



उत्तराखण्ड ग्राम्य विकास समिति (UGVS)

**Uttarakhand Gramya Vikas Samiti (UGVS)
Rural Enterprises Acceleration Project (REAP)**

Request for Proposals

**For
Hiring a Chartered Accountant Firm**

**To
Conduct external audit of REAP for the period ending on
31st March 2026**

Ref. No: 251060/RFP/External Audit/ REAP/2026
Issue date: **12.02.2026**
Submission date: **11.03.2026**

Section I. Letter of Invitation

Dehradun, Uttarakhand
12.02.2026

Invitation no. 251060/RFP/External Audit/ REAP/2026;

Grant no. \ loan no. 2000004123

Dear Sir/ Madam,

1. The Uttarakhand Gramya Vikas Samiti (UGVS) has received financing from the International Fund for Agricultural Development (IFAD) towards the cost of Rural Enterprise Acceleration Project (REAP), and intends to apply part of the financing for the recruitment of consulting services.
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 Rural Enterprise Acceleration Project (REAP).
2. This request for proposals follows the general procurement notice that appeared in newspaper on 20.06.2023, on the official website of UGVS ugvs.in.
3. The Request for proposals was advertised in Dainik Jagran, Hindustan and Times of India newspapers on 12.02.2026.
4. The Rural Enterprise Acceleration Project (REAP) now invites proposals to provide the following consulting services: **Hiring a Chartered Accountant Firm to Conduct external audit of REAP for the period ending on 31st March 2026.** More details on the services are provided in the terms of reference.

It is not permissible to transfer this invitation to any other firm.

5. A firm will be selected under the "Quality and Cost Based Selection (QCBS)" method and procedures described in this RFP, in accordance with the policies detailed in the latest IFAD's Project Procurement Guidelines as approved by IFAD's Executive Board and IFAD Procurement Handbook.
6. The RFP includes the following documents:

- Section 1 - Letter of invitation
- Section 2 - Instructions to consultants
- Section 3 - Technical proposal - standard forms
- Section 4 - Financial proposal - standard forms
- Section 5 - Terms of reference
- Section 6 - Standard forms of contract
- Section 7 - Forms

7. The requested proposal should be submitted no later than 11.03.2026 till 3:00 PM, local time at www.uktenders.gov.in.
8. Proposal must be submitted online through www.uktenders.gov.in only. Submission in any other mode shall not be entertained and shall be rejected. The following shall be the schedule of Selection Process:

Sl. No.	Event Description	Date	Time
1	Date of downloading tender document	12.02.2026	3:00 PM
2	Pre-Proposal Meeting	17.02.2026	3:00 PM
3	Last date for seeking clarification, if any	18.02.2026	3:00 PM
4	Start and time for uploading of proposals in e-Procurement platform	05.03.2026	3:00 PM
5	Last date and time for uploading of proposals in e-Procurement platform	11.03.2026	3:00 PM
6	Time and date for opening of Technical Proposals	11.03.2026	3:30 PM
7	Time and date for opening of Financial Proposals	To be intimated later	
8	Venue of pre-proposal meeting and opening of proposals	Uttarakhand Gramya Vikas Samiti (UGVS) Rural Enterprise Acceleration Project (REAP) Aajeevika Bhawan, Tapowan Road, Raipur, Dehradun - 248001	

Note: If the office happens to be closed on pre-proposal meeting or proposal opening day, same stands postponed to the next working day without any change in time or venue. However, there will be no change in Proposal submission date on e-portal, unless it is also extended.

9. The proposal must remain valid for 90 (ninety) days after the above submission date. During this period, the consultant shall maintain the availability of professional staff nominated in the proposal.
10. The estimated input in terms of number of persons required for this assignment is 3 FCA / ACA partners who are fellow members of the ICAI.
11. As per ICAI Gazette Notification No. 1-CA (7)/03/2016 dated 07.04.2016, the **minimum** benchmark professional fee for the assignment is fixed as Rs. [6,00,000/-] Only. The minimum benchmark professional fee does not include the reimbursable costs for travel, daily sustenance allowance and other costs. The firms are requested to indicate these costs along with the professional fee proposed. The client has the right to reject any financial proposal which does not meet the minimum benchmark professional fee.

Yours sincerely,

Uttarakhand Gramya Vikas Samiti (UGVS)
Rural Enterprise Acceleration Project (REAP)
Aajeevika Bhawan,
Tapowan Road, Raipur,
Dehradun - 248001

Section II. Instructions to Consultants

1. A two-envelope system is to be used.
2. 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 International Fund for Agricultural Development (IFAD or the Fund). A consultant, including their respective personnel and affiliates, are considered to have a conflict of interest if any of them a) has a relationship that provides them with undue or undisclosed information about or influence over the selection process and the execution of the contract, b) participates in more than one proposal under this procurement action, c) has 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 the 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 expression of interest (if any), preparation of the proposal, 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 Revised IFAD Policy on Preventing Fraud and Corruption in its Activities and Operations¹.
3. All bidders are required to comply with the Revised IFAD Policy on Preventing Fraud and Corruption in its Activities and Operations (hereinafter, "IFAD's Anticorruption Policy") while competing for, or in executing, the contract.
 - (a) If determined that a bidder or any of its personnel or agents, or its sub-consultants, sub-contractors, service providers, suppliers, sub-suppliers, and/or the latter's personnel or agents, has, directly or indirectly, engaged in any of the prohibited practices as defined in IFAD's Anticorruption Policy or sexual harassment, exploitation and abuse as defined in IFAD's Policy to Preventing and Responding to Sexual Harassment, Sexual Exploitation and Abuse² in competing for, or in executing, the contract, the proposal may be rejected or the contract may be terminated by the client.
 - (b) In accordance with IFAD's Anticorruption Policy, the Fund may investigate and, when applicable, sanction entities and individuals, including by debarring them,

¹ The policy is accessible at www.ifad.org/anticorruption_policy.

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

either indefinitely or for a stated period of time, to participate in any IFAD-financed or IFAD-managed activity or operation. A debarment includes, *inter alia*, 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. The Fund may also unilaterally recognize eligible debarments by any of the International Financial Institutions signatories to the Agreement for Mutual Enforcement of Debarment Decisions.

- (c) Bidders and any of their personnel and agents, and their sub-consultants, sub-contractors, service providers, suppliers, sub-suppliers, and the latter's 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 bidding 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) Bidders have the ongoing obligation to disclose in their quotation 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 corrupt, fraudulent, collusive, coercive or obstructive practices, and (ii) any commissions or fees paid or to be paid to agents or other parties in connection with this bidding process or the execution of the contract. Bidders must disclose the name and contact details of the agent or other party and the reason, amount and currency of the commission or fee paid or to be paid. Failure to comply with these disclosure obligations may lead to rejection of the proposal or termination of the contract.
- (e) Bidders shall 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 bidder is awarded the contract, execution of the contract.

4. 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.³

5. The proposal must be submitted online through www.uktenders.gov.in only.
6. The technical proposal shall be based on the technical forms attached in section 3 including the CVs of the proposed staff.
7. The evaluation committee 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 here below:

Ref	Item		
Mandatory Criterion 1	S. No.	Eligibility and Evaluation Criteria	Mandatory Documents to be submitted with the proposal
	1	2	3
	1	Should be a legal entity as per Indian Law and must have been in existence for minimum five (5) years as on the last date for submission of proposal	Copy of relevant registration certificate.
	2	Should have PAN and GST registration	Copy of PAN and GST registration certificates.
	3	Consulting firm should be empanelled with C&AG of India for audit of FY 2025-26.	Copy of CAG empanelled letter
	4	Firms should not have been black listed as on the last date of proposal submission by any Ministry / Department / under taking of Government of India or any State or Union Territory Administration.	TECH-9 (AFFIDAVIT)
	5	Consulting firm should have at least 3 or more full time FCA / ACA partners who are fellow members of the ICAI for a period of not less than 3 years.	Provide the records of the partners as per ICAI records
	6	Consulting firm should have successfully carried out at least two (2) audits for Government projects implemented by Central Govt. / State Govt. or any other Govt. agencies including PSUs in the past 5 financial years.	Provide signed copy of contract agreement, with Scope of services, ToR and contract value.

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

Ref	Item	
		Experience in audits of Externally Aided Projects (EAP) shall be considered an added advantage.
	7	The Firm should have a minimum Average Annual Turnover of Rs. 50.00 Lakh (Rupees Fifty Lakh only) in the last three financial years (i.e. 2022-23, 2023-24 & 2024-25).
	8	The firm should possess Peer Review Certificate
		CA Certificate and Copy of Balance Sheets of the relevant FY.
		The firm shall enclosed Peer review certificate

NOTE:

- *It is mandatory for the firm to meet all the evaluation criterion points as listed above. If any of the evaluation criteria is not met, then the applicant CA firm shall be declared ineligible.*
- *The above-mentioned qualification criteria are the minimum criteria and the evaluation shall be done on the basis of thorough examination of the relevant mandatory documents submitted by the firm.*

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.		
Criteria, sub-criteria	Points	
1. Firm Experience: <ul style="list-style-type: none"> • Five (5) years' of Experience: 5 points • Above Five (5) years of experience (1 additional point for every year, Maximum 10 points) 	10 points	
2. Relevant Experience in successfully execution of Statutory external audits for Government projects implemented by Central Govt. / State Govt. or any other Govt. agencies including PSUs in the past 5 financial years. <ul style="list-style-type: none"> • 2 Audits: 5 points • Above 2 Audits (2 points for every additional audit, Maximum upto 10 points) 	10 points	
3. Experience in successfully execution of Statutory internal / external audits for Government projects implemented by Govt. Bodies / PSUs / Corporate Entities in <u>externally aided projects</u> in the past 5 financial years. <ul style="list-style-type: none"> • 2 points for every assignment , Maximum upto 10 points 	10 points	
4. No. of FCA / ACA partner: <ul style="list-style-type: none"> • 3 FCA / ACA partner – 3 points 	05 points	

	<ul style="list-style-type: none"> • Above 3 FCA / ACA partner – 5 points 	
	5. Adequacy and quality of the proposed methodology, and work plan in responding to the Terms of Reference (TOR):	25 points
	(a) Technical Approach and Methodology - 15 Points	
	(b) Work Plan - 05 Points (c) Organization and staffing- 05 Points	
	6. Key experts' qualifications and competence for the assignment: (The consulting firm must provide a team of three key expert for the assignment)	35 points
	a) Sr. Auditor – 15 Points	
	b) Assistant Auditor 1 - 10 Points	
	c) Assistant Auditor 2 - 10 Points	
	7. Experience of conducting audit assignments in the project state/region.	5 points
	Total points for all criteria mentioned above	100 points
	<p>The minimum technical score (St) required to pass is 70 points. Financial proposals of only those Consultants will be opened who has obtained required minimum technical score.</p> <p>If none of the proposals meets 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.</p>	70 points

Note: The number of audits for evaluating experience shall be as per work orders / completion certificates attached in the proposal.

- A proposal shall be rejected at this stage if it does not respond to important aspects of the request for proposals (RFP), and particularly the terms of reference or if it fails to achieve the minimum technical score indicated of **70** points.
- After the technical evaluation is completed, the Technical Evaluation results shall be uploaded on e-procurement portal uktenders.gov.in by the client. All the firms who have submitted proposals will receive notification from e portal regarding uploading of the technical evaluation results along with details of responsive and non-responsiveness. The

date, time and location for opening the financial proposals shall also be intimated to the responsive bidders by e portal. The opening date should allow consultants sufficient time to make arrangements for attending the opening. Consultants' attendance at the opening of financial proposals is optional.

10. Financial proposals shall be opened online publicly in the presence of the firm representatives who choose to attend. These financial proposals shall be opened online and the total prices read aloud and recorded. A copy of the record shall be sent to all participating Firms and IFAD (in case of prior review).

11. The financial evaluation shall be based on the financial forms attached in section 4.

12. Combined technical/financial evaluation:

The evaluation shall be done on Quality and Cost-Based Selection (QCBS)

“the total score is calculated by weighting the technical and financial scores and adding them as per the following:

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 follows: $Sf = 100 \times Fm / F$, in which “Sf” is the financial score, “Fm” is the lowest price, and “F” the price of the proposal under consideration.

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; P = the weight given to the financial proposal; T + P = 100)

The weight given to the technical proposal, T=70%

The weight given to the financial proposal, P= 30%

$S = St \times T\% + Sf \times P\%$. The firm achieving the highest combined technical and financial score will be invited for negotiations.

Note: Any firm which is selected for Internal Audit FY 2025-26 for this project will not be eligible for External Audit and their proposal will be rejected at any stage. (i.e. same firm will not be eligible for Internal and External Audit both)

13. Notice of intent to award: after the completion of the evaluation report and having obtained all the necessary approvals 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 bid protest and the resolution of any bid 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.

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 bidding. The client shall promptly respond in writing to any unsuccessful consultant who, after receiving notification of the bidding results, makes a written request for a debriefing or submits a bid protest as provided in the IFAD Procurement Handbook.

14. Negotiations: negotiations will be held on the following date and address:

(a) April 2026

(b) The Project Director

Uttarakhand Gramya Vikas Samiti (UGVS)

Rural Enterprise Acceleration Project (REAP)

Aajeevika Bhawan, Tapowan Road, Raipur, Dehradun - 248001

The invited consultant will be invited to negotiations via the notification of award (NoA). This Notification of Award is subject to successful negotiations. The consultant 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.

15. The consultant is expected to commence the assignment by (to be intimated later) and at the following address:

The Project Director

Uttarakhand Gramya Vikas Samiti (UGVS)

Rural Enterprise Acceleration Project (REAP)

Aajeevika Bhawan, Tapowan Road, Raipur, Dehradun - 248001

Section III. Technical Proposal - Standard Forms

- TECH-1 Technical proposal submission form
- TECH-2 Consultant's organization and experience
- TECH-3 Comments or suggestions on the terms of reference and on counterpart staff and facilities to be provided by the client
- TECH-4 Description of the approach, methodology and work plan for performing the assignment
- TECH-5 Team composition and task assignments
- TECH-6 Curriculum vitae (CV) for proposed professional staff
- TECH-7 Staffing schedule
- TECH-8 Work schedule
- TECH-9 Affidavit

Form TECH-1 Technical Proposal Submission Form

Dehradun 2026

To:

The Project Director
Uttarakhand Gramya Vikas Samiti (UGVS)
Rural Enterprise Acceleration Project (REAP)
Aajeevika Bhawan, Tapowan Road, Raipur, Dehradun - 248001

Dear Sirs or Madams,

1. We, the undersigned, offer to provide the consulting services: "Hiring of a Chartered Accountant Firm to Conduct external audit of REAP for the period ending on 31st March 2026" in accordance with your request for proposal dated *[insert date of issuance of RFP]* and our proposal. We are hereby submitting our proposal, which includes this technical proposal, and a financial proposal in separate envelopes.
2. 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.
3. If negotiations are held during the period of validity of the proposal, we undertake to negotiate on the basis of the proposed staff. Our proposal is binding upon us and subject to the modifications resulting from contract negotiations.
4. We undertake, if our proposal is accepted, to initiate the consulting services related to the assignment not later than the date indicated in the terms of reference.
5. Our proposal is open for acceptance for a period of ninety (90) days.
6. 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")⁴, beyond those declared in paragraph 12 of this proposal submission form.
7. 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 3. 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.

⁴ 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/>.

- 8. 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. 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 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.”)

- 11. 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 2 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.
- 12. 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 consultant)	Grounds for the measure (i.e., fraud in procurement or corruption in	Date and time (duration) of measure

temporary suspension)			contract execution)	

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 proposal submission 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 as 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.
15. We understand you are not bound to accept any proposal that you may receive.
16. We further certify to have read, understood and agreed to be bound by the Privacy Policy of IFAD (accessible at <https://www.ifad.org/en/privacy>).

Yours sincerely,

Authorized signature *[In full and initials]*: _____

Name and title of signatory: _____

Name of firm: _____

Address: _____



Form TECH-2: Consultant's Organization and Experience

A - Consultant's Organization

[Provide here a brief (two pages) description of the background and organization of your firm/entity for this assignment.]

B - Consultant's Experience

[Using the format below, provide information on each assignment for which your firm, was legally contracted either individually as a corporate entity or as one of the major companies within an association, for carrying out consulting services similar to the ones requested under this assignment. A separate form shall be filled for each relevant assignment]

Assignment name:	Approx. value of the contract (in INR):
Country: Location within country:	Duration of assignment (months):
Name of client:	Total no. of staff-months of the assignment:
Address:	Approx. value of the services provided by your firm under the contract (in INR):
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 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:	

Firm's name: _____



Form TECH-3: Comments and Suggestions on the Terms of Reference and on Counterpart Staff and Facilities to be provided by the Client

A - On the Terms of Reference

[Present and justify here any modifications or improvement 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). Such suggestions should be concise and to the point, and incorporated in your proposal.]



B - On Counterpart Staff and Facilities

[Comment here on counterpart staff and facilities to be provided by the client according to terms of reference including: administrative support, office space, local transportation, equipment, data, etc.]

Form TECH 4: Description of Approach, Methodology and Work Plan for Performing the Assignment

[Technical approach, methodology and work plan are key components of the technical proposal. You are suggested to present your technical proposal divided into the following three 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.

b) Work Plan. In this chapter you should propose the main activities of the assignment, their content and duration, phasing and interrelations, milestones (including interim approvals by the client), and delivery dates of the reports. The proposed work plan should be consistent with the technical approach and methodology, showing understanding of the TOR and ability to translate them into a feasible working plan. A list of the final documents, including reports, drawings, and tables to be delivered as final output, should be included here. The work plan should be consistent with the work schedule of form TECH-8.

c) Organization and staffing. In this chapter you should propose the structure and composition of your team. You should list the main disciplines of the assignment, the key expert responsible, and proposed technical and support staff.]

Form TECH-5 Team Composition and Task Assignments

Professional staff				
Name of staff	Firm	Area of expertise	Position assigned	Task(s) assigned

Form TECH 6: Curriculum Vitae (CV) for Proposed Professionals Staff

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 staff *[Insert full name]:* _____

4. Date of birth: _____ Nationality: _____

5. Education *[Indicate college/university and other specialized education of staff member, giving names of institutions, degrees obtained, and dates of obtainment]:* _____

6. Membership of professional associations: _____

7. Other training *[Indicate significant training since degrees under 5 - education were obtained]:* _____

8. Countries of work experience: *[List countries where staff has worked in the last ten years]:* _____

9. Languages *[For each language indicate proficiency: good, fair, or poor in speaking, reading, and writing]:* _____

10. 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 *[Year]:* __ To *[Year]:* _____

Employer: _____

Positions held: _____

<p>11. Detailed tasks assigned</p> <p><i>[List all tasks to be performed under this assignment]</i></p>	<p>12. Work undertaken that best illustrates capability to handle the tasks assigned</p> <p><i>[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 11.]</i></p> <p>Name of assignment or project: _____</p> <p>Year: _____</p> <p>Location: _____</p> <p>Client: _____</p> <p>Main project features: _____</p> <p>Positions held: _____</p> <p>Activities performed: _____</p>
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13. Certification:

I, the undersigned, certify that to the best of my knowledge and belief, this CV correctly describes myself, my qualifications, and my experience. I understand that any wilful misstatement described herein may lead to my disqualification or dismissal, if engaged.

[Signature of staff member or authorized representative of the staff] Date: _____ day/month/year

Full name of authorized representative: _____

Form TECH 7: Staffing Schedule⁵

N°	Name of staff	Staff input (in the form of a bar chart) ⁶													Total staff-month input		
		1	2	3	4	5	6	7	8	9	10	11	12	n	Home	Field ⁷	Total
Foreign																	
1		[Home]															
		[Field]															
2																	
3																	
n																	

⁵ For professional staff the input should be indicated individually; for support staff it should be indicated by category (e.g.: draftsmen, clerical staff, etc.).

⁶ Days are counted from the start of the assignment. For each staff indicate separately staff input for home and field work.

⁷ Field work means work carried out at a place other than the consultant's home office.

											Subtotal					
Local																
1		[Home]														
		[Field]														
2																
n																
											Subtotal					
											Total					

 Full time input
 Part time input

Form TECH 8: Work Schedule

N°	Activity	Months ⁸												
		1	2	3	4	5	6	7	8	9	10	11	12	n
1														
2														
3														
4														
n														

⁸ Duration of activities shall be indicated in the form of a bar chart.

Form TECH 9: Affidavit

(On not less than Rs. 100/- stamp paper)

I / We, who is / are Authorised to sign and submit the proposal against your tender [title and reference number of the Invitation for proposals] do hereby undertake as follows:

- i. all the statements, documents, testimonials, certificates, etc., uploaded are genuine and the contents thereof are true,
- ii. any of our personnel, representatives, sub-consultants, sub-Service Providers, service providers, Service Providers and/or their employees will not directly or indirectly, engage in any activity that may intervene, interfere and/or influence the procurement process at any stage,
- iii. indemnify and compensate the UGVS from any penalties and costs that may be incurred due to lapse/s on our part including incorrect / misrepresented / forged documents or statements,
- iv. As on last date of proposal submission, our firm / company, M/s. has not been blacklisted by any Ministry / Department / under taking of Government of India or any State or Union Territory Administration.

2. If we are found contravening this undertaking even after award of contract in our favour or anyone else, we accept disciplinary action by the UGVS including rejection of our proposal, annulment of contract and blacklisting.

Authorized signatory for the Service Provider

Signed: _____

Name: _____

Designation: _____

Date: _____

(Notarised)
(Name, Title and Address of the Attorney)

Accepted
.....
(Signature)

Witnesses:

1.

2.

Duly Authorised to sign this Authorization on behalf of: [insert complete name of Service Provider]



Section IV. Financial Proposal - Standard Forms

FIN-1 Financial Proposal Submission Form

FIN-2 Financial Proposal



Form FIN-1 Financial Proposal Submission Form

This form is available in Financial Folder

To be submitted in financial proposal folder of e-procurement portal only



Form FIN-2 Financial Proposal

This form is available in Financial Folder

As per BoQ in financial proposal folder of e-procurement portal only

Section V. Terms of Reference

1. Client:

The client for this assignment is Uttarakhand Gramya Vikas Samiti (UGVS).

2. Background of the project:

ILSP, as GoUK's flagship project, has demonstrated positive impacts on the welfare and livelihoods of the poor. Concurrent with the implementation of ILSP the State Rural Livelihoods Mission (SRLM) has, since 2011, been implementing a new strategy for poverty alleviation initiated at national level under the auspices of the National Rural Livelihoods Mission (NRLM) woven around community based institutions. The Government of Uttarakhand is very keen that key elements of the ILSP model should be replicated in USRLM areas. REAP will facilitate the transformation of CLFs to livelihood collectives through adopting a cluster approach aimed at ensuring a stronger business orientation. The cluster approach is being followed as part of a national strategy to establish FBOs to ensure volume and quality of consolidated value chain products.

The traditional agricultural system consists of small and fragmented landholdings, limited irrigation facilities, low soil fertility and increasing levels of soil erosion combined with lack of market access and improved technology, has resulted in low levels of income for farm households that are largely operated by women and an incentive for youth to be engaged in farming. Increasing numbers of the rural population are migrating from the hills to the plains and outside the state in search of job opportunities, because of fragmented land holdings, low agricultural productivity, lack of access to support services and infrastructure. GoU recognises the urgent need to generate employment and income opportunities: for youth, migrants, daily wage earners, rural farm and non-farm poor and other deprived and marginal sections of society. Rural entrepreneurs are viewed as agents of change that have the potential to accelerate innovation and create wealth. A drawback is the lack of a conducive environment for farm commercialization and enterprise development with market infrastructure, institutional and policy level weaknesses. Consequently, the theory of change identifies two principal factors that contribute to the persistently high levels of rural poverty: (i) traditional agriculture systems that are subject to the vagaries and risks of climate change and as a result lead to low productivity, inadequate volumes of marketable products and low profitability; and (ii) lack of a conducive environment for farm commercialization and enterprise development with limited investment to develop support services for promoting better living standards particularly in the rural hill areas.

About REAP:

Project objectives, geographic area of intervention and target groups

The overall goal of REAP is to contribute to the doubling of income of rural households and reduce distress rural out migration. The development objective is to build resilience of rural households by diversifying their sources of income through intensified cluster based climate resilient production systems, promotion of farm and off-farm enterprises and creating a supportive ecosystem.

Geographic areas of intervention:

The project will be implemented in all the 13 districts and in all 95 Community Development Blocks (CDBs) of Uttarakhand. Ten of the 13 are hill districts (Chamoli, Pauri Garhwal, Tehri Garhwal, Uttarakashi, Rudraprayag, Nainital, Almora, Pithoragarh, Champawat and Bageshwar) and the remaining three are districts in the plains (Dehradun, Haridwar and Udham Singh Nagar). The project will build on the work done through ILSP in 44 CDBs in 11 districts as well as the USRLM which is being implemented in all 95 CBDs across all 13 districts.

Geographical targeting and outreach:

REAP is being implemented in all the 13 districts and in all 95 Community Development Blocks (CDBs) of Uttarakhand. Ten of the 13 are hill districts and three are plain districts. The project will build on the work done through ILSP in 44 (233 Clusters) CDBs and reaching out to 101,712 HHs through 10,548 PGs/VPGs in 11 districts. Similarly, USRLM which is being implemented in all 95 CBDs and reaching out to 256,177 HHs through 32,159 SHGs across all 13 districts. A total 357,889 HHs are currently mobilized and remaining about 204,000 HHs are to be mobilized within the REAP to reach out 560,000 HHs. More number of HHs will be engaged in the project and facilitated for market led production process. Geographical targeting will be driven by REAP's cluster development approach. Clusters for prioritized specific on and off and non-farm commodities will be promoted in locations where smallholders have a comparative advantage and are motivated to expand production. There are credible market opportunities, and concentration of individual and HHs who are poor or vulnerable to poverty and, food and nutrition insecurity. REAP will work across the State based on opportunities for impact. Based on analysis of different national and state level highways and rural road corridors and specific production clusters at CDBs, geographical targeting will be finalized during implementation. Within the selected clusters, high priority will be given to the highly vulnerable and poverty pockets identified based on Socio Economic and Caste Census 2011 (SECC-11) where extreme poor section of the targeted groups is living. The total outreach of the project will be 560,000 HHs' i.e 2.7 million individuals largely comprising resource poor farmers.

3. Background of the assignment:

As explained earlier UGVS through Government of Uttarakhand has received financing of USD 105 Million from IFAD. As per Section 9.03 of the general conditions of Financing Agreement and Project Agreement the Borrower/Recipient shall:

(a) each Fiscal Year, have the accounts relating to the Project audited by independent auditors acceptable to the Fund in accordance with auditing standards acceptable to the Fund and the Conceptual Framework for Financial Reporting and Auditing of IFAD-financed Projects and Related Handbook;

(b) within six (6) months of the end of each Fiscal Year, furnish to the Fund a certified copy of the audit report. The Borrower/Recipient shall submit to the Fund the reply to the management letter of the auditors within one month of receipt thereof;

(c) if the Borrower/Recipient does not timely furnish any required audit report in satisfactory form and the Fund determines that the Borrower/Recipient is unlikely to do so within a reasonable period, the Fund may engage independent auditors of its choice to audit the accounts relating to the Project. The Fund may finance the cost of such audit by withdrawal from the Loan and/or Grant Accounts.

4. Objective of the assignment:

The objective of this audit is to enable the auditor to express an opinion on whether the financial statements present fairly, in all material respects, the financial position of the reporting entity as at March 31, 2026, and/or the results of its operations and its cash flows for the period of April 1, 2025 to March 31, 2026, in conformity with the Indian National accounting standards

The audit assignment can be extended up to 3 financial years based on the performance of the service and No objection from IFAD

5. Scope of work:

5.1 Scope of the 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) (Appendix I) and incurred for the purposes intended in this agreement. Both IFAD and third party funding should be taken into consideration;

- Verify the advances/payments released to the project parties are as per the contract provisions and no payments are released without a valid current contract.
- 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.
- Additionally, the auditor will also select a sample of community organizations (at least 25% in a particular district unit) and conduct the audit. The findings and recommendations will be included in each Implementation Unit audit report.
- At least one CLF in every district shall be covered by the auditor under this assignment, the name of the CLF will be indicated by the project later.

5.2 Scope of the agreed-upon procedures on 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 the expenditures claimed through report-based disbursement modalities and using report-based disbursements procedures were properly and appropriately authorized, classified and supported by audit documentation; and
- Identify any ineligible expenditure. The auditor is requested to comment on:
 - Economy, efficiency and effectiveness in the use of project resources; achievement of planned project results;
 - Legal and financial obligations and commitments of the project and the extent of compliance or non-compliance thereof;
 - Follow up on the status of implementation of previous years audit recommendations
 - Systems and procedures such as improvements in accounting, information technology or computer systems, and operations that may be under development, on which the auditor's comments are necessary to ensure effective controls;
 - Following changes in International Standards on Auditing (ISAs) by the introduction of ISA 701 "Communicating Key Audit Matters in the Independent Auditor's Report" including conceptual changes on the architecture of audit report, and also the extension of independent auditor's diligence, the project would value the implementation of these new standards in auditor's work to cover the audit of the project;

- whether the funds received from IFAD have been used in accordance with the conditions stipulated in the IFAD Loan agreement with due attention to economy and efficiency and solely for the purpose for which the financing was provided.
- whether the share of Government of Uttarakhand (counterpart funds) have been released and utilized in accordance with the rules and regulations with due attention to economy and efficiency and solely for the purpose for which they were provided.
- confirm whether the goods, consultancy and other services, and civil works financed out of project funds have been procured in accordance with stipulations in the IFAD loan agreement.
- ensure whether all necessary supporting documents, records and accounts have been kept in respect of all projects.
- the fixed asset registry and accuracy of the assets maintained by the Project, including any changes to the fixed assets register, such as deletions or additions and also verify frequency of physical verification of assets.

5.3 Reporting:

5.3.1 Auditors shall certify:

- Whether the PFSs are drawn up in conformity with internationally accepted accounting standards;
- Whether the PFSs are accurate and are drawn up from the books of accounts maintained by the project;
- Whether the provisions of the financing agreement are adhered to;
- Whether procurement has been undertaken by the project in accordance with applicable procurement procedures and the IFAD Procurement Guidelines;
- The existence of any significant assets purchased and confirm their existence and use for project purposes;
- Whether the project has an effective system of financial supervision or internal audit at all levels; and
- Whether the expenditures claimed through report-based disbursement procedures are properly approved, classified and supported by adequate documentation.

5.3.2 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;

5.3.3 The auditor shall provide:

A separate opinion on the project financial statements (PFSs).

- While expressing its opinion on the consolidated financial statements prepared by CPCU, the auditor shall give due consideration to the quality of data contained in the financial records submitted to CPCU by WMD, UPaSAC, UGVS and ensure a consistent approach to the audit.
- Minimum content of the PFSs to be provided by the project:
- Yearly and cumulative statements of sources and application of funds, which should disclose separately IFAD's funds, other donors' funds and beneficiaries' funds;
- Reconciliation between the amounts shown as received by the project and those shown as being disbursed by IFAD should be attached as an annex to the PFSs. As part of that reconciliation, the auditor will indicate the procedure used for disbursement (SA funds, letters of credit, special commitments, reimbursement or direct payment) and indicate whether the expenditure is fully documented or uses the summary of expenditures format;
- Cumulative status of funds by category;
- A statement of comparison between actual expenditures and budget estimates;
- Notes accompanying the PFSs; fixed assets statement;
- Full disclosure of cash balances; and
- Other statements or disclosures relevant to the project, e.g. financial monitoring reports, credit lines, etc.

5.3.4 A separate management letter addressing the adequacy of the accounting and internal control systems of the project. The management letter should:

- Outline the auditor's recommendations to improve accounting and 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;
- Follow up on the issues identified in the previous year's management letter;
- Report on compliance with the IFAD Procurement Guidelines and such other matters as IFAD may notify the LPA to include in the audit; and
- Contain project management's replies to auditor's observations.

6. Key Experts:

1	<p>Senior Auditor <u>Education Qualification</u> Should be a Qualified Chartered Accountant (CA) <u>Professional Experience</u></p> <ul style="list-style-type: none"> Minimum 10 years of experience in accounting, auditing, financial management, and taxation out of which at least 3 years of demonstrated experience working with externally aided projects (IFAD, World Bank, ADB, etc.)
2	<p>Assistant Auditor 1 <u>Education Qualification</u> Should be at least CA (Inter) / CMA (Inter) / CS (Executive) <u>Professional Experience</u></p> <ul style="list-style-type: none"> Minimum 5 years of experience in accounting, auditing, financial management, and taxation
3	<p>Assistant Auditor 2 <u>Education Qualification</u> Should be at least CA (Inter) / CMA (Inter) / CS (Executive) <u>Professional Experience</u></p> <ul style="list-style-type: none"> Minimum 5 years of experience in accounting, auditing, financial management, and taxation

7. Location and period of execution:

Location of Audit/ Units to be audited for annual audit are as follows:

Sl. No.	Name of Division/DMU	Office Location/ Audit Location	Unit	Audit Location
1.1	UGVS, DPMU Almora	Almora	1	UGVS, DPMU Almora
1.2	UGVS, DPMU Bageshwar	Bageshwar	1	UGVS, DPMU Bageshwar
1.3	UGVS, DPMU Chamoli	Gopeshwar	1	UGVS, DPMU Chamoli
1.4	UGVS, DPMU Tehri	Chamba	1	UGVS, DPMU Tehri
1.5	UGVS, DPMU Uttarkashi	Purola	1	UGVS, DPMU Uttarkashi
1.6	UGVS, DPMU Pithoragarh	Pithoragarh	1	UGVS, DPMU Pithoragarh
1.7	UGVS, DPMU Rudraprayag	Rudraprayag	1	UGVS, DPMU Rudraprayag
1.8	UGVS, DPMU Dehradun	Kalsi	1	UGVS, DPMU Kalsi

1.9	UGVS, DPMU Pauri	Pauri	1	UGVS, DPMU Pauri
1.10	UGVS, DPMU Udham Singh Nagar	Udham Singh Nagar	1	UGVS, DPMU Udham Singh Nagar
1.11	UGVS, DPMU Champawat	Champawat	1	UGVS, DPMU Champawat
1.12	UGVS, DPMU Nainital	Nainital	1	UGVS, DPMU Nainital
1.13	UGVS, DPMU Haridwar	Haridwar	1	UGVS, DPMU Haridwar
1.14	UPASaC Dehradun	Dehradun	1	UPASaC Dehradun
1.15	UGVS , HO (PMU Dehradun	Dehradun	1	Dehradun
1.16	Report writing, discussion, finalization and submission of reports of all Units	Dehradun	1	
	Total estimated days of audit and report writing , discussion consolidation, finalization			

8. Responsibilities, Services and facilities to be provided by client

The Client is responsible for providing financial statements for the activities financed by the financing agreement and for ensuring that these financial statements can be properly reconciled to the LPA records and accounts in respect of these services. 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;

The Client accepts that the ability of the auditor to perform the procedures required by this engagement effectively depends on the LPA’s providing full and free access to its staff and records and accounts.

The Client shall provide the auditor with all necessary documentation to perform the assignment properly; in particular, the following information shall be provided to the auditor before the beginning of the assignment:

- Financing agreement;
- Annual progress report;
- Project implementation manual;
- Financial management manual;
- Organizational charts along with names and titles of senior managers;
- Names and qualifications of officers responsible for financial management, accounting and internal audit;
- Description of information technology facilities and computer systems in use; and
- Copies of the minutes of negotiations, the project design document, the annual work

- programme and budget, and
- the Letter to the Borrower, if available.

9. Responsibilities, Services and facilities to be provided by consultants

“The auditor” refers to the auditor who is responsible for performing the agreed procedures as specified in these TORs, and for submitting a report of factual findings to the LPA.

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 the Institute of Registered Auditors of India, which in turn is a member of the International Federation of Accountants (IFAC).
- 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.
- The engagement will be performed in accordance with these TORs and with:
 - National Standards on Auditing (ISAs) or an equivalent to perform agreed procedures regarding financial information as promulgated by IFAD;
 - The Code of Ethics for Professional Accountants issued by IFAC or an equivalent.
 - IFAD Handbook on Financial reporting and Auditing.

10. Subject of the engagement

The subjects of this engagement are the financial statements for the period ending on 31st March 2026 in connection with the agreement for the period covering 1 April 2025 to 31st March 2026. **The external audit report to be submitted by 31 August of concerned year. The audit assignment can be extended up to 3 financial years based on the performance of the service and No objection from IFAD**

The information, both financial and non-financial, that is subject to verification by the auditor is all information that makes it possible to verify that the expenditures claimed by the Client in financial statements have occurred, and are accurate and eligible. Annex 1 to these TORs contains an overview of key information about the agreement and the services concerned.

11. Planning, procedures, documentation and evidence

The auditor should plan the work so that an effective audit can be performed. For this purpose, the auditor performs the procedures specified in the IFAD Guidelines on Project Audits and uses the evidence obtained from these procedures as the basis for the report of factual findings. The auditor should document matters that are

important in providing evidence to support the report of factual findings, and evidence that the work was carried out in accordance with ISAs and these TORs.

12. 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.

13. Appendices

Appendix I: Financing agreement

Appendix II: Letter to the Borrower

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



Section VI. Standard Forms of Contract

Draft Contract for Consulting Services

Small Assignments

Contract

This contract (“contract”) is entered into this *[insert starting date of assignment]*, by and between the *[borrower/recipient or the implementing agency]* (“the client”) having its principal place of business at *[insert client’s address]*, and *[insert consultant’s name]* (“the consultant”) having its principal office located at *[insert consultant’s address]*.

Whereas, the client wishes to have the consultant perform the services hereinafter referred to, and whereas, the consultant is willing to perform these services now therefore the parties hereby agree as follows:

1. Services

- (i) The consultant shall perform the services specified in Annex A, “terms of reference and scope of services”, which is made an integral part of this contract (“the services”).
- (ii) The consultant shall provide the personnel listed in Annex B, “consultant’s personnel”, to perform the services.
- (iii) The consultant shall submit to the client the reports in the form and within the time periods specified in Annex C, “consultant’s reporting obligations”.

2. Term

The consultant shall perform the services during the period commencing *[please insert start date of the assignment]* and continuing through *[please insert completion date of the assignment]*, or any other period as may be subsequently agreed by the parties in writing. The contract can be terminated (i) should the consultant be performing unsatisfactorily or (ii) to the discretion of the client as defined in clause 15.

3. Payment

A. Ceiling

For services rendered pursuant to Annex A, the client shall pay the consultant an amount not to exceed *[insert amount]* based on the financial offer attached in Annex D. This amount has been established based on the understanding that it includes all of the consultant's costs and profits as well as any tax obligation that may be imposed on the consultant.

B. Schedule of payments

The schedule of payments is specified below:

[please indicate here the payment schedule]

[add if applicable: Advance payment of [insert percentage up to 10%] of the contract price against an unconditional and irrevocable bank guarantee will be made.]

C. Payment conditions

Payment shall be made in *[please indicate currency of payment]* no later than 30 days following submission by the consultant of invoices in duplicate to the coordinator designated in paragraph 4 and acceptance of the deliverables by the client.

4. Project Administration

A. Coordinator.

The client designates Mr./Ms. *[please insert name and job title]* as client's coordinator; the coordinator will be responsible for the coordination of activities under this contract, for acceptance and approval of the reports and of other deliverables by the client and for receiving and approving invoices for the payment.

B. Reports.

The reports listed in Annex C, "consultant's reporting obligations", shall be submitted in the course of the assignment, and will constitute the basis for the payments to be made under paragraph 3.

5. Performance Standards

The consultant undertakes to perform the services with the highest standards of professional and ethical competence and integrity. The consultant shall promptly replace any employees assigned under this contract that the client considers unsatisfactory.

6. Prohibition of Fraud and Corruption

A. The consultant shall abide by and perform the contract in compliance with the Revised IFAD Policy on Preventing Fraud and Corruption in its Activities and Operations (hereinafter, "IFAD's Anticorruption Policy")⁹. Failure to comply with this policy may lead to termination of contract as set out in clause 15.

B. In accordance with IFAD's Anticorruption Policy, the Fund has the right to sanction firms and individuals, including by declaring them ineligible, permanently or for a stated period of time, to participate in any IFAD-funded or IFAD-managed activity or operation (debarment). The Fund also has the right to recognize debarments by other International Financial Institutions in accordance with IFAD's Anticorruption Policy.

C. The consultant will take appropriate measures to inform potential sub-contractors, sub-consultants, consultants, agents and any of its agents or personnel of their obligations under IFAD's Anticorruption Policy and require their compliance with this policy in connection with their involvement in competing for, or executing, this contract.

⁹ The policy is accessible at: www.ifad.org/anticorruption_policy.

- D. The consultant is required to complete and sign the attached self-certification form. In particular, 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.
- E. The consultant is 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 contract or the relevant procurement process and to have such accounts, premises, records and documents audited and/or inspected by auditors or investigators appointed by the Fund or by the client.
- F. The consultant shall keep all records and documents, including electronic records, relating to this contract, its execution and/or the corresponding bidding process available for a minimum of three (3) years after completion of the execution of the contract.

7. Prohibition of Sexual Harassment, Sexual Exploitation and Abuse

The consultant expressly agrees to abide by and to perform the contract in compliance with IFAD's Policy to Preventing and Responding to Sexual Harassment, Sexual Exploitation and Abuse¹⁰, which is an integral part of these conditions of contract for purchase orders. The consultant shall take all appropriate measures to prevent and prohibit sexual harassment and sexual exploitation and abuse on the part of its personnel and subcontractors or anyone else directly or indirectly employed by the consultant or any of its subcontractors in the performance of the contract. The consultant shall immediately report to the client or IFAD any incidents of sexual harassment and sexual exploitation and abuse 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 sexual harassment, sexual exploitation and abuse arising out of or in connection with the performance of the contract.

8. Confidentiality

The consultant shall not, during the term of this contract and within two years after its expiration, disclose any proprietary or confidential information relating to the services, this contract or the client's business or operations without the prior written consent of the client.

9. Ownership of Material

Any studies, reports or other material, graphic, software or otherwise, prepared by the consultant for the client under the contract shall

¹⁰ The policy is accessible at <https://www.ifad.org/en/document-detail/asset/40738506>.

	belong to and remain the property of the client. The consultant may retain a copy of such documents and software ¹¹ .
10. Consultant Not to be Engaged in Certain Activities	The consultant agrees that, during the term of this contract and after its termination, the consultants and any entity affiliated with the consultant, shall be disqualified from providing goods, works or services (other than consulting services that would not give rise to a conflict of interest) resulting from or closely related to the consulting services for the preparation or implementation of the project.
11. Insurance	The consultant will be responsible for taking out any appropriate insurance coverage.
12. Assignment	The consultant shall not assign this contract or sub-contract any portion of it without the client's prior written consent.
13. Law Governing Contract and Language	The contract shall be governed by the laws of <i>[insert government]</i> , and the language of the contract shall be <i>[insert language]</i> .
14. Dispute Resolution¹²	<p>Any dispute arising out of the contract, which cannot be amicably settled between the parties, shall be referred to adjudication/arbitration in accordance with the laws of the client's country.</p> <p><i>[or, in case the Client doesn't want to go to arbitration, the following can be mentioned subject to the agreement of the two parties]</i> "any dispute arising out of the contract, which cannot be amicably settled between the parties, shall be referred to the court of competent jurisdiction in the client's country."</p>
15. Termination	<p>The client may terminate this contract with at least ten (10) business days prior written notice to the consultant after the occurrence of any of the events specified in paragraphs a) through e) of this clause:</p> <p>a) If the consultant does not remedy a failure in the performance of its obligations under the contract within seven (7) business days after being notified, or within any further period as the client may have subsequently approved in writing;</p> <p>b) If the consultant becomes insolvent or bankrupt;</p> <p>c) if the consultant or any of its personnel or agents, or its sub-contractors, sub-consultants, suppliers, or any of their agents or personnel, is found to have engaged in prohibited practices as</p>

¹¹ Restrictions about the future use of these documents and software, if any, shall be specified at the end of paragraph 9.

¹² In case of a contract entered into with a foreign consultant, the following provision may be substituted for paragraph 14: "Any dispute, controversy or claim arising out of or relating to this contract or the breach, termination or invalidity thereof, shall be settled by arbitration in accordance with the UNCITRAL Arbitration Rules as at present in force."

defined in the IFAD Revised Policy on Preventing Fraud and Corruption in Its Operations and Activities¹³ in any IFAD-funded or IFAD-managed activity or operation, including in competing for, or performing its obligations under, the contract;

- d) if the supplier is found to have engaged in acts of Sexual Harassment, Sexual Exploitation and Abuse arising out of or in connection with the performance of the contract;
- e) if the client, in its sole discretion and for any reason whatsoever, decides to terminate this contract.

For the client

For the consultant

Signed by _____

Signed by _____

Title: _____

Title: _____

¹³ The policy is accessible at www.ifad.org/anticorruption_policy.



List of Annexes

Annex A: Terms of reference and scope of services

Annex B: Consultant's personnel

Annex C: Consultant's reporting obligations

Annex D: Financial offer of the consultant

Annex E: Consultant's self-certification form



Annex A: Terms of Reference and Scope of Services

[Please insert terms of reference. A template is available at www.ifad.org/project-procurement.]



Annex B: Consultant's Personnel

[List consultant's personnel]



Annex C: Consultant's Reporting Obligations

[list format, frequency, and contents of reports; persons to receive them; dates of submission; etc.]



Annex D: Financial Offer of the Consultant

[insert financial offer]

Annex E: Consultant's Self-Certification Form

This self-certification form is to be completed by the consultant. The consultant shall submit the completed form together with the signed contract agreement to *[insert name of procuring entity]*. Instructions for completing this form are provided below.

Full legal name of consultant:	
Full legal name of consultant's legal representative and position:	
Full name and number of contract:	
Project with which contract was signed:	
Country:	
Date:	

I hereby certify that I am the authorized representative of *[name of the consultant]*, as well as that the information provided herein is true and accurate in all material respects and understand that any material misstatement, misrepresentation or failure to provide the information requested in this self-certification may result in sanctions and remedies, including the suspension or termination of the contract between the consultant and the procuring entity, as well as the permanent ineligibility to participate in IFAD-financed and/or IFAD-managed activities and operations, in accordance with the IFAD Project Procurement Guidelines, the IFAD Procurement Handbook and other applicable IFAD policies and procedures, including **IFAD's Policy on Preventing Fraud and Corruption in its Activities and Operations** (accessible at www.ifad.org/anticorruption_policy) and its **Policy to Preventing and Responding to Sexual Harassment, Sexual Exploitation and Abuse** (accessible at <https://www.ifad.org/en/document-detail/asset/40738506>).

Authorized signature: _____ **Date:** _____

Printed name of signatory: _____

The consultant certifies that itself, including its director(s), partner(s), proprietor(s), key personnel, agents, sub-consultants, sub-contractors, consortium and joint venture partners have **NOT** engaged in fraudulent, corrupt, collusive, coercive or obstructive practices, in connection with the present procurement process and this contract.

The consultant declares that the following criminal convictions, administrative sanctions (including debarments under the Agreement for Mutual Enforcement of Debarment Decisions or the "Cross-Debarment Agreement")¹⁴ and/or temporary suspensions have been imposed on the consultant 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".

The consultant certifies that its director(s), proprietor(s), and personnel, and the personnel of its agents, sub-consultants, sub-contractors, consortium and joint venture partners are **NOT** subject to a criminal conviction, administrative sanctions or investigations for incidents of sexual harassment and sexual exploitation and abuse.

The consultant certifies that itself, its proprietor(s), agents, sub-consultants, sub-contractors, consortium and joint venture partners have **NO** actual, potential or reasonably perceived conflicts of interest and specifically that they:

- Do not have any actual or potential, and do not reasonably appear to have, at least one controlling partner in common with one or more other parties in the bidding process or the execution of the contract;
- Do not have any actual or potential, and do not reasonably appear to have the same legal representative as another consultant for purposes of this proposal or execution of the contract;
- Do not have any actual or potential, and do not 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 proposal process and the execution of the contract, or influence the decisions of the procuring entity regarding the selection process for this procurement or during the execution of the contract;

Do not participate and do not potentially or reasonably appear to participate in more than one proposal in this process; and

Do not have any actual or potential, and do not reasonably appear to have, a business or family relationship with, a member of the procuring entity'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 the bidding document, (ii) the selection process for this procurement, or (iii) execution of the contract, unless the actual, potential or reasonably conflict stemming from this relationship has been explicitly authorized by the Fund in writing.

[To be completed only if the previous boxes were not checked]

The consultant declares the following actual, potential or reasonably perceived conflicts of interest, that may affect, or might reasonably be perceived by others to affect, impartiality in any matter relevant to the procurement process, including the selection process and the execution of the contract, with the understanding and acceptance that any action upon this disclosure shall be entirely under the Fund's discretion:

[provide detailed description of any actual, potential or reasonably perceived conflicts of interest including their nature and the personnel, proprietor(s), agents, sub-consultants, sub-contractors, consortium or joint venture partners affected.]

The consultant certifies that **NO** gratuities, fees, commissions, gifts or anything else of value, other than those shown in the bid, have been paid or exchanged or are to be paid or exchanged with respect to the present procurement process and this contract.

OR

[To be completed only if the previous box was not checked]

The consultant declares that the following gratuities, fees, commissions, gifts or anything else of value have been exchanged, paid or are to be exchanged or paid with respect to the present procurement process and this contract:

- [Name of Recipient/Address/Date/Reason/Amount]

- [Name of Recipient/Address/Date/Reason/Amount]

The consultant acknowledges and accepts to notify the procuring entity in the event of any material change in connection with this self-certification form throughout the duration of the contract.

¹⁴ 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/>.

Instructions for completing the self-certification form

The World Bank listing of ineligible firms and individuals is a searchable database that returns a positive or negative search results page upon submission of a name to be searched, in order to document the eligibility.

The consultant should print out, date, and attach the results page(s) to the self-certification form, which should read, “no matching records found”.

If (a) record(s) has/have been found – i.e. the results page(s) shows one or more individuals or entities, including the consultant itself are ineligible for contracts of the World Bank on the grounds of “cross-debarment”, the consultant should provide a detailed account of these sanctions and their duration as applicable or notify the procuring entity and in case the consultant believes the finding is a “false positive”.

The procuring entity will determine whether to proceed with the contract or allow the consultant to make a substitution. This determination will be made on a case by case basis and will require approval by IFAD regardless of the estimated value of the proposed contract.

All of these documents must be retained by the consultant as part of the overall record of the contract with the procuring entity for the duration of the contract and for a minimum period of three years following the completion of the contract.



Section VII – Forms

1. Notice of Intent to Award

[This notice of intent to award (NOITA) shall be sent to each consultant that submitted a proposal and shall be addressed to the authorized representative as stated in the instructions to consultants.]

Delete all paragraphs written in red font and/or insert the relevant information.

Insert the date the NOITA is transmitted to consultants. The NOITA must be sent to all consultants simultaneously. This means on the same date and as close to the same time as possible.]

For the attention of the consultant's authorized representative

Name: *[insert authorized representative's name]*

Address: *[insert authorized representative's address]*

Telephone/Fax numbers: *[insert authorized representative's telephone/fax numbers]*

Email Address: *[insert authorized representative's email address]*

DATE OF TRANSMISSION: *[insert date]*

Procuring entity: *[insert the name of the procuring entity]*

Procurement title: *[insert]*

Ref no: *[insert]*

This notice of intent to award (NOITA) notifies you of our decision to award the above contract to *[insert the successful consultant]* subject to successful negotiations.

Please note that this notice does not constitute any contract between the procuring entity and the consultant and neither establishes any legal rights or obligations for the procuring entity or consultant.

[Important: provide the results of the evaluation and the prices of each consultant [if applicable] in this NOITA].

Name of consultant	Points scored	proposal price	Evaluated proposal price <i>(if applicable)</i>
<i>[insert name]</i>	<i>[insert points]</i>	<i>[insert proposal price]</i>	<i>[insert evaluated price]</i>
<i>[insert name]</i>	<i>[insert points]</i>	<i>[insert proposal price]</i>	<i>[insert evaluated price]</i>
<i>[insert name]</i>	<i>[insert points]</i>	<i>[insert proposal price]</i>	<i>[insert evaluated price]</i>
<i>[insert name]</i>	<i>[insert points]</i>	<i>[insert proposal price]</i>	<i>[insert evaluated price]</i>
<i>[insert name]</i>	<i>[insert points]</i>	<i>[insert proposal price]</i>	<i>[insert evaluated price]</i>



If your proposal has not been successful, you may request a debriefing in relation to the results of the evaluation of your proposal. If you decide to request a debriefing, your written request must be made within *[insert number of stated in the request for proposals and see the module M1 on debriefs in the IFAD Procurement Handbook for more information]* business days of receipt of this NOITA.

If your request for a debriefing is received within the deadline above, we will provide the debriefing within *[insert number stated in the request for proposals and see the module M1 on debriefs in the IFAD Procurement Handbook for more information]* business days of receipt of your request.

The debriefing may be in writing, by video conference call or in person. We shall promptly advise you in writing how the debriefing will take place and confirm the date and time.

The period within which you can protest the procurement proceedings lasts *[insert number stated in the request for proposals and see the module M2 on protests in the IFAD Procurement Handbook for more information]* business days after the date of transmission of this NOITA.

Yours sincerely,

Authorised Official

2. Bank Guarantee Form for Advance Payment

To: *[insert name of client] [insert name of contract]*

Gentlemen:

In accordance with the payment provision included in the special conditions of contract, which amends clause 3 of the contract to provide for advance payment, *[insert name and address of consultant]* (hereinafter called "the Consultant") shall deposit with the client a bank guarantee to guarantee its proper and faithful performance under the said clause of the contract in an amount of *[insert amount of guarantee in figures and words]*.

We, the *[insert bank or financial institution]*, as instructed by the Consultant, agree unconditionally and irrevocably to guarantee as primary obligator and not as surety merely, the payment to the client on its first demand without whatsoever right of objection on our part and without its first claim to the Consultant, in the amount not exceeding *[insert amount of guarantee in figures and words]*.

We further agree that no change or addition to or other modification of the terms of the contract to be performed thereunder or of any of the contract documents which may be made between the client and the Consultant, shall in any way release us from any liability under this guarantee, and we hereby waive notice of any such change, addition, or modification.

This guarantee shall remain valid and in full effect from the date of the advance payment received by the Consultant under the contract until *[insert date]*.

Yours truly,

Signature and seal of the guarantors

[name of bank or financial institution]

[address]

[date]

Section VIII – 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) staff and non-staff personnel”);
 - (c) Individuals and entities holding a commercial contract with the Fund and any of their agents or personnel (“vendors”);
 - (d) 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
 - (e) 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 Decisions¹⁵ 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;
 - (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;

¹⁵ The 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.

- (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.¹⁶

(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

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, subconsultants,

¹⁶ The 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.

subcontractors, service providers, suppliers and/or their employees, engaged in a prohibited practice while competing for the contract in question.

(ii) Declaration of misprocurement and/or ineligibility of expenditures

36. The Fund may, at any time, declare a misprocurement 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

37. 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.