**EOI NO: OLM/NRLP/15-16/02 Dated: 14.05.2015**

**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 Statutory Audit for the Financial Year 2014-15 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 Statutory Audit for the Financial Year 2014-15 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:**

The objective of the audit is to ensure that the Society receives adequate independent, professional audit assurance that the proceeds of funding agencies were used for the purposes intended, that the annual consolidated financial statements/individual project financial statements are free from material misstatement, and that the requirements [also, read as guidelines with respect to the project/programs] of the projects/programs were complied with in all material respects.

 The objective of the audit of the ODISHA LIVELIHOODS MISSION Financial Statements is to enable the auditor to express a professional opinion as to whether:

(1) The Consolidated Financial Statements of the Society and individual Project Financial Statements give a true and fair view of the sources and applications of Odisha Livelihoods Mission funds for the period under audit examination;

(2) The funds were utilized for the purposes, for which they were provided,

(3) The procurement procedures prescribed in the Procurement Manual of Odisha Livelihoods Mission has been followed; and

(4) The expenditures reported in the Consolidated Financial Statement/Project Financial Statement of the Society are eligible for financing/funding under the relevant program/project guidelines. In addition, where applicable, the auditor will express a professional opinion as to whether the Financial Management Reports submitted by project management units may be relied upon to support any application for reimbursement under the project/program.

The books of account that provide the basis for preparation of the Project financial statement are established to reflect the financial transactions of the mission and are maintained by Odisha Livelihoods Mission and its constituent state, district and Block Mission Management Unit level units.

4. **Scope/ Deliverables:**

* 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;

 The mission accounts have been prepared in accordance with the accounting principles defined in the Odisha Livelihoods Mission Financial Manual and give a true and fair view of the financial position of the Odisha Livelihoods Mission at the year end and of resources and expenditures for the year ended on that date. Counterpart funds are 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, Block, GPLF and SHG as per Standard Operating Procedure.
* 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 complied 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.

5. **Eligibility:**

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

1. The firm should be Odisha based and in the approved panel of Comptroller Auditor General of India (CAG of India) for the year 2014-15.(Proof to be attached)

2. The firm should have 10 years of experience in Statutory Audit /Internal Audit and have audit experience of at least one externally aided project or Centrally Sponsored Scheme.

3. Additional preference shall be given to the firm having completed assignment of Statutory Audit for EAP/Centrally Sponsored Scheme.

4. Additional preference shall be given to the firm having completed assignment of Statutory Audit for Government livelihoods project.

5. The organization must have at least 02 FCA’s who have 5 years post qualification experience, are competent and willing to work towards fulfilment of audit objectives in Odisha Livelihoods Mission.

6. Last 3 years’ average Turnover of the firm should not be less than Rs. 50 lakhs annually as on 31.03.2015 ( Proof to be attached)

7. 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 behavior. Authorized signatory of the firm to submit an undertaking in this regard in the prescribed format at Annexure-B

8. Audit firms so selected for FMTSC during the period 2014-2015 with Odisha Livelihoods Mission will not be considered for this assignment.

B. 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 firms will complete the entire engagement within a period of 2.5 months from the date of commencement.

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 30.05.2015 ,17.00 Hours (IST).

State Mission Director-Cum-CEO

Odisha Livelihoods Mission (OLM)

SIRD Campus, Unit-8, Bhubaneswar

Contact Person- Goutam Mohanty

PM (Procurement),0674-2560166

 **State Mission Director-Cum-CEO**

 **Annexure- A**

**Information format**

**A. Similar Experience (Statutory or Internal Audit)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Sl. No.** | **Name of the Completed Assignment ( Statutory or Internal Audit)** | **EAP/ Centrally Sponsored Scheme/ Govt livelihood Project****( Pl mention)** | Name of the Client | **Cost of Assignment in INR** | **Period of the completed 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 |  |  |  |  |  |  |

**B. Average Annual Turnover during the last three financial years**

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

**C. Details of the FCAs**

|  |  |  |
| --- | --- | --- |
| **Name of the FCA** | **Period of post qualification Experience***Example [from may 2004 to Oct 2010]* | **Organisation** |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |

**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 or Internal Audit will be taken for the evaluation.**

 **3. Other than Statutory or Internal Audit assignment will not be taken for 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 Statutory Audit for the financial year 2014-15 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 Statutory Audit for the financial year 2014-15 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: