



## Indian Council of Forestry Research and Education

(An Autonomous body of the Ministry of Environment, Forest and Climate Change, Government of India)

P.O. New Forest, Dehradun – 248 006 (Uttarakhand), INDIA

### REQUEST FOR EXPRESSIONS OF INTEREST (CONSULTING SERVICES – FIRMS SELECTION)

**COUNTRY:** INDIA

**NAME OF PROJECT:** ECOSYSTEM SERVICES IMPROVEMENT PROJECT (ESIP)

**Grant No.:** TF0A3990

**Assignment Title:** Hiring of an External Auditor (AG& CAG empaneled)

**Reference No.:** IN-ICFRE-142423-CS-CQS)

The Government of India has received financing from the World Bank toward the cost of the Ecosystem Services Improvement Project (ESIP) and intends to apply part of the proceeds for Consulting Services.

The Consultant/ Consultancy firms include engagement of Procurement of External Auditor (AG & CAG empaneled) for implementing of one of the components of ESIP *i.e.* Scaling up Sustainable Land and Ecosystem Management in Selected Landscapes. The External Auditor would need to carry out procurement reviews/ audits related matter of the project. The auditor will be initially selected for a period of one years (F.Y. 2019-20) and may be extended further up to completion of the project on satisfactory performance. The auditor will provide the audit report of the project for the financial years 2017-18 and 2018-19 within a month of contract agreement and subsequently after closing of financial years. Auditor shall maintain working papers in a systematic manner and make them available to MoEF&CC and World Bank, if required. The detailed TOR along with format for submitting REOI is available at [www.icfre.gov.in](http://www.icfre.gov.in)

The Indian Council of Forestry Research and Education (ICFRE), Dehradun now invites eligible External Auditor (AG & CAG empaneled) to indicate their interest in providing the Services. Interested Consultant/Consultancy firms should provide information demonstrating that they have the required qualifications and relevant experience in Auditing. The shortlisting criteria are:

#### List of Key professional positions whose CV and Experience would be Evaluated:

Key Position	No of Professionals required	Area of Specific Expertise desired	Minimum Qualification and Professional Experience Desired
Auditor*	01	Chartered Accountant empaneled with AG& CAG	Auditor has experience in audit of financial statements or internal audit of projects financed by bilateral or multilateral agencies; or agencies implementing government sponsored projects etc.

Procurement Specialist	01	Minimum of 2 year of experience in public procurement, prior experience in carrying out procurement reviews/ audits.	University degree in business administration, engineering, accounting, materials management or related field. Preferably those who have undergone training in conducting procurement review in World Bank funded projects.
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- Auditor in an independent of the entity to be audited and no disciplinary orders have been issued by the institute of Chartered Accountants of India against Auditor.

The attention of interested Consultants is drawn to paragraph 1.9 of the World Bank's *Guidelines: Selection and Employment of Consultants [under IBRD Loans and IDA Credits & Grants] by World Bank Borrowers [Government of India, 16 August 2017]* ("Consultant Guidelines"), setting forth the World Bank's policy on conflict of interest.

An Auditor will be selected in accordance with the Selection Based on the Consultant Qualification Selection (CQS) method set out in the Consultant Guidelines. A consultant / consultancy firms shall submit their Expression of Interest Proposal as per the prescribed format (Annexure-I). The consultant / consultancy firms are to be selected based on their relevant experience, qualifications, and capability to carry out the assignment.

Expression of interest proposals must be delivered in a written form either through postal mail or by email using the format available on ICFRE website ([www.icfre.gov.in](http://www.icfre.gov.in)) on or before 10 December 2019 (17:30 hours).

Further information can be obtained at the address below during office hours [0900 to 1730 hours]:

Project Director,  
Ecosystem Services Improvement Project,  
Indian Council for Forestry Research and Education  
P.O. New Forest, Dehradun, Uttarakhand-248006 (INDIA)  
Tel: +91-135-2224831, 2224803, Tele Fax: +91-135-2750296  
Email: [projectdirectoresip@gmail.com](mailto:projectdirectoresip@gmail.com)  
Website: [www.icfre.gov.in](http://www.icfre.gov.in)

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**(An Autonomous body of the Ministry of Environment, Forest and Climate Change,**  
**Government of India)**  
**P.O. New Forest, Dehradun – 248 006 (Uttarakhand), INDIA**

**Terms of Reference**

**Hiring of an External Auditor (AG&CAG empaneled) for  
Ecosystem Services Improvement Project**

**1. Background**

The Government of India has received financing from the World Bank toward the cost of the Ecosystem Services Improvement Project (ESIP). The total cost of the project is US\$ 24.64 million. Green India Mission Directorate of the Ministry of Environment, Forest and Climate Change (MOEFCC), Government of India is responsible for the implementation and management of the ESIP at the national level. Indian Council of Forestry Research and Education (ICFRE) is one of the project implementing agencies of ESIP. Other project implementing agencies are State Forest Departments of Chhattisgarh and Madhya Pradesh. ESIP has following three components:

***i. Strengthen capacity of government institutions in forestry and land management programs in Madhya Pradesh and Chhattisgarh:*** The objective of this component is to enhance the capacity and skills of the State Forest Departments, Forest Development Agencies, and local communities for improving management of forest and land resources and ensuring the delivery of sustainable benefits to local communities that depend on these resources. This component provides technical assistance to: (i) build institutional capacity and capability for planning and efficient delivery of forest ecosystem quality improvement and land management programs; and (ii) develop, test, and pilot nation-wide systems for measuring and monitoring forest carbon stocks.

***ii. Investments for improving forest quality in selected landscapes:*** The objective of this component is to improve the quality and productivity of the existing forests so as to ensure sustained flows of ecosystem services and carbon sequestration, and to ensure the sustainable harvesting and value addition of NTFP to provide economic benefits to forest dependent communities that promote conservation and improve ecological connectivity between critical biodiversity areas.

***iii. Scaling up sustainable land and ecosystem management (SLEM) in selected landscapes:*** The main objectives of this component are to prevent land degradation and desertification and increase above-ground forest carbon stock through a combination of investments to implement and scale-up tried-and-tested SLEM best practices, to increase national capacity for monitoring land degradation and track associated indicators, and to generate knowledge exchange on SLEM approaches.

MOEFCC is providing funds to ICFRE for implementation of the ESIP activities. ICFRE periodically i.e. on a quarterly basis, report the expenditures incurred in the form of Interim Un-audited Financial Reports (IUFRRs) to the MOEFCC, which in turn consolidate the IUFRRs and present the same to the World Bank for claiming reimbursement. The audit of ESIP at ICFRE will be carried out through AG&CAG empanelled Auditor. The MOEFCC will be responsible for consolidating these individual audited project financial statements and will submit these to the World Bank within six months from the close of the financial year.

## **2. Objective(s) of the Assignment**

The essence of the Bank's audit policy is to ensure that the Bank receives adequate independent, professional audit assurance that the proceeds of loan/credit were used for the purposes of which the funds were granted, that the PFS are free from material misstatement, and the terms of the legal agreements were complied with in all material respects.

## **3. Scope of Services, Tasks (Components) and Expected Deliverables**

The audit would cover the sources and application of funds. The audit should be carried out in accordance with the relevant standards of auditing and will include such tests and controls as the auditor may consider necessary. In conducting the audit, special attention should be paid on the following:

1. All funds provided by MOEFCC from the World Bank assistance have been used in accordance with the conditions specified in the legal agreements, with due attention to economy and efficiency, and only for the purposes for which the financing is provided.
2. All necessary supporting documents, records, and accounts have been kept in respect of the financial transactions of the project including the expenditure reported in the Interim Unaudited Quarterly Financial Reports (IUFs) to the World Bank.
3. The expenditures reported in the Interim Unaudited Quarterly Financial Reports (IUFs), are eligible for World Bank financing as specified in the relevant legal agreements and clear linkages exist between the books of accounts and Quarterly Interim Unaudited Financial Reports presented to the World Bank through MOEFCC.
4. The project financial statements are in agreement with the books of accounts maintained as per the agreed accounting procedures and are in accordance with the applicable accounting standards.
5. The procurement of works, goods and services have been carried out as per the World Bank procurement guidelines and procedures. This includes :
  - verify the procurement and contracting procedures and processes followed for the contracts in the representative sample, and, as appropriate, identify noncompliance with the Loan, Credit or Trust Fund Agreement, the Procurement Plan, Guidelines, etc.; and , inappropriate practices by the IA or other parties; ;
  - verify the physical completion and existence of the goods and works and, where applicable, non-consulting services resulting in a physical output, which have been procured under the contracts;
  - review and evaluate the contract management practices of the IA within the context of the representative sample of contracts;
  - review and evaluate the record keeping and file management arrangements of the IA
  - Recommend actions to correct the identified deficiencies.

**Project procurement review report (Draft/Final):** The Auditor will submit the draft Procurement review report to the concerned PMU for their respective projects within 3 weeks of completion of review. The draft report shall be submitted in the required format shown above and will be shared with the IA to obtain feedback. The PMU shall provide comments within 3 weeks of submission of report and consultant will proceed with preparation of Final Report shall take into account the total feedback received on the Draft Report, especially, the IA's comments. However, having exercised due diligence, the Consultant's professional judgment shall prevail in preparing and presenting the Final Procurement Report to the Bank.

**Annual Financial Statements:** The responsibility of preparing the financial statements of the project. The auditors will express a professional opinion on the true and fair view of the project operations. The project financial statement should include summary of expenditures shown under the main project components/activities/sub-activities for the financial years 2017-18, 2018-19 and current financial year and closing bank balance.

### **Auditing Standards**

The audit will be carried out in accordance with the Standards on Auditing (SA) promulgated by the Institute of Chartered Accountants of India (ICAI). The auditor should accordingly consider materiality when planning and performing the audit to reduce audit risk to an acceptable level that is consistent with the objective of the audit. Although the primary responsibility for preventing and detecting of irregularity and fraud, or ensuring that the credit proceeds are used for purposes as required in the legal agreements remains with the Project's Management, the auditor should specifically consider the risk of material misstatements in the financial statements resulting from fraud, while planning and performing the audit procedures and evaluating and reporting the results thereof (*SA 240 The Auditor's Responsibility to Consider Fraud and Error in an Audit of Financial Statements*).

### **Follow-Up Tasks**

At least, the major findings of the draft Procurement review Report should be shared with the IA as part of the dialogue between the IA. It will be essential to provide the IA with the opportunity to review the draft for factual errors and identified deviations that may, on further inspection, turn out to be incorrect. This feedback from the IA should be taken into account by the Consultant in the final PPR in a substantive manner and for the record. Setting a time limit for receiving this feedback from the IA may be necessary in some cases. If the Consultant discovers any evidence of fraudulent or corrupt practices by the IA within the context of his/ her PPR work, he/ she should gather and record the evidence that has come to his/ her attention and report it as part of the PPR summary of findings.

### **Management Letter**

In addition to the audit report on the PFS, the auditor will also prepare and submit along with the audit report a Management Letter for each period covering the audit. The Management Letter will elaborate the findings of the audit and contain recommendations for improvements in internal control and other matters coming to the attention of the auditor during the audit. The Management Letter would include matters such as the following:

- Observations on deficiencies/weakness on the accounting records, systems, and controls that were examined during the course of the audit and management's response to these together with specific recommendations for improvement;

- Elaboration of the audit qualifications, if any, made in the audit report;

- Compliance with financial and procurement covenants in the legal documents;

- Adequacy of compliance with previous audit findings/recommendations in the Audit Report/Management Letter and status of any issues which remain to be addressed and any issues which recurred;

- Identification of key risks/weaknesses, agreement of a time-lined action plan for mitigation of these risks/weaknesses and follow up on its progress; monitoring end use of Project funds disbursed;

- Brief note on the methodology followed by the auditor to meet each of the audit objectives stated in *E. Scope and suggested Methodology for conduct of Audit* including the list of sample and beneficiaries covered in audit;

- matters that might have a significant impact on the implementation of the project;

any other matters that the auditor considers pertinent.

The Management Letter should contain an Executive Summary including a table of observations and audit recommendations along with response of the Management and a timeline for completing the action recommended.

The observations in the management letter must be accompanied by the implications, suggested recommendations from the auditors and the management comments on the observations/ recommendations.

- **Audit Opinion: *Opinion on Other Matters:*** In addition to the above, the auditors will provide, in the opinion paragraph of their Audit Report, their professional opinion on whether - the Project funds were utilized for the purposes for which they were intended;
- Expenditures shown in the PFS are eligible for financing under the legal agreements, are recorded in the books of account of ICFRE and no other sources of funds have been received by IFCRE for these expenditures;
- the IFRs submitted during the period under audit are supported by adequate detailed documentation maintained in to support claims to the World Bank for reimbursement of expenditure incurred;
- the accounting, and internal control systems underlying the project, including material compliance with the ICFRE operational Manual, and oversight over the Project funds were adequate and maintained throughout the audit period;
- Procurement done by ICFRE under the project had been undertaken in accordance with Bank guidelines.

#### 4. LIST OF KEY PROFESSIONAL POSITIONS WHOSE CV AND EXPERIENCE WOULD BE EVALUATED.

Key position	No of professionals required	Area of Specific Expertise desired	Minimum Qualification and Professional Experience Desired
Auditor *	01	Chartered Accountant empanelled with AG&CAG	Auditor has experience in audit of financial statements or internal audit of projects financed by bilateral or multilateral agencies; or agencies implementing government sponsored projects etc.
Procurement Specialist	01	Minimum of 2 years of experience in public procurement. Prior experience in carrying out procurement reviews/ audits.	University degree in business administration, engineering, accounting, materials management or related field. Preferably those who have undergone training in <i>conducting Procurement review in World bank funded projects</i> .

\* Auditor is an independent of the entity to be audited and no disciplinary orders have been issued by the Institute of Chartered Accountants of India against Auditor.

## **5. Reporting Requirements and Time Schedule for Deliverables**

The auditor will be initially selected for a period of one years (F.Y. 2019-20) and may be extended further up to completion of the project on satisfactory performance. The auditor will provide the audit report of the project for the financial years 2017-18 and 2018-19 within a month of contract agreement and subsequently after closing of financial years. Auditor shall maintain working papers in a systematic manner and make them available to MOEFCC and World Bank, if required.

## **6. Client's Input and Counterpart Personnel**

*(a) Services, facilities and property to be made available to the consultant by the Client:*

The auditor should be given access to any information relevant for the purposes of conducting the audit of project. This would normally include all legal documents, correspondence, and any other information associated with the project and deemed necessary by the auditor including the copies of Bank's Project Appraisal Document (PAD), the relevant Legal Agreements. The books of account provide the basis for preparation of the Project Financial Statement, are established to reflect the financial transactions of the project and are maintained by ICFRE at the head office.

*(b) Professional and support counterpart personnel to be assigned by the client to the Consultant's Team:* Nil

## **7. Duration and Location**

The initial duration of the contract for this assignment is for a period of one year and likely to be extended further till completion of the project depending upon the performance of Auditor and requirement of project. Auditing of ESIP shall be performed by the Auditor at ICFRE Hqs., Dehradun.

**Annex A. Templates for the Procurement Post Review Report**

Country	
Loan / Credit / Trust Fund #:	
Project name*:	
<b>Project ID:</b>	
<b>Name (s) of Implementing Agency (ies):</b>	
<b>TL:</b>	
<b>APS/PAS:</b>	
Hub Coordinator	
Post Review conducted by*:	
No. of contracts since last review	
No. of contracts reviewed	
Total value of contracts reviewed	
% no. of contracts reviewed	

*[Report Cover  
page]*

Country	
Credit No	
Project Name	
Project ID:	
Names of Implementing Agency (ies)	



## **General Procurement Information**

### **1. Executive Summary**

*Provide a brief description of Post Review objective, key findings/issues, and recommendations.*

### **2. Discussion on the Selection of the Contract Samples Reviewed**

*Provide a brief description of the selection of the contract sample and summary list of the contracts reviewed, including procurement category, procurement method, contract number, contract date, short contract description, name of contracting agency, name of contractor/supplier/consultant, contract amount.*

### **3. Findings on the Review of the Procurement Arrangements Agreed with the Borrower**

*Staffing, unit organization, internal controls, project manual, etc.*

### **4. Findings on the Review of Procurement Processes**

*Provide a brief description of findings on procurement processes, including procurement planning, publications, bidding, evaluation, complaints handling, awards and timeliness of procurement.*

### **5. Findings on the Review of Contract Administration & Management**

*Provide a brief description of findings on contract administration, including implementation, payments, disputes resolution, and compliance.*

**6. Indication of Possible Governance Issues**

*Provide a brief description of any findings on red flags that could indicate possible fraud or corruption related to the procurement processes, contract administration, or any other related issues at contract, project, sector, or country level.*

**8. Mitigating Measures or Corrective Actions**

*Identify mitigating measures or actions to correct procurement deficiencies, and recommend them to the Borrower and its executing agency(ies).*

**9. Possible Indication of Noncompliance requiring Bank Action (including misprocurement)**

*Report reasons for potential actions on noncompliance*

**Annex A.2. Profile of Procurement Items**

<b>Category</b>	<b>Prior Review threshold in US\$</b>	<b>Proposed revised Prior Review thresholds (to be completed by APS/PAS if required and updated in the</b>
Works		
Goods		
Consulting firms		
Individual consultants		

<b>Procurement method</b>	<b>Civil works</b>	<b>Goods</b>
Open International Competition		
National Competition		
Request for		

<b>Category</b>	<b>No. of contracts awarded in review period</b> Review period is (mm/dd/yyyy) to (mm/dd/yyyy)					<b>Total</b>
	<b>IC</b>	<b>NC</b>	<b>RFQ</b>	<b>DC/SS</b>	<b>Others</b> (Competitive Selection of)	
Works						
Goods						
Services						
Consulting firms						
Individual consultants						
<b>Total</b>						

<b>Category</b>	<b>No. of procurements reviewed</b>					<b>Total</b>
	<b>IC</b>	<b>NC</b>	<b>RFQ</b>	<b>DC/SS</b>	<b>Others</b> (Competitive Selection of Consultants)	
Works						
Goods						
Services						
Consulting firms						
Individual consultants						
<b>Total</b>						

## Annexure

### 1. Worksheet for Request for Quotations Procedures

#### Part A. General

Date of review:	Name of reviewer:
Contract no.:	Contract date (dd/mm/yy):
Contract description:	Contract amount (US\$):
Contractor / Supplier name and address:	Category <input type="checkbox"/> Goods <input type="checkbox"/> Works <input type="checkbox"/> Non-consulting services

#### Part B: Process Review

<i>Aspects reviewed</i>	<i>Findings and comments</i>
Procurement Documentation (Filing)	
Reference in Procurement Plan or STEP	
Use of e-procurement system	
Advertising or direct invitation	
Source of suppliers invited	
Time allowed for submission of quotations	
Bid opening and minutes of bid opening: indicate number of participants, names, and prices per lot	
Adequacy of reason for any disqualifications	
Bid evaluation report and award	
Reasonableness of cost	

#### Part C. Contract Administration

<i>Aspects reviewed</i>	<i>Findings and comments</i>
Contract document or purchase order	
Bill of lading, if any	
Planned contractual completion date	
Actual completion date	
Delivery receipt or similar instrument	
Timeliness of payments	
Amendments or contract modifications: number, amounts, and %	
Contractual disputes and resolution, if any	
Cost overruns reasons and explanations	
Closing of contract	

#### Part D. Others

<i>Aspects reviewed</i>	<i>Findings and comments</i>			
Indication of possible fraud or corruption				
Physical inspection				
Involvement of beneficiaries or users				
Total duration from advertisement to contract signature				
Final cost compared to cost estimate				
Additional observations				
Contract rating (covering procurement and contract administration)	<input type="checkbox"/> Satisfactory	<input type="checkbox"/> Moderately	<input type="checkbox"/> Moderately Unsatisfactory	<input type="checkbox"/> Unsatisfactory

Rating explanation	
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**2. Worksheet for Competitive Procedures (Request for Bids)**

Part A. General

Date of review:		Name of reviewer:		
Contract no.:		Contract date (dd/mm/yy):		
Contract description:		Contract amount (US\$):		
Contractor / Supplier name and address:		Category <input type="checkbox"/> Goods <input type="checkbox"/> Works <input type="checkbox"/> Non-consulting services		
Market approach option	<input type="checkbox"/> International Competition	<input type="checkbox"/> Limited Competition	<input type="checkbox"/> <b>National Market</b>	<input type="checkbox"/> Prequalification
	<input checked="" type="checkbox"/> Single-Stage	<input type="checkbox"/> Multi-Stage	<input type="checkbox"/> BAFO	<input type="checkbox"/> Negotiations
Selection method / arrangement	<input checked="" type="checkbox"/> <b>RFB</b>			
	<input type="checkbox"/> Leasing	<input type="checkbox"/> PPP	<input type="checkbox"/> Imports	<input type="checkbox"/> Used Goods
	<input type="checkbox"/> E-Auctions	<input type="checkbox"/> Commodities		

Part B. Process Review

<i>Aspects reviewed</i>	<i>Findings and comments</i>
Procurement Documentation (Filing)	
Reference in Procurement Plan or STEP	
Use of e-procurement system	
Advertising	
Pre-bid meeting	
Pre/post qualification and criteria	
Bidding Document	
Time allowed for submission of bids	
Bid opening and minutes of bid opening	
Bid security records	
Bid evaluation report	
Negotiations (if applicable)	
Publication of Notice of intention to award contract and standstill period (if applicable)	
Debriefing (if applicable)	
Publication of contract award	
Complaints and results	

Part C. Contract Administration

<i>Aspects reviewed</i>	<i>Findings and comments</i>
Contract document	
Advance payment guarantees details and records	
<b>Insurance</b>	
Performance security details and records	
Bill of lading, customs clearance, license and permits if required	
Inspection of supervision records and reports	
Planned contractual completion date	
Provisional acceptance or testing	
Actual completion date	
Delivery receipt or similar instrument	
Liquidated damages, details and enforcement for delays	

Warehousing and inventory	
Timeliness of payments	
Amendments or contract modifications: number, amounts, and %	
Contractual disputes and resolution, if any	
Cost overruns reasons and explanations	
Adjudication and arbitration	
Closing of contract	

Part D. Others

<b>Aspects reviewed</b>	<b>Findings and comments</b>			
Indication of possible fraud or corruption				
Physical inspection				
Involvement of beneficiaries or users				
Total duration from advertisement to contract signature				
Final cost compared to cost estimate				
Additional observations				
Contract rating (covering procurement and contract administration)	<input type="checkbox"/> Satisfactory	<input type="checkbox"/> Moderately Satisfactory	<input type="checkbox"/> <b>Moderately</b>	<input type="checkbox"/> Unsatisfactory
Rating explanation				

**3. Worksheet for Consultant Firms Contracts Award**

Part A. General

Date of review:		Name of reviewer:		
Contract no.:		Contract date (dd/mm/yy):		
Contract description:		Contract amount (US\$):		
Consultant name and address:		Cost estimate (US\$):		
Market approach option	<input type="checkbox"/> International Competition	<input type="checkbox"/> National Approaches	<input type="checkbox"/> Limited Competition	<input type="checkbox"/> Shortlist
Selection method	<input type="checkbox"/> QCBS	<input type="checkbox"/> FBS	<input type="checkbox"/> LCS	<input type="checkbox"/> QBS
	<input type="checkbox"/> CQS			

Part B. Process Review

<b>Aspects</b>	<b>Findings and comments</b>
Procurement documentation and records	
Procurement Plan or STEP reference	
Use of e-procurement system	
Advertising for Expressions of Interest	
Response to Request for Expression of Interest	
Review of Request for Proposals	
Describe shortlist	
Time allowed for submission of proposals	
Weights in evaluation criteria	
Technical evaluation: separate reviews and average	
Technical evaluation report	
<b>Aspects</b>	<b>Findings and comments</b>
Financial proposal opening	
Minutes of financial proposal opening	
Combined quality and cost evaluation	
Negotiations	
Complaints handling (if any)	
Publication of Notice of intention of to award contract and standstill period (if applicable)	
Debriefing (if applicable)	
Publication of contract award	

Part C. Contract Administration

<b>Aspects</b>	<b>Findings and comments</b>
Signed contract document	
Advance payment guarantee details and records	
Monitoring and reporting	
Changes of key personnel, if any	
Planned contractual completion date	
Actual completion date	
Outputs; final report acceptance	
Timeliness of payments	
Amendments or contract modifications: number, amounts, and %	
Contractual disputes and resolution, if any	
Cost overruns reasons and explanations	
Closing of contract	

Part D. Others

<b>Aspects reviewed</b>	<b>Findings and comments</b>			
Indication of possible fraud or corruption				
Involvement of beneficiaries or users				
Total duration from advertisement to contract signature				
Additional observations				
Contract rating (covering procurement and contract administration)	<input type="checkbox"/> Satisfactory	<input type="checkbox"/> Moderately	<input type="checkbox"/> Moderately Unsatisfactory	<input type="checkbox"/> Unsatisfactory
Rating explanation				

**4. Worksheet for Individual Consultant Contracts Award**

Part A General

Date of review:		Name of reviewer:	
Contract no.:		Contract date (dd/mm/yy):	
Contract description:		Contract amount (US\$):	
Consultant name and address:		Cost estimate (US\$):	
Selection method:	<input type="checkbox"/> Comparison of CVs	<input type="checkbox"/> Direct Selection	

Part B. Process Review

<b>Aspects</b>	<b>Findings and comments</b>
Procurement documentation and records	
Procurement Plan or STEP reference	
Use of e-procurement system	
Justification for Direct Selection if applicable	
Advertising for Expressions of Interest	
Response to Request for Expression of Interest	
Describe shortlist	
Evaluation report	
Negotiations	
Publication of contract award	

Part C. Contract Administration

<b>Aspects</b>	<b>Findings and comments</b>
Signed contract document	
Advance payment guarantee details and records	
Monitoring and reporting	
Planned contractual completion date	
Actual completion date	
Outputs; final report acceptance	
Timeliness of payments	
Amendments or contract modifications: number, amounts,	
Contractual disputes and resolution, if any	
Cost overruns reasons and explanations	
Closing of contract	

Part D. Others

<b>Aspects reviewed</b>	<b>Findings and comments</b>			
Indication of possible fraud or corruption				
Involvement of beneficiaries or users where applicable				
Total duration from advertisement to contract signature				
Final cost compared to cost estimate				
<b>Additional observations</b>				
Contract rating (covering procurement and contract administration)	<input type="checkbox"/> Satisfactory	<input type="checkbox"/> Moderately	<input type="checkbox"/> Moderately Unsatisfactory	<input type="checkbox"/> Unsatisfactory
Rating explanation				

**5. Worksheet for Direct Selection Procedure**

Part A. General

Date of review:	Name of reviewer: Radha Narayan
Contract no.:	Contract date (dd/mm/yy):
Contract description:	Contract amount (US\$):
Contractor / Supplier name and address:	Category <input type="checkbox"/> Goods <input type="checkbox"/> Works <input type="checkbox"/> Non-consulting services

Part B. Process Review

<b>Aspects reviewed</b>	<b>Findings and comments</b>
Procurement Documentation (Filing)	
Reference in Procurement Plan or STEP	
Adequacy of justification for direct selection	
Use of e-procurement system	
Negotiations	
Publication of contract award	
Complaints and results	
Justification for direct selection	

Part C. Contract Administration

<b>Aspects reviewed</b>	<b>Findings and comments</b>
Contract document	
Advance payment guarantee details and records	



Insurance	
Performance security details and records	
Bill of lading, customs clearance, license and permits if required	
Inspection of supervision records and reports	
Planned contractual completion date	
Provisional acceptance or testing	
Actual completion date	
Delivery receipt or similar instrument	
Liquidated damages, details and enforcement for delays	
Timeliness of payments	
Amendments or contract modifications: number, amounts, and %	
Contractual disputes and resolution, if any	
Cost overruns reasons and explanations	
Adjudication and arbitration	
Closing of contract	

Part D. Others

<b>Aspects reviewed</b>	<b>Findings and comments</b>			
Indication of possible fraud or corruption				
Physical inspection				
Involvement of beneficiaries or users				
Total duration from advertisement to contract signature				
Final cost compared to cost estimate				
Additional observations				
Contract rating (covering procurement and contract administration)	<input type="checkbox"/> Satisfactory	<input type="checkbox"/> Moderately	<input type="checkbox"/> Moderately Unsatisfactory	<input type="checkbox"/> Unsatisfactory
Rating explanation				

**Format for Submission of Expression of Interest Proposal for  
Hiring of an External Auditor (AG & CAG empaneled) under  
Ecosystem Services Improvement Project**

1. Name of Consultant/ Consultancy Firm:  
(in block letters)
2. Permanent Address:
3. Full Postal Address for Correspondence:
4. Mobile No. : Telephone No.:
5. E-mail ID:
6. (a) Date of Establishment/ Registration:
7. No. of Audit Staffs:
8. Expertise:
9. Relevant Auditing Experience:
10. List of Organizations auditing:

S.No.	Government Sector	Private Sector

11. List of Certificates & other relevant information :
12. List of Key professional positions whose CV and Experience relevant documents are to be attached:

Key Position	Area of Specific Expertise desired	Qualification and Professional Experience Desired
Auditor*		
Procurement Specialist		

- Auditor in an independent of the entity to be audited and no disciplinary orders have been issued by the institute of Chartered Accountants of India against Auditor.

**Declaration**

I/We affirm that all information supplied by me/us as stated above is true and correct, I/We also fully understand that if any stage, it is discovered that any attempt has been made by me to willfully conceal or misrepresent the facts, my/our EOI proposal is liable be summarily rejected. Curriculum vitae and self attested copies of all the necessary documents and certificates of AG & CAG empaneled are enclosed for proof.

Place:

Date:

Stamp & Signature of the Authorised