Request for Proposals
Consulting Services
Standard Procurement Document

SUMMARY

PART I – SELECTION PROCEDURES AND REQUIREMENTS

Section 1: Request for Proposals (RFP) Letter

This Section is a template of a letter for a Request for Proposals from the Client addressed to all consulting firm inviting it to submit a proposal for a consulting assignment. The RFP letter includes reference to the selection method and applicable Procurement Regulations or policies of the financing institution that govern the selection and award process.

Section 2: Instructions to Consultants and Data Sheet

This Section consists of two parts: “Instructions to Consultants” and “Data Sheet”. “Instructions to Consultants” contains provisions that are to be used without modifications. “Data Sheet” contains information specific to each selection and corresponds to the clauses in “Instructions to Consultants” that call for selection-specific information to be added. This Section provides information to help consultants prepare their proposals. Information is also provided on the submission, opening and evaluation of proposals, contract negotiation and award of contract. Information in the Data Sheet indicates whether a Full Technical Proposal (FTP) or a Simplified Technical Proposal (STP) shall be used.

Section 3: Technical Proposal – Standard Forms

This Section includes the forms for FTP and STP that are to be completed by the shortlisted consultants and submitted in accordance with the requirements of Section 2.

Section 4: Financial Proposal – Standard Forms

This Section includes the financial forms that are to be completed by the shortlisted consultants, including the consultant’s costing of its technical proposal, which are to be submitted in accordance with the requirements of Section 2.

Section 5: Eligible Countries

This Section contains information regarding eligible countries.

Section 6: Fraud and Corruption

This section includes the fraud and corruption provisions which apply to this selection process.
Section 7: Terms of Reference (TORs)

This Section describes the scope of services, objectives, goals, specific tasks required to implement the assignment, and relevant background information; provides details on the required qualifications of the key experts; and lists the expected deliverables. This Section shall not be used to over-write provisions in Section 2.
Selection of Consultants

Request for Proposals
Consulting Services

Procurement of:
*Internal Auditor for Internal Audit of Odisha PVTG Empowerment and Livelihoods Improvement Programme (OPELIP) for the F.Y. 2019-20*

RFP No: 02/2019
Consulting Services for: Internal Audit of Odisha PVTG Empowerment and Livelihoods Improvement Programme (OPELIP) for F.Y. 2019-20
Client: PMU, OPELIP
Country: India
Issued on: 05/07/2019
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PART I

Section 1. Request for Proposal Letter
Consulting Services

Name of Assignment: Internal Audit of Odisha PVTG Empowerment and Livelihood Improvement Programme (OPELIP) for the F.Y. 2019-20.

RFP Reference No.:02/2019
Loan No.:2000000695
Country: India
Date:05/07/2019

Dear Sir/Madam,

1. The PMU, OPELIP (hereinafter called “Client”) through The Government of Odisha has received financing from the International Fund for Agricultural Development (IFAD) in the form of a [“loan”] (hereinafter called [“loan”]) toward the cost of Odisha PVTG Empowerment and Livelihood Improvement Programme (OPELIP). The Client, an implementing agency of the Government of Odisha, intends to apply a portion of the proceeds of this loan to eligible payments under the contract for which this Request for Proposals is issued. Payments by the IFAD will be made only at the request of the PMU, OPELIP and upon approval by the IFAD, and will be subject, in all respects, to the terms and conditions of the loan/financing agreement. The loan/financing agreement prohibits a withdrawal from the loan account for the purpose of any payment to persons or entities, or for any import of goods, if such payment or import, to the knowledge of the IFAD, is prohibited by a decision of the United Nations Security council taken under Chapter VII of the Charter of the United Nations. No party other than the Client shall derive any rights from the loan/financing agreement or have any claims to the proceeds of the loan.

   i. The Client now invites proposals to provide the following consulting services (hereinafter called “Services”): Internal Audit of Odisha PVTG Empowerment and Livelihood Improvement Programme (OPELIP) for the F.Y. 2019-20. Internal Audit will be allotted to One CA Firm for all 17 MPAs and PMU.

More details on the Services are provided in the Terms of Reference (Section 7).

2. This Request for Proposals (RFP) has been addressed to the following shortlisted Consultants: [N. A.]

3. It is not permissible to transfer this RFP to any other firm.
4. A firm will be selected under Quality and Cost Based Selection (QCBS procedures and in a [Simplified Technical Proposal (STP)] format as described in this RFP, in accordance with the policies of the IFAD detailed in the IFAD Project Procurement Guidelines and Procurement Handbook which can be found at the following website: www.ifad.org

5. The eligibility criteria are as follows:

- The Firm/LLP should be registered with ICAI and have either their head office or branch office in the State of Odisha.
- The Firm/LLP should have minimum Five Years of experience in internal audit work.
- The Firm/LLP should have last three years average turnover minimum of Rs.30,00,000/- (Rupees thirty lacs) supported by Financial statements and IT returns.
- The Firm/LLP should be empanelled with CAG in financial year covered under audit i.e. for F.Y. 2018-19.
- The Firm/LLP should have minimum 5 internal audit work assignments of State/ Central Govt./ Govt. sponsored developmental projects/externally aided projects.
- Supporting Documents for Eligibility Criteria: The firm must submit required supporting documents to establish the minimum eligibility criteria. All the documents provided/enclosed must be signed and stamped/ sealed by any partner/ proprietor of the CA Firm/LLP.
- The firm or any partners of the firm should not be black listed by any PSU's or Govt. Co. or any other organisation in respect of any assignment or behaviour. Any partner/qualified employee of the firm whose name is included in the First or Second Schedule of the Chartered Accountants Act. 1949 will not be considered in the evaluation and the firm will provide and undertaking that such partner/ employee will not be involved in the audit, directly or indirectly.

The RFP includes the following documents:

Section 1 – Request for Proposals Letter
Section 2 - Instructions to Consultants and Data Sheet
Section 3 - Technical Proposal (STP) - Standard Forms
Section 4 - Financial Proposal - Standard Forms
Section 5 – Eligible Countries
Section 6 – Fraud and Corruption
Section 7 - Terms of Reference

6. Details on the proposal’s submission date, time and address are provided in ITC 17.7 and ITC 17.9.

Yours sincerely

Programme Director, Odisha PVTG Empowerment and Livelihoods Improvement Programme, OPELIP.
Section 2. Instructions to Consultants and Data Sheet

Instructions to Consultants

A. General Provisions

1. Definitions

(a) “Affiliate(s)” means an individual or an entity that directly or indirectly controls, is controlled by, or is under common control with the Consultant.

(b) “Applicable Regulations” means IFAD Procurement Guidelines and Procurement Handbook.

(c) “Applicable Law” means the laws and any other instruments having the force of law in the Client’s country, or in such other country as may be specified in the Data Sheet, as they may be issued and in force from time to time.

(d) “IFAD” means the International Fund for Agricultural Development (IFAD).

(e) “Borrower” means the Government, Government agency or other entity that signs the loan/financial agreement with the IFAD.

(f) “Client” means the implementing agency that signs the Contract for the Services with the selected Consultant.

(g) “Consultant” means a legally-established professional consulting firm or an entity that may provide or provides the Services to the Client under the Contract.

(h) “Contract” means a legally binding written agreement signed between the Client and the Consultant that includes all the attached documents listed in its Clause 1 (the General Conditions of Contract (GCC), the Special Conditions of Contract (SCC), and the Appendices).

(i) “Data Sheet” means an integral part of the Instructions to Consultants (ITC) Section 2 that is used to reflect specific country and assignment conditions to supplement, but not to over-write, the provisions of the ITC.
(j) “Day” means a calendar day, unless otherwise specified as “Business Day”. A Business Day is any day that is an official working day of the Borrower. It excludes the Borrower’s official public holidays.

(k) “Experts” means, collectively, Key Experts, Non-Key Experts, or any other personnel of the Consultant, Sub-consultant or Joint Venture member(s).

(l) “Government” means the government of the Client’s country.

(m) “in writing” means communicated in written form (e.g. by mail, e-mail, fax, including, if specified in the Data Sheet, distributed or received through the electronic-procurement system used by the Client) with proof of receipt;

(n) “Joint Venture (JV)” means an association with or without a legal personality distinct from that of its members, of more than one Consultant where one member has the authority to conduct all business for and on behalf of any and all the members of the JV, and where the members of the JV are jointly and severally liable to the Client for the performance of the Contract.

(o) “Key Expert(s)” means an individual professional whose skills, qualifications, knowledge and experience are critical to the performance of the Services under the Contract and whose CV is taken into account in the technical evaluation of the Consultant’s proposal.

(p) “ITC” (this Section 2 of the RFP) mean the Instructions to Consultants that provide the short listed Consultants with all information needed to prepare their Proposals.

(q) “Non-Key Expert(s)” means an individual professional provided by the Consultant or its Sub-consultant and who is assigned to perform the Services or any part thereof under the Contract and whose CVs are not evaluated individually.


(s) “RFP” means the Request for Proposals to be prepared
by the Client for the selection of Consultants, based on the SPD - RFP.

(t) “SPD - RFP” means the Standard Procurement Document - Request for Proposals, which must be used by the Client as the basis for the preparation of the RFP.

(u) “Services” means the work to be performed by the Consultant pursuant to the Contract.

(v) “Sub-consultant” means an entity to which the Consultant intends to subcontract any part of the Services while the Consultant remains responsible to the Client during the whole performance of the Contract.

(w) “Terms of Reference (TORs)” (this Section 7 of the RFP) means the Terms of Reference that explains the objectives, scope of work, activities, and tasks to be performed, respective responsibilities of the Client and the Consultant, and expected results and deliverables of the assignment.

2. Introduction

2.1 The Client named in the Data Sheet intends to select a Consultant from those listed in the Request for Proposals (RFP), in accordance with the method of selection specified in the Data Sheet.

2.2 The shortlisted Consultants are invited to submit a Technical Proposal and a Financial Proposal, or a Technical Proposal only, as specified in the Data Sheet, for consulting services required for the assignment named in the Data Sheet. The Proposal will be the basis for negotiating and ultimately signing the Contract with the selected Consultant.

2.3 The Consultants should familiarize themselves with the local conditions and take them into account in preparing their Proposals, including attending a pre-proposal conference if one is specified in the Data Sheet. Attending any such pre-proposal conference is optional and is at the Consultants’ expense.

2.4 The Client will timely provide, at no cost to the Consultants, the inputs, relevant project data, and reports required for the preparation of the Consultant’s Proposal as specified in the Data Sheet.
3. **Conflict of Interest**

3.1 The Consultant is required to provide professional, objective, and impartial advice, at all times holding the Client’s interests paramount, strictly avoiding conflicts with other assignments or its own corporate interests, and acting without any consideration for future work.

3.2 The Consultant has an obligation to disclose to the Client any situation of actual or potential conflict that impacts its capacity to serve the best interest of its Client. Failure to disclose such situations may lead to the disqualification of the Consultant or the termination of its Contract and/or sanctions by the IFAD.

3.2.1 Without limitation on the generality of the foregoing, the Consultant shall not be hired under the circumstances set forth below:

| a. Conflicting Activities | (i) Conflict between consulting activities and procurement of goods, works or non-consulting services: a firm that has been engaged by the Client to provide goods, works, or non-consulting services for a project, or any of its Affiliates, shall be disqualified from providing consulting services resulting from or directly related to those goods, works, or non-consulting services. Conversely, a firm hired to provide consulting services for the preparation or implementation of a project, or any of its Affiliates, shall be disqualified from subsequently providing goods or works or non-consulting services resulting from or directly related to the consulting services for such preparation or implementation. |
| b. Conflicting Assignments | (ii) Conflict among consulting assignments: a Consultant (including its Experts and Sub-consultants) or any of its Affiliates shall not be hired for any assignment that, by its nature, may be in conflict with another assignment of the Consultant for the same or for another Client. |
| c. Conflicting Relationships | (iii) Relationship with the Client’s staff: a Consultant (including its Experts and Sub-consultants) that has a close business or family relationship with a professional staff of the Borrower (or of the Client, or of implementing agency, or of a recipient of a part of the IFAD’s financing) who are directly or indirectly involved in any part of (i) the preparation of the Terms of Reference for the assignment, (ii) the selection process for the Contract, or (iii) the |
supervision of the Contract, may not be awarded a Contract, unless the conflict stemming from this relationship has been resolved in a manner acceptable to the IFAD throughout the selection process and the execution of the Contract.

4. **Unfair Competitive Advantage**

4.1 Fairness and transparency in the selection process require that the Consultants or their Affiliates competing for a specific assignment do not derive a competitive advantage from having provided consulting services related to the assignment in question. To that end, the Client shall indicate in the **Data Sheet** and make available to all shortlisted Consultants together with this RFP all information that would in that respect give such Consultant any unfair competitive advantage over competing Consultants.

5. **Fraud and Corruption**

5.1 The IFAD requires compliance with the IFAD’s Anti-Corruption Guidelines and its prevailing sanctions policies and procedures as set forth in Section 6.

5.2 In further pursuance of this policy, Consultants shall permit and shall cause its agents (where declared or not), subcontractors, sub-consultants, service providers, suppliers, and their personnel, to permit the IFAD to inspect all accounts, records and other documents relating to any short-listing process, Proposal submission, and contract performance (in the case of award), and to have them audited by auditors appointed by the IFAD.

6. **Eligibility**

6.1 The IFAD permits consultants (individuals and firms, including Joint Ventures and their individual members) from all countries to offer consulting services for IFAD-financed projects.

6.2 Furthermore, it is the Consultant’s responsibility to ensure that its Experts, joint venture members, Sub-consultants, agents (declared or not), sub-contractors, service providers, suppliers and/or their employees meet the eligibility requirements as established by the IFAD in the Applicable Regulations.

6.3 As an exception to the foregoing ITC 6.1 and ITC 6.2 above:

a. **Sanctions**

6.3.1 A Consultant that has been sanctioned by the IFAD,
pursuant to the IFAD’s Anti-Corruption Guidelines and in accordance with its prevailing sanctions policies and procedures as set forth in the WBG’s Sanctions Framework as described in Section VI, Fraud and Corruption, paragraph 2.2 d. shall be ineligible to be shortlisted for, submit proposals for, or be awarded a IFAD-financed contract or benefit from a IFAD-financed contract, financially or otherwise, during such period of time as the IFAD shall have determined.

b. Prohibitions

6.3.2 Firms and individuals of a country or goods manufactured in a country may be ineligible if so indicated in Section 5 (Eligible Countries) and:

(a) as a matter of law or official regulations, the Borrower’s country prohibits commercial relations with that country, provided that the IFAD is satisfied that such exclusion does not preclude effective competition for the provision of Services required; or

(b) by an act of compliance with a decision of the United Nations Security Council taken under Chapter VII of the Charter of the United Nations, the Borrower’s Country prohibits any import of goods from that country or any payments to any country, person, or entity in that country.

c. Restrictions for State-Owned Enterprises

6.3.3 State-owned enterprises or institutions in the Borrower’s country may be eligible to compete and be awarded a contract only if they can establish, in a manner acceptable to the IFAD, that they: (i) are legally and financially autonomous, (ii) operate under commercial law, and (iii) are not under supervision of the Client.

d. Restrictions for Public Employees

6.3.4 Government officials and civil servants of the Borrower’s country are not eligible to be included as Experts, individuals, or members of a team of Experts in the Consultant’s Proposal unless:

(i) the services of the government official or civil servant are of a unique and exceptional nature, or their participation is critical to project implementation; and

(ii) their hiring would not create a conflict of
interest, including any conflict with employment or other laws, regulations, or policies of the Borrower.

e. Borrower Debarment

6.3.5 A firm that is under a sanction of debarment by the Borrower from being awarded a contract is eligible to participate in this procurement, unless the IFAD, at the Borrower’s request, is satisfied that the debarment; (a) relates to fraud or corruption, and (b) followed a judicial or administrative proceeding that afforded the firm adequate due process.

B. Preparation of Proposals

7. General Considerations

7.1 In preparing the Proposal, the Consultant is expected to examine the RFP in detail. Material deficiencies in providing the information requested in the RFP may result in rejection of the Proposal.

8. Cost of Preparation of Proposal

8.1 The Consultant shall bear all costs associated with the preparation and submission of its Proposal, and the Client shall not be responsible or liable for those costs, regardless of the conduct or outcome of the selection process. The Client 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 Consultant.

9. Language

9.1 The Proposal, as well as all correspondence and documents relating to the Proposal exchanged between the Consultant and the Client shall be written in the language(s) specified in the Data Sheet.

10. Documents Comprising the Proposal

10.1 The Proposal shall comprise the documents and forms listed in the Data Sheet.

10.2 If specified in the Data Sheet, the Consultant shall include a statement of an undertaking of the Consultant to observe, in competing for and executing a contract, the Client country’s laws against fraud and corruption (including bribery).

10.3 The Consultant shall furnish information on commissions, gratuities, and fees, if any, paid or to be paid to agents or any other party relating to this Proposal and, if awarded, Contract execution, as requested in the Financial Proposal submission form (Section 4).
11. Only One Proposal

11.1 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 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. This does not, however, preclude a Sub-consultant, or the Consultant’s staff from participating as Key Experts and Non-Key Experts in more than one Proposal when circumstances justify and if stated in the Data Sheet.

12. Proposal Validity

12.1 The Data Sheet indicates the period during which the Consultant’s Proposal must remain valid after the Proposal submission deadline.

12.2 During this period, the Consultant shall maintain its original Proposal without any change, including the availability of the Key Experts, the proposed rates and the total price.

12.3 If it is established that any Key Expert nominated in the Consultant’s Proposal was not available at the time of Proposal submission or was included in the Proposal without his/her confirmation, such Proposal shall be disqualified and rejected for further evaluation, and may be subject to sanctions in accordance with ITC 5.

a. Extension of Validity Period

12.4 The Client will make its best effort to complete the negotiations within the proposal’s validity period. However, should the need arise, the Client may request, in writing, all Consultants who submitted Proposals prior to the submission deadline to extend the Proposals’ validity.

12.5 If the Consultant agrees to extend the validity of its Proposal, it shall be done without any change in the original Proposal and with the confirmation of the availability of the Key Experts, except as provided in ITC 12.7.

12.6 The Consultant has the right to refuse to extend the validity of its Proposal in which case such Proposal will not be further evaluated.

b. Substitution of Key Experts at Validity Extension

12.7 If any of the Key Experts become unavailable for the extended validity period, the Consultant shall seek to substitute another Key Expert. The Consultant shall provide a written adequate justification and evidence
satisfactory to the Client together with the substitution request. In such case, a substitute Key Expert shall have equal or better qualifications and experience than those of the originally proposed Key Expert. The technical evaluation score, however, will remain to be based on the evaluation of the CV of the original Key Expert.

12.8 If the Consultant fails to provide a substitute Key Expert with equal or better qualifications, or if the provided reasons for the replacement or justification are unacceptable to the Client, such Proposal will be rejected with the prior IFAD’s no objection.

c. Sub-Contracting

13. Clarification and Amendment of RFP

13.1 The Consultant may request a clarification of any part of the RFP during the period indicated in the Data Sheet before the Proposals’ submission deadline. Any request for clarification must be sent in writing, or by standard electronic means, to the Client’s address indicated in the Data Sheet. The Client will respond in writing, or by standard electronic means, and will send written copies of the response (including an explanation of the query but without identifying its source) to all shortlisted Consultants. Should the Client deem it necessary to amend the RFP as a result of a clarification, it shall do so following the procedure described below:

13.1.1 At any time before the proposal submission deadline, the Client may amend the RFP by issuing an amendment in writing or by standard electronic means. The amendment shall be sent to all shortlisted Consultants and will be binding on them. The shortlisted Consultants shall acknowledge receipt of all amendments in writing.

13.1.2 If the amendment is substantial, the Client may extend the proposal submission deadline to give the shortlisted Consultants reasonable time to take an amendment into account in their Proposals.

13.2 The Consultant may submit a modified Proposal or a modification to any part of it at any time prior to the proposal submission deadline. No modifications to the Technical or Financial Proposal shall be accepted after the deadline.
14. Preparation of Proposals Specific Considerations

14.1 While preparing the Proposal, the Consultant must give particular attention to the following:

14.1.1 If a shortlisted Consultant considers that it may enhance its expertise for the assignment by associating with other consultants in the form of a Joint Venture or as sub-consultants, it may do so with either (a) non-shortlisted Consultant(s), or (b) shortlisted Consultants if permitted in the Data Sheet. In all such cases a shortlisted Consultant must obtain the written approval of the Client prior to the submission of the Proposal. When associating with non-shortlisted firms in the form of a joint venture or a sub-consultancy, the shortlisted Consultant shall be a lead member. If shortlisted Consultants associate with each other, any of them can be a lead member.

14.1.2 The Client may indicate in the Data Sheet the estimated Key Experts’ time input (expressed in person-month) or the Client’s estimated total cost of the assignment, but not both. This estimate is indicative and the Proposal shall be based on the Consultant’s own estimates for the same.

14.1.3 If stated in the Data Sheet, the Consultant shall include in its Proposal at least the same time input (in the same unit as indicated in the Data Sheet) of Key Experts, failing which the Financial Proposal will be adjusted for the purpose of comparison of proposals and decision for award in accordance with the procedure in the Data Sheet.

14.1.4 For assignments under the Fixed-Budget selection method, the estimated Key Experts’ time input is not disclosed. Total available budget, with an indication whether it is inclusive or exclusive of taxes, is given in the Data Sheet, and the Financial Proposal shall not exceed this budget.

15. Technical Proposal Format and Content

15.1 The Technical Proposal shall be prepared using the Standard Forms provided in Section 3 of the RFP and shall comprise the documents listed in the Data Sheet. The Technical Proposal shall not include any financial information. A Technical Proposal containing material financial information shall be declared non-responsive.
15.1.1 Consultant shall not propose alternative Key Experts. Only one CV shall be submitted for each Key Expert position. Failure to comply with this requirement will make the Proposal non-responsive.

15.2 Depending on the nature of the assignment, the Consultant is required to submit a Full Technical Proposal (FTP), or a Simplified Technical Proposal (STP) as indicated in the Data Sheet and using the Standard Forms provided in Section 3 of the RFP.

16. Financial Proposal

16.1 The Financial Proposal shall be prepared using the Standard Forms provided in Section 4 of the RFP. It shall list all costs associated with the assignment, including (a) remuneration for Key Experts and Non-Key Experts, (b) reimbursable expenses indicated in the Data Sheet.

a. Price Adjustment

16.2 For assignments with a duration exceeding 18 months, a price adjustment provision for foreign and/or local inflation for remuneration rates applies if so stated in the Data Sheet.

b. Taxes

16.3 The Consultant and its Sub-consultants and Experts are responsible for meeting all tax liabilities arising out of the Contract unless stated otherwise in the Data Sheet. Information on taxes in the Client’s country is provided in the Data Sheet.

c. Currency of Proposal

16.4 The Consultant may express the price for its services in the currency or currencies as stated in the Data Sheet. If indicated in the Data Sheet, the portion of the price representing local cost shall be stated in the national currency.

d. Currency of Payment

16.5 Payment under the Contract shall be made in the currency or currencies in which the payment is requested in the Proposal.

C. Submission, Opening and Evaluation

17. Submission, Sealing, and Marking of Proposals

17.1 The Consultant shall submit a signed and complete Proposal comprising the documents and forms in accordance with ITC 10 (Documents Comprising Proposal). Consultants shall mark as “CONFIDENTIAL” information in their Proposals which is confidential to their business. This may include proprietary information,
trade secrets or commercial or financially sensitive information. The submission can be done by Speed Post/Registered Post or by Courier. If specified in the Data Sheet, the Consultant has the option of submitting its Proposals electronically.

17.2 An authorized representative of the Consultant shall sign the original submission letters in the required format for both the Technical Proposal and, if applicable, the Financial Proposal and shall initial all pages of both. The authorization shall be in the form of a written power of attorney attached to the Technical Proposal.

17.2.1 A Proposal submitted by a Joint Venture shall be signed by all members so as to be legally binding on all members, or by an authorized representative who has a written power of attorney signed by each member’s authorized representative.

17.3 Any modifications, revisions, interlineations, erasures, or overwriting shall be valid only if they are signed or initialed by the person signing the Proposal.

17.4 The signed Proposal shall be marked “ORIGINAL”, and its copies marked “COPY” as appropriate. The number of copies is indicated in the Data Sheet. All copies shall be made from the signed original. If there are discrepancies between the original and the copies, the original shall prevail.

17.5 The original and all the copies of the Technical Proposal shall be placed inside a sealed envelope clearly marked “TECHNICAL PROPOSAL”, “[Name of the Assignment]“, [reference number], [name and address of the Consultant], and with a warning “DO NOT OPEN UNTIL [INSERT THE DATE AND THE TIME OF THE TECHNICAL PROPOSAL SUBMISSION DEADLINE].”

17.6 Similarly, the original Financial Proposal (if required for the applicable selection method) and its copies shall be placed inside of a separate sealed envelope clearly marked “FINANCIAL PROPOSAL” “[Name of the Assignment]“, [reference number], [name and address of the Consultant], and with a warning “DO NOT OPEN WITH THE TECHNICAL PROPOSAL.”

17.7 The sealed envelopes containing the Technical and Financial Proposals shall be placed into one outer
envelope and sealed. This outer envelope shall be addressed to the Client and bear the submission address, RFP reference number, the name of the assignment, the Consultant’s name and the address, and shall be clearly marked “Do Not Open Before [insert the time and date of the submission deadline indicated in the Data Sheet]”.

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

17.9 The Proposal or its modifications must be sent to the address indicated in the Data Sheet and received by the Client no later than the deadline indicated in the Data Sheet, or any extension to this deadline. Any Proposal or its modification received by the Client after the deadline shall be declared late and rejected, and promptly returned unopened.

18. Confidentiality

18.1 From the time the Proposals are opened to the time the Contract is awarded, the Consultant should not contact the Client on any matter related to its Technical and/or Financial Proposal. Information relating to the evaluation of Proposals and award recommendations shall not be disclosed to the Consultants who submitted the Proposals or to any other party not officially concerned with the process, until the Notification of Intention to Award the Contract. Exceptions to this ITC are where the Client notifies Consultants of the results of the evaluation of the Technical Proposals.

18.2 Any attempt by shortlisted Consultants or anyone on behalf of the Consultant to influence improperly the Client in the evaluation of the Proposals or Contract award decisions may result in the rejection of its Proposal, and may be subject to the application of prevailing IFAD’s sanctions procedures.

18.3 Notwithstanding the above provisions, from the time of the Proposals’ opening to the time of Contract award publication, if a Consultant wishes to contact the Client or the IFAD on any matter related to the selection process, it shall do so only in writing.

19. Opening of Technical Proposals

19.1 The Client’s evaluation committee shall conduct the opening of the Technical Proposals in the presence of the shortlisted Consultants’ authorized representatives who
choose to attend (in person, or online if this option is offered in the Data Sheet). The opening date, time and the address are stated in the Data Sheet. The envelopes with the Financial Proposal shall remain sealed and shall be securely stored with a reputable public auditor or independent authority until they are opened in accordance with ITC 23.

19.2 At the opening of the Technical Proposals the following shall be read out: (i) the name and the country of the Consultant or, in case of a Joint Venture, the name of the Joint Venture, the name of the lead member and the names and the countries of all members; (ii) the presence or absence of a duly sealed envelope with the Financial Proposal; (iii) any modifications to the Proposal submitted prior to proposal submission deadline; and (iv) any other information deemed appropriate or as indicated in the Data Sheet.

20. Proposals Evaluation

20.1 Subject to provision of ITC 15.1, the evaluators of the Technical Proposals shall have no access to the Financial Proposals until the technical evaluation is concluded and the IFAD issues its “no objection”, if applicable.

20.2 The Consultant is not permitted to alter or modify its Proposal in any way after the proposal submission deadline except as permitted under ITC 12.7. While evaluating the Proposals, the Client will conduct the evaluation solely on the basis of the submitted Technical and Financial Proposals.

21. Evaluation of Technical Proposals

21.1 The Client’s evaluation committee shall evaluate the Technical Proposals on the basis of their responsiveness to the Terms of Reference and the RFP, applying the evaluation criteria, sub-criteria, and point system specified in the Data Sheet. Each responsive Proposal will be given a technical score. A Proposal shall be rejected at this stage if it does not respond to important aspects of the RFP or if it fails to achieve the minimum technical score indicated in the Data Sheet.

22. Financial Proposals for QBS

22.1 Following the ranking of the Technical Proposals, when the selection is based on quality only (QBS), the top-ranked Consultant is invited to negotiate the Contract.

22.2 If Financial Proposals were invited together with the Technical Proposals, only the Financial Proposal of the technically top-ranked Consultant is opened by the
Client’s evaluation committee. All other Financial Proposals are returned unopened after the Contract negotiations are successfully concluded and the Contract is signed.

23. Public Opening of Financial Proposals (for QCBS, FBS, and LCS methods)

23.1 After the technical evaluation is completed and the IFAD has issued its no objection (if applicable), the Client shall notify those Consultants whose Proposals were considered non-responsive to the RFP and TOR or did not meet the minimum qualifying technical score, advising them the following:

(i) their Proposal was not responsive to the RFP and TOR or did not meet the minimum qualifying technical score;

(ii) provide information relating to the Consultant’s overall technical score, as well as scores obtained for each criterion and sub-criterion;

(iii) their Financial Proposals will be returned unopened after completing the selection process and Contract signing; and

(iv) notify them of the date, time and location of the public opening of the Financial Proposals and invite them to attend.

23.2 The Client shall simultaneously notify in writing those Consultants whose Proposals were considered responsive to the RFP and TOR, and that have achieved the minimum qualifying technical score, advising them the following:

(i) their Proposal was responsive to the RFP and TOR and met the minimum qualifying technical score;

(ii) provide information relating to the Consultant’s overall technical score, as well as scores obtained for each criterion and sub-criterion;

(iii) their Financial Proposal will be opened at the public opening of Financial Proposals; and

(iv) notify them of the date, time and location of the public opening and invite them for the opening of the Financial Proposals.

23.3 The opening date should allow the Consultants sufficient
time to make arrangements for attending the opening and shall be no less than seven (7) Business Days from the date of notification of the results of the technical evaluation, described in ITC 23.1 and 23.2.

23.4 The Consultant’s attendance at the opening of the Financial Proposals (in person, or online if such option is indicated in the Data Sheet) is optional and is at the Consultant’s choice.

23.5 The Financial Proposals shall be opened publicly by the Client’s evaluation committee in the presence of the representatives of the Consultants and anyone else who chooses to attend. Any interested party who wishes to attend this public opening should contact the client as indicated in the Data Sheet. Alternatively, a notice of the public opening of Financial Proposals may be published on the Client’s website, if available. At the opening, the names of the Consultants, and the overall technical scores, including the break-down by criterion, shall be read aloud. The Financial Proposals will then be inspected to confirm that they have remained sealed and unopened. These Financial Proposals shall be then opened, and the total prices read aloud and recorded. Copies of the record shall be sent to all Consultants who submitted Proposals and to the IFAD.

24. Correction of Errors

24.1 Activities and items described in the Technical Proposal but not priced in the Financial Proposal, shall be assumed to be included in the prices of other activities or items, and no corrections are made to the Financial Proposal.

a. Time-Based Contracts

24.1.1 If a Time-Based contract form is included in the RFP, the Client’s evaluation committee will (a) correct any computational or arithmetical errors, and (b) adjust the prices if they fail to reflect all inputs included for the respective activities or items included in the Technical Proposal. In case of discrepancy between (i) a partial amount (sub-total) and the total amount, or (ii) between the amount derived by multiplication of unit price with quantity and the total price, or (iii) between words and figures, the former will prevail. In case of discrepancy between the Technical and Financial Proposals in indicating quantities of input, the Technical Proposal prevails and the Client’s evaluation committee shall correct the quantification indicated in the Financial Proposal.
so as to make it consistent with that indicated in the Technical Proposal, apply the relevant unit price included in the Financial Proposal to the corrected quantity, and correct the total Proposal cost.

b. Lump-Sum Contracts

24.1.2 If a Lump-Sum contract form is included in the RFP, the Consultant is deemed to have included all prices in the Financial Proposal, so neither arithmetical corrections nor price adjustments shall be made. The total price, net of taxes understood as per ITC 25, specified in the Financial Proposal (Form FIN-1) shall be considered as the offered price. Where there is a discrepancy between the amount in words and the amount figures, the amount in words shall prevail.

25. Taxes

25.1 The Client’s evaluation of the Consultant’s Financial Proposal shall exclude taxes and duties in the Client’s country in accordance with the instructions in the Data Sheet.

26. Conversion to Single Currency

26.1 For the evaluation purposes, prices shall be converted to a single currency using the selling rates of exchange, source and date indicated in the Data Sheet.

27. Combined Quality and Cost Evaluation

a. Quality and Cost-Based Selection (QCBS)

27.1 In the case of QCBS, the total score is calculated by weighting the technical and financial scores and adding them as per the formula and instructions in the Data Sheet. The Consultant with the Most Advantageous Proposal, which is the Proposal that achieves the highest combined technical and financial scores, will be invited for negotiations.

b. Fixed-Budget Selection (FBS)

27.2 In the case of FBS, those Proposals that exceed the budget indicated in ITC 14.1.4 of the Data Sheet shall be rejected.

27.3 The Client will select the Consultant with the Most Advantageous Proposal, which is the highest-ranked Technical Proposal that does not exceed the budget indicated in the RFP, and invite such Consultant to negotiate the Contract.
c. Least-Cost Selection

27.4 In the case of Least-Cost Selection (LCS), the Client will select the Consultant with the Most Advantageous Proposal, which is the Proposal with the lowest evaluated total price among those Proposals that achieved the minimum qualifying technical score, and invite such a Consultant to negotiate the Contract.

D. Negotiations and Award

28. Negotiations

28.1 The negotiations will be held at the date and address indicated in the Data Sheet with the Consultant’s representative(s) who must have written power of attorney to negotiate and sign a Contract on behalf of the Consultant.

28.2 The Client shall prepare minutes of negotiations that are signed by the Client and the Consultant’s authorized representative.

a. Availability of Key Experts

28.3 The invited Consultant shall confirm the availability of all Key Experts included in the Proposal as a pre-requisite to the negotiations, or, if applicable, a replacement in accordance with ITC 12. Failure to confirm the Key Experts’ availability may result in the rejection of the Consultant’s Proposal and the Client proceeding to negotiate the Contract with the next-ranked Consultant.

28.4 Notwithstanding the above, the substitution of Key Experts at the negotiations may be considered if due solely to circumstances outside the reasonable control of and not foreseeable by the Consultant, including but not limited to death or medical incapacity. In such case, the Consultant shall offer a substitute Key Expert within the period of time specified in the letter of invitation to negotiate the Contract, who shall have equivalent or better qualifications and experience than the original candidate.

b. Technical Negotiations

28.5 The negotiations include discussions of the Terms of Reference (TORs), the proposed methodology, the Client’s inputs, the special conditions of the Contract, and finalizing the “Description of Services” part of the Contract. These discussions shall not substantially alter the original scope of services under the TOR or the terms of the contract, lest the quality of the final product, its price, or the relevance of the initial evaluation be affected.

c. Financial

28.6 The negotiations include the clarification of the
Negotiations

Consultant’s tax liability in the Client’s country and how it should be reflected in the Contract.

28.7 If the selection method included cost as a factor in the evaluation, the total price stated in the Financial Proposal for a Lump-Sum contract shall not be negotiated.

28.8 In the case of a Time-Based contract, unit rates negotiations shall not take place, except when the offered Key Experts and Non-Key Experts’ remuneration rates are much higher than the typically charged rates by consultants in similar contracts. In such case, the Client may ask for clarifications and, if the fees are very high, ask to change the rates after consultation with the IFAD. The format for (i) providing information on remuneration rates in the case of Quality Based Selection; and (ii) clarifying remuneration rates’ structure under this Clause, is provided in Appendix A to the Financial Form FIN-3: Financial Negotiations – Breakdown of Remuneration Rates.

29. Conclusion of Negotiations

29.1 The negotiations are concluded with a review of the finalized draft Contract, which then shall be initialed by the Client and the Consultant’s authorized representative.

29.2 If the negotiations fail, the Client shall inform the Consultant in writing of all pending issues and disagreements and provide a final opportunity to the Consultant to respond. If disagreement persists, the Client shall terminate the negotiations informing the Consultant of the reasons for doing so. After having obtained the IFAD’s no objection, the Client will invite the next-ranked Consultant to negotiate a Contract. Once the Client commences negotiations with the next-ranked Consultant, the Client shall not reopen the earlier negotiations.

30. Standstill Period

30.1 The Contract shall be awarded not earlier than the expiry of the Standstill Period. The duration of the Standstill Period is specified in the Data Sheet. Where only one Proposal is submitted, the Standstill Period shall not apply.

31. Notice of Intention to Award

31.1 When a Standstill Period applies, it shall commence when the Client has transmitted to each Consultant whose financial proposal was opened, the Notification of Intention to Award the Contract to the successful Consultant. The Notification of Intention to Award shall contain, at a minimum, the following information:

(a) the name and address of the Consultant with whom
the client successfully negotiated a contract;
(b) the contract price of the successful Proposal;
(c) the names of all Consultants included in the short list, indicating those that submitted Proposals;
(d) where the selection method requires, the price offered by each Consultant as read out and as evaluated;
(e) the overall technical scores and scores assigned for each criterion and sub-criterion to each Consultant;
(f) the final combined scores and the final ranking of the Consultants;
(g) a statement of the reason(s) why the recipient’s Proposal was unsuccessful, unless the combined score in (f) above already reveals the reason;
(h) the expiry date of the Standstill Period; and
(i) instructions on how to request a debriefing and/or submit a complaint during the Standstill Period.

32. Notification of Award

32.1 Prior to the expiration of the Proposal Validity Period and upon expiry of the Standstill Period, specified in ITC 30.1 or any extension thereof, or upon satisfactorily addressing a complaint that has been filed within the Standstill Period, the Client shall publish the Contract Award Notice which shall contain, at a minimum, the following information:

(a) name and address of the Client;
(b) name and reference number of the contract being awarded, and the selection method used;
(c) names of the consultants that submitted proposals, and their proposal prices as read out at financial proposal opening, and as evaluated;
(d) names of all Consultants whose Proposals were rejected or were not evaluated, with the reasons therefore; and
(e) the name of the successful consultant, the final total contract price, the contract duration and a summary of its scope.

32.2 The Contract Award Notice shall be published on the Client’s website with free access if available, or in at least one newspaper of national circulation in the Client’s Country, or in the official gazette. The Client shall also
publish the contract award notice in UNDB online

33. Debriefing by the Client

33.1 On receipt of the Client’s Notification of Intention to Award referred to in ITB 31.1, an unsuccessful Consultant has three (3) Business Days to make a written request to the Client for a debriefing. The Client shall provide a debriefing to all unsuccessful Consultants whose request is received within this deadline.

33.2 Where a request for debriefing is received within the deadline, the Client shall provide a debriefing within five (5) Business Days, unless the Client decides, for justifiable reasons, to provide the debriefing outside this timeframe. In that case, the standstill period shall automatically be extended until five (5) Business Days after such debriefing is provided. If more than one debriefing is so delayed, the standstill period shall not end earlier than five (5) Business Days after the last debriefing takes place. The Client shall promptly inform, by the quickest means available, all Consultants of the extended standstill period.

33.3 Where a request for debriefing is received by the Client later than the three (3)-Business Day deadline, the Client should provide the debriefing as soon as practicable, and normally no later than fifteen (15) Business Days from the date of publication of Public Notice of Award of contract. Requests for debriefing received outside the three (3)-day deadline shall not lead to extension of the standstill period.

33.4 Debriefings of unsuccessful Consultants may be done in writing or verbally. The Consultant shall bear their own costs of attending such a debriefing meeting.

34. Award of Contract

34.1 The Contract shall be signed promptly upon Notification of Award.

34.2 The Consultant is expected to commence the assignment on the date and at the location specified in the Data Sheet.
### Section 2. Instructions to Consultants

#### E. Data Sheet

<table>
<thead>
<tr>
<th>ITC Reference</th>
<th>A. General</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 (b)</td>
<td><strong>The date of the Applicable Regulations is:</strong> IFAD Handbook on Financial Reporting and Auditing of IFAD-financed Projects, IFAD Project Procurement Guidelines and its Handbook dated 2010</td>
</tr>
</tbody>
</table>
| 2.1           | **Name of the Client:**
|               | **Method of selection:** Quality and Cost Based Selection (QCBS) as per the Applicable Regulations. |
| 2.2           | **Financial Proposal to be submitted together with Technical Proposal:**
|               | Yes
|               | **The name of the assignment is:** Internal Audit of Odisha PVTG Empowerment and Livelihood Improvement Programme (OPELIP) for F.Y. 2019-20. |
| 2.3           | **A pre-proposal conference will be held:** No |
| 2.4           | **The Client will provide the following inputs, project data, reports, etc. to facilitate the preparation of the Proposals:** “N/A” |
| 4.1           | *Not Applicable* |

#### B. Preparation of Proposals

<p>| 9.1           | This RFP has been issued in the English language. Proposals shall be submitted in English language. All correspondence exchange shall be in English language. |</p>
<table>
<thead>
<tr>
<th></th>
<th>The Proposal shall comprise the following:</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>10.1</strong></td>
<td><strong>For SIMPLIFIED TECHNICAL PROPOSAL (STP):</strong></td>
</tr>
<tr>
<td></td>
<td><strong>1st Inner Envelope with the Technical Proposal:</strong></td>
</tr>
<tr>
<td></td>
<td>(1) TECH-1</td>
</tr>
<tr>
<td></td>
<td>(2) TECH-2</td>
</tr>
<tr>
<td></td>
<td>(3) TECH-3</td>
</tr>
<tr>
<td></td>
<td>(4) TECH-4</td>
</tr>
<tr>
<td></td>
<td><strong>AND</strong></td>
</tr>
<tr>
<td></td>
<td><strong>2nd Inner Envelope with the Financial Proposal</strong></td>
</tr>
<tr>
<td></td>
<td>(1) FIN-1</td>
</tr>
<tr>
<td></td>
<td>(2) FIN-2</td>
</tr>
<tr>
<td></td>
<td>(3) FIN-3</td>
</tr>
<tr>
<td><strong>10.2</strong></td>
<td><strong>Statement of Undertaking is required</strong></td>
</tr>
<tr>
<td></td>
<td><strong>No</strong></td>
</tr>
<tr>
<td><strong>11.1</strong></td>
<td><strong>Participation of Sub-consultants, Key Experts and Non-Key Experts in more than one Proposal is permissible</strong></td>
</tr>
<tr>
<td></td>
<td><strong>No</strong></td>
</tr>
<tr>
<td><strong>12.1</strong></td>
<td><strong>Proposals must remain valid for 90 days after the proposal submission deadline: 30/10/2019</strong></td>
</tr>
<tr>
<td><strong>13.1</strong></td>
<td><strong>Clarifications may be requested no later than 10 days prior to the submission deadline.</strong></td>
</tr>
<tr>
<td></td>
<td>The contact information for requesting clarifications is: <strong>20/07/2019</strong></td>
</tr>
<tr>
<td><strong>14.1.1</strong></td>
<td><strong>Shortlisted Consultants may associate with</strong></td>
</tr>
<tr>
<td></td>
<td>(a) non-shortlisted consultant(s): <strong>No</strong></td>
</tr>
<tr>
<td></td>
<td><strong>Or</strong></td>
</tr>
<tr>
<td>(b) other shortlisted Consultants: Yes</td>
<td>(do not use for Fixed Budget method)</td>
</tr>
<tr>
<td>--------------------------------------</td>
<td>--------------------------------------</td>
</tr>
<tr>
<td><strong>14.1.2</strong></td>
<td>The minimum fee estimated for this Internal audit assignment is Rs. 800,000/- (Rupees eight lakhs only) The minimum fee does not include other expenses (Travelling, TA, DA etc.). The minimum fee is an indicative figure however financial proposal with lower than the established minimum fee will be treated as non-responsive and the firms proposal would disqualify.</td>
</tr>
<tr>
<td><strong>14.1.3</strong></td>
<td>“Not applicable”.</td>
</tr>
<tr>
<td><strong>14.1.4 and 27.2</strong></td>
<td>Not applicable</td>
</tr>
<tr>
<td><strong>15.2</strong></td>
<td>The format of the Technical Proposal to be submitted is: STP Submission of the Technical Proposal in a wrong format may lead to the Proposal being deemed non-responsive to the RFP requirements.</td>
</tr>
</tbody>
</table>
| **16.1** | (1) a per diem allowance, including hotel, for experts for every day of absence from the home office for the purposes of the Services;
(2) Cost of travel by the most appropriate means of transport and the most direct practicable route; |
| **16.2** | A price adjustment provision applies to remuneration rates: No |
| **16.3** | GST will be borne by the client at prescribed rate |
| **16.4** | The Financial Proposal shall be stated in the following currencies: Indian Rupees |
## C. Submission, Opening and Evaluation

<table>
<thead>
<tr>
<th>17.1</th>
<th>The Consultants shall not have the option of submitting their Proposals electronically.</th>
</tr>
</thead>
</table>
| 17.4 | The Consultant must submit:  
(a) **Technical Proposal**: one (1) original  
(b) **Financial Proposal**: one (1) original. |
| 17.7 and 17.9 | The Proposals must be submitted no later than:  
Date: 05/08/2019  
Time: 3P.M. (15:00 Hrs in 24 hr format)  
The Proposal submission address is: Odisha PVTG Empowerment & Livelihoods Improvement Programme (OPELIP), TDCCOL Building, 2nd Floor, Bhoi Nagar, Rupali Square, Bhubaneswar-751022. |
| 19.1 | An online option of the opening of the Technical Proposals is offered:  
No  
The opening shall take place at:  
Same as the Proposal Submission Address  
Date: 05/08/2019  
Time 5 P.M. (17:00 Hrs in 24 hr format) |
| 19.2 | Not Applicable |
| 21.1 (for FTP) | Not Applicable |
| 21.1 [for STP] | Criteria, sub-criteria, and point system for the evaluation of the Simplified Technical Proposals are: |
Points

(i) Experience of the Consultant and specific experience to the assignment:

Total points for criterion (i): [20 points]

(ii) Key Experts’ qualifications and competence for the Assignment:

Total points for criterion (ii): [80 points]

The number of points to be assigned to each of the above positions or disciplines shall be determined considering the following three sub-criteria and relevant percentage weights:

1) General qualifications [20%]
2) Adequacy for the assignment [60%]
3) Experience in region and language [20%]

Total points for the two criteria: 100

The minimum technical score (St) required to pass is: 75 points

Public Opening of Financial Proposals

23.4 An online option of the opening of the Financial Proposals is offered: No

23.5 Following the completion of the evaluation of the Technical Proposals, the Client will notify all Consultants of the location, date and time of the public opening of Financial Proposals.

Alternatively, a notice of the public opening of Financial Proposals may be published on the Client’s website, if available.
### 25.1 Section

For the purpose of the evaluation, the Client will exclude: (a) all local identifiable indirect taxes such as sales tax, excise tax, VAT, GST or similar taxes levied on the contract’s invoices; and (b) all additional local indirect tax on the remuneration of services rendered by non-resident experts in the Client’s country. If a Contract is awarded, at Contract negotiations, all such taxes will be discussed, finalized (using the itemized list as a guidance but not limiting to it) and added to the Contract amount as a separate line, also indicating which taxes shall be paid by the Consultant and which taxes are withheld and paid by the Client on behalf of the Consultant.

### 26.1 Section

Not Applicable

### 27.1 (QCBS only) Section

The lowest evaluated Financial Proposal (Fm) is given the maximum financial score (Sf) of 100.  

The formula for determining the financial scores (Sf) of all other Proposals is calculated as following:

\[
S_f = 100 \times \frac{F_m}{F},
\]

in which “Sf” is the financial score, “Fm” is the lowest price, and “F” the price of the proposal under consideration.

The weights given to the Technical (T) and Financial (P) Proposals are:

\[T = 0.8, \quad P = 0.2\]

Proposals are ranked according to their combined technical (St) and financial (Sf) scores using the weights (T = the weight given to the Technical Proposal; P = the weight given to the Financial Proposal; T + P = 1) as following:

\[S = St \times T\% + S_f \times P\%\]

### D. Negotiations and Award

#### 28.1 Section

Expected date and address for contract negotiations:

**Date:** 07/08/2019  
**Address:** Same as the Proposal Submission Address

#### 30.1 Section

Standstill Period  
NA
<table>
<thead>
<tr>
<th>32.2</th>
<th>The publication of the contract award information will be done as follows: The award of contract will be uploaded in project website</th>
</tr>
</thead>
<tbody>
<tr>
<td>34.2</td>
<td>Expected date for the commencement of the Services: Date: 14/08/2019</td>
</tr>
</tbody>
</table>
Section 3. Technical Proposal – Standard Forms

CHECKLIST OF REQUIRED FORMS

<table>
<thead>
<tr>
<th>Required for</th>
<th>FORM</th>
<th>DESCRIPTION</th>
<th>Page Limit</th>
</tr>
</thead>
<tbody>
<tr>
<td>STP</td>
<td>✓ TECH-1</td>
<td>Technical Proposal Submission Form.</td>
<td>N.A.</td>
</tr>
<tr>
<td></td>
<td>✓ TECH-2</td>
<td>Consultant organization profile, experience and specific experience related to the assignment</td>
<td></td>
</tr>
<tr>
<td></td>
<td>✓ TECH-3</td>
<td>Work Schedule, Organisation and staffing plan for Deliverables</td>
<td>N.A.</td>
</tr>
<tr>
<td></td>
<td>✓ TECH-4</td>
<td>Team Composition, Key Experts Inputs, and attached Curriculum Vitae (CV)</td>
<td>N.A.</td>
</tr>
</tbody>
</table>

All pages of the original Technical and Financial Proposal shall be initialled by the same authorized representative of the Consultant who signs the Proposal.
FORM TECH-1

TECHNICAL PROPOSAL SUBMISSION FORM

{Location, Date}

To:  [Name and address of Client]

Dear Sirs:

We, the undersigned, offer to provide the consulting services for [Insert title of assignment] in accordance with your Request for Proposals (RFP) dated [Insert Date] and our Proposal. “We are hereby submitting our Proposal, which includes this Technical Proposal and a Financial Proposal sealed in a separate envelope”

We hereby declare that:

(a) All the information and statements made in this Proposal are true and we accept that any misinterpretation or misrepresentation contained in this Proposal may lead to our disqualification by the Client and/or may be sanctioned by the IFAD.

(b) Our Proposal shall be valid and remain binding upon us for the period of time specified in the Data Sheet, ITC 12.1.

(c) We have no conflict of interest in accordance with ITC 3.

(d) We meet the eligibility requirements as stated in ITC 6, and we confirm our understanding of our obligation to abide by the IFAD’s policy in regard to Fraud and Corruption as per ITC 5.

(e) We are not subject to, and not controlled by any entity or individual that is subject to, a temporary suspension or a debarment imposed by the IFAD. Further, we are not ineligible under the Client’s country laws or official regulations or pursuant to a decision of the United Nations Security Council;

(f) In competing for (and, if the award is made to us, in executing) the Contract, we undertake to observe the laws against fraud and corruption, including bribery, in force in the country of the Client.

(g) Except as stated in the Data Sheet, ITC 12.7, we undertake to negotiate a Contract on the basis of the proposed Key Experts. We accept that the substitution of Key Experts for reasons other than those stated in ITC 12 and ITC 28.4 may lead to the termination of Contract negotiations.
(h) Our Proposal is binding upon us and subject to any modifications resulting from the Contract negotiations.

We undertake, if our Proposal is accepted and the Contract is signed, to initiate the Services related to the assignment no later than the date indicated in ITC 34.2 of the Data Sheet.

We understand that the Client is not bound to accept any Proposal that the Client receives.

We remain,

Yours sincerely,

Authorized Signature {In full and initials}: ________________________________
Name and Title of Signatory: ________________________________
Name of Consultant (company’s name):
In the capacity of: ________________________________

Address: ________________________________
Contact information (phone and e-mail): ________________________________
FORM TECH-2

A – SP’s Organization
[Provide here a brief (two pages) description of the background and organization of your
firm/entity and each associate for this assignment.]

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Particulars</th>
<th>To be filled up by CA firms</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Name of Firm</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>CAG Empanelment Number (Please attach Empanelment Certificate as per instructions)</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>CAG Empanelment Year</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Registration No. &amp; Date: (Please attach Registration Certificate)</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Year of incorporation</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Total number of years of Experience from the incorporation of the Firm.</td>
<td></td>
</tr>
</tbody>
</table>

2. Financial: Provide previous three financial years turn over and net worth of the firm on the basis of the audited accounts of the previous three financial years as follows.

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Amount in Lakh (INR)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Turnover2015-16</td>
<td></td>
</tr>
<tr>
<td>Turnover2016-17</td>
<td></td>
</tr>
<tr>
<td>Turnover2017-18</td>
<td></td>
</tr>
<tr>
<td>Average Turnover</td>
<td></td>
</tr>
</tbody>
</table>

B - Consultant’s Experience

Internal Audit consultancy Assignments of major audit Information of at least last 5 years

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of Assignment</th>
<th>Type of Assignment</th>
<th>Fees Received</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

Internal Audit consultancy Assignments of Village level or block level community organizations Information of at least last 5 years

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of Assignment</th>
<th>Type of Assignment</th>
<th>Fees Received</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

Key Staff Profile

a) Total number of full time chartered accountants (partners with the firm)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of Chartered Accountant (Partner)</th>
<th>Education</th>
<th>Total years of experience</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>
b) Total number of paid Chartered Accountants with the firm

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name and position</th>
<th>Education</th>
<th>Total years of experience</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tr>
</tbody>
</table>


c) Total number of Senior Audit Assistant with the firm

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name and position</th>
<th>Education</th>
<th>Total years of experience</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
</tbody>
</table>


d) Total number of Junior Audit Assistant with the firm

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name and position</th>
<th>Education</th>
<th>Total years of experience</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
</tr>
</tbody>
</table>
### B – SP’s Experience

[Using the format below, provide information on each assignment for which your firm, and each associate for this assignment, was legally contracted either individually as a corporate entity or as one of the major companies within an association, for carrying out consulting services similar to the ones requested under this assignment for the last 5 years]

<table>
<thead>
<tr>
<th>Assignment name:</th>
<th>Approx. value of the contract (INR):</th>
</tr>
</thead>
<tbody>
<tr>
<td>Country:</td>
<td>Duration of assignment (months):</td>
</tr>
<tr>
<td>Location within country:</td>
<td></td>
</tr>
<tr>
<td>Name of Client:</td>
<td>Total No of staff-days/months of the assignment:</td>
</tr>
<tr>
<td>Address:</td>
<td>Approx. value of the services provided by your firm under the contract (INR):</td>
</tr>
<tr>
<td>Start date (month/year):</td>
<td>Nº of professional staff-months provided by associated SPs:</td>
</tr>
<tr>
<td>Completion date (month/year):</td>
<td></td>
</tr>
<tr>
<td>Name of associated SPs, if any:</td>
<td>Name of senior professional staff of your firm involved and functions performed (indicate most significant profiles such as FCA/ACA):</td>
</tr>
<tr>
<td>Narrative description of Project:</td>
<td></td>
</tr>
<tr>
<td>Description of actual services provided by your staff within the assignment:</td>
<td></td>
</tr>
</tbody>
</table>

Firm’s Name: __________________________________________________________________________
FORM TECH-3 DESCRIPTION OF WORK PLAN FOR PERFORMING THE ASSIGNMENT

You are suggested to present your Technical Proposal 15 pages, inclusive of charts and diagrams) divided into the following two chapters:

a) Work Plan, and
b) Organization and Staffing.

b) Work Plan. In this chapter you should propose the main activities of the assignment, their content and duration, phasing and interrelations, milestones (including interim approvals by the Client), and delivery dates of the reports. The proposed work plan should be consistent with the technical approach and methodology, showing understanding of the TOR and ability to translate them into a feasible working plan. A list of the final documents, including reports, drawings, and tables to be delivered as final output, should be included here. The work plan should be consistent with the work schedule to be submitted by the consultants.

c) Organization and Staffing. In this chapter you should propose the structure and composition of your team. You should list the main disciplines of the assignment, the key expert responsible, and proposed technical and support staff.
**FORM TECH-4**

**TEAM COMPOSITION**

<table>
<thead>
<tr>
<th>S. NO.</th>
<th>NAME</th>
<th>POSITION</th>
<th>EXPERIENCE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

**CURRICULUM VITAE (CV)**

Position Title and No.  
{e.g., K-1, TEAM LEADER}

Name of Expert:  
{Insert full name}

Date of Birth:  
{day/month/year}

Country of Citizenship/Residence

**Education:** {List college/university or other specialized education, giving names of educational institutions, dates attended, degree(s)/diploma(s) obtained}  

**Employment record relevant to the assignment:** {Starting with present position, list in reverse order. Please provide dates, name of employing organization, titles of positions held, types of activities performed and location of the assignment, and contact information of previous clients and employing organization(s) who can be contacted for references. Past employment that is not relevant to the assignment does not need to be included.}

<table>
<thead>
<tr>
<th>Period</th>
<th>Employing organization and your title/position. Contact information for references</th>
<th>Country</th>
<th>Summary of activities performed relevant to the Assignment</th>
</tr>
</thead>
<tbody>
<tr>
<td>[e.g., May 2005-present]</td>
<td>[e.g., Ministry of ……, advisor/consultant to… For references: Tel.………/e-mail………; Mr. Hbbb, deputy minister]</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Membership in Professional Associations and Publications:

Language Skills (indicate only languages in which you can work):

Adequacy for the Assignment:

<table>
<thead>
<tr>
<th>Detailed Tasks Assigned on Consultant’s Team of Experts</th>
<th>Reference to Prior Work/Assignments that Best Illustrates Capability to Handle the Assigned Tasks</th>
</tr>
</thead>
<tbody>
<tr>
<td>(List all deliverables/tasks as in TECH-5 in which the Expert will be involved)</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Expert’s contact information: (e-mail ………………. , phone…………….)

Certification:
I, the undersigned, certify that to the best of my knowledge and belief, this CV correctly describes myself, my qualifications, and my experience, and I am available to undertake the assignment in case of an award. I understand that any misstatement or misrepresentation described herein may lead to my disqualification or dismissal by the Client, and/or sanctions by the IFAD.

{day/month/year}

<table>
<thead>
<tr>
<th>Name of Expert</th>
<th>Signature</th>
<th>Date</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>{day/month/year}</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of authorized Representative of the Consultant (the same who signs the Proposal)</td>
</tr>
</tbody>
</table>

41
Section 4. Financial Proposal – Standard Forms

Form FIN-1: Financial Proposal Submission Form

[Location, Date]

To: [Name and address of Client]

Dear Sirs:

We, the undersigned, offer to provide the consulting services for [Insert title of assignment] in accordance with your Request for Proposal dated [Insert Date] and our Technical Proposal. Our attached Financial Proposal is for the sum of [Insert amount(s) in words and figures]. This amount is exclusive of the local taxes, which shall be identified during negotiations and shall be added to the above amount.

Our Financial Proposal shall be binding upon us subject to the modifications resulting from Contract negotiations, up to expiration of the validity period of the Proposal, i.e. before the date indicated in Paragraph Reference 1.14 of the Data Sheet.

We understand you are not bound to accept any Proposal you receive.

We remain,

Yours sincerely,

Authorized Signature [In full and initials]: 
Name and Title of Signatory: 
Name of Firm: 
Address: 

1 Amounts must coincide with the ones indicated under Total Cost of Financial proposal in Form FIN-2.
2 If applicable, replace this paragraph with: “No commissions or gratuities have been or are to paid by us to agents relating to this Proposal and Contract execution.”
## Form FIN-2: Summary of Costs

<table>
<thead>
<tr>
<th>Item</th>
<th>Costs</th>
<th>[Indicate Local Currency]</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Costs of Financial Proposal</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1. Indicate the total costs, net of local taxes, to be paid by the Client in each currency. Such total costs must coincide with the sum of the relevant Subtotals indicated in all Forms FIN-3 provided with the Proposal.
Form FIN-3: Breakdown of Costs by Activity

<table>
<thead>
<tr>
<th>Group of Activities (Phase):</th>
<th>Description:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Cost component</th>
<th>Costs [Indicate Local Currency]</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>No. of experts</td>
</tr>
<tr>
<td>Remuneration (Audit Manager)</td>
<td></td>
</tr>
<tr>
<td>Remuneration (Audit Team Leader)</td>
<td></td>
</tr>
<tr>
<td>Remuneration (Sr. Audit Assistant)</td>
<td></td>
</tr>
<tr>
<td>Remuneration (Jr. Audit Assistant)</td>
<td></td>
</tr>
<tr>
<td>Subtotals</td>
<td></td>
</tr>
</tbody>
</table>

1 Form FIN-3 shall be filled at least for the whole assignment. In case some of the activities require different modes of billing and payment (e.g.: the assignment is phased, and each phase has a different payment schedule), the Internal Auditor shall fill a separate Form FIN-3 for each group of activities. For each currency, the sum of the relevant Subtotals of all Forms FIN-3 provided must coincide with the Total Costs of Financial Proposal indicated in Form FIN-2.

2 Names of activities (phase) should be the same as, or correspond to the ones indicated in the second column of Form TECH-8.

3 Short description of the activities whose cost breakdown is provided in this Form.
Form FIN-5: Breakdown of Reimbursable Expenses (Lump-Sum)

(This Form FIN-5 shall only be used when the Lump-Sum Form of Contract has been included in the RFP. Information to be provided in this Form shall only be used to establish payments to the External Auditor for possible additional services requested by the Client)

<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
<th>Unit</th>
<th>Number</th>
<th>Unit Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Per diem allowances</td>
<td>Day</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>travel expenses</td>
<td>Trip</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
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<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1. Delete items that are not applicable or add other items according to Paragraph Reference 3.6 of the Data Sheet.
2. Indicate unit cost and currency.
Section 5. Eligible Countries

In reference to ITC6.3.2, for the information of shortlisted Consultants, at the present time firms, goods and services from the following countries are excluded from this selection:

NONE
Section 6 - IFAD Policy – Corrupt and Fraudulent Practices

(Section VI shall not be modified)

1.1 IFAD's Anti-Corruption Guidelines and this annex apply with respect to procurement under IFAD financed projects/programmes.

2.1 It is IFAD’s policy to require that Borrowers (including beneficiaries of IFAD loans), consultants, and their agents (whether declared or not), sub-contractors, sub-consultants, service providers, or suppliers, and any personnel thereof, observe the highest standard of ethics during the procurement process, selection and execution of IFAD-financed Agreements, and refrain from Fraud and Corruption. [footnote: In this context, any action taken by a consultant or any of its personnel, or its agents, or its sub-consultants, sub-contractors, services providers, suppliers, and/or their employees, to influence the selection process or Agreement execution for undue advantage is improper.].

2.2 In pursuance of this policy, the IFAD:

(a) defines, for the purposes of this provision, the terms set forth below as follows:

(i) “corrupt practice” is the offering, giving, receiving, or soliciting, directly or indirectly, of anything of value to influence improperly the actions of another party\(^1\);

(ii) “fraudulent practice” is any act or omission, including misrepresentation, that knowingly or recklessly misleads, or attempts to mislead, a party to obtain financial or other benefit or to avoid an obligation\(^2\);

(iii) “collusive practices” is an arrangement between two or more parties designed to achieve an improper purpose, including to influence improperly the actions of another party\(^3\);

(iv) “coercive practices” is impairing or harming, or threatening to impair or harm, directly or indirectly, any party or the property of the party to influence improperly the actions of a party\(^4\);

---

\(^1\) For the purpose of this sub-paragraph, “another party” refers to a public official acting in relation to the selection process or Agreement execution. In this context “public official” includes IFAD staff and employees of other organizations taking or reviewing selection decisions.

\(^2\) For the purpose of this sub-paragraph, “party” refers to a public official; the terms “benefit” and “obligation” relate to the selection process or Agreement execution; and the “act or omission” is intended to influence the selection process or Agreement execution.

\(^3\) For the purpose of this sub-paragraph, “parties” refers to participants in the procurement or selection process (including public officials) attempting either themselves, or through another person or entity not participating in the procurement or selection process, to simulate competition or to establish prices at artificial, non-competitive levels, or are privy to each other’s bid prices or other conditions.

\(^4\) For the purpose of this sub-paragraph, “party” refers to a participant in the selection process or Agreement execution.
(v) “obstructive practice” is

(a) deliberately destroying, falsifying, altering, or concealing of evidence material to the investigation or making false statements to investigators in order to materially impede an IFAD investigation into allegations of a corrupt, fraudulent, coercive, or collusive practice; and/or threatening, harassing, or intimidating any party to prevent it from disclosing its knowledge of matters relevant to the investigation or from pursuing the investigation, or

(b) acts intended to materially impede the exercise of the IFAD’s inspection and audit rights;

(b) will reject a proposal for award if it determines that the consultant recommended for award or any of its personnel, or its agents, or its sub-consultants, sub-contractors, services providers, suppliers, and/or their employees, has, directly or indirectly, engaged in corrupt, fraudulent, collusive, coercive, or obstructive practices in competing for the Agreement in question;

(c) In addition to the legal remedies set out in the relevant Legal Agreement, may take other appropriate actions, including declaring misprocurement and cancel the portion of the Loan allocated to the project/programme, if it determines at any time that representatives of the Borrower or of a recipient of any part of the proceeds of the Loan were engaged in corrupt, fraudulent, collusive, coercive, or obstructive practices during the selection process or the implementation of the Agreement in question, without the Borrower having taken timely and appropriate action satisfactory to the IFAD to address such practices when they occur, including by failing to inform the IFAD in a timely manner they knew of the practices;

(d) Pursuant to IFAD’s Policy and Guidelines and in accordance with IFAD’s prevailing sanctions policies and procedures, may sanction a firm or an individual at any time, either indefinitely or for a stated period of time: (i) to be awarded an IFAD-financed Agreement, and (ii) to be a nominated sub-consultant, supplier, or service provider of an otherwise eligible firm being awarded an IFAD-financed contract and (iii) to receive the proceeds of any loan financed by IFAD.

(e) requires that a clause be included in bidding/request for proposals documents and in contracts financed by an IFAD loan, requiring (i) bidders, consultants, contractors and suppliers, and their sub-contractors, sub-consultants, service providers, suppliers, agents personnel, permit the IFAD to inspect all accounts, records and other documents relating

5 A nominated sub-consultant, supplier, or service provider is one which has been either (i) included by the consultant in its proposal because it brings specific and critical experience and know-how that are accounted for in the technical evaluation of the consultant’s proposal for the particular services; or (ii) appointed by the Borrower.

6 Inspections in this context usually are investigative (i.e., forensic) in nature. They involve fact-finding activities undertaken by IFAD or persons appointed by IFAD to address specific matters related to investigations/audits, such as evaluating the veracity of an allegation of possible Fraud and Corruption, through the appropriate mechanisms. Such activity includes but is not limited to: accessing and examining a firm’s or individual’s financial records and information, and making copies thereof as relevant; accessing and examining any other documents, data and information (whether in hard copy or electronic format)
to the submission of bids and contract performance, and to have them audited by auditors appointed by IFAD.

deemed relevant for the investigation/audit, and making copies thereof as relevant; interviewing staff and other relevant individuals; performing physical inspections and site visits; and obtaining third party verification of information.
Section 7. Terms of Reference

Terms of Reference for engagement of the Internal Auditor for OPELIP

Odisha PVTG Empowerment and Livelihoods Improvement Programme (OPELIP)

Project Background

The Odisha PVTG Empowerment and Livelihoods Improvement Programme (OPELIP) goal is to achieve enhanced living conditions and reduced poverty of the PVTGs and other poor communities. This is sought to be achieved through realizing the development objective of enabling improved livelihoods and food and nutrition security primarily for a total of 62,356 households (comprising 32,090 PVTGs, 13,970 other Scheduled Tribe (ST) households, 5,486 Scheduled Caste (SC) households and 10,810 others) would directly benefit from the programme. The Ministry of Tribal Affairs (MoTA) at the National level is the nodal agency for this programme and the Scheduled Tribes and Scheduled Castes Development Department (STSCDD), Government of Odisha at the state level will be the Lead Programme Agency responsible for the functions relating to planning, funds flow, monitoring and evaluation, gender mainstreaming and knowledge management through a dedicated Project Management Unit. A programme steering committee under the chairmanship of Chief Secretary, GoO will provide overall policy guidance to the Programme.

The Government of Odisha with the learning from the implementation of Odisha Tribal Empowerment and Livelihoods Programme (OTELP) in 30 backward blocks of 7 districts in south west Odisha lead to a decision to scale up OTEL to the most challenging areas of Odisha-the Particularly Vulnerable Tribal Groups (PVTG) areas in 17 MPAs in 12 Districts under OPELIP. This programme is funded from the state budget and by dovetailing funds from mainstream developmental programmes like MGNREGA, IAY, NHM, SCA to TSP, Article 275, CCD etc. and IFAD Loan Project. The project will have 8 years project cycle. The programme will adopt the institutional setup as well as implementation modalities of present externally aided OTEL, ensuring community participation in project planning, execution, monitoring and review.

The OPELIP approach relies on building the capacity of the target households, securing them their entitlements over land and forest, improving their agricultural practices for enhanced production, promoting income-generating micro-enterprises for alternate livelihoods and ensuring access to education, health and other services and improving community infrastructure. The implementation will be on the basis of inclusive approach and this would mean that all communities and households residing within selected villages will form the target groups but special emphasis will be given to the development of PVTGs.

The project has 4 main components as follows:

Component 1: Community Empowerment: This component will have two sub-components: (i) promotion of village development associations for the planning and execution
of need-based activities of the community that cover natural resources management, community-based paralegal services, community-based health, hygiene and nutrition education and community infrastructure; and (ii) promotion of SHGs and rural finance services to enable social development of the SHG members through facilitating group savings and credit and through building their capacity.

**Component 2: Natural Resources Management and Livelihoods Enhancement**: This component will have three sub-components: (i) NRM, (ii) Food and nutrition security and (iii) livelihoods improvement. This component will also have facilities for vocational training for the PVTG youth and promoting PVTG culture and values. As a critical first step under this component, the OPELIP will facilitate identification and assignment of eligible revenue lands to the landless for homestead and agriculture under relevant Government laws and settlement of individual rights under Forest Rights Act (FRA). Land titles will be issued in the joint names husband and wife. To implement this activity, the programme will engage the services of a specialist NGO, with the experience to train the FNGOs and MPAs in the implementation of this activity.

**Component 3: Community Infrastructure and drudgery reduction**: Interventions under this component will include inter alia: building critical social infrastructure such as schools, health clinics, child-care centres (that are not included under any of the mainstream infrastructure development programmes), storage structures along with drying yards, threshing floors, provision of weighing scales, household storage bins for promoting value-addition and fair trade in villages, small market yards and aggregation centres, facilities for food and NTFP processing units including small rice hullers, upgrading village link roads, rural water supply, supply of smokeless wood-stoves and support to operations and maintenance of village fuel-wood reserves.

**Component 4: Programme Management**: This component will have three sub-components as follows: (i) a Programme Management Unit (PMU) within the ST and SC Development Department, Government of Odisha in Bhubaneswar, (ii) the programme will strengthen the 17 existing MPAs with staff and facilities; and (iii) a Programme Monitoring and Evaluation and Knowledge Management unit to be housed within the PMU. The policy initiatives aspects of the programme will be part of PMU responsibilities. The PMU recruited Facilitating NGOs to implement the project at community level, in each of the 17 MPA.

The project area covers the 17 Micro-Project Agencies as described in the table below:

<table>
<thead>
<tr>
<th>Micro-Project Agency</th>
<th>No of villages</th>
<th>Total Population</th>
<th>Of which PVTGs (in %)</th>
</tr>
</thead>
<tbody>
<tr>
<td>PBDA, Jamardihi, Anugul</td>
<td>43</td>
<td>16624</td>
<td>57.41</td>
</tr>
<tr>
<td>PBDA, Rugudapadar, Baragarh</td>
<td>94</td>
<td>43847</td>
<td>54.82</td>
</tr>
<tr>
<td>LSDA, Serongo, Gajapati</td>
<td>34</td>
<td>13981</td>
<td>100</td>
</tr>
<tr>
<td>SDA, Chandragiri, Gajapati</td>
<td>121</td>
<td>39515</td>
<td>99.49</td>
</tr>
<tr>
<td>TDA, Tumbo, Ganjam</td>
<td>110</td>
<td>15479</td>
<td>60.69</td>
</tr>
<tr>
<td>KKDA, Lanjhigarh, Kalahandi</td>
<td>62</td>
<td>18739</td>
<td>16.40</td>
</tr>
<tr>
<td>KKDA, Belgarh, Kandhamal</td>
<td>63</td>
<td>11365</td>
<td>55.71</td>
</tr>
</tbody>
</table>
The above list is prepared as per the Programme Design Completion Report (PDCR) but during implementation there may be slightly variation in village and population as per detailed baseline survey being conducted.

A total of 62,356 households (comprising 32,090 PVTGs, 13,970 other Scheduled Tribe (ST) households, 5,486 SC households and 10,810 others) would directly benefit from the programme.

**Objectives of internal audit**

The objectives of the internal audit are to enable the auditor to express a professional opinion on the effectiveness of the overall financial management and procurement arrangements. It has to be ensured that the overall financial management and arrangements including the system of internal controls as documented as per the Financial Management & Procurement Plan. It is expected that the process of audit shall be in position to provide to programme management with timely information on financial management aspects of the programme, including internal controls and compliance with financing agreements, to enable follow-up action.

The main aim of Internal Audit work is to provide the PMU and MPA, an independent and objective assurance and consulting services, evaluate the adequacy and effectiveness of the OPELIP program’s internal controls, operations and governance processes, thus adding value by helping the PMU and MPA to accomplish OPELIP objectives.

In addition, it is expected that internal audit should play a role in assisting management with misutilization of fund, including the prevention, detection and investigation of fraud as part of “Bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes”.

<table>
<thead>
<tr>
<th>Area</th>
<th>Village</th>
<th>Population</th>
<th>Population Density</th>
</tr>
</thead>
<tbody>
<tr>
<td>JDA, Gonasika, Keonjhar</td>
<td>57</td>
<td>25920</td>
<td>34.89</td>
</tr>
<tr>
<td>BDA, Mudulipada, Malkangiri</td>
<td>62</td>
<td>17448</td>
<td>44.89</td>
</tr>
<tr>
<td>DDA, Kudumulgumma, Malkangiri</td>
<td>73</td>
<td>19467</td>
<td>100</td>
</tr>
<tr>
<td>HKMDA, Jashipur, Mayurbhanj</td>
<td>156</td>
<td>61734</td>
<td>3.89</td>
</tr>
<tr>
<td>LDA, Morada., Mayurbhanj</td>
<td>105</td>
<td>51190</td>
<td>6.91</td>
</tr>
<tr>
<td>CBDA, Sunabeda, Nuapada</td>
<td>31</td>
<td>10173</td>
<td>23.61</td>
</tr>
<tr>
<td>DKDA, Chatikona, Rayagada</td>
<td>124</td>
<td>30651</td>
<td>22.07</td>
</tr>
<tr>
<td>DKDA, Parsali, Rayagada</td>
<td>48</td>
<td>8450</td>
<td>11.32</td>
</tr>
<tr>
<td>LSDA, Puttasing, Rayagada</td>
<td>8</td>
<td>5170</td>
<td>100</td>
</tr>
<tr>
<td>PBDA, Khuntagaon, Sundergarh</td>
<td>52</td>
<td>23285</td>
<td>18.92</td>
</tr>
</tbody>
</table>
Coverage and Standards for the Internal Audit:

The Audit will cover 17 Micro Project Agencies (MPA) in 20 blocks and spread over 12 districts in Odisha. Internal Auditor will also cover 25% of VDAs/VDCs in each of the Quarter and at least 10% of the VDAs/VDCs covered in one quarter in subsequent 3 quarters. VDAs/VDCs will be selected mutually. The audit will also cover all Statement of Expenditures and progress reports submitted by the MPAs/NGOs and release of management fee to them as per the prescribed guidelines. Internal audit should be carried out in accordance with the Auditing & Assurance Standards prescribed by the Institute of Chartered Accountants of India 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 assessing whether adequate controls have been established and complied with to ensure that:

i. All funds have been used in accordance with the conditions of the relevant legal agreements and only for the purposes for which the financing was provided. Relevant legal agreement includes the Financing Agreement, the Project Agreement and the agreement and contracts with MPAs and NGOs.

ii. The monthly expenditure Statement submitted by the MPA indicating the approved budget provision and expenditure during the month, cumulative expenditure against the component, sub-component, activity / sub-activity during the year should be reviewed in the internal audit.

iii. The procurement procedure adopted for civil works, goods and consultancy services should be reviewed by the internal auditors and it should be ensured that correct procedures as per the IFAD procurement guidelines and Procurement Handbook have been followed, for each procurement or as per the community procurement guidelines included in the PIM.

iv. It should be ensured that the records of all procurement, agreements, work/purchase orders, invoices, receipts, stock registers etc. are properly maintained, duly linked and retained including expenditures reported. The auditor should also review contract management and whether business standards for payment to contractors are being adhered to.

v. The programme accounts have been prepared in accordance with consistently applied accounting standards and as per the Chart of accounts of the project.

vi. The auditor should ensure the efficiency and timeliness of the funds flow mechanism at the State and MPA level and whether there are delays and which could impact the timely implementation of project. The auditor should also identify and report the reasons for such delays and possible remedial measures.

vii. The auditor should ensure all funds received under the programme have been used with due attention to economy, efficiency and effectiveness, and only for the purposes for which the financing was provided;
viii. The auditor should ensure that all necessary supporting documents, records, have been separately filed in respect of all programme activities and that clear linkages exist between the supporting documents, accounting books and records and the periodic financial reports from the respective spending units.

ix. The internal auditor should ensure that the adequate records are maintained regarding the assets created and assets acquired by the project, including description, details of cost, identification and location of assets. The internal auditor should carry out physical verification of a sample of assets created out of the programme and comment on its utilization.

x. Whether the accounting for the advances to NGOs and concern units are properly recorded in the accounting books; whether systems are in place for monitoring the receipt of periodic financial reports & follow up on overdue reports are adequate. Exceptions should be identified and reported.

xi. Bank reconciliations have been carried out on a monthly basis.

xii. While conducting internal audit in a subsequent phase the auditor will ensure that the compliance report on previous audit observations pointed out in the reports relating to earlier audit is made and corrective actions taken on those points are furnished in the Audit Report of the subsequent phase.

xiii. Routine errors of omission or commission noted during the course of internal audit may be rectified on the spot.

xiv. The auditor should ensure that project assets exist; adequate records are maintained and assets are adequately safeguarded and are actually used for their intended purposes.

**Coverage of audit extends to**

- An assessment of the adequacy of the programme financial management systems, including internal controls. This would include aspects such as adequacy and effectiveness of accounting, financial and operational controls and any needs for revision; level of compliance with established policies, plan and procedures; reliability of accounting systems, data and financial reports; creating controls mechanism in areas where they are lacking; verification of assets and liabilities, security and effectiveness of the operation of the computerized system and,

- Efficiency and timeliness of the funds flow mechanism at the PMU and MPAs and to the Community Institutions. (Through compilation and consolidation of report.)

- Whether the accounts of the programme are compiled in a timely manner and the expenditures consolidated on a monthly/quarterly basis at the PMU level.

- Whether the computerized accounting system is in place, regular entries are being made in the system and reports are generated through the computerized accounting system.
- Verify payment to the consultants/partners as per agreement.
- All necessary supporting documents, records, and accounts have been kept in respect of all programme activities and that clear synchronizations exist between accounting records, accounts books and the periodic financial reports (internal and external i.e. Interim unaudited Financial Reports)
- The auditor is expected to obtain and satisfactorily document sufficient audit evidence to support audit conclusions.
- Internal auditors to summarize key issues and risks from a review of MPA audit report.
- Auditor will also provide variance report as per approved annual action plan and budget.

**In conducting the audit of MPAs, special attention should be paid to assessing whether adequate controls have been established and complied in respect to following.**

- Risk assessment report is to be prepared by the auditor in the first Quarterly report: Identifying what are the risks in the project. Assessment of risk (High, Medium, Low). Ensure that there is an appropriate response to all risks.
- Informing the PMU about the risks which are outside acceptable limits, usually those which are to be tolerated or taken for the potential risk.
- Efficiency and timeliness of the funds flow mechanism at the MPAs and to the Community Institutions. (Through compilation and consolidation of report up to VDAs level.)
- Whether the fund/ tranche released to the Community Institutions are properly recommended by the officer in MPA and approved by the Special Officer/Project Managers having the necessary authority, and the conditions for tranche release have been complied and are in line with the programme guidelines. Whether milestones have been reached before release of fund to VDAs/ VDCs
- Whether the MPA is accounting for the tranche release properly in the subsidiary records and is monitoring the receipt of periodic reports and utilization certificates from the VDAs/VDCs & systems to follow up on overdue reports are adequate. Quantify (number and amount) of the funds transferred to the Community Institutions for which the reports and/or UCs are overdue.
- The reports and other documents submitted by VDAs/VDCs to the MPA, form the basis of providing funds by the Programme, provide clear linkages with the books/records and reflect the correct position.
- The auditor or his representative shall be required to put the certificate with date on all manual records and books of accounts of being verified. Any record not found to have the stamp shall be considered as not verified and deficiency in audit on the part of auditor.
- Auditor will verify the no. of VDAs/VDCs to whom fund transferred during the quarter and no. of VDAs/VDCs reported in IUFR.
Data, services and facilities to be provided by OPELIP

a) All the programme documents, copy of agreements and relevant papers needed for Audit will be provided by the PMU. The auditor would be given access to all documents, correspondence, and any other information relating to the programme and deemed necessary by the auditor for carrying out audit.

b) The auditor would be provided copies of the Programme Implementation Manual, Financial Management Manuals, Procurement Manual, guidelines, Government Resolutions, minutes of executive committee meeting, policies and procedures issued by PMU.

c) One day briefing meeting will be organized by PMU for giving details of the programme and the implementation arrangements. It should be attended by all the members of audit team.

Final Output & Reporting

a. Quarterly Reporting & Annual reporting to PMU: The Auditor will provide separate consolidated reports on PMU and MPAs. The reports will be provided quarterly and a summary of the key findings, implications and recommendations to enable the Programme Director, OPELIP to take timely action. The reports should be structured in a manner giving the observations, the implications of the observations, the suggested recommendation and the management comments/ agreed actions. The audit observations should be supported by instances and quantified, as far as practicable. Quarterly audit reports and annual audit report to be submitted each financial year. Discussion notes duly signed by the both parties will be part of audit Report.

The audit report to be submitted will be as per the template in Annexure 1. The audit reports should be submitted within 15 days after completion of quarterly audit.

Period of Internal Audit.
Initially contract with the firm will be for two years which will be extended further one year based on the performance. The selected firm will submit audit plan in consultation with PMU in advance and agree with PMU a Schedule of Audit. The contract shall be renewed financial year wise after assessing the pace of implementation, requirement of the programme and performance of the consultant for next year on same terms and condition subject to decision and approval at appropriate level.
**KEY PERSONNEL**

The list of key personnel’s required for this assignments:

<table>
<thead>
<tr>
<th>Sl. No</th>
<th>Key Professionals</th>
<th>Description of Services to be provided</th>
<th>Experience</th>
<th>No. of persons</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Audit Manager</td>
<td>Overall coordination, &amp; planning, team leadership, reporting, liaison with client</td>
<td>Qualified Chartered Accountant with at least 7 years’ experience as a partner with expertise in the area of internal audit planning, execution and reporting.</td>
<td>1 (One)</td>
</tr>
<tr>
<td>2</td>
<td>Audit Team Leader</td>
<td>Responsibility to lead the audit teams in the field, planning and execution of the audits, discussion with heads of offices, consolidation/compilation</td>
<td>Qualified Chartered Accountants with at least 5 years’ experience in internal audit with ability to lead the team.</td>
<td>3 (Three)</td>
</tr>
<tr>
<td>3</td>
<td>Senior Audit Asst.</td>
<td>Vouching and verification of PMU and MPA books of accounts</td>
<td>CA (Inter) with 3 years of experience in Accounting, audit and report writing.</td>
<td>3 (Three)</td>
</tr>
<tr>
<td>4</td>
<td>Junior Audit Asst.</td>
<td>Vouching and verification of PMU and MPAs/VDA/VD C books of accounts</td>
<td>Graduate/ CA (Inter) with 1 years of experience in Accounting, audit and report writing.</td>
<td>3 (Three)</td>
</tr>
</tbody>
</table>
Eligibility Criteria for Prequalification of CA Firms/Organisation
- Should be registered and provide a self-attested copy of registration, PAN number and self-attested copy of PAN card.
- Should be registered and provide a self-attested copy of registration, GST number and self-attested copy of GST registration certificate.
- Should not have been blacklisted by Central/State Govt./Govt. agencies and provide a self-declaration by the authorized representative.
- CAG Empanelment Number (self attested copy of Empanelment Certificate)
- Minimum 5 years of experience of internal audit.
- The average annual turnover should be minimum of Rs.30 lakhs.
- Experience of internal audit in Government or externally aided projects should be an advantage and not minimum requirement.
- Having trained audit staff as per ToR

I. Selection criteria for the Service Provider

The Consultancy Services for the OPELIP “Internal Audit” will be procured following the Quality and Cost Based Selection method. The Service Providers will be required to submit a Simplified technical proposal and a financial proposal as per the information in the Instruction to the Service Provider in the Request for Proposal.

The Simplified technical proposal will contain the following information:

- Details or profile of the Service Provider, internal structure and CVs of key staff in the organization.
- The relevant experience in this regard must be included in the proposal.
- Description of the audit plan related to the Services described in this Terms of Reference will have to be provided as part of the proposal.
- Reference letters or contracts from previous clients/organisation
- Any other documents which may support your Proposal.

The Simplified technical proposal will be evaluated taking into consideration the criteria below:

- Should be legally registered and provide a self-attested copy of registration, PAN number and self-attested copy of PAN card.
- Should be registered and provide a self-attested copy of registration, GST number and self-attested copy of GST registration certificate.
- Should not have been blacklisted by Central/State Govt./Govt. agencies and provide a self-declaration by the authorized representative.
- CAG Empanelment Number (self attested copy of Empanelment Certificate)
- Should have a minimum average annual turnover of Rs.30,00,000 from professional services for the last three years
- Minimum 5 years of experience of internal audit
- The relevant experience in this regard must be included in the proposal.
- Description of the audit plan related to the Services described in this Terms of Reference will have to be provided as part of the proposal.
- Qualification of the key professionals/staff is aligned with the job description indicated in the present terms of reference.
- Prior work experience of key staff in working in audit and knowledge in the Oriya language.
Annexure to Main Audit Report

Part A: Serious Observations
In this part, give details of serious audit observations such as ineligible expenses, major lapses in internal controls, systemic weaknesses, procurement procedures not followed etc.

Part B: Other Observations
Observations that are not serious in nature, but nonetheless require the attention of the Project should be detailed in this part.
The Observation should also mention the best practices and how the error can be minimized at every level.

Part C: Executive Summary to the project and Suggestions/Recommendations
Provide an Executive Summary of the observations in Part A and B along with suggestions/recommendations. Only those observations that are dealt with in either Part A or Part B should be included in this section. Provide specific recommendations on internal control and systemic weaknesses.

Part D: Matters Requiring Immediate Attention

1. Matter requiring Immediate Attention
   Auditor should point out the serious issue like cash defalcation, payment made without any approval and beyond the limit of devolution of powers, blank cheque signed, and any other matter which auditor deemed serious in nature.

2. Persisting Irregularities
   Under this Para, Auditor should report the persisting irregularities which have been raised earlier but not complied.

3. Books of Account
   Under this, Auditor should verify all the books of account maintained by the unit, identify the discrepancies in the books of accounts and also suggest their improvement.

4. Internal Control System
   Under this Para, auditor should report on discrepancies of current internal control system and suggest remedial measures.

5. Compliance with Finance Agreement, Project agreement, PIM, and FM Manual / delegation of power
   Under this Para, auditor should comment on deviation from Finance Agreement, Project agreement, PIM, and FM Manual.

6. Procurement Procedures
Under this paragraph auditor should report on procurement process which deviate from procurement guidelines.

7. Computerized financial Management system (Tally)
   - Data entries in tally are up to date or not
   - Payroll accounting in tally or not
   - Verification of group, sub – group, head, sub head and ledger in tally and make suggestions on proper classification of accounts, if any.
   - Cost Centre
   - Chart of accounts and upload of approved annual budget in tally
   - Verify the computerized balance with Manual Books of accounts (cash Books, Cheque register etc.)

8. Advance to staff and others and its periodicity
   - Age of advance
   - Settlement of advance within stipulated period with proper voucher
   - Pending bill for settlement of advance
   - Action on bills submitted for settlement against advance after one month.
   - Statutory deduction/ payments like TDS/GST, Professional Tax etc and its compliance
   - Deduction and date of deposit with any irregularities
   - Employee benefit as per PIM
   - Verify and certify the IUFR from available books of records

9. Check the accuracy of Quarterly IUFR from tally data / BRS etc.

10. Tracking of financial variance – Variance showing physical and financial achievement in the light of approved action plan and budget.

11. Any other matter:
   - Any other matter which auditor deemed fit for notice to the management.

12. Suggestion with specific case for improvement

13. TA & DA
   a) TA & DA submission by the Staff within stipulated time
   b) Settlement of TA & DA within stipulated time with proper voucher
   c) Settlement of TA & DA Advance.

14. Fund Transfer to MPAs
   a) Observation on the Time taken by the PMU in transfer of funds.
   b) Whether a system has been developed for the fund transfer.
   c) Whether the MPAs are clear about the Fund Mechanism
SUGGESTIVE QUESTIONNAIRE FOR PMU/MPA
(GIVE SHORT DETAILS OF DIVERGENCE):

1. Whether Office has maintained proper records showing full particulars including quantitative details and situation of fixed assets?

2. Whether fixed assets have been physically verified during the year?

3. Whether the cash book is properly maintained and whether it conforms to computerized system of accounting?

4. Cash balance as on the date of audit

5. Whether expenditure has been made as per the delegation of financial power in PIM? Details of any divergence should be mentioned.

6. Whether bank book is properly prepared and whether the balance as per the pass book conforms to the balance as per the bank book?

7. Whether proper training programs are being conducted?

8. Whether the training expenditure is as per the Budget and whether the training report is submitted with each residential training or not?

9. Whether the books of accounts reconciled between PMUs and MPA? If not, then reason and amount of such difference.

10. Whether any advance is given to the staff? If yes, whether advance register is maintained and updated till the date of audit and whether it is properly sanctioned and settled within specified days?

11. Whether there is proper internal control system followed?

12. Whether the office is paying TDS, VAT/GST, Professional Tax etc regularly and on time?

13. Whether any fraud on or by any office or person has been noticed or reported during the year? If yes, the nature and amount involved.

14. Whether log book of Vehicle hiring has been properly maintained or not?

15. Whether stock register is maintained? If yes, last entry of goods number/voucher page number of stock register and particulars of goods.

16. Whether 100% vouching is done? If yes, then give the total number of vouchers, component wise total expenditure during the reporting period and its variance from budget.

17. Whether all expenditure is made as per the budget? If not, amount of variance.