



# ***Meghalaya Basin Management Agency***

## **Request for Expression of Interest**

### ***Engagement of Chartered Accountant for conduct of Statutory Audit for 'Integrated Village Cooperative Societies' under Meghalaya Livelihoods and Access to Market Project(Megha-LAMP)***

**Ref No: MBMA/MLAMP/RF/181/2021/C-48/461**

**Issue Date: November 3, 2021**

## Instructions to Consultants<sup>1</sup>

**Reference Number: MBMA/MLAMP/RF/181/2021/C-48/461**

*November 3, 2021*

### *Engagement of Chartered Accountant for conduct of Statutory Audit for ‘Integrated Village Cooperative Societies’ under Meghalaya Livelihoods and Access to Market Project (Megha-LAMP)*

1. The Government of India has received financing from the International Fund for Agricultural Development (“the Fund” or “IFAD”) towards the cost of Meghalaya: Livelihoods and Access to Markets Project (Megha- LAMP) (“the client” or “procuring entity”), and intends to apply part of the proceeds for the recruitment of consulting services, for which this REOI is issued.

The use of any IFAD financing shall be subject to IFAD’s approval, pursuant to the terms and conditions of the financing agreement, as well as IFAD’s rules, policies and procedures. IFAD and its officials, agents and employees shall be held harmless from and against all suits, proceedings, claims, demands, losses and liability of any kind or nature brought by any party in connection with Megha- LAMP

2. The client now invites Expressions of Interest (EOIs) from legally constituted consulting firms (“consultants”) to provide services under “Engagement of Chartered Accountant for conduct of Statutory Audit for ‘Integrated Village Cooperative Societies’ under Megha-LAMP”. More details on these consulting services are provided in the terms of reference (TOR) attached as **Annex 1**. The consultant may sub-contract selected activities provided that said services will not exceed 20% of the total consultancy work.
3. Before preparing its EOIs, the consultant is advised to review the terms of reference attached as **Annex 1**, which describe the assignment and **Annex 2** that details the evaluation of the technical qualifications.
4. The consultant shall not have any actual, potential or reasonably perceived conflict of interest. A consultant with an actual, potential or reasonably perceived conflict of interest shall be disqualified unless otherwise explicitly approved by the Fund. A consultant including their respective personnel and affiliates are considered to have a conflict of interest if they a) have a relationship that provides them with undue or undisclosed information about or influence over the selection

---

<sup>1</sup>This document refers to legally constituted consulting firms as “consultant”.

process and the execution of the contract, b) participate in more than one EOI under this procurement action, c) have a business or family relationship with a member of the client's board of directors or its personnel, the Fund or its personnel, or any other individual that was, has been or might reasonably be directly or indirectly involved in any part of (i) the preparation of this expression of interest, (ii) the selection process for this procurement, or (iii) execution of the contract. The consultant has an ongoing obligation to disclose any situation of actual, potential or reasonably perceived conflict of interest during preparation of the EOI, the selection process or the contract execution. Failure to properly disclose any of said situations may lead to appropriate actions, including the disqualification of the consultant, the termination of the contract and any other as appropriate under the IFAD Policy on Preventing Fraud and Corruption in its Projects and Operations<sup>2</sup>.

5. All consultants are required to comply with the Revised IFAD Policy on Preventing Fraud and Corruption in its Activities and Operations (hereinafter, "IFAD's Anticorruption Policy") in competing for, or in executing, the contract.
  - a. If determined that a consultant or any of its personnel or agents, or its sub-consultants, sub-contractors, service providers, suppliers, sub-suppliers and/or any of their personnel or agents, has, directly or indirectly, engaged in any of the prohibited practices defined in IFAD's Anticorruption Policy or integrity violations such as sexual harassment, exploitation and abuse as established in IFAD's Policy to Preventing and Responding to Sexual Harassment, Sexual Exploitation and Abuse<sup>3</sup> in competing for, or in executing, the contract, the EOI may be rejected or the contract may be terminated by the client.
  - b. In accordance with IFAD's Anticorruption Policy, the Fund has the right to sanction firms and individuals, including by declaring them ineligible, either indefinitely or for a stated period of time, to participate in any IFAD-financed and/or IFAD-managed activity or operation. The Fund also has the right to recognize debarments issued by other international financial institutions in accordance with its Anticorruption Policy.
  - c. Consultants and any of their personnel and agents, and their sub-consultants, sub-contractors, service providers, suppliers, sub-suppliers and any of their personnel and agents are required to fully cooperate with any investigation conducted by the Fund, including by making personnel available for interviews and by providing full access to any and all accounts, premises, documents and records (including electronic records) relating to this selection process or the execution of the contract and to have such accounts, premises, records and documents audited and/or inspected by auditors and/or investigators appointed by the Fund.
  - d. Consultants have the ongoing obligation to disclose in their EOI and later in writing as may become relevant: (i) any administrative sanctions, criminal convictions or temporary suspensions of themselves or any of their key personnel or agents for fraud and corruption, and (ii) any commissions or fees paid or to be paid to agents or other parties in connection with this selection process or the execution of the contract. As a minimum, consultants must disclose the name and contact details of the agent or other party and the reason, amount and

---

<sup>2</sup>The policy is accessible at [www.ifad.org/anticorruption\\_policy](http://www.ifad.org/anticorruption_policy).

<sup>3</sup> The policy is accessible at <https://www.ifad.org/en/document-detail/asset/40738506>.

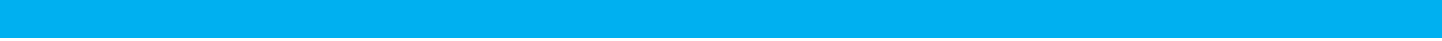

currency of the commission or fee paid or to be paid. Failure to comply with these disclosure obligations may lead to rejection of the EOI or termination of the contract.

- e. Consultants are required to keep all records and documents, including electronic records, relating to this selection process available for a minimum of three (3) years after notification of completion of the process or, in case the consultant is awarded the contract, execution of the contract.
6. The Fund requires that all beneficiaries of IFAD funding or funds administered by IFAD, including the client, any consultants, implementing partners, service providers and suppliers, observe the highest standards of integrity during the procurement and execution of such contracts, and commit to combat money laundering and terrorism financing consistent with IFAD's Anti-Money Laundering and Countering the Financing of Terrorism Policy.<sup>4</sup>
7. **Procedure:** the selection process will be conducted using *Least Cost Selection method* as laid out in the IFAD Procurement Handbook that can be accessed via the IFAD website at [www.ifad.org/project-procurement](http://www.ifad.org/project-procurement). The client will evaluate the EOIs using the criteria provided in **Annex 2**. The shortlisted consultant(s) will be provided with the detailed TORs and asked to submit a detailed technical and financial offer. The evaluation will include a review and verification of qualifications and past performance, including a reference check, prior to the contract award.
8. Consultants may associate with other firms to enhance their qualifications but should indicate clearly whether the association is in the form of a joint venture and/or a sub-consultancy. In the case of a joint venture, all the partners in the joint venture shall be jointly and severally liable for the entire contract, if selected. The MBMA should be brought to the notice in case of a Joint Venture at the EOI stage. The firm should clearly mention the reason for the Joint venture and also submit all the details in respect of the partner as is required for the principle partner.
9. Any request for clarification on this EOI including the PTOR should be sent via e-mail to the address below [mbdaprocurement@gmail.com](mailto:mbdaprocurement@gmail.com) no later than **local time 5:00 PM, November 11, 2021**. The client will provide responses to all clarification requests by **local time, 5:00 PM, November 16, 2021**.
10. **Submission Procedure:** please submit your expression of interest using the forms provided for this purpose. Your EOI should comprise one (1) original copy of each EOI form annexed to this document. EOIs shall be submitted to the address below no later than **local time 5:00 PM, November 24, 2021**.

**Attn:** Shantanu Sharma, IAS,  
Additional Project Director,  
Meghalaya – Livelihoods and Access to Market Project (Megha – LAMP)  
Meghalaya Basin Management Agency  
C/o Meghalaya State Housing Financing Co-operative Society Ltd.

---

<sup>4</sup>The policy is accessible at <https://www.ifad.org/en/document-detail/asset/41942012>.



Nongrim Hills, Shillong-793003

**Tel. no.** 0364-/2522043/2522921/2522992, **Email ID:** [mbdaprocurement@gmail.com](mailto:mbdaprocurement@gmail.com)

Yours sincerely,

*Sd/-*

Shantanu Sharma, IAS,  
Additional Project Director, Megha-LAMP  
Meghalaya Basin Management Agency

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

***Re: Consulting Services for Engagement of Chartered Accountant for  
conduct of Statutory Audit  
for 'Integrated Village Cooperative Societies' under Meghalaya  
Livelihoods and Access to Market Project(Megha-LAMP)***

**Ref: MBMA/MLAMP/RF/181/2021/C-48/461**

We, the undersigned, declare that:

1. We are expressing our interest in providing the consulting services for the above-mentioned assignment and have no reservations to the REOI, the instructions to the consultants and any addenda thereto.
2. Our expression of interest is open for acceptance for a period of ninety (90) days.
3. Our firm, its associates, including any subcontractors or suppliers for any part of the contract, have not been declared ineligible by the Fund and have not been subject to sanctions or debarments under the laws or official regulations of the client's country or not been subject to a debarment recognized under the Agreement for Mutual Enforcement of Debarment Decisions (the "Cross-Debarment Agreement")<sup>5</sup>, beyond those declared in paragraph 9 of this EOI submission form.
4. We acknowledge and accept the IFAD Revised Policy on Preventing Fraud and Corruption in its Activities and Operations. We certify that neither our firm nor any person acting for us or on our behalf has engaged in any prohibited practices as provided in ITC Clause 6. Further, we acknowledge and understand our obligation to report to [anticorruption@ifad.org](mailto:anticorruption@ifad.org) any allegation of prohibited practice that comes to our attention during the selection process or the contract execution.
5. No attempt has been made or will be made by us to induce any other consultant to submit or not to submit an EOI for the purpose of restricting competition.
6. We acknowledge and accept the IFAD Policy on Preventing and Responding to Sexual Harassment, Sexual Exploitation and Abuse. We certify that neither our firm nor any person

---

<sup>5</sup>The Cross-Debarment Agreement was entered into by the World Bank Group, the Inter-American Development Bank, the African Development Bank, the Asian Development Bank and the European Bank for Reconstruction and Development, additional information may be located at: <http://crossdebarment.org/>.

acting for us or on our behalf has engaged in any sexual harassment, sexual exploitation or abuse. Further, we acknowledge and understand our obligation to report to [ethicsoffice@ifad.org](mailto:ethicsoffice@ifad.org) any allegation of sexual harassment, sexual exploitation and abuse that comes to our attention during the selection process or the contract execution.

7. The following commissions, gratuities, or fees have been paid or are to be paid with respect to the selection process: *[Insert complete name of each recipient, its full address, the reason for which each commission or gratuity was paid and the amount and currency of each such commission or gratuity.]*

Name of Recipient	Address	Reason	Amount	Currency

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

8. We declare that neither our consulting firm nor any of its directors, partners, proprietors, key personnel, agents, sub-consultants, sub-contractors, consortium and joint venture partners have any actual, potential or perceived conflict of interest as defined in ITC Clause 5 regarding this selection process or the execution of the contract. *[insert if needed: “other than the following:” and provide a detailed account of the actual, potential or perceived conflict].* We understand that we have an ongoing disclosure obligation on such actual, potential or perceived conflicts of interest and shall promptly inform the client and the Fund, should any such actual, potential or perceived conflicts of interest arise at any stage of the procurement process or contract execution.
9. The following criminal convictions, administrative sanctions (including debarments) and/or temporary suspensions have been imposed on our consulting firm and/or any of its directors, partners, proprietors, key personnel, agents, sub-consultants, sub-contractors, consortium and joint venture partners:

Nature of the measure (i.e., criminal conviction, administrative sanction or temporary suspension)	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 contract execution)	Date and time (duration) of measure

--	--	--	--	--

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

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

*[Authorized signatory]*

*[Name and title of signatory]*

*[Name and address of firm]*



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

***Re: Consulting Services for Engagement of Chartered Accountant for  
conduct of Statutory Audit for  
'Integrated Village Cooperative Societies' under Meghalaya Livelihoods  
and Access to Market Project(Megha-LAMP)***

**Ref: MBMA/MLAMP/RF/181/2021/C-48/**

*[Provide a brief description of the background and organization of your firm/entity and of each associated firm for this assignment. Include the organization chart of your firm/entity. The EOI must demonstrate that the consultant has the organizational capability and to carry out the assignment. The qualifications document shall further demonstrate that the consultant has the capacity to field and provide experienced replacement personnel on short notice. Key staff CVs are not required at the shortlisting stage.]*

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

Field(s) of expertise of the firm	
Number of professional staff with experience related directly to the assignment	
Subsidiary and associated companies ( <i>wherever applicable</i> ): (details in the following format to be provided for all associates) – (i) Name of the company (ii) Nature of business (iii) Address of the company (iv) Website of the company (v) Brief description of company (maximum of 120 words)	
Any other information that the consultant would like to add:	

**Maximum 10 pages**

## Form EOI-3

### Experience of the Consultant

**Re: Consulting Services for Engagement of Chartered Accountant for  
conduct of Statutory Audit for**

**‘Integrated Village Cooperative Societies’ under Meghalaya Livelihoods  
and Access to Market Project(Megha-LAMP)**

**Ref: MBMA/MLAMP/RF/181/2021/C-48/**

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

**Maximum 20 pages]**

Assignment name:	Approx. value of the contract (in Indian Rupees):
Country: Location within country:	Duration of assignment (months):
Name of client:	Total No. of staff-months of the assignment:
Address, and contact details (including email address(es)):	Approx. value of the services provided by your firm under the contract (in Indian Rupees INR):
Startdate (month/year): Completion date (month/year):	No. of professional staff-months provided by associated consultants:
Name of associated consultants, if any:	Name of proposed senior professional staff of your firm involved and functions performed (indicate most significant profiles such as project director/coordinator, team leader):
Narrative description of project:	
Description of actual services provided by your staff within the assignment:	

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

## ANNEX 1

### **TERMS OF REFERENCE FOR ENGAGEMENT OF CHARTERED ACCOUNTANT FOR CONDUCT OF STATUTORY AUDIT FOR ‘INTEGRATED VILLAGE COOPERATIVE SOCIETIES’ UNDER MEGHALAYA LIVELIHOODS AND ACCESS TO MARKET PROJECT(M-LAMP)**

#### **A. Background**

1. The Meghalaya Livelihood & Access to Markets Project (Megha-LAMP) is an Externally Aided Project (EAP) driven jointly by the Government of Meghalaya (GoM) and International Fund for Agricultural Development (IFAD). The project cost is USD 169.90 million inclusive of the loan of USD 50 million from IFAD, GoM Share of USD 49.70 million, Bank credit USD 29.30 million, convergence USD 28.20 million and Beneficiary contribution USD 12.70 million. While the Planning Department, GoM is the State Nodal Agency for the Project, the Meghalaya Basin Management Agency (MBMA) has been notified as the Implementing Agency and the project period is from 2014 – 2022.
2. The **project goal** is to improve (double) family incomes and the quality of life in rural Meghalaya with the **development objective** to ensure expanded and sustainable livelihood opportunities adapted to the hill environment and to the effects of climate change.
3. The project is being implemented through the following components–
  - i. Component 1: Integrated Natural Resource Management - which includes capacity development and natural resource planning and land, water resources and crop development.
  - ii. Component 2: Rural Finance - to establish Integrated Village Cooperative Societies (IVCS) mostly in project village clusters for providing saving and credit services along with other activities, such as supply of farm inputs and aggregation of production for marketing.
  - iii. Component 3: Inclusive Supply Chains and Enterprise Development - aims to support and build the capacity of the community to implement commodity-specific livelihood activities and address issues related to access to markets and promoting enterprises.
  - iv. Component 4: Knowledge Services includes integrated activity covering planning, monitoring and evaluation as well as the generation of multi-format, multi-channel knowledge products in support of the project objectives.
  - v. Component 5: Project Management includes the State Project Management Unit (SPMU) at the State level and 11 District Project Management Unit (DPMUs) at the District level.

4. **Project coverage** – The project covers 18 Blocks, with about 75 villages in each Block totaling 1350 villages spread across the 11 Districts of the State.
5. **Project Implementation** – The Meghalaya Basin Management Agency has put in place the State Project Management Unit (SPMU) at the State level and the District Project Management Units (DPMUs) at the districts level for implementation of the project.
6. **Project Implementation Guidelines** – The project is being implemented in accordance with IFAD guidelines, which includes Financing Agreement, Project Design Report, Letter to Borrower (LTB), General Conditions of Agriculture Project, Handbook for Financial Reporting & Auditing, and also the Project Agreement, Financial Manual and Procurement Manual. In addition, the Meghalaya Basin Management Agency has to abide by the Subsidiary Agreement it entered upon with the State Government.

## **B. Formation and establishment of Integrated Village Cooperative Societies (IVCS)**

One of the key objectives of the project is the establishment of IVCS under Component 2: Rural Finance. An IVCS in the simplest terms is a village Self Help Group registered as a Cooperative Society under the Meghalaya State Cooperative Societies Act (which provides a legal framework for functioning of these institutions) with joint liability of all members and leveraging strongly on the social capital in the village communities of the State. The IVCS can provide thrift, credit, other financial services and intermediation and undertake other economic income generating activities which can improve the welfare and livelihoods of its members. These societies can be formed and promoted by fifteen adult residents of a village or along with adjoining villages in the case of small villages. The project targets to form 278 IVCS and each IVCS should ideally have 400 members, covering about 150 -200 households for it to become economically viable.

The key indicators for Component 2: Rural Finance are as under:

1. 300 IVCS to be formed (by 31.12.2019);
2. 1,20,000 members to be mobilised;
3. 400+ members per IVCS (covering about 80% of all households);
4. 90,000 IVCS members are actively using financial services (90,000 savers and 60,000 borrowers);
5. Average combined share capital and savings per household with IVCS exceeds Rs.10,000/-;
6. 70% (210) of IVCS are financially sustainable and have loan recovery rates of at least 95%.

The project has completed the formation and registration of 300 IVCS in December 2019 in 18 C & RD Blocks in all 11 Districts of the State. The functioning and operations of the IVCS are subject to the provisions of the Meghalaya Cooperative Societies Act 2015. Under Chapter VIII Section 55(1) of the Act, the accounts of every registered cooperative society shall be audited or caused to be audited once at least in each financial year. In view of the same, the IVCS formed under Megha-LAMP due for conduct of Statutory Audit.

## **C. Audit of IVCS**

1. The Meghalaya Cooperative Societies Act 2015, under Chapter-VIII Section 55(1) stipulates that ‘the accounts of every registered cooperative society in the State shall

be audited or caused to be audited once at least in each financial year. This is considered necessary for ensuring and instilling aspects of financial discipline, accountability and governance processes.

2. The objectives of audit of IVCS are to –
  - i. to detect misappropriation/ frauds/ misutilization of fund,
  - ii. to express a professional opinion on the financial position and annual financial statements of IVCS; which includes Receipt & Payment, Income & Expenditure, P/L Account and Balance Sheet.
  - iii. evaluate the effectiveness of the record keeping systems, operational process and procedures related to thrift and credit activities;
  - iv. examine that support fund from the project and other forms of financial assistance from Govt., etc, have been properly utilized and for intended purpose;
  - v. ensure compliance of the project’s laid down guidelines and procedures by IVCS in respect of functioning and operations.
  - vi. To check whether the provisions of the Bye-laws, decisions/ directions of the Managing Committee and the General Meeting have been adhered to.
  - vii. To assess the overall performance of the society and to suggest measures for improvement.
  
3. **Coverage** – the project intends to conduct the statutory audit for a total of 278 IVCS out of the 300 IVCS. (*Project has decided to drop 22 non-performing IVCS in July 2021*). The District & Block-wise Summary of the 278 IVCS may be referred at Annexure A.

3.1 Period of audit and submission of audit report:

Period of audit	Submission of reports by the Auditor
April 2017 to March, 2021	Two months after the date of Signing of the Contract.
April 2021 to March, 2022	31 <sup>st</sup> August 2022
April, 2022 to December, 2022	15 <sup>th</sup> March, 2023

4. **Scope of Work** – The audit should be carried out in accordance with the Standards on Internal Audit prescribed by the Institute of Chartered Accountants of India and will include such test and controls, as the auditors consider necessary for performance of the audit. The specific areas of audit should include the following –

- i. All books of accounts, registers, vouchers, etc., as prescribed by the project are maintained by the IVCS along with necessary supporting documents (vouchers, bills, receipts, bank pass book, etc.).
- ii. Review the correctness of the financial transaction recorded in the books of accounts;
- iii. Review and verify the balance of deposit mobilized and credit disbursement; and examination of the overdue debts;
- iv. Examine the utilization of the Support Fund received from the project and other forms of financial assistance received from Govt., are in accordance with the relevant guidelines;
- v. Verification of the Cash Balance and Security and check whether the cash retention limit is being adhered to.
- vi. Verification of the position of Cash with Bank and Investments (in Fixed Deposits, Recurring Deposits);
- vii. Verify the assets, office equipments and furniture, etc. of the society and valuation of the assets including stock verifications, and liabilities of the IVCS;
- viii. A certification of the realized profit;
- ix. Examine the book recording proceedings Meetings of Managing Committee and Annual General Meeting for ensuring that the discussions and decisions relating to financial matters (thrift and credit activity) and all other transactions of the IVCS are properly recorded and adhered to from time to time.
- x. Examine whether the Management has taken adequate steps to increase disbursal of credit.
- xi. Examine the statement of accounts and balance sheets of the IVCS.
- xii. Any other relevant matter.

## **5. Selection criteria for the Service Provider**

- i. The selection of the Service Provider for Audit shall be made on the basis of Quality and Cost Based Selection method. Interest Service Provider will be required to submit a Simplified Technical Proposal and a Financial Proposal as per Instruction to the Service Provider contained in the Request for Proposal.
- ii. The simplified Technical Proposal shall contain the following information:
  - a. Details or profile of the Service Provider, internal structure and CVs of key staff in the organization
  - b. Experience of key staff for the internal audit
  - c. Material evidences, namely, Reference letters or contract, in respect of previous experience of similar works
  - d. Any other documents which may support the Proposal
  - e. Description of the audit plan proposed to carry out for the internal audit

**Annexure A – District/ Block-wise Summary of IVCS**

***District/ Block-wise Summary of the No. of IVCS which have to undergo Statutory Audit***

<i>SN</i>	<i>District</i>	<i>SN</i>	<i>FY 2022-23 (upto 31.12.2022)</i>	<i>FY 2021-22</i>	<i>FY 2020-21</i>	<i>FY 2019-20</i>	<i>FY 2018-19</i>	<i>FY 2017-18</i>
1	East Jaintia Hills	1	16	16	16	16	6	5
2	West Jaintia Hills	2	12	12	12	12	5	4
		3	16	16	16	16	3	3
3	East Khasi Hills	4	13	13	13	13	8	3
		5	14	14	14	14	7	5
		6	9	9	9	9	2	2
4	Ri Bhoi	7	18	18	18	18	11	7
5	West Khasi Hills	8	19	19	19	19	10	3
6	South West Khasi Hills	9	18	18	18	18	4	3
7	North Garo Hills	10	17	17	17	17	3	3
8	East Garo Hills	11	15	15	15	15	3	2
		12	17	17	17	17	2	2
9	West Garo Hills	13	15	15	15	15	4	3
		14	13	13	13	13	5	2
		15	14	14	14	14	4	4
10	South Garo Hills	16	17	17	17	17	6	5
		17	17	17	17	17	4	2
11	South West Garo Hills	18	18	18	18	18	14	3
	<b>Total</b>		<b>278</b>	<b>278</b>	<b>278</b>	<b>278</b>	<b>101</b>	<b>61</b>



## Annexure B – Audit Coverage Report

The following checklist is to be annexed with the audit report to highlight the coverage of audit –

<b>District</b>	<b>SN</b>	<b>Block</b>	<b>No of registered IVCS</b>	<b>No of IVCS audited</b>	<b>% of IVCS audited</b>
East Jaintia Hills	1	Khliehriat	16		
West Jaintia Hills	2	Amlarem	12		
	3	Thadlaskein	16		
East Khasi Hills	4	Khatarshnong Laitkroh	13		
	5	Mawphlang	14		
	6	Shella Bholaganj	09		
Ri Bhoi	7	Umling	18		
West Khasi Hills	8	Mawshynrut	19		
South West Khasi Hills	9	Ranikor	18		
North Garo Hills	10	Kharkutta	17		
East Garo Hills	11	Dambo Rongjeng	15		
	12	Songsak	17		
West Garo Hills	13	Dadenggre	15		
	14	Selsella	13		
	15	Tikrikilla	14		
South Garo Hills	16	Baghmara	17		
	17	Chokpot	17		
South West Garo Hills	18	Zikzak	18		

ooOo

**ANNEX 2**  
**Qualification and Evaluation Criteria**

Item	Criteria	Points
<b>A.</b>	<b>General</b>	<b>30</b>
i	Firm must be a registered Chartered Accountant Firm / LLP or Partnership firm for 5 years(copies of registration, PAN, TAN, GST or any other relevant registrations etc. to be enclosed)	30
<b>B.</b>	<b>Specific experience</b>	<b>70</b>
i	The firm should have an average annual turnover of at least INR 10 Lakhs in the last three years(audited statements of last three FY – from 2019 to 2021 to be enclosed)	10
ii	The Firm must be registered with Comptroller & Accounts General (CAG) of India. (copy of the registration for the current year must be attached)	15
iii	The firm should demonstrate to having experience of at least five years of conducting audit preferably for Not for Profits, NGOs, societies etc. (relevant copies of contracts must be attached)	15
iv	Experience of Auditing Cooperative Societies. (Relevant copies of contracts must be attached)	10
v	Experience of working in North Eastern states of India and atleast 5 years in the state of Meghalaya. (Relevant copies of contracts must be attached)	10
vi	Composition of audit team on field along with their qualifications and deployment plan.	10
vii	The firm should not have unsatisfactory track record resulting in adverse action taken by Central/State Governments in India (an undertaking must be submitted)	mandatory self-certification submission
	<b>Total Points</b>	<b>100</b>
	<b>Minimum points required to get shortlisted</b>	<b>70 points</b>

**NOTE: in case of firms getting similar passing marks, preference will be given to local firms.**