

**Expression of Interest (EOI) for
Consultancy Services for Internal Audit
of Second Gujarat State Highway Project (GSHP II)**

March 2017

**Project Implementation Unit
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**Expression of Interest (EOI) for
"Consultancy Services for Internal Audit
of Second Gujarat State Highway Project (GSHP II)"**

1. The Government of India on behalf of Government of Gujarat (hereinafter called "Borrower") receiving finance from the International Bank for Reconstruction and Development (IBRD) (hereinafter called "WB") in the form of a ("loan") (hereinafter called "loan") toward the cost of Second Gujarat State Highway Project(GSHP II). The Borrower intends to apply part of the proceeds for consulting services.
2. The consultancy is to provide the project implementation unit (PIU) and the designated R&BD divisions timely *fiduciary* assurance that the (i) financial management systems and internal control procedures as applicable to the project are being adhered to by the various implementing units, (ii) the financial reports being submitted to the PIU are in agreement with the books of account and can be relied upon to support the disbursements made by the Bank. Detailed Terms of reference (TOR) and the short listing criteria are available on www.gshp2.gov.in.
3. The Superintending Engineer, Project Implementation Unit, Second Gujarat State Highway Project (GSHP II), On behalf Governor Of Gujarat, now invites eligible consulting firms to submit their interest to provide Consultancy Services of "Consultancy Services for Internal Audit of Second Gujarat State Highway Project (GSHP II)" (herein after called "Service"). Consultant interested in providing the Service should provide information demonstrating that he has the required qualifications and relevant experience to perform the Services. Consultant may form Joint Venture of not exceeding 3 members to enhance their qualifications or have a sub consultancy agreement. Interested Consultant may apply for the above project based on their eligibility as per eligibility criteria mentioned in Section-IV.
4. Expression of Interest should be submitted in sealed cover and delivered at the Office of the Executive Engineer, State Road Project Division, Vadodara Gujarat on or before by 12:00 hours (IST) on Date:18/04/2017, and it shall be clearly marked Expression of interest for "Consultancy Services for Internal Audit of Second Gujarat State Highway Project (GSHP II)"
Office of the Executive Engineer,
State Road Project Division, Vadodara,
Block-E, 7thFloor, Kuber Bhavan,
Kothi Char Rasta, Vadodara, 390 001, Gujarat
Tel.: + 91 (0265) 2418381 Fax: + 91 (0265) 2418381
E-mail: exesrd-vad-rnb@gujarat.gov.in
5. R&BD now invites eligible firms / companies / joint ventures to indicate their interest in providing the services.

6. Particulars of Expression of interest Document (Proposal):

i)	EOI Documents shall be downloaded	From: Date 27/03/2017 to Date 17/04/2017 Up to 18:00 Hrs.(IST)
ii)	Last date for submission of EOI	18/04/2017 up to 12:00 Hrs.(IST)
iii)	Opening of EOI	18/04/2017 at 12:30 Hrs. At Office of the Executive Engineer, State Road Project Division, Vadodara, Block-E, 7 th Floor, Kuber Bhavan, Kothi Char Rasta, Vadodara, In the presence of Representatives of applicants who wish to remain present.

7. Deleted.

8. A Firm for an individual Debarred by the World Bank in accordance with the anticorruption guidelines shall be ineligible for this Assignment in any form or way. A list of debarred firms and individuals is available at the Banks external website: www.worldbank.org/debarr.

9. Interested Consultant may obtain further information at following address:

Superintending Engineer,
Project Implementation Unit,
Ground Floor, Nirman Bhavan,
Sector-10/A Gandhinagar – 382 010 Gujarat.
Tel.: + 91 07923252986
E-mail: sepiu.dksolanki@gmail.com; se-piu-rnb@gujarat.gov.in.

GOVERNMENT OF GUJARAT
SECOND GUJARAT STATE HIGHWAY PROJECT (GSHP II)
(Roads & Buildings Department)

EOI No- 1/2016-17
LOAN No- 8313IN

Office of the Superintending Engineer
Project Implementation Unit
Ground Floor, Nirman Bhavan, Sector-10/A
Gandhinagar –382010. Gujarat.
Date: 27/03/2017.

Section - 1

Request for submission of Expression of Interest To:

Dear Mr./Ms.:

1. The Government of India on behalf of Government of Gujarat (hereinafter called "Borrower") receiving finance from the International Bank for Reconstruction and Development (IBRD) (hereinafter called "WB") in the form of a ("loan") (hereinafter called "loan") toward the cost of Second Gujarat State Highway Project (GSHP II). The Borrower intends to apply a portion of the proceeds of this loan to eligible payments under the contract for which this Request for Expression of Interest is issued.
2. The Superintending Engineer, on behalf Governor of Gujarat, Project Implementation Unit, Second Gujarat State Highway Project (GSHP II), invites expression of interest to provide the Service from the eligible Consultant. More details of the Service in the form of TOR will be available on website www.gshp2.gov.in
3. Short listing of eligible Consultant will be as per criteria described in this EOI, in accordance with the policies of the International Bank for Reconstruction and Development (IBRD) detailed in the Guidelines - Selection and Employment of Consultants by World Bank Borrowers- which can be found at the following website: www.worldbank.org/
4. The EOI includes the following documents:
Section I - Request for submission of Expression of Interest
Section II - Instructions for submission of Expression of Interest:
Section III – Guidelines for Preparation of Expression of Interest
Section IV – Eligibility and short listing Criteria
Annex-A and Annexure - I to VII
5. Details of the EOI's submission date, time and address is as mentioned above.

Yours Sincerely,
Superintending Engineer,
Project Implementation Unit,
Ground Floor, Nirman Bhavan, Sector-10/A
Gandhinagar-382010 Gujarat.

Tel.: + 91 07923252986 E-mail: sepiu.dksolanki@gmail.com, se-piu-rnb@gujarat.gov.in.

Section-II

Instructions for submission of Expression of Interest:

1. Consultant shall go through the guidelines provided under section III and IV before preparing EOI proposal.
2. Consultant who meet eligibility criteria given in section IV shall prepare EOI as per the guidelines given in section III. If the Consultant feels to submit certain information not covered in the guidelines would be in his interest, he may submit such information.
3. Accomplished Expression of Interest (Application) must be submitted together with a Letter of Intent not later than 12.00 hours on 18/04/2017 Documents in support of all qualification information shall be submitted with application. Proposal of EOI with qualification information shall be furnished on/before the due date of submission at the address shown under para 15 here below.
4. The Application shall be basis of drawing up a shortlist of eligible consultants who will be invited to submit proposal for services required.
5. All Applications shall be submitted in English.
6. Power of attorney (on stamp paper duly notarized) of the person submitting the Expression of Interest on behalf of the Applicant shall be attached. Joint Venture (JV) shall not have more than 3 members. One of the members should be a Lead Member.
7. Deleted
8. The Consultant (including the individual members of any Joint Venture) shall submit only one Proposal, either in its own name or as part of a Joint Venture member in another Proposal, if a Consultant, including any joint Venture member, submits or participates in more than one proposal, all such proposals shall be disqualified and rejected.
9. The Application and all related correspondence and documents should be written in the English language. Supporting documents and printed literature furnished by Applicant with the Application may be in any other language provided that they are accompanied with translations in the English language. Supporting materials, which are not translated into English, may not be considered. For the purpose of interpretation and evaluation of the Application, the English language translation shall prevail.
10. Deleted
11. R&BD reserves the right to reject any Applications, without assigning any reasons thereof.
12. The Applicant shall provide all the information sought under this Qualification Document. R&BD would evaluate only those Applications that are received in the required format and complete in all respects. Incomplete and / or conditional Applications shall be liable to rejection.
13. Detailed TOR will be available on website **www.gshp2.gov.in**.
14. No claims whatsoever will be entertained if submission is not received by due date and time.
15. Any submission must be addressed to the following:
Office of the Executive Engineer,
State Road Project Division, Vadodara,
Block-E, 7thFloor, Kuber Bhavan,
Kothi Char Rasta, Vadodara, 390 001, Gujarat
Tel.: + 91 (0265) 2418381 Fax: + 91 (0265) 2418381
E-mail: exesrd-vad-rnb@gujarat.gov.in
16. The Proposal of EOI must be submitted no later than:
Date: 18/04/2017 Time: 12:00 Hrs.(IST)

17. Opening of the EOI Proposal.

Procedure of opening shall be:- EOIs will be opened by Executive Engineer, State Road Project Division, Vadodra on pre decided date and time specified in presence of member of opening committee and consultant or their authorised representative who have offered the EOI proposal may choose to remain present.

18. The opening shall take place at:

Office of the Executive Engineer,
State Road Project Division, Vadodara,
Block-E, 7thFloor, Kuber Bhavan,
Kothi Char Rasta, Vadodara, 390 001, Gujarat
Tel.: + 91 (0265) 2418381 Fax: + 91 (0265) 2418381
E-mail: exesrd-vad-rnb@gujarat.gov.in

Date: 18/04/2017 Time: 12:30 Hrs. (IST)

19. The Consultant shall submit a signed and complete EOI comprising the documents and forms in accordance with EOI documents.

20. An authorized representative of the Consultant shall sign the original submission letters in the required format for EOI submission and shall initial all pages. The authorization shall be in the form of a written power of attorney attached to the EOI Proposal.

21. Deleted

22. Deleted

23. The signed EOI shall be marked “ORIGINAL”, and its one copy marked “COPY” as appropriate. Copy shall be made from the signed original. If there are discrepancies between the original and the copy, the original shall prevail.

24. The original and the copy of the EOI submission shall be placed inside of a sealed envelope clearly marked “**EOI PROPOSAL**”, to provide “Consultancy Services for Internal Audit of Second Gujarat State Highway Project (GSHP II)”, reference number, name and address of the Consultant, and with a warning “**DO NOT OPEN UNTIL 18/04/2017, 12.30 hours (IST)**”.

25. The sealed envelopes containing the EOI submission original and copy shall be placed into one outer envelope and sealed. This outer envelope shall bear the submission address, reference number, the name of the assignment, Consultant’s name and the address, and shall be clearly marked “**DO NOT OPEN BEFORE DATE 18/04/2017 12.30 HOURS (IST)**”.

26. If the envelopes and packages with the EOI are not sealed and marked as required, the Client will assume no responsibility for the misplacement, loss, or premature opening of the EOI.

27. **Any submission must be addressed to the following:**

Office of the Executive Engineer,
State Road Project Division, Vadodara,
Block-E, 7thFloor, Kuber Bhavan,
Kothi Char Rasta, Vadodara, 390 001, Gujarat
Tel.: + 91 (0265) 2418381 Fax: + 91 (0265) 2418381
E-mail: exesrd-vad-rnb@gujarat.gov.in

28. Deleted

Section - III

Guidelines for Preparation of Expression of Interest

Following information shall be submitted using given formats and where no formats are specified, free format can be used.

1. Complete name of firm, date of establishment and type of organization whether individual, proprietorship, partnership, private limited company, public limited company etc. (Annexure I).
2. Exact and complete corporate/registered/home office address, business address, telephone numbers, fax numbers, E-mail and cable address. For consultant of foreign registry, indicate if there is any branch office(s) established in India with details in aforesaid manner. Information is to be furnished by sole applicant or members of JV individually (Annexure I).
3. If present firm is the successor to or outgrowth of one or more predecessor firms, fresh name(s) of former entity (ties) and year(s) of their original establishment with details in aforesaid manner. Information is to be furnished by sole applicant or members of JV individually (Annexure I).
4. Present a brief narrative description of the firms. Information is to be furnished by sole applicant or members of JV individually (Annexure I).
5. List of not more than two (2) principals who may be contacted by this Office. Listed principals must be empowered to speak for him or for the firm on policy and contractual matters. Information is to be furnished by sole applicant or members of JV individually.(Annexure I)
6. Under this item, indicate financial figures from consultancy business for past 3 (three) financial years. (Annexure II)
7. Experience and Association of Partners shall be given. (Annexure III).
8. Experience and Association of qualified full time staff shall be given. (Annexure IV).
9. Details of experience of firm during the last 5 years in audit of Financial Statements/Internal Audit shall be given. (Annexure V)
10. As many references from employers as the consultant (for each member in case of JV) may choose shall be submitted Annexure-VI.
11. An undertaking for supply of true information shall be given as per Annexure VII.

Section – IV
Minimum Eligibility Criteria

1. The Consultant (Audit firm) shall be empanelled with C&AG in the panel of audit firms eligible for major audit.
2. The Consultant (Audit firm) shall be independent of the entity to be audited.
 - a. No partner of the audit firm or any qualified employee of the firm is related to any officer of the Project. Relative would mean husband, wife, brother or sister or any lineal ascendant or descendant.
 - b. Neither the firm nor its partners or Associates have any interest in the business of the project.
 - c. From the time of appointment and for the one year after (to be counted from the date of issue of internal audit report) the Firm ceases to be Internal 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 partner of the firm or by its associates.
 - d. 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 for at least one year.
3. The Consultant (Audit firm) is not one against which disciplinary orders have been issued by the Public Companies Accounting Oversight Board and these orders are in force.

Also, any partner/senior manager of the audit firm is not associated with the audit in any manner if he/she –

 - a. has been 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; or
 - b. is one against whom disciplinary sanction orders have been passed by the Public Companies Accounting Oversight Board.
4. The Consultant (Audit firm) has experience in audit of financial statements or internal audit of
 - a. Project financed by bilateral or multilateral agencies; or
 - b. Agencies implementing government projects (other than above); or
 - c. Public sector undertakings in the same sector (other than above)

Only that experience is considered which pertains to audit of internal audit of the project/agency as a whole.
5. The Consultant (Audit firm) submits filled up Structured Questionnaire as given in Annex A.
6. Either the head office or a branch office of the Consultant (Audit firm) is located in the state of Gujarat.
7. In support of meeting the Minimum Eligibility Criteria, the Consultant (Audit firm) submits documentation as specified in the following table.

1.	A self attested copy of the latest empanelment intimation letter issued by the CAG containing the Unique Identification Number and the score. The PAF confirms that it is included in the panel for large audits (the panel is posted on the C&AG website).
2.	A self attested copy of the latest firm constitution certificate issued by the ICAI (this certificate should not be older than 30 days as on the date of the EoI).
3.	A self attested copy of the letter from the international audit firm providing affiliation to the applicant audit firm or letter from the international network of accounting/auditing firms conferring membership to the applicant audit firm (if applicable).
4.	A Declaration signed by an authorized partner of the audit firm verifying that the applicant is independent of the entity to be audited in terms of the parameters given in Criterion 2.
5.	A certificate from the audit firm to the effect that 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.
6.	A certificate from the firm to the effect that no partner of the firm has been 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 or is one against whom disciplinary sanction orders have been passed by the Public Companies Accounting Oversight Board. In case the firm has such partners, the firm provides details of such partners and certifies that they will not be associated with the audit in any manner.
7.	Filled up Structured Questionnaire signed by the authorized partner.

Short listing criteria

1. Long standing of the Consultant (Audit firm) – More than 10 years of existence.
Date of Constitution of the firm as evidenced from the firm constitution certificate issued by ICAI.
2. Turnover of the Consultant (Audit firm) for the last three financial years from audit and assurance services. – More than 25 lacs.
Self certified; the audit firm will provide the total turnover and the specified turnover. “Specified Turnover” would mean the professional fee earned excluding service tax and travelling, if billed separately.
3. Experience of the Consultant (Audit firm) during last 5 years in audit of Financial Statements/Internal Audit of -
 - a. Project financed by bilateral or multilateral agencies; or
 - b. Agencies implementing government projects (other than above); or
 - c. Public sector undertakings in the same sector (other than above)
 Only that experience is considered which pertains to audit of internal audit of the project/agency as a whole.
4. Response to structured Questionnaire.
5. Experience and Association of Partners.
List of Partners with date of qualification and number of years of Post Qualification Experience (PQE) with the firm supported by the latest firm constitution certificate issued by ICAI.
6. Experience and Association of Qualified full time staff (being CAs or Cost Accountants or technically qualified staff relevant to the project).
List of full time staff with date of qualification and number of years of PQE with firm supported by the latest firm constitution certificate issued by ICAI. Documentation showing the qualifications and experience of staff other than CAs.
7. Locational Presence of the Consultant (Audit firm) in the state of Gujarat.
Latest firm constitution certificate issued by ICAI. Date of establishment of the branch and name of Partner/CA qualified employee in charge of the firm.

ANNEX A

STRUCTURED QUESTIONNAIRE FOR AUDIT FIRMS (TO BE SUBMITTED ALONG WITH EOI)

Name of Audit Firm:

Firm ICAI Registration No.:

Date of Registration:

Attribute	Response of the Audit Firm
1. Does the audit firm have an in house audit manual currently in use?	
2. If (1) is yes when it was last updated?	
3. Does the firm assign a Quality Assurance (QA) Partner (other than the Partner designated to sign the audit report) for quality control for every assignment? If yes, briefly describe the system.	
4. Does the firm use software for audit documentation? If yes, please describe the software used and the extent of usage.	
5. Does the firm use computer aided audit tools (CAAT)? If yes, please describe the software used and the extent of usage.	
6. Have the partners completed the minimum CPE hours (i.e. 20 Hours per year) during the last three years?	

Annexure-I

Details of Consultant (Audit firm) or Joint Venture (To be filled up by each of the constituent in case of a Joint Venture)

Sr.No.	Name of Audit Firm	Date of Constitution of the firm*	Type of organization			
			Individual	Partnership	Corporation	Other
1	2	3	4	5	6	7

***As evidenced from the firm constitution certificate issued by ICAI**

1. Corporate/registered Office / Business Address / Telephone Nos. / Cable Address/ Email address of consultant and its branch offices for Consultant (including members in case of JV)
2. Consultant's former name and year of establishment (including that of members in case of JV)
3. Narrative description of Consultant firms if any (Use other sheet, if necessary)
4. Name of, not more than two (2) principals who may be contacted with title, telephone number/ fax number, E mail address.

Annexure II
Financial Statement of the last three financial years.

Rupees in Crores

Sr. No.	Particulars	If JV	2012-2013	2011-2012	2010-2011
1	2	3	4	5	6
1	Total turnover	Lead member			
		Other member(1)			
		Other member(2)			
2	Specified Turnover	Lead member			
		Other member(1)			
		Other member(2)			

Annexure III
Experience and Association of Partners

Sr. No.	Name	Date of qualification(CA)	Number of years Post Qualification Experience with the firm	Remarks
1	2	3	4	5

Annexure IV
Experience and Association of qualified full time staff

Sr. No.	Name	Qualification (CA/Cost Accountant/Post Graduate/Graduate/Diploma)	Date of qualification	Number of years Post Qualification Experience with the firm	Remarks
1	2	3	4	5	6

Annexure V
Details of Experience of firm during last five years in audit of Financial Statement/Internal Audit

Sr.No.	Name of the Project	Category of Project (a/b/c)*	Year of Audit	Remarks
1	2	3	4	5

*Category of Project

- a. Project financed by bilateral or multilateral agencies; or
- b. Agencies implementing government projects (other than above); or
- c. Public sector undertakings in the same sector (other than above)

Only that experience is considered which pertains to audit of internal audit of the project/agency as a whole.

Annexure VI
Employer's references

Annexure VII
Undertaking

I certify that the information provided in the above Expression of Interest forms is true to the best of my knowledge. I also understand that any misleading or wrong information will disqualified this application straightaway.

President / Managing Director
or
Authorized Signatory of Applicant