

## TERM OF REFERENCE

MGNREGS, PR & OW Department invites offers in TWO PARTS (Technical and Financial) from interested Chartered Accountant Firms meeting all the prequalification criteria as mentioned in point-3 (below). The Chartered Accountant Firms should submit their offer in the prescribed format at Annexure-A, A- 1, A-2 & A-3 and Annexure-B of this tender.

### 1. SCOPE OF WORK

**A) Conducting audit of verification and certification of Audit Report and UC of Districts, Audit of CFP A/c , MGNREGS Odisha Society Administrative Contingency A/c and other A/cs under MGNREGA.**

Detailed activities of the services mentioned in Scope of Work are as follows: -

- a. Certification and verification of Audit Report & UC of the 30 Districts under MGNREGS.
- b. Preparation of consolidated Audit Report and Financial Statement for submission of the same to MoRD, Gol ;
- c. Audit of CFP A/c
- d. Audit of MGNREGS Odisha Society Administrative Contingency A/c .
- e. Audit of any other A/cs under MGNREGA (if any).

### Preparation of Financial Statement

- Receipt & Payment Account
- Income and expenditure Account
- Balance sheet

### 2. TIME PERIOD OF ENGAGEMENT:

The selected Chartered Accountant firm will be required to provide the above mentioned services initially for One Accounting Year.

Notwithstanding anything contained herein above, this Department, however, reserves the right to discontinue the services of the Chartered Accountant Firm at any time during the period by serving one month notice.

### **TIME SCHEDULE:**

The selected firm should submit the assigned accounts audit report for the given Financial Year within 15 days from the date of engagement.

### **REPORTING**

The firm will submit its report to the Director, Special Projects, Panchayati Raj & Drinking Water Department.

### **3. PRE-QUALIFICATION CRITERIA OF THE CA FIRM**

A The bids of only those firms will be considered, which satisfy the following eligibility criteria:

The Chartered Accountant Firm should,

- registered with The Institute of Chartered Accountants of India (ICAI) and have Permanent Account Number (PAN) and GST Registration.
- based at Odisha and empanelled as per latest order of Comptroller and Auditor General of India (C&AG)
- have minimum 12 years of existing after its registration.
- have at least External Audit experience of similar kind in any one of the State Level Government Institutions/ Training Institute/ Societies under Panchayati Raj & Drinking Water Department in last 5 years.
- Last three years average annual turnover should not be less than Rs. 20 Lakhs.
- not have been blacklisted by any Govt. or any other organization, Authorized Signatory (s) of the firm to submit an undertaking to this effect.

Submit relevant documents duly attested by the authorized signatory in support of the eligibility criteria given above.

### **4. PAYMENT TERMS**

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

- The Payment shall be made after submission of complete Audit report & UC.
- TDS will be deducted as per Income Tax Act/Rule



## 5. SUBMISSION OF EOI

- I. **ANNEXURE -A , A-1. A-2. & A-3** duly filled Technical Bid along with all supporting documents duly signed with Seal of the Authorized Signatory of the Firm should be submitted in one sealed envelope superscribed as- **"PRE QUALIFICATION AND TECHNICAL BID"**
- II. **ANNEXURE – B** duly filled Financial Bid should be submitted in a separate sealed cover super scribed as **"FINANCIAL BID"**
- III. The above two envelopes containing respective annexures should be placed in One Covering sealed Envelope and superscribed as **"EXPRESSION OF INTEREST FOR HIRING OF CHARTERED ACCOUNTANT FIRM"**
- IV. The technical bid should not contain any indication of price offered; else the concerned bid will be rejected.
- V. The tender should reach the following address latest by 5.30 P.M. of 14.07.2025 "MGNREGS Cell (MGNREGS Odisha Society Building)", S.I.R.D. Campus, Gopabandhu Nagar, Unit-VIII, Near Stewart School, Bhubaneswar- 751012.
- VI. The Technical Bid will be opened on 15.07.2025 at 11:30 AM. The interested bidders are requested to remain present at the time of opening of bid and Financial Bid will be opened on 16.07.2025 at 11:30 AM in the presence of successful technical bidders.
- vII. The authority reserves the right to accept or reject any or all the offers received or cancel the bidding process at any stage prior to award of contract and without assigning any reason thereof.
- vII I. Firm will be selected in accordance with the Least Cost Selection (LCS) Method.

## 6. **EMO and Performance Security:**

An amount of Rs. 5,000/- (Rupees Five Thousand only) will have to be deposited as an Earnest Money Deposit (EMO) with the bid in the form of a bank demand draft or bank guarantee valid for 3 (three) months from last date of submission. No EOI/bid will be accepted without requisite EMO. The EMO will be refunded within One month of date of announcing of award of contract. No claim of interest will be entertained by the Society in case of delayed payments for reasons beyond its control. Successful bidder will have to deposit performance security in shape of a bank demand draft or bank guarantee in favour of MGNREGS Odisha Society payable at Bhubaneswar equivalent to 5% (five percent) of the value of the contract within Fifteen (15) days of award of contract, valid for Six months from the date of acceptance of award by the bidder.

**ANNEXURE -A**

**PRE-QUALIFICATION-CUM-TECHNICAL BID  
[TO BE FILLED IN BY BIDDER AND ENCLOSE SUPPORTING  
DOCUMENTS AS INDICATED]**

Sl. No	Particulars	Firm's Strength and Capacity	
1	Chartered Accountant Firm	Name & Address of the Firm	
		Name and address of the Authorized Partner (s)	
		Telephone	
		Mobile No (s):	
		e-Mail ID:	
		<b>(Submit copy of supporting document regarding address)</b>	
2 (a)	<b>Prequalification criterion.</b> The CA Firm should be registered with the Institute of Chartered Accountants of India (ICAI) for minimum 12 years and must possess permanent account number (PAN) under Income Tax and Registration Number under Service Tax.	Mention Registration Number and Date of Registration <b>(Submit copies of the registration certificates)</b>	
		PAN NO of the CA Firm <b>(Submit copy)</b>	
		Service Tax Registration No. <b>(Submit copy)</b>	
(b)	The CA Firm should be empanelled with Comptroller and Auditor General of India (C&AG)	Empanelment Number <b>(Submit copy of evidence)</b>	
(C)	Average annual turn over by	Rs (in figure).....	



	the CA Firm for the last 3 (three) financial years i.e. (2022-23, 2023-24, 2024-25) ending on 31st March, 2025.	Rs. (in words) ..... Provide copies of the Audited Financial Statements for all the 3 (Three) years along with evidence as per ANNEXURE - A-1
(d)	The Firm should have at least External Audit experience of similar kind in any one of the State Level Government Institutions/ Training Institute/ Societies under Panchayati Raj & Drinking Water Department, Govt. of Odisha	No. of institutes where similar services provided Nos. (in figure) ..... Nos. (in words) ..... Details to be provided as per (ANNEXURE A- 2) (Attach copy of Works Orders as evidence)

Certified that the above particulars are correct. In the event of any information found to be incorrect, be it at any time, PR & DW Department is at liberty to reject the proposal/work awarded to this CA Firm.

Date:

Signature:

Name and Designation with Office Seal

DECISION OF  
PR & DW DEPARTMENT  
(TO BE FILLED BY MGNREGS)

QUALIFIED/ NOT QUALIFIED



ANNEXURE: A-1

Details of CA Firms Annual Turnover

Rs in Lakh

Particular	Financial Year 2022-23	Financial Year 2023-24	Financial Year 2024-25	Average Annual Turnover
Yearly Turnover				

\* Furnish the Audited Accounts of the Firm and copy of the acknowledgement of Annual Income Tax Return for all the 3 (three) years.

Date:-

Signature:  
Name and Designation  
With Office Seal



ANNEXURE: A-2

Details of CA Firms Experience of State Level Government Institutions/  
Training Institute/ Societies under PR & OW Department of Similar Services  
during last 5 (five) years

Sl. No.	Name of the Assignment	Name of the Assignment [Start date/ End date]	Name of the Client	Nature of the Assignments ease specify the Work involved as detailed in Scope of work	Details of the Supporting Documents provided
1.					
2.					
3.					
4.					
5.					
6.					

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

Please attach additional sheets, if required.

Date:

Signature:

Name and Designation  
with Office Seal



ANNEXURE: A- 3

Details of CA Firms Experience of providing Services as per Scope of Work during the last 5 years (Excluding PR & DW Department).

Sl. No.	Name of the Assignment	Name of the Institute	Nature of the Assignments as per the scope of work of this tender	Supporting Documents provided	Audited Year
1.					
2.					
3.					
4.					
5.					
6					

Furnish the copy of the documentary evidence in support of the Information provided above.

Please attach additional sheets, if required.

Signature:

Date:



Name and Designation with Office seal.

**ANNEXURE-B**  
**FINANCIAL BID\***  
(To be filled in by bidder)

**NAME OF THE FIRM** \_\_\_\_\_

SI No.	Description of Service	**Fees (Inclusive of all Taxes) (Rs.)
1	*Consolidated yearly Audit Fee for Verification, certification & submission of Audit Reports and UCs under MGNREGS	
2	Per Day Fees for Additional Work (If any)	
Total		

\*The selected firm should submit the assigned accounts audit report for the assigned Financial Year within 15 days from the date of engagement.

\*\* The above quoted fee is inclusive of Professional Fee, Service Tax, Manpower, Traveling and Lodging, Food etc

We agree to all the tender conditions and payment terms and the rates quoted above by the Firm and will not change during the contract period.

Signature:

Date:

Name and Designation  
With Office

Seal

