



# **Mahila Arthik Vikas Mahamandal**

## **Expression of Interest** for **Appointment of Internal Auditor**

Ref No: MAVIM/Navtej/2022-23/02

**Issue Date: 28<sup>th</sup> June 2022**



# Foreword

This document has been prepared by Mahila Arthik Vikas Mahamandal and is based on the 1<sup>st</sup> edition of the IFAD-issued standard procurement document for expression of interest available at [www.ifad.org/project-procurement](http://www.ifad.org/project-procurement). This bidding document is to be used for the procurement of services using Consultants' Qualifications (CQS) selection method in projects financed by IFAD.

IFAD does not guarantee the completeness, accuracy or translation, if applicable, or any other aspect in connection with the content of this document.

## Instructions to Consultants

Reference Number: MAVIM/Navtej/2022-23/02

28/06/2022

### Appointment of Internal Auditor

1. The Government of Maharashtra has received financing from the International Fund for Agricultural Development (“the Fund” or “IFAD”) towards the cost of Maharashtra Rural Women's Enterprise Development Project (Nav Tejaswini) and intends to apply part of the proceeds for the recruitment of consulting services, for which this REOI is issued.

The use of any IFAD financing shall be subject to IFAD's approval, 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 Maharashtra Rural Women's Enterprise Development Project (Nav Tejaswini).

2. This request for expressions of interest (REOI) follows the general procurement notice that appeared in [www.devnetjobsindia.org](http://www.devnetjobsindia.org) website on 28<sup>th</sup> June 2022. The REOI was advertised in [www.devnetjobsindia.org](http://www.devnetjobsindia.org) website on 28<sup>th</sup> June 2022.
3. The client now invites expressions of interest (EOIs) from legally constituted consulting firms (not individual consultants) (“consultants”) to provide services for conducting Internal Audit of Nav Tejaswini project in all districts of Maharashtra. More details on these consulting services are provided in the preliminary terms of reference (PTOR) attached as **Annex 1**.
4. Before preparing its EOIs, the consultant is advised to review the preliminary terms of reference attached as **Annex 1**, which describe the assignment and **Annex 2** that details the evaluation of the technical qualifications.
5. The consultant shall not have any actual, potential or reasonably perceived conflict of interest. A consultant with an actual, potential or reasonably perceived conflict of interest shall be disqualified unless otherwise explicitly approved by the Fund. A consultant including their respective personnel and affiliates are considered to have a conflict of interest if they a) have a relationship that provides them with undue or undisclosed information about or influence over the selection process and the execution of the contract, b) participate in more than one EOI under this procurement action, c) 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 that was, has been or might reasonably be directly or indirectly involved in any part of (i) the preparation of this expression of interest, (ii) the selection process for this procurement, or (iii) execution of

the contract. The consultant has an ongoing obligation to disclose any situation of actual, potential or reasonably perceived conflict of interest during preparation of the EOI, the selection process or the contract execution. 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 Projects and Operations<sup>1</sup>.

6. All consultants are required to comply with the Revised IFAD Policy on Preventing Fraud and Corruption in its Activities and Operations (hereinafter, "IFAD's Anticorruption Policy") in competing for, or in executing, the contract.
  - a. If determined that a consultant 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 defined in IFAD's Anticorruption Policy or integrity violations such as sexual harassment, exploitation and abuse as established in IFAD's Policy to Preventing and Responding to Sexual Harassment, Sexual Exploitation and Abuse<sup>2</sup> in competing for, or in executing, the contract, the EOI may be rejected or the contract may be terminated by the client.
  - b. 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. The Fund also has the right to recognize debarments issued by other international financial institutions in accordance with its Anticorruption Policy.
  - c. Consultants and any of their personnel and agents, and their sub-consultants, sub-contractors, service providers, suppliers, sub-suppliers and any of their personnel and agents are required 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 this selection process or the execution of the contract and to have such accounts, premises, records and documents audited and/or inspected by auditors and/or investigators appointed by the Fund.
  - d. Consultants have the ongoing obligation to disclose in their EOI and later in writing as may become relevant: (i) any administrative sanctions, criminal convictions or temporary suspensions of themselves or any of their key personnel or agents for fraud and corruption, and (ii) any commissions or fees paid or to be paid to agents or other parties in connection with this selection process or the execution of the contract. As a minimum, consultants must disclose the name and contact details of the agent or other party and the reason, amount and currency of the commission or

---

<sup>1</sup> The policy is accessible at [www.ifad.org/anticorruption\\_policy](http://www.ifad.org/anticorruption_policy).

<sup>2</sup> The policy is accessible at <https://www.ifad.org/en/document-detail/asset/40738506>.

fee paid or to be paid. Failure to comply with these disclosure obligations may lead to rejection of the EOI or termination of the contract.

e. Consultants are required to keep all records and documents, including electronic records, relating to this selection process available for a minimum of three (3) years after notification of completion of the process or, in case the consultant is awarded the contract, execution of the contract.

7. 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.<sup>3</sup>

8. **Procedure:** the selection process will be conducted using Consultants' Qualifications (CQS) selection method as laid out in the IFAD procurement Handbook that can be accessed via the IFAD website at [www.ifad.org/project-procurement](http://www.ifad.org/project-procurement). The client will evaluate the EOIs using the criteria provided in **Annex 2**. The shortlisted consultant(s) will be provided with the detailed TORs and asked to submit a detailed technical and financial offer. The evaluation will include a review and verification of qualifications and past performance, including a reference check, prior to the contract award.

9. Consultants may associate with other firms to enhance their qualifications but should indicate clearly whether the association is in the form of a joint venture and/or a sub-consultancy. In the case of a joint venture, all the partners in the joint venture shall be jointly and severally liable for the entire contract, if selected.

10. Any request for clarification on this EOI including the PTOR should be sent via e-mail to the address [procurement.mavim@gmail.com](mailto:procurement.mavim@gmail.com) no later than 4<sup>th</sup> July 2022. The client will provide responses to all clarification requests by 6<sup>th</sup> July 2022.

11. **Submission Procedure:** please submit your expression of interest using the forms provided for this purpose. Your EOI should comprise one (1) original copy of each EOI form annexed to this document (2) and one (1) soft copy i.e., on USB drive. EOIs shall be submitted to the address below no later than 5.00 p.m. of 12<sup>th</sup> July 2022.

Mahila Arthik Vikas Mahamandal  
**Attn:** Managing Director, MAVIM  
Mahila Arthik Vikas Mahamandal,  
Griha Nirman Bhavan, Mezzanine Floor,  
Kalanagar Bandra East, Mumbai – 400051  
**Mobile: Mr. Mansingh Patil** 8369332184 / 9765031655

<sup>3</sup> The policy is accessible at <https://www.ifad.org/en/document-detail/asset/41942012>.

E-mail: [procurement.mavim@gmail.com](mailto:procurement.mavim@gmail.com)

Yours sincerely,  
Managing Director  
Mahila Arthik Vikas Mahamandal

**Form EOI-1**  
**EOI Submission Form**

*[Location, date]*

*[Authorized official]*

**Re: Consulting Services for *[insert assignment]***

**Ref: *[insert]***

We, the undersigned, declare that:

1. We are expressing our interest in providing the consulting services for the above-mentioned assignment and have no reservations to the REOI, the instructions to the consultants and any addenda thereto.
2. Our expression of interest is open for acceptance for a period of ninety (90) days.
3. 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")<sup>4</sup>, beyond those declared in paragraph 9 of this EOI submission form.
4. 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 ITC Clause 6. Further, we acknowledge and understand our obligation to report to [anticorruption@ifad.org](mailto:anticorruption@ifad.org) any allegation of prohibited practice that comes to our attention during the selection process or the contract execution.
5. No attempt has been made or will be made by us to induce any other consultant to submit or not to submit an EOI for the purpose of restricting competition.

---

<sup>4</sup> 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/>.

6. We acknowledge and accept the IFAD Policy on 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. Further, we acknowledge and understand our obligation to report to [ethicsoffice@ifad.org](mailto: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.
7. The following commissions, gratuities, or fees have been paid or are to be paid with respect to the selection 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	Currency

(If none has been paid or is to be paid, indicate “none.”)

8. We declare that neither our consulting 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 ITC Clause 5 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 procurement process or contract execution.
9. The following criminal convictions, administrative sanctions (including debarments) and/or temporary suspensions have been imposed on our consulting 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	Imposed by	Name of party convicted, sanctioned or suspended (and relationship to the	Grounds for the measure (i.e., fraud in procurement or corruption in	Date and time (duration) of measure

temporary suspension)		consultant)	contract execution)	

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

10. We acknowledge and understand that we shall promptly inform the client about any material change regarding the information provided in this EOI submission form.
11. We further understand that the failure to properly disclose any of information in connection with this EOI submission form may lead to appropriate actions, including our disqualification as consultant, the termination of the contract and any other as appropriate under the IFAD Policy on Preventing Fraud and Corruption in its Projects and Operations.
12. We understand that you are not bound to accept any EOI that you may receive.

*[Authorized signatory]*

*[Name and title of signatory]*

*[Name and address of firm]*

**Form EOI-2**  
**Organization of the Consultant**

**Re: Consulting Services for [insert assignment]**

**Ref: [insert]**

*[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 EOI must demonstrate that the consultant has the organizational capability and to carry out the assignment. The qualifications document shall further demonstrate that the consultant has the capacity to field and provide experienced replacement personnel on short notice. Key staff CVs are not required at the shortlisting stage.]*

Name of the firm	
Date of establishment	
Country of registration	
Full address of the firm	
Focal point: name, position, contact information (telephone, email):	Name:
	Tel:
	Email:
Number of branches in the country	
Country(ies) of operations with number of branches in each country	
Number of full-time employees	
Number of part-time employees	
Field(s) of expertise of the firm	
Number of professional staff with experience related directly to the	

assignment	
Subsidiary and associated companies ( <i>wherever applicable</i> ): (Details in the following format to be provided for all associates) – (i) Name of the company (ii) Nature of business (iii) Address of the company (iv) Website of the company (v) Brief description of company (maximum of 120 words)	
Any other information that the consultant would like to add:	

**Maximum**

**10**

**pages**

**Form EOI-3**  
**Experience of the Consultant**

**Re: Consulting Services for [insert assignment]**

**Ref: [insert]**

*[Using the format below, provide information on each relevant assignment for which your firm, and each associate for this assignment, was legally contracted either individually as a corporate entity or as one of the major companies within an association, for carrying out consulting services similar to the ones requested under the preliminary terms of reference included in this EOI. The EOI 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.]*

**Maximum 20 pages]**

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:
Address, and contact details (including email address(es)):	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 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:	
Description of actual services provided by your staff within the assignment:	

Name of Firm: \_\_\_\_\_

# ANNEX 1

## PRELIMINARY TERMS OF REFERENCE

### Consulting Services for Appointment of Internal Auditor

The Internal Auditor shall be a member of the Institute of Chartered Accountants of India. He / She shall be responsible for ensuring the following:

- 1) that the project accounts have been prepared in accordance with the consistently applied international accounting standards.
- 2) that all books of accounts are updated, bank accounts reconciled and books of accounts are printed on a monthly basis.
- 3) that all necessary supporting documents, records have been separately filed in respect of all project activities and that clear nexus exist between supporting documents, accounting books and records and the periodic financial reports of the DMUs and the PMU.
- 4) review the internal control systems, its effectiveness in project implementation and suggest improvements if required.
- 5) review of the monthly/ quarterly expenditure statement submitted by the districts indicating the approved budget provision and expenditure during the month, cumulative expenditure against the activity / sub activity during the period and ensure that it is in accordance with the books of accounts
- 6) review that the breakup of expenditure between IFAD and counterpart funding is in accordance with the IFAD financing agreement.
- 7) that all funds have been used in accordance with the conditions of the relevant legal agreements and only for the purposes for which the financing was provided. Relevant legal agreement includes the financing agreement and the agreement with NGOs
- 8) that the records of all procurement, agreement, work / purchase orders, invoices, receipts, stock registers etc. are the properly maintained, duly linked and retained. The auditor should also review contract management and whether terms for payment to contractors are being adhered to.
- 9) review statutory compliances as may be applicable such as proper deduction and filing of TDS, Income tax, PF returns and other applicable laws
- 10) review the efficiency and timeliness of the funds flow mechanism at the HO and District Offices whether there are delays and which could impact the timely implementation of project. The auditor should also identify and report the reasons for such delays and possible remedial measures.

- 11) that the WAs are submitted in timely manner, whether releases of funds are conditional to receipt of WAs and reports exceptions if any.
- 12) that all project funds received under the project have been used with due attention to economy, efficiency and effectiveness and only for the purposes for which the financing was provided.
- 13) that adequate records are maintained regarding the assets created and assets acquired by the project, including description, details of cost, identification and location of assets. Carry out physical verification of a sample of assets created out of the project and comment on its utilization and whether they are adequately safeguarded.
- 14) that the accounting for the advances to project implementing staff/units are properly recorded in the accounting books; whether systems are in place for monitoring the receipt of periodic financial reports and follow up on overdue reports are adequate. Exceptions should be identified and reported.
- 15) that the accounting records of the CMRCs are properly kept with supporting documents and authorization of the approving committee; goods procured by the CMRCs have followed a transparent procurement process and the basic tenets of economy, efficiency and social equity have been followed;
- 16) that the compliance report on audit observations pointed out in the reports relating to earlier audit is made and corrective actions taken on those points are furnished in the audit report of the subsequent phase.

The Internal Auditor shall visit each CMRC, district office and the HO every half yearly for conducting the audit and submit half yearly reports to the PD/MD within 60 days of the end of the quarter.

## ANNEX 2

### Qualification and Evaluation Criteria

#### Minimum Requirements –

<u>Sr. No.</u>	<u>Criteria &amp; Sub Criteria</u>	<u>Points</u>
1.	The Firm should have empaneled with CAG of India.	10 Points
2.	The Firm should have at least 5 partners .	20 Points
3.	The Head Office or Branch Office of Firm should be in Mumbai.	20 Points
4.	Firm should have conducted at least 4 internal or external audits of Govt. or Semi Govt. organizations.	20 Points
5.	The firm should have conducted either Internal or External audits of at least 2 foreign funding projects in the Five years preceding to F.Y. 2021-22.	20 Points
6.	The firm should not be Blacklisted by the Government. (Self-Declaration needed)	10 Points
	<b>Total</b>	<b>100 Points</b>
	<b>Minimum Points required to pass</b>	<b>70 Points</b>

Maharashtra Rural Women's Enterprise Development Project (Nav Tejaswini)

Appointment of Internal Auditor - Ref. No: MAVIM/Navtej/2022-23/02