

कार्यालय निबन्धक, सहकारी समितियाँ उत्तराखण्ड, देहरादून।

पत्रांक 14087/ऑडिट/सूचीबद्ध /2023-24 दिनांक 21 फरवरी 2024।

अल्पकालीन अभिरूचि का आमंत्रण

वित्तीय वर्ष 2023-24 हेतु सहकारिता विभाग के अन्तर्गत सहकारी समितियाँ/अर्बन बैंक/जिला सहकारी बैंक/शीर्ष संस्थाओं के सांविधिक (Statutory) लेखा परीक्षा कराये जाने हेतु भारत में पंजीकृत कम्पनी/लेखा परीक्षा फर्मों से प्रस्ताव आमन्त्रित किये जाते हैं। इस क्रम में विभाग द्वारा रूचि की अभिव्यक्ति **EOI (Expression of Interest)** तैयार किया गया है। ई0ओ0आई दस्तावेज का गैर वापसी शुल्क मु0 2500.00 (दो हजार नौ पॉच सौ रुपये मात्र) होगा जो निबन्धक सहकारी समितियाँ उत्तराखण्ड (संलग्न लेखाशीर्षक) में चालान के रूप में ई0ओ0आई दस्तावेज की लागत के साथ संलग्न किया जायेगा। इच्छुक फर्म ई0ओ0आई दस्तावेज सम्बन्धी विस्तृत जानकारी <http://cooperative.uk.gov.in> पर देखी या डाउनलोड की जा सकती है।

जिन फर्मस द्वारा कार्यालय पत्रांक 8405/ऑडिट/ दिनांक 16.10.2023 के क्रम में आवेदन किया गया है, उन फर्मस को आवेदन करने की आवश्यकता नहीं है, वे फर्मस मात्र दस्तावेज शुल्क ई0 चालान के माध्यम से उल्लेखित लेखाशीर्षक में जमा कराना सुनिश्चित करेंगे।

दस्तावेज की हार्ड कापी को कार्यालय निबन्धक, सहकारी समितियाँ उत्तराखण्ड में जमा करने की निर्धारित अंतिम तिथि **27.02.2024 दोपहर 3.00** बजे तक होगी एवं तकनीकी प्रस्ताव उसी दिन गठित कमेटी के समक्ष दोपहर **3:30** बजे खोले जाएंगे। अन्य जानकारी हेतु निबन्धक, सहकारी समितियाँ उत्तराखण्ड (ऑडिट सेल) एव विभागीय मेल आई0डी rcsuttarakhand@gmail.com के माध्यम से जानकारी प्राप्त कर सकते हैं।



(आनन्द ए0डी0 शुक्ल)

अपर निबन्धक,

सहकारी समितियाँ उत्तराखण्ड,

देहरादून।

Government of Uttarakhand
Registrar Co-operative Society Uttarakhand

SHORT NOTICE EOI

**EXPRESSION OF INTEREST (EOI) FOR CONDUCTING STATUTORY AUDITS IN STATE
COOPERATIVE BANK /VARIOUS DISTRICT CO-OPERATIVE BANK/APEX CO-OPERATIVE
INSTITUTIONS/VARIOUS TYPES OF CO-OPERATIVE SOCIETIES UNDER THE AEGIS OF CO-
OPERATIVE DEPARTMENT FOR THE FINANCIAL YEAR 2023-24.**

The Government of Uttarakhand invites proposal from company, firms (proprietary or partnership), and societies registered in India for the above-mentioned work.

The EOI document can be downloaded from <http://cooperative.uk.gov.in> . The non-refundable cost of EOI document is Rs 2,500.00 (Rs Two Thousand Five Hundred Rupees Only). The proposals must accompany with cost of EOI document in the form of e-challan in favour of "The Registrar" Cooperative Society Uttarakhand of Rs 2,500.00 (Rs. Two Thousand Five Hundred Rupees Only) attached as Annexure-1 (Head Code) . Those Firms who participated earlier against EOI floated on 16-10-2023 for Empanelment need not to submit any Document again they will ensure to deposit the document fee of Rs 2500/ on the mentioned head.

The Registrar, Co-operative Society, Uttarakhand
Tunuwala road,
Near Railway Crossing, Miyawala,
Dehradun – 248001
Uttarakhand
Tel No. 0135-2685634
Email- rcsuttarakhand@gmail.com

Revision in RFP, *if any*, will be uploaded at the website <http://cooperative.uk.gov.in>.

The last date of submission of the EOI document in hardcopy to Registrar Co-operative Society is 27th day of February, 2024 latest by 3.00 pm at the address given above. Technical proposals will be opened on same day at 03:30 pm.

(ANAND A.D. SUKLA)
ADDITIONAL REGISTRAR
COOPERATIVE SOCIETY
UTTARAKHAND

**EXPRESSION OF INTEREST (EOI) FOR CONDUCTING STATUTORY AUDITS IN VARIOUS
DISTRICTCO-OPERATIVE BANK/ APEX CO-OPERATIVE INSTITUTIONS/ VARIOUS TYPES OF
CO-OPERATIVE SOCIETIES OF GOVERNMENT OF UTTARAKHAND**

1. Introduction

The Uttarakhand Cooperative Society Act, 2003 has made Annual Audit, of every Cooperative Society, mandatory. Accordingly, the Government of Uttarakhand proposes to prepare a panel of auditors as envisaged in the Act.

The Government of Uttarakhand invites outsourcing of services, for statutory audit in various district co-operative banks/ apex co-operative institutions/ various types of co-operative societies of Government of Uttarakhand, from Chartered Accountant firms/LLP registered in India.

2. Objectives

The objective is to conduct Statutory Audit of Cooperative Banks/ Cooperative Societies/ Apex Cooperative institutions, on annual Basis as per the provisions of Uttarakhand Cooperative Act. The main purpose of Statutory Audit is to ensure that Cooperative Banks, Societies, Institution's Balance sheet and Profit and Loss account reflect a true and fair view of state of affairs, prepare LFAR report, tax audit report, Audit Classification Of Cooperative Bank, *wherever applicable*.

The auditor shall conduct an assessment of the adequacy of the financial management, procurement management, risk assessment including IT system and all the internal controls. The audit firm shall provide with timely information and recommendations to enable the government to take corrective measures, wherever necessary, in a timely manner.

3. Period of Statutory Audit

In the case of DCB/State Cooperative/UCB banks including their branches, the audit must be completed on or before 30th June. **The Softcopy of LFAR of Bank as well as of their all Branches must be reached to the office of registrar on or before 30th June.** Non-submission of LFAR of bank as well as of all branches upto 30th June will attract penal clause as below:-

Sl. No.	Period	%age of Deduction
1	Submission within 1 st weak after 30 th June	10%
2	Submission within 2 nd weak after 30 th June	20%
3	Submission within 3 rd weak after 30 th June	30%
4	Submission within 4 th weak after 30 th June	40%

No fee will be paid, if the audit firm failed to submit the LFAR latest by 31st July. The firm will not be considered for future empanelment by the Registrar Office.

4. Appointment of Statutory Auditor of DCB/UCB & State Cooperative Bank

The appointment of statutory auditor of DCB/UCB & State Cooperative Bank will be made by Registrar Office by invoking article 243ZM.

5. Scope of Statutory Audit.

The audit would be conducted as per general guidelines placed on Guidance Note on Audit of State Co-operative Bank and District Central Co-operative Banks by Institute of Chartered Accountant of India Declaration, LFAR (Long Form of Audit Report) and Audit Classification of SCB's and DCCB's, and Audit Manual of PACS

- a) Statements of Accounts, Trial Balance, Profit and Loss Account, Balance Sheets and other financial statements.
- b) Inter Branch and inter Bank transaction
- c) Bills payable
- d) Revenue and expenditure audit
- e) Lending and Borrowings
- f) CRR/SLR compliance and correction of (Demand and Time Liabilities) for statutory purpose
- g) Monitoring of large advances (no advances should be normally be sanctioned beyond the discretionary powers of the officer concerned viz. Branch Manager, C.E.O, other executive and chairman and also without proper credit appraisal of proposal, Board of Director of Banks should fix limit to sanction of advances by the officers of the Bank)
- h) Observances of income recognition, asset classification and provisioning norms.
- i) Documentations
- j) Frauds, misappropriation, embezzlement, follow up advances in litigation
- k) Accuracy and timeliness in compilation of returns submitted to RBI, NABARD and Government directives / instruction
- l) Non Performing Assets (NPA'S)
- m) Classification of SCB's, DCB's, UCB and societies

Auditors will also

1. Determine whether the existing system of controls is in harmony with the structure of the organization. As far as possible keeping the controls within the operating functions acts as a cost effective measure;
2. Review of each control and analysing them in terms of costs and benefits;
3. Review of the reliability and integrity of financial and operating information and the means used to identify measure, classify, and report such information;
4. Review of the systems established to ensure compliance with those policies, plans, procedures, laws and regulations which could have a significant impact on operations and reports, and should determine whether the organization is in compliance;
5. Review of the means of safeguarding assets, and as appropriate, verify the existence of such assets. The objective of the management is to ensure that assets are reasonably and adequately protected against loss and that they are properly managed and accounted for. The safeguard of assets should not be restricted to mere pilferage but physical threats like fire, water, electricity, etc;
6. Appraise the economy and efficiency with which resources are employed;
7. Review of operations or programmes to ascertain whether results are consistent with established objectives and goals and whether the operation or programmes are being carried out as planned.
8. Any specific point suggested by Government

5(l). Audit Reports –The audit report should contain observations of Auditing firms regarding the affairs of the co-operative Societies/co-operative banks, the accounts which he has audited, the irregularities noticed by him and his suggestion for improvement.

- (a)** The report should be structured in a manner to provide the following: (a) audit observations; highlighting gaps if any (b) implications of the observations; (c) suggested recommendations; (d) management’s comments/agreed actions and (e) status of actions on the previous recommendations. In addition, the auditor should prepare and submit a consolidated report, summarizing the individual unit wise reports and highlighting the critical issues which require the immediate attention. Agreement has to be signed within 30 days from the date of award of assignment in prescribed format by Co-Operative department.
- (b)** Audit Report/LFSR/Tax Audit/(classification of SCB’s/ DCB’s of Societies in one copy is to be submitted to concerned Co-Operative Banks/ Co-Operative Institutions or Cooperative Societies latest by 30th June of the subsequent financial year.
- (c)** The audit firm will provide Five (05) copies of all deliverables (reports, format etc.) in bound format and two (02) copies in soft form in CD to respective SCB’s/DCB’s/UCB’s and Societies and one each to their financial Institution/NABARD/Cooperative Department (Registrar). The Consultant would furnish an undertaking that the draft and final reports will not be used, given, disclosed, displayed, reproduced, circulated to any person or organization without the written permission of Government of Uttarakhand.
- (d)** These reports of all empanelled CA firms would be reviewed randomly (on sample base) by Expert Committee at Co-Operative as per Categorisation ‘A’/‘B’/‘C’ for performance analysis.

6. Expression of Interest (EOI)

The Registrar Cooperative Societies, Government of Uttarakhand invites eligible firms/LLPs registered in India to indicate their interest in providing the above-mentioned services **who fulfill the entire criteria mentioned below.**

6(I) - Eligibility

The applicants are compulsorily expected to meet the following eligibility criteria. Applicants failing to meet these criteria or not submitting requisite proof in support of qualification criteria are liable to be rejected.

S No	Criteria	Whether Met	Reference Details
1	The applicant should be a Chartered Accountants Firms/LLP registered and operating in india for the last 7 years having Head/Branch office in Uttarakhand .	Yes/ No	Copies of certificate of incorporation/latest partnership deed. Date of firm with a full time FCA.
2	The bidder should have a minimum annual average turnover of Rs. 50.00 Lakhs (Rs Fifty Lakhs Only) in the last three years (FY 2020-21, FY 2021-22 and FY 2022-23)	Yes/ No	Copy of the audited Profit / Loss Statement and Balance Sheet.
3	The applicant should have at least seven (07) years experience in conducting Statutory audits of Scheduled Banks, Co-operative bank and Government bodies audit.	Yes/ No	Experience certificate/appointment letter at Least one for each previous five years.
4	The applicant should have at least five (05) qualified full time CA partners and five professionals workers of audit background on the rolls of the institution.	Yes/ No	Constitution Certificate as on 01.01.2024
5	The applicant should have completed at least Five (5) audits for co-operative bank/ Scheduled banks/apex co-operative institution etc in past five years	Yes/ No	Appointment Letter/Certificate of completion of audit completed successfully.
6	CA should be empanelled with RBI	Yes/ No	Copy of Unique Code No.

Note: The Registrar may ask the bidder firm to testify their documents from concerned website by using their own login and password at their own computer in presence of officials appointed by the Registrar in this regard.

6(II) Technical Evaluation criteria

The technical qualification of those firms/consultants would be evaluated who fulfill the above mentioned minimum criteria at 6(I) .The firms which score minimum 70% in technical evaluation may be considered for empanelment of Statutory Audit

Sr. N.	Particulars	Norms	Points	Maximum Points
1.	(a) Standing of the firm's	Per Year	0.50	10.00
2.	(a) No. Of full time FCA partners	First Five partners	2.00 per partner	10.00
	(b)	Five onwards	1.00 Per Partner	5.00
3.	(a) No. Of full time ACA partners	First Five partners	1.00 Per Partner	5.00
	(b)	Five onwards	0.5 Per Partner	2.5
4.	Scheduled Bank branch Statutory audit/RRB audit including branches experience of last three years (FY 2020-21 to 2022-23)	First Five Audits	5.0per Audit	25.00
5.	Cooperative bank (DCB/UCB) Audit in last five years (FY 2018-19 to 2022-23)		3.00 per audit	15.00
6.	No of qualified CISA /DISA partener		0.25 Per partner	2.5
7.	Turnover			
	50 lacs- upto 75 lacs		2.50	
	Above 75 lacs-upto 100 lacs		5.00	
	Above 100 Lacs		7.50	7.50
8	(a) Central statutory Auditors of PSU /Commercial Bank/RRB		2.5 Per Audit	7.50
	(b) PACs audit experience of last five years (FY- 2018-19 to 2022-23)		0.50 Per Audit	7.50
9	Firms' Having HeadQuater in Uttrakhand		2.50	2.50
			TOTAL MARKS	100

Documentary proof should be submitted for all the information regarding the eligibility criteria mentioned in 6(I) and (II).

7(l)- Proposals

The interested applicants who fulfill the above criteria must provide the following information as a part of their proposal

- a) Full Name of the Applicant firm: (in Block Letters)
- b) Applicant's Constitution (Firm, company, society government etc).
- c) Applicant's Registered Office and Place of Business
- d) Applicant's Telephone No., Fax No., E-mail address and web site
- e) Name & Address of Directors of the Company (Provide names, office & residence addresses, Telephone no., fax no., e-mail, profession / Business engaged in etc.
- f) Organisations profile giving details of current activities, background of promoters and management structure including evidence of incorporation, MOA and AOA/ partnership deed.
- g) Details of audit assignments undertaken in last 10 years and mention separately those which were undertaken for statutory audits in various Scheduled Banks/ Co-operative Banks /Co-operative Societies
- h) Number/name of qualified staff members who are Chartered Accountants
- i) Applicants RBI Unique Code No.:
- j) Whether any partner of the Firm, Proprietor, and member practicing in individual name is a Director of any Co-operative Bank?

If yes, please give the details:

Sr.No	Name of member	Membership No.	Name of the bank	Position held

- (k) Whether the partnership firm, any partner of the Firm, Proprietor, member practicing in individual name is a Concurrent, Internal, Inspection, System auditor /Consultant for any Urban Co-operative Bank?

If yes please give the details:

Sr.No	Name of member	Membership No.	Name of the bank	Nature of assignment

- (l) Whether the partnership firm, any partner of the Firm, Proprietor, member in individual name is indebted to any UCB if yes, please give name and amount of indebtedness as on the date of application for empanelment?

If yes, please give the details:

Sr.No	Name of member	Membership No.	Name of the bank	Amount of indebtedness

Note: Please attached separate sheet if required

7(II).

1. The Statutory audit is to be carried out as per the guidelines issued by RBI, Govt. of Uttarakhand and NABARD.
2. The Statutory audit Firm should furnish, to the Bank, the name and qualification of the personnel, who shall be conducting audit in the branch before commencing the audit assignment. The audit team must include at least one FCA/ACA for Audit. A qualified chartered accountant has to visit the Branch at least twice a week to supervise the audit work.
3. **The Audit Firm should give undertaking that they will not subcontract/ sublet the audit assignment.**
4. The firms are advised to establish branch office set up in Uttarakhand and have adequate personnel to ensure proper deployment and timely completion of the assignment.
5. **While accepting the assignment, the firm should execute undertaking of fidelity and secrecy on its letterhead in the format prescribed by the Bank.**
6. **A declaration/ affidavit to be furnished by the firm that Firm is not be black listed, credit facilities availed by the firm or the partners or firms in which they are partners or directors including any facility availed by a third party for which the firm or its partners are guarantors have not turned or are existing as nonperforming assets as per the prudential norms of RBI. In case the declaration is found incorrect, the assignment would get terminated besides the firm being liable for any action ICAI/ RBI guidelines. There should not be any professional compliant /misconduct at ICAI level.**
7. **The Firm/ any partner of the Firm should not be internal auditor/Concurrent Auditor of respective banks.**
8. The Firm/any partner should not have any disciplinary matters pending with ICAI/ RBI and they should not have suffered any disqualification.
9. **The Auditor/Audit firm will be responsible for not reporting serious irregularities/discrepancies/frauds/gross negligence/ malafide intention (With or without financial loss).** Further Bank reserves the right to terminate the audit assignment besides notifying such deficiencies and in competencies to the Council of ICAI / RBI/ IBA
10. Any type of Consortium of audit is not permissible.
11. The Audit of PACS is to be finalised on or before 30th September of subsequent financial year.

8. Estimated days

- a) The estimated working days effort required is six (6) man days for each Banks branch and twenty (20) man days of head office of District Co-operative/Urban Co-operative/State Co-operative bank.
- b) Apex Co-operative institution/ Uttarakhand State Cooperative Bank Ltd/ Uttarakhand State Cooperative Marketing Federation limited would require thirty (30) man days for each apex institution.
- c) PACS and other form of co-operative societies would require three (3) man days for each PACS and cooperative society.
- d) The following are the Co-operative institutions/ Banks/Societies where audit is proposed to be conducted.

I) APEX CO-OPERATIVE INSTITUTION

Serial No.	Name of Cooperative Institution	No of units
1.	Uttarakhand State Cooperative Bank Ltd.	01
2.	Uttarakhand Cooperative Federation , Dehradun(UCF) Ltd.	01
3.	Uttarakhand State Gramuday Cooperative Federation limited	01
4.	Uttarakhand Cooperative SILK FEDERATION Ltd.	01
5.	Uttarakhand Housing and Construction Cooperative federation Ltd.	01
6.	Uttarakhand poultry and animal husbandary cooperative federation	01
7.	Uttarakhand states garden and marketing federation	01
8.	Uttarakhand state fisheries federation	01
9.	Uttarakhand Handloom weaver and Handicraft Cooperative federation	01
10.	Uttarakhand state sheep goat shashak palak cooperative federation	01
11.	Uttarakhand regional cooperative federation	01
12.	Uttarakhand labour contract cooperative federation	01
13.	Uttarakhand apple producers and Marketing cooperative federation	01
14.	Uttarakhand cooperative consumer federation	01

(II) COOPERATIVE BANK

Serial No.	Name of Cooperative Institution	No of units
1.	District Cooperative Bank (Main Branches)	10
2.	District Cooperative Bank (Branches)	313
3.	State Cooperative Banks (Branch)	15
4.	Urban Cooperative Banks branch	05
	Total	233

(III) DISTRICT CO-OPERATIVE SOCIETIES

Serial No.	Name of Co-Operative Institution	No of units
1.	District Co-Operative development federation limited	10
2.	District cooperative dairy development federation limited	12
4.	Wholesale/ Central Consumer Federation limited	06
		28

(IV) CO-OPERATIVE SOCIETIES

Serial No.	Name of Co-operative Institution	No of units
1.	Kraya and vikray samiti	31
2.	Sahakari/ Block vikassangh	21
3.	Sahakari beej aur purti bhandar	10
4.	Multi state Co-operative Societies (MPACS)	671
5.	Kisansahakari samiti	04
6.	Sahakari upboghta bhandar	36
7.	Shram samvida/ vetan bhogi Co-operative Societies	346
8.	Sahakari Dudgh Sangh	1269
9.	Co-operative Sugar Societies	13
10.	Sahakari awas samiti	54
11.	Sakhari matsya samiti	08
12.	Boonker/Khadi /Resham Udyog Co-operative Societies	162

9- PROCEDURE FOR ALLOCATION OF STATUOTRY AUDIT TO EMPANELLED CHARARTERED ACCOUNTANTS

A. In order to distribute the works among all the empanelled Chartered Accountants firms/LLPs for statutory audits in various district co-operative banks/ apex co-operative institutions/ various types of co-operative societies of Government of Uttarakhand, the districts has been categorized in Category A , Category B, Category C as follows

Sr. No.	Category	District
1	Category A	Dehradun, Haridwar, US Nagar, Nanital
2	Category B	Tehri Gaharwal, Pauri Gharwal, Almora
3	Category C	Uttarkashi, Chamoli, Pithorgarh, Champawat, Rudraprayag, Bageshwar

B. Each firm would be allocated one district in each category of district for Audit. The District will be allocated in relation to the marks scored in technical evaluation. On extension of empanelment for next year, the **shuffling of the Districts** will be done by the Registrar on mandatory basis each year.

C. In case the empanelment is extended for next year on basis of performance. Districts which were allocated last year to the respective CA firms will not be allocated but a new district will be allocated. CA firms empanelled for next year will be allocated districts on the discretion of the Registrar, which will be mandatory. **In case of denial by CA firms to conduct audit in any particular district, the Registrar will Black List the firm for future empanelment.**

D. Payment Terms and Schedule

(a) No advance payment will be made;

(b) Payment will only be made after the submission and approval of final report to/by the expert committee. The expert committee will be formed by the Registrar. No payment will be made, if the audit report along with LFAR of bank as well as of their branches is not submitted upto 31st of July of subsequent year.

(c) A pre-receipted bill in triplicate in the name of component authority of Respective SCB/DCB/ UCB /Co-operative Societies.

(d) The report of banks including its all branches should be submitted on or before 30th June of subsequent year.

10. Financial proposal

The total cost (*fee of bank audit*) as estimated by the Registrar is based on the fee structure of NABARD for Statutory Audit of RRB's.

10(i) Schedule of Audit Fees and Travelling / Halting Allowance admissible to Auditors for Statutory Audit of SCB/DCBS

Audit fees payable to the Auditors will be with reference to the actual audit work undertaken by them as indicated below.

01. Audit Fees

(a) HO Audit

Sl. No.	Business levels (Advances+Deposits) of the SCB/DCBS /UCB as a whole in INR	NEW RATES OF NBARD IN INR
1	Below Rs. 500 crore	26560
2	Rs. 500 crore to Rs. 1500 crore	40625
3	Above Rs.1500 crore to Rs.3000 crore	53100
4	Above Rs.3000 crore to Rs.4500 crore	67200
5	Above Rs.4500 crore to Rs.15000 crore	78150
6	Above Rs.15000 crore to Rs.25000 crore	90650
7	Above Rs.25000 crore	105150

(b) Branch Audit

Sl. No.	Quantum of Loans & Advances of the concerned branch (excluding inter-branch advances)	Audit Fee payable from 2024-23(Rs.)
1	Upto Rs.2.5 crore	5000
2	Above Rs.2.5 crore to Rs.5.0 crore	6300
3	Above Rs.5.0 crore to Rs.8.0 crore	7900
4	Above Rs.8.0 crore to Rs.15.0 crore	9300
5	Above Rs.15.0 crore to Rs.25.0 crore	11000
6	Above Rs.25.0 crore to Rs.40.0 crore	13000
7	Above Rs.40.0 crore	15350

02. Travelling and Halting Allowances (TA/HA)

Reserve Bank of India has categorised audit officials into three categories and equated with the equivalent rank of bank officers for payment of travelling expenses, boarding and lodging expenses to the partners / proprietors of audit firm. Similarly the audit firms would be provided travelling expenses, boarding and lodging expenses as per the travelling allowance rules of Government of Uttarakhand and as per GO.NO. 18/xxvii(7)/18-50 (14)/2017 dated 23rd January, 2019- The partners/ proprietors, Qualified Assistant, Unqualified Assistant are categorised as below:-

For Banks or other Audit		
Sr. no.	Category of Audit Officials	Equivalent Scale in terms of Government official
1	Partners/ Proprietors	DGM- level
2	Qualified Assistant	BM level

(a) Travelling Allowance

Travelling allowance by partners/ Proprietor of audit firm is to be considered by allowing Air Conditioned –II Tier or payment of taxi on sharing in case routes are not served by rails .The Qualified Assistant / unqualified Assistant by Air Conditioned –III Tier or actual conveyance by public Transportation were routes are not served by rail.

C) Daily Allowance

Sr. no.	Category of Audit Officials	Daily Allowance	Daily Allowance
1	Partners/ Proprietors	450	-
2	Qualified Assistant	350	-
3	Unqualified Assistant	350	-

With regard to the reimbursement of travelling, halting allowance and daily allowance charges, the following aspects are to be considered:

- i. The Co-Operative department should call for such details as are necessary for verification of bills in this regard and the statutory central auditor as well as branch auditors shall furnish such details for verifications of the actual expenses.
- ii. Where the statutory central auditors have their headquarters at place different from that where the Head/Central Office of the banks is situated, but have an office at the same place as the Head/ Central Office of the quality of audit, there should be nominal for the central audit. However, to ensure the Quality of audit, there should be no objection to the partners of the firms visiting the Head/Central Office of the Bank as and when they deem it necessary.
- iii. Where the statutory central auditors or branch auditors have an office at the place where the branches/offices of the bank to be audited are situated, they will not be reimbursed TA/HA.
- iv. The TA/HA should be kept to the minimum.
- v. The Co-operative bank shall be the final authority to decide the claims. The Chairman has to satisfy himself that the actual expenses have been incurred by a particular auditor and the claims a settled keeping view the aforesaid RBI guidelines.
- vi. For audit of branches, where no travelling and of lodging facilities are available, the bank may provide to the Auditors, a jeep of other mode of conveyance and the lodging and boarding facilities. These expenses as also other expenses incurred by the bank, if any, on the lodging/ boarding / halting of auditors shall be deducted from the total claims preferred by the Auditors while settling their bills by the RRBs. The Auditors will have to submit the necessary bills, vouchers etc., in support of their claims.

03. Fees in respect of submission of Long Form Audit Report/Filing of Tax Returns under Income Tax Act, 1961/Wealth Tax Act, 1957 or any other Returns/Certificates required under any other Act which the **SCB/DCBS /UCB** may be required to file.

No separate fees for LFAR would be payable to Auditors for HO and Branches as substantial enhancement has been made in the revised fee structure. Further, no separate TA/HA will be admissible, for these Returns/Certificates.

04. Goods and Service Tax

The **SCBs/DCBs/UCBs/Co-operative societies** are required to pay GST at applicable rate to the audit firm.

10(ii) AUDIT FEES OF CO-OPERATIVE SOCIETIES

Audit fee of Apex Co-operative Societies /District units of co-operative societies would be as per audit fee fixed by NABARD for RRB Head Office. Audit fee of Co-operative Societies e.g. Uttarakhand State Co-operative Marketing Federation etc. /District units of Co-operative Societies would be as per GO NO. Audit 5471/ TEN-300(8)/74 dated 17THSeptember 1977(Annexure No.2)

For Revise Audit fee proposal of MPACS is submitted to Finance Department of Government of Uttarakhand for approval.

The initial empanelment would be for one year. Empanelment may be extended for further two years based on performance.

11. Pre-Bid Conference

11.1 To clarify and discuss issues with respect to the assignment and the EOI Document, please visit the office of registrar at:-

The Registrar, Co-operative Society, Uttarakhand
Tunuwala road,
Near Railway Crossing, Miyawala,
Dehradun – 248001
Uttarakhand
Tel No. 0135-2685634
Email- rcsuttarakhand@gmail.com

Further, any correspondence/enquiries should be submitted to the registrar in writing by post / EMAIL at the above mentioned address.

11.2 Consultants may note that Government of Uttarakhand will not entertain any deviations to the EOI Document at the time of submission of the Proposal or thereafter.

12. The following documents should be submitted as part of response through Tender: -

A. Technical Proposal

- i. Letter of Application, as per 6(I), 6(ii), 7 (I) & (II), duly completed and signed by the Applicant.
- ii. General Information about the Applicant with Company profile, Memorandum & Articles of Association/partnership deed, etc.

B. Tender

<http://cooperative.uk.gov.in>

Issuing of bidding Document 20th February, 2024

Submission of Bids 28th February, 2024 upto 3:00 pm

Opening of Bids 28th February, 2024 at 3:30 pm

For **Bids submission purposes** and **offline opening of the Technical Parts of Bids shall take place at:**

**The Registrar, Co-operative Society, Uttarakhand
Tunuwala road,
Near Railway Crossing, Miyawala,
Dehradun – 248001
Uttarakhand
Tel No. 0135-2685634
Email- rcsuttarakhand@gmail.com**

Website .: <http://cooperative.uk.gov.in>

Following the evaluation of Part-I (Technical Bid), the Registrar shall inform the Technically qualified Bidders. Simultaneously, the same information shall be uploaded on the Cooperative Portal.

13. Fraud & Corrupt Practices

The Empanelled Firm of Chartered Accountants and their respective officers, employees, agents and advisers shall observe the highest standard of ethics during the performance of its duties.

The Director, Audit may debar the Empanelled Firm of Chartered Accountants along with all its partners for an indefinite period, if it determines that the Auditor or its employee has directly or indirectly or through an agent, engaged in corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice in performance of its duties.

14. General conditions

- (a)** Government of Uttarakhand may, at its discretion, extend this deadline for Submission of applications by amending the EOI documents, in which case all rights and obligations of Government of Uttarakhand and applicants will thereafter be subject to the deadline as extended.
- (b)** If the response to the EOI is not delivered within the deadline specified in above, the same shall be declared late and shall not be accepted.
- (c)** Government of Uttarakhand reserves the right to accept or reject and application, and to annul the bidding process and reject all applications, at any time during the bidding process, without thereby incurring any liability to the affected applicant(s) or any obligation to inform the affected applicant(s) of the grounds for Government of Uttarakhand's action.
- (d)** Any effort by the applicant to influence Government of Uttarakhand in its decisions or evaluation of application may result in the rejection of its application.
- (e)** Proposals received without the cost of EOI document will be summarily rejected.
- (f)** All documents should be duly signed by authorised signatory.

**सहकारिता विभाग के अन्तर्गत योजनावार निर्धारित 13 अंकों का लेखाशीर्षक
(विभागाध्यक्ष कोड:-2371)**

योजना का नाम	निर्धारित लेखा शीर्षक	
जिला योजना व राज्य योजना में बकाया ऋण की अदायगी हेतु खा लेखाशीर्षक	6425 सहकारिता के लिये कर्ज 00 108 अन्य सहकारी समितियों को कर्ज 08 सहकारी समितियों को कर्ज 00	
एन सी डी सी / आई सी डी पी में बकाया ऋण की अदायगी हेतु लेखाशीर्षक	6425 सहकारिता के लिये कर्ज 00 800 अन्य सहकारी समितियों को कर्ज 04 अन्य 00	
समस्त प्रकार के राजकीय ऋण पर देय ब्याज जमा करने का लेखाशीर्षक	0049 ब्याज प्राप्तियाँ 04 राज्य/संघ राज्य क्षेत्र की सरकारों की ब्याज प्राप्तियाँ 800 अन्य प्राप्तियाँ 01 अन्य प्राप्तियाँ 01 अन्य प्राप्तियाँ	0049 ब्याज प्राप्तियाँ 04 राज्य/संघ राज्य क्षेत्र की सरकारों की ब्याज प्राप्तियाँ 800 अन्य प्राप्तियाँ 02 सरकारी कर्मचारियों को दिये गये ऋणों और अग्रिमों 01 गृह निर्माण के लिए अग्रिम
	0049 ब्याज प्राप्तियाँ 04 राज्य/संघ राज्य क्षेत्र की सरकारों की ब्याज प्राप्तियाँ 800 अन्य प्राप्तियाँ 02 सरकारी कर्मचारियों को दिये गये ऋणों और अग्रिमों 02 मोटर वाहन के लिए अग्रिम	0049 ब्याज प्राप्तियाँ 04 राज्य/संघ राज्य क्षेत्र की सरकारों की ब्याज प्राप्तियाँ 800 अन्य प्राप्तियाँ 02 सरकारी कर्मचारियों को दिये गये ऋणों और अग्रिमों 03 अन्य सवारियों के ऋण के लिए अग्रिम
लामाश जमा करने का लेखाशीर्षक	0050 लामाश तथा लाम 00 200 अन्य निवेशों से लाम 01 राज्य सहकारी भूमि विकास बैंक लिमिटेड 00	0050 लामाश तथा लाम 00 200 अन्य निवेशों से लाम 02 सहकारी उपक्रमों में सरकार के अंशकों पर प्राप्त लामाश 00
सहकारिता विभाग की राजस्व प्राप्ति व अनुदान वापसी का लेखाशीर्षक	0425 सहकारिता 00 101 लेखा परीक्षा शुल्क 01 सहकारी लेखा परीक्षा शुल्क 00	0425 सहकारिता 00 800 अन्य प्राप्तियाँ 01 अधि-भुगतानों की वसूलियाँ 00
	0425 सहकारिता 00 800 अन्य प्राप्तियाँ 02 की गयी सेवायों के लिए भुगतान की उगाही 00	0425 सहकारिता 00 800 अन्य प्राप्तियाँ 03 राष्ट्रीय सहकारी विकास निगम से प्राप्त अनुदान 00
	0425 सहकारिता 00 800 अन्य प्राप्तियाँ 05 सहकारी संस्थागत सेवा मण्डल 00	0425 सहकारिता 00 800 अन्य प्राप्तियाँ 06 अन्य प्रकीर्ण प्राप्तियाँ 00

0425 - सहकारिता

00 -

800 - अन्य प्राप्तियाँ

06 - अन्य प्रकीर्ण प्राप्तियाँ

00 -

अपर निबन्धक

सहकारी समितियाँ उत्तराखण्ड।



Head details

Switch
Role

TREA CODE | DDO CC
1200 | 2373

Department:

Related office for which challan is to be deposited:

Services:

Head Code list mapped with respective department

Services	Enter Amount	Selected Services	Amount
0425008000200:The collection went to pay for services.	<input type="text" value="0"/>		
0425008000100:Hi-recoveries of payments.			
0425008000500:Cooperative Snstagt Sewamndl.	<input type="button" value="Add Service >>"/>		
0425001010100:Cooperative audit fees.			
0425008000600:Other miscellaneous receipts.	<input type="button" value="<< Remove Service"/>		
0425008000300:Received a grant from the National Coope			

Label

Check List /Mandatory documents to be submitted

1. Firm/LLPs' name _____
2. Firm/LLP ICAI Registration No . _____
3. Firm/LLPs' RBI Unique Code No. _____

The Proposal shall be instantly rejected, if the following documents are not attached.

S.No.	Documents	Yes/No	Page No.
1.	Partnership Deed of Firm/LLP and Constitution Certificate of ICAI in support of Existence of Firm.		
2.	The firm should have at least five full time partners out of which at least one should be FCA partner. Please provide member status card for each member of ICAI.		
3.	The firm should have at least five professional workers of audit background on the roll of institution. Please provide qualification certificate of professional workers of the audit background on the rolls of the Firms/LLP.		
4.	A supporting document that Firm is having a Head office/Branch Office in Uttarakhand. Please provide Partnership Deed of Firm/LLP and Constitution Certificate of ICAI in support of Address Proof		
5.	The firm must have conducted Statutory Audits of Schedule Bank Branches/RRB experience during 2020-21 to 2022-23.		
6.	The firm must have conducted Statutory Audits of Cooperative Bank (DCB/UCB) Audit in last five years during 2018-19 to 2022-23		
7.	(a) Central Statutory Auditors of PSU/Commercial Bank/ RRB		
	(b) PACS audit experience of last Five years during 2018-19 to 2022-23		
8.	The annual turnover of the firm during the last 3 years should not be less than Rs 50 Lakhs per year. Copy of Audited Balance Sheets with ITRs and Computation and Certificate from CA must be attached.		
9.	The firm should be empanelled with RBI India as category-1 firm. A Latest Copy of MEF acknowledgement of ICAI must be attached.		