

Rajasthan Agricultural Competitiveness Project

REQUEST FOR EXPRESSION OF INTEREST

FOR

Hiring of Consultancy Firm for Forensic Audit of Grants Released to Individual Beneficiary's on Construction of Diggies under Rajasthan Agricultural Competitiveness Project (RACP)

May, 2020

Government of Rajasthan
RAJASTHAN AGRICULTURAL COMPETITIVENESS PROJECT
(World Bank Funded Project- Credit No. 5085IN)
II FLOOR, ACADEMIC BLOCK, SIAM CAMPUS, DURGAPURA, JAIPUR-302018
Tel.No.0141-2554215, 2554218; Fax: 0141-2554214; E-mail: pd@racpmis.com

REQUEST FOR EXPRESSION OF INTEREST (REOI)

For

**Hiring of Consultancy Firm for Forensic Audit of Grants Released to Individual Beneficiary's on
Construction of Diggies under Rajasthan Agricultural Competitiveness Project (RACP)**

REOI No. IN-PMU-RACP-172330-CS-CQS/2020-21/612

Date: 25.05.2020

The Rajasthan Agricultural Competitiveness Project Management & Implementation Society (RACP-MIS) has received credit (Credit No.5085 IN) from World Bank towards the cost of RACP and intends to apply part of the proceeds for consultancy services.

The Rajasthan Agricultural Competitiveness Project Management & Implementation Society now invites eligible Consultant for **Forensic Audit of Grants Released to Individual Beneficiary's on Construction of Diggies under Rajasthan Agricultural Competitiveness Project (RACP)** to indicate their interest in providing the Services. Interested Consultant should provide information demonstrating that they have the required qualifications and relevant experience to perform the services. The details of REOI including Scope of Work may be viewed on link <http://www.agriculture.rajasthan.gov.in/content/agriculture/en/RACP-dep.html>

The attention of interested Consultant is drawn to paragraph 1.9 of the World Bank's Guidelines: Selection and Employment of Consultants [under IBRD Loans and IDA Credits & Grants] by World Bank Borrowers [World Bank's Procurement Guidelines January 2011] ("Consultant Guidelines"), setting forth the World Bank's policy on conflict of interest.

Consultant may associate with other Consultant in the form of a joint venture or a sub consultancy to enhance their qualifications. Consultant will be selected in accordance with the CQS method set out in the Consultant Guidelines.

Expression of Interest must be submitted latest by **08.06.2020 at 3.00 PM** at the address given below.

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(Alok Ranjan)
Project Director

RACP-REOI for Hiring of Consultancy Firm for Forensic Audit

Brief Background Information

1. The Government of Rajasthan (GOR) is executing & implementing the World Bank assisted Rajasthan Agricultural Competitiveness Project (RACP) (Credit No. 5085-IN) in the State of Rajasthan.
2. Rajasthan Agriculture Competitiveness Project Management and Implementation Society (RACPMIS) is a registered Society which is implementing the World Bank funded Rajasthan Agriculture Competitiveness Project (RACP).
3. The Project Development Objective of the RACP is to establish the feasibility of sustainably increasing agricultural productivity and farmer incomes through a distinct agricultural development approach by integrating agriculture water management and agricultural technology, farmer organizations and market innovations in selected locations across the eight agro-ecological zones of Rajasthan.
4. The guiding principles under the project are: sustainable and efficient use of water resources, including improved on-farm water use efficiency, reduced water-intensive cropping patterns, and using the resultant savings of water from agriculture sector for economic purposes outside of agriculture in support of the state's water policy objectives; increased private sector participation in the development of value chains in processing and marketing in support of the state's agro-processing and agri-business policy; and improved public sector capacity in delivering agriculture support services.
5. The project is being executed and implemented in seventeen (17) clusters representing eight (8) "Agro-Ecological Zones (AEZs)" of the state of Rajasthan with application of location-specific menu of approaches and interventions.
6. Each cluster has a well-defined theme and demonstration objective. The relevant hydrological catchment area / command area will provide basis of water resource management activities. Each of the clusters addresses sufficient quantity of cultivation for the lead commodity identified and selected for the "Value Chain Development (VCD)".
7. Key Project Interventions are 1. Improved Water Use Efficiency; 2. Technology Transfer and Market Led Advisory Services; 3. Livestock Support Services for Small Ruminants (Goats); 4. Agri Business Promotion Facility; 5. Market Information and Intelligence Services
8. This project comprise various activities relating to the water conservation, its efficient use, increase in farm income and appropriate utilization of the available resources and being implemented through the Line departments viz. Agriculture, Horticulture, Animal Husbandry, Ground Water, Watershed Development & Soil Conservation and Water Resources. Agriculture component is being implemented through Agriculture department for which PIU has been setup in the office of Joint Director Agriculture (Extension), Jaipur Division, Durgapura, Jaipur.
9. The agriculture component includes activities relating to efficient use of available water for irrigation via storage of water, pressurized irrigation, Piped conveyance of water and water harvesting etc. In this connection, 1191 Diggies¹ were constructed during the financial years 2016-17 to 2018-19 at the farmer fields in 3 clusters viz. Z-distributary (Sriganganagar): 78 diggies; Phoolasar (Bikaner): 563 diggies; and Kheruwala (Jaisalmer): 550 diggies. RACPMIS issued guidelines on construction of diggies and provision of financial assistance to farmers viz. eligibility criteria, application and disposal

¹ Diggies are water storage structures with various storage capacities in the canal command areas with the aim to store the water of canal rotation (Bari) and to use the stored water through efficient irrigation methods during the off rotation and critical crop stages of irrigation for the field crops.

procedure, technical parameters and the assistance pattern and grant agreements were executed between the district Project offices and the farmers for implementation of this activity.

10 Grants were released to individual beneficiaries by the district level Project offices during the aforementioned three financial years in respect of these 1191 nos. eligible diggies after physical verification had been conducted by designated Project officials as per the operational guidelines and Grant Agreement confirming completion of diggi construction.

11. The objective of assignment is to conduct a forensic audit of grants disbursed during the year 2016-17, 2017-18 & 2018-19 as financial assistance to farmers towards cost of diggies constructed in the three Project clusters.

RACP-REOI for Hiring of Consultancy Firm for Forensic Audit

QUALIFICATION CRITERIA

S. No.	Specific Requirement	Documents Required
1.	The bidder should either be a company/partnership firm/LLP constituted under Indian Laws	Copy of the Incorporation document
2.	The bidder should have a minimum average annual turnover of more than Rs. 20 crores as per the audited financial statements for the previous three financial years i.e. FY 2016-17, 2017-18 and 2018-19 from forensic/security/systems/process/financial audit work	Certified copy of the audited financial statements/certificate from auditors
3.	The bidder should have experience of at least 15 years as on 31-03-2020 in conducting forensic audit	Self-certification of details of experience supported by work orders/letters of appointment/work completion certificates
4.	The bidder should have successfully completed at least 5 forensic audit work during the last 3 years for Government of India, State Governments, Public Sector Undertakings, other government-controlled institutions or projects implemented by governments/government agencies with each assignment having an order value of Rs. 75.00 lakhs and above	Work orders and work completion certificate from the client
5.	The bidder should not have been blacklisted by the Government of India, State Governments, Public Sector Undertakings, other government-controlled institutions or projects implemented by governments/government agencies	Self-Certification by authorized signatory

RACP-REOI for Hiring of Consultancy Firm for Forensic Audit

INSTRUCTIONS TO THE APPLICANTS

1. Applicant(s) must read all the "instructions to applicants" very carefully. Applicant(s) must submit its expression of interest (EOI) **strictly in the prescribed formats only. Experience of working in last five years i.e. till 31/03/2020 should be submitted in form nos. 7 for ongoing assessments and in form no. 8 for completed assessment. The experience of working in Rajasthan will have to be provided separately in the same formats (in form nos. 07 & 08).**
2. The objective is to solicit EOI from eligible Consultant for consideration for short-listing.
3. This request for expression of interest (REOI) expressly intends to qualify the suitable submissions of expressions of interests for shortlisting exclusively on the basis of details and information furnished by the applicant(s) without being influenced by any other extrinsic factor.
4. Applicant(s) must note that this REOI does not intend to invite any curriculum- vitae (CV) of any professional' or expert. Applicants should note that the EOI submitted should not contain any CV or any proposal for professionals with or without names in any way.
5. Applicant(s) must ensure that the EOI submitted should include only required documents, details, and information. In no case, there should be an attempt to make it a bulky document with undesired documents and other unwanted details. The project is not obliged to consider such details that are not related with this REOI.
6. Details of project(s)/past experience should be provided **strictly in the "Prescribed Format" along with supporting documents/ evidence substantiating the experience of the applicant(s).**
7. Applicant(s) must ensure that each page of the EOI submitted in the prescribed format as well as all enclosures and annexures are signed by **the duly authorized signatory of the applicant.** All signatures must be dated.
8. All witnesses and sureties shall be person of status and probity and their full names and addresses shall be stated below their signature. Applicant(s) must furnish the "Power of Attorney" in prescribed format for the authorized signatory specifying acts, deeds and things as may be necessary in connection with the EOI. The "Declaration" submitted by the applicant(s) must be in accordance with the prescribed form and must be signed by the authorized signatory with competent power of attorney.
9. Any Consultant applying as Individual or as Joint Venture should have minimum three years' experience separately.
10. The EOI submitted by the Consultant will be evaluated / shortlisted on the basis of evaluation criteria.
11. Applicant(s) may clarify their doubt(s) (if any) by contacting the authorized official(s) of the project communicating through telephone, facsimile or email.

RACP-REOI for Hiring of Consultancy Firm for Forensic Audit

Form No.- 01

APPLICANT'S EXPRESSION OF INTEREST

(Applicants- must submit their expression of interest (EOI) on official letter head of the organization

To,

The Project Director

Rajasthan Agricultural Competitiveness Project (RACP),
Second Floor, Academic Block, SIAM Campus Durgapura, Jaipur-302018 (Rajasthan)

Subject: Hiring of Consultant Firm for Forensic Audit of Grants Released to Individual Beneficiary's on Construction of Diggies under Rajasthan Agricultural Competitiveness Project (RACP)

Reference: Your Request for Expression of Interest (REOI) No. (Insert EOI NO. here) published on (insert date)

Dear Sir,

We (name of organization) intend to submit an expression of interest (EOI) as Consultant for Comprehensive Audit of Individual Beneficiary's Grants for Construction of Diggies across RACP Project Locations in response to the request for Expression of Interest (REOI) published on (insert date here).

We, the undersigned applicant, have read and examined in detail your solicitation of expression of interest (EOI). We are submitting our Proposal in association with [Insert full name and address of associated Consultant, if any].

We are submitting all the required credentials/information as prescribed in your solicitation of EOI in prescribed formats.

We confirm that the information contained in this expression of interest or any part thereof, including its exhibits, and other documents submitted or to be submitted to RACP is true, accurate, verifiable and complete. This response includes all information necessary to ensure that the statements therein do not in whole or in part mislead the project in its short-listing process. If any of the information provided here is found to be misleading the short listing process or unduly favours our Consultant in the short listing process, we are liable to be disqualified and rejection from the shortlisting.

We understand that this expression of interest is liable to be rejected from the shortlisting process if it is revealed that there exists any conflict of interests.

It is hereby confirmed that I/We are entitled to act on behalf of our Consultant and empowered to sign this document as well as such other documents, which may be required in this connection.

Dated this, _____ Day of 2020

(Signature)

(In the capacity of)

Duly authorized to sign the EOI for and on behalf of
(Name and Address of Consultant) Seal/Stamp

RACP-REOI for Hiring of Consultancy Firm for Forensic Audit

**Form No.- 02
POWER OF ATTORNEY**

FORMAT FOR POWER OF ATTORNEY FOR SIGNING OF EOI
(To be executed on Non Judicial Stamp paper of appropriate value)

Power of Attorney

Know all men by these presents, we(name and address of the registered office) do hereby constitute, appoint and authorize Mr / Ms.....(name and residential address) who is presently employed with us and holding the position of as our attorney, to do in our name and on our behalf, all such acts, deeds and things necessary in connection with or incidental to our "EOI for engaging the Services of Consultant for Community Participation, Social Screening and Social Mobilization, Technical support required for implementation of Cluster Agricultural Competitiveness Plan (CACP) in identified RACP clusters "including signing and submission of all documents and providing information / responses, submission of expression of interest (EOI) to Rajasthan Agricultural Competitiveness Project (RACP), representing us in all matters before RACP, and generally dealing with RACP in all matters in connection with our EOI for the said Project.

We hereby agree to ratify all acts, deeds and things lawfully done by our said attorney pursuant to this Power of Attorney and that all acts, deeds and things done by our aforesaid attorney shall and shall always be deemed to have been done by us.

For -----

(signature)

(Name, Title and Address of the Attorney)

Note:

- (1) The mode of execution of the Power of Attorney should be in accordance with the procedure, laid down by the applicable law.**
- (2) Separate power of Attorney in case of associate Consultant in favour of same signatory will be required.**

RACP-REOI for Hiring of Consultancy Firm for Forensic Audit

Form No.-03- PARTICULARS OF APPLICANT ORGANIZATION/CONSULTANT			
Name of Applicant Organization/Consultant			
Address (Head Office and / or Registered Office)			
Phone Number(s)		FAX	
Email		WEBSITE	
Authorized Contact Person			
Name			
Designation			
Address			
Office Telephone Number(s)		Cellular(Mobile) Number(s)	FAX Number(s)
Email		Website	
Engagement of Partner/ Associate Partner Consultant			
Partner Consultant Name	Partner's Experience (No. of Years)	Period of Association With Applicant Consultant (Years)	Brief Description of Capacity of Engagement/ Association

Applicant must furnish brief profile of the engagement partner/associate partner Consultant including its post-qualification experiences and its roles and responsibilities in not more than 100 words.

RACP-REOI for Hiring of Consultancy Firm for Forensic Audit

Form No. - 4 LEGAL STATUS			
Establishment/Incorporation Date (for applicant organization)			
Registration Authority	Date of Registration	Registration Number(s)/Reference	Registration Under Act/Rules/Provision
<i>Applicant must furnish the Memorandum of Association, legally valid Registration certificate issued by the competent authority and it must be annexed accordingly.</i>			
Service Tax Registration			
Registration No.	Registration Authority	Validity of Registration	Registration Certificate/Document
<i>Applicant must furnish the legally valid Service Tax Registration document (certificate etc.) issued by the competent authority and it must be annexed accordingly.</i>			
Income Tax			
PAN Number		Income Tax Authority (Circle)	
<i>Applicant must enclose the PAN number document.</i>			
FCRA Registration			
Registration No.	Registration Authority	Validity of Registration	Registration Certificate/Document

RACP-REOI for Hiring of Consultancy Firm for Forensic Audit

Form No. -05- ANNUAL FINANCIAL CAPACITY (TURNOVER) STATEMENT

(The Applicant(s) shall necessarily furnish details about its Annual Turnover for past five (05) years based on the Audited Annual Financial Statements)

Financial Year	ANNUAL TURNOVER (INR)		
	Applicant (Lead) Consultant (Name_____)	Associate Partner Consultant (Name_____)	Associate Partner Consultant (Name_____)
2018-19			
2017-18			
2016-17			

1. Applicant(s) must enclose Certified Copy of Audited Annual Accounts and Annual Reports for the last Three (03) Financial Years ended on March 31, 2019,
2. Applicants, including each associate partner(s) Consultant must furnish financial information supported by audited statements. Each applicant or partner Consultant shall fill in this form. If necessary, use separate sheets to provide complete information.

Form No - 06 STAFFING STATUS*			
Permanent Staff			
Name	Qualification	Experience	Period of Association with organization
Part Time Staff			
Name	Qualification	Experience	Period of Association with organization

***Note:** Please indicate the staffing status of only those persons who are engaged in similar assignments / work.

RACP-REOI for Hiring of Consultancy Firm for Forensic Audit

Form No.-07 - On Going Assignments (Point No.2 of Qualification Criteria)					
Title of Assignment	Name of Client/ Organization	Period From - end date	Total Value of Assignment	Nature of Assignment	Details (Documentary Evidence)
Form No.-08 Assignments Completed During Past five Years (Point No.2 of Qualification Criteria)					
Title of Assignment	Name of Client/ Organization	Period From - end date	Total Value of Assignment	Nature of Assignment	Details (Documentary Evidence)
Brief Description of Experience (about 100 words only)					
<p><i>Applicant organization will necessarily furnish the documentary evidence (contract award letter) issued by the client clearly specifying terms & conditions of the contract along with the performance certificate. The experience of working in Rajasthan will have to be provided separately in the same formats (in form nos. 07 & 08).</i></p>					

RACP-REOI for Hiring of Consultancy Firm for Forensic Audit

Form No.-09 : DECLARATION BY THE APPLICANT

(Declaration must be on the official letter head duly signed by the authorized/competent signatory)

1. We hereby confirm that we (name of the applicant Organization) are interested in submission of our expression of interest (EOI) for the hiring of Consultant for RACP.
2. We confirm that all information contained in this, Expression of Interest (EOI) and subsequently provided / clarified are in good interest and faith. All the information provided herewith is genuine and accurate.
3. We understand that this is not an agreement and is not an offer or invitation to enter into an agreement of any kind with any party.
4. We hereby confirm that our Consultant is independent from the project and there is no Conflict of interest. We also confirm that our organization is completely independent of the entity (RACPMIS). Neither the Consultant nor its Partners or Associates have any financial interest in the business of the RACPMIS.
5. We confirm that no partner of the organization or any qualified employee of the organization is related to any member of the Governing Body/Executive Committee/ or any of the senior management of the RACP-MIS and RACP. The term "Relative" here means husband, wife, brother, or sister, or any lineal ascendant or descendant.
6. We confirm that our organization has never been and is not under a Declaration of Ineligibility for corrupt or fraudulent practices or blacklisted by CAPART or with any of the Government Consultant.
7. We confirm that in case of any further changes which affect this declaration at a later date; we would inform the project appropriately.

Dated this ,..... Day of, 2020

(Signature)

(In the capacity of)

Duly authorized to sign the EOI for and on behalf of

(Name and Address of Consultant) Seal/Stamp

LIST OF ENCLOSURES/ ANNEXURES

S. N.	Brief Description of Enclosure/Annexure	Enclosure/Annexure Reference Number	Page Number
1			
2			
3			

Applicant(s) must ensure that all documents submitted supporting any detail or information of this expression of interest must be listed with its title/brief description herein with specific enclosure/annexure number and page number.

Terms of Reference (TOR)

For

Hiring of Consultancy Firm for Forensic Audit of Grants Released to Individual Beneficiary's on Construction of Diggies under Rajasthan Agricultural Competitiveness Project (RACP)

1. Background:

This project comprise various activities relating to the water conservation, its efficient use, increase in farm income and appropriate utilization of the available resources and being implemented through the Line departments viz. Agriculture, Horticulture, Animal Husbandry, Ground Water, Watershed Development & Soil Conservation and Water Resources. Agriculture component is being implemented through Agriculture department for which PIU has been setup in the office of Joint Director Agriculture (Extension), Jaipur Division, Durgapura, Jaipur.

The agriculture component includes activities relating to efficient use of available water for irrigation via storage of water, pressurized irrigation, Piped conveyance of water and water harvesting etc. In this connection, 1191 Diggies² were constructed during the financial years 2016-17 to 2018-19 at the farmer fields in 3 clusters viz. Z-distributary (Sriganganagar): 78 diggies; Phoolasar (Bikaner): 563 diggies; and Kheruwala (Jaisalmer): 550 diggies. RACPMIS issued guidelines on construction of diggies and provision of financial assistance to farmers viz. eligibility criteria, application and disposal procedure, technical parameters and the assistance pattern and grant agreements were executed between the district Project offices and the farmers for implementation of this activity.

Grants were released to individual beneficiaries by the district level Project offices during the aforementioned three financial years in respect of these 1191 nos. eligible diggies after physical verification had been conducted by designated Project officials as per the operational guidelines and Grant Agreement confirming completion of diggi construction.

1.1 Objective of Assignment

The objective of assignment is to conduct a forensic audit of grants disbursed during the year 2016-17, 2017-18 & 2018-19 as financial assistance to farmers towards cost of diggies constructed in the three Project clusters. The audit will also seek confirmations on the following aspects:

² Diggies are water storage structures with various storage capacities in the canal command areas with the aim to store the water of canal rotation (Bari) and to use the stored water through efficient irrigation methods during the off rotation and critical crop stages of irrigation for the field crops.

- (a) grants were released in respect of diggies which qualified the eligibility criteria established by the Project;
- (b) diggies exist at locations approved by the Project offices;
- (c) adequate documentation has been maintained to support the approval and release of grants to eligible beneficiaries;
- (d) sufficient and appropriate documentation is available to confirm actual cost reported by the farmers for construction of diggies. The assistance pattern mandated by the Project for the release of grants is based on actual cost;
- (e) adequate systems of internal controls were in place for implementation of the activity and the provision of grants;
- (f) project guidelines on construction of diggies and the provisions in the grant agreements have been complied;
- (g) besides financial assistance under RACP, assistance was not claimed for construction of diggi in the same field under Rashtriya Krishi Vikas Yojana (RKVY, a centrally sponsored scheme of Government of India) which also being implemented by the Project offices;
- (h) fraud, illegal act or misappropriation and significant non – compliance in implementation.

2. Scope of work:

The audit will have two distinct segments namely (i) detailed examination of documentation maintained by the Project with respect to grants disbursed; and (ii) physical verification of diggies in respect of which the grants were disbursed.

The audit will be based on a sample review of the grants disbursed as suggested below.

- Year 1 (FY 2016-17): at least 40 % of the grants disbursed
- Year II (FY 2017-18) & Year III (2018-19): at least 25% of the grants disbursed

The consultant must use suitable sampling techniques for identification of sample which fairly represents the universe i.e. 1191 diggies. During physical verification the consultant will take a picture (with date, GPS coordinates) of the diggi verified along with the beneficiary and provide specifications (length, breadth and depth) of the diggi. The consultant will also report on the quality of construction including adequacy of compliance with technical parameters

During physical verification, the consultant will interact with beneficiary farmers on various aspects of the activity seeking clarifications and confirmations on implementation, costs, grant received compliance with grant agreement etc.

The audit will include such tests and controls as considered necessary under the circumstances, by the consultants including third party confirmations like vendor/contractor confirmation and will inter-alia review (but not limited to) the following aspects:

1. Whether appropriate documentation was filed by the beneficiary along with the application as proof of eligibility
2. Whether the signature of the beneficiary match in application form, grant agreement, physical verification report, cost documentation and other documents submitted with the Project offices
3. Whether receipts acknowledging submission of application by the beneficiary farmer were issued by the Project offices as per the prescriptions and whether the criteria for disposal of applications on “first come first serve basis” was complied with by the Project offices
4. Mechanism adopted by the district project offices for communicating the key prescriptions including specifications/technical parameters and administrative sanction to the beneficiary farmer
5. Whether the grant agreements were executed timely and copy of the agreement maintained by the beneficiary; whether the agreement is appropriately filled up and complete; adequacy of compliance with the grant agreement both by the Project and the beneficiary
6. Mechanism adopted by the district project offices regarding regular inspections and technical back up during construction of diggies and whether adequate documentation was maintained in this regard
7. Whether physical verification was conducted by Project officials designated in the guidelines and the grant agreements.
8. Whether photograph of the diggi along with sign board and beneficiary was taken at the time of PV by the Project
9. Whether technical parameters were verified by the project during physical verification
10. Whether the photographs of the diggi along with the beneficiary and the signboard available in file as evidence for release of grants to the beneficiary farmers were

morphed or fake. Also verify the photograph of the applicant and actual beneficiary are same or different.

11. Mechanism adopted by the Project offices to verify the cost and related documentation submitted by the beneficiary farmer
12. Whether financial sanction was issued by the Project for eligible, complete and physically verified cases by the competent authority
13. Whether beneficiaries considered under RACP have not received any financial assistance under any government scheme like RKVY for construction of diggi as prescribed in the Project guidelines. Amongst others, the treasury data in respect of payments made to each beneficiary for both projects should be compared
14. Verify authenticity of cost reported by the beneficiaries for construction of diggies and the vendor invoices/contractor payment receipts submitted by the beneficiary farmers in support of the reported cost.. If reported cost is found inflated or wrong then if possible, assess the actual cost and the resultant financial assistance/grant due to the farmers determining excess grant given, if any. This task needs to be accomplished objectively and precisely with sound material proofs.
15. Mode of payment of assistance to beneficiaries, authenticate payment to farmers and report leakages, if any, then provide details of it viz- who did, to whom given including all details of it, on case to case basis. No routine statement will be accepted.
16. Whether Project offices have complied with the prescriptions contained in the operational guidelines, HO instructions, Project financial management manual with respect to the implementation of this activity
17. Whether financial information in respect of this activity has been correctly reported in the IUFRRs submitted to the World Bank

3. Duration of Assignment:

The assignment is expected to be completed within a month time after signing of contract with RACPMIS and in all cases before 30th June, 2020.

4. Deliverables

1. The audit findings being confidential, the report will be submitted in a sealed cover to the Principal Secretary (Agriculture), Government of Rajasthan in a single hard copy.
2. The report will provide in detail the review findings and conclusions. Besides a consolidated summary of observations, conclusions and recommendations for improvements particularly in implementation, internal controls and documentation. Separate sections will be provided audit observations and conclusions in respect of each district.
3. The audit observations and conclusions should be clear and unambiguous and based on sufficient and appropriate audit evidence specifically disclosed in the report.

5. General

- (a) The assignment will be administratively coordinated by the Project Director, RACP. The Project Director will designate an officer/s from the Head Office to act as Nodal Officer/s to facilitate overall coordination with the consultant and ensuring availability of relevant staff and records at the district Project offices during consultant visits.
- (b) The consultant will be given full access to all Project documents, books and records, correspondence, and any other information particularly relating to the activity of construction of diggies which is deemed necessary by the consultant for conducting the review.
- (c) The information made available to the consultant will include, but not be limited to, Program Appraisal Document, relevant Legal Agreements, Operational Guidelines, IUFs filed with the World Bank seeking disbursements, beneficiary documentation files maintained by the district Project offices, grant agreements with beneficiary farmers, Project Financial Management Manual, internal and Project audit reports, Aide-Memoire of World Bank Project Implementation Support Missions, RKVY Guidelines for the years under audit etc. . At the start of the assignment, the Project will arrange for interaction of the consultant with the Project Internal auditors for FY 2016-17 till 2018-19 and the World Bank Project FM team to share feedback from their review. Project will provide complete details of the 1191 diggies namely names and addresses of diggi owners/farmers, location of the diggies, cost of diggies, grants disbursed, farmers' contribution etc. immediately after signing of the contract with the consultant.

(d) Head of district Project offices will be responsible for ensuring availability of staff and records, providing information requested by the consultant including organizing physical verification/field visits. Project field staff will accompany the consultant during physical verification and interactions with the beneficiaries.

6. Description of Services

1. The consultant will deploy the team immediately after signing the contract with RACP.
2. The assignment requires extensive travel to far-flung remote desert areas particularly for conducting physical verification of diggies. The consultant will have to appropriately consider this aspect of the assignment while estimating the logistical and manpower requirements.
3. The Consultant shall provide photo-identity card to every personnel deployed to provide services.

7. Key Personnel:

Position	Number of key expert Cluster	Qualification and Experience
Team Leader	1	Should be a member of the Institute of Chartered Accountants of India (ICAI) with at least 15 years' experience in forensic audit assignment. Having completed the certificate course "Forensic Accounting and Fraud Detection" from ICAI or a similar recognized certification from a professional body will be an added advantage. As a key expert should have completed least 5 similar forensic audit work during the last 7 years for Government of India, State Governments, Public Sector Undertakings, other government-controlled institutions or projects implemented by governments/government agencies with order values of over Rs.50.00 lakhs each.
Expert Civil	3	Should have Bachelor's degree in Civil Engineering with at least 10 years' experience in forensic audit assignment. As a key expert should have completed least 3 similar

		<p>forensic audit work during the last 5 years for Government of India, State Governments, Public Sector Undertakings, other government-controlled institutions or projects implemented by governments/government agencies with order values of over Rs. 50.00 lakhs each.</p> <p>Work experience in Rajasthan including fluency in speaking local language and writing in hindi would be an added advantage.</p>
Expert Finance	2	<p>Should be a member of the Institute of Chartered Accountants of India/ Institute of Cost Accountants of India with at least 10 years' experience in forensic audit assignment. Having completed the certificate course "Forensic Accounting and Fraud Detection" from ICAI or a similar recognized certification from a professional body will be an added advantage.</p> <p>As a key expert should have completed least 3 similar forensic audit work during the last 5 years for Government of India, State Governments, Public Sector Undertakings, other government-controlled institutions or projects implemented by governments/government agencies with order values of over Rs. 50.00 lakhs each</p> <p>Work experience in Rajasthan including fluency in speaking local language and writing in hindi would be an added advantage.</p>

- (a) The audit team(s) will include sufficient number of support staff [not less than three (03)] having diploma in civil engineering and at least 2 years of demonstrated experience as support staff in audits/reviews. Work experience in Rajasthan including fluency in speaking local language and writing in hindi would be an added advantage.
- (b) Each audit team will be a three-member team comprising of one expert finance, one expert civil and one support staff. Not less than 3 such teams will be deployed. The consultant is free to propose additional teams to deliver the best result in the assignment. One member in each team should be fluent in speaking local language and writing in hindi.
- (c) Please note that the above team is the minimum required. The consultant is free to propose additional experts and support staff with expertise in other domains to deliver the best result in the assignment.