

उत्तराखण्ड ग्रामीण सड़क विकास अभिकरण
(ग्राम्य विकास विभाग, उत्तराखण्ड शासन का अभिकरण)



प्रथम तल, पंचायतीराज निदेशालय,
आईटी० पार्क के सामने, सहस्रधारा रोड, देहरादून-

दूरभाष : 0135.2608125, फ़ैक्स : 2608126.

ईमेल : ut-urda@pmgsy.nic.in.

urda@yahoo.com.

5945
Letter No. /S.Audit/2017-18

24
dated February 2018

Expression of Interest

Invitation for Expression of interest for External Audit of Pradhan Mantri Gram Sadak Yojna works Funded by World Bank in Uttarakhand State.

URRDA an autonomous body of Uttarakhand State invites Expression of Interest (EOI) from reputed Chartered Accountants Firms having head Office/branch office in the State and empanelled with C&AG of India, who wish to undertake the work of External audit (Statutory Audit) of Program Implementing Units (PIU) and State Rural Road Development Agency located in State of Uttarakhand.

Based on their geographical locations, the PIUs in the state have been into 6 clusters. One of the cluster will cover the task of audit of URRDA as well as the consolidated state level agency PMGSY annual financial statements. The location of various PIUs and the clusters and detailed Terms of Reference for the assignment may be obtained from this office through email urda@yahoo.com

Based on the (EOI) firms would be short listed and invited to submit technical and financial offer. The basis of criteria for short listing may be seen in ToR. The process would be quality and cost based selection method. The firms must include in their EOI the following information with documentary evidence:-

1. Date on constitution of firm and turnover of firm from audit and assurance services during the last three years.
2. Details of partners, full time staff indicating the nature of specialization , qualifications and experience considering requirements for the current assignment,
3. The general and overall experience during the last five financial years of the firms including experience of audit of projects financed by bilateral and multilateral agencies, projects in the same sector, agencies implementing government projects, Public Works Accounts etc.

4. Present location of head office, branch offices with names of Partner/CA in charge of branch.

The firm must satisfy following criteria failing which they will be summarily disqualified:-

- The applicant is empanelled with the C&AG in the panel of audit firms eligible for major audits.
- The audit firm is not incumbent Internal Auditor of URRDA.
- No partner of the audit firm or any qualified employee of the firm is related to any member of the Governing body/Executive Committee/Board of Director or the Project Director/Managing Director. Any Director or any of the senior management (as applicable) of the PIA. Relative would mean husband,wife, brother or sister or any lineal ascendant or descendant.
- Neither the firm nor its Partners or Associate have any interest in the business of the Project.
- From the time of appointment and for one year after (to be counted from the date of issue of final audit report, the Firm ceased to be Auditor, no other assignement of any kind to the Project (including consultancy) will be accepted, either by the firm or by its partners or relatives of the partners of the firm.
- The Audit will not be done by a person who was either an employee in the project or a partner/employee of the retiring auditor, unless such person is employed with the firm.
- The firm is not one against which disciplinary orders have been issued by the Public Companies Accounting Oversight Board and these orders are in force.
“The EOI should be delivered at the address given below during working hours 11:00 hours to 04:00 hours, on or before 20 March 2018 positively. The firm should submit the EOI in an envelope duly sealed marked clearly Expression of Interest for External Audit of World Bank Assisted PMGSY Projects in Uttarakhand State.”

Name of Officer: K.K. Srivastava

Name of Office : Uttarakhand Rural Road Agency (URRDA)
1st Floor, Directorate of Panchyati Raj,
Opp. I.T. Park, Sahastradhara Road Dehra Dun.

Contact No. 0135-2608125

Email-ID: urrda@yahoo.com

पहले, एक साथ amarujala.com पर

एप्सयू और उपभागीय क्षेत्र को पेश करने में रही। एजेंसी

एक साल पहले शुरू होनी थी पशुधन गणना : हालांकि देश में

संसाधनों का उपलब्धता नहीं कर पाए हैं। इस कारण प्रक्रिया लगभग एक साल लेट हो गई।

उत्तराखण्ड पावर कारपोरेशन लि 0

वितरण मण्डल (ग्रो) 18 ई0सी0 रौड, देहरादून

'निविदा संशोधन एवं तिथि विस्तार सूचना'

द्वारा आमंत्रित ई0निविदा संख्या 38/EDCRDDUN/17-18, N/17-18 तथा 40/EDCRDDUN/17-18 को संशोधित कर

जाता है। उक्त निविदाएं अब दिनांक 12.03.2018 00 बजे तक आनलाइन प्राप्त की जा सकती हैं तथा दिनांक 13:00 बजे तक आफलाइन/ आनलाइन प्रस्तुत की जा

ती दिनांक 15:30 बजे खोली जाएगी।

सूचना की अधिक जानकारी हेतु UPCL वेबसाइट www.upcl.com/upcl and UPCL.org पर देखें।

प्राग्देह/ उपकालि दिनांक 26.02.2018 अधीक्षण अभियन्ता

बिजली बचपये' टोल फ्री नं० 1800-419-0405

यूजेवीएन लिमिटेड

'उज्जवल' महारानी बाग, जी0एंग0एस0 रौड, देहरादून 248006

दूरभाष संख्या : 0135-2763308, फॅक्स सं. 0135-2763508

सी0आई0एन0 सं० U40101UR2001SGCO25866

निविदा सूचना

आसी अभियन्ता (जानपद), मनेरी भाली-I, मनेरी इच्छुक

मुहरबन्द निविदायें आमंत्रित करता है। निविदा का सक्षिप्त विवरण

22/अधि.अभि.(जानपद)/एमबी-1/ मनेरी/2017-18

कार्यालय उपमहाप्रबन्धक (जा0अनु0-भा0बै0)एवं मनेरी बाँध

क साफ सफाई।

मूल्य : ₹0 17,09,198.00 (जी0एस0टी0 रहित)

निविदा प्रपत्र की तिथि : ₹0 43,000.00

निविदा प्रपत्र की तिथि : ₹0 1180.00 (जी0एस0टी0 सहित)

निवेदन की तिथि : 27.02.2018 को 10:00 बजे से।

निवेदन की अन्तिम तिथि : 21.03.2018 को 14:00 बजे तक।

निवेदन की तिथि : 23.03.2018 को 11:30 बजे।

हेतु कृपया हमारी वेबसाइट देखें। निविदा प्रपत्र निगम की वेबसाइट

www.upcl.com" से डाउनलोड किये जा सकते हैं।

31/02/2018 अधिशारी अभियन्ता (जानपद) एम.बी.-I, मनेरी

"विजली का बर्बादीपूण उपयोग न करें"

कार-भारतीय पेट्रोलियम संस्थान

तथा औद्योगिक अनुसंधान परिसर)

आइ. पी. मोहकमपुर, हरिद्वार रोड

-248005, उत्तराखण्ड (भारत)

विज्ञापन सं० 02/2018

(झाड़वर) के आबंधन हेतु 05 मार्च 2018 (सोमवार) को ट्रेड

टैस्ट/रिजल टेस्ट

स्थान, परियोजना प्रायोजक की ओर से समयबद्ध परियोजना

engine lubricant formulation for motor cycle oil (MCO)

परिष्कारणनुसार परियोजना सहायक (झाड़वर) का आबंधन करने के

लिए एवं आयु-सीमा

10वीं कक्षा उत्तीर्ण दिनांक 05 मार्च 2018 प्रातः 9:00 बजे,

पुराना विधिमार्ग संस्थान के उपरोक्त पते पर आवेदन पत्र

स (बालक अनुसूचि) के साथ निम्न दस्तावेजों की प्रमाणित

विधिया वाहन) प्रति संलग्न करें

कैसी भी व्यपसाय में (i) शैक्षिक अर्हता/ब्राइविंग लाइसेंस,

अभियन्ता (आइ.टी.आइ.) (ii) आयु, (iii) श्रेणी (अ.जा./अ.ज.जा./

सहस्रके मोटर वाहनों (अ.पि.व. अभ्यर्थियों के विषय में),

दोनों का एक से तीन (iv) अनुभव, यदि कोई हो, से संबंधित

ब्रिग लाइसेंस। प्रमाणपत्रों की प्रतियां, (v) एक नवीनतम



उत्तराखण्ड ग्रामीण मडक विकास अभिकरण

(ग्राम्य विकास विभाग, उत्तराखण्ड शासन का अभिकरण)

प्रथम तल, पंचायतीगज नितेशालय, आई0टी0पार्क के सामने, सहस्रधारा रोड, देहरादून

दूरभाष 0135 2608125, फॅक्स 2608126, ई मेल ut_urrda_pmgysy.nic.in, urrda@yahoo.com

Letter No. 5945/S.Audit/2017-18 Date : 24 February 2018

Expression of Interest

Invitation for Expression of interest for External Audit of Pradhan Mantri Gram Sadak Yojna works Funded by World Bank in Uttarakhand State.

URRDA an autonomous body of Uttarakhand State invites Expression of Interest (EOI) from reputed Chartered Accountants. Firms having head Office/Branch office in the State and empanelled with C&AG of India, who wish to undertake the work of External audit (Statutory Audit) of Program Implementing Units (PIU) and State Rural Road Development Agency located in State of Uttarakhand.

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- From the time of appointment and for one year after (to be counted from the date of issue of final audit report, the Firm ceased to be Auditor, no other assignment of any kind to the Project (including consultancy) will be accepted, either by the firm or by its partners or relatives of the partners of the firm.
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Name of Officer : K.K. Srivastava
 Name of Office : Uttarakhand Rural Road Agency (URRDA)
 1st Floor, Directorate of Panchayati Raj,
 Opp. I.T. Park, Sahastradhara Road, Dehra Dun
 Contact No. : 0135-2608125
 Email-ID : urrda@yahoo.com

सू. एवं लो.संवि. पत्रक 3005 दिनांक 26.02.2018

प्रशासन नियंत्रक

Terms of References

Terms of Reference for Statutory Audit of Uttarakhnad Rural Road Development Agency funded with World Bank Assistance

Objective : The objective of the statutory audit of the Financial Statements of the Project is to enable the auditor to express a professional opinion on the financial position of the (PMGSY Project) carried out by URRDA at the end of each fiscal year and of the funds received and expenditures for the accounting period ended March 31, as reported by the Financial Statements.

The URRDA's accounts (books of account) and the accounts maintained at various PIUs across the State_ (annexure, provide the basis for preparation of the Financial Statements, which consists of a Balance sheet and a sources and Uses statement in the format as required under the PMGSY accounting guidelines & operational manual) and are established to reflect the financial transaction in respect of the project.

Scope: The audit will be carried out in accordance with the relevant national standards of auditing and will include such tests and controls as the auditor considers necessary under the circumstances. In conducting the audit, special attention should be paid to the following:

- All the funds spent by URRDA, received from Government on India under the said project have been used in accordance with the conditions as laid down in the PMGSY guidelines/Operational Manual / Financial Management Manual and only for the purposes for which the funds were provided.
- All funds have been used in accordance with the relevant financing agreements, with due attention to economy and efficiency, and only for the purposes for which they were provided.
- All expenditure, including procurement of goods and services, have the necessary supporting documentation and have been incurred in accordance with the Government rules and relevant financing agreement.
- All the goods procured and issues are supported by valid receipt and issue documents and are recorded in the stock/ inventory registers and the closing balances worked out correctly. Physical verification of the assets and other inventories would be taken up, as deemed necessary by the auditor.

- Funds transferred to PIUs for incurring expenditure under the project are used for the purposes intended. To establish this, the auditor should visit PIUs and conduct such audit/ tests as may be deemed appropriate and necessary for the purposes of the auditing.
- The program accounts have been prepared in accordance with consistently applied relevant Accounting Standards/Rules and give a true and fair view of the financial situation of the Project for the financial year ending March 31 and of receipts and payments for the year ended as on that date.

Financial Statements: The financial statements shall include:

- A summary of funds received, showing the grant in aid/ load (World Bank financed project) and funds received from other sources, donors, if any separately;
- A summary of expenditures shown under the main **project categories of expenditures, both for the current fiscal year and accumulated to date; and**
- A Balance sheet showing accumulated funds of the projects, bank balances other assets of the project.

Time Period for Submission: The audited financial statements including the audit report should be sent to World Bank within 6 months of closing of the financial year

Management Letter: In addition to the audit reports, the auditor should prepare a "management letter" in which the auditor should:

- Give comments and observations, if any, on the accounting records, system and controls that were examined during the course of the audit;
- Identify specific deficiencies and areas of weakness (if any) in systems and controls and make recommendation for their improvement;
- Report on the degree of compliance with the financial/ control procedures as documented in the financial manual of the project;
- Communicate matters that have come to attention during the audit which might have significant impact in the implementation of the society; and

* Bring to attention any other matter that the auditor considers pertinent.

The Observations in the Management Letter must be accompanied by a suggested recommendation from the auditors and Management Comments on the Observations/ Recommendations from the Management.

General: The auditor should be given access to all legal documents, correspondence, financial manual, notices from the Project Management/ State Implementing Units and any other information associated with the project and deemed necessary by the auditor. The auditor should also familiarize themselves with the procedures laid down in the following publications:

- a) the tripartite agreement on Banking Arrangements, guidelines for banking arrangement codified in the PMGSY Programme Guidelines,
- b) accounting system of PMGSY codified in Accounts manuals of Program Fund and Administrative Expenses Fund,
- c) Financial management and auditing of project financed by the World Bank codified in the NRRDA PMGSY Supplemental Operation Manual,
- d) PMGSY Online Management, Monitoring and Accounting System.
- e) Standard Bidding Document.

The CA firm entrusted the job of audit should deploy personnel who are conversant with Public Works Account System of Central PWD/State PWD at Divisional level. It is also desirable to have at least one team member aware with the procurement system of the World Bank and the states.

Period of Statutory Audit: The period to be covered under present RFP would be three financial years, from April 2013 March 2016. The audit will be taken up every year immediate after close of financial year and to be carried out in such a manner that it is completed well before 30th September of that year so that the Project authorities are able to submit the audited financial statement to World Bank before 30th September as required under World Bank Loan Agreements.

It is desirable that the CA firm entrusted the job of audit should deploy some personnel who is conversant with Public Works Account System of Central PWD/State PWD at Divisional level. It is also desirable to have at least one team member aware with the procurement system of the World Bank and the states.

Role of the Principal Auditor¹: When using the work of another auditor, the principal auditor should ordinarily perform the following procedures: (a) advise the other auditor of the use that is to be made of the other auditor's work and report and make sufficient arrangements for coordination of their efforts at the planning stage of the audit; and (b) advise the other auditor of the significant accounting, auditing and reporting requirements and obtain representation as to compliance with them. Other important points of consideration may include the following:

- The principal auditor should consider the significant findings of the other auditor;
- There should be sufficient liaison between the principal auditor and other auditor;
- The other auditor may bring to the principal auditors' immediate attention any significant findings requiring to be dealt with at the entity level, adhering to the time table for audit of the component²;
- The other auditor should ensure compliance with the relevant statutory requirements.

¹ Refer to SA 609 (AAS 102) Using the Work of Another Auditor (effective for all audits relating to accounting periods beginning on or after April 1, 2012).
² "Component" means a division, branch, subsidiary, joint venture, associated enterprises, or other entity whose financial information is included in the financial information audited by the principal auditor.

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Determination of time and cost estimates for the Assignment

The cost of the assignment should be determined on the basis of estimated personnel time (staff-months or staff hours) required for carrying out the services, taking into account the time required by each expert and the billing rate.

For determining the cost of the assignment the audit fee rate per day has been fixed after taking into consideration the minimum fees rates recommended by the Institute of Chartered Accountants of India (ICAI) for 'Audit Assignments'.

Minimum Fee recommended by the ICAI¹ for audits *
(Per day rates in `)

Designation	For Metro ¹ Cities**		For non-Metro Cities
Principal	7,500		5,000
Qualified assistant	3,750		2,500
Semi qualified Assistant	1,500		1,000
Other assistant	750		500

* The rates would be amended as and when ICAI revises the scale.

** For units (auditee) located in metro cities.

Team composition and input days: The PIA prepares the audit ToR in consultation with the FMS and based on the detailed scope of work, determines the required team composition and the expected input days from the team members:

Minimum team composition and qualification

- **Team Leader/Audit Partner** – Partner of the firm who leads the audit assignment and signs the audit report; has minimum post qualification audit experience of 10 years or more.
- **Audit Manager** – a Partner or CA qualified employee who manages and conducts the audit; has minimum post qualification experience of 5 years or more.
- **Qualified Auditors** – CAs, who leads the audit teams, conducts field visits and maintains adequate audit documentation; has minimum post qualification experience of at least 1 year with the firm @.
- **Other audit staff** – for conducting field visits @.

@ The number of staff depends on the requirements of the audit as assessed by the PIA and FMS.

For the assignment, the staff requirement has been worked out on the basis of the mix of skill sets required across the various units to be audited. The detailed calculations for determining the budget for the assignment is as follows:

Estimated Fee rate: The fee rates for the assignment have been determined after giving due consideration to complexity of the assignment, taking the minimum rates recommended by ICAI as base.

For the purpose of determining estimated rates for non metro cities, the minimum rates prescribed by the ICAI have been taken.

Table A: Suggested Rates for the assignment

Designation	Rate per day in (A)
Principal/Audit Partner	5,000
Audit Manager/Qualified Auditor	2,500
Semi qualified assistant	1,000
Other Assistant	500

Estimated personnel time: For the purpose of determining the estimated personal time (staff-days or staff hours) requirement for each PIU, turnover base scale has been prepared as an illustration [may be calibrated as per requirement of each state] as follows:

Illustrative method

Table B: Suggested Rates for the assignment (Per PIU)

PIU turnover (in crores)	Per PIU		URRDA**
	Turnover I	Turnover II	
	>1 cr. <5cr.	>5 cr.	
Designation	C	D	E
Principal/Audit Partner	1	1	2
Audit Manager/Qualified Auditor	3	4	5
Semi qualified assistant	3	5	7
Other Assistant	2	4	6
Total Man days *	9	14	20

- One man day is of 8 hrs
- Time estimates for URRDA also includes the resources requirement for audit of consolidated financial statements.

Estimated Fee Cost of the Assignment: Based on the estimated time and the rates the fee component of the assignment is as follows:

Table C: Estimated Fixed Cost

Designation	PIU	PIU	PIU	URRDA & State
	Turnover I	Turnover II	Turnover III	(A)*(E)
	(A)*(B)	(A)*(C)	(A)*(D)	
Principal/Audit Partner	2,500	5,000	5,000	10,000
Audit Manager/Qualified Auditor	7,500	7,500	10,000	12,500
Semi qualified assistant	-	3,000	5,000	7,000
Other Assistant	1,500	1,000	2,000	3,000
Total Staff Cost per PIU(in)	11,500	16,500	22,000	32,500

Notes:

1. Staff time includes travel time.
2. The budgeted fee is net of Service Tax which will be paid in addition to fee at applicable rate.
3. The budgeted fees does not contain any cost relating to travel and related out of pocket expenses which will be reimbursed on the basis prescribed by the Reserve Bank of India (RBI) in respect of audit of public sector banks based on actual time spent on travel. (*refer Annexure III for details*)

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**NORMS FOR TRAVEL AND OUT OF POCKET EXPENSE PRESCRIBED BY THE RBI IN CASE OF AUDIT OF
PUBLIC SECTOR BANKS (2010-11)**

AS PER RESERVE BANK OF INDIA (RBI) CIRCULAR NO. DBS ARS NO. BC 08/08.92.001/2006-07 DT 6.6.07			
a) Travelling Allowance:			
Proprietors / Partners	I Class Railway fare (air conditioned railway fare wherever they undertake the journey by that class) or Air fare (by economy class) / Actual Cost by Bus / Car / Boat, if the route is not served by rail.		
Qualified Assistants	I Class / A/c II Tier Railway fare (air fare by economy class as special case whenever specifically permitted by Bank) or actual Cost by Bus / Car / Boat, if the route is not served by rail.		
Un-Qualified Assistants	I Class / A/c II Tier Railway fare (air fare by economy class as special case whenever specifically permitted by Bank) or actual Cost by Bus / Car / Boat, if the route is not served by rail.		
b) Halting Allowance: The rates of Halting Allowance per diem shall be as under.			
Lodging Charges: (Basic Tariff) (Taxes extra)			
Reimbursement of actual hotel expenses restricting to single room accommodation charges in ITDC Hotels subject to the following:			
	Major 'A' Class Cities	Area I Centres	Other Places
Proprietors / Partners (Scale VII) *	6,800.00	3,400.00	3,000.00
* At Delhi, Kolkata, Mumbai, Chennai & Bangalore 25% extra on room tariff payable			
Qualified Assistants (Scale III)	2,400.00	1,600.00	1,200.00
Un-Qualified Assistants (Scale I)	1,600.00	1,200.00	800.00
Boarding Charges:			
Proprietors / Partners	500.00	400.00	325.00
Qualified Assistants	450.00	350.00	313.00
Un-Qualified Assistants	350.00	313.00	275.00
Subject to production of bills. Where no bills are produced or bills produced for part amount only, boarding charges @ 60% of the rates prescribed above will only be paid to cover the boarding and other incidental expenses.			
c) Daily Conveyance charges: (Maximum per day)			
Proprietors / Partners	188.00		
Qualified Assistants	94.00		
Un-Qualified Assistants	75.00		
<ul style="list-style-type: none"> > Reimbursable on the basis of self-declaration. > In the case of local auditors, if the distance between the auditor's office and Bank's branch is beyond 8 km's only, actual conveyance charges not exceeding the above limit may be reimbursed on a self-declaration basis. > However, the reimbursement of such expenses shall not exceed 10% of the audit fees payable to the respective Auditors. 			
Major 'A' Class Cities	Delhi, Mumbai, Kolkata, Chennai, Bangalore, Hyderabad and Ahmedabad.		
Area I Centres	Pune, Kanpur, Nagpur, Jaipur, Surat, Lucknow, Visakhapatnam, Patna, Vadodra, Kochi, Indore, Bhopal, Ludhiana, Coimbatore, Madurai, Agartala and Varanasi.		

With regard to the reimbursement of travelling/Halting allowance and Daily Conveyance charges, the following may be noted:

- > Bank shall call for such details as are considered necessary for verification of bills in this regard and Auditors should furnish such details for verification of the actual expenses.
- > Where the Branch Auditors have an Office at the place where the Branches/Offices of the Bank to be audited is situated, they will not be reimbursed TA/HA expenses, except local conveyance charges as mentioned at c ii) above.
- > The TA/HA should be kept to the minimum.
- > In case of dispute between the Auditors and the Bank regarding settlement of their Bills, Chairman of the Bank shall be the final authority to decide the claims. The Chairman has to satisfy himself that the actual expenses have been incurred by particular auditor and the claims shall be settled keeping in view RESERVE BANK OF INDIA guidelines.
- > Branch Auditors shall submit their bills for travelling, halting and local conveyance expenses in the prescribed proforma only (Branch wise). The TA bill should be submitted immediately after the completion of audit.
- > Branch Auditors are required to submit a statement signed by the Branch Manager which contains details on, the arrival and departure of the Auditors and the particulars of partners/proprietor/qualified/unqualified assistants of the Audit Firm who attended the Audit and also the duration of their stay at the Branch (as per proforma). Branch Auditors are required to submit this statement duly signed by the Branch Manager along with Travelling Bill, Receipts, Vouchers etc., for reimbursement of the expenditure incurred by them.
- > In case the accommodation is not available at the place of Audit, Branch Auditors may stay at the nearest place where accommodation is available and this position may be explained in the Travelling Bills suitably.
- > Photocopies of ticket of AC/1 class train journey, number of train service etc., /Passenger coupons of Air Tickets / Taxi receipts / Other Receipts as applicable needs to be submitted. If the above conditions are not satisfied **only II class train fare will be paid.**
- > Cost of conveyance by Car/Taxi will be considered for payment, only when the route is not served by Rail/Bus. However full justification for travel by Car/Taxi shall be furnished in the T.A. bill.
- > When car/Taxi is used as mode of transport, charges will be reimbursed @ Rs. 7.50 ps. per K.M if the Auditor engages taxi (Hired from travel agent and it includes all items) and Rs. 6.00 per K.M. in case auditor uses own vehicle. Distance travelled in K.M.s (Specifically one way or two ways distance) should be invariably mentioned. **Taxi bill shall be enclosed. In case own car is used, petrol bills shall be enclosed. Separate conveyance will not be payable where taxi/car travel is permitted.**
- > Travelling and Halting expenses without original vouchers will not be considered for payment.
- > Local Auditors should specify the distance from their office to Branch audited, for the purpose of sanctioning local conveyance.
- > For total reimbursement as per eligibility, boarding expenses should be fully covered by bills, otherwise only 60% of the prescribed rates, within the eligibility will be paid for the portion of the claim made without bill. **Personal expenses like laundry, telephone bills, postage, photocopy charges etc., shall not be reimbursed.**
- > Travel by Car/Taxi will not be permitted if the destination is covered by any mode of public transport system. If the route is partially covered by public transport system, the Auditors are expected to travel in such transport for that portion, Taxi / car will be allowed only for the remaining portion of the travel to the destination where public transport is not available.
- > **The Auditor should not draw any advances against their bill from the branches and branches will not be responsible for settlement of their hotel / taxi bills etc.**

Illustrative details of Audit Clusters to be completed by URRDA

Clusters	No. of Agencies to be Audited	Location details
Cluster-1	6	PIU1 to PIU 6
Cluster-2	6	PIU7 to PIU12
Cluster-3	6	PIU13 to PIU18
Cluster-4	6	PIU 19 to PIU 24
Cluster-5	6	PIU 25 to 31

Detailed List of PIUs and Turnover

Sl. No.	PIU	Location (District)	Turnover (Expenditure) (Amount in Lacs)
1	Almora (Salt)	Almora	958.08
2	ID.Almora-1	Almora	1,585.89
3	PWD- Almora-2	Almora	1,089.99
4	Bageshwar	Bageshwar	2,042.03
5	Bajiro	Pauri	1,060.80
6	Chamoli	Chamoli	1,900.72
7	Champawat	Champawat	1,317.60
8	Dawarahat	Almora	390.97
9	Dehra Dun	Dehra Dun	3,181.54
10	Dehra Dun-2	Dehra Dun	109.66
11	Didihat	Pithoragarh	685.23
12	Haridwar	Dehra Dun	93.66
13	Jakholi	Rudraparyag	1,195.64
14	Kapkot	Bageshwar	2,275.24
15	Karanparyag	Chamoli	3,764.97
16	Karanparyag-1	Chamoli	1,515.91
17	Kathgodam	Nainital	503.84
18	Kirti Nagar	Tehiri	1,213.64
19	Kotdwar	Pauri	1,322.66
20	Lohaghat	Champawat	1,406.69
21	Nainital	Nainital	524.09
22	Pauri (Sri Nagar)	Pauri	1,611.28
23	Pauri-2 (Satpuli)	Pauri	1,581.17
24	ID-Pithoragarh	Pithoragarh	1,103.49
25	PWD -Pithoragarh	Pithoragarh	1,785.52
26	Purola	Uttarkashi	1,098.56
27	Rudraparyag	Rudraparyag	3,364.91
28	Tehiri (Narender Nagar)	Tehiri	702.76
29	Tehiri-1	Tehiri	2,518.35
30	Tehiri-2	Tehiri	637.98
31	Udham Singh Nagar	Udham Singh Nagar	0.00
32	Uttarkashi	Uttarkashi	1,016.44
33	Dharchula	Pithoragarh	1,640.18
	Total		45,199.49

Criteria for Short listing at the EOI stage

	Criteria	Weight age %
1	Long standing of the firm	10
2	Turnover of the firm for the last three financial years (FY) from audit and assurances services	15
3	Experience and Association of Partners	15
4	Experience and Association of qualified full time staff (being CAs or Cost Accountants or technically qualified staff relevant to the project)	10
5	Experience of the firm during the last 5 years in audit of Financial Statements/Internal Audit relevant to the assignment	45
6	Presence in the state where project headquarters are located (more than 3 years)	5
	Total	100

Criteria (Detailed) and Scoring Scheme for Short listing at the EoI stage

Criteria	Scoring	Maximum Points	Documentation
1. Long standing of the firm	1 point for each year of existence over 10 years	10	Date of Constitution of the firm as evidenced from the firm constitution certificate issued by ICAI
2. Turnover of the firm for the last three financial years (FY) from audit and assurance services ("Specified Turnover")	<ul style="list-style-type: none"> • 15 points for Specified Turnover of Rs. 50 lacs or above in each of the last three FYs; • 8 points for Specified Turnover of Rs. 50 lacs and above in at least two of the last three FYs; • 4 points for Specified Turnover of Rs. 25 lacs and less than Rs. 50 lacs 	15	Self-certified; the PAF will provide the total turnover and the Specified Turnover "Turnover" would mean the professional fee earned excluding service tax and traveling, if billed separately.
3. Experience and Association of Partners	<ul style="list-style-type: none"> • 3 points for each Partner with PQE of 10 years or more with the firm • 2 points for each Partner with PQE of 5 years or more with the firm • 1 point for each Partner with PQE of more than 1 year with the firm 	15	List of Partners with date of qualification and number of years of PQE with the firm supported by the latest firm constitution certificate issued by ICAI
4. Experience and Association of qualified full time staff (being CAs or Cost Accountants or technically qualified staff relevant to the project)	<ul style="list-style-type: none"> • 3 points for each full time staff with PQE of 10 years or more with the firm • 2 points for each full time staff with PQE of 5 years or more with the firm • 1 point for each full time staff with PQE of more than 1 year with the firm 	10	List of full time staff with date of qualification and number of years of PQE with the firm supported by the latest firm constitution certificate issued by ICAI Documentation showing the qualifications and experience of staff other than CAs
5. Experience of the firm during the last 5 years in audit of Financial Statements/Internal Audit of:			List of the clients audited by the firm and signed under the firm name only, giving the date of issue of the audit report and self attested copies of the appointment letters (only assignments in respect of which audit report has been issued during the last 5 years from date of EoI and pertaining to project as a whole should be included)
a. Projects financed by bilateral or multilateral agencies	4 points for each project	20	
b. Projects in the same sector (other than above)	3 points for each project	15	
c. Agencies implementing government projects (other than above)	2 points for each agency	10	
d. Presence in the state where project headquarters is located	• 5 points if the head office of the applicant firm is located in the same state as the project headquarters	5	

Latest firm constitution certificate issued by ICAI
Date of establishment of the branch and name of Partner/CA

Criteria	Scoring	Maximum Points	Documentation
	<ul style="list-style-type: none">• 3 points if a branch office of the applicant firm is located in the same state as the project headquarters for at least 5 years and headed by a partner of the firm• 1 points if either the branch is in existence for less than 5 years but more than 3 years or is headed by a qualified employee		qualified employee in charge of the firm
Total		100	

Uttarakhand Rural Roads Development Agency
Government of Uttarakhand

Request for Proposal for conducting External (Statutory) Audit of Pradhan Mantri Gram Sadak (PMGSY) in the Uttarakhand State.

1. Uttarakhand Rural Road Development Agency, an autonomous body of Uttarakhand State, invites sealed bids in Two Parts viz. Technical bid and Financial bid from reputed Chartered Accountants, who wish to undertake the work of Statutory (External) audit of Programme Implementing Units and State Rural Roads Development Agency located in the State of Uttarakhand. The last date of submission of bids is 2 June 2014 till 3.PM. at URRDA. The same shall be addressed to.

NAME	The Chief Engineer
DESIGNATION	URRDA
OFFICE	Dehradun (UK)

2. The purpose of this assignment is to provide Consultancy services of External (Statutory) audit of PMGSY project in the State including all the PIUs. More details of the services are provided in the terms of references.
3. The following documents are enclosed to enable you to submit your proposals:
 - (a) Terms of Reference (TOR) (Annexure 1)
 - (b) List of PIUs, Clusters (Annexure-II)
 - (c) Form for Price bid (Annexure III Form F-1 & Form – F 1 A)
 - (d) Technical proposals and its evaluation criteria (Annexure IV)
 - (e) A sample Form of Contract for Consultants' Services under which the services will be carried out (Annexure V).

4. **Background**

- 4.1 The Government of India has received a loan/credit of US \$ 1500 million from the International Bank for Reconstruction and Development (IBRD)/

the International Development Association (IDA) for supplementing implementation of PMGSY under Rural Road Project-II (RRP-II) in Seven Viz. Punjab, Himachal Pradesh, Rajasthan, Uttar Pradesh, Uttrakhand Jharkhand and Meghalaya.

- 4.2 Expression of Interest (EOI) fir Statutory Audit of units in the Uttrakhand State responsible for Implementation of PMGSY was invited from Qualified Chartered Accountant firms. The firms have now been s hort listed on the basis of their experience, financial position and other details as called for in the EOI and submitted by interested firms. Request for Proposal (RFP) is now being sent to short listed firms.

5. **Clarification and Amendments to RFP Documents**

- 5.1 The Firms may request for a clarification on any of the RFP documents up to fifteen (15) days prior to the proposal submission date (but prior to pre bid meeting). Any request for clarification must be sent in writing to the addressed to officer as indicated in Para 1 above. These would be clarified at the pre-bid meeting without identifying its source.

5.2 **Pre-bid meeting**

- 5.2.1 The bidder or his official representative is invited to attend a pre-bid meeting, which will take place on 2 June at 3.00 pm at URRDA
- 5.2.2 The purpose of the meeting will be to clarify issues and to answer question on any matter related to the RFP that may be raised at that stage including the clarification requested under para 6.1 above.
- 5.2.3 Non-attendance at the pre-bid meeting will not be a cause for disqualification of a bidder.

5.3 **Amendment to RFP**

- 5.3.1 At any time before the submission of proposals, the URRDA may, whether at its own initiative or in responses to a clarification requested by a short listed auditor firms or in response to queries raised at the pre- bid meeting amend the RFP by issuing an addendum. The addendum shall be sent to all short listed Auditor firms and will be binding on them. To give short listed Auditor firms, a reasonable time in which to take an amendment into account in their proposals, the SRRDA may at its discretion, if the amendment is substantial, extend the deadline for the RFP submission.

6. Submission of Proposals

- 6.1 The proposals shall be submitted in two parts, viz., Financial (Annexure III) and Technical proposal (Annexure IV). The proposals must be sent to the address indicated above and received by the URRDA not later than the time and date indicated in Para 1 or any extension to this date in accordance with Para 5.3.
- 6.2 The "Technical" and "Financial" Proposals must be submitted in two separate sealed envelopes (with respective marking in bold letters). The first envelope marked "TECHNICAL PROPOSAL" should include the description of the bidder's general experience in the field of the assignment, the qualification and competency of the personnel proposed for the assignment in response to suggested Terms of Reference as required (Annexure IV) The first envelope should not contain any cost information whatsoever. The second envelope marked 'FINANCIAL PROPOSAL' should contain the detailed price offer in form F-1 and F-1A of Annexure III for the Statutory audit. Both the sealed envelopes should again be placed in a sealed cover which will be received in the office of the URRDA upto 2 June hours on 3.00 PM

On the outer Envelope "Bids for External Audit of Pradhan Mantri Gram sadak Yojna (PMGSY) in the Uttarakhand State" should be clearly mentioned.

- 6.3 At any time before the submission of Proposal, the URRDA may amend the RFP by issuing an addendum in writing by standard electronic means. The addendum shall be sent to all the bidders and will be binding on them. The bidder should acknowledge receipt of all amendments. To give bidders a reasonable time in which to take an amendment into account in their proposals, the URRDA will, if the amendment is considered as materially substantial, extend the deadline for the submission of Proposal.
- 6.4 The URRDA shall not be responsible for misplacement, loss during transit or premature opening of envelope. However, the inner envelopes containing Technical and Financial Proposals is marked or sealed as per Para 5.2, such proposal would be considered even though outer envelope is torn or not sealed.
- 6.5 Instructions to Bidders**
- 6.5.1 The bidder shall bear all costs whatsoever associated with the preparation and submission of their Proposals. The costs might include site visit, collection of information, and if selected, attendance at bid opening and contract negotiation.
- 6.5.2 The URRDA is not bound to accept any proposal and reserves the right to annul the selection process at any time prior to contract award, without thereby incurring any liability to the bidder.

- 6.5.3 In preparing their proposals, the bidder is expected to examine in detail the documents comprising the RFP. Material deficiencies in providing the information requested may result in rejection of a Proposal.
- 6.5.4 A list of the PIUs and URRDA (which will be audited) indicating their locations is also enclosed (Annexure II).

6.6 Opening of Technical Proposal

- 6.6.1 An Evaluation Committee (EC) will be constituted by the URRDA. The Proposals (First envelope containing Technical Proposals is only) will be opened by EC in the URRDA office at URRDA hours on 3.00 PM. It may please be noted that the second envelope i.e. Financial Proposals containing the Price Bid will not be opened until technical evaluation has been completed and the result approved and notified to all the bidders. The bidder's representatives shall be encouraged to be present at the time of opening of the Technical proposal. The bidders representatives, who choose to attend the bid opening proceedings, will sign an Attendance Sheet. They should also bring a letter authorizing them to attend Opening of Technical Proposal.
- 6.6.2 The URRDA shall notify those bidders whose proposals did not meet the minimum qualifying marks or were considered non-responsive to the Letter of Invitation and Terms of Reference. Indicating that their Financial Proposals will be returned unopened after completing the selection process. The URRDA shall simultaneously notify the bidders that have secured the minimum qualifying marks, indicating the date and time set for opening of Financial Proposals. The notification may be sent by registered letter or electronic mail. The bidder's representatives shall be encouraged to be present at the time of opening proceedings, will sign an Attendance Sheet. They should bring a letter authorizing them to attend opening of Financial Proposals.

7. Evaluation of Technical Proposal

- 7.1 The Technical Proposal will be evaluated on the basis of Evaluation criteria given in Annexure IV. For this purpose requisite information is to be furnished by the firms along with supporting Documents. The Auditor will make his own assessment about adequate number of audit teams required for conducting the audit as per the TOR. Each audit team should comprise of Principal/Audit Partner, qualified Audit Manager, semi- qualified assistants and other audit assistants. Details of personal in each team should be submitted along with proposal.

Staff time estimate for the assignment (per PIU)

PIU turnover (in crores)	Per PIU		URRDA**
	Turnover I	Turnover II	
	>1 cr. <5cr.	>5 cr.	
Designation	C	D	E
Principal/Audit Partner	1	1	2
Audit Manager/Qualified Auditor	3	4	5
Semi qualified assistant	3	5	7
Other Assistant	2	4	6
Total Man days *	9	14	20

- One man day is of 8 hrs
- Time estimates for URRDA also includes the resources requirement for audit of consolidated financial statements.

- 7.2 The evaluation of team shall be done on the basis of CVs the number of teams to be deployed for audit may be decided by the bidders in consultation with URRDA based on the number of PIUs, their locations, etc.
- 7.3 Cut off points for qualifying Technical Proposal
Based on the points and criteria as set out for Technical Proposals, all the bidders who have secured 75 or more points* shall be treated as successful bidders. Their financial Proposals shall be opened.
Note:- In Case the number of successful bidders after technical evaluation is less than three (3), the competent authority of URRDA may relax the aforesaid cut off criteria of technical bid to qualify top 3 bidders in the Technical Proposals.
- 7.4 The EC will record in Detail the reasons for acceptance or rejection of the Technical analyzed and evaluated by it and would recommend the names of Auditor Firm qualified in the Technical Bids to the Competent Authority.

8. Opening of Financial Proposals

- 8.1 At the second stage, financial bids of only those bidders who have been declared qualified in the Technical Proposals will be opened by the EC. The "Financial Proposal" should be submitted in the Schedule - "Price Bid" in Form The Auditor firm should provide detailed break-down of Costs Estimates of Services in the format given in Form.
- 8.2 Each Financial Proposal will be inspected by the EC to confirm that it has remained sealed and unopened.
- 8.3 The URRDA's representatives or member (in EC) will open each Financial Proposal, and initial all the pages except printed document and also circle/ initial changes, if any, noticed in the bid at the time of opening of bids. One of the representatives/ member (in EC) will read out aloud the name of the Auditor Firm and the total prices quoted in the Schedule - "Price Bid" of each bidder. The URRDA's representatives (in EC) will record this information in writing.
- 8.4 The bidder's representative shall be encouraged to be present at the time of opening of Financial Proposal. The bidder's representatives, who choose to attend the bid proceeding will sign an Attendance Sheet.

9. Evaluation of Financial Proposals

- 9.1 The EC will subsequently review the detailed contents of each Financial Proposals. During the examination of Financial Proposals the EC or URRDA's staff and any other person involved in the evaluation process will not be permitted to seek clarification or additional information from any Auditor Firm who has submitted a Financial Proposals.

9.2 The Financial Proposals will be checked for computational errors or material omissions and prices will be corrected and adjusted as necessary. In the case of material omissions, the cost of the relevant Financial Proposal will be increased by application of the highest unit cost and quantity of the omitted item as provided in the other submitted Financial Proposals.

9.3 The total price (TP) for each Financial Proposal will be determined.

9.4 If a discount has been offered in any Financial Proposal, such discount will be applied pro-rata against each item, i.e., each expert's remuneration and each out of pocket cost item. However, the discount will not apply to the provisional sums items. The Agency reserves the right to reject, at its sole discretions, any or all evaluated Financial Proposals and if necessary call for submission of new Financial Proposals. In order to allow comparison on a common basis, each Financial Proposal will be carefully scrutinized in accordance with the procedure outlined above and total price will be determined. The score for each Financial Proposal was inversely proportional to its Total Price (TP) and was computed as follows:-

$$Sf = 100 \times Fm/F$$

Where:

Sf is the financial score of the Financial Proposal being evaluated

Fm is the TP of the lowest priced Financial Proposal

F is the TP of the Financial Proposal under consideration.

The lowest evaluated proposal received the maximum score of 100 marks.

9.5 Ranking of Proposals

9.5.1 Following completion evaluation of Technical and Financial Proposals, final ranking will done by applying a weightage of 75 percent and 25 percent respectively to the technical financial score of each evaluated qualifying Technical and Financial Proposal and then computing the relevant combined total score for each bidder.

9.5.2 A comparative statement shall be prepared by the EC to analyze and select the successful bidder. The bidder obtaining highest score will be selected for award of assignment. This will be approved by the Competent Authority of the SRRDA.

10. Confidentiality

10.1 Information relating to evaluation of Proposals and recommendations concerning contract award shall not be disclosed to bidders who have submitted Proposals or to other persons not officially concerned with the selection process until the successful firm has been notified and contract awarded.

11. Award of Contract

11.1 After completion of negotiations¹, the SRRDA shall award the contract to the selected Auditor Firm and promptly notify the other Auditor Firms who had submitted Proposals that they were unsuccessful. The SRRDA will return the unopened Financial Proposals to the unsuccessful bidders who could not qualify for the opening of Financial Bid.

11.2 The validity of the proposal shall be for 90 days from the date of opening of the Technical Bid without change in the personnel proposed for the assignment and proposed price. The SRRDA will make its best efforts to select an Auditor within this period.

11.3 Auditor will be expected to take-up/commence with the assignment within a month of award of assignment order by the SRRDA and complete it by the stipulated time.

¹ Negotiations are not an essential part of the selection process. As per CPC instructions there should be no post-tender negotiations with L1. However, if it is felt necessary to conduct negotiations with the selected bidder, negotiation shall include discussions on the TOR, the methodology, the time Government incurs and special conditions of the contract. These discussions shall not substantially alter the original TOR in the terms of the contract, lest the quality of the final product, its cost, and relevance of the initial evaluation be affected. The final TOR and the agreed methodology shall be incorporated in "Description of Services", which shall form part of the contract.

Financial negotiations shall only be carried out if such post-tender negotiations were in any manner to the scope of work under the contract bearing on the final price of the contract. However, if such negotiations were not found to be reasonable, in such negotiations, the selected bidder shall be expected to justify and demonstrate that the prices proposed in its proposals are not out of line with the rates being charged by the competitors with similar assignments. However, there shall not be any financial negotiations which shall result into increase in the financial cost or originally quoted to the Auditor Firm and in which he is not being called for the negotiation.

- 11.4 Under the overall guidance of the URRDA, the Auditor firm will work directly with the respective PIUs. The auditor firm is expected to conduct audit of URRDA/PIUs from 1.5.2014 to 31.7.2014 Performance of the Agency would be reviewed at the end of each year and contract may be extended on same terms and conditions if the auditor firm is willing to do so.
- 11.5 It may be noted that any manufacturing or construction firm, with which the auditor might be associated with will not be eligible to participate in bidding for any goods or works resulting from or associated the project of which this audit assignment forms a part.
- 11.6 Please note that if you consider that your firm does not have all the expertise for the assignment, there is no objection to your firm associating with another firm to enable a full range of expertise to be presented However, joint ventures between firms on the shortlist are not permitted except with the prior approval of the URRDA. The request for a joint venture should be accompanied with full details of the proposed association.
- 11.7 The remuneration which the auditor receives from the contract will be subject to normal tax liability as per the tax laws. kindly contact the concerned tax authorities for further information in this regard, if required.

12 PAYMENT SCHEDULE

The URRDA will pay the firm within 30 days of receipt of pre-receipted bills as per details given below

S. No	Event	% of contract value
1	Completion of Audit of all units	70%
2	Submission of final audit Report	20%
3	Acceptance of Audit report by URRDA	10%

Note: Contract Value includes Professional fee plus service Tax at the rates.

The above remuneration includes all the costs related to carrying out the services, including overhead and any taxes imposed on the firm.

13 PENALTY

The Auditor should clearly understand that submission of audit report by stipulated time is of utmost importance. They should plan audit in such a way that in spite of any contingency audit report is submitted before stipulated date 30th September of respective year. Penalty of +2% of contract value for each month or part of month of delay beyond 30th September will be levied on the Auditor.

NAME
DESIGNATION
OFFICE

The Chief Engineer
URRDA
Dehradun (UK)

Form No. F-1 (Refer to Para 8 of RFP)
Price Bid

Signature

Designation	No of Man-days	Fee Rate per annum [excluding service tax]	Total
Principal/Audit Partner			
Audit Manager/Qualified Auditor			
Semi qualified assistant			
Other Assistant			
Total Man days			

(Authorized representative of Auditor)
Seal of the Auditor Firm

Note:-

1. The rates quoted are for one year which will be applicable for subsequent years also.
2. Service Tax as applicable on the date of payment will be paid extra by the SRRDA.
3. TDS or other statutory deductions as applicable will be deducted by the SRRDA at the rates notified by Government of India from time to time from each bill.

Form No. F-1 A (Refer to Para 8 of RFP)

Break up of Cost Estimate of Services

Sl. No.	Particulars	Amount (Rs.)
1.	Remuneration to staff	
2.	Out of pocket expenses	
3.	Contingency charges	
4.	Total cost estimates	

Signature

(Authorized representative of Auditor)

Seal of the Auditor Firm

Note: The amount of total of cost estimate (F-1A) should agree with the total amount written in Price Bid (F-1). In case of discrepancies in the amounts, the amount quoted in Price bid form F-1 would prevail.

**Uttarakhand Rural Roads Development Agency
Government of Uttarakhand**

1. Request for Proposal for conducting External (Statutory) Audit of Pradhan Mantri Gram Sadak (PMGSY in the U.K State.

Uttarakhand Rural Road Development Agency an autonomous body of Uttarakhand State, invites bids in Two Parts iz. Technical bid and Financial bid from reputed Chartered Accountants, who to undertake the work of Statutory External) audit of Program Implementing Units and State Rural Road Development Agency located in the State of Uttarakhand The last date of submission of bids is 20/3/2018 till 5.PM. at I.T.Park The ame shall be addressed to

NAME	Sri K.K. Srivastava
DESIGNATION	Chief Engineer
Office	Uttarakhand Rural Road Development Agency 1 st Floor, Panchayati Raj Nideshalya, I.T. Park, Sahastradhara Road Dehra Dun

2. The purpose of this assignment is to provide consultancy of External (Statutory) Audit of PMGSY project in the State including all the PIUs. More details of the services are provided in the terms of references.
3. The Following documents are enclosed to enable you to submit your proposals:
 - (a) Terms of Reference (TOR) (Annexure I)
 - (b) List of PIUs, Clusters (Annexure-II)
 - (c) Form for Price bid (Annexure III Form F-I & Form-F I A)
 - (d) Technical proposal and its evaluation criteria (Annexure IV)
 - (e) A Sample Form of Contract for Consultants' Services under which the services will be carried out (Annexure V)

4. Background

- 4.1 The Government of India has received a loan/credit of US \$ 1500 million from the International Bank for Reconstruction and Development (IBRD)/the International Development association (IDA) for supplementing implementation of PMGSY under Rural Roads Project-II (RRP-II) in seven

states Viz. Punjab , Himachal Pradesh, Rajasthan, Uttar Pradesh, Uttrakhand, Jharkhand and Meghalaya.

- 4.2 Expression of Interest (EOI) for Statutory Audit of units in the Uttrakhand State responsible for implementation of PMGSY was invited from Qualified Chartered Accountant Firms, The Firms have now been short listed on the basis of their experience. Financial position and other details as called for in the EOI and submitted by interested firms. Request for Proposal (RFP) is now being sent to short listed firms.

5. **Clarification and Amendments to RFP Documents**

- 5.1 You may request for a clarification on any of the RFP documents up to fifteen (15) days prior to the proposal submission date (but prior to pre bid meeting). Any request for clarification must be sent in writing to the addressed to officer as indicated in Para 1 above. These would be clarified at the pre-bid meeting without identifying its source.

5.2 Pre-bid meeting

- 5.2.1 The bidder or his official representative is invited to attend a pre-bid meeting, which will take place on 26.03.2018 at 11.00 a.m. at URRDA D.Dun

- 5.2.2 The purpose of the meeting will be to clarify issues and to answer questions on any matter related to the RFP that may be raised at that stage including the clarifications requested under Para 6.1. Above.

- 5.2.3 Non-attend the pre-bid meeting will not be a cause for disqualification of a bidder.

5.3 ~~Amen-RFP~~ *Amendment to RFP*

- 5.3.1 At any time before the submission of proposals the URRDA may whether at its own initiative or in response to a clarification requested by a short auditor firms, or in response to queries raised at the pre-bid meeting amend the RFP by issuing an addendum The addendum shall be sent to all short listed Auditor firms and will be binding on them. To give short listed Auditor firms a reasonable time in which to take an amendment into account in their proposals, the URRDA may at its discretion, if the amendment is substantial, extend the deadlines for the RFP submission.

6. **Submission of Proposals**

- 6.1 The proposals shall be submitted in two parts, Viz, Financial(Annexure III) and Technical proposal (**Annexure IV**) The proposals must be sent to the address indicated above and received by the URRDA not later than the time and date indicated in Para 1 or any extension to this date in accordance with Para 5.3.

- 6.2 The "Technical" and "Financial" Proposals must be submitted in two separate sealed envelopes (with respective marking in bold letters). The first envelope marked "TECHINICAL PROPOSAL" should include the description of the bidder's general experience in the field of the assignment, the qualification and competency of the personal proposed for the assignment in response to suggested Terms of Reference as required (Annexure IV) The first envelope should not contain any cost information whatsoever The second envelope marked 'FINANCIAL PROPOSAL' should contain the detailed price offer in form F-1 and F-1A of Annexure III for the Statutory audit, Both the sealed envelopes should again be placed in sealed cover which will be received in the office of the URRDA up to 20.03.18 hours on 5.00 pm

On the outer Envelope "**Bids for External Audit of Pradhan Mantri Gram Sadak Yojna (PMGSY) in the Uttrakhand state**" should be clearly mentioned.

- 6.3 At any time before the submission of Proposal, the URRDA may amend the RFP by issuing an addendum in writing or by standard electronic means. The addendum shall be sent to all the bidders and will be binding on them. The bidder should acknowledge receipt of all amendments. To give bidders a reasonable time in which to take an amendment into account in their proposals, the URRDA will, if the amendment is considered as materially substantial, extend the deadline for the submission of Proposal.
- 6.4 The URRDA shall not be responsible for misplacement, loss during transit or premature opening of envelope. However, the inner envelopes containing Technical and Financial Proposals is marked or sealed as per para 5.2, such proposal would be considered even though outer envelope is torn or not sealed.
- 6.5 **Instructions to Bidders**
- 6.5.1 The bidder shall bear all costs whatsoever associated with the preparation and submission of their proposals. The costs might include site visit, collection of information, and if selected, attendance at bid opening and contract negotiations.
- 6.5.2 The URRDA is not bound to accept any proposal and reserves the right to annual the selection process at any time prior to contract award, without thereby incurring any liability to the bidder.

6.5.3 In preparing their proposals, the bidder is expected to examine in detail the documents comprising the RFP. Material deficiencies in providing the information requested may result in rejection of a proposal.

6.5.4 A list of the PIUs and URRDA (which will be audited) indicating their locations is also enclosed (Annexure II)

6.6 Opening of Technical Proposal

6.6.1 An Evaluation Committee (EC) will be constituted by the URRDA. The Proposals (First envelope containing Technical Proposals only) will be opened by EC in the URRDA office at 28.03.18 hours on 11.30 A.M. It may please be noted that the second envelope i.e. Financial Proposals containing the Price Bid will not be opened until technical evaluation has been completed and the result approved and notified to all the bidders. The bidder's representatives shall be encouraged to be present at the time of opening of the technical Proposal. The bidders' representatives who choose to attend the bid opening proceedings, will sign an Attendance sheet. They should also bring a letter authorizing them to attend Opening of Technical Proposal.

6.6.2 The URRDA shall notify those bidders whose proposals did not meet the minimum qualifying marks or were considered non-responsive to the Letter of invitation and Terms of Reference indicating that their Financial proposals will be returned unopened after completing the selection process. The URRDA shall simultaneously notify the bidders that have secured the minimum qualifying marks, indicating the date and time set for opening of financial Proposals. The notification may be sent by registered letter or electronic mail. The bidder's representatives shall be encouraged to be present at the time of opening of the financial Proposals. The bidders' representative, who choose to attend the bid opening proceedings will sign an attendance. They should bring a letter authorizing them to attend opening of financial Proposals.

7. Evaluation of Technical Proposal

7.1 The Technical Proposal will be evaluated on the basis of Evaluation given in Annexure IV. For this purpose requisite information is to be furnished by the firms along with supporting documents. The Auditor will make his own assessment about adequate number of audit teams required for conducting the audit as per the TOR. Each audit team should comprise of Principal /Audit Partner Qualified Audit Manager, semi-qualified assistants and other audit assistants. Details of personnel in each team should be submitted along with proposal.

Staff Time estimate for the assignment (Per PIU)

PIU turnover (In crores)	Per PIU			URRDA
	Turnover	Turnover II	Turnover III	
	< 1 cr.	>1cr.< 5 cr.	> 5 cr.	
Designation	(B)	(c)	(D)	(E)
Principal/Audit Partner	0.5	1	1	2
Audit Manager/Qualified Auditor	3	3	4	5
Semi qualified assistant	0	3	5	7
Other Assistant	3	2	4	6
Total Man days	3	2	4	6

One man day is of 8 hrs

Time estimates for URRDA also includes the resources requirement for audit of consolidated financial statements.

7.2 The evaluation of team shall be done on the basis of Cvs the number of teams to be deployed for audit may be decided by the bidders in consultation with URRDA based on the number of PIUs, their locations, etc

7.3 **Cut off points for qualifying Technical Proposal**

Based on the points and criteria as set out for Technical Proposals, all the bidders who have secured 75 or more points* shall be treated as successful bidders. Their financial Proposals shall be opened.

Note:-in Case the number of successful bidders after technical evaluation is less than three (3) the competent authority of URRDA may relax the aforesaid cut off criteria of technical bid to qualify top 3 bidders in the Technical Proposals.

7.4 The EC will record in detail the reasons for acceptance or rejection of the Technical Proposal analyzed and evaluated by it and would recommend the names of Auditor Firm qualified in the Technical Bids to the Competent Authority.

8. Opening of Financial Proposals

8.1 At the second stage, financial bids of only those bidders who have been declared qualified in the Technical proposal will be opened by the EC. The "Financial Proposal" should be submitted in the Schedule – "Price Bid" in Form No. F-1. The Auditor Firm should provide detailed break-down of Costs Estimates of Services in the format given in form No F.-1A (Annexure III)

8.2 Each Financial Proposal will be inspected by the EC to confirm that it has remained sealed and unopened.

8.3 The URRDA's Representatives or member (in EC) will open financial Proposal, and initial all the pages except printed document and also circle/initial changes, if any, noticed in the bid at the time of opening of bids. One of the representatives/member (in EC) will read out aloud the name of the Auditor firm and the total prices quoted in the Schedule-"Price Bid" of each bidder. The URRDA's representatives (in EC) will record this information in writing.

8.4 The bidder's representative shall be encouraged to be present at the time of opening of Financial Proposal. The bidder's representatives, who choose to attend the bid proceeding will sign an Attendance Sheet.

9. Evaluation of Financial Proposals

9.1 The EC Detailed contents of each Financial Proposal During the examination Financial Proposals the EC or URRDA's Staff and any other person involved the evaluation process will not be permitted to seek clarification or additional information from any Auditor firm who has submitted a financial Proposal.

9.2 The Financial Proposal will be checked for computational errors or material omissions and Prices will be corrected and adjusted as necessary. In the case of

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- 9.2 The Financial Proposal will be checked for computational errors or material omissions and Prices will be corrected and adjusted as necessary. In the case of

material omissions, the relevant Financial Proposal will be increased by application of the highest unit cost and quantity of the omitted item as provided in the other submitted Financial Proposals.

9.3 The total price (TP) for each Financial Proposal will be determined.

9.4 If a discount has been offered in any Financial Proposal, such discount will be applied pro-rata against each item, i.e., each expert's remuneration and each out of pocket cost item. However, the discount will not apply to the provisional sums items. The agency reserves the right to reject, at its sole discretions, any or all evaluated Financial Proposals and if necessary call for submission of new Financial Proposals. In order to allow comparison on a common basis, each Financial Proposal will be carefully scrutinized in accordance with the procedure outlined above and total price will be determined. The score for each Financial Proposal was inversely proportional to its Total Price (TP) and was computed as follows:-

$$Sf = 100 \times Fm/F$$

Where:

Sf is the financial score of the Financial Proposal being evaluated

Fm is the TP of the lowest priced Financial Proposal

F is the TP of the financial Proposal under consideration

The lowest evaluated proposal received the maximum score of 100 marks.

9.5 Ranking of Proposals

9.5.1 Following completion evaluation of Technical and Financial Proposals, final ranking will done by applying a weight age of 75 percent and 25percent respectively to the technical financial score of each evaluated qualifying Technical and Financial Proposal and then computing the relevant combined total score for each bidder.

9.5.2 A comparative statement shall be prepared by the EC to analyze and select the successful bidder. The bidder obtaining highest score will be selected for award of assignment. This will be approved by the Competent Authority of the URRDA.

10 Confidentiality

10.1 Information relating to evaluation of Proposals and recommendations concerning contract award shall not be disclosed to bidders who have submitted proposals or to other persons not officially concerned with the selection process until the successful firm has been notified and contract awarded.

11 Award of Contract

11.1 After completion of negotiations⁸, the URRDA shall award the contract to the selected Auditor Firm and promptly notify the other Auditor Firms who had submitted Proposals that they were successful. The URRDA will return the unopened Financial Proposals that they were unsuccessful bidders who could not qualify for the opening of Financial Bid.

11.2 The validity of the proposal shall be for 90 days from the date of opening of the Technical Bid without change in the personnel proposed for the assignment and proposed price. The URRDA will make its best efforts to select and Auditor within this period

11.3 Auditor will be expected to take-up/commence with the assignment within a month or award of assignment order by the URRDA and complete it by the stipulated time.

11.4 Under the overall guidance of the URRDA, the Auditor Firm will work directly with the respective PIUs. The Auditor Firm is expected to conduct audit of URRDA/PIUs from 2017 –18 and 2018-19 (URRDA should write the period of assignment of Audit). Performance of the Agency would be reviewed at the end of each year and contract may be extended on same terms and conditions if the auditor firm is willing to do so.

11.5 It may be noted that any manufacturing or construction firm, with which the Auditor might be associated with, will not be eligible to participate in bidding for any goods or works resulting from or associated the project of which this audit assignment forms a part.

11.6 Please note that if you consider that your firm does not have all the expertise for the assignment, there is no objection to your firm associating with another firm to enable a full range of expertise to be presented. However, joint ventures between firms on the shortlist are not permitted except with the prior approval of the

URRDA. The request for a joint venture should be accompanied with full details of the proposed association.

11.7 The remuneration which the Auditor receives from the contract will be subject to normal tax liability as per the Tax Laws. Kindly contact the concerned tax authorities for further information in this regard, if required.

12 PAYMENT SCHEDULE

The URRDA will pay the firm within 30 days of receipt of per-receipted bills as per details given below

S. No.	Event	% of Contract Value
1	Completion of Audit of all units	70%
2	Submission of final audit Report	20%
3	Acceptance of Audit report by URRDA	10%

Note: Contract Value includes Professional Fee plus Service Tax at the prescribe rates.

The above remuneration includes all the costs related to carrying out the services, including overhead and any taxes imposed on the firm.

13 PENALTY

The Auditor should clearly understand that submission of audit report by stipulated time is of utmost importance. They should plan audit in such a way that in spite of any contingency audit report is submitted before stipulated date viz 30th September of respective year. Penalty of +-2% of contract value for each month or part of month of delay beyond 30th September will be levied on contractor.

(K.K. Srivastava)
Chief Engineer
URRDA Dehra Dun