

Uttarakhand Public Financial Management Strengthening Project
Centre for Training and Research in Financial Administration, (CTRFA)
UTTARAKHAND, INDIA
REQUEST FOR EXPRESSIONS OF INTEREST
(CONSULTING SERVICES –SELECTION OF FIRMS)

India

Uttarakhand Public Financial Management Strengthening Project

Loan No.: IBRD 8928

Assignment Title: Selection of Chartered Accountants Firms for Financial Attest Audit of Urban Local Bodies in Government of Uttarakhand

Request for Expression of Interest for Selection of Firms of Chartered Accountant Firms for Financial Attest Audit of Urban Local Bodies in Government of Uttarakhand Package No 4 (CONSULTING SERVICES –SELECTION OF FIRMS)

Application Deadline:	12 th April 2022
Type of Contract:	Consulting Service- Selection of Firm
Method of Procurement:	Fixed-budget Based Selection (FBS)
Expected Duration of Assignment:	Six Months (expected from May 2022 to November , 2022)
Packages	<u>Selection of Chartered Accountant Firms for Financial Attest Audit of ULBs in Government of Uttarakhand – Package 4 ULBs of Chamoli and Rudraprayag in Annexure -A of Draft TOR</u>

Reference No.: IN-CTRFA-284002-CS-FBS

Date: 26th March 2022

1. The GoUk has received a loan from The World Bank (IBRD) for the Uttarakhand Public Financial Management Strengthening Project (UkPFMS) and intends to apply a part of the loan proceeds for this assignment which is towards Selection of Chartered Accountant firms for conducting Financial Attest Audit of Urban Local Bodies in the State of Uttarakhand in accordance with the Uttarakhand Financial Attest Audit Manual adopted by the Government of Uttarakhand.
2. The Directorate of Audit is constituted under section 3 of the Uttarakhand Audit Act, 2012 to perform audit functions in the State of Uttarakhand. The Directorate of Audit is the primary statutory auditor and is responsible for carrying out Financial Attest Audit of Urban Local Bodies (ULB) and Rural Local Bodies (RLB). GoUk has presently

adopted a Co-sourced model of audit. The financial attest audit services are provided by a combination of in-house audit teams and a panel of external Chartered Accountants (CA) firms.

3. The UkPFMS invite applications from Chartered Accountant Firms who are interested to conduct the Financial Attest Audit of Urban Local Bodies in Uttarakhand. The objective of this audit assignment is to carry out a financial attest audit of the selected Urban local bodies (ULBs) and to provide an 'expression of opinion' on the "true and fair view" of the Financial Statements prepared by the ULBs.
4. The assignment will cover the financial attest audit of ULBs for last three financial years i.e., FY 2018-19, 2019-20 and 2020-21 as per the draft Terms of Reference (ToR) provided in **Annexure-I. The Terms of Reference has** 07 Packages and a CA Firm can apply for only three packages at REOI stage . Each package has to be separately applied GoUk will limit the number of packages in RFP and Award of the final contract.
5. The Interested CA firms should provide information demonstrating that they have the required qualifications and relevant experience to perform these services.

The REOI shortlisting criteria is given below. The applicants who fail to meet these criteria or those who have not provided required supporting documents will not be considered further in the evaluation process.

Shortlist Criteria:

S No	Shortlisting Criteria	Supporting Documents
1	The applicant should be registered with ICAI. The applicant having its Head Office or Branch Office in Uttarakhand will be an advantage keeping in mind the COVID situation.	Self-certified copy of Constitution certificate issued by ICAI as on 1 st January 2022
2	The firm should have at least five years overall experience.	Self-certified copy of Constitution certificate issued by ICAI as on 1 st January 2022
3	The applicant should have a minimum annual average turnover of at least Rs.50.00 Lakhs (Rs Fifty Lakhs Net of GST) in the last three years (FY 2020-21 , 2019- 20 , 2018-19) from audit fees only	Audited Financial Statements for FY2020-21, FY 2019-20, and FY 2018-19
4	The firm should have at least three full-time partners associated with the firm for the last one year	Self-certified copy of Constitution certificate issued by ICAI as on 1 st January 2022
5	The firm should have completed at least three Financial Attest audit assignments of Urban local bodies in the last ten years.	Self-certified list. Please note that audit of the same entity for more than one financial year will be counted as single assignment.

6	<p>The applicant is not debarred by any State Government, Central Government or any other Public Sector undertaking or a Corporation or any other Autonomous Organization of Central or State Government or the World Bank</p> <p>The applicant (firm or its members) is not debarred by ICAI for any professional misconduct</p> <p>The applicant is not engaged with GoUK for any accounting, audit, and PFM related assignment of ULBs which conflicts with this assignment.</p>	<p>- Declaration format given in the EOI on Rs. 100 Non Judicial Stamp Paper duly notarized (please provide strictly as per format given below) . In case the firm doesn't provide the format as given below or on a notarized Rs 100 Stamp Paper the proposal shall be duly rejected</p>
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6. The Finance Department, through the Center for Training and Research in Financial Administration (CTRFA) now invites eligible CA Firms (“Consultants”) to indicate their interest in providing the Services. Interested Consultants should provide information demonstrating that they have the required qualifications and relevant experience to perform the Services. Terms of reference of the assignment can be accessed on the website <http://www.uttarakhandaudit.uk.gov.in> or from PMU, UkPFMS.
7. The attention of interested Consultants is drawn to paragraphs 3.14 and 3.17 of the World Bank Procurement Regulations, July 2016 revised in November 2017 and August 2018 (“Procurement Regulations”), setting forth the World Bank’s policy on conflict interest.
8. A Consultant will be selected in accordance with the Fixed Budget Selection (**FBS**) set out in the Procurement Regulations.
9. Further information can be obtained at the address below during office hours 1000 to 1700 hours IST.
10. Expression of Interest in the prescribed format along with relevant annexures must be delivered in a document form (hard copy or electronic pdf) at the address or mail id given below (in person, by post or by e-mail) latest by 12th April 2022

11. Project Director

Uttarakhand Public Financial Management Strengthening Project

91, Racecourse, Near Police Line

Dehradun Pin 248007, Uttarakhand

Tel: +91-135-2226790(O), 2226791(O), **Mob: +91-9358119541**

E-mail- *ukpfmswb@gmail.com*

EOI FORMAT

Instructions

1. Please provide the details as required in the format. Non-completion of the format may lead to rejection during evaluation.
2. The consultant can add other materials about the Organization and other relevant details as annexure.
3. Please provide all documents requested as annexure.

Name of the firm	
Registered Address	
Phone No:	
Email id:	
Name of the Contact Person for this EoI	
Phone no. of the Contact Person for this EoI	
E-mail id of the Contact person for this EoI	
Do you have a HO in the State	Yes/No. If yes, please provide the address
Do you have a branch office in the State	Yes/No. If yes, please provide the address
Date of firm's establishment	
Registration No. with ICAI	
Registration No. with CAG	
Is the firm empanelled on the CAG major list of auditors	Yes/No
Registration No. with RBI (if any)	
Number of full-time partners Fellow Associate	
Number of full-time qualified audit staff	
Number of other audit staff who are semi-qualified/unqualified	
PAN	
GST	

Please indicate the packages to you want to apply in this EOI

S. No.	Package	Package Name
1.		
2.		
3.		
4.		
5.		

Financial Particulars of the CA Firms

Financial Year	Turnover	Net worth
2020-2021 (audited)		
2019-20(audited)		
2018-2019(audited)		

Partners Brief Profile

Name of Partner	Age	Years of experience	Qualification	Number of years associated with the firm	Name of ULB's audited if any

Full-Time CA and Staff Brief Profile

Name of Staff	Age	Years of experience	Qualification	Number of years associated with the firm	Name of ULB's audited if any

Relevant assignments – Last five years

Project Name	ULB Name	Nature and scope of audit explained in detail	Year of Audit	Location	Status (Completed/Ongoing)

To
Project Director,
UkPFMS
Dehradun.

Declaration

We hereby confirm that:

- (a) The applicant is not engaged with GoUK for any accounting, audit and PFM related assignment which conflicts with this assignment.
- (b) The Firm and its partner , Paid Assistant shall have not been Conducted Statutory audit or prepared books of accounts and Financial Statement in last four Years in any of the ULBs specified in the packages applied
- (c) The applicant is not debarred by the World Bank.
- (d) No partner of the audit firm or any qualified employee of the firm is related to any member of the Project/Directorate of Audit. Relative would mean husband, wife, brother, or sister or any lineal ascendant or descendant.
- (e) The partners/qualified staff neither face any pending disciplinary action nor is found guilty of professional/other misconduct by the Institute of Chartered Accountants of India under the First or Second Schedule of the Chartered Accountants Act, 1949

In case of any further changes which affect this declaration at a later date, we would inform the project appropriately. If any of the above are found to be false, we understand that the project can report this to the Institute of Chartered Accountants of India and/or the Firm will not be eligible to bid for any audit contracts of projects financed by the World Bank.

(To be signed by an authorized partner of the firm, on behalf of the firm)