



Jharkhand Tribal Development Society
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Advt. No.001/2021-22

**Request for Proposal (RFP) from experienced Chartered Accountant Firms/ LLPs for
Statutory Audit**

Jharkhand Tribal Development Society or JTDS (hereinafter called “Society”) through The Government of Jharkhand has received financing from the International Fund for Agricultural Development (IFAD) (hereinafter called “loan”) towards implementing Jharkhand Tribal Empowerment and Livelihoods Project (JTELP) in selected villages of Jharkhand State. The Society intends to apply a portion of the funds to eligible payments under the contract for which this Request for Proposal (RFP) is being issued. JTDS being Implementing Agency has established a State Project Management Unit (SPMU) at Ranchi and District Offices at 14 tribal sub-plan districts of Jharkhand State.

JTDS invites Proposal (RFP) from experienced Chartered Accountants Firms/LLPs for Statutory Audit for the F.Y. 2020-21. Terms of Reference (ToR) and Request for Proposal (RFP) of this assignment will be available from 07/04/2021 in the website www.jtldsjharkhand.com

Selection of the Firms/LLPs will be done in accordance with the IFAD Procurement Guidelines. The minimum fee for the audit is mentioned in the RFP. The Firm/LLPs who quote less than minimum fee will become automatically disqualified from this process. Interested Firms/LLPs are requested to submit their RFP through Registered Post/Speed Post/ Courier/ by hand as given in the latest by **01.00 PM on 05/05/2021** at the following address.

**The State Project Director,
Jharkhand Tribal Development Society,
Dr. Ramdayal Munda Tribal Welfare Research Institute Campus,
Tagore Hill Road, Morabadi, Ranchi – 834008**

The undersigned reserves the right of rejecting one or all the RFP without assigning any reason thereof.

**Sd/-
State Project Director**



Request for Proposals

1st Edition

December 2020



Jharkhand Tribal Development Society (JTDS)

Request for Proposals

for

External Auditor for Statutory Audit of JTDS for F.Y. 2020-21

Ref No: *SA/2020-21/01*

Issue date: 6th April 2021



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Part 1 Proposal and Selection Procedures

Section I. Letter of Invitation Requesting Proposals

[Ranchi, India]
[April,06,2021]

Re: *External Auditor for Statutory Audit of JTDS for F.Y. 2020-21 [SA/2020-21/01]*

Dear Madam/Sir,

1. The *Jharkhand Tribal Development Society (JTDS) under Deptt. of Schedule Castes, Scheduled Tribes, Minorities and Backward Welfare, Govt. of Jharkhand* has received (or in appropriate cases “has applied for”) financing from the International Fund for Agricultural Development (IFAD) and intends to apply a part of the financing for the execution of the consulting services assignment described in paragraph 3 below. The use of any IFAD financing shall be subject to IFAD’s no-objection, pursuant to the terms and conditions of the financing agreement, as well as IFAD’s rules, policies and procedures. IFAD and its officials, agents and employees shall be held harmless from and against all suits, proceedings, claims, demands, losses and liability of any kind or nature brought by any party in connection with *Jharkhand Tribal Empowerment and Livelihoods Project (JTELP)*.
2. The Jharkhand Tribal Development Society or JTDS (hereinafter called “Society”) through The Government of Jharkhand has received financing from the International Fund for Agricultural Development (IFAD) in the form of a [“loan”] (hereinafter called [“loan”] toward the cost of Jharkhand Tribal Empowerment and Livelihood Project (JTELP) in selected villages of Jharkhand State.. The Jharkhand Tribal Development Society or JTDS (hereinafter called “Society”), an implementing agency of the Government of Jharkhand, 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 Jharkhand Tribal Development Society or JTDS 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 Jharkhand Tribal Development Society or JTDS shall derive any rights from the loan/financing agreement or have any claims to the proceeds of the loan.
3. The client now invites proposals (“proposals”) from consulting firms to provide the following services (“services”): Statutory Audit of Jharkhand Tribal Empowerment and Livelihood Project (JTELP) for Financial Years. 2020-21. Statutory Audit of Jharkhand Tribal Empowerment and Livelihood Project (JTELP) will be allotted to One applicants/ CA Firms for all 14 (fourteen) DPMU (District Office) as well as SPMU (Head Office). SPMU (Head Office) at Ranchi and 14 DPMU at Dumka,

Jamtara, Pakur, Simdega East Singhbhum, Godda, Sahebganj, West Singhbhum, Gumla, Latehar, Lohardaga, Khunti, Ranchi and Saraikela-Kharsawan.

More details on these services are provided in the terms of reference – Section VI.

4. Unless specifically permitted in the RFP, consultants may not associate with other shortlisted consultants. Subject to restrictions noted in the RFP, consultants may associate with other non-shortlisted consultants to enhance their capacity to successfully carry out the assignment.
5. N/A
6. A consultant will be selected using *QCBS method* evaluation procedure in accordance with the IFAD Procurement Handbook dated November 2020, which is available at www.ifad.org/project-procurement. The selection process, as described, may include a reference check, prior to contract award.
7. The RFP includes the following sections:
 - Part 1 – Proposal and Selection Procedures
 - Section I Letter of Invitation Requesting Proposals (LOI)
 - Section II Instructions to Consultants (ITC)
 - Section III Proposal Data Sheet (PDS)
 - Section IV Qualification and Evaluation Criteria
 - Section V A Technical Proposal Forms
 - Section V B Financial Proposal Forms
 - Section VI Terms of Reference
 - Part 2 – Conditions of Contract and Contract Forms
 - Section VII Contract Agreement and General Conditions of Contract (GCC)
 - Section VIII Special Conditions of Contract (SCC), Annexes to Contract and Contract Forms
 - Section IX Revised IFAD Policy on Preventing Fraud and Corruption in its Activities and Operations
8. A pre-proposal conference *will* be held as described in the proposal data sheet (“PDS”), Section III of this RFP.

9. Proposals must be delivered to the address and in the manner specified in the PDS ITC 20.3, 20.5 and 20.7 no later than 01.00 P.M. 5th May 2021.
10. Consultants should be aware that distance and customs formalities may require longer than expected delivery time. Late proposals will not be accepted under any circumstances and will be returned unopened to the consultant(s).
11. Electronic proposals *shall not* be accepted.

Yours Sincerely,

*State Project Director
For Jharkhand Tribal Development Society (JTDS)
Dr. Ram Dayal Munda Tribal Welfare and Research Institute Campus,
Tagore Hill Road, Morabadi,
Ranchi-834008, Jharkhand
e-mail: spd.jtds@gmail.com
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Section II. Instructions to Consultants

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A. General

In part 1 (proposal and selection procedures) of this request for proposals (RFP), the following words and expressions shall have the meanings stated. These definitions shall not apply to any words or expressions in the sections that make up part 2 (conditions of contract and contract forms) of this RFP, in which such words and expressions shall have the meanings stated in GCC sub-clauses 1.1 and 2.1 unless otherwise specified.

1. Definitions

- a) "Addendum" or "Addenda" means a modification to this RFP issued by the client.
- b) "Associate" or "Member" means any entity that is a member of the association that forms the consultant. A sub-consultant is not an associate.
- c) "Joint Venture", "JV", or "Consortium" means an association of entities that forms the consultant.
- d) "Borrower/Recipient" means the government, government agency or other entity that signs the financing agreement with the Fund.
- e) "Client" means the procuring entity identified in the Proposal Data Sheet (**PDS**).
- f) "Confirmation" means confirmation in writing.
- g) "Consultant" means any legal entity that may provide or provides the services to the client under the contract.
- h) "Contract" means the contract entered into between the client and the consultant, including all attachments, annexes, and all documents incorporated by reference therein, a form of which is included in part 2 of this RFP.
- i) "Days" refers to calendar days.
- j) "FBS" means fixed budget selection method as defined in the IFAD Procurement Handbook.
- k) "Financial Proposal" has the meaning given to the term in ITC sub-clause 15.5.
- l) "The Fund" or "IFAD" means the International Fund for Agricultural Development.
- m) "GCC" means the General Conditions of Contract.
- n) "Government" means the government identified in the Proposal Data Sheet (**PDS**).
- o) "Handbook" means the latest IFAD Procurement Handbook as may be revised from time to time posted on the IFAD website at www.ifad.org/project-procurement.
- p) "IFAD funding" means the funding that IFAD has made available to the government and/or the funding being administered by IFAD pursuant to the terms of the financing agreement.
- q) "Instructions to Consultants" or "ITC" means Section II of this RFP, including any amendments, which provides consultants with all information needed to prepare their proposals.

- r) "Key Professional Personnel" means the key professional personnel identified pursuant to ITC sub-clause 15.3(d).
- s) "LCS" means least cost selection method as defined in the IFAD Procurement Handbook.
- t) "PDS" means the Proposal Data Sheet, in Section III of this RFP, used to reflect specific requirements and/or assignment conditions.
- u) "Personnel" means key professional personnel and additional staff provided by the consultant, or by any sub-consultants, or associates that are assigned to perform the services or any part thereof.
- v) "Pre-proposal Conference" means the pre-proposal conference specified in **PDS** ITC 2.4, if any.
- w) "Project" means the project named in the **PDS** that is being funded and/or administered by the Fund, and being implemented by the client identified in the **PDS**.
- x) "Proposal" means the technical proposal and the financial proposal for the provision of the services submitted by a consultant in response to this RFP.
- y) "QBS" means quality-based selection method as defined in the IFAD Procurement Handbook.
- z) "QCBS" means quality and cost-based selection method as defined in the IFAD Procurement Handbook.
- aa) "RFP" means this request for proposals, including any amendments that may be made, prepared by the client for the selection of the consultant.
- bb) "SCC" means the special conditions of contract.
- cc) "SEA" means sexual exploitation and abuse and refers to the IFAD Policy on Sexual Exploitation and Abuse that can be found on the IFAD website.
- dd) "SECAP" means IFAD's Social Environmental and Climate Assessment Procedures (SECAP).
- ee) "Services" means the tasks to be performed by the consultant pursuant to the contract.
- ff) "SH" means sexual harassment.
- gg) "Sub-consultant" means any person or legal entity with whom the consultant subcontracts any part of the services.
- hh) "TEC" means the technical evaluation committee, selected for the purpose of evaluating the proposals received, that submits a report with recommendation for award of the contract for which this RFP is being issued.
- ii) "Technical Proposal" has the meaning given the term in ITC sub-clause 15.3.
- jj) "Terms of Reference" or "TOR" means the document included in this RFP as Section VI, which explains the objectives; scope of work; activities; tasks to be performed, respective responsibilities of the client and the consultant; and expected

results and deliverables of the assignment.

2. Scope of RFP

2.1 The client will select a consultant in accordance with the selection method specified in the **PDS**.

2.2 Throughout this RFP, except where the context requires otherwise, words indicating the singular also include the plural, words indicating the plural also include the singular, and the feminine means the masculine and vice versa.

2.3 Consultants are invited to submit a technical proposal and a financial proposal for services required for this assignment as named in the **PDS**. The proposal will be the basis for contract negotiations and ultimately for a signed contract with the selected consultant.

2.4 Consultants should familiarize themselves with local conditions and take them into account in preparing their proposals. To obtain first-hand information on the assignment and local conditions, consultants are encouraged to attend a pre-proposal conference if one is specified in the **PDS**.

2.5 The client will timely provide, at no cost to the consultant, the inputs and facilities specified in the **PDS**, assist the firm in obtaining licenses and permits needed to carry out the services, and make available relevant project data and reports. No other inputs will be provided. Therefore, a consultant shall plan to cover all incurred expenses that may be foreseen to initiate and sustain the services in a timely manner, including but not limited to office space, communication, insurance, office equipment, travel, etc. not otherwise specified in the **PDS**.

2.6 The client is not bound to accept any proposal, and reserves the right to cancel the procurement at any time prior to contract award, without thereby incurring any liability to any consultant.

3. Source of funds

3.1 The borrower or recipient and the sources of funds are specified in the **PDS**.

4. Prohibited practices

4.1 The Fund requires that all beneficiaries of IFAD funding, including the client and any consultants, implementing partners, service providers, suppliers, sub-suppliers, contractors, sub-contractors, consultants, sub-consultants, and any of their agents (whether declared or not) and personnel observe the highest standards of ethics during the procurement and execution of such contracts, and comply with IFAD's

Policy on Preventing Fraud and Corruption in its Activities and Operations, revised on 12 December 2018 and attached as Section IX of this document (EB 2018/125/R.6, hereinafter “IFAD’s Anticorruption Policy”).

4.2 For the purposes of these provisions, and consistent with IFAD’s Anticorruption Policy, the terms set forth below are defined as follows, and referred to collectively as “Prohibited Practices”:

- a) “**corrupt practice**” is the offering, giving, receiving, or soliciting, directly or indirectly, of anything of value in order to improperly influence the actions of another party;
- b) “**fraudulent practice**” is any act or omission, including a misrepresentation, that knowingly or recklessly misleads, or attempts to mislead, a party in order to obtain a financial or other benefit or to avoid an obligation;
- c) “**collusive practice**” is an arrangement between two or more parties designed to achieve an improper purpose, including improperly influencing the actions of another party;
- d) “**coercive practice**” is impairing or harming, or threatening to impair or harm, directly or indirectly, any party or the property of any party, to improperly influence the actions of that or another party;
- e) “**obstructive practice**” is (i) deliberately destroying, falsifying, altering or concealing evidence that may be material to an investigation by the Fund or making false statements to investigators in order to materially impede an investigation by the Fund; (ii) threatening, harassing or intimidating any party in order to prevent that party from disclosing its knowledge of matters relevant to an investigation by the Fund or from pursuing such an investigation; and/or (iii) the commission of any act intended to materially impede the exercise of the Fund’s contractual rights of audit, inspection and access to information.

4.3 The Fund will deny financing of a proposed contract award if it determines that the firm or individual recommended for award, or any of its personnel or agents, or its sub-consultants, sub-contractors, service providers, suppliers, sub-suppliers and/or any of their personnel or agents, has, directly or indirectly, engaged in any of the prohibited practices in connection with an IFAD-financed and/or IFAD-managed activity or operation, including in competing for the contract.

4.4 In accordance with IFAD’s Anticorruption Policy, the Fund has the

right to sanction firms and individuals, including by declaring them ineligible, either indefinitely or for a stated period of time, to participate in any IFAD-financed and/or IFAD-managed activity or operation. This may include ineligibility to: (i) be awarded or otherwise benefit from any IFAD-financed contract, financially or in any other manner; (ii) be a nominated sub-contractor, consultant, manufacturer, supplier, sub-supplier, agent or service provider of an otherwise eligible firm being awarded an IFAD-financed contract; and (iii) receive the proceeds of any loan or grant provided by the Fund.¹The Fund also has the right to unilaterally recognize debarments by any of the International Financial Institutions that are members to the Agreement for Mutual Enforcement of Debarment Decisions if such debarments meet the requirements for mutual recognition under the Agreement for Mutual Enforcement of Debarment Decisions.

4.5 In addition, the Fund has the right to, at any time, declare a misprocurement and/or the ineligibility of any expenditures associated with a procurement process or contract if it determines that prohibited practices occurred in connection with this procurement process or contract and that the borrower/recipient has not taken timely and appropriate action, satisfactory to the Fund, to address such practices when they occur.

4.6 Bidders, consultants, contractors, and their sub-contractors, sub-consultants, service providers, suppliers, agents and personnel, are required to fully cooperate with any investigation conducted by the Fund into possible prohibited practices, including by making personnel available for interviews and by providing full access to any and all accounts, premises, documents and records (including electronic records) relating to the relevant IFAD-financed and/or IFAD-managed operation or activity and to have such accounts, premises, records and documents audited and/or inspected² by auditors and/or investigators appointed by the Fund.

¹ For the avoidance of doubt, a sanctioned party's ineligibility to be awarded a contract shall include, without limitation, (i) applying for pre-qualification, expressing interest in a consultancy, and bidding, either directly or as a nominated sub-contractor, nominated consultant, nominated manufacturer or supplier, or nominated service provider, in respect of such contract, and (ii) entering into an addendum or amendment introducing a material modification to any existing contract.

² Inspections include all fact-finding activities deemed relevant by the Fund to address allegations or other indications of possible Prohibited Practices. Such fact-finding activities may include, but are 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 or information (whether in hard copy or electronic format) deemed relevant for the investigation or audit, and making copies thereof as relevant; interviewing staff and other relevant individuals; performing physical inspections and site visits; and obtaining third party verifications of information. It is the responsibility of the firm or individual under inspection to ensure effective compliance with their duty to cooperate vis-à-vis any potential local laws or regulations or other potentially conflicting obligations.

4.7 The consultant is obliged to disclose relevant prior sanctions and criminal convictions and any commissions or fees paid or are to be paid to any agents or other party in connection with this procurement process or the execution of the contract.

4.8 The consultant shall keep all records and documents, including electronic records, relating to this procurement process available for a minimum of three (3) years after notification of completion of the competition process or, in case the consultant who is awarded the contract, execution of the contract.

5. SECAP Performance Standards

5.1 The resulting contract will be implemented in a manner consistent with SECAP, available on <https://www.ifad.org/secap>.

6. Sexual Harassment, Sexual Exploitation and Abuse

6.1 The Fund requires that all beneficiaries of IFAD Funding, including the client and any consultants, implementing partners, service providers, suppliers, sub-suppliers, contractors, sub-contractors, sub-consultants, and any of their agents (whether declared or not) and personnel comply with IFAD's Policy to Preventing and Responding to Sexual Harassment, Sexual Exploitation and Abuse. For the purpose of this provision, and consistent with IFAD's Policy to Preventing and Responding to Sexual Harassment, Sexual Exploitation and Abuse as it may be amended from time to time, the terms set forth below are defined as follows:

- a) Sexual harassment means "any unwelcome sexual advance, request for sexual favour or other verbal, non-verbal or physical conduct of a sexual nature that unreasonably interferes with work, alters or is made a condition of employment, or creates an intimidating, hostile or offensive work environment.
- b) Sexual exploitation and abuse means any actual or attempted abuse of a position of vulnerability, differential power, or trust, for sexual purposes, including, but not limited to, profiting monetarily, socially or politically from the sexual exploitation of others (sexual exploitation); the actual or threatened physical intrusion of a sexual nature, whether by force or under unequal or coercive conditions (sexual abuse).

6.2 Clients and consultants shall take all appropriate measures to prevent and prohibit SH and SEA on the part of their personnel and subcontractors or anyone else directly or indirectly employed by them or any of subcontractors in the performance of the contract. Clients and consultants shall immediately report to the client or IFAD any incidents of SH and SEA arising out of or in connection with the performance of the contract or prior to its execution, including convictions, disciplinary

measures, sanctions or investigations. The client may take appropriate measures, including the termination of the contract, on the basis of proven acts of SH, SEA arising out of or in connection with the performance of the contract.

6.3 The consultant is required to disclose any relevant prior sanctions, convictions, disciplinary measures or criminal records.

7. Money laundering and Terrorist Financing

7.1 The Fund requires that all beneficiaries of IFAD funding or funds administered by IFAD, including the client, any consultants, implementing partners, service providers and suppliers, observe the highest standards of integrity during the procurement and execution of such contracts, and commit to combat money laundering and terrorism financing consistent with IFAD's Anti-Money Laundering and Countering the Financing of Terrorism Policy.

8. Qualification and Eligibility of Consultants, Joint Venture and Conflict of Interest

8.1 The qualification and eligibility criteria set out in Section IV will apply to the consultant, including all parties constituting the consultant, for any part of the contract.

8.2 Consultants must satisfy the legal, financial and litigation criteria requirements stated in paragraphs 1.1 to 1.3 of Section IV of this RFP. The proposals of consultants who do not satisfy these requirements will not be evaluated any further.

8.3 In the case where a consultant is, or proposes to be, a joint venture or other association

- a) all members of the joint venture or association must satisfy the legal, financial, litigation, eligibility and other requirements set out in this Section IV;

- b) all members of the joint venture or association will be jointly and severally liable for the execution of the contract; and
- c) the joint venture or association will nominate a representative who will have the authority to conduct all business for and on behalf of any and all the members of the joint venture or the association if awarded the contract, during contract performance.

8.4 A consultant shall not have any actual, potential or reasonably perceived conflict of interest. A consultant shall declare in the proposal submission form any actual, potential or reasonably perceived interest, regardless of its nature, that affects, may affect, or might reasonably be perceived by others to affect, impartiality in any matter relevant to the selection process and the execution of the contract. A consultant with an actual, potential or reasonably perceived conflict of interest shall be disqualified, unless otherwise explicitly approved by the Fund. The client requires that the consultant holds the project's interests as paramount at all times, strictly avoiding any actual, potential or reasonably perceived conflicts of interest, including actual, potential or reasonably perceived conflicts with other assignments or their own personal and/or corporate interests, and act without any consideration for any other ongoing or future work. Without limitation on the generality of the foregoing, a consultant, including all parties constituting the consultant and their respective personnel and affiliates, as well as any subcontractors for any part of the contract, and their respective personnel and affiliates may be considered to have an actual, potential or reasonably perceived conflict of interest and disqualified or terminated if they:

- a) have, may have or might reasonably appear to have at least one controlling partner in common with one or more other competing consultants in the process contemplated by this RFP or the execution of the contract; or
- b) have, may have or might reasonably appear to have the same legal representative as another consultant for purposes of this proposal or execution of the contract; or
- c) have, may have or might reasonably appear to have a relationship, directly or through common third parties, that puts them in a position to have access to undue or undisclosed information about or influence over the selection process and the execution of the contract, or influence the decisions of the client regarding the selection process for this procurement or during the execution of the contract; or

- d) participate, may participate or might reasonably appear to participate in more than one proposal in this process; participation by a consultant in more than one proposal shall result in the disqualification of all proposals in which the party is involved; however, this provision does not limit the inclusion of the same sub-consultant, including individual experts, in more than one proposal; or
- e) are themselves, may be or might reasonably appear to be, or have, may have or might reasonably appear to have a business or family relationship with, a member of the client's board of directors or its personnel, the Fund or its personnel, or any other individual was, has been or might reasonably be directly or indirectly involved in any part of (i) the preparation of this RFP document, (ii) the selection process for this procurement, or (iii) execution of the contract, unless the actual, potential or reasonably-perceived conflict stemming from this relationship has been explicitly authorized by the Fund.

8.6 The following conflict of interest rules shall apply with respect to recruitment of government/client staff within the consultant's proposed team:

- (a) No member of the client's board of directors or current employees of the client (whether part time, or full time, paid or unpaid, in leave status, etc.) shall be proposed or work as, or on behalf of, any consultant.
- (b) Except as provided in sub-clause 8.6(d), no current employees of the government shall work as consultants or as personnel under their own ministries, departments or agencies.
- (c) Recruiting former client or government employees to perform services for their former ministries, departments or agencies is acceptable provided no conflict of interest exists.
- (d) If a consultant proposes any government employee as personnel in their technical proposal, such personnel must have written certification from the government confirming that: (i) they will be on leave without pay from the time of their official proposal submission and will remain on leave without pay until the end of their assignment with the consultant and they are allowed to work full-time outside of their previous official position; or (ii) they will resign or retire from government employment on or prior to the contract award date. Under no circumstances shall any individuals described in (i) and (ii) be responsible for approving

the implementation of this contract. Such certification shall be provided to the client by the consultant as part of its technical proposal.

- (e) In the case where a consultant seeks to engage the services of any person falling under ITC sub-clauses 8.6(a) – 8.6(d), who may have left the client within a period of less than twelve (12) months of the date of this RFP, it must obtain a written “no-objection” from the client for the inclusion of such a person, prior to the consultant’s submission of its proposal.

8.5 A consultant that has been engaged by the client to provide goods, works or services for a project, its personnel and any of its affiliates, shall be disqualified from providing consulting services related to those goods, works or services. Conversely, a consultant hired to provide consulting services for the preparation or implementation of a project, its personnel and any of its affiliates, shall be disqualified from subsequently providing goods, works or non-consulting services resulting from or directly related to such consulting services for such preparation or implementation.

8.6 A consultant is under an obligation to disclose any situation of actual, potential or perceived conflict of interest that impacts, may impact, or might reasonably appear to be perceived by others to impact, their capacity to serve the best interest of the client. Failure to properly disclose any of said situations may lead to appropriate actions, including the disqualification of the consultant, the termination of the contract and any other as appropriate under the IFAD Policy on Preventing Fraud and Corruption in its Activities and Operations.

8.7 A consultant, all parties constituting the consultants, and any subcontractors for any part of the contract, and their respective personnel and affiliates, will not be any person or entity under a declaration of ineligibility by the Fund for having engaged in prohibited practices as contemplated by ITB clause 4 above. The Fund also has the right to unilaterally recognize debarments by any of the International Financial Institutions that are members to the Agreement for Mutual Enforcement of Debarment Decisions if such debarments meet the requirements for mutual recognition under the Agreement for Mutual Enforcement of Debarment Decisions.

8.8 A consultant, all parties constituting consultant, and any subcontractors for any part of the contract and their respective personnel and affiliates not otherwise made ineligible for a reason described in this ITB Clause 8 will nonetheless be excluded if:

- a) as a matter of law or official regulation, the Government prohibits commercial relations with the country of the

consultant (including any associates, subcontractors and any respective affiliates) provided that the Fund is satisfied that such exclusion does not preclude effective competition for the supply of goods or the contracting of works or 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 Government prohibits the issuance of a payment.

8.9 Consultants shall provide evidence of their continued eligibility in a manner satisfactory to the client, as the client shall reasonably request.

8.10 If a consultant could derive an unfair competitive advantage from having provided services related to the assignment in question, the client shall make available to all consultants, together with this RFP, all information that would in that respect give such consultant any unfair competitive advantage over competing consultants.

9. Origin of Goods and Services

9.1 Goods supplied and services provided under the contract may originate from any country, subject to the same restrictions specified for consultants (including their associates, if any), their personnel and sub-consultants set forth in ITC sub-clause 8.8.

B. Contents of RFP

10. Sections of RFP

10.1 This RFP consists of parts 1 and 2, which include all the sections indicated below and should be read in conjunction with any addenda issued in accordance with ITC clause 12.

Part 1 - Proposal and Selection Procedures

- Section I. Letter of Invitation (LOI)
- Section II. Instructions to Consultants (ITC)
- Section III. Proposal Data Sheet (PDS)
- Section IV. Qualification and Evaluation Criteria
- Section V. A. Technical Proposal Forms
- Section V. B. Financial Proposal Forms
- Section VI. Terms of Reference

Part 2 -Conditions of Contract and Contract Forms

- Section VII. Contract Agreement and General Conditions of Contract (GCC)
- Section VIII. Special Conditions of Contract (SCC), Annexes to Contract and Contract Forms
- Section IX. Revised IFAD Policy on Preventing Fraud and Corruption in its Activities and Operations

10.2 The client is not responsible for the completeness of this RFP and its addenda if they were not obtained directly from the source stated by the client in this RFP.

10.3 The consultant is expected to examine all instructions, forms, terms, and terms of reference in this RFP. Failure to furnish all information or documentation required by this RFP may result in the rejection of the proposal.

11. Clarification of RFP

11.1 A prospective consultant requiring any clarification of this RFP shall contact the client in writing, or by email or fax at the client's address indicated in the **PDS**. The client will respond to any request for clarification, provided that such a request is received no later than the date indicated in the **PDS** which is prior to the deadline for submission of proposals. The client shall send written copies of the responses, including a description of the inquiry but without identifying its source, to all shortlisted consultants or consultants who have obtained the RFP directly from the client, as the case may be, by the date specified **in the PDS**. Should the clarification result in changes to the essential elements of this RFP, the client shall amend this RFP following the procedure under ITC clause 12.

11.2 The consultant's designated representative is invited to attend a pre-proposal conference, if provided for in ITC 1.4. The purpose of the conference will be to clarify issues and to answer questions on any matter that may be raised at that stage.

11.3 Minutes of the pre-proposal conference, including the text of the questions and answers pertaining to the conference, without identifying the source, shall be transmitted in writing to all shortlisted consultants or consultants who have obtained the RFP directly from the client, as the case may be. Any modification to this RFP that may become necessary as a result of the pre-proposal conference shall be made by the client exclusively through the issue of an addendum following the procedure under ITC clause 12, and not through the minutes of the pre-proposal conference.

12. Amendment of the RFP

12.1 At any time prior to the deadline for submission of proposals, the client may amend this RFP by issuing addenda.

12.2 All addenda issued shall be part of this RFP, posted on the client's website, and shall be communicated in writing to all shortlisted consultants or consultants who have obtained the RFP directly from the client, as the case may be.

12.3 To give prospective consultants reasonable time in which to take an addendum into account in preparing their proposals, the client may extend the deadline for the submission of proposals at its sole discretion.

C. Preparation of Proposals

13. Cost of Proposal

13.1 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 proposal process.

14. Language of Proposal

14.1 If proposals are to be submitted in both English and/or any other language, it shall be so stated **in the PDS** and the English version shall govern.

15. Preparation of Proposal

15.1 In preparing their proposal, consultants are expected to examine in detail the documents comprising the RFP. Failure to provide the information requested may result in rejection of a proposal.

15.2 While preparing the technical proposal, consultants must give particular attention to the following:

- (a) In the case where there has been no short-listing of consultants, a consultant may enhance its expertise for the assignment by associating with another consultant. In the case where a consultant is, or proposes to be, a joint venture or other association then it shall be bound by the requirements of ITC 8.3
- (b) In the case where there has been short-listing of consultants, if a shortlisted consultant considers that it may enhance its expertise for the assignment by associating with other consultants in a joint venture or sub-consultancy, it may associate with either (a) non-shortlisted consultant(s), or (b) shortlisted consultant(s) if so indicated in the **PDS**. A shortlisted consultant must first obtain the approval of the client if it wishes to enter into a joint venture with non-shortlisted or shortlisted consultant(s). In case of association

with non-shortlisted consultant(s), the shortlisted consultant shall act as the authorized representative of the association. In case of a joint venture, all partners shall be jointly and severally liable and shall indicate who will act as the leader of the joint venture.

- (c) The estimated budget or the estimated number of person-months for key professional personnel envisaged to execute the assignment is indicated **in the PDS**. However, the evaluation of the proposal shall be based on the price relevant to the number of person-months indicated by the consultant in its proposal.
- (d) For assignments based on fixed budget selection (FBS), the available budget is provided **in PDS ITC 15.2(c)**, and the financial proposal shall not exceed this budget, while the number of professional staff-months shall be as estimated by the consultant.
- (e) Alternative key professional personnel shall not be proposed, and only one curriculum vitae (“CV”) may be submitted for each position indicated in the TOR.

Technical and
Financial
Proposal Format
and Content

15.3 Consultants are required to submit a technical proposal, which shall provide the information indicated in the following paragraphs (a) through (g) using the standard forms provided in Section V A. A page is considered to be printed on one side of an A4 paper.

- (a) Information on the consultant’s financial capacity is required (form TECH-2A of Section V A) unless otherwise stated in the **PDS**. Information on current or past proceedings, litigation, arbitration, action claims, investigations or disputes is required (form TECH-2B of Section V A). A brief description of the consultants’ organization and an outline of recent experience of the consultant and of each associate, if any, on assignments of a similar nature is required (Form TECH-3 and TECH-4 of Section V A). For each assignment, the outline should indicate the names of associates or key professional personnel who participated, duration of the assignment, contract amount, and consultant’s involvement. Information shall be provided only for those assignments for which the consultant was legally contracted as a corporation or as one of the major firms within a joint venture. Assignments completed by individual professional staff working privately or through other consultants cannot be claimed as the experience of the consultant, or that of an associate, but can be claimed by the professional staff themselves in their CVs. Consultants must be prepared to substantiate the claimed experience, if so requested by the client. The contact information for references of the consultant are required (form TECH-4 of Section V A).
- (b) Comments and suggestions on the terms of reference including

workable suggestions that could improve the quality/ effectiveness of the assignment; and on requirements for counterpart staff and facilities including administrative support, office space, local transportation, equipment, data, etc. to be provided by the client (form TECH-6 of Section V A).

- (c) A description of the approach, methodology and work plan for performing the assignment covering the following subjects: technical approach and methodology, work plan, and organization and staffing schedule. Guidance on the content of this section of the technical proposal is provided (form TECH-5 of Section V A). The work plan should be consistent with the work and deliverables schedule (form TECH-9 of Section V A) which will show in the form of a bar chart the timing proposed for each activity.
- (d) The list of the proposed key professional personnel by area of expertise, the position that would be assigned to each person, and their tasks (form TECH-8 of Section V A).
- (e) Estimates of the staff input (person-months of foreign and local professionals) needed to carry out the assignment (form TECH-8 of Section V A). The person-months input must be indicated separately for home office and field activities, and for foreign and local professional staff respectively.
- (f) CVs of the key professional personnel signed by the staff themselves and/or by the authorized representative (form TECH-10 of Section V A).
- (g) A detailed description of the proposed methodology and staffing for training, if training is identified in the **PDS** as a specific component of the assignment (form TECH-5 of Section V A).

15.4 The technical proposal shall not include any financial information other than the required information in form TECH-2A (financial capacity of the consultant). A technical proposal containing cost information related to assignment implementation will constitute grounds for declaring the proposal non-responsive.

15.5 The Financial Proposal shall be prepared using the standard forms provided in Section V B 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 associated with assignment implementation.

16. Taxes

16.1 GCC 19 sets forth the tax provisions of the contract. Consultants must review this clause carefully in preparing their proposals.

17. Only one Proposal

17.1 Consultants shall submit only one proposal as a sole consultancy firm or as a joint venture member. If a consultant participates in more than one proposal, all such proposals shall be disqualified. However, this does not preclude the participation of the same sub-consultants, including individual experts, in more than one proposal.

18. Currencies of Proposal

18.1 Consultants must submit their financial proposals in the currency or currencies specified in the **PDS**. Consultants will be paid in the currency specified in the **PDS**.

19. Period of Proposal Validity

19.1 Proposals shall remain valid for the period specified in the **PDS** after the proposal submission deadline date prescribed by the client. A proposal valid for a shorter period shall be rejected by the client as non-responsive.

19.2 During the period of proposal validity, consultants shall maintain the availability of key professional personnel identified in the proposal. The client will make its best effort to complete negotiations within this period. Should the need arise, however, the client may request consultants to extend the validity period of their proposals. This request shall be made within the original validity period of the proposal. Consultants who agree to such extension shall confirm that they maintain the availability of the key professional personnel nominated in the proposal, or in their confirmation of extension of validity of the proposal, consultants could submit new key professional personnel in replacement. In such case, a replacement key expert shall have equal or better qualifications and experience than those of the originally proposed key expert. The technical evaluation score, however, will be based on the evaluation of the CV of the original key expert. Consultants who do not agree have the right to refuse to extend the validity of their proposals.

D. Submission and Opening of Proposals

20. Sealing and Marking of Proposals

20.1 The following applies to the “original” of the technical proposal, and of the financial proposal. The “original” shall contain no interlineations or overwriting, except as necessary to correct errors made by the consultants themselves. The person signing the proposal must initial such corrections, as well as initial each page of the relevant “original”. The submission letters for the technical proposal and for the financial proposal should respectively be in the format shown in (form TECH-1) and (form FIN-1).

20.2 If required in the **PDS**, the authorized representative of the consultant signing the “original” of the technical and the financial proposals shall provide within the technical proposal an authorization in the form of a written power of attorney demonstrating that the person signing has been duly authorized to sign the “original” on behalf of the consultant, and its associates. The signed technical proposals and the signed financial proposals shall be clearly marked “original”.

20.3 Copies of the technical proposal and the financial proposal shall be made, in the number stated in the **PDS**, and each shall be clearly marked “copy”. If discrepancies are found between the original and any of the copies of the relevant documents, then the “original” shall govern. If consultants have the option of submitting proposals electronically, this shall be stated in the **PDS**.

20.4 The “original” and each “copy” of the technical proposal shall be placed in a sealed envelope/parcel clearly marked “technical proposal”. Similarly, the “original” and each “copy” of the financial proposal shall be placed in a separate sealed envelope/parcel clearly marked “financial proposal”.

20.5 Each envelope/parcel shall bear the name and address of the client as stated in the **PDS**, the name and address of the consultant (in case they may have to be returned unopened), and the name and reference number of the assignment as stated in **PDS** ITC 2.3.

20.6 In addition, the envelope/parcel containing the original and copies of the financial proposal shall be marked with a warning “do not open with the technical proposal”. If the financial proposal is not submitted in a separate sealed envelope/parcel duly marked as indicated above, this will constitute grounds for rejecting the proposal.

20.7 The two envelopes/parcels containing the Technical Proposal and the Financial Proposal shall then be placed into one outer envelope or carton (as appropriate) and securely sealed to prevent premature opening. This outer envelope/carton shall bear the submission address, name and address of the Consultant, name of the assignment and its reference number, and be clearly marked with the statement indicated in

the **PDS** and bear the name and address of the client as stated in **PDS** ITC 20.5. The client shall not be responsible for misplacement, losing or premature opening if the outer envelope/carton is not sealed and/or marked as stipulated. This circumstance may be cause for proposal rejection.

21. Deadline for Submission of Proposals

21.1 Proposals must be received by the client before the submission deadline specified **in the PDS**.

21.2 A consultant may withdraw, substitute, or modify its proposal prior to the deadline for the submission of proposals by sending a written notice duly signed by the consultant's authorized representative to the client's address indicated in PDS 20.5. The enclosures of the corresponding substitution or modification of the proposal must accompany the respective written notice. All notices must be:

- (a) clearly marked "withdrawal," "substitution," or "modification";
- (b) received by the client prior to the deadline stipulated for submission of proposals;
- (c) sent directly as electronic submissions to the file request link or if submitting in hard copy to the address indicated in PDS 20.5; and be
- (d) in pdf or word format and in the same number of original and copies as the original proposal.

21.3 Proposals requested to be withdrawn shall remain unopened. No proposal may be withdrawn, substituted, or modified in the interval between the deadline for submission of proposals and the expiration of the period of proposal validity specified in this RFP.

21.4 The client may, at its discretion, extend the deadline for the submission of proposals by amending this RFP in accordance with ITC 12, in which case all rights and obligations of the client and the consultants previously subject to the original deadline shall thereafter be subject to the new deadline as extended.

22. Late Proposals

22.1 Any proposals received by the client after the deadline for submission of proposals shall be declared late, rejected, and returned unopened to the consultant.

23. Proposal Opening

23.1 The client shall open the outer envelopes/cartons in a public meeting at the address, date and time specified in the **PDS** as soon as possible after the deadline for submission and sort the proposals into technical proposals or financial proposals as appropriate. The client shall ensure that the financial proposals remain sealed and securely stored until such time as the public opening of financial proposals takes place.

E. Evaluation of Proposals

24. Confidentiality

24.1 Information relating to the evaluation of proposals and recommendations of contract award shall not be disclosed to consultants or any other persons not officially concerned with the process, until the publication of the award of contract. The undue use by any consultant of confidential information related to the process may result in the rejection of its proposal or may invalidate the entire procurement process.

24.2 Any attempt or effort by a consultant to influence the client in the examination, evaluation, and ranking of proposals or contract award decisions may result in the rejection of its proposal and may subject the consultant to sanctions and remedies including debarment by IFAD as per ITB clause 4 in addition to sanctions imposed by the government and/or the client.

25. Clarification of Proposals

25.1 To assist in the examination and evaluation of proposals, the client may, at its discretion, ask any consultant for clarification of its proposal. Any clarification submitted by a consultant that is not in response to a request by the client shall not be considered. The client's request for clarification and the consultant's response shall be in writing. No change in the prices or substance of the proposal shall be sought, offered, or permitted except to confirm the correction of arithmetic errors discovered by the client in the evaluation of the proposals.

25.2 If a consultant does not provide clarifications of its proposal by the date and time set in the client's request for clarification, its proposal may be rejected.

26. Evaluation of Technical Proposals

26.1 The client's technical evaluation committee (TEC) shall evaluate the technical proposals on the basis of their responsiveness to the terms of reference, applying the evaluation criteria, sub-criteria, and point

system specified in Section IV. Each responsive proposal will be given a technical score (St). A proposal may be rejected at this stage if it does not respond to the RFP or if it fails to achieve the minimum technical score indicated in the **PDS**.

26.2 In exceptional circumstances, if none of the scores awarded by the TEC reach or exceed the minimum technical score (St), the client, subject to IFAD no-objection, reserves the right to reject all proposals and to invite a new competition. The new competition shall be based on a new shortlist of consultants to be established through a “request for expression of interest” and may include adjustments to the TOR of the assignment and/or relevant contract parameters, as appropriate. The new TOR, shortlist and RFP shall be subject to IFAD’s no-objection.

26.3 In case no short-listing has taken place, the consultant’s financial capability to mobilize and sustain the services is critical and additional evidence must be provided by the consultant, if so requested by the client. In its proposal, the consultant is required to provide information on its financial and economic status unless otherwise stated in PDS ITC 15.3(a). The information required must be provided using the form TECH-2A.

26.4 A consultant that fails to demonstrate through its financial records that it has the economic and financial ability to perform the required services as described in the respective terms of reference shall be disqualified. In the circumstance of a disqualification the technical proposal will not be evaluated further and the financial proposal shall be returned unopened.

26.5 The client, at its discretion, may ask for clarifications or additional information regarding the information provided in form TECH-2A.

26.6 The outcome of the financial capacity evaluation is a clear “yes” or “no”. Any consultant that receives a “no” shall not be evaluated further and its financial proposal shall be returned unopened. The proposals that receive a “yes” at this stage will be evaluated further according to the technical scoring methodology described in Section IV.

27. Evaluation of Financial Proposals

Financial Proposals (only for QBS)

27.1 Following the ranking of technical proposals, and after receiving a “no objection” from IFAD (if applicable), when selection is based on quality only (QBS), the first ranked consultant with financial records proving that it has the economic and financial ability to perform the required services as described in the respective terms of reference will be invited to negotiate its technical and financial proposals and the

contract in accordance with the instructions given under ITC clauses 29 and 30.

Financial
Proposals (only
for QCBS, FBS,
LCS)

27.2 Following completion of the evaluation of technical proposals, and after receiving a “no objection” from IFAD (if applicable), the client shall inform the consultants who have submitted proposals of the technical points (total score only) assigned to each consultant. The client shall simultaneously notify the consultants that have secured at least the minimum qualifying mark and with financial records proving that they have the economic and financial ability to perform the required services as described in the respective terms of reference of the date, time, and place set for opening the financial proposals and notify them that their attendance at the opening of the financial proposals is not mandatory. The financial proposal opening shall take place at the location indicated in the **PDS**. The notification shall also advise those consultants whose technical proposals did not meet the minimum qualifying mark, or which were considered non-responsive, that their financial proposals will be returned unopened after the client has completed the selection process.

27.3 The client shall open the financial proposals in a public meeting at the address, date and time specified in the notification described in ITC sub-clause 27.2. All financial proposals will first be inspected to confirm that they have remained sealed and unopened. Only the financial proposals of those consultants who met the minimum qualifying mark following the technical evaluation stage and with financial records proving that they have the economic and financial ability to perform the required services as described in the respective terms of reference will be opened. The Technical Score (St) and only the total proposal price, as stated in the financial proposal submission form (form FIN-1) shall be read out aloud and recorded. A copy of the record shall be posted on the client’s website.

27.4 The financial evaluation of proposal prices shall take into account the taxes that will be imposed on the consultant in the borrower/recipient’s country unless otherwise indicated **in the PDS**. In time-based contracts, the client shall correct any computational errors, and in cases of a discrepancy between a partial amount and the total amount, or between words and figures the former will prevail. In addition to the above corrections, activities and items described in the technical proposal but not priced, shall be priced and added to the price of the respective consultant. Also in the case of time-based contract, where an activity or line item is quantified differently in the financial proposal from the technical proposal, the financial proposal shall be adjusted accordingly to reflect the prices and quantities specified in the technical proposal. 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 and the consultant will be bound to deliver the services as described in its technical proposal. If consultants are not required to submit financial proposals in a single currency, prices shall be converted to a single currency for evaluation purposes indicated in the **PDS** using the selling rates of exchange, source and date indicated in the **PDS**.

27.5 For Quality and Cost Based Selection (QCBS), the lowest evaluated Financial Proposal (Fm) will be given the maximum financial score (Sf) of 100 points. The financial scores (Sf) of the other financial proposals will be computed as indicated in Section IV: Qualification and Evaluation Criteria. Proposals will be ranked according to their combined technical (St) and financial (Sf) scores using the weights (T = the weight given to the technical proposal; F = the weight given to the financial proposal; T + F = 100%) indicated in the PDS. $S = St \times T\% + Sf \times F\%$. The consultant achieving the highest combined technical and financial score will be invited for negotiations in accordance with ITC clauses 29 and 30, after receiving a “no objection” from IFAD (if applicable) on the combined technical and financial evaluation report.

27.6 In the case of Fixed-Budget Selection (FBS), the client will select the firm that submitted the highest ranked technical proposal within the stipulated budget. Proposals that exceed the indicated budget will be rejected. In the case of the Least-Cost Selection (LCS), the client will select the lowest priced proposal among those that passed the minimum technical score. In both aforementioned selection methods, the evaluated proposal price according to ITC sub-clause 27.4 shall be considered, and after receiving a “no objection” from IFAD (if applicable) on the combined technical and financial evaluation report, the selected firm shall be invited for negotiations in accordance with ITC clauses 29 and 30.

27.7 Prior to submission for IFAD’s no-objection, the client shall conduct a verification of the market-reasonableness of the prices offered. A negative determination (either unreasonably high or unreasonably low) could be a reason for rejection of the proposal at the discretion of the client. The consultant shall not be permitted to revise its submission after a determination that its offered price is unreasonable. In addition, the client may also verify any information provided on the TECH forms submitted in the proposal. A negative determination in the post-qualification could lead to the rejection of the proposal and the client may, at its discretion, move to invite the next-ranked consultant for negotiation.

**28. Past
Performance
and**

28.1 The client reserves the right to check the performance references provided by the consultant or to use any other source at the client’s discretion. A negative determination by the client on the consultant’s

Reference Check

record of performance in prior contracts, especially when the invitation was based on prior list, may be a reason for disqualification of the consultant, or lowering the related evaluation score of the consultant relevant to past experience, at the discretion of the client.

F. Award of Contract

29. Notice of Intent to Award

29.1 After the completion of the evaluation report and having obtained all the necessary internal approvals and IFAD’s no-objection as per the IFAD Procurement Handbook, the client shall send the notice of intent to award to the successful consultant. The notice of intent to award shall include a statement that the client shall issue a formal notification of award and draft contract agreement after expiration of the period for filing a protest and the resolution of any protest that are submitted. Delivery of the notice of intent to award shall not constitute the formation of a contract between the client and the successful consultant and no legal or equitable rights will be created through the delivery of the notice of intent to award.

29.2 At the same time it issues the notice of intent to award, the client shall also notify, in writing, all other consultants of the results of the selection process. The client shall promptly respond in writing to any unsuccessful consultant who, after receiving notification of the selection results, makes a written request for a debriefing or submits a protest as provided in the IFAD Procurement Handbook.

Protests and Appeals

29.3 Consultants may protest the results of procurement only according to the rules established in the module M of the IFAD Procurement Handbook. In case the number of days for

- (i) filing the protests;
- (ii) automatic lifting of the suspension; and
- (iii) the issuance of the written decision;

are different from the ones mentioned in module M; then the number of days indicated in the **PDS** shall prevail for each step. In case of an appeal, the level 2 authority referred to in module M of the IFAD Procurement Handbook is identified in the **PDS**.

30. Invitation to Negotiations and proceedings

30.1 Upon the expiry of the period for submission of protests and appeals and when all protests and appeals have been resolved, as applicable, the client shall send an invitation to negotiations to the successful consultant. Negotiations will be held on the date and at the address indicated **in the PDS**. The invited consultant (who is invited via the notification of award) will, as a pre-requisite for attendance at the

negotiations, confirm the availability of all the key professional personnel listed in the technical proposal. Failure to confirm such personnel may result in the client proceeding to negotiate with the next-ranked consultant. Representatives conducting negotiations on behalf of the consultant must have written authority to negotiate and conclude the contract on behalf of the consultant.

Technical Negotiations

30.2 Negotiations will commence with a discussion of the technical proposal, including (a) proposed technical approach and methodology, (b) work plan, (c) organization and staffing, and (d) any suggestions made by the consultant to improve the terms of reference.

30.3 The client and the consultant will then finalize the terms of reference, assignment's implementation methodology including staffing schedule, work schedule, logistics, reporting and other necessary adjustments to the consultant's technical proposal. These documents will then be incorporated in the contract under "Description of Services." Special attention will be paid to clearly defining the inputs and facilities required from the client to ensure satisfactory implementation of the assignment. The client shall prepare minutes of negotiations which will be signed by the client and the consultant, and become an annex to the contract.

Financial Negotiations

30.4 It is the responsibility of the consultant, before starting financial negotiations, to determine the relevant local tax amount to be paid by the consultant under the contract. In no event shall the client be responsible for the payment or reimbursement of any taxes. The financial negotiations will involve neither the remuneration rates for staff nor other proposed unit rates in all selection methods except for QBS.

Availability of Professional Staff/Experts

30.5 Having selected the consultant on the basis of, among other things, an evaluation of proposed key professional personnel, the client expects to negotiate a contract on the basis of those personnel named in the technical proposal.

30.6 During contract negotiations, the client will not consider substitution of any key professional personnel unless both parties agree that undue delay in the selection process makes such substitution unavoidable or for reasons such as death or medical incapacity of one of the personnel. If this is not the case and if it is established that any key professional personnel were offered in the proposal without confirming their availability, the consultant may be disqualified. Any proposed substitute shall have equivalent or better qualifications and experience than the original candidate.

Conclusion of the Negotiations

30.7 Negotiations will conclude with a review of the draft contract and annexes, following which the client and the consultant will initial the agreed contract. If negotiations fail, the client will invite the consultant

whose proposal received the second highest score to negotiate a contract.

31. Notice of Contract Award

31.1 Following securing IFAD no-objection to the negotiated contract, the client shall issue the notice of award to the successful consultant and sign the contract. The client shall publish on the IFAD website and at UNDB online, the results identifying the procurement, the name of the winning consultant and the price, duration, and summary scope of the contract.

32. Return of Unopened Financial Proposals

32.1 After contract signature, the client shall return the unopened financial proposals to the unsuccessful consultants at the cost and request of the consultant.

33. Commencement Dates

33.1 The consultant is expected to commence the assignment on the date and at the location specified in the **PDS**.

Section III. Proposal Data Sheet (PDS)

General	
ITC 1.1	<p>i)“Client” <i>Jharkhand Tribal Development Society (JTDS)</i>, is the entity designated by the government to sign and manage the resulting contract.</p> <p>ii)“government” means the Government of <i>India</i>.</p> <p>iii) “project” means <i>Jharkhand Tribal Empowerment and Livelihoods Project (JTELP)</i>.</p>
ITC 2.1	The method of selection is the <i>QCBS</i> method.
ITC 2.3	<p>The name of the assignment is: Statutory Audit of Jharkhand Tribal Development Society (JTDS) for F.Y. 2020-21and will be allotted to one applicant/ CA Firm for all 14 (fourteen) DPMU (District Office) as well as SPMU (Head Office). SPMU (Head Office) at Ranchi and 14 DPMUs at Dumka, Jamtara, Pakur, Simdega East Singhbhum, Godda, Sahebganj, West Singhbhum, Gumla, Latehar, Lohardaga, Khunti, Ranchi and Saraikela-Kharsawan</p> <p>Reference number of the assignment is: <i>SA/2020-21/01</i></p>
ITC 2.4	A pre-proposal conference will be held at 3.00 P.M. (local time) on 13.04.2021 at SPMU office of JTDS . Attendance is strongly advised for all prospective consultants or their representatives but is not mandatory.
ITC 2.5	The client will provide the following inputs and facilities: None
Contents of the RFP	
ITC 3.1	The <i>Jharkhand Tribal Development Society (JTDS) under Deptt. of Schedule Castes, Scheduled Tribes, Minorities and Backward Welfare, Govt. of Jharkhand</i> has received (or in appropriate cases “has applied for”) a financing from the International Fund for Agricultural Development (“the Fund”) in various currencies equivalent to <i>[insert total value]</i> towards the cost of <i>Jharkhand Tribal Empowerment and Livelihoods Project (JTELP)</i> , and intends to apply a portion of the proceeds of this loan/grant to eligible payments under this contract.
ITC 11.1	NA
Preparation of Proposals	
ITC 14.1	The proposal shall be written in English.
ITC 15.2(b)	Shortlisted consultants <i>may not</i> associate with <i>shortlisted/non-shortlisted</i> consultants.

ITC 15.2(c)	<p>The estimated price the assignment is</p> <p><i>The minimum fee estimated for this statutory audit is Rs.3,60,000/-(Rupees Three Lakh Sixty Thousand only) excluding of GST. GST will be borne by project at prescribed rate. The minimum fee does not include other expenses (Travelling, TA, DA etc.).</i></p> <p><i>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.</i></p> <p>Reimbursement expenses for travel, lodging and other out of pocket expenses should be calculated on the number of days of assignment of each team member (proposed in technical proposal) in the field and home base, to and fro travel and other incidental expenses.</p> <p>Consultant’s proposal quoting below the above minimum professional fee shall be rejected as non-responsive proposal. Financial proposals without the reimbursement costs shall also be rejected as non-responsive proposals.</p> <p>Any abnormally low reimbursement costs proposed without correlation to the technical proposals will have to be justified. The firms are advised to calculate the reimbursement costs as per their firm’s policy.</p>
ITC 15.2(d)	The financial proposal shall not exceed the available budget of: NA
ITC 15.3(a)	Information on the consultant’s financial capacity is required (form TECH-2A of Section V A).
ITC 15.3(g)	Training is not a specific component of this assignment.
ITC 18.1	<p>The currency(ies) of the proposal shall be as follows: INR.</p> <p>The currency(ies) of the payment shall be as follows: INR.</p>
ITC 19.1	Proposals must remain valid for 90 days after the deadline for the submission of proposals specified in PDS ITC 21.1.

Submission and Opening of Proposals

ITC 20.2	Written power of attorney <i>is not</i> required.
ITC 20.3	If submitting a hard copy: a consultant must submit one (1) original and one copy of both the technical proposal and the financial proposal in two separate envelopes, in the language(s) specified in PDS ITC 14.1. Consultants <i>do not have</i> the option of submitting their proposals electronically.
ITC 20.5	If submitting in hard copy, the address for the submission of proposals is: State Project Director Jharkhand Tribal Development Society (JTDS) Dr. Ram Dayal Munda Tribal Welfare and Research Institute Campus Tagore Hill Road, Morabadi, Ranchi-834008, Jharkhand Email: spd.jtlds@gmail.com Tel: 0651-2552088
ITC 20.7	Ensure the outer label (or carton) of the proposal includes this statement: “Do not open before 05th May 2021 01.00 P.M.” . In addition it must be addressed to the client’s name and address as per ITC PDS 20.5
ITC 21.1	Proposals must be submitted no later than 01.00 PM (local time in country), India on 05th May 2021.
ITC 23.1	The proposal opening shall take place at Jharkhand Tribal Development Society (JTDS) Dr. Ram Dayal Munda Tribal Welfare and Research Institute Campus, Tagore Hill Road, Morabadi, Ranchi-834008, Jharkhand at 05th May 2021 03.00 P.M.
Evaluation of Proposals	
ITC 26.1	The minimum technical score (St) required to pass is 75 out of 100 possible points. For detailed scoring criteria, see Section IV.
ITC 27.2	The date, hour and place for opening the Financial Envelopes of the proposals that passed the minimum technical score requirement shall be communicated in due time by the client.
ITC 27.4	Taxes payable by the consultant in the borrower/recipient’s country shall be presented separately in its financial proposal and the client shall evaluate the consultant’s proposal price “non-inclusive” of the taxes. The single currency used for evaluation purposes is: INR
ITC 27.5	The weight given to the technical proposal, T = 80% The weight given to the financial proposal, F =20%

Award of Contract

ITC 29.3	N/A
ITC 30.2	The expected date for contract negotiations is expected to be within 21 days after the opening of the financial proposals and will be held at Jharkhand Tribal Development Society (JTDS) Dr. Ram Dayal Munda Tribal Welfare and Research Institute Campus, Tagore Hill Road, Morabadi, Ranchi-834008, Jharkhand.
ITC 33.1	The expected date for commencement of the services is 01st June 2021 and the location is SPMU and DPMUs.

Section IV. Qualification and Evaluation Criteria

1.1 Legal Status

Each entity forming the consultant shall attach to form TECH-1 a copy of its letter of incorporation (registration), or other such document, indicating its legal status. In the event the consultant is an association of entities, the consultant shall include any other document showing that it intends to associate, or it has associated with, the other entity or entities that are jointly submitting a proposal. Each associate or member must provide the documents required in form TECH-1 as annex.

1.2 Financial Criteria

If required by PDS ITC 15.3(a), the consultant shall provide evidence showing that it has the sufficient financial capacity needed for this contract, as required in form TECH-2A. Each associate or member must provide the information required in TECH-2A.

1.3 Litigation Criteria

The consultant shall provide accurate information on any current or past litigation or arbitration resulting from contracts completed, terminated, or under execution by the consultant over the last five (5) years, as indicated in form TECH-2B. A consistent history of court/arbitration decisions against the consultant or existence of ongoing high value disputes may lead to the rejection of the proposal. Each associate or member must provide the information required in TECH-2B.

1.4 Evaluation Criteria

A proposal will be rejected if it does not earn a total minimum score identified in PDS 26.1. A proposal may be rejected, at the discretion of the client, if the firm does not satisfy the mandatory criteria as per table below.

The consultant will be rejected if its proposal does not clearly demonstrate that it meets the following minimum mandatory criteria:

Ref	Item
Mandatory Criterion 1	<p>a. Consulting firm should be empanelled with C&AG of India for audit of FY 2020-21(Provide copy of empanelment certificate)</p> <p>b. Consulting firm should have at least 3 or more full time partners who are fellow members of the ICAI for a period of not less than 3 years.</p> <p>c. Consulting firm should have an average annual turnover of Rs. 30 Lakhs p.a. for past 3 years (Provide audited financial statements for the past 3 years)</p> <p>d. Consulting firm should have experience of at least 10 major audits (statutory/annual audits of corporate entities, externally aided project (including Govt. Bodies, PSUs).</p> <p>e. Any CA firm engaged under JTELP for any management advisory services including training or internal audit assignment in the last two years (whether continuing contract or those who have yet to complete the cooling off period as per ICAI rules) will not be eligible for submitting the proposals.</p>

	f. 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. Affidavit of not being black listed has also to be given on a Rs. 100 non judicial stamp paper by the authorized person.
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The client shall use the following criteria and sub-criteria in scoring the technical proposal of each consultant

Criteria, sub-criteria, and point system for the evaluation of Technical Proposals.

ITC 26.1	Criteria, sub-criteria	Points
	1. Experience of the Consultant and specific experience to the similar assignment	
	Total points for this criterion	[30 points]
	2. Key Experts' qualifications and competence for the Assignment:	
	<i>{Notes to Consultant: each position number corresponds to the same for Key Experts in Form TECH-7 & 10 to be prepared by the Consultant}</i>	
	a) Position K-1: Audit Team Leader	[40 points]
	b) Position K-2:[Senior Audit Asst-1]	[15 points]
	c) Position K-3:[Senior Audit Asst-2]	[15 points]
	Total points for criterion (2):	[70 points]
	<i>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:</i>	
	1) General qualifications	[20%]
	2) Adequacy for the assignment	[60%]
	3) Experience in region and language	[20%]
	Total points for this criterion	[70 points]
Total points for all criteria		100

The minimum technical score (St) required to pass is

[75 points]

If none of the proposals reach or exceed the minimum technical score specified in PDS 26.1 the client reserves the right to invite the consultant receiving the highest technical score (St) to negotiate both its technical and financial proposals, subject to receiving IFAD's no-objection. If the negotiations fail to result in an acceptable contract within a reasonable time, the client reserves the right to terminate the negotiations, subject to IFAD's no-objection, and to invite—again, at its sole discretion—the consultant receiving the next highest technical score (St) to negotiate both its technical and financial proposals.

ITC 27.5

The formula for determining the financial scores is the following:

$S_f = 100 \times F_m / F$, in which S_f is the financial score, F_m is the lowest price and F the price of the proposal under consideration.

The weights given to the technical and financial proposals are:

$T = 80$ and $F = 20$.

1.5 Qualification Table

Documents needed to be submitted by the consultant in order to establish the Qualifications of the Consultant are indicated in the rightmost column.

Factor	1.5.1 ELIGIBILITY						
	Requirement	Consultant				Sub-Consultant	Documentation Required
		Single Entity	Joint Venture or Association				
			All members combined	Each Member	At least one member		
1.5.1.1 Qualification and Eligibility	In accordance with ITC 8	Must meet requirement	Existing or intended joint venture or other association must meet requirement	Must meet requirement	N/A	Must meet requirement	TECH-1 including attachments
1.5.1.2 Conflict of Interest	No conflicts of interests as described in ITC 8 unless the conflict of interest has been mitigated and the mitigation is approved by IFAD.	Must meet requirement	Existing or intended joint venture or other association must meet requirement	Must meet requirement	N / A	Must meet requirement	TECH-1 including attachments

1.5.1.3 Ineligibility and Debarment	Not having been declared ineligible based on any of the criteria set forth in ITC 8	Must meet requirement	Existing or intended joint venture or other association must meet requirement	Must meet requirement	N/A	Must meet requirement	TECH-1 including attachments
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The consultant shall provide the information requested in the corresponding information sheets included in Section V Proposal Forms to establish that the consultant meets the requirements established below. Sub-consultants that are included in the consultant’s proposal shall not be replaced without the client’s prior permission.

1.5.2 HISTORICAL CONTRACT NON-PERFORMANCE							
Factor	Requirement	Consultant					Documentation Required
		Single Entity	Joint Venture or Association			Sub-Consultant	
			All members combined	Each member	At least one member		
1.5.2.1 Pending Litigation	All pending proceedings, litigation, arbitrations, actions, claims, investigations or disputes, in total, shall not represent more than ten percent (10%) of the consultant's net worth.	Must meet requirement by itself, including as member of past or existing joint venture or other association (not mandatory if in the past was as a member of a joint venture or other association with less than 20% role in the contract).	N/A	Must meet requirement by itself or as member of past or existing joint venture, or other association (not mandatory if in the past was as a member of a joint venture or other association with less than 20% role in the contract).	N/A	Must meet requirement by itself or as a sub-consultant to a prime, or member of past or existing joint venture, or other association (not mandatory if in the past was as a member of a joint venture or other association with less than 20% role in the contract).	Form TECH-2B

Factor		1.5.3 FINANCIAL SITUATION					
Sub-Factor	Requirement	Consultant				Sub-Consultant	Documentation Required
		Single Entity	Joint Venture				
			All members combined	Each member	At least one member		
1.5.3.1 Historical Financial Performance	Submission of evidence to the consultant's financial capacity to mobilize and sustain the services	Must meet requirement	N/A	Must meet requirement	N/A	N/A	Form TECH-2A, TECH-2B and form TECH-4
1.5.3.2 Financial Resources	The consultant must demonstrate access to, or availability of, financial resources such as liquid assets, unencumbered real assets, lines of credit, and other financial means.	Must meet requirement	Must meet requirement	N/A	Must meet requirement	N/A	Form TECH-2A, TECH-2B and form TECH-4

Factor	1.5.4 EXPERIENCE						
Sub-Factor	Requirement	Consultant					Documentation Required
		Single Entity	Joint Venture			Sub-Consultant	
All members combined	Each member		At least one member				
1.5.4.1 Organization Capability and Technical Experience	See criteria table under 1.4 and specific areas of TOR	Must meet minimum requirement	Must meet minimum requirement	N/A	N/A	N/A	Form TECH-3 / form TECH-6
1.5.4.2 General & Specific Experience	See criteria table under 1.4 and specific areas of TOR	Must meet minimum requirement	Must meet minimum requirement	N/A	Must meet each discrete requirement	Must meet at least one specialized requirement	Form TECH-4

Section V. A. Technical Proposal Forms

Disclosure in these technical forms of any proposed prices will constitute grounds for declaring the proposal non-responsive; see ITC sub-clause 15.4.

[Comments in brackets on the following pages serve to provide guidance for the preparation of the technical proposal and therefore should not appear on the technical proposal to be submitted.]

Form TECH-1. Technical Proposal Submission Form	47
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Form TECH-2B. Current and Past Proceedings, Litigation, Arbitration, Actions, Claims, Investigations and Disputes of the Consultant	52
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Form TECH-1. Technical Proposal Submission Form

[Location, date]

To: *[The client]*

Address:

Ladies and Gentlemen:

Re: *[insert title of assignment]* RFP Ref: *[insert reference as shown on cover page]*

1. We, the undersigned, offer to provide the services for the above-mentioned assignment in accordance with your Request for Proposal (RFP) dated *[insert date]*, any addenda issued thereto and our proposal.
2. We are hereby submitting our proposal, which includes this technical proposal, and a financial proposal, each sealed in separate and clearly marked envelope/parcel.
3. We are submitting our proposal in association with:
[insert a list with full name and address of each associated consultant, otherwise delete this clause]
4. Our firm, its associates, including any subcontractors or suppliers for any part of the contract, have not been declared ineligible by the Fund and have not been subject to sanctions or debarments under the laws or official regulations of the client's country or not been subject to a debarment recognized under the Agreement for Mutual Enforcement of Debarment Decisions (the "Cross-Debarment Agreement")³ in accordance with ITB clause 4, beyond those declared in paragraph 12 of this technical proposal submission form.
5. We are attaching herewith information to support our eligibility in accordance with Section IV of the RFP.
6. If negotiations are held during the initial period of validity of the proposal, we undertake to negotiate on the basis of the nominated key professional personnel.

³ The Cross-Debarment Agreement was entered into by the World Bank Group, the Inter-American Development Bank, the African Development Bank, the Asian Development Bank and the European Bank for Reconstruction and Development, additional information may be located at: <http://crossdebarment.org/>.

7. Our proposal is binding upon us and subject to the modifications resulting from contract negotiations, and we undertake, if our proposal is accepted, to initiate the services related to the assignment not later than the date indicated in this RFP.
8. We acknowledge and accept the IFAD Revised Policy on Preventing Fraud and Corruption in its Activities and Operations. We certify that neither our firm nor any person acting for us or on our behalf has engaged in any prohibited practices as provided in ITB clause 4. Further, we acknowledge and understand our obligation to report to anticorruption@ifad.org any allegation of prohibited practice that comes to our attention during the selection process or the contract execution. As part of this, we certify that:
 - (a) The price of our proposal has been arrived at independently, without any consultation, communication, or agreement with any other party, including another consultant or competitor, or for the purpose of restricting competition, relating to:
 - (i) those prices;
 - (ii) the intention to submit an offer; or
 - (iii) the methods or factors used to calculate the prices offered.
 - (b) The prices in our proposal have not been and will not be knowingly disclosed by us, directly or indirectly, to any other consultant or competitor before the opening of the financial proposals unless otherwise explicitly required by law; and
 - (c) No attempt has been made or will be made by us to induce any other consultant to submit or not to submit a proposal for the purpose of restricting competition.
9. We acknowledge and accept the IFAD Policy to Preventing and Responding to Sexual Harassment, Sexual Exploitation and Abuse. We certify that neither our firm nor any person acting for us or on our behalf has engaged in any sexual harassment, sexual exploitation or abuse, as provided in ITB Clause 6. Further, we acknowledge and understand our obligation to report to ethicsoffice@ifad.org any allegation of sexual harassment, sexual exploitation and abuse that comes to our attention during the selection process or the contract execution.
10. The following commissions, gratuities, or fees have been paid or are to be paid with respect to the creation of the proposal process: *[Insert complete name of each recipient, its full address, the reason for which each commission or gratuity was paid and the amount and currency of each such commission or gratuity].*

Name of recipient	Address	Reason	Amount

If none has been paid or is to be paid, indicate "none."

11. We declare that neither our firm nor any of its directors, partners, proprietors, key personnel, agents, sub-consultants, sub-contractors, consortium and joint venture partners have any actual, potential or perceived conflict of interest as defined in ITB Clause 8.4 regarding this selection process or the execution of the contract. *[Insert if needed: "other than the following:" and provide a detailed account of the actual, potential or perceived conflict]*. We understand that we have an ongoing disclosure obligation on such actual, potential or perceived conflicts of interest and shall promptly inform the client and the Fund, should any such actual, potential or perceived conflicts of interest arise at any stage of the selection process or contract execution.
12. The following criminal convictions, administrative sanctions (including debarments) and/or temporary suspensions have been imposed on our firm and/or any of its directors, partners, proprietors, key personnel, agents, sub-consultants, sub-contractors, consortium and joint venture partners:

Nature of the measure (i.e., criminal conviction, administrative sanction or temporary suspension)	Imposed by	Name of party convicted, sanctioned or suspended (and relationship to consultant)	Grounds for the measure (i.e., fraud in procurement or corruption in contract execution)	Date and time (duration) of measure

If no criminal convictions, administrative sanctions or temporary suspensions have been imposed, indicate "none".

13. We acknowledge and understand that we shall promptly inform the client about any material change regarding the information provided in this form.
14. We further understand that the failure to properly disclose any of information in connection with this proposal submission form may lead to appropriate actions, including our disqualification, the termination of the contract and any other sanction as applicable under the IFAD Policy on Preventing Fraud and Corruption in its Projects and Operations.
15. We understand that this proposal, together with your written preliminary acceptance thereof included in your Notification of Intent to Award, shall only constitute a binding contract between the firm and the client subject to successful negotiations and the preparation and execution of the appropriate contract.

16. We hereby declare that all the information and statements made in this proposal are true and accept that any misinterpretation contained in it may lead to our disqualification.
17. We understand and accept without condition that any protest to the process or results of this competition process may be brought only through the procedures defined in ITC clause 29.3.
18. We understand you are not bound to accept any proposal that you may receive.

Yours sincerely,
[authorized signatory]

[name and title of signatory]

[name of consultant]

[address of consultant]

Annexes:

1. Power of attorney (if required) demonstrating that the person signing has been duly authorized to sign the proposal on behalf of the consultant and its associates;
2. Letter(s) of incorporation (or other documents indicating legal status); and
3. Joint venture or association agreements or the letter of intent to enter into such a JV signed by the authorized representatives of all the members of the JV (if applicable, but without showing any financial proposal information).
4. *[Other documents required in PDS]*

Form Tech-2A. Financial Capacity of the Consultant

The client reserves the right to request additional information about the financial capacity of the consultant. A consultant that fails to demonstrate through its financial records that it has the financial capacity to perform the required services may be disqualified.

The consultant's financial capacity to mobilize and sustain the services may be important for specific types of services in which the consultant is required to pre-finance significant expenses in advance of receiving payment from the client. Under these circumstances, an evaluation of financial capacity will be included in the request for proposals in addition to the qualitative assessment conducted through form Tech-4. Form Tech-2A will include requirements on the documentation required to assess financial capacity. The types of documentation required will vary according to the country context, the type of services being solicited, and the extent of the financial capacity demanded within the assignment. Examples of possible documentation required are as follows, but may be supplemented by other types of documents determined by the client as long as the requirements are reasonable and relevant to the financial capacity demanded of the services being solicited:

- Audited financial statements for the last three (3) years, supported by audit letters.
- Certified financial statements for the last three (3) years, supported by tax returns.
- Evidence of financing dedicated for the implementation of the services as attested by an authorized representative of the consultant.

Failure to submit either of the documents as evidence of financial capacity will result in the rejection of the proposal.

If the proposal is submitted by a joint venture, all parties of the joint venture are required to submit the financial capacity information requested. The reports should be submitted in the order of the associate's significance in the joint venture, greatest to least.

The client reserves the right to request additional information about the financial capacity of the consultant. A consultant that fails to demonstrate through its financial records that it has the financial capacity to perform the required services may be disqualified.

Form TECH-2B. Current and Past Proceedings, Litigation, Arbitration, Actions, Claims, Investigations and Disputes of the Consultant

[Provide information on current or past proceedings, litigation, arbitration, action claims, investigations or disputes over the last five (5) years as shown in the form below. Each member of the JV shall fill a separate form]

The consultant, or a related company or entity or affiliate, has been involved in any proceeding, litigation, arbitration, action, claim, investigation or dispute within the past five (5) years: No:_____ Yes:_____ (See below)

Litigation, Arbitration, Actions, Claims, Investigations, Disputes During Last Five (5) Years

Year	Matter in Dispute	Value of Award Against Consultant in US\$ Equivalent
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Form TECH-3. Organization of the Consultant

[Provide a brief description of the background and organization of your firm/entity and of each associated firm for this assignment. Include the organization chart of your firm/entity. The proposal must demonstrate that the consultant has the organizational capability and experience to provide home office project management of the contract as well as the necessary administrative and technical support to the consultant's project team in country. The proposal shall further demonstrate that the consultant has the capacity to field and provide experienced replacement personnel on short notice.]

[Maximum 5 pages per each JV member]

Form TECH-4. Experience of the Consultant

Using the format below, provide information on each relevant assignment for which your firm, and each associate for this assignment, was legally contracted as a corporate entity or as one of the major companies within an association, for carrying out services similar to the ones requested under the terms of reference included in this RFP. The proposal must demonstrate that the consultant has a proven track record of successful experience in executing projects similar in substance, complexity, value, duration, and volume of services sought in this procurement.

[Each JV member shall fill a separate form]

[Maximum 5 related/similar assignments]

Assignment name:	Approx. value of the contract (in current US\$):
Country: Location within country:	Duration of assignment (months):
Name of client:	Total No. of staff-months of the assignment:
Email and phone of references of the client:	Provide contact information for at least three (3) references that can provide substantial input about (1) the type of work performed by you and (2) the quality of the work. For each reference, list a contact individual, their title, address, phone and e-mail address:
Client address:	Approx. value of the services provided by your firm under the contract (in current US\$):
Start date (month/year): Completion date (month/year):	No. of professional staff-months provided by associated consultants:
Name of associated consultants, if any:	Name and profile of proposed senior professional staff of your firm involved and functions performed (indicate most significant profiles such as project director/coordinator, team leader):
Narrative description of project:	
Narrative description of the project's mobilization demands and how your firm managed that mobilization's administrative, logistical and financial requirements:	
Description of actual services provided by your staff within the assignment:	

Name of firm: _____

Form TECH-5. Description of Approach, Methodology and Work Plan for Performing the Assignment

In this section, the consultant should provide a comprehensive description of how it will provide the required services in accordance with the terms of reference (TOR) included in this RFP. Information provided must be sufficient to convey to the technical evaluation committee that the consultant has an understanding of the challenges in performing the required services and that it has an approach, methodology and work plan suitable to overcome those challenges.

Your technical proposal should be divided into the following three (3) chapters:

- (a) Technical Approach and Methodology,
- (b) Work Plan, and
- (c) Organization and Staffing

(a) Technical approach and methodology. In this chapter, you should explain your understanding of the objectives of the assignment, approach to the services, methodology for carrying out the activities and obtaining the expected output, and the degree of detail of such output. You should highlight the problems being addressed and their importance, and explain the technical approach you would adopt to address them. You should also explain the methodologies you propose to adopt and highlight the compatibility of those methodologies with the proposed approach. Also comment here on any specialized equipment and/or software of which may be necessary to perform the scope indicated in the terms of reference.

(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 and deliverables schedule of form TECH-9.

(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.

Note: Where the terms of reference includes tasks relevant to gender and social inclusion, the proposal should explicitly address how the consultant will perform these tasks in the technical approach, and methodology, work plan, organization and staffing. We recognize that this type of expertise and experience may be outside of the normal work of some Consultants offering proposals, and thus call special attention to the importance of an adequately inter-disciplinary proposal and staffing plan.

[Maximum 25 pages, including charts and diagrams]

Form TECH-6. **Comments and Suggestions on the Terms of Reference & Assignment**

The client welcomes comments and suggestions to improve the assignment to provide a better value for money. These comments and suggestions shall not be used for evaluation purposes, but may be discussed during negotiations. The client is not bound to accept anything proposed. If the proposed modifications/suggestions would require changes in the offered price, it shall be noted as such, without giving the price of the change.

[Maximum 5 pages]

A: On the terms of reference

[Present and justify here any modifications or improvements to the terms of reference you are proposing to improve performance in carrying out the assignment (such as deleting some activity you consider unnecessary, or adding another, or proposing a different phasing of the activities).]

B: On the staff and facilities

[Comment here on the staff and facilities to be provided by the client.]

Form TECH-7. Team Composition and Task Assignments

Key Professional Personnel				
Name of Staff	Organization	Area of Expertise	Position Assigned	Task Assigned

Form TECH-8. Staffing Schedule (Key Professional Personnel and Support Staff)

		Staff input (in the form of a bar chart) ¹													Total staff-month input		
		1 ²	2	3	4	5	6	7	8	9	10	11	N	Home	Field ³	Total	
Foreign																	
1	Name	[Home]															
		[Field]															
2	Name	[Home]															
		[Field]															
3		[Home]															
		[Field]															
n		[Home]															
		[Field]															
										Subtotal							
Local																	
1	Name	[Home]															
		[Field]															
2																	
n																	
										Subtotal							
										Total							

1. For key professional personnel, the input shall be indicated individually; for support staff it shall be indicated by category (e.g.: draftsmen, clerical staff, etc.).
2. Months are counted from the start of the assignment. For each personnel, indicate separately staff input for home and field work.
3. Field work means work carried out at a place other than the consultant's home office.

Full Time		Part Time	
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Form TECH-9. Work Schedule and Deliverables Schedule

	Task	Months											
		1	2	3	4	5	6	7	8	9	10	11	12
1													
3													
4													
5													
6													
N	And so on												
	Deliverable												
1													
2													
3													
N	And so on												

[Indicate all main activities of the assignment, including deliverables and other milestones, such as the client approvals. For phased assignments, indicate activities, deliverables and milestones separately for each phase. Duration of activities shall be indicated in the form of a bar chart. See TOR for the full list of deliverables. Above is a sample format (to be further completed by the consultant based on the TOR requirements) that shall be used by the consultant as an indicator of the proposed workload. The submission shall be evaluated as part of the approach and methodology.]

Form TECH-10. Curriculum Vitae (CV) for Proposed Key Professional Personnel

1. Proposed Position *[only one candidate shall be nominated for each position]*
2. Name of Firm *[Insert name of firm proposing the staff]*
3. Name of Personnel *[Insert full name]*
4. Date of Birth *[Insert birth date]*
5. Nationality *[Insert nationality]*
6. Education *[Indicate college/university and other specialized education of staff member, giving names of institutions, degrees obtained, and dates of obtainment]*
7. Membership in Professional Associations
8. Other Training *[Indicate appropriate postgraduate and other training]*
9. Countries of Work Experience *[List countries where staff has worked in the last ten years]*
10. Languages *[For each language indicate proficiency: good, fair, or poor in speaking, reading, and writing]*

Language	Speaking	Reading	Writing
11. Employment Record *[Starting with present position, list in reverse order every employment held by staff member since graduation, giving for each employment (see format here below): dates of employment, name of employing organization, positions held.]*
 From *[month, year]:* To *[month, year]:*
 Client:
 Position(s) held:
12. Detailed Tasks Assigned *[List all tasks to be performed under this assignment]*
13. Work undertaken that best illustrates capability to handle the tasks assigned: *[Among the assignments in which the staff has been involved, indicate the following information for those assignments that best illustrate staff capability to handle the tasks listed under point 12.]*

Name of assignment or project:	
Month, Year:	
Location:	
Client:	
Main project features:	
Position held:	
Activities performed:	

14. References

[List at least three individual references with substantial knowledge of the person's work. Include each reference's name, title, phone and e-mail contact information.] [The client reserves the right to contact other sources as well as to check references]

15. Certifications

I, the undersigned, certify that to the best of my knowledge and belief, this CV correctly describes me, my qualifications, and my experience. I understand that any willful misstatement described herein may lead to my disqualification or dismissal, if engaged. I, the undersigned, hereby declare that I agree to participate with the *[consultant]* in the above-mentioned request for proposal. I further declare that I am able and willing to work:

1. for the period(s) foreseen in the specific terms of reference attached to the above referenced request for proposal for the position for which my CV has been included in the offer of the consultant and
2. within the implementation period of the specific contract.

Signature of Key
Professional Personnel

If this form has not been signed by the key professional personnel, then in signing below, the authorized representative of the consultant is making the following declaration:
“In due consideration of my signing herewith below, if the key professional personnel has not signed this CV then I declare that the facts contained therein are, to the best of my knowledge and belief, a true and fair statement and that I confirm that I have approached the said key professional personnel and obtained his assurance that he will maintain his availability for this assignment if the contract is agreed within the proposal validity period provided for in the RFP.”

Signature of Authorized Representative of the
Consultant

Section V. B. Financial Proposal Forms

Financial proposal standard forms shall be used for the preparation of the financial proposal according to the instructions provided under sub-clause 15.5 of Section II Instructions to Consultants.

[Note to client: add additional forms as appropriate and use forms FIN-3 and FIN-4 as appropriate. Comments in brackets on the following pages serve to provide guidance for the preparation of the financial proposal and therefore should not appear on the financial proposals to be submitted.]

Form FIN-1. Financial Proposal Submission Form	63
Form FIN-2. Price Summary	64
Form FIN-3. Breakdown of Price by Activity.....	65
Form FIN-4. Breakdown of Remuneration	66
Form FIN-5. Breakdown of Reimbursables.....	67

Form FIN-1. Financial Proposal Submission Form

[location, date]

To: [client]
Address:

Ladies and Gentlemen:

Re: [insert title of assignment]
RFP Ref: [insert reference as shown on cover page]

We, the undersigned, offer to provide the services for the above-mentioned assignment in accordance with your request for proposal (RFP) dated [insert date]⁴ and our technical proposal.

Our price as per the attached financial proposal forms is [insert amount(s) in words and figures and currency] and shall remain fixed throughout the implementation of the assignment. Our price includes the estimated amount of local indirect taxes is [insert amount in words and figures in name of currency] which shall be confirmed or adjusted, if needed, during negotiations.

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, as indicated in paragraph ITC 19.1 of the PDS.

Commissions and gratuities paid or to be paid by us to agents relating to this proposal and contract execution, if we are awarded the contract, are listed below:⁵

Name and Address of Agents	Amount and Currency	Purpose of Commission or Gratuity

We understand you are not bound to accept any proposal that you may receive.
We acknowledge that our digital/digitized signature is valid and legally binding.
Yours sincerely,

Authorized signatory

Name and title of signatory

Name of consultant

⁴Amount must coincide with the ones indicated under total price of form FIN-2

⁵If applicable, replace this paragraph with "no commissions or gratuities have been or are to be paid by us to agents relating to this proposal and contract execution".

Form FIN-2. Price Summary

Re: *[insert title of assignment]*
RFP Ref: *[insert reference as shown on cover page]*

	Currency 1	Price ¹ Currency 2
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A. Remuneration:(From FIN-4)

Phase (1) [if applicable]:

Fees:

Taxes in borrower/recipient's country:

B. Reimbursables: (from FIN-5)

Phase 1:

Total price of financial proposal

1. Indicate the total price to be paid by the client in each currency. Such total price must coincide with the sum of the relevant sub-totals indicated in form FIN-3. (tax provisions relevant to this RFP are set out in Section VII General Conditions of Contract.)
2. If the RFP contains 2 phases, both phases will be subject to the proposal evaluation and the price to be evaluated will be the total price of the 2 phases, though the contract may be signed only for phase 1.
3. Provide fully loaded prices (including any international travel, communication, local transportation, office expenses, shipment of personal effects, direct and indirect rates and profits. Taxes are presented separately).

Form FIN-3. Breakdown of Price by Activity

Re: *[insert title of assignment]*
RFP Ref: *[insert reference as shown on cover page]*

[Please complete for each phase]

Group of activities by phase	Description ²	
	Price ³	
	Currency 1	Currency 2
Total		

1. Form FIN-3 shall be completed 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 consultant shall fill a separate form FIN-3 for each group of activities. Include base and option years.
2. A short description of the activities whose price breakdown is provided in this form.
3. Provide fully loaded prices (including international travel, communications, local transportation, office expenses, shipment of personal effects, direct and indirect rates and profit).

Form FIN-4. Breakdown of Remuneration

Re: *[insert title of assignment]*
 RFP Ref: *[insert reference as shown on cover page]*

[Information to be provided in this form shall only be used to establish price reasonableness and to establish payments to the consultant for possible additional services requested by the client.]

Name Position Person month fully loaded rate

Foreign Staff			Currency 1	Currency 2
		Home		
		Field		
		Home		
		Field		
		Home		
		Field		
Local Staff				
		Home		
		Field		
		Home		
		Field		
		Home		
		Field		

1. Form FIN-4 shall be filled in for the same key professional personnel and other personnel listed in forms TECH-7 and 8.
2. Professional personnel shall be indicated individually; support staff shall be indicated by category (e.g., draftsmen, clerical staff).
3. Positions of the key professional personnel shall coincide with the ones indicated in forms TECH-7 and 8.

Form FIN-5. Breakdown of Reimbursables

Re: *[insert title of assignment]*

RFP Ref: *[insert reference as shown on cover page]*

When used for lump-sum contract assignment, information to be provided in this form shall only be used to demonstrate the basis for calculation of the contract ceiling amount, to calculate applicable taxes at contract negotiations and, if needed, to establish payments to the consultant for possible additional services requested by the client. This form shall not be used as a basis for payments under lump-sum contracts

B. Reimbursable Expenses								
N°	Type of reimbursable expenses	Unit	Unit cost	Quantity	{Currency # 1- as in FIN-2}	{Currency # 2- as in FIN-2}	{Additional currency, as appl.}	{Additional currency, as appl.}
	{e.g., per diem allowances**}	{Day}						
	{e.g., national flights}	{Ticket}						
	{e.g., in/out airport transportation}	{Trip}						
	{e.g., communication costs between Insert place and Insert place}							
	{ e.g., reproduction of reports}							
	{e.g., office rent}							
							
	{training of the client's personnel – if required in TOR}							
Total costs								

Legend:
 “Per diem allowance” is paid for each night the expert is required by the contract to be away from his/her usual place of residence. Client can set up a ceiling.

Section VI. Terms of Reference

Terms of Reference for engaging External auditors for the Jharkhand Tribal Development Society (JTDS)

For the year 2020-21

1. Project Background

The Jharkhand Tribal Development Society (JTDS) is an autonomous agency, registered under the Societies Registration Act and has its own bye-laws and financial rules. It is accountable to its General Council and Board of Directors (BOD). The BOD is chaired by the Secretary, Welfare Department. The JTDS is implementing the Jharkhand Tribal Empowerment and Livelihoods Project (JTELP). The overall goal of JTELP is to improve the living conditions of tribal people in general and Primitive Tribal Groups (PTG) in particular. This is sought to be achieved by “organising and enabling the communities to adopt sustainable and productive natural resource management regimes, adopt market-oriented production systems and learn the skills and gain the experience of planning and implementing development plans relevant to their villages”.

Project Components:

JTELP

Component 1 - Community Empowerment: To reduce dependence on high cost consumption loans, improve women’s participation in local governance and enhance access to entitlements.

Component 2 - Integrated Natural Resource Management: To improve productivity of rain-fed farming, the three sub-components will be: (i) Community Mobilization; (ii) Land and Water Resources Development; and (iii) Productivity Enhancement and Crop Diversification.

Component 3 – Livelihood Support: To enhance incomes and minimise distress migration and youth unemployment, the four sub-components will be: (i) Support for Income Generating Activities to PTGs and the poorest; (ii) Promoting market-linked production clusters for vegetable production, mango orchards, tasar silk rearing, lac rearing and goat rearing; (iii) Vocational training and placement in urban and rural trades; and (iv) Innovative interventions such as (a) setting up community forests by

providing Community Pattas; (b) lac rearing on *semialata*; and (c) PTG habitat planning.

Component 4 - Project Management: JTELP will be implemented by JTDS, a Society set up by GoJ. With a State Project Director (SPD) and a State Project Management Unit (SPMU), the State level organisation will consolidate plans and budget and manage funds flow, M&E and KM. Each district will have a DPMU within the Deputy Commissioner's office to facilitate convergence.

SCA to TSP

Scheme I: Setting up Agro based Micro-Enterprise Unit in JTDS area;

Scheme II: Pig Farming for ensuring livelihood security among the scheduled tribes in JTDS area;

Scheme III: Livelihood Prototype scheme in JTDS area.

Scheme I, II & III work started in the F.Y. 2012-13 and it's continued.

ICRISAT Scheme: A small scheme related to promotion of legumes crop i.e. groundnut, pigeon pea and chick pea along with value addition component, knowledge management and market linkage.

In ICRISAT no fund in the F.Y. 2020-21 has been received by JTDS.

Flow of Funds: The Government of Jharkhand has received financing from the International Fund for Agricultural Development (IFAD) in the form of a ["loan"] (hereinafter called ["loan"]) toward the cost of Jharkhand Tribal Empowerment and Livelihood Project (JTELP) in selected villages of Jharkhand State. Payments by the IFAD are made only at the request of the Jharkhand Tribal Development Society or JTDS and upon approval by the IFAD, and are subject, in all respects, to the terms and conditions of the loan/financing agreement.

Project Coverage: The implementation of the JTELP has been done through fifteen offices; namely one state office called State Project Management Unit (SPMU) situated at the state capital Ranchi and fourteen district offices called District Project Management Units (DPMUs) situated at Sahibganj, Godda, Pakur, Dumka, Jamtara,

East Singhbhum, West Singhbhum, Saraikela-Kharsawan, Ranchi, Khunti, Lohardaga, Latehar, Gumla and Simdega districts of Jharkhand. The ground level implementation is being done through Gram Sabha Project Implementation Committees (GSPECs) formed in approx 1,779 villages. The Project outreach is about 211,000 families in about 1,779 villages in 32 Blocks (sub-districts) in the 14 Tribal Sub-Plan districts.

2. Objective

The objective of this audit is to enable the auditor to express an opinion on whether the financial statements (including additional disclosures as outlined in section 5) present fairly, in all material respects, the financial position of the reporting entity as at 31st March 2021, and/or the results of its operations and its cash flows for the years then ended, in conformity with the Indian Accounting Standard.

3. Responsibilities of the borrower

i. General

- Provide financial statements for the activities financed by the loan that are reconcilable to its records and accounts.
- Provide the auditor with access to all legal documents and correspondence with consultants, contractors and other persons or firms engaged by the project, and any other information associated with the project and deemed necessary by the auditor.
- Ensure that the accounting policies are consistently applied and disclosed.
- Ensure that appropriate internal controls are implemented to prevent misstatements and susceptibility to fraud.
- Ensure compliance with all relevant laws and regulations that pertain to the entity, as well as with the financing agreement between the borrower and IFAD.
- Provide the financial statements to the auditor within a reasonable time and be available for any queries that the auditor may have.

ii. Financial statements

The borrower shall:

- Prepare financial statements covering the reporting period 1st April 2020 to 31st March 2021, in accordance with [IPSAS “Financial Reporting under the Cash Basis of Accounting” standards]. In addition, the following specific disclosures will be included in the financial statements:
- Withdrawal application statement– appendix 1 to the IFAD Handbook on Financial Reporting and Auditing of IFAD-financed Projects;
- Sources and uses of funds statement – appendix 2 to the IFAD Handbook on Financial Reporting and Auditing of IFAD-financed Projects;
- Notes to the financial statements, including a summary of significant accounting policies and specification on applied accounting standards.

4. Responsibilities of the auditor

i. Auditing standards

The auditor is responsible for the formulation of an opinion on the financial statements in accordance with national auditing standards;

ii. General principles

By agreeing to these terms, the auditor confirms that:

- The firm is independent from the project, its staff and activities, in accordance with international best practices.
- The firm is not providing consultancy services to the project or preparing its project financial statements (nor has it done so in the previous two years).
- The auditor is suitably qualified and a member of a professional body affiliated with the International Federation of Accountants.
- The auditor is able to conduct the audit in line with auditing standards acceptable to IFAD, pursuant to paragraph 4.1.
- The firm can assign an audit team to the audit that has the necessary competence and skills.
- The firm has a proven track record in conducting audits of a similar nature and complexity.

iii. Management letter

The management letter is an integral part of the audit package that documents accounting and internal control issues identified by the auditors. The management letter should:

- Outline the auditor's recommendations to improve identified accounting and internal control issues;
- Include the responses of project management to the identified control issues, and its proposal to address the issues identified within a specific time period.
- Where applicable, follow up on the issues identified in the previous year's management letter.

iv. Reporting

The Auditor is required to deliver an audit package that includes:

- The audited financial statements, including additional disclosures as specified;
- An audit opinion on the financial statements, within the scope as outlined;
- A report on factual findings, within the scope of agreed-upon procedures as outlined. Any ineligible expenditure identified should be clearly mentioned.
- A management letter including the information outlined in paragraph 4.3;

The audit report should provide sufficient detail as to the nature and extent of the procedures performed by the auditor. The auditor is required to provide the final draft audit package by no later than 15th August 2021 to allow sufficient time for discussion and addition of management comments as required. The final audit package is to be provided to IFAD by no later than 15th September 2021.

Reports are to be delivered in English.

SI No.	Nature of Job	F.Y. 2020-21
1	Consolidation of Financial Statements	01
2	Audit of Units i.e. SPMU & DPMUs	15

Additionally, it is suggested inclusion of:

- A. Yearly and cumulative statements of source and application of funds, which should disclose separately IFAD's fund, other donor's fund and beneficiaries' funds;
- B. Yearly and cumulative SoEs by Withdrawal Application and category of expenditures;
- C. A separate annexure which shows reconciliation between the amounts received by the project and shown as disbursed by IFAD. The auditor will indicate the procedure used for disbursement and indicate whether the expenditure is fully documented or uses the summary of expenditure format;
- D. Cumulative status of funds by category i.e. IFAD, GoJ, SCA To TSP, ICRISAT etc;
- E. A summary of assets acquired or procured to date with project funds by category;
- F. Disclosure of cash balance, if any;

5. Scope of financial audit

In performing the audit, at a minimum the auditor shall:

- Obtain an understanding of the internal controls related to the financial reporting process, to identify and assess any weakness in internal control that might result in misstatements, whether due to fraud or to error;
- Design and conduct audit procedures in response to any weaknesses identified in the internal controls relating to the financial reporting process, to obtain audit evidence that the financial statements are fairly presented and free from material misstatements, in accordance with the applicable accounting framework;
- Verify whether expenditure that was incurred in the name of the project is in line with the terms of the financing agreement(s) and incurred for the purposes intended in this agreement. Both IFAD and third party funding should be taken into consideration;
- Verify that the amount of the in-kind contribution is reported according to the agreed accounting principles and the reported fair-market value for all in-kind contribution;
- items is reasonable and correctly and fully disclosed in the financial statements
- Verify that the inventory and fixed assets held by the entity exist, are complete, are properly accounted and are used for the project purposes;
- Note any weaknesses in the internal control environment and in the financial reporting process, and communicate those in the management letter.

6. Scope of the agreed-upon procedures

The auditor is required to perform the following specific procedures and report on factual findings concerning the **Withdrawal application statement**. The auditor is requested to

obtain the individual withdrawal applications (WAs) submitted to IFAD, as summarized in the withdrawal application statement, and develop test procedures to:

- Determine whether goods and services have been purchased through the SOE mechanism in line with the stipulated SOE threshold;
- Determine whether the expenditures claimed through SOE procedures were properly and appropriately authorized, classified and supported by audit documentation; and
- Identify any ineligible expenditure.

7. Public disclosure

IFAD promotes public disclosure of project financial information to enhance the level of transparency and accountability. IFAD will disclose project audit reports, as appropriate, in line with the Fund's disclosure policy. Management Letters issued by auditors are not subject to public disclosure by IFAD. In agreeing to the terms of reference, the auditor explicitly acknowledges IFAD's right to publicly disclose audit reports (audited financial statements and audit opinion) and will issue reports without a limitation of use clause.

To facilitate the public disclosure process, the auditor is requested to submit two separate files as follows:

- Audited financial statements and audit opinion; and
- Management Letter.

8. Reporting

The report on this audit should describe the purpose and the agreed procedures of the engagement in sufficient detail to enable the LPA and IFAD to understand the nature and extent of the procedures performed by the auditor. Use of financial and audit reporting is governed by IFAD requirements and the final audit package is to be received by IFAD on or before 15th September 2021.

9. Deduction of Audit Fees:

If the selected audit firm has not employed audit personnel as per the qualifications prescribed in this ToR or has not done the audit in accordance with the periodicity prescribed in this ToR or has delayed the audit reports, the Project reserves the right to deduct proportionate quantum of amount from the audit fees.

KEY PERSONNEL

The list of key personnel's required for this assignments;

Sl. No	Key Professionals	Description of Services to be provided	Experience	No. of persons
1	Audit Team Leader	Responsibility to lead the audit teams in the field, planning and execution of the audits, discussion with office bearers of the JTDS, consolidation/compilation, reporting and de-briefing the SPD.	Qualified Chartered Accountants with at least 10years post qualification experience with ability to lead the team. Should have experience of audit of at least 10 Village level community organizations.	1
2	Senior Audit	Vouching and verification of	CA (Inter) with 3 years of	2

	Asst. (Minimum Two Persons Required)	books of accounts and other tasks	post qualification experience in Accounting, audit and report writing. Each of the member should have knowledge of the functioning of village level community organizations	
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10. Appendices

Appendix: Financing agreement(s)

Appendix: Letter to the Borrower

Appendix: IFAD Handbook on Financial Reporting and Auditing of IFAD-financed Projects

Section IX. Revised IFAD Policy on Preventing Fraud and Corruption in its Activities and Operations

I. Introduction

1. The Fund recognizes that the prevention and mitigation of fraud and corruption in its activities and operations are core components of its development mandate and fiduciary duties. The Fund does not tolerate the diversion or waste of its resources through the practices defined in paragraph 6 below.
2. The objective of this policy is to establish the general principles, responsibilities and procedures to be applied by the Fund in preventing and addressing prohibited practices in its activities and operations.
3. This policy takes effect on the date of its issuance. It supersedes and replaces the IFAD Policy on Preventing Fraud and Corruption in its Activities and Operations (EB 2005/85/R.5/Rev.1) dated 24 November 2005.

II. Policy

A. General principles

4. The Fund has no tolerance towards prohibited practices in its activities and operations. All individuals and entities listed in paragraph 7 below must take appropriate action to prevent, mitigate and combat prohibited practices when participating in an IFAD-financed and/or IFAD-managed operation or activity.
5. The Fund endeavours to ensure that individuals and entities that help to prevent or report, in good faith, allegations of prohibited practices are protected against retaliation and to protect individuals and entities that are the subject of unfair or malicious allegations.

B. Prohibited practices

6. The following practices are considered to be prohibited practices when engaged in connection with an IFAD-financed and/or IFAD-managed operation or activity:
 - (a) A “corrupt practice” is the offering, giving, receiving or soliciting, directly or indirectly, of anything of value in order to improperly influence the actions of another party;
 - (b) A “fraudulent practice” is any act or omission, including a misrepresentation, that knowingly or recklessly misleads, or attempts to mislead, a party in order to obtain a financial or other benefit or to avoid an obligation;
 - (c) A “collusive practice” is an arrangement between two or more parties designed to achieve an improper purpose, including improperly influencing the actions of another party;

- (d) A “coercive practice” is impairing or harming, or threatening to impair or harm, directly or indirectly, any party or the property of the party in order to improperly influence the actions of that or another party;
- (e) An “obstructive practice” is: (i) deliberately destroying, falsifying, altering or concealing evidence that may be material to an investigation by the Fund or making false statements to investigators in order to materially impede an investigation by the Fund; (ii) threatening, harassing or intimidating any party in order to prevent that party from disclosing its knowledge of matters relevant to an investigation by the Fund or from pursuing such an investigation; and/or (iii) the commission of any act intended to materially impede the exercise of the Fund’s contractual rights of audit, inspection and access to information.

C. Scope

7. This policy applies to all IFAD-financed and/or IFAD-managed operations and activities and to the following individuals and entities:
 - (a) IFAD staff and other persons working for IFAD as non-staff personnel (“IFAD staff and non-staff personnel”);
 - (b) Individuals and entities holding a commercial contract with the Fund and any of their agents or personnel (“vendors”);
 - (c) Public entities receiving IFAD financing or financing managed by the Fund and any of their agents or personnel (“government recipients”) and private entities receiving IFAD financing or financing managed by the Fund and any of their agents or personnel (“non-government recipients”) (all collectively referred to as “recipients”); and
 - (d) Individuals and entities, other than those referred to above, that receive, apply to receive, are responsible for the deposit or transfer of, or take or influence decisions regarding the use of proceeds from IFAD financing or financing managed by the Fund, including, but not limited to, implementing partners, service providers, contractors, suppliers, subcontractors, sub-suppliers, bidders, consultants and any of their agents or personnel. (All such individuals and entities are collectively referred to as “third parties”.)

D. Responsibilities

(i) Responsibilities of the Fund

8. The Fund endeavours to prevent, mitigate and combat prohibited practices in its operations and activities. This may include adopting and maintaining:
 - (a) Communication channels and a legal framework designed to ensure that this policy is communicated to IFAD staff and non-staff personnel, vendors, recipients and third parties and that it is reflected in procurement documents and contracts relating to IFAD-financed and/or IFAD-managed activities and operations;

- (b) Fiduciary controls and supervisory processes designed to support adherence to this policy by IFAD staff and non-staff personnel, vendors, recipients and third parties;
- (c) Measures relating to the receipt of confidential complaints, whistle-blower protection, investigations, sanctions and disciplinary measures which are designed to ensure that prohibited practices can be properly reported and addressed; and
- (d) Measures designed to ensure that the Fund can report individuals and entities that have been found to have engaged in prohibited practices to other multilateral organizations which may be exposed to similar actions by the same individuals and entities and to local authorities in cases where local laws may have been violated.

(ii) Responsibilities of IFAD staff and non-staff personnel, vendors and third parties

9. When participating in an IFAD-financed and/or IFAD-managed operation or activity, IFAD staff and non-staff personnel, vendors and third parties will:
- (a) Refrain from engaging in prohibited practices;
 - (b) Participate in due diligence checks and disclose, as required, information relating to themselves or any of their key personnel concerning relevant criminal convictions, administrative sanctions and/or temporary suspensions; information concerning agents engaged in connection with a procurement process or contract, including the commissions or fees paid or to be paid; and information concerning any actual or potential conflicts of interest in connection with a procurement process or the execution of a contract;
 - (c) Promptly report to the Fund any allegations or other indications of prohibited practices that come to their attention by virtue of their involvement in an IFAD-financed and/or IFAD-managed operation or activity;
 - (d) Fully cooperate with any investigation conducted by the Fund, including by making personnel available for interviews and providing full access to any and all accounts, premises, documents and records (including electronic records) relating to the relevant IFAD-financed and/or IFAD-managed operation or activity, and by having such accounts, premises, documents and records audited and/or inspected by auditors and/or investigators appointed by the Fund; and
 - (e) Maintain strict confidentiality regarding any and all information received as a consequence of their participation in an IFAD investigation or sanctioning process.
10. When participating in an IFAD-financed and/or IFAD-managed operation or activity, vendors and third parties will maintain all accounts, documents and records relating to that operation or activity for an adequate period of time, as specified in the relevant procurement documents or contract.

(iii) Responsibilities of recipients

11. When participating in an IFAD-financed and/or IFAD-managed operation or activity, recipients will take appropriate action to prevent, mitigate and combat prohibited practices. In particular, they will:

- (a) Adopt appropriate fiduciary and administrative practices and institutional arrangements in order to ensure that the proceeds of any IFAD financing or financing managed by the Fund are used only for the purposes for which they were provided;
- (b) During selection processes and/or prior to entering into a contractual relationship with a third party, conduct appropriate due diligence checks of the selected bidder or potential contractor, including by verifying whether the selected bidder or potential contractor is publicly debarred by any of the IFIs that are signatories to the Agreement for Mutual Enforcement of Debarment Decisions⁶ and, if so, whether the debarment meets the requirements for mutual recognition under the Agreement for Mutual Enforcement of Debarment Decisions;
- (c) Take appropriate action to inform third parties and beneficiaries (defined as “persons whom the Fund intends to serve through its grants and loans”) of the present policy as well as the Fund’s confidential and secure e-mail address for the receipt of complaints concerning prohibited practices;
- (d) Include provisions in procurement documents and contracts with third parties which:
 - (i) Require third parties to disclose, in the course of a procurement process and any time thereafter, information relating to themselves or any of their key personnel concerning relevant criminal convictions, administrative sanctions and/or temporary suspensions; information concerning agents engaged in connection with a procurement process or the execution of a contract, including the commissions or fees paid or to be paid; and information concerning any actual or potential conflicts of interest in connection with a procurement process or the execution of a contract;
 - (ii) Require third parties to promptly report to the Fund any allegations or other indications of prohibited practices that come to their attention by virtue of their involvement in an IFAD-financed and/or IFAD-managed operation or activity;
 - (iii) Inform third parties of the Fund’s jurisdiction to investigate allegations and other indications of prohibited practices and to impose sanctions on third parties for such practices in connection with an IFAD-financed and/or IFAD-managed operation or activity;
 - (iv) Require third parties to fully cooperate with any investigation conducted by the Fund, including by making personnel available for interviews and by providing full access to any and all accounts, premises, documents and records (including electronic records) relating to the relevant IFAD- financed and/or IFAD-managed operation or activity and to have such accounts, premises, records and documents audited and/or inspected
 - (v) by auditors and/or investigators appointed by the Fund;

⁶The Agreement for Mutual Enforcement of Debarment Decisions, dated 9 April 2010, was signed by five of the leading IFIs, namely, the African Development Bank Group, the Asian Development Bank, the European Bank for Reconstruction and Development, the Inter-American Development Bank and the World Bank Group.

- (vi) Require third parties to maintain all accounts, documents and records relating to an IFAD-financed and/or IFAD-managed operation or activity for an adequate period of time as agreed with the Fund;
 - (vii) Inform third parties of the Fund's policy of unilaterally recognizing debarments imposed by other IFIs if such debarments meet the requirements for mutual recognition under the Agreement for Mutual Enforcement of Debarment Decisions; and
 - (viii) Provide for early contract termination or suspension by the recipient if such termination or suspension is required as a consequence of a temporary suspension or sanction imposed or recognized by the Fund;
- (e) Promptly inform the Fund of any allegations or other indications of Prohibited Practices that come to their attention;
 - (f) Fully cooperate with any investigation conducted by the Fund, including by making personnel available for interviews and by providing full access to any and all accounts, premises, documents and records (including electronic records) relating to the relevant IFAD-financed and/or IFAD-managed operation or activity and to have such accounts, premises, documents and records audited and/or inspected by auditors and/or investigators appointed by the Fund;
 - (g) Maintain all accounts, documents and records relating to an IFAD-financed and/or IFAD-managed operation or activity for an adequate period of time, as specified in the relevant financing agreement; and
 - (h) Maintain strict confidentiality regarding any and all information received as a consequence of their participation in an IFAD investigation or sanctioning process.
12. Where the Fund finds that prohibited practices have occurred, recipients will: (a) Take appropriate corrective measures in coordination with the Fund; and (b) Give full effect to any temporary suspension or sanction imposed or recognized by the Fund, including by not selecting a bidder, not entering into a contract or suspending or terminating a contractual relationship.
13. Prior to the implementation of an IFAD-financed and/or IFAD-managed operation or activity, government recipients will inform the Fund of the arrangements that they have made for receiving and taking action in response to allegations of fraud and corruption relating to the IFAD-financed and/or IFAD-managed operation or activity, including by designating an independent and competent local authority to be responsible for receiving, reviewing and investigating such allegations.
14. When participating in an IFAD-financed and/or IFAD-managed operation or activity, government recipients will, in consultation with the Fund, take timely and appropriate action to launch a local investigation into allegations and/or other indications of fraud and corruption relating to the IFAD-financed and/or IFAD-managed operation or activity; inform the Fund of the actions taken in any such investigation at such intervals as may be agreed upon by the recipient and the Fund on a case-by-case basis; and, upon the completion of such investigation, promptly share the findings and results thereof, including the supporting evidence, with the Fund. Government recipients will

work with the Fund to coordinate any actions other than investigations that they may wish to undertake in response to an alleged or otherwise indicated prohibited practice.

15. Government recipients are encouraged to have in place, in accordance with their laws and regulations, effective whistle-blower protection measures and confidential reporting channels in order to appropriately receive and address allegations of fraud and corruption relating to IFAD-financed and/or IFAD-managed operations and activities.

E. Process

(i) Reporting

16. A designated confidential and secure e-mail address for the receipt of allegations of prohibited practices is available on the Fund's website.
17. In the event of uncertainty as to whether or not an act or omission constitutes a prohibited practice, the designated confidential and secure e-mail address may be used to seek guidance.
18. The Fund treats all reported allegations with strict confidentiality. This means that the Fund does not normally reveal the identity of a reporting party to anybody outside of the investigative, sanctioning or disciplinary process without the consent of the reporting party.
19. The Fund endeavours to provide protection from retaliation to any individuals or entities that have helped prevent or have reported to the Fund, in good faith, allegations or other indications of prohibited practices. IFAD staff and non-staff personnel are protected from retaliation under the Fund's Whistle-blower Protection Procedures.

(ii) Investigations

20. Where the Fund has reason to believe that prohibited practices may have occurred, the Fund may decide to review and investigate the matter, irrespective of any investigative actions launched or planned by the recipient.
21. The purpose of an investigation conducted by the Fund is to determine whether an individual or entity has engaged in one or more prohibited practices in connection with an IFAD-financed and/or IFAD-managed operation or activity.
22. Reviews and investigations conducted by the Fund are, inter alia:
 - (a) Strictly confidential, meaning that the Fund does not disclose to anyone outside of the investigative, sanctioning or disciplinary process any evidence or information relating to the review or investigation, including the outcome of a review or investigation, unless such disclosure is allowed under the Fund's legal framework;
 - (b) Independent, meaning that no authority is allowed to interfere with an ongoing review or investigation or to otherwise intervene in, influence or stop such a review or investigation; and
 - (c) Administrative, as opposed to criminal, in nature, meaning that reviews and investigations conducted by the Fund are governed by the Fund's rules and procedures, not by local laws.

23. The office within the Fund that is mandated to conduct reviews and investigations into alleged or otherwise indicated prohibited practices is the Office of Audit and Oversight (AUO). Without prejudice to paragraphs 9(d) and 11(f), AUO may agree not to disclose to anybody outside of AUO any evidence or information that it has obtained on the condition that such evidence or information may be used solely for the purpose of generating new evidence or information, unless the provider of the evidence or information consents.

F. Sanctions and related measures

(i) Temporary suspensions

24. During the course of an IFAD review or investigation, or pending the conclusion of a sanctioning process, the Fund may decide, at any time, to temporarily suspend payments to IFAD non-staff personnel, non-government recipients, vendors or third parties or to temporarily suspend their eligibility to participate in IFAD- financed and/or IFAD-managed operations and activities for an initial period of six (6) months, subject to a possible extension of that suspension for an additional six (6) months.

25. IFAD staff may be temporarily suspended from their duties in accordance with the applicable human resources framework.

(ii) Sanctions

26. If the Fund determines that IFAD non-staff personnel, non-government recipients, vendors or third parties have engaged in prohibited practices, the Fund may impose administrative sanctions on such individuals or entities.

27. Sanctions are imposed on the basis of: (i) the findings and evidence presented by AUO, including mitigating and exculpatory evidence; and (ii) any evidence or arguments submitted by the subject of the investigation in response to the findings presented by AUO.

28. The Fund may apply any of the following sanctions or a combination thereof:

- (a) Debarment, which is defined as declaring an individual or entity ineligible, either indefinitely or for a stated period of time, to: (i) be awarded any IFAD- financed contract; (ii) benefit, financially or otherwise, from any IFAD- financed contract, including by being engaged as a subcontractor; and (iii) otherwise participate in the preparation or implementation of any IFAD- financed and/or IFAD-managed operation or activity;
- (b) Debarment with conditional release, which is defined as a debarment that is terminated upon compliance with conditions set forth in the sanction decision;
- (c) Conditional non-debarment, which is defined as requiring an individual or entity to comply with certain remedial, preventive or other measures as a condition for non-debarment on the understanding that a failure to comply with such measures within a prescribed period of time will result in an automatic debarment under the terms provided for in the sanction decision;
- (d) Restitution, which is defined as a payment to another party or the Fund (with respect to the Fund's resources) of an amount equivalent to the amount of the

diverted funds or the economic benefit obtained as a result of having engaged in a prohibited practice; and

- (e) Letter of reprimand, which is defined as a formal letter of censure for the actions of an individual or entity which informs that individual or entity that any future violation will lead to more severe sanctions.

29. The Fund may extend the application of a sanction to any affiliate of a sanctioned party even if the affiliate has not been directly involved in the prohibited practice. An affiliate is defined as any individual or entity that is: (i) directly or indirectly controlled by the sanctioned party; (ii) under common ownership or control with the sanctioned party; or (iii) acting as an officer, employee or agent of the sanctioned party, including owners of the sanctioned party and/or those who exercise control over the sanctioned party.
30. For the purposes of IFAD-financed and/or IFAD-managed operations and activities, the Fund may consider as debarred individuals and entities that have been debarred by another IFI where: (i) that IFI is a signatory to the Agreement for Mutual Enforcement of Debarment Decisions; and (ii) such debarment meets the requirements for mutual recognition under the Agreement for Mutual Enforcement of Debarment Decisions.⁷

(iii) Disciplinary measures

31. If the Fund finds that IFAD staff have engaged in prohibited practices, the Fund may apply disciplinary measures and may require restitution or other compensation in accordance with the applicable human resources framework.

G. Referrals and information-sharing

32. The Fund may, at any time, refer information or evidence relating to an ongoing or completed investigative, sanctioning or disciplinary process to the local authorities of a Member State. In determining whether such a referral is appropriate, the Fund takes into consideration the interests of the Fund, the affected Member States, the individuals or entities under investigation and any other persons, such as witnesses, who are involved in the case.
33. If the Fund obtains information or evidence indicating potential wrongdoing in connection with the operations and/or activities of another multilateral organization, the Fund may make such information or evidence available to the other organization for the purposes of its own investigative, sanctioning or disciplinary processes.
34. In order to facilitate and regulate the confidential exchange of information and evidence with local authorities and multilateral organizations, the Fund seeks to conclude agreements which establish the rules for such an exchange.

H. Operational responses to Prohibited Practices

(i) Rejection of an award of contract

⁷The Fund may, in the future, decide to also recognize debarments imposed by entities that are not signatories to the Agreement for Mutual Enforcement of Debarment Decisions.

35. The Fund may refuse to give its no-objection to the award of a contract to a third party if it determines that the third party, or any of its personnel, agents, sub-consultants, subcontractors, service providers, suppliers and/or their employees, engaged in a prohibited practice while competing for the contract in question.

(ii) Declaration of mis-procurement and/or ineligibility of expenditures

36. The Fund may, at any time, declare a mis-procurement and/or the ineligibility of any expenditures associated with a procurement process or contract if it determines that a third party or a representative of the recipient has engaged in a prohibited practice in connection with the procurement process or contract at issue and that the recipient has not taken timely and appropriate action, satisfactory to the Fund, to address such practices when they occur.

(iii) Suspension or cancellation of loan or grant

If the Fund determines that a recipient has not taken timely and appropriate action, satisfactory to the Fund, to address prohibited practices when they occur, the Fund may suspend or cancel, in whole or in part, the loan or grant affected by such practices.