cluster Name	Block Name
Cluster-1	Mahakalapada, Pattamundai & Rajkanika
Cluster-2	Aul, Garadpur & Marshaghai
Cluster-3	Rajnagar, Kendrapara & Derabish

The engagement of Chartered Accountant Firms will be finalised through two bid systems i.e. Technical Bid & Financial Bid. The firm who qualifies the Technical Bid will go for the Financial Bid. RFP along with all the documents can be submitted by the interested firms in **Speed Post/ Registered Post** only to "Project Director, District Rural Development Agency, Kendrapara- 754211, Odisha". The firm should submit their Technical & Financial Bid in two separate envelops & both the envelops are to be packed inside one sealed envelope indicating "Technical Proposal" & "Financial Proposal" on top of the respective envelops. The outer envelope is to be superscripted with **"REQUEST FOR PROPOSAL FOR ENGAGEMENT OF CHARTED ACCOUNTANT FIRM FOR MAINTENANCE, VERIFICATION & RATIONALIZATION ACCOUNTS OF GRAM PANCHAYAT OF KENDRAPARA DISTRICT(CLUSTER-1/2/3) FOR THE FY 2018-2019 AND STATUTORY AUDIT OF DRDA, KENDAPARA FOR THE FY 2019-20".**

The Detail Term & Condition along with RFP documents will be available at www.kendrapara.nic.in .

1. Opening date for submission of RFP: 21.07.2020
2. Last date for submission of RFP Documents: 04.08.20 by 05.00 PM
3. Opening of RFP documents: 05.08.2020 at 11.00 AM
4. Cost of EMD: Rs. 25,000/- (Rupees Twenty-Five Thousand only) in shape of **DD** drawn in any commercial bank pledged in favour of **"Project Director, DRDA, Kendrapara" &** payable at **Kendrapara**
5. Cost of RFP documents so downloaded from nic.in website amounting of Rs. 5,000+GST @ 5% (5250/-) (Non-Refundable) in shape of DD in favour of Project Director, DRDA, Kendrapara payable at Kendrapara. Non furnishing of bid cost will lead to rejection of RFP.
6. **A single firm can apply for one cluster only. If any firm is found to bid for more than one cluster, then all his/her bids will be rejected.**

20/7/2020

Project Director
DRDA, Kendrapara

Memo No: 2544 **Date:** 20/7/20

Copy to DIO, NIC, Kendrapara for information & requested to web hoist the Request for Proposal (RFP) in Kendrapara district web portal to be available for downloading from 21.07.2020.

20/7/2020

Project Director
DRDA, Kendrapara

Memo No: 2545 **Date:** 20/7/20

Copy to Notice Board of DRDA, Kendrapara/ All BDOs of Kendrapara District for wide publication & display.

20/7/2020

Project Director
DRDA, Kendrapara

Memo No: 2546 **Date:** 20/7/20

Copy forwarded to the Manager (Advertising) **PRAGATIBADI & SAMAJ** for publication the advertise one day (one issue) amounting limit to Rs 3000/- on date Dt.21.07.2020 and submit bill as per the approved rate as per I&PR department Govt. of Odisha with a copy of said news paper for payment.

20/7/2020

Project Director
DRDA, Kendrapara

DISTRICT RURAL DEVELOPMENT AGENCY, KENDRAPARA

No-………… Date: …..

REQUEST FOR PROPOSAL (RFP)

DRDA, Kendrapara invites sealed proposals from Odisha based C & AG empanelled (2018-19) Partnership CA firms for HIRING SERVICES OF CHARTERED ACCOUNTANT FIRM FOR STATUTORY AUDIT & MAINTENANCE OF ACCOUNTS OF GRAM PANCHAYATS FOR THE FY 2018-19 AND STATUTORY AUDIR FOR THE FY 2019-20 for the following Cluster.

Cluster Name	Block Name
Cluster-1	Mahakalapada, Pattamundai & Rajkanika
Cluster-2	Aul, Garadpur & Marshaghai
Cluster-3	Rajnagar, Kendrapara & Derabish

Last date for downloading of RFP is 04.08.2020, last date for submission of RFP is 04.08.2020 by 05.00 PM and Bid will be opened on 05.08.2020 at 11.00 AM.

Detailed RFP comprising Background, TOR and Guidelines for submitting the proposal can be downloaded from Govt website between 21.07.2020 to 04.08.2020. For details of the RFP & downloading the paper for RFP, please visit the District Website www.kendrapara.nic.in .

20/7/2020

Project Director
DRDA, Kendrapara

DISTRICT RURAL DEVELOPMENT AGENCY: KENDRAPARA

SELECTION OF AUDITORS - REQUEST FOR PROPOSAL

HIRING SERVICES OF CHARTERED ACCOUNTANT FIRM FOR STATUTORY AUDIT & MAINTENANCE OF ACCOUNTS OF GRAM PANCHAYATS OF KENDRAPARA DISTRICT FOR THE FY 2018-19 AND STATUTORY AUDIT OF DRDA, KENDRAPARA FOR THE FY 2019-20

DRDA Kendrapara invites "Proposal for Statutory Audit of Accounts of Gram Panchayats of Kendrapara district" from Odisha based Chartered Accountant Firms empanelled with C & AG for the year 2018-19 and statutory audit of DRDA, Kendrapara for the FY 2019-20.

Detailed RFP:

Detailed Request for Proposal (RFP) comprising Background, Terms of Reference (TOR) and Guidelines for submitting the proposal, can only be downloaded from Govt website between **21.07.2020 to 04.08.2020.**

Submission of Bids:

The last date for submission of the Request for Proposal is **04.08.2020 by 05.00 PM.** The sealed proposals are to be submitted in the following address.

Project Director, District Rural Development Agency, Kendrapara-754211, Odisha.

The Detail Term & Condition along with Bid documents will be available at www.kendrapara.nic.in

Important Dates:	
1. Opening date for submission of RFP documents	05.08.2020, 11.00 AM
2. Cost of Tender documents	Rs. 5,000+GST@ 5% (non-refundable)
3. Cost of EMD	Rs. 25,000/- in shape of DD/TDR
4. Last Date of downloading of RFP documents	04.08.2020, 5.00 P.M.
5. Last date for submission of RFP Documents	04.08.2020, 5.00 P.M.
6. Opening of Technical Bid	05.08.2020, 11.00 A.M.
7. Opening of Financial Bid	07 .08.2020, 03.00 P.M.

20/7/2020

Project Director
DRDA, Kendrapara

GOVERNMENT OF ODISHA

PANCHAYATI RAJ & DRINKING WATER DEPARTMENT, ODISHA

DISTRICT RURAL DEVELOPMET AGENCY, KENDRAPARA

TENDER DOCUMENT

HIRING SERVICES OF CHARTERED ACCOUNTANT FIRM FOR STATUTORY AUDIT & MAINTENANCE OF ACCOUNTS OF GRAM PANCHAYATS AND STATUTORY AUDIT DRDA, KENDRAPARA OF KENDRAPARA DISTRICT.

Cluster Name	Block Name
Cluster-2	Aul, Garadpur & Derabish
	DRDA STATUTORY AUDIT FOR FY 2019-20

REQUEST FOR PROPOSAL (RFP)

District Rural Development Agency, Kendrapara seeks to invite **Proposal** from Odisha based C&AG empanelled Chartered Accountant firms for conducting the statutory audit of Gram Panchayats of Kendrapara district for the Financial Year 2018-19 and statutory audit of DRDA, Kendrapara for the FY 2019-20.

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

Terms of Reference (ToR)

1. **Background:**
   District Rural Development Agency, Kendrapara is an Agency to act as the principal agency for Assistance and Support in implementation of Poverty Alleviation Programmes of MoRD, GoI., Panchayati Raj Department and other Departments of Govt. Of Odisha. Its mandate includes Financial, Technical and Managerial Assistance to the Blocks and Gram Panchayats in conceptualizing planning, fund release under various Poverty Alleviation Programmes and assist in implementation and monitoring of the same for rural development.

2. **Funding & Accounting Arrangements:**
   Funds for the various schemes are transferred through DRDA and directly to the implementing agencies by the Panchayati Raj Department and other Departments of Govt. Of Odisha as well as MoRD, GoI for taking up different developmental activities.

3. **Objective of audit services:**
   The objective of the audit is to ensure that DRDA, Zilla Parishad, Blocks and Gram Panchayats of Kendrapara district receives adequate, independent, professional audit assurance that the grant proceeds provided by MoRD, Govt. Of India and PR Dept., Govt. Of Odisha are used for purposes intended in line with approved yardsticks of individual schemes and that the Annual Financial Statements are free from material mis-statements and the terms of the development partners are complied with in all material respects.

   The objective of the audit of the financial statements – Individual Financial Statements of each implementing agencies as well as the Consolidated Financial Statements of the District as a whole i.e., Balance Sheet, Income & Expenditure, Receipt & Payment, together with relevant accounting policies, Notes to Accounts and Schedules, Bank Reconciliation Statements, Statement of Funds Position, Reconciliation of Expenditures as per Audited Financial Statements with the expenditure reported as per the Odisha Government Financial Rules (OGFR) to enable the auditor to express a professional opinion as to whether –

   a. The Financial Statements give a true and fair view of the Financial Position of the each Implementing Agencies and Consolidated District Agency at the end of the financial year and of the funds received and expenditure incurred for the accounting period ended 31st March 2019.

b. The funds were utilized for the purposes for which they were provided, and

c. Where programs are financed by development partners, the respective program expenditures are eligible for financing under the relevant grant/ credit agreement.

The books of accounts as maintained by the implementing units shall form the basis for preparation of the individual financial statements as well as the consolidated financial statements for the district as a whole.

4. **Standards:**

The audit will be carried out in accordance with **Engagement & Quality Control Standards (Standards on Audit)** issued by the Institute of Chartered Accountants of India in this regard. The auditor should accordingly consider materiality when planning and performing the audit to reduce the risk to an acceptable low level that is consistent with the objective of the audit. In addition, the auditor should specifically consider the risk of material misstatements in the financial statements resulting from fraud.

5. **Eligibility criteria of CA firms for audit:**

a. Chartered Accountant firms must be an Odisha based firm and empanelled with C&AG for the year 2018-19.
b. The CA firm must have minimum 5 years of existence as Partnership Firm as on 01.04.2020.
c. The Chartered Accountant firms should have a minimum of 5 years experience of conducting external audit of PSUs, Government undertakings, Government managed programmes/ schemes/ Projects, Externally aided projects etc.
d. The Chartered Accountant firms must have a minimum Average Annual turnover of Rs. 10.00 lakh (Ten lakh) or more, for the last 03 (three) preceding financial years.
e. The Chartered Accountant firm must have 04 (four) full time partners. Single Proprietorship firms are not eligible.
f. No. Of Audit staff of the Chartered Accountant Firm must be 10 or more.

6. **Scope & Coverage of audit:**

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

a. An assessment of adequacy of the project financial systems, including financial controls. This should include aspects such as Adequacy and effectiveness of accounting, financial and operational controls; Level of compliance with established policies, plans and procedures; Reliability of accounting systems, data and financial reports; Methods of remedying weak controls; Verification of assets and liabilities and a specific report on this aspect would be provided by the auditor annually as part of the management letter.

b. Funds have been spent in accordance with the condition laid down by the concerned Department from time to time with due attention to economy and efficiency, and only for the purpose for which the financing was provided.

c. Goods and services financed have been procured in accordance with the relevant procurement guidelines issued by the GoI/ State Government. For externally funded programmes, auditor must satisfy that all expenditure, including procurement of goods and services have been carried out as per the procurement manual of the individual programmes and guidelines issued by the Programme Divisions and have all the necessary supporting documentation.

d. All necessary supporting documents, records and accounts have been kept in respect of the project.

Assignment	**Institution**	**Detail Scope of Work**
Maintenance, Verification and Rationalization of Accounts	Gram Panchayat	1. 100% verification of all vouchers, Head of Accounts wise receipt & payment. 2. 100% verification of Opening Balance entry in all Heads of Accounts with previous Cash Books. This verification should include Cash Books of all money parked in different banks/post offices/NSCs/Fixed Deposits/ KVPs/IVPs etc. 3. Analysis of Unadjusted advances to different categories of people including PRI representatives/employees etc. 4. Ensure arithmetic accuracy and recording of all transactions. 5. Bank Reconciliation and certification. 6. Reconciliation of Stock & Store, GIA Register, Demand Collection Register, Asset Register etc. As prescribed under OGP Act. 7. Preparation of final accounts and submission of audit reports. 8. Web hosting of 8-format Database and 8-format Model Accounting in NPP portal.
Annual Statutory Audit	DRDA	1. 100% verification of vouchers, head of Accounts wise receipt & payment. 2. Ensure arithmetic accuracy and recording of all transactions in the cash books. 3. Reconciliation of bank accounts and ledgers. 4. Analysis of un-adjusted advances. 5. Preparation o final accounts and submission of audit reports. 6. Consolidation of audit reports of Blocks and Gram Panchayats.

7. **Audit Fees:**

The firms those are interested to be appointed will have to quote consolidated audit fees for each agency. The firm quoting the lowest consolidated fees will be awarded the work of audit. Any CA firm quoting deliberately low price to get the contract, the same will be out rightly rejected by the Tender-cum-Selection Committee. The details of **minimum Audit Fees structure** are given below.

INSTITUTION	**SCOPE OF WORK**	**Unit Cost in Rs.**
GRAM PANCHAYAT	MAINTENANCE, VERIFICATION AND RATIONALIZATION OF ACCOUNT INCLUDING WEB HOSTING IN NPP FOR THE FY 2018-19	Rs.18000/- (Rs Eighteen thousand only) per GP per year.
DRDA, Kendrapara	STATUTORY AUDIT FOR THE FY 2019-20	Rs.27,000/- (Rupees Twenty-seven thousand) only per year.

i) Payment to be made to the C.A. firm in following stages:

Stage	**Completion of Work**	**Payment of Fees**
Stage-1	1. 100% voucher checking	25%
Stage-2	1. Verification of Opening Balance entries 2. Analysis of unadjusted advances 3. Reconciliation and certification	25%
Stage-3	1. Submission of Audit Report with final a/c 2. Web-hosting of account details in 16-Database format at NPP in case of GPs.	50%

ii) The total audit fee is **inclusive of all statutory taxes & expenses.**

8. **Payment Terms:**

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

- **a.** The price quoted by the firm should be valid for the entire contract period. Payment shall be made at agreed rates. No price variation would be allowed.
- **b.** Payment of audit fees will be made at each level of audit i.e., at Gram Panchayat and DRDA respectively.
- **c.** TDS will be deducted as per applicable Act/Rule.

9. **Job Chart of the Chartered Accountant:**

a) The CA firm members shall visit the Institutions under audit, the GPs at least two times in a month during the audit period.

b) 100% verification of entries of all vouchers including heads of accounts and Public Distribution System accounts.

c) Verification of all carry forward balances including cash books for all money parked in different banks/post offices/financial institutions.

d) Analysis of all cases under the following accounts with due reasonable reporting and includes their comments in their report. Besides, they will prepare separate schedules for all those accounts and append to the monthly and final accounts as follows:
   i) Unadjusted advances account with list of persons against whom such advance is outstanding – Advance Register
   ii) Cash payment accounts made to the labourers – Payment Register
   iii) List of work executed – Works Register
   iv) List of assets created & maintained – Asset Register
   v) List of incomplete works account
   vi) Investment of surplus funds account
   vii) List of Muster Rolls issued – Muster Roll Issue Register

e) Conduct of all Bank reconciliation along with compilation of bank ledger, cheque issue & receipt register and its certifications.

f) Preparation of report on monthly basis along with web-hosting in PDF format i.e., Database Format-8 and Model Accounting Format-8 at National Panchayat Portal, in case of GPs.

g) The CA firm should give their views and suggestions on correctness of maintenance of cash books and other financial documents pertaining to the GP, to Project Director through the Block Development Officer in appropriate format.

h) They have to certify the correctness of accounts subject to their comments, if any, at the end of each month in appropriate format.

i) They have to certify their related party disclosure in appropriate format.

10. Financial Statements:

The following financial statements and relevant schedules showing the consolidation of all the programmes/ schemes shall be submitted:

a. Audit Opinion.

b. Balance sheet showing accumulated funds of the scheme, Assets and liabilities of the scheme, if any for the Year ending 31st March 2019.

c. Income & Expenditure account for the year ending on 31st March 2019.

d. Receipt and Payment Account for the year ending on 31st March 2019.

e. Other Schedules to the Balance sheet as appropriate, but which shall include:
   i. Statement of Fixed Assets in the form of a Schedule
   ii. Schedule of Loans and Advances (Age-wise analysis)
      i. Schedule of all Cash & Bank Balances (supported by bank reconciliation statements)
   iv. Scheme wise statement of expenditure

f. Notes on Accounts showing the accounting policies followed in the preparation of accounts in the individual implementing agencies and State Society and any other significant observation of the auditor.

g. Auditor shall have to specify the significant observations, including internal control.

h. Weaknesses for each program and also specify the institution to which these relate to enable/ facilitate appropriate follow up action.

i. **Representation by Management:** The management should sign the financial statements and provide a written acknowledgement of its responsibility for the preparation and fair presentation of the financial statements and an assertion that the project funds have been expended in accordance with the intended purposes as reflected in the financial statements.

j. Sanction Order wise Utilization Certificates (UCs) as per modified form of OGFR 7-A; duly tallied with the Income & Expenditure Account prepared during the financial year. **[Attach a statement showing the details of expenditures clubbed in the Utilisation Certificate tallying with the Income & Expenditure Account and Schedules forming part of it]**.

In addition to the audit reports, the auditor will prepare a **"Management Letter"**, in which the auditor should summarise the observation on the internal control issues (other than those which materially affect his opinion on the financial statements) as under:

i. Give comments and observations on the accounting records, systems and internal controls that were examined during the course of the audit;
ii. Identify specific deficiencies and area of weakness in the system and internal controls and make recommendations for their improvement;
iii. Report on the level of compliance with the financial internal control.
iv. Report procurements which have not been carried out as per the procurement manual/ guidelines of the state for the individual schemes.
v. Communicate matters that have come to the attention during the audit which might have significant impact on the implementation of the scheme; and
vi. Bring to Agency's attention any other matter that the auditor considers pertinent.

11. Reporting and Timing:

The final Audit Report should be submitted within 45 days from the date of getting audit assignment to the **DRDA Kendrapara** and the **DRDA Kendrapara** should then promptly forward 03 **copies (Spiral Bound) and also soft copy in MS Excel / MS Word and Scanned (Both) is also to be submitted in mail or CD** of the audited financial statements and audit report along with the **Final Utilisation Certificates** signed by the Project Director and Auditor both, to GoO/GoI/C&AG with their comments, if any.

12. Additional Instructions to Auditors:

a. Audit for the financial year will include all the components and schemes.
b. An Audit Team will be constituted and deployed consisting at least 05 Audit Staff under guidance of an Audit Manger being a qualified C.A.
c. The auditor will specifically mention in the audit report about the coverage of audit (SHOULD MENTION THAT AUDIT OF ALL THE IMPLEMENTING AGENCIES HAS BEEN COMPLETED BY HIM) on these components and also will ensure that all releases and expenditures are duly and separately reflected in each program's financial statements.

d. The auditor appointed shall be required **to issue separate Audit Report for each implementing agency individually and prepare a Consolidated Report for the DRDA**.

e. An undertaking to the effect that neither any person of the firm/partner is related to any employee of the DRDA nor have any interest in their activities must be submitted.

f. Audit Report of the Implementing Agencies, shall include audit of all the transactions at District level, Block level and Gram Panchayat level of the district.

13. Re-appointment of Auditor:

As the auditor once appointed can continue for three years term i.e. 2018-19,2019-20 , subject to the satisfactory performance & if DRDA wishes to re-appoint the same auditor, after obtaining the consent of the auditor and confirming that the said firm is in the panel of C&AG and eligible for conducting major PSU audits for the year for which firm is being re-appointed. Further, any comments/remarks/observation of the Ministry in this regard shall have to be considered while re-appointing the same auditor. But the same firm can't be engaged for consecutive second term (i.e., beyond 03 years).

14. Tender Paper:

a. Tender Paper for submitting the RFP will be downloaded from Govt nic website www.kendrapara.nic.in.

b. The last date for downloading of Tender Paper is 04.08.2020.

c. The cost of Tender Paper is Rs. 5,000.00 + 5%GST (non-refundable).

d. Cost of Tender Paper will be received **only** through Demand Draft drawn in any commercial bank in favour of "Project Director, DRDA Kendrapara".

e. Cost of EMD: Rs. 25,000/- in shape of **DD** drawn in any commercial bank pledged in favour of **"Project Director, DRDA Kendrapara"**

15. General Provisions:

The auditor shall be given access to any information relevant for the purpose of conducting the audit. This will normally include (other than all financial and procurement records) the instructions issued regarding scheme guidelines, administrative orders, cost norms etc. Where schemes are financed by Development Partners, copies of the legal agreement, project appraisal document should be made available to the auditors.

GUDELINES FOR SUBMITTING THE RFP:

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

a. The original and all copies of the Technical Proposal shall be placed in a sealed envelope clearly marked **"TECHNICAL PROPOSAL"**. Similarly, the original Financial Proposal shall be placed in a separate sealed envelope clearly marked **"FINANCIAL PROPOSAL"** The envelopes containing the Technical and Financial Proposals shall be placed into an outer envelope and sealed. This outer envelope shall bear the submission address, reference number and title of the Assignment, and be clearly marked **"REQUEST FOR PROPOSAL FOR ENGAGEMENT OF CHARTED ACCOUNTANT FIRM FOR STATUTORY AUDIT OF ACCOUNTS OF GRAM PANCHAYAT OF KENDRAPARA DISTRICT FOR THE FY 2018-2019" AND STATUTORY**

AUDIT OF DRDA, KENDRAPARA FIR THE FY 2019-20" FOR CLUSTER 1/2/3. DRDA Kendrapara will not be responsible for misplacement, loss or premature opening if the outer envelope is not sealed and/or marked as stipulated. This circumstance may provide a case for Proposal's/ Bid's rejection. If the Financial Proposal is not submitted in a separate sealed envelope duly marked as indicated above, this shall constitute grounds for declaring the Proposal non-responsive/ invalid.

b. Single Proposal: A firm should submit **only one proposal**. If a firm submits or participates in more than one proposal, all such proposals shall be disqualified.

c. 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.

f. All blank spaces in the financial proposal must be filled in completely where indicated, either typed or written in blue/black ink.

g. The bidder must attach the money receipt (in original) in support of purchase of Tender paper. In absence of such document, the RFP will be automatically rejected.

h. The bidding firm also have to submit an **EMD** for **Rs.25,000.00** in shape of **DD** drawn in any commercial bank pledged in favour of **"Project Director, DRDA Kendrapara"**. The same will be returned to the firm by account transfer mode, only after successful completion of assigned work. After completion of Audit, evaluation of the audit work done will be made by the concerned Block Development Officer and if the committee will find any type of lacuna/deviation, then the entire EMD amount will be forfeited.

i. The RFP duly filled must be submitted through **Registered Post/Speed Post** only. Any RFP received after due date will be out rightly rejected. DRDA Kendrapara will not be responsible for any postal delay or misplacement of the document.

j. DRDA Kendrapara 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.

k. If the required constitution of the audit team is not deployed by the firm, DRDA Kendrapara shall take appropriate action as it deems fit (including blacklisting of the firm) against the firm, keeping the Panchayati Raj Department informed.

l. The firm shall give an undertaking that the team members are proficient in the State's official language (both oral and written).

m. The proposals have to be submitted in two parts, as given below.

a) **Technical Proposal** will consist:

i. Letter of Transmittal (Form *T-1*)

ii. Form for Technical Proposal (Details of the Firm along with Details of Partners) (*Form T-2 & T-2.1,2.2*)

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

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

Form T-1

Letter of Transmittal

To,

The Project Director,
District Rural Development Agency,
Kendrapara.

Dear Sir,

We, the undersigned, offer to provide the audit services for ____________________in accordance with your Request for Proposal dated__________. We are hereby submitting our Proposal, having details about the firm and proposed audit fees.

We hereby declare that all the information and statements made in this Proposal are true and accept that any misinterpretation contained in it may lead to our disqualification.

The Fees quoted by us is valid till one year from the date of submission of the proposal. We confirm that this proposal will remain binding upon us and may be accepted by you at any time before the expiry date.

Prices have been arrived independently without consultation, communication, agreement or understanding (for the purpose of restricting competition) with any competitor.

We agree to bear all costs incurred by us in connection with the preparation and submission of the proposal and to bear any further pre-contract costs.

We understand that the DRDA Kendrapara is not bound to accept the lowest or any proposal or to give any reason for award, or for the rejection of any proposal.

I confirm that I have authority of ________________________ to submit the proposal and to negotiate on its behalf.

Yours faithfully,

( )

Form T-2

FORM 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 (Attach Proof)	
1.4	Phone No. Mobile No. Of Contact Person:	
1.5	Fax No.	
1.6	Branch Offices: 1. 2. 3. (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 GST Registration No.	(Attach copy of Registration)
5	Firm's Registration No. With ICAI	
6	C&AG empanelment No.	(Attach proof of empanelment with C&AG for the year 2018-19)
7	No. Of years of Firm's existence & Date of establishment	(Attach copy of Certificate issued by ICAI)
8	Turnover of the Firm for the last three years (in Rs.) 2016-17: 2017-18: 2018-19:	(Attach a copy of Balance Sheet and Profit & Loss Account of last three years duly certified/audited)
9	**Audit Experience of the Firm**	
9.1	Number of Assignments 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.
9.2	Number of Assignments of auditing PSUs, Govt. Undertakings, Govt. Managed schemes/ projects, Externally Aided Projects	
10	Profile of persons to be engaged in the work, both professional and support staff.	(CVs of the professional staff to be engaged in this assignment to be enclosed, duly signed by the authorised person of the firm.)
11	**Details of Partners:**	

11.1	No. Of Full Time Fellow Partners associated with the firm	
11.2	▪ 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
12	**Details of Audit Staff:**	
12.1	No. Of Audit Staff engaged by the firm	
12.2	▪ 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.

Seal & Signature of Partner
Membership No.

Detail of CA Firm Experience of Similar Service during the last one year along with DRDA &
Experience:

SL NO.	Name of the Assignment (start date/End date)	Name of the Client/Organisation	Nature of Assignment (Please Specify the Work involved as detailed in scope of work)	Detail of the Supporting Documents provided
1				
2				
3				
4				
5				
6				
7				
8				

FORM-T-2.2

DETAIL OF CA FIRM'S PARTNER

SL.NO	Name of the Member	Status: FCA/ACA	Membership No.

***Furnish the copy of documentary evidence in support of the information provided above.**

Signature:
Name and Designation and office Seal

Form F-1

FORM FOR FINANCIAL PROPOSAL
FINANCIAL BID
(To be filled by Bidder)
PRICE QUOTATION FORMAT

NAME OF THE FIRM: ________________________________

Sl No.	Name of the Work: Maintenance, Verification & Rationalization of GP account and statutory audit of DRDA, Kendrapara for the FY 2019-20.	Price Quoted (in Rs.)
1	Gram Panchayat audit fees per year per GP	
2	DRDA, Kendrapara per Year	

(Rupees ……………………………………………………………………………………)

*The total audit fee is **inclusive of all statutory taxes & expenses.**

Seal & Signature of Partner
Membership No.

DETAILS OF BID OPENING:

Entire Bid process will be two tire systems as follows:

1. Tire-1-Technical Evaluation (carry 50 marks) (Sl. No. 1 to 5)
2. Tire-2-Financial Evaluation (carry 50 marks) (Sl. No. 6)

Basis of Evaluation:

Sl. No.	Criteria	Max. Marks
1	No. Of years of Firm's existence & Date of establishment as on 01.04.20: a) More than 5 years of existence after partnership : 10 marks b) 5 years of partnership : 05 marks	10
2	Average Turnover of the Firm for the last three years (in Rs.): a) More than Rs.20.00 lakh : 10 marks b) Rs.10.00 to Rs. 20.00 lakh : 05 marks	10
3	Experience in successful & satisfactory completion of GP Account Maintenance during last 03 years (Certificate Required of BDO / PD DRDA): a) Other District: 5 marks b) Kendrapara District 10 marks	10
4	No. Of Full Time Fellow Partners: a) More than 05 full time partners along with more than 04 FCA :10 marks b) 04 full time partners out of which 03 FCA : 05 marks	10
5	Firm based within District (minimum 3 years of existing as 01.04.20): - Head office at Kendrapara District: - 10 Marks Branch Office at Kendrapara: - 5 Marks H.O or B.O outside Kendrapara: - No Marks	10
6	Financial Bid Score: $\frac{\text{Minimum Audit Fee}}{\text{Price quoted by Individual Bidder}} \times 50$	50
	Total Marks	100

Auditors having poor performance experience with DRDA, Kendrapara or any other DRDA will be rejected then and there.

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

NB: The financial Bid will be opened for the bidders who will score **40 marks** or more in the Technical Bid.

SELECTION PROCESS OF C.A. FIRM:

A Tender-cum-Selection Committee, chaired by the **Project Director DRDA Kendrapara** has been constituted for the selection of auditors. The committee will adopt a two-stage process for selection of auditors. In the 1st stage the Technical Proposals will be scrutinized and the eligible firms will be shortlisted for the 2nd stage. The Financial proposals of the shortlisted firms will be opened by the Tender-cum-Selection Committee and the firm having lowest quotation in Financial Bid (L-1) will be selected. Similarly, the Bidder scoring second & third highest mark will be declared as L-2 & L-3 respectively **In case of Joint L-1, the tender will be decided on the basis of lottery among all the valid L1 bidders. In this case, the date of lottery will be intimidated to all concerned through e-mail. For selection of firm of Statutory Audit of DRDA, Kendrapara Lottery among the selected bidders of all the 3 Clusters will be conducted and that will be binding upon the firm so selected for conducting statutory Audit of DRDA, Kendrapara for the FY 2019-20.**

After the selection of auditor by the said committee the same shall be intimated to Panchayati Raj Department, Odisha.

As Kendrapara is a large district, more than one CA firm should be engaged for maintenance of accounts of GP. So, the committee decided to divide the 9 blocks of the District into 3 clusters as follows to facilitate engagement of 3 separate firms.

1. Cluster-1
2. Cluster-2
3. Cluster-3

On completion of selection process, the firm selected shall be awarded the contract of audit of Gram Panchayats by issuing the Letter of Award (LOA). The firm should furnish a letter of acceptance to the Project Director, DRDA within one week of the issuance of LOA. In absence, the contract will be cancelled and the contract will be awarded to the L-2 with the price of L-1.

(In case the bidding firm is found not suitable for audit on any reasonable ground, DRDA Kendrapara reserves the right to reject such proposal without giving any clarification. Any dispute to the effect will be settled within Kendrapara jurisdiction only.)

20/7/2020

Project Director
DRDA, Kendrapara