

NOTICE

REQUEST FOR PROPOSAL FOR EMPANELMENT OF CHARTERED ACCOUNTANT (CA) FIRMS FOR CONDUCTING STATUTORY AUDIT OF CLUSTER LEVEL FEDERATIONS (CLFs) UNDER HPSRLM IN THE STATE OF HIMACHAL PRADESH

The Himachal Pradesh State Rural Livelihood Mission (HPSRLM), under the Department of Rural Development, invites Request for Proposals (RFPs) from eligible and experienced Chartered Accountant (CA) Firms for empanelment to conduct statutory audits and other compliances of Cluster Level Federations (CLFs) formed under NRLM across the State. The audit is mandated under the Himachal Pradesh Societies Registration Act, 2006 and Ministry of Rural Development (MoRD) guidelines.

The CA Firms will be empaneled based on the eligibility criteria, relevant experience, financials and other mandated credentials. Preference will be given to firms with prior experience in auditing community institutions, development sector organizations or government-affiliated societies.

Interested CA Firms are requested to submit their proposal along with the following documents:

- a) Brief profile of the Firm
- b) Copy of ICAI registration and certificate of practice
- c) Copy of PAN and GST registration
- d) CA's valid membership certificate
- e) Audited balance sheets and ITRs for the last three financial years
- f) Experience certificates of similar audit assignments (with client proof)
- g) List of audits carried out for Government/NRLM/NGO/Development institutions
- h) Declaration of non-blacklisting
- i) Supporting details with index of documents

The proposals should be sent in sealed cover superscribed with the title:

"REQUEST FOR PROPOSAL FOR EMPANELMENT OF CA FIRMS FOR STATUTORY AUDIT OF CLFs UNDER HPSRLM"

Addressed to:

**The Chief Executive Officer
HP State Rural Livelihood Mission (HPSRLM)
Rural Development Department
Durga Complex, Kasumpti, Shimla-171009**

The last date for submission of proposals is 20/02/2026 by 3:00 PM.

The RFP document containing detailed (Annexure-I)- technical proposal format, (Annexure-II)- financial proposal format, (Annexure-III)- declaration by the CA Firm and (Annexure-IV)-checklist of documents, can be obtained from the office of the Chief Executive Officer, HPSRLM or downloaded from the official website: <https://himaajeevika.com>

Incomplete proposals or those received without the essential documents as per RFP document will not be considered. Proposals received after the due date and time will be summarily rejected. The HPSRLM shall not be responsible for any postal delays or technical issues in submission.

The Chief Executive Officer, HPSRLM reserves the right to reject any or all proposals without assigning any reason whatsoever.

Issued By:
**The Chief Executive Officer
HP State Rural Livelihood Mission (HPSRLM)
Rural Development Department, H.P.
Durga Complex, Kasumpti, Shimla-171009
Phone: 0177-2626400, 2629900**

REQUEST FOR PROPOSAL (RFP)
For Empanelment of Chartered Accountants for Statutory Audit of
Cluster Level Federations (CLFs)
Under Himachal Pradesh State Rural Livelihoods Mission (HPSRLM)
Rural Development Department, Himachal Pradesh

1. Background

The Himachal Pradesh State Rural Livelihoods Mission (HPSRLM), functioning under the Department of Rural Development, Government of Himachal Pradesh, has facilitated the formation of approximately 254 Cluster Level Federations (CLFs) across the state under the National Rural Livelihoods Mission (NRLM). These CLFs are registered under the HP Societies Registration Act, 2006 and function as community institutions managing the financial and social capital of Self-Help Groups (SHGs).

Cluster Level Federations (CLFs) are community-based tier institutions formed under National Rural Livelihood Mission (NRLM). They consist of Village Organizations (VOs) which in turn are federations of Self-Help Groups (SHGs). These have been created as a platform for development of sustained and scaled up the rural livelihood ecosystem through mobilization of funds, capacity building, facilitating convergence with the line departments, identifying and harnessing potential economic activities and market linkages. It acts as an interface between the community and the world ensuring exposure to the women and their empowerment.

As per the mandate of the NRLM and the HP Society Act, every CLF must undergo an annual statutory audit by a Chartered Accountant (CA). In this context, HPSRLM invites proposals from eligible CA Firms for empanelment to undertake statutory audits of the CLFs.

2. Objective

To empanel three competent and experienced Chartered Accountant Firms (one per region) for conducting statutory audits of CLFs in the State of Himachal Pradesh, ensuring compliance with financial guidelines, accuracy of records and transparency in operations and to report the non-compliance of statutory provisions, guidelines and the financial irregularities to HPSRLM in a compiled report.

3. Volume of work

These cluster level federations are in their initial stages of development, having been formed in the last few years. The fund flow and

transactions involve Revolving Funds and Community Investment Funds. This fact may be kept in view while quoting the rates.

4. Scope of Work

- Conduct statutory audits of approximately 254 CLFs (number may vary from time to time) registered under the HP Societies Registration Act-2006 as per award of work order by HPSRLM.
- Examine the books of accounts, vouchers, receipts, payments, bank reconciliations, fixed assets, liabilities, internal control systems.
- Verify utilization of funds as per NRLM/HPSRLM guidelines and the sanctioned budget.
- Provide specific audit observations with regard to non-compliance of statutory provisions, guidelines and the financial irregularities to HPSRLM in a compiled report and red flag the procedural and operational issues as well as the recommendations for corrective action.
- Submission of Audit Reports in the prescribed format (as per MoRD/HPSRLM).
- Conduct orientation and feedback sessions with CLF Office Bearers and Development Block.
- Submit Management Letter with key findings to the concerned District and HPSRLM.
- Filing of ITR, registration GST, GST returns and other compliance of the registered societies of all the concerned CLFs if applicable.

Note: The firm should have sufficient manpower to take up audit at State H.Q Himachal Pradesh State Rural Livelihood Mission, RDD as well as all the districts/blocks simultaneously to complete it within the stipulated period.

The district wise details of CLF formation as follows:

Sr. No	District	CLF Formed
1.	Bilaspur	10
2.	Chamba	18
3.	Hamirpur	18
4.	Kangra	39
5.	Kullu	30
6.	Kinnaur	4
7.	Lahaul&Spiti	1
8.	Mandi	47

Sr. No	District	CLF Formed
9.	Shimla	37
10.	Sirmaur	22
11.	Solan	16
12.	Una	12
Total		254

HPSRLM is to empanel **three Chartered Accountant (CA) Firms to conduct audit in the following three regions:** Mandi, Kangra and Shimla.

- Mandi region includes the districts of Mandi, Bilaspur, Kullu and Lahaul & Spiti.
- Kangra region includes the districts of Kangra, Chamba, Hamirpur and Una.
- Shimla region includes the districts of Shimla, Solan, Kinnaur and Sirmaur.

The region wise CLF break-up as on date is:

Sr. No.	Name of region	District name	No. of CLFs
1.	Mandi	Mandi, Bilaspur, Kullu and Lahaul & Spiti	88
2.	Kangra	Kangra, Chamba, Hamirpur and Una	87
3.	Shimla	Shimla, Solan, Kinnaur and Sirmaur	79
Total			254

5. Eligibility Criteria

CA Firms applying for empanelment must meet the following minimum criteria:

Criteria	Requirement
Registration	Registered with ICAI and in practice for minimum of 5 years
Firm Constitution	Proprietorship/Partnership/LLP
Head Office/Branch	Preferably in Himachal Pradesh
Experience	Minimum of 10 assignments of audit in Government/Development sector institutions
Turnover of audited bodies	Firm should have conducted audit of organizations with annual turnover above Rs. 20 lakhs

Criteria	Requirement
ICAI Membership	At least 1 qualified CA with valid membership and COP

6. Earnest Money Deposit:

The proposer shall submit an Earnest Money Deposit (EMD) of ₹5,000/- (Rupees Five Thousand only) in the form of a Demand Draft drawn in favour of the Chief Executive Officer, HPSRLM, payable at Shimla, along with the Technical Proposal.

The EMD shall remain valid for a period of 180 days from the date of submission of the proposal.

- The EMD of unsuccessful bidders shall be refunded without any interest within 30 days of completion of the procurement process.
- The EMD of the successful bidder(s) shall be returned upon submission of the Performance Security/Bank Guarantee as prescribed under Clause 7.

The EMD shall be forfeited in the following cases:

- a) If the bidder withdraws or modifies the proposal during the validity period.
- b) If the successful bidder fails to accept the work order or execute the contract within the specified time.
- c) If the successful bidder fails to furnish the Performance Security within the stipulated period.

7. Performance Security:

The successful bidder(s) shall furnish a Performance Security of ₹20,000/- (Rupees Twenty Thousand only) in the form of a Bank Guarantee (BG) drawn in favour of the Chief Executive Officer, HPSRLM, payable at Shimla, within 30 days from the date of issue of the work order.

- The Bank Guarantee shall be issued by any nationalized/scheduled bank and shall remain valid for the entire period of empanelment plus three (3) months beyond the completion of the contract period.
- The Performance Security will be released without interest after successful completion of the assignment and submission of all deliverables to the satisfaction of HPSRLM.
- The Performance Security shall be forfeited in case of non-performance, delayed completion, breach of contract, or misreporting by the Firm.

8. Deliverables

- Conduction of audits of all the CLF as per the work order
- Preparation and submission of Audit Report in standard format.
- Submission of consolidated report (both digital & hard copies) in r/o each CLF outlining significant observations and compliance checklist on financial guidelines and statutory requirements suggestions to HPSRLM, before 15 August every year.
- Digital and physical copies, duly authenticated, of reports to be submitted to CLF, Block, District and HPSRLM, before 15 August every year.
- GST registration of the CLFs
- Filing of ITR and GST returns of the concerned Cluster, if applicable.

9. Duration of Assignment

- The empanelment shall be for two financial years in the first instance further extendable on yearly basis up to next three years on the satisfactory performance of the CA and mutual agreement.
- Audits shall have to be completed before 15th August every year or within 75 days (in the month of June, July & August) from the date of assignment, whichever is earlier.

10. RFP Validity period

RFP responses must remain valid and open for evaluation according to the terms herein for a period of 180 days from the RFP opening date.

11. Selection Process

Submission of Tender Documents: The tender documents shall be submitted in two covers format.

- A. Sealed Cover-1** shall be superscribed as TECHNICAL BID and shall contain information and documents as per ANNEXURE- I of this document.
- B. Sealed Cover: 2** superscribed as FINANCIAL BID shall contain the Financial Bids/rates quoted in ANNEXURE- II of this document.
- c. Both the above envelopes containing the respective bids shall be placed in one larger envelope superscribed:** "REQUEST FOR PROPOSAL FOR EMPANELMENT OF CA FIRMS FOR STATUTORY AUDIT OF CLFs UNDER HPSRLM" and addressed to:

**The Chief Executive Officer
Himachal Pradesh State Rural Livelihood Mission
(HPSRLM)**

**Rural Development Department
Durga Complex, Kasumpti, Shimla-171009.**

The selection of CA Firms will be done after evaluation of Technical and Financial proposals. Whereas the Technical proposals shall be qualifying in nature and the proposals of only the technically qualified proposers shall be considered for financial evaluation and for final selection, the lowest rate per CLF Audit quoted (L1), shall be taken as the criteria for empanelment. Next two CA Firms i.e. L2 and L3 shall be first given the choice to match the rates of L1 for empanelment and so on, in case of disagreement, till two more Firms are revealed.

Payment shall be made by the concerned CLF within 30 days of submission and acceptance of audit report, subject to the issuing of certification of satisfactory report and compliance required to be made by the concerned CLF, by the Block Mission Management Unit (BMMU) and countersignature by DMMU/ HPSRLM.

Region-wise empanelment

1. Experience of the Firm
2. Technical Proposal & Methodology
3. Financial Quote

12. Submission of Proposal

Interested Firms should submit their sealed proposals with the following:

1. Technical Proposal (with supporting documents in sealed cover-I as per annex.-I)
2. Financial Proposal (in separate sealed cover-II)
3. Declaration by the CA Firm (Annex-III)
4. Checklist of Documents (Annex-IV)

13. Opening of the proposals:

The proposals shall be opened by the committee constituted for the purpose in the O/o- CEO HPSRLM at **11.00 am on 21.02.2026(Tuesday)** in presence of the proposers or their authorized representatives, whosoever may wish to be present. Technical proposals shall be opened first followed by the financial proposals of only those proposers those qualify in the technical proposal round.

Last Date for Submission: upto 3.00 pm on 20th Feb, 2026 (Monday)

Address: O/o Chief Executive Officer, Durga Complex, 2nd Floor, HPSRLM, RDD

Email for Queries: 1. nrlmhp@gmail.com 2. hpibcbt@gmail.com

14. Terms and Conditions

- a. HPSRLM reserves the right to reject any or all proposals without assigning any reason.
- b. No TA/DA will be paid for visits to CLFs/HPSRLM. The financial proposal should be inclusive of all applicable taxes.
- c. The selected Firms shall be assigned CLFs based on regional convenience and workload.
- d. Empanelled Firms may be de-empanelled or blacklisted in case of non-performance, delay or misreporting.
- e. Subletting of the assignment is not permissible

15. Legal Compliance

The selected Firm shall treat all data, reports, documents and any other information shared or generated during the course of the assignment as strictly confidential. The Firm shall ensure that such information is used solely for the purpose of this assignment and shall not, without prior written consent from HPSRLM, disclose, reproduce or share any part of it with any third party.

The Firm shall also be responsible for maintaining adequate data security measures to prevent unauthorized access, loss or misuse of any information provided by HPSRLM. Upon completion or termination of the contract, all documents, reports and data (both digital and physical) shall be returned to HPSRLM or permanently deleted as directed.

Any breach of this confidentiality obligation shall be treated as a serious violation of contract terms and may lead to termination of the contract and/or legal action.

16. Governing Law and Jurisdiction

This contract shall be governed by and construed in accordance with the laws of India.

All disputes or differences arising out of or in connection with this contract, including its interpretation, implementation or performance, shall be subject to the exclusive jurisdiction of the Hon'ble High Court at Shimla, Himachal Pradesh.

17. Payment Provisions

- The payment for audit/compliance services shall be the responsibility of the concerned Cluster Level Federations (CLFs).
- The payment shall be made by the CLFs from the approved audit/compliance funds available out of their own corpus, as per the norms approved by HPSRLM.

18. Release of payment shall be subject to:

- ✓ Submission of complete audit/compliance reports by the empanelled Community Auditor(s) within the prescribed timelines;
- ✓ Certification of satisfactory completion of work by the Block Mission Management Unit (BMMU); and
- ✓ Countersignature/approval by the District Mission Management Unit (DMMU) or HPSRLM, as applicable.
- ✓ No payment shall be admissible in the absence of the above certifications.

19. Penalty / Liquidated Damages

- In case of delay in submission of audit/compliance reports beyond the stipulated timelines, Liquidated Damages (LD) shall be levied.
- The LD shall be calculated at the rate of 5% of the agreed cost per CLF per week of delay, subject to a maximum of 20% of the total contract value, along with the penalty levied by ITD for the delayed filing of ITR

In case of non-submission of reports or submission of incomplete/unsatisfactory reports, HPSRLM/CLF shall have the right to:

- Impose proportionate deductions from the payable fees; or
- Withhold payment, either in part or in full.
- Levy of Liquidated Damages shall be without prejudice to other rights available to HPSRLM under this RFP or applicable law.

20. Termination of Contract

- ✓ Termination for Default:

HPSRLM shall have the right to terminate the empanelment/contract, wholly or partially, with immediate effect, in case of:

- Non-performance or unsatisfactory performance;
- Misreporting, misrepresentation, or submission of false information;
- Repeated delays in submission of reports; or
- Violation of any terms and conditions of this RFP.

21. Termination for Convenience:

- HPSRLM may terminate the empanelment/contract at any time, without assigning any reason, by giving 15 days' prior written notice to the empanelled Community Auditor.
- Termination shall not entitle the Community Auditor to any compensation, except for payments due for services satisfactorily rendered up to the date of termination.

22.

Force Majeure

- Neither party shall be liable for failure or delay in performance of its obligations under this RFP/contract if such failure or delay is due to events beyond reasonable control, including but not limited to natural calamities, acts of God, war, civil unrest, epidemics/pandemics, government restrictions, or any other Force Majeure event.
- The affected party shall promptly notify the other party in writing of the occurrence of a Force Majeure event.
- In the event that the Force Majeure situation continues beyond 30 days, HPSRLM shall have the right to terminate the contract without any financial liability.

23. Integrity and Vigilance Provisions

- The empanelled Community Auditor shall maintain the highest standards of ethics, integrity, and professionalism.
- The Community Auditor shall not engage in corrupt practices, including but not limited to bribery, misrepresentation, collusion, or undue influence in connection with the assignment.
- Any violation of integrity or vigilance provisions shall result in:
 - ✓ Immediate termination of empanelment;
 - ✓ De-empanelment from future assignments under HPSRLM; and
 - ✓ Forfeiture of any security deposit, if applicable.
- HPSRLM reserves the right to initiate appropriate legal and administrative action as per applicable laws and government guidelines.

24. Conflict of Interest

- The empanelled Community Auditor shall disclose any actual or potential conflict of interest at the time of application and throughout the duration of the empanelment.
 - ✓ Any relationship that may impair the independence and objectivity of the audit.
- HPSRLM shall have the right to reject the bid, cancel the empanelment, or terminate the contract if a conflict of interest is identified at any stage.

Annexure:

1. Annexure-I: Technical Proposal Format
2. Annexure-II: Financial Proposal Format
3. Annexure-III: Declaration by the CA Firm
4. Annexure-IV: Checklist of Documents

Chief Executive Officer
HP State Rural Livelihood Mission
Rural Development Department,
Shimla-9, Himachal Pradesh.

Annexure-I: Technical Proposal Format

(To be printed on the letterhead of the CA Firm)

A. General Information with supporting documents

1. Name of the CA Firm:
2. Whether proprietorship/partnership/LLP: (attach relevant proof)
3. Registered Address:
4. Point of Contact:
5. Authorized signatory:
6. Contact Details:
Phone:
Email:
7. Year of Establishment of Firm:
8. ICAI Registration No. and Date: (Attach a copy)
9. PAN and GST No.: (attach a copy of each)
10. No. of Full-time Chartered Accountants: (attach CVs)
11. No. of Support Staff (Audit Assistants/Accountants):
12. Details of Branch Offices (if any):

B. Experience Details (attach valid proof)

S. No.	Name of Client	Type of Assignment	Year	Turnover of Client (Rs.)	Assignment Value (₹)	Copy of Work Order/Completion Certificate

C. Summary of Government/Society Audit Experience

- No. of Society/NGO/Development Sector entities audited:
- Experience in auditing SHG/VO/CLF-related institutions:

- Familiarity with NRLM/HPSRLM guidelines (Yes/No): (Attach proof)

D. Declaration

I hereby declare that the information furnished above is true and correct to the best of my knowledge. I also understand that any misrepresentation of facts may lead to disqualification.

Signature:

Name:

Designation:

Seal of the Firm

Date:

Annexure-II: Financial Proposal Format

(To be submitted in a separate sealed envelope on the letterhead of the CA Firm)

NAME OF THE FIRM

Particulars	Fees per CLF Audit (in ₹)	GST rate (%) (if any)	Total fees including GST (in ₹)
Annual audit fee			
GST registration (one time) and related compliances			
GST return filling (if required)			
ITR filling (annual fee)			

Note:

- The above rate is inclusive of all applicable taxes, travel, lodging, boarding, documentation and incidental expenses.
- Rates once submitted will not be revised during the period of contract.
- Any other hidden/ additional charges will not be paid.
- Payment shall be made by the concerned CLF within 30 days of submission and acceptance of audit report, subject to the issuing of certification of satisfactory report and compliance required to be made by the concerned CLF, by the Block Mission Management Unit (BMMU) and countersignature by DMMU/ HPSRLM.

Signature:

Name:

Designation:

Seal of the Firm

Date:

Annexure-III: Declaration by the CA Firm

(To be submitted on Firm's Letterhead)

To,

**The Chief Executive Officer,
HP State Rural Livelihoods Mission (HPSRLM),
Rural Development Department, HP**

**Subject: Intent for participation in RFP, authorized representative
and declaration regarding eligibility and acceptance of
terms**

Sir,

We hereby declare that:

1. We are not blacklisted or debarred by any Government organization/PSU/autonomous body.
2. We do not have any conflict of interest with HPSRLM.
3. All information provided in our proposal is true and correct to the best of our knowledge.
4. We agree to abide by all terms and conditions mentioned in the RFP.
5. We shall maintain confidentiality and adhere to HPSRLM's data and financial security guidelines.
6. Authorization (by name), if any.

We request you to kindly consider our Firm for empanelment.

Sincerely,

Authorized Signatory
(Signature with seal)
Name:
Designation:
Date:

Annexure-IV: Checklist of Documents

S. No.	Document Name	Attached (Yes/No)
1	Copy of Firm Registration Certificate (ICAI)	
2	PAN and GST Registration	
3	Experience Certificates / Work Orders	
4	Copy of CVs of Team Members	
5	Technical Proposal (Annexure-I) in sealed envelope	
6	Financial Proposal (Annexure-II) in sealed envelope	
7	Declaration Letter (Annexure-III)	
8	Any other relevant document	