Terms of Reference for Hiring Financial Management, and Technical Support Agency for the FY 2021-22

1. Background

Aajeevika - National Rural Livelihoods Mission (NRLM) was launched by the Ministry of Rural Development (MoRD), Government of India in June 2011.

Aided in part through investment support by the World Bank, the Mission aims at creating efficient and effective institutional platforms of the rural poor, enabling them to increase household income through sustainable livelihood enhancements and improved access to financial services.

NRLM set out with an agenda to cover 7 Crore rural poor households, across 600 districts, 6000 blocks, 2.5 lakh Gram Panchayats and 6 lakh villages in the country through self-managed Self Help Groups (SHGs) and federated institutions and support them for livelihoods collectives in a period of 8-10 years.

In addition, the poor would be facilitated to achieve increased access to rights, entitlements and public services, diversified risk and better social indicators of empowerment. DAY-NRLM believes in harnessing the innate capabilities of the poor and complements them with capacities (information, knowledge, skills, tools, finance and collectivization) to participate in the growing economy of the country.

In November 2015, the program was renamed Deen Dayal Antayodaya Yojana (DAY-NRLM).

The Assam State Rural Livelihoods Mission Society has been set up with the aim to reduce poverty among rural BPL through building strong grassroots institutions of the poor. ASRLMS has multi pronged approach to strengthen Livelihoods of the rural poor by promoting women SHGs, providing skill development and placement for youth for wage based occupations in different private/business organizations and imparting self employment oriented training through banks. The Society was registered under Societies Registration Act XXI, 1860 on 11th Nov'2011.

The Assam State Rural Livelihoods Mission Society (ASRLMS) is led by its Governing body (GB) to provide overall policy guidance to the Society with Hon'ble Chief Minister, Assam as the Chairperson and Principal Secretary to the Govt of Assam, Panchayat & Rural Development Department as Member Convenor. The Executive functions of the Society will be provided by the Executive Committee with Chief Secretary, Govt of Assam as Chairperson and State Mission Director as the Member Convenor. The day to day functions of the Society will be discharged by the State Mission Director and his functional teams at the State level namely the State Mission Management Unit. The District Mission Management Units will be headed by the District Project Manager under the overall guidance and supervision of the Project Director DRDA and the BMMU will be headed by the Block

Project Manger under the overall guidance and supervision of the Block Development Officer of the Block.

2. Objectives of the Mission :-

(i) To create enabling pro poor policy environment;

(ii) To contribute to the lives of the rural poor throughout the state through empowerment and fostering strong self managed grass root institution and support investments by the groups of the poor;

(iii) To bring in convergence among various poverty reduction and empowerment Missions;

(iv) To evolve strategies and approaches for the empowerment of the poor through social mobilization and institution building for community participation;

(v) To build support and service structures for providing social and technical guidance to the poor in their overall social progress and livelihood development;

(vi) To undertake all relevant activities, including implementation of specific Missions funded by government, bilateral, multi-lateral and other funding agencies for elimination of poverty, and livelihoods development of the poor;

(vii) Establish models for participatory social and economic development of the rural poor in conformity with all these objectives and prove their relevance, sustainability and suitability of replication;

(viii) To strengthen and form producer co-operatives/groups around key commodities, non-farm products and services and expanding poor peoples participation in existing commodity co-operatives and producer groups;

(ix) To organize a forum for show casing and supporting various innovations and experimentation with new ideas both for social service delivery and livelihoods promotion;

(x) To promote Micro Finance Institutions in order to deal with the development of rural poor by way of providing financial assistance and in obtaining commercial funding or by way of refinancing under the guidance of state level society with the overall objective of developing the micro finance sector in the State;

(xi) Support Village Governments in becoming more responsive and effective in delivery of services and assisting the rural poor especially women;

(xii) Such other activities as may be necessary in furtherance of aforesaid object;

3. <u>Mission</u>

To reduce poverty by enabling the poor households to access gainful self-employment and skilled wage employment opportunities, resulting in appreciable improvement in their livelihoods on a sustainable basis, through building strong grassroots institutions of the poor."

4. <u>Project Scope & Components:-</u>

The Govt of India has approved the Annual Action Plan 2021-22 for Rs.411.09 Crore in the ration 90:10 basis by the Central and State Govt which includes fund for National Rural Economic Transformation Project (NRETP) and Deendayal Antodya Yojana -National Rural Livelihoods

Mission (DAY-NRLM). The FMTSA should also covered Kanaklata Mahila Sabalikaran Yojana-KAMS (SOPD) .

The Broad components of the Mission are:

Component under NRETP	Component under other NRLM
State Rural Livelihoods Mission (SRLM)	State and District Admin Cost.
Institution & Capacity Building.	Institution Building and capacity Building
CIF Grants to VO/CLF.	Revolving Fund
Infrastructure Support.	Capital / Interest Subsidy
Vulnerability Reduction Fund for Insurance to Cluster Level Federation.	Infrastructure and Marketing
Community Enterprise Fund for Enterprise.(Revolving)	Project Implementation Support (MIS, M&E, IEC, Knowledge Management)
Support to Banking Correspondent (BC) Sakhi.	Interest Subvention.
Support to Producer's Enterprise.	

5. Implementation Arrangements.

The Assam State Rural Livelihood Mission (ASRLMS) is led by its Governing body (GB) to provide overall policy guidance to the Society with Hon'ble Chief Minister as the Chairperson and Principal Secretary RD as member convenor. The executive functions of the Society will be provided by the Executive Committee with Chief Secretary as Chairperson and State Mission Director as the Member Convenor. The day to day functions of the Society will be discharged by the State Mission Director and his functional teams at the State level namely the State Mission Management Unit. The District Mission Management Units will be headed by the District Project Manager under the overall guidance and supervision of the PD DRDA and the BMMU will be headed by the Block Project Manger under the overall guidance and supervision of the BDO of the Block.

The NRLM in the state will have support structure at three levels – state, districts and blocks as follows:

a. ***State Mission Management Unit.***
b. ***District Mission Management Unit.***
c. ***Block Mission Management Unit.***

State Mission Management Unit:

1. The SMMU shall be headed by State Mission Director who will also be Member Convenor of the Executive Committee. The SMD will be assisted by team of Experts in the implementation of the Mission. As specialists / staff shall be drawn from Government Departments on deputation and / outsourced from open market on contract basis. The day-to-day management of the ASRLMS is carried out by the State Mission Director (SMD) and his/her team of Officers. The top decision making activities are carried out in the State Mission Management Unit (SMMU) headed by the SMD and Addl Mission Director (AMD), Financial Advisor, State project Managers and other functional specialists as indicated in the Society Organogram. In first year the emphasis will be largely on Social Mobilization, Institution Building and Capacity Building, Financial Inclusion and special pilots in Intensive NRLM Blocks in terms of development of systems

2. The SMD will be assisted by a team of experts in the implementation of the mission. As per requirements, the state unit could include experts in the following areas:

(i) Social mobilization and institutional building,

(ii) Human resource, Capacity building and training,

(iii) Financial inclusion.

(iv) Livelihood & Marketing.

(v) Knowledge Management & Social Development.

(vi) Administration and Finance.

(vii) Any other as per requirement

3. These experts, with adequate experience in the relevant thematic areas, would be drawn either from the market on contractual basis or from the government organizations, **training institutes** on deputation basis, with specific terms of reference. Their placement would be in a phased manner based on requirement.

Senior Officers to support the SMD on deputation & other Senior Professionals.

1. The SMD will be supported by a Addl Mission Director on deputation from Government / Training Institutes having long experience in similar line. In addition, there will be Financial Advisor on deputation from govt. department/govt. organisation/training institute or equivalents in the cadre of AFS. Preferably having experience in the rank of Senior Financial Advisor or Senior Grade Position in Finance & Accounts.. Other officers on deputation/contractual engagement in senior positions would beState Project Manager.

Supporting secretarial staff of SMMU:

1. SMMU will have well equipped and experienced Secretarial staff including accounts staff to ensure efficient, effective functioning of the unit office as well as to facilitate the smooth implementation of Mission in the state. Required number of persons qualified and experienced in office management, accounts, data management, computer application etc. will be engaged on contract either on deputation / placement or from the open market.

District Mission Management Unit:

1. The day to day affairs of the District Unit shall be conducted by the District Unit under the supervision, guidance and control of the District Project manager. At the District level, DMMUs are established in **33 Districts.**

2. DMMUs were set up in all (33) districts and operate as branches of state society in close coordination and consultation with DRDAs. A multidisciplinary unit, the DMMU is led by a District Project Manager hired from open market on contract or on deputation from Government. It also includes functional specialist in social inclusion, financial inclusion, livelihoods, capacity building, programme management, programme support etc. The unit will also have required support staff. These specialists and staff would be hired in a phase manner as required on contract or on deputation.

Block Mission Management Unit (BMMU):

Block Mission Management unit has been set up as branches of District Mission Management Unit. The BMMU will be led by Block Project Manager and will consist of :-

(i) 4 Block Coordinators

(ii) 4 other secretarial staff.

At the Block level, BMMUs are established **in 219 Blocks.** At the community level the Mission will be implemented through the following community based institutions:

a) Self Help Groups

b) Village Organizations (confederation of a group of SHGs)

c) Cluster Level Federations (confederation of Village Organizations)

6. Need for the Financial Management & Technical Support Agency.

The Financial Management and Technical Support Agency will provide support to the Accounts Team of ASRLMS at SMMU, DMMUs and BMMUs in discharging responsibilities relating to financial management, Tally Synchronisation, preparation of Financial Reports, Taxation related matters of the Project implementation.

7. Scope of Work:

The scope of work will include support to Finance Team of State Mission Management Unit (SMMU) and District Accounts Officer / DPM at District level in the following matters:

Deliverables:
(a) Support in synchronization of the TALLY ERP 9 data of all the District level units on fortnightly basis. (b) Provide training and support related to Financial Management and accounting to SMMU, DMMU, BMMU (Per Quarter One (1) Time at SMMU & District level) (c) TALLY Accounting of transactions for SMMU,and DMMUs. (d) Ensure functioning of the system and facilitate monthly / quarterly consolidation of the financial information from the computerized accounting system through Tally at and between SMMU, DMMU, and BMMU. (e) Will prepare reporting and accounting as per regulatory and legal requirements including taxation, annual report and accounts etc. (f) Filing and preparation of various statutory returns of SMMU/DMMUs/BMMUs (like eTDS filling) applicable to society and issuing certificate to concerned parties. (g) Will ensure proper reporting and accounting as per EPF regulation. (h) Filing and preparation of various statutory returns of SMMU/DMMUs/BMMUs (like ETDS filling) applicable to society and issuing certificate to concerned parties. (i) Monthly preparation of SOE/IUFR at District & Block level and consolidation and reconciliation at state level. Further, reporting it to World Bank, Govt. of India and Govt. of Assam as per the requirement. (j) Reconciliation of fund release at all levels. Getting Bank reconciliation statements prepared for SMMU. (k) Will prepare financial statements such as receipt and payment statement, balance sheet, etc for the purpose of audit. And consolidation of reports at the end of financial year.

(l) Will examine the Fund Release Proposals of DMMUs & BMMUs. (m) Preparation of database of Post Prior Review List of Contract comprising, Goods/Works/Non Consulting/Consulting etc. (n) Providing hand holding support of Public Financial Management System (PFMS) to the SMMU-DMMU-BMMUs

8. Schedule for completion of tasks

Deliverables	Period
(a) Support in synchronization of the TALLY ERP 9 data of all the District level units on monthly basis.	Monthly
(b) Provide training and support related to Financial Management and accounting to SMMU, DMMU,BMMU (Per Quarter One Time)	Quarterly
(c) TALLY Accounting of transactions for SMMU and DMMUs.	Monthly
(d) Ensure functioning of the system and facilitate monthly consolidation of the financial information from the computerized accounting system through Tally at and between SMMU, DMMUs, and BMMUs.	Monthly
(e) Will prepare reporting and accounting as per regulatory and legal requirements including taxation, annual report and accounts etc.	As and when required.
(f) Will ensure proper reporting and accounting as per EPF regulation.	As per legal requirement.
(g) Filing and preparation of various statutory returns of SMMU/DMMUs/BMMUs (like eTDS filling) applicable to society and issuing certificate to concerned parties.	Quarterly
(h) Preparation of IUFR at State, District & Block level, consolidation and reconciliation at state level. Further, reporting it to World Bank, Govt. of India and Govt. of Assam as per the requirement.	Quarterly
(i) Reconciliation of fund release at all levels. Getting Bank reconciliation statements prepared for SMMU.	Monthly
(k) Prepare financial statements such as receipt and payment statement, balance sheet, etc for the purpose of audit. And consolidation of reports at the end of financial year.	As per requirement.
(i)Reconciliation of PFMS Bank Balance & Bank Statement.	Monthly.

9. Period of assignment

The services of the Consultancy would be for a period of One year starting from date of agreement till One (1) year which may further be renewed depending on satisfactory performance of Agency.

10. Data, services and facilities provided by the ASRLM

1) Financial data will be provided as per the needs and requirement.
2) Accounts, administrative and procurement team of ASRLM will Support FMTSA.
3) Proper seating and filing arrangement, computer system will be made available.

11.**Travel and Logistic Arrangement**:- Travel and logistic arrangement will be made by ASRLM for travel to district offices, which will be reimbursed as per following rates below.

Sl No	Key Positions	For Transportation.	For Accommodation.	For Refreshment (Per Diem Allowance)	Remarks
1.	Team Leader (1)	By Hired Vehicle. (Rs 1600 per day excluding Fuel)	Upto Rs 2000/-	Rs 500/- per day.	On Actual Submission of Bills. Team Leader should intimate to ASRLMS about his field visit before commencement.
2.	Team Members (3)	By Public Transport (Bus / Train- Upto 2 Tier AC)	Upto Rs 1500/- per day.	Rs 400/- per day.	On Actual Submission of Bills. Team Members should intimate to ASRLMS about his field visit before commencement.
Note:- All the Key Positions should have to submit Tour Diary after completion of Field Visit along with the reimbursement claims.					

12. Final output (i.e. reports etc) that will be required from the consultants.
Requirement will be as per scope of works and deliverables.

13. **Composition of review committee and review procedures to monitor consultants work:-** The Review committee at SMMU will keep a watch on the deliverables, of the assignments, take actions for the speedy settlement of the issues raised by consultant and timely follow up. Committee is set up under State Mission Director, ASRLMS with following members.

SMMU Members	Designation
State Mission Director	Chairman
Additional Mission Director	Member
Chief Finance Controller.	Member
State Project Manager-Finance & Accounts.	Member
Project Manager-Finance & Procurement.	Member Secretary

14. **Qualification & Experience:-**

Sr. no	Key position	Minimum Qualification and professional Experience desired	Area of Specific Expertise Desired and other terms
1	Team Co-ordinator. (1) (Key Expert)	1) Chartered Accountant having at least 7 years of post qualification experience. 2) Experience of having undertaken at least 5 assignments of Internal Audit/ External Audit/ Financial Consulting work in Community development sector funded by Central Govt/State Govt/World Bank or other International Agencies during last 5 years. 3) Knowledge of Tally accounting packages and MS Excel is a must.	**Area of Specialization:** Preparation of Financial Reports, IUFR, Tally ERP 9 Synchronisation, TDS return filing in similar Externally Aided Projects and Government Agencies. **Other Terms:** Periodic travel to project areas is required whenever necessary. He has to attend ASRLM office Once in a Week.
2)	Team Members. (2) (Key Expert)	1. Chartered Accountant having at least 5 years of post qualification experience. 2. Experience of having undertaken at least 3 assignments of Internal Audit/ External Audit/ Financial Consulting work in Community Development Sector funded by Central Govt/State Govt/World Bank or other International Agencies during last 3 years. 3. Knowledge of Tally accounting packages and MS Excel is a must.	**Area of Specialization:** Finance, Taxation, Technical and procurement in similar externally aided projects and government agencies. **Other Terms:** Periodic travel to NRETP/NRLM project areas is required. Team Members will have to attend SMMU-ASRLMS Office regularly.
3)	Accounts Assistant (1) (Non Key Expert)	CA (Inter) with 2 years of experience in Accounting & Audit related works in Rural/Community Development Sector. Knowledge of Tally Accounting Packages and MS Excel is a must.	

15. **Payment Schedule**:- Payment Schedule will be made on monthly basis according to the deliverables as mentioned in the approved work plan. The Agency will be eligible

for payment on satisfactory performance as per deliverables and recommendation of the review committee.

16. **Pre Qualification Criteria for short listing of the agencies for the RFP Stage**.

a. The Firm must be Chartered Accountancy Firm empanelled with the Comptroller & Auditor General of India.

b. The Firm must have an Average Annual Turnover of Rs.**50.00 Lakhs** during last three years ((2017-18,2018-19 & 2019-20).

c.The Firm should have experience of at least 15 years of having undertaken audit/financial consulting of community development sector projects funded by Government / World Bank or other international agencies.

d. The Firm must have experience of having undertaken at least Five (5) Assignments of Internal Audit/ Statutory Audit/ Financial Consulting work in Community Development Sector funded by Central Govt/State Govt/World Bank/Other International Agencies during last 5 years of contract value not less than 3 Lakhs per Assignment.

e.The Firm shall have at least Four (4) full time of Chartered Accountants / CA Partners to handle the FMTSA work as per details mentioned in Key Personnel requirement. The Break Up details are (i) Partners of Firm i.e. number of full time chartered accountant partners (ii) paid chartered accounts of firm must be given in the **Annexure I**.

f. The Firm should have office in Guwahati with full fledged manpower as per TOR requirement, IT and other infrastructure. ASRLMS will not entertain any Agencies with Joint Venture/Consortium to compete in the Bidding Process.

g. The Firm must submit the **Annexure I** information along with EOI.

(Annexure I)

Mandatory Information for of FMTSA of Assam State Livelihoods Mission
Submission Requirements

A - Consultant's Company/Firm Profile:

1. **Organizational**: *Provide a brief description of the background and organization of your firm/entity. The brief description should include ownership details, date and place of incorporation of the firm, objectives of the firm etc*

Brief Data Sheet of CA Firm for Statutory Audit		
Sl. No.	**Particulars**	**To be filled up by CA firms**
1	**Name of Firm**	
2	**CAG Empanelment Number (Please attach Empanelment Certificate)**	
3	**CAG Empanelment Year**	
4	**Registration No. & Date: (Please attach Registration Certificate)**	
5	**Year of incorporation**	
6	**Total number of years of Experience from the incorporation of the Firm.**	

2. **Financial**: *Provide previous three financial years turn over and net worth of the firm on the basis of the audited accounts of the previous three financial years as follows.*

Particulars	***Amount in Lakh (INR)***
***Turnover* 2017-18**	
***Turnover* 2018-19**	
***Turnover* 2019-20**	

B – Consulting Firm Experience

Five (5) Assignments of Internal Audit/ Statutory Audit/ Financial Consulting work in Externally Aided Project of in Community Development Sector Projects funded by World Bank or Other International Agencies in areas specific to the proposed assignment, in the last 3 years of contract value not less than 3 Lakhs per assignment.

Sl. No.	**Name of Assignment**	**Type of Assignment**	**Fees Received**

Key Staff Profile:

A} Total Number of full time chartered accountants (partners with the firm)

S. No.	Name of Chartered accountant (Partner)	Education	Total Years of Experience

B} Details of Paid Chartered accountants with the firm

Si. No.	Key member of the firm (Name / Position)	Education	Total Years of Experience