



ଓଡିଶା ଗ୍ରାମ୍ୟ ଉନ୍ନୟନ ଓ ବିପଣନ ସମିତି
ପଞ୍ଚାୟତିରାଜ ଓ ପାନୀୟ ଜଳ ବିଭାଗ, ଓଡିଶା ସରକାର
Odisha Rural Development & Marketing Society
creating competence and values in rural Odisha
Panchayati Raj and DW Department, Government of Odisha

ORMAS
BHUBANESWAR

Notice No. 2226 / ORMAS-FIN-AUDIT-0001-2021
(Statutory Audit of ORMAS)

Date: 23/07/2023

REQUEST FOR PROPOSAL

“ Selection of CAG Empanelled Chartered Accountant Firm for Conducting External Audit of ORMAS and its district units in Odisha for FY 2025-26”

Odisha Rural Development & Marketing Society (ORMAS), Panchayati Raj & DW Department, Govt. of Odisha invites proposals from eligible firms of Chartered Accountants (CAs) empaneled with C&AG of India and eligible for PSUs for Statutory/ External Audit of Accounts of programmes under ORMAS for the Financial Year 2025-26. Bidders fulfilling the prescribed eligibility criteria of the RFP can access and download the complete RFP Document and other details from www.tendersodisha.com/ <https://ormas.odisha.gov.in>

The bid calendar under the end to end process are:

Sl. No.	List of Key Events	Critical Dates
1	Date of Issue of RFP	<u>23.07.2023</u>
2	Pre-Bid Meeting	<u>29.07.2023 (11:30AM)</u>
3	Last Date for Submission of Bid	<u>12.08.23</u> (03:00 P.M.)
4	Date of Opening of Technical Bid	<u>12.08.23</u> (04:00 P.M.)
5	Date of Opening of Financial Bid	To be informed later.

The bidders must apply their proposal through only e-tender process latest by 12.08.2023 at 03:00 P.M. in a sealed envelope clearly mentioning on the top of it “REQUEST FOR PROPOSAL – “Selection of CAG Empanelled Chartered Accountant Firm for Conducting External Audit of ORMAS and its district units in Odisha for FY 2025-26”. The proposals received beyond the last date and time will be rejected. The authority reserves the right to reject any/ all proposals without assigning any reason thereof.

Monica 22/7/23
Chief Executive Officer, ORMAS

Memo No. 2227

Date: 23/07/2023

1. Copy to Project Executive, IT/Admin, ORMAS for publication in the Website and Notice Board of ORMAS for wide publicity.

Monica
Chief Executive Officer, ORMAS



ଓଡ଼ିଶା ଗ୍ରାମ୍ୟ ଉନ୍ନୟନ ଓ ବିପଣନ ସମିତି
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Odisha Rural Development & Marketing Society
creating competence and values in rural Odisha
Panchayati Raj and DW Department, Government of Odisha

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BHUBANESWAR

Notice No.2226/ ORMAS-FIN-AUDIT-0001-2021
(Statutory Audit of ORMAS)

Date:-23/07/2026

REQUEST FOR PROPOSAL

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5	Date of Opening of Financial Bid	To be informed later.

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-sd/-

Chief Executive Officer, ORMAS

Memo No. 2227

Date: 23.07.2026

1. Copy to Project Executive, IT/Admin, ORMAS for publication in the Website and Notice Board of ORMAS for wide publicity.

-sd/-

Chief Executive Officer, ORMAS

REQUEST FOR PROPOSAL

**SELECTION OF CAG EMPANELLED CHARTERED ACCOUNTANT FIRM FOR CONDUCTING
EXTERNAL AUDIT OF ORMAS AND ITS DISTRICT UNITS IN ODISHA FOR FY 2025-26**



creating competence and values in rural Odisha

Odisha Rural Development and Marketing Society
Panchayati Raj & Drinking Water Department, Government of Odisha
SIRD & PR Campus, Unit – VIII, Bhubaneswar, Odisha – 751012
Tel # 0674-2565870/71, E-mail: ormashq@gmail.com, URL: <https://ormas.odisha.gov.in>

July 2026

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DISCLAIMER

This Request for Proposal (**RFP**) is issued by the **Odisha Rural Development & Marketing Society (ORMAS), Panchayati Raj & Drinking Water Department, Govt. of Odisha.**

While the information in this RFP has been prepared in good faith, it does not support to be comprehensive or to have been independently verified. Neither ORMAS nor any of its officers or employees, nor any of their advisers nor Agency accept any liability or responsibility for the accuracy, reasonableness or completeness of, or for any errors, omissions or misstatements, negligent or otherwise, relating to the proposed assignment, or makes any representation or warranty, express or implied, with respect to the information contained in this RFP or on which this RFP is based or with respect to any written or oral information made or to be made available to any of the recipients or their professional advisers and, so far as permitted by law and except in the case of fraudulent misrepresentation by the party concerned, and liability therefore is hereby expressly disclaimed.

The information contained in this RFP is selective and is subject to updating, expansion, revision and amendment at the sole discretion of the Client. It does not claim to contain all the information that a recipient may require for the purposes for making a decision for participation in this selection process. Each bidder must conduct its own analysis of the information contained in this RFP, to correct any inaccuracies therein and is advised to carry out its own investigation into the proposed assignment, the regulatory regime which applies thereto and by and all matters pertinent to the project and to seek its own professional advice on the legal, financial and regulatory consequences of entering into any agreement or arrangement relating to the project.

This RFP includes certain statements, information, projections and forecasts with respect to the proposed assignment. Such statements, information, projections and forecasts reflect various assumptions made by the management, officers and employees of the Client, which (the assumptions and the base information on which they are made) may or may not prove to be correct. No representation or warranty is given as to the reasonableness of forecasts or the assumptions on which they may be based and nothing in this RFP is, or should be relied on as, a promise, representation or warranty.

The ORMAS under the Panchayati Raj & Drinking Water Department, Government of Odisha shall be the sole and final authority with respect to selection of a Agency for the purpose through this RFP.

DATA SHEET

1	Name of the Assignment	Selection of CAG Empanelled Chartered Accountant Firm for Conducting External Audit of ORMAS and its district units in Odisha for FY 2025-26
2	Name of the Client	Chief Executive Officer, ORMAS, Panchayati Raj & Drinking Water Department, Government of Odisha
3	Method of Selection	Quality cum Cost Based Selection (QCBS) Method- 80:20
4	Mode of Submission	Online (e-tender) www.tendersodisha.gov.in
5	Date of Issue of RFP (e-tender)	23.07.2026
6	Last date for submission of Pre-bid queries through email to ormashq@gmail.com and finance.ormas1@gmail.com	28.07.2026 (by 4:00 P.M.)
7	Date & Place of Pre-Bid Meeting	29.07.2026 (at 11.30 A.M.) Conference Hall, Odisha Rural Development & Marketing Society (ORMAS), SIRD & PR Campus, Unit-8, Bhubaneswar, Odisha, Pin Code: 751012
8	Due date for submission of proposals	12.08.2026 (by 3:00 PM) www.tendersodisha.gov.in
9	Date of opening of Technical Proposal	12.08.2026 (at 04:00 PM)
10	Date of Opening of Financial Proposal	To be informed to technically qualified bidders later.
11	Tender Processing Fee (Non-Refundable)	₹4,000/- + GST-18% = ₹4,720/- (Rupees Four Thousand Seven Hundred Twenty only) (through online mode)
12	EMD	₹30,000/- (Rupees Thirty Thousand only) (through online mode)
13	Place of Opening of Technical & Financial Bid	Conference Hall of ORMAS, SIRD & PR Campus, Unit-8, Bhubaneswar
14	Address of the Client:	Chief Executive Officer, Odisha Rural Development & Marketing Society (ORMAS), SIRD & PR Campus, Unit-8, Bhubaneswar, Odisha, Pin Code: 751012 E-mail:- finance.ormas1@gmail.com and ormashq@gmail.com Contact person: 1. Shri Aswini Parida, Dy. CEO (Finance) Mob. No. 9937610294 2. Ms. Sonali Majumdar, Dy. CEO (Procurement) Mob. No. – 8328917719
15	Joint Venture/ Consortium	Not Allowed

NOTE:

- Amendments/ Corrigendum(a) to the RFP document, if any, would be published on the website only. Please visit the website: <https://ormas.odisha.gov.in/> www.tendersodisha.gov.in regularly for the same.
- Proposals must be submitted before the date, time and venue mentioned in the Factsheet

through only Online (e-tender) www.tendersodisha.gov.in. Proposals that are received after the deadline will not be considered.

- The Chief Executive Officer, ORMAS reserves all the rights to cancel the Selection Process and reject any or all the proposals at any point of time.
- No contractual obligation whatsoever shall arise from the RFP document unless and until a formal contract is signed and executed between the Chief Executive Officer, ORMAS and the Selected Bidder.
- The Chief Executive Officer, ORMAS disclaims any factual or other errors in the RFP document (the onus is purely on each Bidder to verify such information) and the information provided therein are intended only to help the Bidder(s) to prepare a proposal in accordance with the terms and conditions as set out in this RFP document.

E-TENDERING

Procedure for Participation in e-tendering

- 1) Web address of E-tendering website: [https:// www.tendersodisha.gov.in](https://www.tendersodisha.gov.in).
- 2) The Digital Signature enrollment has to be done with the e-token, after logging into the portal. The e-token may be obtained eMudhra CA /GNFC/IDRBT/ Mtnl Trustline/ Safe Script / TCS.
- 3) Bidder then logs into the portal giving user id / password chosen during enrolment.
- 4) The e-token that is registered should be used by the bidder and should not be misused by others.
- 5) DSC once mapped to an account cannot remap to any other account. It can only be inactivated.
- 6) The Bidders can update well in advance, the documents such as certificates, purchase order details etc., under My Documents option and these can be selected as per tender requirements and then attached along with bid documents during bid submission. This will ensure lesser upload of bid documents.
- 7) After downloading / getting the tender schedules, the Bidder should go through them carefully and then submit the documents as per the tender document; otherwise, the bid will be rejected.
- 8) The BOQ template must not be modified/replaced by the bidder and the same should be uploaded after filling the relevant columns, else the bidder is liable to be rejected for that tender. Bidders are allowed to enter the Bidder Name and Values only.
- 9) If there are any clarifications, this may be obtained online through the eProcurement Portal, or through the contact details given in the tender document. Bidder should take into account of the corrigendum published before submitting the bids online.
- 10) Bidder, in advance, should prepare the bid documents to be submitted as indicated in the tender schedule and they should be in PDF format. If there is more than one document, they can be clubbed together.
- 11) Bidder should arrange for the EMD as specified in the tender.
- 12) The original should be posted/couriered/given in person to the Tender Inviting Authority, within the bid submission date and time for the tender.
- 13) The bidder reads the terms and conditions and accepts the same to proceed further to submit the bids
- 14) The bidder has to submit the tender document(s) online well in advance before the prescribed time to avoid any delay or problem during the bid submission process.
- 15) There is no limit on the size of the file uploaded at the server end. However, the upload is decided on the Memory available at the Client's System as well as the Network bandwidth available at the Client side at that point of time. In order to reduce the file size, bidders are suggested to scan the documents in 75- 100 DPI so that the clarity is maintained and also the size of file also gets reduced. This will help in quick uploading even at very low bandwidth speeds.
- 16) It is important to note that, the bidder has to Click on the Freeze Bid Button, to ensure that he/she completes the Bid Submission Process. Bids which are not Frozen are considered as Incomplete/Invalid bids and are not considered for evaluation purposes.
- 17) The Tender Inviting Authority (TIA) will not be held responsible for any sort of delay, or the difficulties faced during the submission of bids online by the bidders due to local issues.
- 18) The bidder may submit the bid documents online mode only, through this portal. Offline documents will not be handled through this system.

- 19) At the time of freezing the bid, the eProcurement system will give a successful bid updating message after uploading all the bid documents submitted and then a bid summary will be shown with the bid no, date & time of submission of the bid with all other relevant details. The documents submitted by the bidders will be digitally signed using the e-token of the bidder and then submitted.
- 20) After the bid submission, the bid summary has to be printed and kept as an acknowledgement as a token of the
- 21) The bid summary will act as a proof of bid submission for a tender floated and will also act as an entry point to participate in the bid opening event.
- 22) Successful bid submission from the system means, the bids as uploaded by the bidder is received and stored in the system.
- 23) System does not certify for its correctness.
- 24) The bidder should see that the bid documents submitted should be free from virus and if the documents could not be opened, due to virus, during tender opening, the bid is liable to be rejected
- 25) The time that is displayed from the server clock at the top of the tender Portal, will be valid for all actions of requesting bid submission, bid opening etc., in the e-Procurement portal. The Time followed in this portal is as per Indian Standard Time (IST) which is GMT+5:30. The bidders should adhere to this time during bid submission.
- 26) All the data being entered by the bidders would be encrypted at the client end and the software uses PKI encryption techniques to ensure the secrecy of the data. The data entered will not be viewable by unauthorized persons during bid submission and not viewable by any one until the time of bid opening. Overall, the submitted bid documents become readable only after the tender opening by the authorized individual transferred over secured Socket Layer (SSL) with 256-bit encryption technology. Data encryption of sensitive fields is also done.
- 27) The bidders are requested to submit the bids through online eProcurement system to the TIA well before the bid submission end date and time (as per Server System Clock).

SECTION: 1
LETTER OF INVITATION

RFP No: 2226

Date: 23.07.2026

“Selection of CAG Empanelled Chartered Accountant Firm for Conducting External Audit of ORMAS and its district units in Odisha for FY 2025-26”

1. **ORMAS**, Panchayati Raj & DW Department Govt. of Odisha (The Client) invites sealed proposal from eligible bidder under the process for “Selection of CAG Empanelled Chartered Accountant Firm for Conducting External Audit of ORMAS and its district units in Odisha for FY 2025-26”. More details on the proposed study are provided at **Section-3: Terms of Reference (ToR)** of this RFP Document.
2. A bidder will be selected under **QCBS Selection** procedure as prescribed in the RFP Document.
3. The proposal complete in all respect as specified in the RFP Document must be accompanied with a **Non- refundable** amount of **Rs.4,720/- (Rupees Four thousand seven hundred twenty only)** towards **Bid Processing Fee and EMD (Refundable) of Rs. 30,000/- (Rupees Thirty thousand only)** in the form of demand draft in favour of “**ORMAS**” drawn in any Scheduled Commercial Bank payable at Bhubaneswar, Odisha failing which the bid will be rejected.
4. The last date and time for submission of Bid complete in all respects is mentioned as per the data sheet in **www.tendersodisha.gov.in** and the date of opening of the technical proposal & financial bid in the presence of the bidder’s representative at the specified address as mentioned in the Bidder Data Sheet. Representative of the bidder may attend the meeting with due authorization letter on behalf of the bidder.
5. This RFP includes following sections:
 - Letter of Invitation [**Section – 1**]
 - Information to the Bidder [**Section – 2**]
 - Terms of Reference [**Section – 3**]
 - Technical Proposal Submission Forms [**Section – 4**]
 - Financial Proposal Submission Form [**Section –5**]
 - Annexure [**Section – 6**]
6. While all information/data given in the RFP are accurate within the consideration of scope of the proposed assignment to the best of the Client’s knowledge, the Client holds no responsibility for accuracy of information and it is the responsibility of the bidder to check the validity of information/data included in this RFP.
7. The Client reserves the right to accept / reject any / all proposals / cancel the entire selection process at any stage without assigning any reason thereof.

-sd/-

Chief Executive Officer, ORMAS

SECTION: 2

INFORMATION TO THE BIDDER

1. General Instructions to the Bidder:

- i. This enquiry is in the nature of Request for Proposal intended to hire services of CAG empanelled Chartered Accountant firms for conducting the external audit of ORMAS in State of Odisha.
- ii. The Chartered Accountant Firm shall be required to undertake the assignments as mentioned in the Scope of Work of this RFP
- iii. The costs of preparing the proposal and of negotiating the contract if any including visits to the Client etc are not reimbursable.
- iv. The Firm shall be deemed to have full knowledge of the role and responsibilities of the work, where works to be carried out, whether it inspects them physically or not.
- v. The Bidder is expected to carefully examine all the instructions, guidelines, terms and conditions and formats in the RFP. Failure to furnish all the necessary information as required by the RFP or submission of a proposal not substantially responsive to all the requirements of the RFP shall be at Bidders own risk and is liable for rejection.
- vi. The proposal and all the associated correspondence shall be written in English and shall conform to the prescribed formats.
- vii. The proposal shall be typed or written in indelible ink (if required) and shall be signed by the Bidder or duly authorized persons to bind the Bidder to the contract. The Letter of authorization shall be indicated by written power of attorney and shall accompany the proposal.
- viii. In addition to the identification the envelopes containing the proposals shall mention the name and address of the Bidder.
- ix. Proposals received by facsimile shall be treated as defective, invalid and rejected. Only detailed, complete proposals in the formats indicated in the RFP shall be taken as valid.
- x. No bidder is allowed to modify, substitute or withdraw the proposal after its submission.
- xi. The firm shall have to depute appropriate number of audit teams for timely submission of Audit Report and to attain quality of audit. Each audit team shall have to be headed by a qualified CA.

2. Disqualification:

ORMAS may at its sole discretion and at any time during the evaluation of the Proposal disqualify any Bidder if the bidder has:

- i. Made misleading or false representations in the forms, statements and attachments submitted in proof of the eligibility requirements
- ii. Exhibited a record of poor performance such as abandoning works, not properly completing the contractual obligations, inordinately delaying completion or financial failures in any of the previous undertakings by the concerned bidder.
- iii. Withdrawal of Proposal by the Bidder after the Proposal Due Date will lead to black listing and debarring the bidder in all the future assignments.
- iv. Declared as ineligible by Gol/State/UT for corrupt, fraudulent practices or has been blacklisted.
- v. A Bidder's proposal may be rejected if it is determined that the Bidder has engaged in corrupt, fraudulent or unfair trade practices.

- vi. Firm proposes any alteration in the work specified or any conditions or corrections made in this RFP.
- vii. Any eraser made in the RFP is unauthenticated or any page or a page is/are removed or replaced.
- viii. Firm shall submit the RFP which does not satisfy each and every condition laid down in the notice and RFP documents, failing which the RFP will be liable for rejection.
- ix. Firm's RFP containing conditions shall be liable for rejection outright without assigning any reason for the same.
- x. Stipulates the bid validity period less than what is stated in the form or tender.
- xi. Stipulates its own conditions.
- xii. Does not fill in and sign the Bid form as well as annexure, specifications etc.
- xiii. Does not submit the bid before the stipulated time line to the inviting authority
- xiv. Does not attach the required documents along with the RFP.
- xv. Canvassing in any manner to influence the Authority will be summarily rejected.

3. Conflict of Interest:

The Chartered Accountant Firm at all times shall hold the ORMAS's interest's paramount and shall avoid conflicts with its other assignments.

4. Right to Accept or Reject Proposals:

ORMAS reserves the right to annul the RFP process, or to accept or reject any proposal, in whole or part without assigning reasons and without any obligation to inform and without incurring any liability to any of the bidders.

5. Validity of Bid:

The Bid submitted by the bidders shall remain valid for a period of **180 days** from the technical bid opening date.

6. Amendments and Clarification for RFP:

ORMAS during the process of evaluation of Proposals may at its discretion ask bidders for clarifications on their proposals and the bidders shall respond within the time frame as may be mentioned. Further ORMAS reserves the right to modify/amend the contents of the RFP before the last date of submission under due intimation to the bidders to whom this RFP is issued and the bidders may be asked to amend their proposal due to such amendments. In order to provide the prospective bidders with a reasonable time to take the amendment into account in preparing the bids, ORMAS may, at its discretion, extend the last date for receipt of Bid. Any such amendments will be uploaded on its web.

7. Preparation of Proposal:

At the time of preparation of proposal, following points to be taken into consideration:

- i. A bidder is allowed to quote only one quote for the selection process.
- ii. CA Firm is required to offer the rates in lump sum for the activities to be undertaken as mentioned in the Scope of Work of this RFP and taxes and duties for the assignment to be stated separately.

8. Pre Bid Meeting:

Pre-Bid meeting will be organized by ORMAS to address the queries relating to the overall selection process and scope of the work. The Pre-Bid meeting will be held on Dt. 29.07.2026 (11:30 AM) at ORMAS Conference Hall, SIRD & PR Campus, Unit-8, Bhubaneswar. The client will address the queries submitted by the bidders. Representatives (Maximum 2 member from each bidder) with due authorization letter are allowed to attend the meeting. The Bidder may request a clarification of any part of the RFP prior to the last date for submission of queries through email, as indicated in the Bidder's Data Sheet. The Client's responses to Bidder queries will be made available to all Bidders and shall be uploaded on the Client's website. It shall be the Bidder's responsibility to check the Client's website for the responses to the queries or requests for clarification. The bidder shall submit their queries in the following format.

Sl.	Page No. and RFP Clause reference.	RFP Reference	Queries

9. Submission of Proposal:

The bid should be submitted through Online mode only in www.tendersodisha.gov.in within the time frame as specified in the data sheet of this RFP.

10. General instructions for the bidders for submission of proposal:

- i. Submission of a proposal by a bidder shall mean that he/she has read this notice and RFP documents and has made himself/herself aware of the scope of work and terms and conditions of the work to be done, material to be supplied etc. that may be required by firm in carrying out the work, local conditions, laws and by laws of the Government, ORMAS and other factors bearing influence on the execution of the service so proposed.
- ii. The same will be opened on the date and time specified in the presence of representative of the bidder(s), who may choose to attend. One representative from each bidder with necessary authorization will be allowed to attend the opening of the pre-qualification and technical proposal.
- iii. Bids received after stipulated timeline specified in the bidder data sheet shall not be considered and out rightly rejected.
- iv. The successful Firm(s) shall be required to enter into agreement with ORMAS after the work order is issued for the said work.
- v. ORMAS reserves the right to cancel / alter the bid requirement without assigning any reasons thereof.
- vi. Designated Authority reserves the right to open or not to open any or all RFP document without assigning any reason thereof.

11. Evaluation of Proposals

a. Evaluation of Pre-qualification Proposal – Eligibility Criteria

- i. The bidder must possess the following eligibility criteria and to this effect must produce supportive documents for the following along with the other documents/information as specified below. Technical bids of only those bidders who qualify in the pre-qualification criteria given below will be considered for opening.

Sl No.	Eligibility Criteria	Documents to be furnished along with the pre-qualification proposal
1.	The bidder must have been constituted as a partnership firm registered with The Institute of Chartered Accountants of India (ICAI) with valid Firm Registration Number (FRN) and Certificate of Practice of Chartered Accountant is in existence for a minimum period of 10 years.	• Registration certificate of ICAI with FRN / Firm Constitution Certificate • PAN of the Firm • GST Registration certificate of the Firm • Certificate for practice / Registration certificate of ICAI / Firm Constitution Certificate
2.	The eligible bidder should have at least 5 nos. of Fellow Chartered Accountants as partners and 5 nos. of qualified/semi qualified CA/CMA assistants within the team of professionals of the firm. Proprietorship firms are not eligible to participate in the bid.	1. Details to be furnished in FORM- 6 & 7 Copy of Fellow Membership Certificate of the Partners should be furnished & Constitution Certificate of firm mentioning no. of partners should be submitted. Copy should be enclosed. 2. <u>Copy of Registration Certificate issued by ICAI as on 31.03.2025</u>
3.	The bidders must be empanelled with Comptroller & Auditor General (CAG) of India for audit of FY 2025-26.	Copy of the CAG empanelment Certificate for the FY 2025-26.
4.	The bidder should have its head office or branch office in Bhubaneswar, Odisha.	Copy of Registration Certificate issued by ICAI as on 31.03.2026
5.	The average annual turnover of last three financial years (i.e. FY: 2022-23, 2023-24, 2024-25) of the bidder should not be less than ₹ 50 Lakhs. (Rupees Fifty Lakh Only).	Details to be furnished in FORM-8 with Copies of Self certified Audited Financial Statements for the financial years: 2022-23, 2023-24, 2024-25.
6.	The Firm must have experience in statutory/ internal audit of PSUs/ Govt. Undertakings/ Govt. Managed Schemes/Projects in Odisha in the last three financial years (2022-23,2023-24,2024-25). • Five Similar completed works/ assignments costing not less than the amount equal to Rs.2.00 lakhs each OR • Three similar completed works costing not less than the amount equal to Rs. 3.50 lakhs each OR • Two similar completed works costing not less than the amount equal to Rs.5.00 lakhs each. (Only completed assignment will be considered)	Copies of Relevant Letter of Award/ Work Orders/ Sanction Orders/ MoUs/ Engagement Letters and <u>Completion Certificates</u> or equivalent documentary evidence, duly certified by the authorized signatory should be provided as proof.
7.	The bidder should not have been blacklisted by Central / State Govt. Institutions for any means of non-obligation.	Self Declaration from the Bidder as per the format enclosed at Form 9

- ii. In addition to the above, the bidders have to furnish the following documents along with the pre-qualification proposal:
- Covering letter (FORM-1)
 - Anti-collusion Certificate (FORM-2)
 - Registration with ICAI / Firm Constitution Certificate (FORM-3)
 - Format for Letter of Undertaking (FORM-5)
 - Undertaking that the staff / other personal deputed for the assignments are proficient in the State language both oral and written.
- iii. ***Non-submission of any one of the above documents along with pre-qualification proposal, leads to outright rejection of the proposal.***
- iv. ***CA firms who have conducted the statutory audit of ORMAS for the FY 2022-23/ 2023-24/ 2024-25 are requested not to participate in the bid, as per the guideline issued by Government in Panchayati Raj & Drinking Water Department, Odisha.***

Bidders should submit the required supporting documents as mentioned above. Bids not conforming to the eligibility criteria and non-submission of required documents as listed above will lead to rejection of the bid. Submission of forged documents will also result in rejection of the bid. Bidders are advised to study all instructions, forms, terms & conditions and other important information as mentioned in the RFP Document. The proposal must be completed in all respects, indexed, paged and spiral bound. The blank page(s), if any should be marked as "NOT FOR USE" and signed by the bidder. All pages should be ink signed by the authorized signatory.

b. Evaluation of Technical and Financial Proposal:

- i. The technical bids of only those bidders who qualify in the prequalification stage shall be opened. Formats and necessary details for the technical proposal are provided in this RFP. The evaluation / scoring pattern for technical proposals shall be as follows:

Sl. No.	Criteria	Max. Marks	Supporting documents required to be furnished along
1	No. of years of experience of the firm. • Minimum 10 years: 5 marks, • Every additional 2 year: 1 mark (subject to maximum of 10 Marks)	10	Firm constitution certificate from respective institute as on 31.03.2026 enclosed at Page No:
2	Average Audited Turnover of the CA Firm during last three Financial Years: 2022-23, 2023-24 and 2024-25 having: • Turnover of Rs.50 Lakh: 5 marks. • For every additional turnover of Rs.10 lakh: 1 mark (subject to maximum of 10 marks)	10	Copies of Self certified all Audited Financial Statements for the financial years: 2022-23, 2023-24 and 2024-25. enclosed at Page No:
3	No. of FCA Partners in the Firm • 1 Mark for each FCA partner,	10	Copies of Firm constitution certificate along with Fellow Certificate of

	(maximum up to 10 marks)		Practice of the Partner as on 31.03.2026. enclosed at Page No:
4	Average Years of Partners Association with the Firm: • <1 Year: 0 Mark • 1 to 5 Years: 3 Marks • 6 to 10 Years: 7 Marks • 11 to 15 Years: 10 Marks	10	Copies of Firm constitution certificate along with Associate/Fellow Certificate of Practice of the Partner as on 31.03.2026 enclosed at Page No:
5	Team Composition:		
5a	Number of Qualified Staffs (CA/CMA): • 1 to 5 Staffs: 4 Marks • 6 to 10 Staffs: 10 Marks	10	Copies of the Final Pass Certificate issued by the concerned Institute, Page no.
5b	Number of Semi Qualified staffs (Inter CA/CMA): • 1 to 5 Staffs: 4 Marks • 6 to 15 Staffs: 8 Marks • >15 Staffs: 10 Marks	10	Copies of the Intermediate Pass Certificate issued by the concerned Institute and the copy of the appointment letter and CV of the concerned staff duly certified by the Applicant Firm enclosed at Page No:
6	Nature of Work Experience (Experience in any one category shall not be considered for other)		
6a	Statutory audit of Zilla Parishads of Odisha/ ORMAS/ Any Panchayati Raj and Drinking Water Department Audit of Govt. of Odisha 1 to 3 years – 5 marks More than 3 years – 10 marks	10	Mandate/letter of engagement and <u>certificate of completion (mandatory)</u> issued by the organization.
6b	Statutory Audit of Social Sector Projects/ Schemes (Govt. / funded by international agencies) projects in last 3 Financial years (2022-23, 2023-24, 2024-25) Gross Receipts of which is not less than Rs.100 lakh in each year of audit. • 1 to 5 Nos. = 6 Marks • 6 to 10 Nos. = 8Marks • More than 10 nos. = 10 Marks	10	Copies of Mandate/letter of engagement/ certificate of completion issued by the organization duly self-attested by a partner of the CA Firm
7	Statutory Audit of Public Sector Undertakings in last 3 Financial Years (2022-23, 2023-24, 2024-25): The CA firm must have conducted Statutory audit /Internal audit whose turnover of the audited organization (Other than Audit of banking organization / Finance companies) should not be less than Rs. 50.00 crore in each year of audit) • 1 to 5 nos. - 4 Marks • 5 to 8 nos. - 5 Marks	10	Copies of Mandate/letter of engagement and certificate of completion issued by the organization. Copies of the Auditors' Report for the respective financial years duly self-attested by a partner of the CA Firm

	8 to 12 nos. - 8 Marks >12 nos. - 10Marks		
8	Head office and Branch Office in Bhubaneswar	5	Certificate from ICAI as on 31.03.2026
9	Valid Peer Review from ICAI	5	Valid Peer Review Certificate from ICAI as on 31.03.2026
	Total Marks	100	

- The bidder should ensure that the members of the Audit Team are proficient in the state's official language (both Oral and Written).
- The bidders, whose proposal secures minimum qualifying technical score of **70 Marks** under the above evaluation matrix in the technical evaluation stage, will be eligible for opening of the financial proposal.

ii. Financial bid

- A firm has to secure at least 70 % of marks out of 100 in Technical bid to qualify for opening the financial bid.
- The minimum audit fees (excluding GST) will be is as follows:

Sl. No.	Audit of different scheme of ORMAS HO	Minimum Audit Fees (excluding GST)
1	ORMAS Administrative Account	Rs.40,000/- per financial year
2	DDU-GKY Scheme	Rs.40,000/- per financial year
3	Sagarmala Scheme	Rs.5000/- per financial year
4	CBBO Scheme	Rs.5000/- per financial year
5	SFURTI Scheme	Rs.5000/- per financial year
6	Plumbing Scheme	Rs.5000/- per financial year
7	RMT Scheme	Rs.10,000/- per financial year
8	Consolidated Accounts of ORMAS	Rs.15,000/- per financial year
9	District units of ORMAS	Rs.10,000/- per district per financial year
10	Income Tax Consultancy (ITR, Form 10 B, normal compliance)	Rs.30,000/- per assessment year
11	GST Consultancy (Filing of GSTR-3B, GSTR7, GST notices)	Rs.20,000/- per financial year
12	PIA Audit (based on requirement): PIA having turnover less than 10 Cr.	Rs.9000/- per PIA per financial year
13	PIA Audit (based on requirement): PIA having turnover more than 10 Cr.	Rs.13000/- per PIA per financial year
14	State Sector Scheme- Implementation Support to ORMAS	Rs.40,000/- per financial year

• Opening of Financial Proposal

- The exact place, date and time for opening of the Financial Proposal will be intimated to the technically qualified bidders through official email / letter.
- The financial proposal should be submitted in the format mentioned in the RFP; submission of financial proposal in any other format is liable for rejection.

12. Method of selection

On overall Quality Cum Cost Basis among the technically qualified bidders

- i. The mode of selection will be QCBS
 - a. The lowest evaluated Financial Proposal (Fm) is given the maximum financial score (Sf) of 100.
 - b. The formula for determining the financial scores (Sf) of all other Proposals is calculated as following:
 - (1) St= The technical score of the Bidder
 - (2) $S_f = 100 \times F_m / F$, in which "Sf" is the financial score, "Fm" is the lowest price, and "F" the price of the proposal under consideration.
 - (3) **The weights given to the Technical (T) and Financial (P) Proposals are:**
T = 80, and P = 20
 - (4) Proposals are ranked according to their combined technical (St) and financial (Sf) scores using the weights (T = the weight given to the Technical Proposal; P = the weight given to the Financial Proposal; T + P = 1) as following: **S = St x T% + Sf x P%.**
- ii. Firms applying for assignment of ORMAS audit shall have to submit the financial bid in a separate envelop stating the cost per activity as stated at point ii (financial bid). The fees will be paid on the basis of actual number of unit audited.
- iii. The audit fees pertaining to an audit shall be released only after successful completion of the assignment. However, firms belonging to outside the district or the firms having office not within the District Head Quarters shall be paid TA/DA and accommodation cost as per the norms of the ORMAS.
- iv. The Financial Proposals shall be opened in the presence of the committee members and bidders' representatives who choose to attend. The name of the firm along with the secured technical scores, and the prices quoted shall be read and recorded accordingly.
- v. Technically acceptable financial bids with over all lowest quoted price for the assignment will be considered for negotiations if required and award of contract. However, where there is tie between bidders in prices:
 - a. **1st tie-up selection process:** the person having higher score in technical evaluation will be considered as successful bidder.
 - b. **2nd tie-up selection process-** the person having highest nos. of audit conducted in Panchayati Raj & Drinking Water Department, Govt. of Odisha.
 - c. **3rd tie-up selection process-** the person having maximum numbers of FCAs will be considered as successful bidder.

13. Award of Contract:

ORMAS will notify the successful bidder in writing to finalize the contract conditions. The successful bidders will be requested to sign the Agreement within 7 days of the notification. After signing of the Agreement, no variation in or modification of the terms of the contract shall be made except by written amendment signed by the parties. The selected bidders have to

start the work within 7 days or within such time as advised by ORMAS from the date of award of the contract.

14. Legal Jurisdiction:

All legal disputes are subject to the jurisdiction of civil court of Bhubaneswar only.

15. Confidentiality

Undue use by any of the bidder of any confidential information related to the process may result in rejection of the proposal. Confidential Information shall mean and include any and all confidential or proprietary information furnished in whatever form or medium or disclosed verbally or otherwise by the bidder or the Department to each other including, but not limited to, financial data, personal statistics, and plans whether or not marked as confidential or proprietary by the Bidder(s)/ Department.

16. General Terms and Conditions

- i. Following the issue of the letter of acceptance, the successful firm shall be required to enter into Agreement with the ORMAS within 7 days.
- ii. Committee or Designated Officer of ORMAS reserves the right to accept one or to reject all bids without assigning any reason thereof and which shall be binding on the firm(s). No dispute whatsoever in this regard shall be entertained.
- iii. Dispute if any shall be discussed and mutually settled and in case of disagreement the same shall be referred to Executive Committee or Designated Officer of ORMAS. After referring to Executive Committee or Designated Officer if the said dispute is not solved, the same may be referred to the court subject to Bhubaneswar Jurisdiction only.
- iv. Firm shall indemnify ORMAS against all actions, suits, claims, demands and proceedings and any loss or damage or cost or expense that may be suffered by them on account of anything done by the firm in connection with the performance of its obligations under this contract.
- v. Tenure of work: The work shall be commencing within 7 days from date of work order after the allotment of work has been finalized as elucidated in this RFP.
- vi. ORMAS reserves the right to extend the period of audit by one more financial year at the same prices, terms and conditions with satisfactory performance.
- vii. ORMAS or Authority Designated in this behalf reserves exclusive rights to modify/ increase scope of the selected firm and will inform accordingly to the selected firm.
- viii. Notification to Firm Commitment to fair and transparent process: The successful firm shall be notified of the award by ORMAS/Designated Authority by registered letter/speed post or by e-mail. The Firm shall acknowledge, in writing, the receipt of the Letter (This letter hereinafter called the "Letter of Acceptance") and shall send its acceptance to enter into the agreement within Seven (7) days by registered letter/speed post or by email from the receipt.
- ix. Signing of Agreement: Pursuant to the Firm acknowledging the Letter of Acceptance, the Firm, ORMAS/Designated Authority shall promptly and in no event later than 7(seven) days from the date of acknowledgement of the Letter of Acceptance, sign the agreement. Executive Committee or Authority Designated in this behalf shall have the right and

authority to negotiate certain terms, if necessary, with the successful Firm before signing of the agreement. The signing of the agreement shall amount to award of the work, and the Firm shall initiate the execution of the work as specified in the ToR.

- x. Expenses for the work: All incidental expenses of the execution of the work shall be borne solely by the successful Firm and such amount shall not be reimbursed to the successful Firm by the concerned ORMAS/Designated Authority.
- xi. Failure to abide by the work order: The conditions stipulated in the work order be strictly adhered to and violation of any of these conditions shall entail immediate termination of the work without prejudice to the rights of ORMAS/Designated Authority with such penalties as specified in the RFP Document and the agreement and the firm will be black listed and debarred from any further bidding process under ORMAS.
- xii. The Bidder shall not assign the project to any other agency, in whole or in part, to perform its obligation under the work, without the ORMAS's authorized representative's prior written consent. **Sub-contracting of the services allotted is not allowed in any manner.**

17. Termination of Agreement

Termination for Default: ORMAS / Designated Authority may, without prejudice, to any other remedy for breach of agreement, by prior written notice of default sent to the Firm, terminate the work in whole without assigning any reason if:

- i. The qualified firm fails to deliver any or all of the obligations within the time period(s) specified in the agreement, or any extension thereof granted by ORMAS or Authority Designated in this behalf.
- ii. The qualified firm fails to perform any other obligation (s) under the agreement.
- iii. If the firm is in material breach of the representations and warranties contained in this agreement
- iv. Termination for Insolvency, Dissolution etc: ORMAS/Designated Authority may at any time terminate the agreement in case of dissolution of firm or winding up of company, provided that such termination will not prejudice or affect any right of action or remedy which has accrued thereafter to ORMAS/Designated Authority
- v. Termination for Convenience: ORMAS/Designated Authority reserves the right to terminate by prior written notice, the whole or part of the agreement at any stage. The notice of termination shall specify that termination be for ORMAS convenience, the extent to which performance of work under the contract is terminated and the date on which such termination becomes effective. Upon termination of this agreement, ORMAS shall have the right to enter into an agreement with any third party.
- vi. If the selected firm will not start the work within 15 days or the within the time stipulated by ORMAS from date of allotment of the work without intimating the reason of delay of work to the client, then the contract may be cancelled and the said work will be allotted to the other rank holder bidders.

SECTION: 3

Terms of Reference (ToR)

Introduction:

ORMAS is an autonomous professional body under the aegis of Panchayati Raj and Drinking Water Department, Government of Odisha. ORMAS was constituted under the Societies Registration, Act of 1860, in the year 1991, engaged in Livelihood promotion, Marketing of Rural Products, Skill Development & Placement and operating in 30 districts of Odisha.

Ever since inception, ORMAS (Odisha Rural Development and Marketing Society) is the first and only organisation of its type, under the Panchayati Raj and Drinking Water Department, Government of Odisha, facilitating sustainable livelihoods for rural producers, under different poverty alleviation programmes. In the process, providing training, capacity building, value addition, adopting key activity approach and adopting clusters, thus bringing economic hope and promise to rural Odisha and India.

1. **Background of ORMAS**

ORMAS facilitating empowerment of rural producers through economic upliftment:-

- Formation and Management of small women groups.
- Capacity building of Self-Help groups.
- Initiation of Micro Enterprises and Micro Credit Linkages.
- Empowering the SHG for sustainable Self-Managed Activities.
- Livelihoods intervention through scheme CBBO and SFURTI schemes

ORMAS facilitating the marketing of rural products with the following intervention areas:

- Market Research
- Activity selection/Trade identification
- assessing Feasibility of Key activities
- Technology Up-gradation
- Skill Development
- Standardization and Quality Assurance
- Design Diversification and Product
- Scientific and Attractive Packaging Development
- Participation and Organization of
- Product Promotion Exhibition
- Facilitate Sales through different channels
- Skill Development

ORMAS facilitating Skill development in different schemes like DDU-GKY, Plumbing, Rural Mason Training

The intervention strategy of ORMAS has been on capacity building of the rural Producers for role evolution of the community and gradual withdrawal of ORMAS for self-management of enterprises and empowerment of the rural producers. At the micro level, the strategy is to create successful models of enterprises and at the macro level to influence the policy decision in favour of the community.

To facilitate for a sustainable livelihood of the rural poor, ORMAS has the following broad Strategies:

- Promotion of Community Based Organisations.
- Facilitate Capacity Building of the Groups.
- To create Infrastructure linkages.
- Transfer of Appropriate Technology.
- Facilitate Product Promotion and Marketing Linkages

2. Objectives and Scope of Work for Audit

a. Objectives of Audit

- i. Enable the auditor to appraise the client by meeting the objectives of the Accounting in ORMAS.
- ii. Enable the auditors to provide a professional opinion on the annual financial statements of ORMAS; these would include Receipt and Payments, Income and Expenditure, Balance Sheet, comparative variance analysis for actual expenditure vis-à-vis component wise sanctions, bank reconciliation statement, statement of expenditure and utilization certificate of the individual projects etc.
- iii. Enable the auditor to make specific observations 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 funding. (For ORMAS)
- iv. Specific assertion that the grants from the project have been used for intended purpose and to bring to project's attention any fraud-related issues and activities including the diversion of funds from intended purpose or misuse of funds.
- v. Report on deviations if any with reference to the terms and conditions of the grants released for the projects.
- vi. Report whether the applicable accounting standards and GAAP have been followed in preparation of the Financial Statements.
- vii. The audit to be carried out in accordance with the Audit & Assurance Standards issued by the ICAI from time to time in this regard.

b. Scope of Work (ORMAS- Administrative Account, Marketing & Livelihoods at HQ and District) and other schemes at HO

The Chartered Accountant Firms selected for audit of ORMAS shall take into consideration the following aspects and report on any non-compliance in addition to the attest function with respect to the financial year under review:

1. Detail examination of vouchers/ bills which includes the following:
 - a. Booking of expenditure to proper head of Accounts.
 - b. Fixation of revenue stamp and payee's acknowledgement with proper supporting documents.

- c. Checking of vouchers with Cash & Bank Books.
- d. Checking of Maintenance of DOL during the year with comments & deviation if any and suggestion for recovery.
- 2. Checking of Ledger, Journal, Sale Day Book, Purchase Day Book and other records maintained by DSMS including Telephone Matters.
- 3. Proper checking of purchase and basis of purchase price with corresponding sales price etc.
- 4. Physical verification of Cash, Bank Balances, Stock & Store and Fixed assets of DSMS.
- 5. Proper checking of Utilization of funds placed by ORMAS with DSMS as per the approved guidelines and norms given by ORMAS.
- 6. Comparison of expenditure with the budget limit and report deviation if any.
- 7. Checking of Vehicle Logbook & Utilization of Vehicle.
- 8. Checking of T.A bills of DSMSs with the approval T.A Rules.
- 9. Proper checking of expenditure for organization of Mela and other promotional activities, checking of Bank Book and preparation of Bank reconciliation statement.
- 10. Checking of advance paid for different proposes and corresponding recoveries within stipulated time and reason for non- recovery.
- 11. Checking and report on Utilization of revolving fund /other fund in proper manner as per prescribed norms/Scheme guidelines/SOP and purpose and result of utilization of revolving fund.
- 12. Checking of investment of Idle/ surplus fund of DSMS in F.D and interest earns if any should be shown in financial statement.
- 13. Reconciliation of revolving fund received from ORMAS, and fund received for organization of Mela and special projects and adjustment in proper heads.
- 14. Preparation of Receipts and Expenditure statement, Trail Balance, Schedule of advances, Stock and Store, Fixed Assets, Sundry Credit and Debit Statements and other statement required for closing of A/C and preparation of balance sheet etc.
- 15. Preparation of Utilisation certificate in OGFR- Annexure-VI.
- 16. Auditor should submit their report within two months after receipts of Audit schedule from ORMAS.
- 17. Checking of all Tax matters including professional tax etc.
- 18. Checking of MPR (Physical & Financial) and deviations if any with comments.

c. Scope of Work (ORMAS- DDU-GKY, Sagarmala and Project Implementation Agencies)

The Chartered Accountant Firms selected for audit of ORMAS shall take into consideration the following aspects and report on any non-compliance in addition to the attest function with respect to the financial year under review:

- i. All the required books of accounts and necessary supporting documents (vouchers, bills, receipt and registers), minute books, have been kept in respect of all transactions & that clear synchronization exists between accounting records, accounts books and the financial reports -ORMAS
- ii. Whether the books of accounts and financial reports comply with the prescribed Accounting Standards and GAAP-ORMAS & PIAs

- iii. The financial reports and Utilization Certificates (UCs) submitted under different projects to the Government of Odisha/Gol/ORMAS are in agreement with the MoU and books of accounts.-ORMAS
- iv. The expenditure made by PIA is as per the budget approved in the sanction. A variance analysis should be made showing the actual expenditure with budget figures. PIA
- v. Verification of all vouchers and supporting documents with respect to the proper sanction and approval by the competent authority according to the delegation of financial powers and compliance to laws and prescribed guidelines.-ORMAS
- vi. Examination of Books of Account and Financial Records (such as cash book, journal, ledger etc.)-ORMAS & PIA
- vii. Verification of bill vouchers and all supporting documents in respect of payment-ORMAS&PIA
- viii. Trace out of all funds included in ORMAS/PIA Account (including all current liabilities).
- ix. Verification of all advances (i.e all pending and settlement).
- x. Verification and reporting if any supporting documents are not present related to the receipt and utilization of Funds recorded in books of account.
- xi. Verification of fixed asset register & Procurement process on a sample basis.
- xii. Review of Internal audit observation & compliance made by PIA.
- xiii. Verification of final accounts (Receipt & payment account, Income expenditure account, Balance Sheet) duly prepared by ORMAS.
- xiv. Preparation of Audit observation and report for discussion with client /Management.
- xv. Reporting on the compliance pf prior audit observation
- xvi. Verification of entries in the books of accounts (Cash book, General Ledger, Advance Ledger, Miscellaneous Receipt Books, Journal Book, Salary Register, Attendance Register, Cheque issue register, Grants/Funds Received Register etc.) in respect of receipts and expenditure. Wherever required the auditor may suggest ORMAS, finance team, to pass the rectification entries, if any.
- xvii. Examination of Bank Reconciliation Statement with respect to the entries in the cash book and bank statement -ORMAS &PIA
- xviii. To provide recommendations for strengthening internal controls and other financial accounting and reporting practices in accordance with best practices.
- xix. Verification of utilization of funds received from Government of Odisha/Gol under the DDU-GKY projects for the financial year 2025-26
- xx. Verification of utilization of funds received from ORMAS under the DDU-GKY/Sagamala projects for the financial year 2025-26
- xxi. Examination of category wise income accrued, income received receivables reconciliation, confirmation of balances if any.
- xxii. Verification of advances given and adjusted / recovered from staff and others.
- xxiii. Audit trails and reporting on the accounting software|Tally/ERP|SAP of the PIA for the ORMAS project. PIA
- xxiv. Audit trails and reporting on the accounting software -ORMAS

- xxv. Examination of statutory payments whether made within the scheduled period, returns filed, reconciliations and other compliances.
 - xxvi. Tax deducted at source with appropriate rate on payments made by ORMAS and deposit of the deducted amount within the scheduled period in Government account.
 - xxvii. Compliance of applicable statutes including Income tax, GST or other indirect taxes
 - xxviii. Filing of quarterly TDS/GST Returns/ statements within the due dates.
 - xxix. Examine whether there is any outstanding demand from any statutory authority.
 - xxx. Physical verification report on Cash, Stores, consumables and fixed assets. (Physical verification report should form part of the report).
 - xxxi. Examination of Books of Account and Financial Records (such as cash book, journal, ledger etc.)
 - xxxii. Verification of bill vouchers and all supporting documents in respect of payment.
 - xxxiii. Trace out of all funds included in OLM Account (including all current liabilities).
 - xxxiv. Verification of all advances (i.e all pending and settlement).
 - xxxv. Ensuring that all supporting documents are present for receipt and utilization of govt. Fund.
 - xxxvi. Verification of fixed asset register & Procurement process on a sample basis.
 - xxxvii. Preparation of Audit observation and report for discussion with client /Management Follow up on the compliance of audit observations of the previous year.
 - xxxviii. Preparation of Receipts and Expenditure statement, Trail Balance, Schedule of advances, Stock and Store, Fixed Assets, Sundry Credit and Debit Statements and other statement required for closing of A/C and preparation of balance sheet etc.
 - xxxix. Preparation of Utilisation certificate in OGFR- Annexure-VI.
 - xl. As per Gol notification, all the transactions are made on PFMS, so all the transactions should be checked with respect to PFMS.
3. Apart from the above the CA firm will be assigned work of ORMAS HO Income Tax return filing, filing of form 10 B and to serve Income Tax notices.
 4. Similarly, the selected CA firm will be assigned work of ORMAS HO GST return filing GSTR3B, GSTR7 and to serve GST notices
 5. The selected CA firm will prepare the consolidated accounts of ORMAS taking into consideration of all schemes.
 6. Travel and accommodation expenses during the visit at field level shall be reimbursed to the Firm as per ORMAS cost norms, i.e. Inter CA: C Group and CA and above: B Group.

7. Deliverables, Timelines and Payment Schedule:

Sl. No	Deliverable/output	Fees Payable	Timeline from the date of work order (Cumulative)
1	Audited Financial Statement of	ORMAS HQ- ₹40,000/-	For F.Y. 2025-26

	ORMAS Administrative Account for the Financial Year 2025-26.		within 30 days.
2	Audit of ORMAS HO Other Schemes:		
2a	DDU-GKY	₹40,000/-	For F.Y. 2025-26 within 40 days
2b	CBBO	₹5,000/-	
2c	SFURTI	₹5,000/-	
2d	Plumbing	₹5,000/-	
2e	RMT	₹10,000/-	
2f	SagarMala	₹5,000/-	
2g	State Sector Scheme – Implementation Support to ORMAS	₹40,000/-	
3	Audited Financial Statement of District Units of ORMAS for the Financial Year 2025-26 (30 districts)	₹10,000/- per district	For F.Y. 2025-26 within 90 days.
4	PIA Audit (As per the requirement)		
4a	PIA Turnover less than 10Cr	₹9000/-	For F.Y. 2025-26 within 90 days.
4b	PIA Turnover more than 10Cr	₹13000/-	
5	Consolidated Accounts of ORMAS	₹15,000/-	For F.Y. 2025-26 within 50 days
6	Income Tax consultancy (ITR, Form 10 B, serve normal compliances)	₹30,000/-	For FY:2025-26 As per IT timeline.
7	GST consultancy (filing of GSTR3B, GSTR7 etc., serve GST notices)	₹20,000/-	
	Details of man-day's requirement mentioned in Annexure-II)		

- ***The engagement of C.A. Firm shall be made for 2 years term subject to renewal every year on satisfactory completion of assigned work and the engagement will be made at the same fees, terms and conditions.***
- Default/ delay of 30 days from the due date to deliver the outputs as specified above shall attract a penalty of 1.0% of the remuneration / fees payable for the respective deliverable for the delay. Such penalty shall be levied at 1% per month or part thereof up to a maximum of 5 %. If it is observed that the delay is not due attributable to the CA firm then such penalty may not be levied.
- **The Bidder is required to submit the following audited reports:**
 - Bank Reconciliation Statements for all the bank accounts.
 - Trial Balance for the year
 - Receipts and Payment Statement
 - Income and Expenditure account.
 - Balance Sheet.

- vi. Relevant Schedules & Annexures as per the requirement of ORMAS
- vii. Report on Updated Fixed Assets Register

8. Submission of Report:

The bidder is required to submit the complete set of audited financial statements for the financial year 2025-26. The Audit firm shall complete the audit for the F.Y 2025-26 within the time period as per the schedule from the date of LOI.

9. Reporting

The firm will submit its report to the Chief Executive Officer, ORMAS, Panchayati Raj and Drinking Water Department, Government of Odisha. Further, the bidder is required to submit a soft copy of the report to **Finance Cell of ORMAS**.

10. Payment Schedule

Final Report Submission in prescribed format	100% (within 30 days after approval by the competent authority)
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SECTION: 4

TECHNICAL PROPOSAL SUBMISSION FORMS

FORM -1

Format for Covering Letter **(On the letterhead of the Firm)**

[Location, Date]

FROM:

[Name of Bidder with Complete Address of Communication]

To,

The Chief Executive Officer, ORMAS,
SIRD & PR Campus, Unit-VIII
Bhubaneswar-751012

Sub: Selection of CAG Empanelled Chartered Accountant Firm for Conducting External Audit of ORMAS and its district units in Odisha for FY 2025-26 [TECHNICAL PROPOSAL]

Dear Sir,

We refer to your notice no. _____, dated _____ for engagement of services of Chartered Accountant Firms to audit of Accounts of ORMAS for the financial year 2025-26

Having fully studied and understood the tender document and its accompaniments and the details therein, I / We here by submit the application for qualification for the above project.

We hereby confirm that:

- All information provided in the Pre-Qualification Statement and in the attachments is true and correct.
- This statement is made for the explicit purpose of qualifying as Chartered Accountants firm for audit of accounts of ORMAS.
- No person of the Firm/partner is related to any employee of the concerned authorities/institutions nor have any interest in their activities.

We shall make available to the ORMAS or their authorized agencies any additional information they may find necessary to verify the eligibility criteria/technical evaluation matrix. ORMAS or its authorized representatives are hereby authorized to conduct or to make any inquiries or investigations to verify the statements, document and information submitted with this application and/or in connection therewith and to seek clarification from our bankers, financial institutions and clients regarding the same. This letter shall also serve as authorization to any individual or authorized representative of any institution referred to in the supporting information, to provide such information and particulars or clarification as may be deemed necessary or appropriate by ORMAS to verify the statements and information furnished in this application together with all annexures or with regard to the resources and experience of the Firm. We understand that the final bids by Firm(s) will be subject to verification of any information submitted in the tender.

We also understand that ORMAS reserves the right to amend, alter or vary the scope and terms of

the bid.

We understand that ORMAS shall not in any manner be liable for its actions described above and shall be under no obligation to inform the Firm of the grounds and / or reasons for the same.

We hereby irrevocably waive any right at any stage at law or howsoever otherwise arising to challenge, question or delay in any decision taken by ORMAS in selection process.

Authorized Signatory [*Signature with Date and Seal*]:

Name and Title of the Signatory: _____

Name of the organization with complete address:

FORM -2
Anti-Collusion Certificate

We certify that, this bid is made in good faith and that we have not fixed or adjusted the Bid by or under or in accordance with any agreement or arrangement with any other person. We also certify that we have not, and we undertake the fact that we will not take activities as stated below, before the award of any contract for work:

1. Communicate to any person other than to ORMAS any commercial information.
2. Enter into any agreement or arrangement with any person that they shall restrain from Bidding, that they shall withdraw and Bid once offered or vary the amount of any bid to be submitted.
3. Pay, give or offer to pay or give any sum of money or other valuable consideration directly or indirectly to any person for doing or having done or causing or having caused to be done in relation to any other Bid or proposed Bid.

Authorized Signatory [*Signature with Date and Seal*]:

Name and Title of the Signatory: _____

Name of the organization with complete address:

FORM -3

Firm Details (On the letterhead of the Organization/ Firm)

(On the Letterhead of the Firm, with full postal address, telephone nos., email address etc.)

- A. Year of Registration with ICAI:
- B. CAG registration empanelment number:
- C. Location of HO/Branch in Bhubaneswar, Odisha with Address
- D. GST Registration number.
- E. PAN details

(Copies of Registration Certificate of ICAI as on 31.03.2026, PAN Card of the firm, GST Registration Certificate and Empanelment no with CAG for the year 2025-26 shall be attached)

Authorized Signatory [*Signature with Date and Seal*]:

Name and Title of the Signatory: _____

Name of the organization with complete address:

FORM -4

Letter of Undertaking

(On the Letterhead of the Firm with full postal address, telephone nos., e-mail address etc.)

To,

The Chief Executive Officer, ORMAS,
SIRD & PR Campus, Unit-VIII
Bhubaneswar-751001

Sub: Selection of Chartered Accountant Firm for Audit of ORMAS.

Sir,

I/We the undersigned offer to execute and complete whole of the said work in a schedule time limit from the date of issue of letter of Acceptance/ Work Order as given in Conditions of the Contract and in conformity with the above set of documents for the Financial Offer in separate sealed Envelope.

If my/our bid is accepted I/we undertake to deliver the works in accordance with the Agreement for the period as specified in the bid from the date of receipt of letter of acceptance issued to me/us.

I/We agree to abide by this bid for a period of (90 days) from the date fixed for opening of the Technical Bid and it shall remain binding upon us and may be accepted at any time before the expiry of that period.

In the event of our bid being accepted, we agree to enter into an Agreement incorporating the conditions of contract annexed but until such agreement is prepared this together with written acceptance to ORMAS shall constitute a binding contract between us.

We understand that we have to follow the instructions/guidelines/SoP of GoO, GoI, ORMAS during the execution of the work within the contract period.

We understand that you are not bound to accept the lowest or any bid you may receive.

Authorized Signatory [*Signature with Date and Seal*]:

Name and Title of the Signatory: _____

Name of the organization with complete address:

FORM -5

Similar Assignment Undertaken for the last three financial years

A. ORMAS/Zilla Parishads of Odisha/Panchayati Raj & Drinking Water Department, Govt. of Odisha During FY: 2022-23,2023-24 2024-25

Sl. No.	Name of the Assignment	Year	Name of the Client	Professional Fees	Was the assignment successfully completed	Enclosure at page No.
A	B	C	D	E	F	G

B. Social Sector Audits (Govt. /funded by International Agencies, Projects of last 3 years 2022-23,2023-24 2024-25)

Sl. No.	Name of the Assignment	Year	Name of the Client	Professional Fees	Was the assignment successfully completed	Enclosure at page No.
A	B	C	D	E	F	G

C. Govt./ PSU Experience during FY: 2022-23,2023-24 2024-25

Sl. No.	Name of the Assignment	Year	Name of the Client	Professional Fees	Was the assignment successfully completed	Enclosure at page No
A	B	C	D	E	F	G

*Note: Please attach copies of the work order/contract along with the **completion certificate** issued by competent authority from the client in support of assignment completed. In absence of the work order/contract the assignment shall not be considered for evaluation of the Bid*

Authorized Signatory [*Signature with Date and Seal*]:

Name and Title of the Signatory: _____

Name of the organization with complete address:

FORM – 6

List of members (FCAs) as Partners in the Firm

The following details shall be provided with respect to the partners:

Name	Qualification details	Membership No.	Whether copy of certificate attached (Yes/No)	Date of joining the firm	Supporting Document enclosed at page No.	Managing Partner/ Partner

Note: Copies of the relevant qualification certificates are to be attached. In absence of the copies of the qualification documents, they shall not be considered for evaluation of the Bid

Authorized Signatory [*Signature with Date and Seal*]:

Name and Title of the Signatory: _____

Name of the organization with complete address:

FORM 7

Team Composition (Other than Partners)

A. Qualified Staffs (CA/CMAs)

SI No	Name	Qualification	Membership/ Registration No	Whether copy of certificate attached (Yes/No)	Date of joining the firm	Supporting Document enclosed at page No.

B. Semi Qualified Staffs (Inter CA/CMA)

SI No	Name	Qualification	Membership/ Registration No	Whether copy of certificate attached (Yes/No)	Date of joining the firm	Supporting Document enclosed at page No

Note: Copies of the relevant qualification certificates are to be attached. In absence of the copies of the qualification documents, they shall not be considered for evaluation of the Bid

Authorized Signatory [*Signature with Date and Seal*]:

Name and Title of the Signatory: _____

Name of the organization with complete address:

[Name with Seal]

Organization:

FORM – 8

Annual Turnover of the CA firm during previous three years

Financial Information in Rs.				
Details	FY 2022-23	FY 2023-24	FY 2024-25	Average
Annual Turnover in Rs.				
<i>Supporting Documents:</i> Audited certified financial statements for the last three (Submission of copies of Income & Expenditure Statement and Balance Sheet, Copies of Income Tax Return for the respective financial years is mandatory along with this form). Provisional Audit report for any of the FYs is not acceptable.				

Authorized Signatory [*Signature with Date and Seal*]:

Name and Title of the Signatory: _____

Name of the organization with complete address:

FORM – 9

FORMAT FOR UNDERTAKING, CERTIFYING THAT BIDDER IS NOT BLACKLISTED

UNDERTAKING

I M/s. , (the name of the Bidder and addresses of the registered office) hereby certify and confirm that we or any of our promoter/s/ chief executive officer/ directors/managers are not barred or blacklisted by any government or government instrumentality or public sector in India or in any other jurisdiction to which we or our Affiliates belong or in which we or our Affiliates conduct business from participating in any project or being awarded any contract, either individually or as member of a consortium and no such bar or blacklisting subsists as on the Proposal Due Date.

We further confirm that we are aware our interest for the work of ORMAS would be liable for rejection in case any material misrepresentation is made or discovered with regard to the requirements of this tender at any stage of selection and/or thereafter during the term of the Contract.

Dated this Day of, 2026

Authorized Signatory [*Signature with Date and Seal*]:

Name and Title of the Signatory: _____

Name of the organization with complete address:

SECTION: 4
FINANCIAL PROPOSAL

FORM-10
FINANCIAL PROPOSAL (COVER LETTER)

[Location, Date]

FROM:

[Name and Address of the Firm]

TO:

The Chief Executive Officer, ORMAS,
SIRD & PR Campus, Unit-VIII
Bhubaneswar-751012

Subject: Selection of CAG Empaneled Chartered Accountant Firm for Conducting External Audit of ORMAS and its district units in Odisha for FY 2025-26 [FINANCIAL PROPOSAL]

Dear Sir

I, the undersigned, offer to provide the consulting services for *[Insert title of assignment]* in accordance with your Request for Proposal and our Technical Proposal. Our attached Financial Proposal is for the sum of *[Insert amount(s) in words and figures*]*. This amount is exclusive of GST. GST will be paid in addition to the fees at the rate as applicable.

Our Financial Proposal shall be binding upon us subject to the modifications resulting from Contract negotiations, up to expiration of the validity period of the proposal of 90 days.

No fees, gratuities, rebates, gifts, commissions or other payments have been given or received in connection with this Proposal.

We understand you are not bound to accept any Proposal you receive.

Yours sincerely,

Authorized Signature *[In full and initials]*:

Name and Title of Signatory:

Name of Firm with Communication Address:-

ANNEXURE-I: FORMAT FOR FINANCIAL PROPOSAL

(Please provide the break-up of Firm's quoted fees for each work and unit)

Sl. No.	Audit and other assignments of different scheme of ORMAS	Total Quoted Amount for One financial year (in Rupees) exclusive of GST
1	ORMAS Administrative Account	
2	DDU-GKY Scheme	
3	Sagarmala Scheme	
4	CBBO Scheme	
5	SFURTI Scheme	
6	Plumbing Scheme	
7	RMT Scheme	
8	Consolidated Accounts of ORMAS	
9	District units of ORMAS	
10	Income Tax Consultancy (ITR, Form 10 B, normal compliance)	
11	GST Consultancy (Filing of GSTR-3B, GSTR-7, GST Notices)	
12	PIA Audit (based on requirement): PIA having turnover less than 10 Cr.	
13	PIA Audit (based on requirement): PIA having turnover more than 10 Cr.	
14	State Sector Scheme- Implementation Support to ORMAS	
	Total Audit fees (excluding of GST)	
Rupees in words _____ excluding GST		

Notes:

- a. This quoted amount is exclusive of all the applicable taxes as per GST Act. In case of changes in the rate of GST the revised GST shall be paid at the time of remittance.
- b. The audit fee should not be quoted on the basis of involvement of funds of a particular scheme/project.

Authorized Signature [In full and initials]:

Name and Title of Signatory:

Name of Firm with Communication Address:

ANNEXURE-II

Eligible Person & Man days						
Department/ Division	Assistant			Chartered Accountant		
	Person	Days	Total Man days	Person	Days	Total Man days
ORMAS HO for each scheme	2	15	30	1	4	4
DSMS	2	2	4	1	1	1

ANNEXURE-III –BID SUBMISSION CHECK LIST

Sl. No	Description	Submitted (Yes/No)	Page No.
TECHNICAL BID			
(PART – A) (ORIGINAL)			
1	Filled in Bid Submission Check List (ANNEXURE-III)		
2	Cover Letter (FORM -1)		
3	Bid Processing Fee of ₹ 4,720/- (date and online number)		
4	EMD of ₹30,000/- (date and online number)		
5	Copy of Registration Certificate issued by ICAI		
6	Copy of PAN		
7	Copy of Goods and Services Tax Identification Number (GSTIN)		
8	Anti-Collusion Certificate (FORM- 2)		
9	Firm Details (FORM-3)		
10	Letter of Undertaking (FORM-4)		
11	List of completed assignments of similar nature (Past Experience Details) (FORM-5) along with the copies of work orders for the respective assignments		
12	List of members (FCAs) as Partner in the Firm (FORM-6)		
13	Team Composition (Other than Partners) (FORM-7)		
14	Annual Turnover of the CA Firm during last three financial years (FORM-8)		
15	All Financial Statements (Balance Sheet/ Profit Loss Statement) and IT Returns for the concerned period mentioned in the RFP)		
16	Undertaking for not have been black-listed by any Central / State Government/any Autonomous bodies during its business career (FORM-9)		
17	Financial Proposal Cover Letter (Form-10)		Separately
18	Annexure I to IV		

Undertaking:

- *All the information have been submitted as per the prescribed format and procedure.*
- *Each part has been separately bound with no loose sheets and each page of all the two parts are page numbered along with Index Page.*
- *All pages of the Bid have been sealed and signed by the authorized representative.*

Authorized Signature [In full and initials]:**Name and Title of Signatory:****Name of Firm with Communication Address:-**

*****End of the Documents*****