



**GANJAM COLLECTORATE, CHATRAPUR**  
(Red Cross Section)

Letter No. 137/RC

Dated: 5/9/2024

REQUEST FOR PARTICIPATION

In pursuance to the letter No. 1014 RC/ESTT Date 29.07.2024 Indian Red Cross Society, Ganjam Branch, Chatrapur invites proposal for selection of CAG empanelled chartered accountant firms for statutory audit of Indian Red Cross Society, Ganjam Branch, Chatrapur for the FY 2014-15 to onwards. The broad scope of audit is to get the Financial Statement i.e income expenditure account, balance sheet, all schedules to income expenditure & balance sheet, Receipt & payment account & Trial balance etc. The CAG empanelled CA firms having adequate manpower ( expertise) to complete the work in schedule time can submit their offer of interest as per detail tender call notice .

Collector-cum-Chairman, IRCS  
Ganjam Branch

Memo No. 138 Date 5.9.2024

Copy to Office Notice Board/DIO, NIC, Ganjam/DIPRO, Ganjam for wide publication.

Collector-cum-Chairman, IRCS  
Ganjam Branch

**BID DOCUMENT**

**Selection of CAG Empanelled Chartered Accountant Firms for Statutory Audit of  
Indian Red Cross Society, Ganjam Branch, Chatrapur**



**Indian Red Cross Society, Ganjam Branch, Chatrapur**

### 1.1 Overview of Double Entry Accrual Based Accounting Reform in Odisha

IRCS, Ganjam Branch, Chatrapur now deciding to get audit the books of accounts for the financial year 2014-15 onwards.

### 1.2 Requirement & Status of Books of Accounts

The books of accounts for the FY 2024-25 now continuing.

Thus, in order to examine the fairness of the financial statement, the books of accounts of this Office is required to be audited by independent Chartered Accountant firm.

The bidder is required to submit the audit report along with the audited financial statement for financial year 2014-15 onwards .

IRCS, Ganjam Branch, Chatrapur proposes to hire services of Chartered Accountant (CA) firms to audit the books of accounts.

### 1.3 The audit fees will be as follows:

The audit fees will be quoted by the bidder per financial year in the financial bid of the documents.

This amount shall be exclusive of GST. GST will be paid in addition to the fees with the rate as applicable.

### 1.4 Bidders Data Sheet

Sl No	Name of the Assignment	
		Selection of CAG Empanelled CA firm for audit of accounts of Indian Red Cross Society, Ganjam
1	Language of documentation	English
2	Method of Selection	Lowest Cost basis
3	No of Copies of Technical Proposal	1 copy of Technical proposal
4	Address for submission of bid	Honorary Secretary, Indian Red Cross Society, Ganjam At/Po-Chatrapur Pin-761020
5	Contact person	Sri D Dileswar Reddy, SRA Ph: 9439213567 E-mail: ganjamredcross@gmail.com
6	Date of Issue of RFP	30.09.2024
7	Mode of submission	Proposals complete in all respect should be submitted to 3 o the inviting authority through Speed Post / Registered Mode of Submission Post / By Hand / through Private Courier.  Authority will not be responsible for postal delay or any other consequences
8	EMD	Rs. 2500/- (Rupees Two Thousand Five Hundred Only) to be submitted along with the bid proposal in shape of DD/BD in favour of Indian Red Cross Society, Ganjam Branch payable in any of the Nationalised Bank at Chatrapur
9	Last date and time for submission of Bid	15.10.2024 up to 3:00 PM The bids received beyond of Bid the stipulated time line will be out-rightly rejected
10	Date and time for opening of technical proposal	15.10.2024 up to 3:00 PM

## **2.1 Disqualification:**

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

- Made misleading or false representations in the forms, statements and attachments submitted in proof of the eligibility requirements
- 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.
- Declared as ineligible by Gol/ State for corrupt, fraudulent practices or has been blacklisted.
- A Bidders proposal may be rejected if it is determined that the Bidder has engaged in corrupt, fraudulent or unfair trade practices.
- 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.
- Does not submit the bid before the stipulated time line to the inviting authority
- Does not attach the required documents along with the RFP.

**2.2 For Clarification:** If the bidders require any clarification in the bid document he is required to submit the quarries by E-mail to [ganjamredcross@gmail.com](mailto:ganjamredcross@gmail.com)

## **2.3 Amendments and Clarification for RFP:**

The Indian Red Cross Society, Ganjam Branch, Chatrapur 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 Indian Red Cross Society, Ganjam Branch, Chatrapur reserve 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.

## **2.4 Submission of Proposal**

The technical Proposal shall be submitted in a sealed cover superscripted "Technical Proposal for audit of Red Cross accounts" with the following documents inside:

- a) A covering Letter from the bidder on the bidder's letter head.
- b) EMD as specified in the bidder's data sheet of this RFP in shape of DD/Bankers Cheque. The EMD of the non-qualified bidders will be returned without any interest and the EMD of the successful bidders will be returned without any interest after successful completion of the assignment.
- c) Duly Filled technical proposal formats along with details and supportive documentary evidence with necessary details as laid down in the Annexure 1 of this RFP.
- d) Duly quoted rates per year as Audit fees for conducting Audit of IRCS, Ganjam in Annexure-II of the RFP.

## 2.5 Procedure for Opening of the Proposals and Selection

- First the Sealed Envelope containing "Technical Proposal" shall be opened. The technical proposal furnished by the bidder shall be evaluated .
- The bidder who have qualified in technical bid, the financial bid will be allotted and will be considered .

General instructions for the bidders for the submission of proposal:

1) The proposal shall be submitted by Registered Post / Speed Post / By Hand /Private Courier within the stipulated time and date and place specified in the Bidder data sheet.

2) The same will be opened on date and time specified in the presence of representative of the bidder(s), who may choose to attend.

3) Bids received after stipulated time line specified in the bidder data sheet shall not be considered and out rightly rejected.

4) The bid will be rejected out rightly, if it founds that the bidder fails to submit the requisite documents, EMD, Statutory Documents as required etc. and the information as per the formats provided in technical proposal under RFP.

## 3.1 Evaluation of Proposal — Eligibility Criteria

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.

SL No.	Eligibility Criteria	Documents to be furnished alongwith the pre-qualification proposal
1	The bidder must be registered with The Institute of Chartered Accountants of India (ICAI) having certificate of practice to work as Chartered Accountant	Registration certificate of ICAI / Firm Constitution Certificate
2	The bidders must be empanelled with Comptroller & Auditor General(CAG) of India	Copy of CAG empanelled Certificate
3	The bidder should have Regd. Office or Branch office in Odisha	Details to be furnished in FORM-1

In addition to the above the bidders have to furnish the following documents along with the proposal:

- PAN Number
  - GST Number
  - Covering letter
  - Registration with ICAI/ Firm Constitution Certificate (FORM-1)
- Non-submission of any one of the above documents along with proposal, leads to out rightly rejection of the proposal.

Mention on the top of the envelope:

Selection of CAG Empanelled CA firm for audit of accounts prepared through Double Entry Accrual Based Accounting System.

**3.2 Evaluation of Technical Proposal:**

Formats and necessary details for the technical proposal are provided in Annexure -1 of this RFP.

**3.3 Supports by IRCS, Ganjam**

- The IRCS, Ganjam will designate a nodal officer among the staff members to prepare or arrange to prepare and provide all the required necessary details / documents / records / statements / information / explanations etc. to the selected bidder which will help him for audit

**4.1 Objectives and Scope of Work of Red Cross Audit**

- Enable the auditor to appraise the client on meeting the objectives of Double Entry Accrual Based Accounting
- Enable the auditor to provide a professional opinion on the annual financial statements of IRCS these would include receipt and payment , income and expenditure , balance sheet , bank reconciliation statement , statement of expenditure and utilization certificate etc.
- 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 guideline, MOU's and various guidelines for specific funding.
- Specific assertion that the grants from the project have been used for intended purpose and bring to project's attention any fraud-related issues and activities including the diversion of funds from intended purpose or misuse of funds.

**4.2 Scope of Work**

The Chartered Accountant Firms selected for audit of accounts shall take into consideration the following aspects in addition to the attest function with respect to the financial year under review:

- 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 synchronizations exists between accounting records, accounts books and the financial reports.
- The financial reports and Utilization Certificates (UCs) submitted by this office to the Government are in agreement with the Grant and U C register and books of accounts.
- The expenditures made are as per the budget approved by the Competent Authority. A variance analysis should made showing the actual expenditure with budget figure.

- Adequate records (stock / asset registers) are maintained to properly reflect the assets including details of cost, identification and location of assets.
- Verification of all vouchers and supporting documents with respect to the proper sanction and approval by competent authority according to the delegation of financial power and compliance to laws and prescribed guidelines.
- Verification of entries in the books of accounts (Cash book, General Ledger, Advance Ledger, Daily Collection Register, Miscellaneous Receipt Books, Journal Book, Salary Register, Attendance Register, Cheque issue register, Grants Received Register etc.) in respect of receipts and expenditure. Where ever required the auditor may suggest to the Branch to pass the rectification entries if any.
- To provide recommendations for strengthening of internal controls and other financial accounting and reporting practices in accordance with best practices.
- Examination of utilization of grants received from Government of Odisha during the financial year under review.
- Examination of category wise income accrued, income received and receivables reconciliation.
- Examination of advances given and adjusted / recovered from staff and others.
- Examinations of statutory payments are made within the scheduled period, reconciliations and compliances viz.
- Tax deducted at source with appropriate rate on payments made by the Branch and deposit of same within the scheduled period
- Filing of quarterly TDS statement within the due date
- Examine whether there is any outstanding demands from any competent authority against this Branch as on the Balance Sheet date.
- Examination of Accounts prepared by IRCS, Ganjam

#### **4.3 Deliverables, Timelines and Payment Scheduling:**

Deliverable/output (for Package)	Fees Payable	Time line from the date of work order(Cumulative)	Fees Payable
1. Audited Financial Statement for 2014-15	After Submission of Report	15 days	30 days from date of Submission of Report
2. Audit Report based on the Scope of the work			

#### **The Bidder is required to submit the following reports:**

1. Bank Reconciliation Statements for all the bank accounts.
2. Trial Balance.
3. Income and Expenditure account.
4. Balance Sheet.
5. Relevant Schedules & Annexure as per the need of Audit

**(ANNEXURE - I)**  
**TECHNICAL PROPOSAL**

Format for Covering Letter (On the letterhead of the Firm) [Location, Date]

From: [Name of Bidder with Complete Address of Communication]

To

The Collector-cum-Chairman, IRCS, Ganjam, Chatrapur

Sub: RFP Notice No.

Dated:

Dear Sir,

With reference to your notice no..... for hiring services of CAG empanelled Chartered Accountant Firms to audit accounts of IRCS, Ganjam, Chatrapur we are submitting our proposal.

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:

1. All information provided in the technical qualification statement and in the attachments is true and correct.

2. We offer to provide the service with the fees as mentioned in the RFP.

We understand that the final bids by Firm(s) will be subject to verification of any and all information submitted in the tender. We also understand that the authority reserve the right to amend, alter or vary the scope and terms of the bid.

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 the authority in selection process. Yours sincerely, Signature For and on behalf of

I remain,

Yours sincerely,

Authorized Signatory [Signature with Date and Seal]:

Name and Title of the Signatory: .....

Enclosure: We are enclosing the following forms & supporting documents for our technical evaluation

Form-1: Full postal address, telephone nos. or fax, e-mail address etc.

Form-2: Financial Turnover of the CA Firm during the last three years

Form-3: Similar Assignment Undertaken for the last five years only 5 best projects in each category

Form-4: Staff Strength Certificate

FORM -1

(On the letterhead of the Organization/ Firm)

(On the Letterhead of the Firm: lead partner of the firm, full postal address, telephone nos. or fax, e-mail address etc.)

A. Year of Registration of with ICAI

B. CAG Registration Number:

C. Location of HO / Branch in Odisha with Address:

(Copy of Registration Certificate, PAN Card, Service Tax Registration certificate, Empanelment no with CAG, Certificate of Practice shall be attached)

FORM -2

Financial Turnover of the CA Firm during the last three years Year

Sl No	Year	Turn Over in INR
1		
2		
3		
Average Annual Turnover for the last three years (INR)		

(Please provide the copies of the Balance Sheet and Profit Loss Statement for the corresponding period)

Authorized Signatory [In full and initials]:

\_\_\_\_\_  
With Seal and date

FORM-3

Staff Strength Certificate

This is to certify that we have ..... numbers of supporting staffs (qualified, semi qualified & article clerk) as on 31.12.2023 in our organisation.

\_\_\_\_\_  
Authorized Signatory [In full, initials and seal]:

Note: Please attach copies of the work order/contract issued by competent authority from the client in support of documentary proof

(ANNEXURE - II)

Name of the firm	Financial Bid	
	Rate quoted for Audit per year	
	in figure	In words

Signature of Bidder