



MINISTERUL AGRICULTURII ŞI  
INDUSTRIEI ALIMENTARE  
AL REPUBLICII MOLDOVA

MINISTRY OF AGRICULTURE  
AND  
FOOD INDUSTRY OF THE  
REPUBLIC OF MOLDOVA

UNITATEA CONSOLIDATĂ PENTRU IMPLEMENTAREA PROGRAMELOR IFAD  
THE CONSOLIDATED UNIT FOR THE IMPLEMENTATION OF IFAD  
PROGRAMMES



Enabling poor rural people  
to overcome poverty

**Term of Reference**  
**Procurement of audit services:**  
**audit of IFAD Programmes in Moldova for 2012 year**

The Consolidated IFAD Programmes Implementation Unit (CPIU-IFAD), a body set up by the Government of Moldova in order to implement the programmes funded by the International Fund for Agricultural Development (IFAD), is requesting proposals from specialized companies to perform audit of its financial statements for the year ending 31 December 2012 related to the following implemented programmes:

- **Agricultural Revitalization Project (Loan Agreement no.629-MD);**
- **Rural Financial Services and Marketing Programme (Financing Agreement no.758)**
- **Rural Financial Services and Agribusiness Development (Loan agreement no.832)**

**Scope of assignment:**

To enable the auditor to express a professional opinion of CPIU financial position of the implemented programmes at the end of 2012 fiscal year and of the funds received and expenditures incurred for the accounting period ending at 31 December 2012, as reported in the Programme Financial Statement, including an opinion on the statement of expenditures and special account.

The audit will be carried out in accordance with International Standards of Auditing and will include such tests and reviews, as auditor considers necessary under the circumstances. Special attention will be paid to establishing that:

- All external funds have been used in accordance with the conditions stipulated in the financing agreements, with due attention to economy and efficiency, and solely for the purposes for which the financing was provided.
- The provided counterpart funds have been used in accordance with national or organizational financial regulations, with due attention to economy and efficiency, and solely for the purposes for which they were provided;
- Goods, consultancy and other services, and civil works financed out of project funds have been procured in accordance with stipulations in the financing agreement and/or government regulations;
- All necessary supporting documents, records and accounts have been kept in respect of all project ventures, including expenditures reported via SOEs or SAs;
- The SA has been used in accordance with the provisions of the financing agreement;

**Deliverables and timeframe**

The auditor would be expected to provide for each of CPIU-IFAD implemented programmes:

- the audit report on the financial statements;
- an opinion based on the scope and detail of the audit of the financial statements, including Statement of Expenditures and Special Account, and follow up audit recommendations from previous years;

- a management letter describing any deficiencies identified in the project accounting, procedures, systems, and make appropriate recommendations for improvement.

*The period of assignment:*

**April - May 2013.**

*Deadline for audit report delivery:*

**31 May 2013.**

To accomplish the assignment the auditors will take into account IFAD procedures and guidelines available on the following website: <http://www.ifad.org/pub/basic/index.htm>

To be considered, interested companies should submit a proposal which will include technical and financial offer for the presented assignment, in separate sealed envelope, in original and a copy.

**The evaluation criteria:**

The service provider will be selected in accordance with the procedures set out in the current edition of IFAD Procurement Guidelines, based on consultant qualifications.

**Documents to be included when submitting the proposals**

Interested service providers (consulting companies) should submit their applications, consisting of the following documents/information to demonstrate their qualifications:

The technical offer should provide information on: organization and experience, personnel and timing, technical approach and methodology. The financial offer will provide the cost for the above provided assignment in USD. The procurement of required services will be made in accordance with IFAD Procurement Guidelines, based on selection method "Least Cost". Provided technical offer will be examined to ensure that they would pass the minimum technical score of 60 points, to allow the opening of financial offers.

Proposals should be submitted until **10:00 on April 4<sup>th</sup>, 2013** to the following address: 162, Ștefan cel Mare avenue, of.1301, Chisinau, Republic of Moldova, MD-2004. The public opening will take place at the same address starting with **10:15 on April 4<sup>th</sup> 2013**.

Any details or questions pertaining to this request should be directed to **Ms.Svetlana Brumarel, Finance Manager at +373 22 21 02 24.**