



DISTRICT MISSION MANAGEMENT UNIT
Odisha Livelihoods Mission
Department of Mission Shakti, Govt. of Odisha



E.Mail. ori-dnabarngpur@nic.in / nabarangpurdpm.olm@gmail.com

Letter No 7264/2025

Date: 29/11/2025

Quotation Call Notice for "Hiring of CA Firms for Gram Panchayat Level Federation (GPLF) Audit under OLM"

Sealed Quotations are invited from Odisha Based reputed Chartered Accountant with the following term and condition for Audit of GPLF. The quotations completed in all respect will be received from 29/11/25 to 22/12/25 during office hour Speed/Registered post only address to the CDO-cum-EO, Zilla Parishad, Nabarangpur and will be opened on 23/12/25 at 11 AM in the office chamber of CDO-cum-EO, in the presence of the Bidders or their authorized representatives. The outer envelope is to be super scribed with "QUOTATION FOR HIRING OF AUDITOR FOR GPLF AUDIT UNDER OLM" along with the contact details of the bidder. The undersigned reserves the right to accept or reject any or all the Quotations without assigning any reason thereof.

The details of the Quotation call notice along with terms & condition and the evaluation form can be viewed at the district website i.e. <https://nabarangpur.odisha.gov.in>

Terms & Conditions

- The bidders must be a reputed Chartered Firm.
- The bidder can submit only one bid. Multiple bids submitted by any bidder may result in rejection of all his bids.
- The Bidder must have registered under Goods & Services Tax (GST) and must have a valid GSTIN number & PAN (Permanent Account Number).
- IT Returns for last 3 years & last GST returned file.
- The bidders selected have to complete the Audit within 01 month from the date of issuance of work order.
- Quotation shall remain valid for a period not less than 90 days after the deadline date specified for completion of Audit.
- The Bidder will award the contract to the bidder whose quotation has been determined to be substantially responsive and has offered the lowest evaluated quotation price.
- The price quoted should all taxes & charges and Audit should be conducted at GP point with Auditors transportation cost.
- The bidders may be present in person or through one of their representatives during the opening of quotations as per the date and time as fixed. i.e. 23/12/25 at 11 AM or if modified will be intimated later.

- The cost of the Tender paper Rs. 1000/- (Rupees One thousand), entire tender paper is available in district website. The bidder have to furnish tender paper along with the non refundable cost of tender of Rs. 1000/- (Rupees One Thousand) deposited in shape of **Demand Draft in favour of "CDO-cum-EO, Odisha Livelihoods Mission-NRLM, Nabarangpur"** payable at SBI, Nabarangpur.
- A sum of Rs. 15,000/- (Rupees Fifteen thousand) only shall be deposited by the intending bidders in shape of **Demand Draft in favour of "CDO-cum-EO, Odisha Livelihoods Mission-NRLM, Nabarangpur"** payable at SBI, Nabarangpur as security deposit. After completion of quotation process, the security amount will be refunded to unsuccessful bidders.
- The 2nd lowest bidder will be offered for Audit of GPLF if the 1st Lowest Bidder fails to do show which will impose penalty followed by forfeiting the EMD submitted.
- The bidders have to conduct Audit of GPLF as per the price quoted without any condition, else the bid will be rejected and the EMD will be forfeited.
- The Audit will conduct at GPLF point with all the transportation cost bear by bidder.
- The detail audit period, Eligibility, Evaluation and Selection criteria and other procedure available in ToR.
- The Bid has been invited under two bid system i.e. Technical Bid and Financial Bid. The interested bidders are advised to submit two separate sealed envelopes super scribing Technical Bid and Financial Bid and the sample submitted with tender paper.
- The interested bidders may submit their sealed Quotations only in prescribed format super scribe on cover of the envelope **"QUOTATION FOR HIRING OF AUDITOR FOR GPLF AUDIT UNDER OLM"** during office hour by Speed/Registered post to the **CDO cum EO, Zilla Parishad, N.abarangpur**
- Any legal dispute arising out of this is subject to Nabarangpur jurisdiction only.
The authority reserves the right to cancel or reject one or all tender/Quotation without assigning any reasons thereof.

The Bid documents to be attached

- CAG Empanelled certificate for the year 2023-24.
- Certificate of Establishment of Firm.
- Last three-year financial statement in support of Turnover achieved (2021-22, 2022-23 and 2023-24).
- Copy of Latest GST Return.
- Certificate that the firm have not been black listed.
- Details of partner and staff.
- Proof of address of branch office in the applied zone if any.
- Experience of government audit and externally aided project. Information must be given as per format available in annexure-1 with supporting documents.

- Rs 15,000/- (Rupees fifteen thousand) only in shape of **Demand Draft in favour of "CDO-cum-EO, Odisha Livelihoods Mission-NRLM, Nabarangpur"** payable at SBI, Nabarangpur from any scheduled commercial bank towards EMD.
- Rs 1000/- (Rupees one thousand) only in shape of **Demand Draft in favour of "CDO-cum-EO, Odisha Livelihoods Mission-NRLM, Nabarangpur"** payable at SBI, Nabarangpur from any scheduled commercial bank towards cost of tender paper (non refundable).
- Price in specific format prescribed in the bid document 187 GPLF Audit.

BID Evaluation Method

BID shall be evaluated in two phase i.e. Technical & Financial based on minimum eligibility criteria and financial proposal.

1-Evaluation of Technical BID

The firm which qualifies the minimum eligibility criteria shall be given mark based on the table -1 of this RFP.

| Sl No. | Description | Marks | Maximum marks |
|--------|--|-------|---------------|
| 1 | Previous similar work order from Govt. sector | | 30 |
| i | Minimum 4 work order in Govt. Sector | 20 | |
| ii | Each additional work order from any Govt. sector | 02 | |
| 2 | Turnover(last year) | | 30 |
| i | Minimum turnover of Rs. 40 lakh | 20 | |
| ii | Each additional turnover of Rs. 10lakh | 02 | |
| 3 | Year of Experience (Establishment of Firm) | | 30 |
| i | At least 4 year experience | 20 | |
| ii | Each additional year 1 year of experience | 02 | |
| 4 | ISO or any other similar certificate | | 10 |
| | Total Mark | | 100 |

As per the above mark who will secure minimum 70 marks, The Bidder will be eligible for financial bid.

Financial BID

- The financial proposal of the qualified bidder shall be opened.
- The lowest financial proposal will be given a financial score of 100 marks and gradually decrease the mark as per the bidder cost i.e.100 mark for 1st lowest price,90 marks for 2nd lowest price, 80marks for 3rd lowest mark and likely marking the financial bid.
- The proposal will finally rank according to their mark obtained in Technical bid and financial bid i.e. Mark secured in Technical bid (Highest mark) + Financial bid(lowest price)=L1

Bid Price Conditions

- The transportation charges is included in the Bid Price.
- All duties, taxes and other levies payable by the supplier under the contract shall be included in the total price.
- The rates quoted by the bidder shall be fixed for the duration of the contract and shall not be subject to adjustment on any account.
- The Price should be quoted inclusive of all taxes & charges in INR only.

Detailed of GPLF List

| Sl no. | District | Nos. of Block | Nos. of GP | Nos. of GPLF To Audited | Audit Fees per year/Per GPLF (Including all taxes) | Remarks |
|--------|------------|---------------|--------------------------------|-------------------------|--|---------|
| 1 | Nabarngpur | 10 | 189 (Funds released to 187) | 187 | | |


Chief Development Officer-cum-EO
Zilla Parishad, Nabarangpur

Memo No: 7265 /2025

Date: 29 / 11 /2025

Copy to notice board of Zilla Parishad, Nabarangpur to display the Quotation call notice on the notice board of the Zilla Parishad office for wide publication.


Chief Development Officer-cum-EO
Zilla Parishad, Nabarangpur

Memo No: 7266 /2025


Date: 29 / 11 /2025

Copy forwarded to DeGM, Nabarangpur for information and requested to display the Quotation Call Notice & the Bid paper from 29-11-2025 in the District website for wide publication and use of prospective bidder.


Chief Development Officer-cum-EO
Zilla Parishad, Nabarangpur

Memo No: 7267 /2025
Copy to notice board of Collectorate, Nabarangpur to display the Quotation call notice on the notice board for wide publication.

Date: 29 / 01/2025


Chief Development Officer-cum-EO
Zilla Parishad, Nabarangpur

Memo No: 7268 /2025
Copy to All BDOs/CDPOs, Nabarangpur to display the Quotation call notice on the notice board for wide publication.

Date: 29 / 01/2025


Chief Development Officer-cum-EO
Zilla Parishad, Nabarangpur

Ref-...../ Date-

FINANCIAL BID

(To be submitted in a separate sealed cover on Letter Head)

To

The CDO-cum-EO
Zilla Parishad, nabarangpur

Sir,

I / We do hereby submit the Financial Bid price **FOR AUDITOR OF GPLF AUDIT UNDER OLM** for your kind consideration.

| Sl no. | District | Nos. of Block | Nos. of GP | Nos. of GPLF To Audited | Audit Fees per year/Per GPLF (Including all taxes) | Remarks |
|--------|-------------|---------------|------------|-------------------------|--|---------|
| 1 | Nabarangpur | 10 | 187 | 187 | | |

⇒ The above Prices are inclusive of all applicable taxes.

Signature with seal of the Bidder with date

Ref-...../ Date-

TECHNICAL BID

(To be submitted in a separate sealed cover on Letter Head)

To

The CDO-cum-EO
Zilla Parishad, Nabarangpur

Sir,

I / We do hereby submit the Technical Bid **FOR AUDITOR OF GPLF AUDIT UNDER OLM**
for your kind consideration

| Sl. No | Particulars | Details |
|--------|---|---------|
| 1 | Name of the Authorized Chartered Accountant | |
| 2 | Postal Address | |
| 3 | CAG Empanelled certificate for the year 2023-24 | |
| 4 | Certificate of Establishment of Firm | |
| 5 | Last three-year Financial statement in support of Turnover achieved (2021-22, 2022-23 and 2023-24) | |
| 6 | Copy of Latest GST Return | |
| 7 | Certificate that the firm have not been black listed. | |
| 8 | Details of partner and staff | |
| 9 | Proof of address of branch office in the applied zone if any | |
| 10 | ISO or any other similar certificate | |
| 11 | Experience of government audit and externally aided project. Information must be given as per format available in annexure-1 with supporting documents. | |

Signature with seal of the Bidder with date

DECLARATION BY THE BIDDER

It is hereby declared that I the undersigned, have read and examined all the terms and conditions etc. of the quotation document for which I have signed and submitted the bid under proper lawful Power of Attorney. It is also certified that all the terms and conditions of the quotation document are fully acceptable to me and I will abide by the conditions of the terms and conditions.

Date :

Signature:

Designation :

A handwritten signature in blue ink, consisting of a stylized 'K' followed by a series of loops and a horizontal stroke.

7/11/2018

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 ' **DeendayaAntyodayaYojna - 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

ment of a

Cluster Level Forum (CLF) at village level federation consisting of 5-15 SHGs are the key stakeholders 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.

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/Krusha 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></p> <p>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 minute book • Grant received from BMMU has been utilized under the head for |

| | |
|--------|---|
| | <p>which it was sanctioned and as per the approved conditions.</p> <ul style="list-style-type: none"> • 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; <ol 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 Date of Formation of GPLF to 31st March 2025 or from the date of last external audit of concerned GPLF.

9. Time Schedule:

The audit shall be completed within two months from the date of award of the contract. **(Schedule of audit plan will be decided by DMMU at the time of giving of the award of contract)**

10. Audit Fee

The maximum 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% |
|--|------|

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.

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.

Annexure-2

Performance Audit

| 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 (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 | | |

| Particular (Marks Weightage) | Indicator | Range/Verification | Score | Means of Verification | Marks Scored (out of 60 marks) |
|------------------------------------|----------------------------------|---|-------|--------------------------|--|
| | 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 | Other Grant Received for Onlending | | I1 | Furniture & Fixture | |
| B.4.2.1 | SVEP CEF Fund | | I2 | Computer & Appliances | |
| B.4.2.2 | PVTG Empowerment Fund | | I3 | Agricultural Equipments | |
| B.4.2.3 | Loans for PG | | I4 | Other | |
| B.4.2.4 | Other | | | | |
| B.4.3 | Other Non- Capital Grant Received for Specific Purpose | | J | Current Assets (from Grants/ Own Income) | |
| B.4.3.1 | Start UP | | J1 | Stock | |
| B.4.3.2 | IB Fund | | J2 | Inventories | |
| B.4.3.3 | Livelihoods (CFC, Poultry, Goatery, OSF, PG Working Capital, Other) | | J3 | GPLF Books/ Register | |
| B.4.3.4 | CoE Fund | | J4 | SHG/ CLF Books/ Register | |
| B.4.3.5 | Other | | J5 | Other | |
| | | | | | |
| C | Loans & Advances | | K | Investments (from Grants/ Own Income) | |

| | Receipts | Amount | | Payments | Amount |
|-----|---|---------|-----|---|--------|
| 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 | XXXXXX |
| D | Sale of Asset/ Product | | L2 | Manager Salary | XXXXXX |
| D1 | Fixed Asset | | L3 | Accountant Salary | XXXXXX |
| D2 | Current Asset | | L4 | MIS Assistant Salary | XXXXXX |
| D3 | Other Product | | L5 | Master Trainers Salary | XXXXXX |
| | | | 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) | |
| | | | | | |
| | | | M | Expenses (from grants received for specific purpose) | |
| | | | M1 | Community Cadres | |

| Receipts | Amount | | Payments | Amount |
|--------------|--------|-----|---|--------|
| | | | 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 | | | | |

For the period _____

Income and Expenditure Statement

Anexxure-5

| 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) | |

| ne | 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) | |

| Liabilities | |
|---|--------|
| Capital and corpus fund | Amount |
| Corpus fund | |
| Savings mobilized from member SHG | |
| Community investment Fund (CIF) received from Mission | |
| Share capital received from SHG | XXXXXX |
| 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 Liability | |
| 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 | |
| Stock issued during the year | |
| Balance stock | |

