कार्यालय मिशन संचालक, राज्य स्वच्छ भारत मिशन (ग्रामीण)
विकास भवन, सेक्टर–19, नवा रायपुर अटल नगर, (छ.ग.)
Telephone no. 0771-2999525, E-mail id- sbmg.cg@gov.in, website -www.sbmgcg.in

क्र. 1435 / एस.बी.एम.जी. / ऑडिट / 2016–17 / 23 नवा रायपुर, रायपुर, दिनांक 16/12/2024

प्रति,

1. **मुख्य कार्यपालन अधिकारी**
   चिप्स (CHiPS)
   स्टेट डेटा सेंटर
   सिविल लाईन, रायपुर
2. **तकनीकी निदेशक,**
   राष्ट्रीय सूचना एवं विज्ञान केन्द्र
   मंत्रालय, महानदी भवन, नवा रायपुर अटल नगर।

विषयः– स्वच्छ भारत मिशन (ग्रामीण) के ऑडिट निविदा की जानकारी छत्तीसगढ़ शासन के वेबसाईट पर अपलोड करने बाबत्।

––00––

विषयांतर्गत लेख है कि स्वच्छ भारत मिशन (ग्रामीण) का ऑडिट निविदा का विज्ञापन का प्रारूप संलग्न है। समुचित प्रचार–प्रसार एवं पारदर्शिता की दृष्टिकोण से कृपया पत्र के साथ संलग्न ऑडिट निविदा के विज्ञापन प्रारूप को पंचायत एवं ग्रामीण विकास विभाग के वेबसाईट www.prd.cg.gov.in तथा राज्य की वेबसाईट www.cgstate.gov.in पर अपलोड करने का कष्ट करें।

संलग्नः– विज्ञापन का प्रारूप

Faran

मिशन संचालक
~~राज्य~~ स्वच्छ भारत मिशन (ग्रामीण)

पृ.क्र.1436 /एसबीएमजी / ऑडिट / 2016–17 / 23 नवा रायपुर अटल नगर,दिनांक 16 / 12 / 24

प्रतिलिपिः–

निज सहायक, प्रमुख सचिव, छ.ग. शासन, पंचायत एंव ग्रामीण विकास विभाग, मंत्रालय, महानदी भवन, नवा रायपुर अटल नगर की ओर सूचनार्थ प्रेषित।

Faran

मिशन संचालक
~~राज्य~~ स्वच्छ भारत मिशन (ग्रामीण)

कार्यालय मिशन संचालक, राज्य स्वच्छ भारत मिशन (ग्रामीण)
विकास भवन, सेक्टर–19, अटल नगर, नवा रायपुर (छ.ग.)
Telephone no. 0771-2999525, E-mail id- sbmg.cg@gov.in, website -www.sbmgcg.in

क्र.1357/एस.बी.एम.जी./ऑडिट/2016–17/23 अटल नगर, दिनांक29/11/2024

Notice inviting Expression of Interest

Mission Director, Rajya Swachh Bharat Mission Grameen, invites Expression of Interest from suitable CA firm registered with Comptroller & Auditor General of India to conduct annual audit of SBM (G) . Application forms can be downloaded from the Website https://sbmgcg.in. Any modification/amendments/corrigendum shall published in the website only. The eligible bidder may submit their bid with the RFP document along with EMD as detailed in RFP document. The Bid must be delivered through Registered post/Speed post only. The last date of submission of expression of interest documents is..09.01.2025

Mission Director
for Rajya Swacch Bharat Mission (Grameen)
Chhattisgarh

Quick Information Date Sheet

Sr.	Particulars	Details
1	Date of Issue of Notice Inviting Bid	04/12/2024
2	Period of availability of Bidding Document on website	From 04/12/2024 Time 10:00 AM To: 04/01/2025 Time 05:30 PM
3	Deadline for Receiving Bid	Date- 04/01/2025, Time-03:00 PM
4	Cost of EoI Document (to be submitted along with Technical Bids)	Rs. 2500 in the form of FDR/ Demand Draft in Favour of Mission Director, Rajya Swachh Bharat Mission (Grameen) Payable at Nawa Raipur Atal Nagar (CG)
5	Mode of Submission of Bids	Register Post/Speed Post only
6	EMD (To be submitted along with Technical Bids)	Rs. 1,00,000/- in the form of FDR/ Demand Draft in Favour of Mission Director, Rajya Swachh Bharat Mission (Grameen) Payable at Nawa Raipur Atal Nagar (CG)
7	Technical Bid Opening	Date : 06/01/2025 Time: 02:00 PM
8	Financial Bid Opening	Will be separately intimated to qualified bidders
9	Selection Process	As per RFP Document
10	Office Inviting Bids	Mission Director Rajya Swachh Bharat Mission (Grameen) 1st Floor, Vikas Bhawan, Sector-19, Nawa Raipur, Atal Nagar, Chhattisgarh **Email Id: sbmg.cg@gov.in** **Phone No.: 0771-2999525**

Department of Panchayat and Rural Development, Government of Chhattisgarh
Swachh Baharat Mission – Grameen
Terms of Reference for Statutory Audit for FY 2023-2024

1. Background

Swachh Baharat Mission – Grameen being implemented in the State of Chhattisgarh with the objective is to accelerate the sanitation coverage in the rural areas so as to comprehensively cover the rural community through renewed strategies and saturation approach. The main objectives of the SBMG are as under:

- Bring about an improvement in the general quality of life in the rural areas, by promoting cleanliness, hygiene and eliminating open defecation.
- Motivate Communities and Panchayati Raj Institutions to adopt sustainable sanitation practices and facilities through awareness creation and health education.
- Encourage cost effective and appropriate technologies for ecologically safe and sustainable sanitation.
- Develop wherever required, Community managed sanitation systems focusing on scientific Solid & Liquid Waste Management systems for overall cleanliness in the rural areas.

2. Institutional Setup

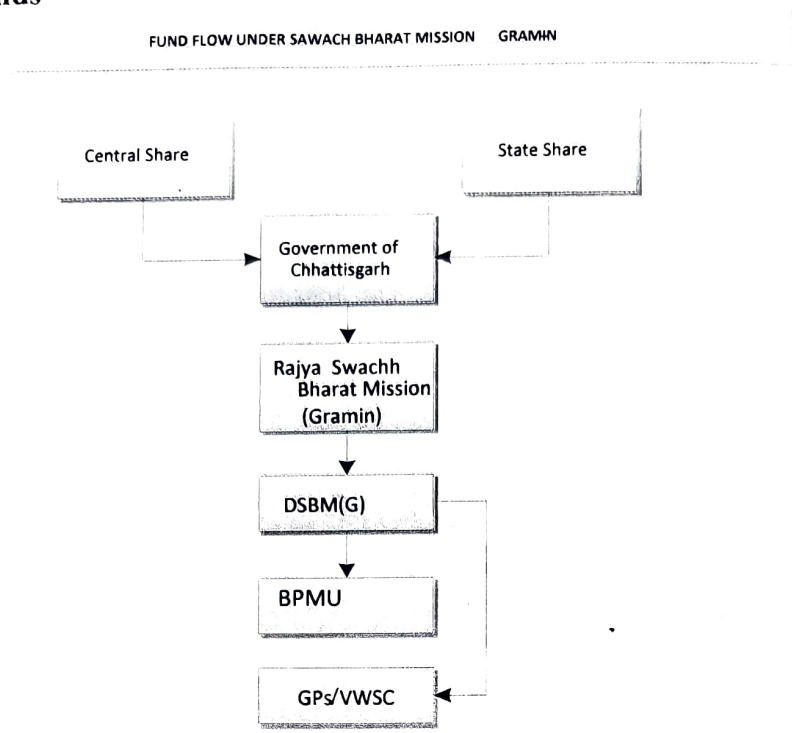
At the State level, Rajya Swachh Bharat Mission (Grameen) supervises implementation of the program. At the district level, District Water and Sanitation Mission have been formed to implement the project. Block Resource Centers at the block level provide continuous support in terms of awareness, motivation, mobilization and training. At the village level, Village Water and Sanitation Committee – constituted as sub-committee of the Gram Panchayat – provide motivation, implementation and supervision. SBMG is implemented by Panchayati Raj Institutions (PRI) at all levels.

3. Funding arrangements

SBMG component-wise earmarking and funding pattern is as under:-

Sr.	Component	Amount earmarked as percent of SBMG project outlay	Contribution		
			GOI	State	15th FC
1	IEC, Startup activity, and capacity building	Up to 3 %	60%	40%	--
2	Revolving Fund	Up to 5 %	60%	40%	--
3	Individual Household Latrines (IHHL)	12,000/- Per IHHL	60%	40%	--
4	Community sanitary complexes	3 lakh	42%	28%	30%
5	Solid / Liquid waste management*	Actual amount as per SWLM cost within permissible limits	42%	28%	30%
6	Faecal Sludge Management	230/- Per Person	60%	40%	--
7	Plastic Waste Management Unit	16 lakhs per Block	60%	40%	--
8	GOBAR-dhan	50 lakhs per Districts	60%	40%	--
9	Administrative Charges	Up to 1% of Project Outlay	60%	40%	--

4. Flow of funds



5. Implementation Arrangements

Implementation of SBMG is done with 'Village Water and Sanitation Committee' as the base unit. A project proposal that emanates from a district is scrutinized and consolidated by the State Government and transmitted to the Ministry of Jal Shakti, Department of Drinking Water and Sanitation (DDWS), Government of India as a State Plan. The physical implementation gets oriented towards satisfying the felt-needs, wherein individual households choose from a menu of options for their household latrines. SBMG is being implemented with a District as the project.

6. Objective of this Assignment

The key objective of this assignment is to issue a certified consolidated annual financial statement and report for all the funds received under the SBMG Program for the period 2023-24.

7. Scope of Work

The scope of this assignment is to audit the program activities implemented by State, Jila Panchayats, Blocks and GPs / VWSCs. Audit will primarily be guided by Guidelines issued by MoJs, DDWS and Government of Chhattisgarh. In conducting the audit, attention should be given to the following:

a. Funds have been used in accordance with the conditions, follow the relevant financial norms and financial regulations with due attention to economy and efficiency, and only for the purpose for which the funds were provided.
b. Goods, works and services financed have been procured in accordance with relevant provisions of the Procurement Procedure prescribed. Proper documents i.e. purchase orders, tender documents, invoices, vouchers, receipts are maintained and linked to the transactions and retained for the project period.
c. All necessary supporting documents, records and accounts have been kept in respect of project expenditure and clear linkages should exist between the books of accounts and activities.

8. Outline of Tasks to be carried out:

8.1. **Certification of Financial Statements** – Verifying the annual financial statements of Consolidation, State, district, block and Gram Panchayat show a 'true and fair'.

8.2. **Audit of expenditure** – Auditing on all expenditure and giving opinion whether all expenditure has been made for the purposes intended for; have been used with due attention to economy and efficiency following the procedures as documented in Guidelines issued by MoJs, DDWS and Government of Chhattisgarh. The CA firm will comment whether all the records as required have been maintained and that such records are up to date and also verify the value of work done and compare the actual expenditure.

8.3. **Procurement** – Checking that all procurement of goods and services are as per Guidelines issued by MoJs, DDWS, Government of Chhattisgarh and reporting any deviations from or cases of undue favor, mis-procurement, corruption, etc.

8.4. **Consolidation of audited accounts and findings of District, Blocks and GPs/VWSCs**: The auditors will also be required to consolidate the audited accounts of District, Block and GPs / VWSCs and issue consolidated audited financial statements as well as consolidated report.

9. Periodicity and Timing of Audit

a. Audits will be conducted on Annual basis for the FY 2023-2024.

10. Methodology

a. Review of documents (e.g., Reports, Financial Statements, etc).
b. Regular audit methodology;
c. Discussions as required to validate findings and discuss suggestions.
d. Compliance with laid down procedures.

11. Outputs

a. Audit Reports as per formats provided
b. Audited Financial Statements as per formats provided
c. Management Letter and Recommendations
d. Auditors Observation as per as per formats provided.
e. Reconciliation of ASA & UC.

12. Audit Opinion

The primary audit opinion in English and hindi should include:

- For Consolidation, State, Jila Panchayats, Block & GPs / VWSCs – Balance Sheet, Income and Expenditure account, Receipt and Payment account and the audit report.
- The auditor should submit three copies of Audit Report of Consolidation, State, Jila Panchayats, two to state and one to respective districts.
- For audit reports of Blocks and GPs / VWSCs, one copy shall be sent to District and other to Block and GPs / VWSCs respectively.

13. Time Limit for Completion of Audit

The time limit for completion of audit is 60 days from the issue of work order by state office/District Office

14. Minimum Recommended Scale of Fees

The minimum fee for assignment under Guideline No. 1-CA(7)/03/2016 of ICAI is as under:

The payment of fees for each scheme will be made by the related Level (State/Districts level) Office within 30 days of receipt of report and invoice.

Fee Per Unit Per Year in Rs.

Sr.	Audit Unite	Fee per Unit (In Rs.)
1	State	35000.00
2	District	35000.00
3	Blocks	3440.00
4	Gram Panchayat	580.00

Note 1: The above fee is inclusive of fee for consolidation but exclusive of GST.

15. Key Professionals required for Audit

Key Person	Qualification	Specialization	Experience
2 Audit Manager	Chartered Accountant	Experience of conducting audit of government institutions, specially PRIs	Minimum 5 years in audit
6 Audit Assistant	Articled Clerk (PE II passed)	Experience of conducting audit	Minimum 1 year

16. Instruction to Applicants

16.1. **Pre-Qualification Criteria for the applicant:**

i. Registered with Comptroller and Auditor General of India.
ii. Registered with ICAI.
iii. In existence for atleast 5 years.
iv. Have at least one FCA partner/proprietor as on 01/01/2024
v. Average annual turnover for the last three financial years must be atleast Rs. 20 Lacs.
vi. Completed Two assignments of any PSU / State Government / GoI funded agencies including Bank audits during the last 5 financial years (period 2018-19 to 2022-23)
vii. As on 01.01.2024, Head office or 2 Branches in Chhattisgarh.

16.2. **Evaluation Criteria**

Sr.	Particulars	Minimum Criteria	Max Marks	Evaluation Criterion	Marks Obtained
1	2	3	4	5	6
1.	Number of Full Time Partners / proprietor associated with the firm	1	10	For each FCA Partner/Proprietor 2 Mark For each ACA Partner 1 mark	
2.	Average Turnover of the firm for the last three financial years (FY 2020-21, 2021-22 and 2022-23)	Minimum Rs. 20 Lakhs	15	0.5 mark for every Lac above Rs. 20 Lacs	
3.	Number of assignments with fees of at least Rs. 50,000/- from Centrally Sponsored Programs executed by the firm during the last 5 financial years (period 2018-19 to 2022-23)	--	30	For each such assignment, ONE mark shall be given	
4.	Years of existence	Minimum 5 years	5	For each additional year above 5 years, ONE marks shall be given	
5.	Prior experience in audit of Swachh Bharat Abhiyan/Nirmal Bharat Abhiyan/Total Sanitation Campaign / Sanitation / Water Supply in Government Sector with fee of at least Rs. 25,000/-	NA	20	For each assignment, One marks shall be given	

	per assignment during the last 5 financial years (period 2018-19 to 2022-23)				
6.	Number of Offices (HO/Branches) in Chhattisgarh atleast last 5 financial years	HO or 2 Branches in Chhattisgarh	12	4 marks for each Office (HO/Branch) in Chhattisgarh	
7.	Number of Qualified / Semi Qualified Staff	NA	08	TWO mark for each qualified staff ONE mark for each semi-qualified	

16.3. **Supporting Documents for Technical Evaluation**

Following supporting documents must be submitted by the firm along with their proposal for Technical Evaluation

16.3.1. For S. No. 1 and 6- the firm must submit a self-attested copy of Certificate of Constitution issued by ICAI and CAG as on 01.01.2024 and latest.

16.3.2. For S. No. 2- the firm must submit, a copy of the balance sheet for the last three years. A separate CA certificate certifying the annual turnover and the average should also be submitted along with the financial statements.

16.3.3. For S. No. 3 and 5- the applicant firm will have to provide copies of relevant work orders which shall be duly numbered with a summary sheet in the format provided in Annexure A and B. The applicant will also have to mention the relevant page number in the summary sheet failing which marks may not be provided for technical evaluation.

16.3.4. For S. No. 4 - years of existence includes deemed date of constitution.

16.3.5. For Sr. No. 7- Skilled means CA employee as appearing in the certificate of constitution. Semi-qualified means CA intermediate / IPCC both group pass staff. Only those semi-qualified staff will be considered for which copies of the pass certificate / mark sheet is attached.

16.3.6. The firm should not be debarred or black listed by ICAI / Centrally Sponsored Projects / PSUs / Government Company in respect of any assignment or behavior. The applicant is required to submit a self-declaration in this regard.

16.4. **Compulsory Required Documents with Technical Proposal**

1. CAG Empanelment letter for 2023-2024.
2. Certificate of Constitution issued by ICAI as on 01.01.2024.
3. PAN Card.
4. GST Registration Certificate and document to prove that the firm has submitted its monthly return of GST till **June, 2024**.
5. Audited Financial Statements and ITR of Firm for three financial years.
6. Copy of Partnership Deed in case of firms.
7. Income tax return of proprietor/partner for the financial year 2023-2024.
8. List of Staff with their Qualification Certificate.
9. List of Work Orders in Annexure A and Annexure B.
10. Other documents mentioned under Supporting Documents for Technical Evaluation.
11. The cost of EoI is Rs. 2500/- payable in the form of DD and an EMD of Rs. 1,00,000/- is payable in the form of FDR in favour of Mission Director, Rajya Swachh Bharat Mission (Gramin), Chhattisgarh.
12. Performance Security of 3% of the value of Tender will have to be deposited in form of FDR/TDR in favor of Mission Director, Rajya Swachh Bharat Mission (Grameen), Chhattisgarh by firm upon award of work.

17. Financial Bid

The financial bid shall be submitted as per Annexure C.

18. Submission of Bids

18.1. The Technical Proposal shall be placed in a sealed envelope clearly marked "Technical Proposal". The original Financial Proposal shall be placed in a separate sealed envelope marked "Financial Proposal". The envelopes containing the Technical and Financial Proposals shall be placed into an outer envelope and sealed.

19. Selection Procedure

a) Selection will be made on the basis of least cost method.

b) Price bid of only those firms will be opened who score more than 50 marks. If no bidding firm gets the minimum 50 marks then the top three firms shall be taken into consideration for financial bid. If there are only one / two firms, then firms not meeting the qualifying marks may be considered.

c) In case price bids of two or more firms are similar, then selection will be made on technical marks.

d) In case price bids and technical marks of two or more firms are similar, the selection of that firm will be made which has more experience of SBMG.

20. Terms and condition

1. Proposals in association with other firms / joint venture will not be considered. The firm should not be blacklisted by any govt. / semi govt. /bank etc.
2. The Mission Director SBMG reserves every right, without assigning any reason whatsoever, for selection of suitable applicant; cancelling the bid at any stage or any other matter relating to this selection process.
3. A firm which is appointed as the internal auditor for SBMG will not be appointed as statutory auditor of SBMG for the same financial year.
4. Firms conducting statutory audit for the relevant year are not eligible to apply.
5. If number of implementation units is increased or decreased in future then accordingly professional fees shall be increased or decreased on proportionate basis.
6. All scheme's audit report should be providing in Hindi and English.

Annexure A

List of assignments with fees of at least Rs. 50,000/- from Centrally Sponsored Programs executed by the firm for the last 5 financial years (period 2018-19 to 2022-23)

Sr.	Sector	Name of the entity	Name of the centrally sponsored scheme	Year of execution of assignment	Fees charged for the assignment	Nature of assignment	Work Order in Page No. of the Technical Proposal

Annexure B

List of Prior experience in audit of Swachh Bharat Mission/Nirmal Bharat Abhiyan/Total Sanitation Campaign with fee of at least Rs. 25,000/- during the last 5 financial years (period 2018-19 to 2022-23)

Sr.	Name of the District / State	Year of execution of assignment	Fees charged for the assignment	Nature of assignment	Work Order in Page No. of the Technical Proposal

Annexure C

Format for Financial Bid

Sr.	Particulars	No. of Units	SBMG FY 2023-2024 Yearly Rate Per Unit	
			Rs.	In Words.
1	RSBM(G)	1		
3	DSBM(G)	33		
4	Block	As Required		
5	Gram Panchayat / VWSC	As Required		
	Total			

* The fee quoted above should be exclusive of GST but inclusive of TA/DA/Lodging.
* The validity of bid should be for 6 months.

Application for Technical Bid

1	Name of Audit Firm /Applicant	
2	Registered Address of the firm	
3	Correspondence address of the firm	
4	Email ID	
5	Telephone Number	
6	PAN Number	
7	GST Number	
8	Month and year of last GST Return filled by the Firm	
9	Date of Constitution of the Firm	
10	ICAI Registration no. and Year	
	Region Name	
	Region Code	
11	Empanelment Year with CAG	
12	Number of years of Existence of the firm	
	Number of years of Existence of firm in Chhattisgarh	
13	Number of FCA Partners/Proprietors as on 01.01.2024	
14	Average Turn over for the last three Years	

SN	Financial Year	Average turn over (in Rs.)
1		
2		
3		

15	Completed Assignment in last three years	SN	Entity	Financial Year	No. of Assignment Completed	Amount of each Assignment (In Rs.)
		1	PSU			
		2	State Government			
		3	GoI funded agencies			
		4	Bank Audits			
16	Year of Establishment of head office in Chhattisgarh and Address					

17	No. of Brach office in Chhattisgarh with Establishment year	S.No.	Name of Brach office	Year of Establishment	Branch office and Address

18	Number of assignments with fees of at least Rs. 50,000/- from Centrally Sponsored Programs executed by the firm during the last 5 financial years.	Details	Remark
		No. of Assignment	Details must be Attached as per Annexure (A)

19	Prior experience in audit of Swachh Bharat Abhiyan/Nirmal Bharat Abhiyan/Total Sanitation Campaign / Sanitation / Water Supply in Government Sector with fee of at least Rs. 25,000/- per assignment during the last 5 financial years.	

Details	Remark
No. of Assignment	Details must be Attached as per Annexure (B)

20	Name of 2 Audit Managers having minimum 5 years of experience in audit to be deployed for this Assignment	

S.no.	Name	Qualification	Specialization	Experience
1				
2				

20	Name of 6 audit Assistant, having minimum 1 year of experience to be deployed in this Assignment	

S.no.	Name	Qualification	Specialization	Experience
1				
2				
3				
4				
5				
6				

21	Nos of Qualified staff and Semi qualified staff	

S.no.	Details	Nos
1	Nos. of Qualified Staff	
2	Nos. of Semi Qualified Staff	

Revelent Document Should be Attached

22	Compulsory Required Document with technical proposal	

S.no.	Document	Page no.
1	CAG Empanelment letter for 2023-2024	
2	Certificate of Constitution issued by ICAI as on 01.01.2024	
3	PAN Card	
4	GST Registration Certificate and document to prove that the firm has submitted its monthly return of GST till **June, 2024**	
5	Audited Financial Statements and ITR of Firm for three financial years.	
6	Copy of Partnership Deed in case of firms	
7	Income tax return of proprietor/partner for the financial year 2023-2024	
8	List of Staff with their Qualification Certificate.	
9	List of Work Orders in Annexure A and Annexure B	
10	The cost of EoI is Rs. 2500/- payable in the form of DD and an EMD of Rs. 1,00,000/- is payable in the form of FDR in favour of Mission Director, Rajya Swachh Bharat Mission (Gramin), Chhattisgarh	
11	Other documents mentioned under Supporting Documents for Technical Evaluation	

Note:-

1. All the Document Submitted with Bid must be duly signed and Sealed by Competitor Authority

Format for Financial Bid

Annexure C

Sr.	Particulars	No. of Units	SBMG FY 2023-2024 Yearly Rate Per Unit	
			Rs.	In Words.
1	RSBM(G)	1		
3	DSBM(G)	33		
4	Block	As Required		
5	Gram Panchayat / VWSC	As Required		
	Total			

Note:- 1. The fee quoted above should be exclusive of GST but inclusive of TA/DA/Lodging.