



Regional Plant Resource Centre

FOREST , ENVIRONMENT & CLIMATE CHANGE DEPARTMENT, GOVERNMENT OF ODISHA
NAYAPALLI, BHUBANESWAR-751015,INDIA, PHONE::91 674 2552002,2557925,FAX:91 674 2550274
E-mail: rprcbbsr@gmail.com. Website:www.rprcbbsr.in

T(F&G) 07/2026No. 1014/RPRC

Date: 21.7.2026

Request for Proposal for Internal Audit of Accounts and Records

Sealed tenders are invited from reputed Agencies/Firms/Service Providers/Individuals having requisite experience in Internal Audit of Accounts and Records for Selection of an Agency for the Internal Audit of Accounts and Records of the Regional Plant Resource Centre (RPRC), Bhubaneswar.

The detailed Tender Document containing the scope of work, eligibility criteria, terms and conditions, bid formats, and other relevant information is available on the Office Notice Board and the official website. Interested Bidders may submit their sealed tenders to the undersigned on or before 12.08.2026 (up to 4:00PM).

The tenders will be opened on 13.08.2026 at 11:00 AM in the presence of the bidders or their authorized representatives, if they so desire.

Incomplete tenders, or tenders received after the stipulated date and time, shall be summarily rejected.

The undersigned reserves the right to accept or reject any or all the tenders, wholly or partly, without assigning any reason thereof, and the decision of the competent authority shall be final and binding.

Chief Executive



Regional Plant Resource Centre

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Memo No. 1015/RPRC

Copy to Chairman Tender Committee to upload in RPRC Website/ Notice Board, RPRC

Chief Executive

Date: 21.7.2026

Chief Executive

RFP for Internal Audit

REGIONAL PLANT RESEARCH CENTRE

Bhubaneswar, Odisha

REQUEST FOR PROPOSAL (RFP) FOR INTERNAL AUDIT OF ACCOUNTS AND RECORDS

RFP Notice No: [_____]

Dated: [__ __ ____]

[Address of the Unit]
Bhubaneswar, Odisha

Phone: 0674-2557925
Email: rprcbbsr@gmail.com
Website: rprcbbsr.in

INVITATION NOTICE

REQUEST FOR PROPOSAL (RFP) FOR INTERNAL AUDIT OF ACCOUNTS

RPF Enquiry No: [_____]

Date:

The Regional Plant Resources Centre (RPRC) invites proposals from CAG empanelled firms of Chartered Accountants meeting all the conditions and eligibility criteria mentioned in the Terms of Reference (ToR) for carrying out Internal Audit of accounts and records for the financial year 2025-26, 2026-27 & 2027-28.

Eligible firms are requested to submit their offer in the prescribed application form. The detailed terms & conditions, eligibility etc. are in the RFP document, which can be downloaded from the RPRC website. Proposals duly filled in and complete in all respects should reach the office of The Chief Executive, Regional Plant Resources Centre (RPRC), Bhubaneswar.

For any queries related to RFP, please contact: [Name, Designation, Contact No., Email]

Last Date & Time for submission of RFP	12.08.2026 up to 4:00 PM
Date & Time of Opening of Proposal	13.08.2026 at 11:00 AM

Disclaimer

1. Any information contained in this Request for Proposal (RFP) or subsequently provided to the Bidder, whether verbally, documentary or in any other form by the Regional Plant Resource Centre (RPRC) or any of its employees or advisors on its behalf, is solely for the purpose of participating in the Bid Process against the RFP advertised by Entity of on the terms and conditions set out in this RFP and such other terms and conditions as mutually agreed after successful negotiations with the qualifying Bidder(s).
2. This RFP is not an agreement and is neither an offer nor invitation by Regional Plant Resource Centre (RPRC) to the prospective bidders or any other person.
3. This RFP includes statements, which reflect various assumptions and assessments arrived at by the Regional Plant Resource Centre (RPRC) in relation to the Project. Such assumptions, assessments, and statements do not purport to contain all the information that each Bidder may require. This RFP may not be appropriate for all persons, and it is not possible for the Regional Plant Resource Centre (RPRC), its employees, or advisors to consider the investment objectives, financial situation and particular needs of each party who reads or uses this RFP.
4. The assumptions, assessments, statements, and information contained in the RFP may not be complete, accurate, adequate, or correct. Each Bidder should, therefore, conduct its own investigations and analysis and should check the accuracy, adequacy, correctness, reliability and completeness of the assumptions, assessments, statements, and information contained in this RFP and obtain independent advice from appropriate sources.
5. Information provided in this RFP to the Bidder(s) is on a wide range of matters, some of which may depend upon interpretation of law. The information given is not intended to be an exhaustive account of statutory requirements and should not be regarded as a complete or authoritative statement of law. Regional Plant Resource Centre (RPRC) accepts no responsibility for the accuracy or otherwise for any interpretation or opinion on law expressed herein.
6. Entity its employees and advisors make no representation or warranty and shall have no liability to any person, including any Applicant or Bidder under any law, statute, rules or regulations or tort, principles of restitution or unjust enrichment or otherwise for any loss, damages, cost or expense which may arise from or be incurred or suffered on account of anything contained in this RFP or otherwise, including the accuracy, adequacy, correctness, completeness or reliability of the RFP and any assessment, assumption, statement or information contained therein or deemed to form part of this RFP or arising in any way for participation in this Bid Stage.

7. Regional Plant Resource Centre (RPRC) also accepts no liability of any nature whether resulting from negligence or otherwise howsoever caused arising from reliance of any Bidder upon the statements contained in this RFP.
8. Regional Plant Resource Centre (RPRC) may in its absolute discretion, but without being under any obligation to do so, update, amend or supplement the information, assessment or assumptions contained in this RFP.
9. The issue of this RFP does not imply that Regional Plant Resource Centre (RPRC) is bound to select a Bidder or to appoint a Bidder or agency for the Project and Regional Plant Resource Centre (RPRC) reserves the right to reject all or any of the Bidders or Bids without assigning any reason whatsoever.
10. The Bidder shall bear all its costs associated with or relating to the preparation and submission of its Bid including but not limited to preparation, copying, postage, delivery, fees, expenses associated with any demonstrations or presentations which may be required by the Entity or any other costs incurred in connection with or relating to its Bid. All such costs and expenses will remain with the Bidder and Regional Plant Resource Centre (RPRC) shall not be liable in any manner whatsoever for the same or any other costs or other expenses incurred by a Bidder in preparation or submission of the Bid, regardless of the conduct or outcome of the Bidding Process

I. About the Organisation:

The Regional Plant Resource Centre (RPRC) is an autonomous body under Forest Environmental & Climate Change Department, in the State of Odisha. The Department operates under the administrative control of the Forest and Environment Department, Government of Odisha.

[Note: A detailed description of the organization, its structure, divisions, field offices, and mandate will be provided by the Regional Plant Resource Centre (RPRC) prior to finalization of this RFP.]

II. Objectives:

The overall objectives of the internal audit are:

- To express an independent profession opinion about efficiency, effectiveness and economy of the program operations.
- To ascertain and evaluate the adequacy and effectiveness of the financial management, procurement management and internal control framework.
- To ascertain compliance of the laid down policies, financial norms, state government procedures, various guidelines, manuals etc, as applicable for the Regional Plant Resource Centre (RPRC).
- To identify areas for improvement and critical weaknesses, if any.
- To provide management with timely information and recommendations on financial management aspects of the organization to enable timely corrective actions, as necessary.

III. Coverage:

The Audit is to be carried out for the Entity of Government of Odisha at Bhubaneswar and such other offices/field units as may be specified. The firm would have to deploy audit team for the audit at the offices of the Regional Plant Resource Centre (RPRC) at Bhubaneswar. The audit will also include a physical verification of the assets/equipments/supplies procured and located at the above offices as well as field offices across the State of Odisha, as applicable.

The frequency of Audit for FY 2026-27 will be Quarterly and the Audit Firm will submit 4 quarterly audit reports in a year. However, for financial year 2025-26 the audit will be conducted once annually.

IV. Scope of Work of Auditor:

The internal audit should be carried out in accordance with the Standards on Internal Audit published by the Institute of Chartered Accountants of India and should include such tests and controls, as necessary for performance of the audit.

The scope of the assignment will be comprehensive and will cover the activities and transactions of all the cost centres.

The responsibilities of the internal auditor include reporting on the adequacy of internal controls, the accuracy and propriety of transactions, the extent to which assets are accounted for and safeguard, and the level of compliance with different financial norms and state government procedures. Specific areas of audit should include the following:

- a) An assessment of the adequacy of the financial management system, including internal controls. This would include aspects such as adequacy and effectiveness of accounting, financial and operational controls exercised by the implementing agencies and suggestions of improvement, if any.
- b) Funds have been used in accordance with the relevant financial norms and financial regulations with due attention to economy and efficiency, and only for the purpose for which the financing has been provided.
- c) An assessment of the adequacy of financial and administrative delegation and segregation of duties and controls. And assessing expenditures incurred/ advances provided are duly authorized as per the financial and administrative delegation approved by the competent authority.
- d) Expenditure incurred with reference to the budget allocation approved by competent authority. In case the budget allocation is exceeded, proper re-appropriation duly approved by the competent authority has been obtained.
- e) Adequate and proper supporting documents, namely, purchase orders, tender documents, invoices, vouchers, receipts, pay bills, TA bills etc. are maintained and linked to the transactions.
- f) Goods, works and services financed have been procured in accordance with relevant provisions of OGFR/Financial Manual or relevant guidelines for procurements.
- g) Assets: Completeness, existence, recording, safeguard and utilization for the purpose intended including, physical verification of sample of assets.
- h) The procurement, contracting, disbursement and monitoring are carried out in line with the government guidelines and funding agreements. Summarize key findings and actions taken by the Regional Plant Research Centre (RPRC) on the audit observations.
- i) To verify the store and inventory management system and records and report for any shortcomings and the improvements required.
- j) Verify the utilization certificates submitted by the different agencies.

- k) To assess and suggest for improvement in the internal control system.

V. Eligibility of CA Firms:

Interested Chartered Accountants firms meeting the following eligibility criteria may apply for appointment of Internal Auditor:

1. The firm must be empanelled with CAG and must be a CA Firm/LLP.
2. The Chartered Accountant Partnership Firm/LLP must have been in continuous existence for a period of minimum ten (10) years, as evidenced by a valid certificate issued by the Institute of Chartered Accountants of India (ICAI).
3. The firm should have a minimum average annual turnover of Rs. 50 (fifty) lakhs in last three years F.Y. 2022-23, 2023-24 & 2024-25.
4. The firm should have valid PAN, and active GST Registration and copies of same are to be furnished.
5. The firm should have at least five experienced staff.
6. The firm must have branch/head office in Odisha.

VI. Bid Evaluation Criteria:

SL.No.	Technical Points	Points to be Allocated	Max. points
1	Number of years of continuous operation as a Partnership or LLP in excess of the mandatory 10-year threshold as evidenced by ICAI constitution certificate	1 (one) point per completed year beyond 10 years as per the constitution certificate by ICAI.	10
2	Number of Partners in the Firm/LLP who are with the Firm/LLP for a minimum period of five years as on 31.03.2026	(i)3 (here) points for each Partner who is FCA; (ii)2 (two) points for each partner who is ACA.	15
3	DISA/CISA qualified partner as on 31.03.2026	3 (three) points for each Partner	5
4	FIRM/LLP peer reviewed by ICAI having a valid Peer Review Certificate valid till 31.03.2026	3 (three) points to the Peer Reviewed firm	4
5	Experience of the Firm/LLP as Internal Auditor in company audits having a minimum annual turnover of Rs. 500 crores during last 5 years up to 2024-25	3 (three) points per completed year of Audit.	18
6	Experience of the Firm/LLP in companies having a minimum annual turnover of Rs. 500 crores as Statutory Auditor during last 5 years up to 2024-25	3 (three) points per completed year of Audit	8
7	Subtotal (Technical score)		60

8	Interaction/ Presentation before the Committee	Total score	40
	GROSS TOTAL (Technical score + Interaction Score)		100

Notes:

1. Interaction/Presentation calls would be made to the firms /LLPs scoring minimum 50 marks out of 60 of technical score.
2. Any fraction of the year will be ignored for calculating number of years.
3. Supporting documents for the above including work completion certificates for Internal and Statutory Audits, ICAI constitution certificate as at 31.03.2026, copies of the certificates for DISA (ICAI), CISA, valid Peer Review Certificate issued by ICAI should be attached with the bid, otherwise the bid will be rejected.

VII. AUDIT FEES, PAYMENT TERMS, AND UPWARD STRUCTURE OF AUDIT FEES

1. Payment Terms:

The fees shall be payable in four equal quarterly instalments upon submission of the audit/certification report. No advance payment shall be admissible. Payment shall be released within [30] days of submission of the report along with a duly certified invoice.

2. Fees Linked to Total Expenditure:

- a) The audit fees shall be subject to upward revision linked to the growth in the **total expenditure** of the entity as reflected in the audited / certification report for the relevant financial year, on the following basis:

For every incremental increase of **Rs. 20,00,00,000/- (Rupees twenty crores only)** in the total expenditure of the entity over the base yearly expenditure, the annual audit fees shall stand enhanced by **Rs. 1,00,000/- (Rupees One Lakh only)**.

- b) Where the incremental increase in total expenditure is **less than Rs. 20 Crores**, the escalation in audit fees shall be computed **on a pro-rata (proportionate) basis**, applying the following formula:

Incremental Fee = (Actual Increase in Total Expenditure % Rs 20,00,00,000) x Rs. 1,00,000

- c) For the avoidance of doubt, it is indicated that no downward revision of fees shall be effected in the event of a decrease in total expenditure, unless expressly stipulated by the competent authority.

VIII. Method of Selection of Firm:

1. Firms scoring the minimum 85 marks in the technical evaluation (both technical score + interaction score) will be considered for the financial bid opening. 70% weightage shall be given to the combined technical score + interaction score and 30% weightage to the price.
2. If the financial bids are tied, then the selection would be made on the marks secured in the technical evaluation (GROSS TOTAL).
3. The firms should submit their Technical and Financial bids in separate sealed envelopes and both the envelopes are to be packed inside one sealed envelope indicating 'Technical Proposal' and 'Financial Proposal' on top of the respective envelopes. The Financial Proposal is also to be marked as "DO NOT OPEN WITH TECHNICAL PROPOSAL".
4. Similarly, the outer envelope is to be superscripted with "Request for Proposal for Internal Audit of Accounts & Records of Regional Plant Research Centre (RPRC)".

Cost of Bid Preparation:

The bidder shall bear all costs associated with the preparation and submission of their bids and the Regional Plant Research Centre (RPRC) shall in no case be responsible or liable for such costs regardless of the result of the bidding process.

Bid Currency:

All costs and charges related to the bid shall be expressed and indicated in Indian Rupees only.

IX. OTHER CONDITIONS:

The audits shall be carried out on quarterly basis for the Entity of Government of Odisha. The auditor shall start the Internal audit of the accounts and other connected records of the assigned programme relating to a period by 15th of the following month and complete the same latest by 30th of that month. On completion of audit, the auditors are to discuss the audit findings with the in-

charge head of the audited unit as well as with the Finance wing for addressing the deficiencies on the spot. This discussion should precede the submission of the final audit report and copy of minutes of discussion annexed to the respective Audit report.

The audit fees pertaining to a period shall be released only after successful completion of the assignment for that period.

Adherence to time line for carrying out timely audit and submission of reports.

X. Reporting Requirements:

Management Letter: The Internal Auditor is required to incorporate the audit findings in a letter addressed in the form of an Executive Summary Report to the management which needs immediate management attention to improve financial management and other internal controls. The detailed internal audit report should also include;

- a) All deficiencies observed on the maintenance of accounts including classification of expenditure, income recognition, process compliance, documentation, if any.
- b) Specific areas of deficiency in the internal control system and recommendations for improvement.
- c) Any other matter that could have come to the attention during the audit which might have significant impact on the performance of the unit audited.
- d) Any other matter that the auditor considers significant for the management.
- e) Recommendations and suggestions including management compliance.

Contents of Audit Report:

Internal audit report of the Regional Plant Resource Centre (RPRC) should contain the following financial statements and documents:

- Audited Trial Balance;
- Audited Receipts and Payments Account;
- Income and Expenditure Account(SoE);
- Balance Sheet;
- Bank Reconciliation Statements;
- List of outstanding advances;

- Action taken by the entity on the previous audit observations along with the auditor's observation on the same.

The Audit firm needs to submit the audit report in time. If the same is Delayed by more than 7 days, penalty of 0.5% of the audit fees per week shall be deducted from the audit fees.

XI. Signing Requirements:

All the papers and supporting documents submitted along with the bid documents (RFP) must be signed by a partner or an authorized official with seal of the firm of the intending firm. In case the bid documents are signed by an official other than a partner of the firm, the formal and valid authorization letter by the partner of the firm in favour of the official signatory in original must also be submitted along with the bid documents.

XII. Bidder's Information Sheet:

(To be filled in by the bidder legibly)

SL.No.	Description	Details
1	Name of the Bidder/Firm	
2	Status of the Firm(Proprietor/Company/LLP) etc.	
3	Registered Address of the Firm	
4	Communication Address of the Firm	
5	Phone no.	
6	Email Id	
7	Contact Person Details	
8	PAN Details (Attach Copy)	
9	GST Details (Attach Copy)	
10	Firm Registered No. from ICAI	
11	CAG Empanelment Letter Details	
12	Turnover of the Firm – FY 2022-23	
13	Turnover of the Firm – FY 2023-24	
14	Turnover of the Firm – FY 2024-25	
15	Has the bidder ever been debarred or blacklisted by any Central/State Government Ministry/Department?	
16	Does the bidder have head office or branch in Odisha?	

Forwarding Letter for Submission of Proposal

To

**Chief Executive,
Regional Plant Resources Centre
Bhubaneswar, Odisha**

Subject: Submission of Proposal for providing the Internal Audit services to Regional Plant Resource Centre (RPRC) for the Financial Year 2025-26, 2026-27 & 2027-28

Dear sir,

We, the undersigned, offer to provide the Internal Audit services for Entity Government of Odisha, Bhubaneswar in accordance with the RFP solicited through the advertisement by the Regional Plant Resource Centre (RPRC) dated [Insert Date]. We are hereby submitting our Proposal for assignment of Internal Audit of accounts of the Regional Plant Resource Centre (RPRC) for the financial year 2025-26, 2026-27 & 2027-28 having details about the firm and proposed audit fees.

Name and Address of the firm (Please include Telephone contact No. and mail address for communication):

We hereby declare that all the information and statements made in this Request for Proposal (enclosed) are true and accept that any misinterpretation contained in may lead to our disqualification/legal action at any time as may be deemed fit.

Prices have been arrived independently without consultation, communication, agreement or understanding (for the purpose of restricting competition) with any competitor.

We agree to bear all costs incurred by us in connection with the preparation and submission of the proposal and to bear any further pre-contract costs.

We understand that the Regional Plant Resource Centre (RPRC) is not bound to accept the lowest or any proposal or to give any reason for award, or for the rejection of any proposal.

I confirm that I have authority of [Insert Name of the Firm] to submit the proposal and to negotiate on its behalf.

Encl: Technical and Financial proposals in separate envelopes.

Yours faithfully,

Place: _____

Date: _____

(Name: _____)

Signature of the Partner with Seal

Statement of Audit Experience

Name of the Chartered Accountants Firm: _____

Statement showing details of the units audited by the firm (other than audit of branch/division accounts of banking and insurance companies), types of audits, year of accounts audited during last 5 (five) years (2020-21, 2021-22, 2022-23, 2023-24 and 2024-25).

Sl. No.	Name & Address of the Company including Tel No. & Email	Whether copy of audit assignment and completion letters enclosed (Yes/No)	Annual turnover Rs. Crores of the auditee	Type of Audit	Year of A/c Audited	Annexure Number and Page number of the bid submitted

*Please indicate the Annexure number and page number

Certified that the information on the details of types of audit/internal audits carried out by the firm in respect of the audit of accounts of the units belonging to the companies furnished above is true and at any time if any of the above information found incorrect/false, that I shall be held responsible for the same for taking any legal action that may deem fit including disqualification.

Name and Signature of Partner

Seal of the Firm

PRICE BID

Price Details to be filled both in figures & words

Financial Year	Annual Audit Fees quoted in Figure	Annual Audit Fees quoted in words
2025-26		
2026-27		
2027-28		

N.B.:1. GST as applicable will be paid extra.

2. Price should be quoted considering the Base Audit fees as mentioned in Clause-VII

Signature of the Partner with Seal & Date