

REQUEST FOR PROPOSALS
(RFP)

N° 002/SIS/01/2019

Title of Consulting Services:

**CONSULTANCY SERVICES FOR AUDIT OF THE ICPAR FINANCIAL
STATEMENTS**

January 2019

Section 1: Invitation letter

REQUEST FOR PROPOSALS N° 002/SIS/01/2019

Letter of Invitation (LOI)/Re-advertisement

Dear Madam /Sir;

1. The Institute of Certified Public Accountants of Rwanda (ICPAR) would like to invite proposals for audit of its financial statement. More details on requirement for these services are provided in the request for Proposal document.
2. A firm will be selected under **Quality and Cost Based Selection (QCBS)** and procedures described in the RFP.
3. The RFP includes the following documents:
 - Section 1 - Letter of Invitation
 - Section 2 - Instructions to Consultants (including Data Sheet)
 - Section 3 - Technical Proposal - Standard Forms
 - Section 4 - Financial Proposal - Standard Forms
 - Section 5 - Terms of Reference
 - Section 6 - Standard Forms of Contract
4. Participation is open to ICPAR auditing firm members. The request for proposal may be obtained downloaded from ICPAR website (www.icparwanda.com). Bidders may obtain further information at the ICPAR Office at Kacyiru or email to tender@icparwanda.com, not later than 7 days prior to the deadline for submission of bids.
5. Please submit your proposals in sealed envelopes at ICPAR offices at Kacyiru Sector/ Gasabo District or email them to tender@icparwanda.com not later than **21st January 2019 at 10:00 am** local time. The opening of technical proposals will take place the same day at 10:30am Local time.

Yours sincerely,

Hadija Murangwa
Director of Strategy and Institutional Sustainability
ICPAR

Section 2: Instructions to Consultants**Definitions**

- (a) The Client intends to hire a consulting firm for the services as indicated in the data sheet.
- (b) “Client” means the agency with which the selected Consultant signs the Contract for the Services.
- (c) “Consultant” means any entity or person that may provide or provides the Services to the Client under the Contract.
- (d) “Contract” means the Contract signed by the Parties and all the attached documents listed in its Clause 1, that is the General Conditions (GC), the Special Conditions (SC), and the Appendices.
- (e) “Data Sheet” means such part of the Instructions to Consultants used to reflect specific country and assignment conditions.
- (f) “Day” means calendar day.
- (g) “Government” means the government of the Client’s country.
- (h) “Instructions to Consultants” (Section 2 of the RFP) means the document which provides shortlisted Consultants with all information needed to prepare their Proposals.
- (i) “LOI” (Section 1 of the RFP) means the Letter of Invitation being sent by the Client to the shortlisted Consultants.
- (j) “Personnel” means professionals and support staff provided by the Consultant or by any Sub-Consultant and assigned to perform the Services or any part thereof; “Foreign Personnel” means such professionals and support staff who at the time of being so provided had their domicile outside the Government’s country; “Local Personnel” means such professionals and support staff who at the time of being so provided had their domicile inside the Government’s country.
- (k) “Proposal” means the Technical Proposal and the Financial Proposal.
- (l) “RFP” means the Request For Proposal to be prepared by the Client for the selection of Consultants, based on the SRFP.
- (m) “SRFP” means the Standard Request for Proposals, which must be used by the Client as a guide for the preparation of the RFP.
- (n) “Services” means the work to be performed by the Consultant pursuant to the Contract.
- (o) “Sub-Consultant” means any person or entity with whom the Consultant subcontracts any part of the Services.
- (p) “Terms of Reference” (TOR) means the document included in the RFP as Section 5 which explains the objectives, scope of work, activities, tasks to be performed, respective responsibilities of the Client and the Consultant, and expected results and deliverables of the assignment.

1. Introduction

- 1.1 The Client named in the Data Sheet will select a consulting firm/organization (the Consultant) from those listed in the Letter of Invitation, in accordance with the method of selection specified in the Data Sheet.
- 1.2 The shortlisted Consultants are invited to submit a Technical Proposal and a Financial Proposal, or a Technical Proposal only, as specified in the Data Sheet, for consulting services required for the assignment named in the Data Sheet. The Proposal will be the basis for contract negotiations and ultimately for a signed Contract with the selected Consultant.
- 1.3 Consultants should familiarize themselves with local conditions and take them into account in preparing their Proposals. To obtain first-hand information on the assignment and local conditions, Consultants are encouraged to visit the Client before submitting a proposal and to attend a pre-proposal conference if one is specified in the Data Sheet. Attending the pre-proposal conference is optional. Consultants should contact the Client's representative named in the Data Sheet to arrange for their visit or to obtain additional information on the pre-proposal conference. Consultants should ensure that these officials are advised of the visit in adequate time to allow them to make appropriate arrangements.
- 1.4 The Client will timely provide at no cost to the Consultants the inputs and facilities specified in the Data Sheet, assist the firm in obtaining licenses and permits needed to carry out the services, and make available relevant project data and reports.
- 1.5 Consultants shall bear all costs associated with the preparation and submission of their proposals and contract negotiation.
The Client is not bound to accept any proposal, and reserves the right to annul the selection process at any time prior to Contract award, without thereby incurring any liability to the Consultants.

Conflict of Interest

- 1.6 The Client requires that Consultants provide professional, objective, and impartial advice and at all times hold the Client's interests paramount, strictly avoid conflicts with other assignments or their own corporate interests and act without any consideration for future work.
- 1.6.1 Without limitation on the generality of the foregoing, Consultants, and any of their affiliates, shall be considered to have a conflict of interest and shall not be recruited, under any of the circumstances set forth below:

Conflicting activities

- (i) A firm that has been engaged by the Client to provide goods, works or services other than consulting services for a project, and any of its affiliates, shall be disqualified from providing consulting services related to those goods, works or services. Conversely, a firm hired to provide consulting services for the preparation or implementation of a project, and any of its affiliates, shall be disqualified from subsequently providing goods or works or services other than consulting services resulting from or directly related to the firm's consulting services for such preparation or implementation. For the purpose of this paragraph, services other than consulting services are defined as those leading to a measurable

	physical output, for example surveys, exploratory drilling, aerial photography, and satellite imagery.
Conflicting assignments	(ii) A Consultant (including its Personnel and Sub-Consultants) or any of its affiliates shall not be hired for any assignment that, by its nature, may be in conflict with another assignment of the Consultant to be executed for the same or for another Client. For example, a Consultant hired to prepare engineering design for an infrastructure project shall not be engaged to prepare an independent environmental assessment for the same project, and a Consultant assisting a Client in the privatization of public assets shall not purchase, nor advise purchasers of, such assets. Similarly, a Consultant hired to prepare Terms of Reference for an assignment should not be hired for the assignment in question.
Conflicting relationships	(iii) A Consultant (including its Personnel and Sub-Consultants) that has a business or family relationship with a member of the Client's staff who is directly or indirectly involved in any part of (i) the preparation of the Terms of Reference of the assignment, (ii) the selection process for such assignment, (iii), in addition, the firm and its corresponding Partners must be in "good standing" and should not have conflicting relationships i.e. having any of the Partners, staff, consultants or sub contractors or their close relatives belonging to the institution structures i.e governing council , commissions and committees; whether these are statutory or non-statutory in nature. The former employees of ICPAR within the last five years and firms associated to those employees are also ineligible.
	1.6.2 Consultants have an obligation to disclose any situation of actual or potential conflict that impacts their capacity to serve the best interest of their Client, or that may reasonably be perceived as having this effect. Failure to disclose said situations may lead to the disqualification of the Consultant or the termination of its Contract.
	1.6.3 No agency or current employees of the Client shall work as Consultants under their own ministries, departments or agencies. Recruiting former government employees of the Client to work for their former ministries, departments or agencies is acceptable provided no conflict of interest exists. When the Consultant nominates any government employee as Personnel in their technical proposal, such Personnel must have written certification from their government or employer confirming that they are on leave without pay from their official position and allowed to work full-time outside of their previous official position. Such certification shall be provided to the Client by the Consultant as part of his technical proposal.
Unfair Advantage	1.6.4 If a shortlisted Consultant could derive a competitive advantage from having provided consulting services related to the assignment in question, the Client shall make available to all shortlisted Consultants together with this RFP all information that would in that respect give such Consultant any competitive advantage over competing Consultants.

Fraud and Corruption

- 1.7 The Client requires that the Consultants participating in this consultancy adhere to the highest ethical standards, both during the selection process and throughout the execution of a contract. In pursuance of this policy, the Client:
- (a) defines, for the purpose of this paragraph, the terms set forth below as follows:
 - (i) “corrupt practice” means the offering, giving, receiving, or soliciting, directly or indirectly, of anything of value to influence the action of a public official in the selection process or in contract execution;
 - (ii) “fraudulent practice” means a misrepresentation or omission of facts in order to influence a selection process or the execution of a contract;
 - (iii) “collusive practices” means a scheme or arrangement between two or more consultants with or without the knowledge of the Client, designed to establish prices at artificial, noncompetitive levels;
 - (iv) “Coercive practices” means harming or threatening to harm, directly or indirectly, persons or their property to influence their participation in a procurement process, or affect the execution of a contract.
 - (b) will reject a proposal for award if it determines that the Consultant recommended for award has, directly or through an agent, engaged in corrupt, fraudulent, collusive or coercive practices in competing for the contract in question;

1.8 The Consultants shall be aware of the provisions on fraud and corruption stated in the specific clauses in the General Conditions of Contract.

1.9 Consultants shall furnish information on commissions and gratuities, if any, paid or to be paid to agents relating to this proposal and during execution of the assignment if the Consultant is awarded the Contract, as requested in the Financial Proposal submission form (Section 4).

Origin of Goods and Consulting Services

1.10 Goods supplied and Consulting Services provided under the Contract may originate from any country except if as a matter of law or official regulation;

Only one Proposal

1.11 Shortlisted Consultants may only submit one proposal. If a Consultant submits or participates in more than one proposal, such proposals shall be disqualified. However, this does not limit the participation of the same Sub-Consultant, including individual experts, to more than one proposal.

Proposal Validity

1.12 The Data Sheet indicates how long Consultants’ Proposals must remain valid after the submission date. During this period, Consultants shall maintain the availability of Professional staff nominated in the Proposal. The Client will make its best effort to complete negotiations within this period. Should the need arise, however, the Client may request Consultants to extend the validity period of their proposals. Consultants

		<p>who agree to such extension shall confirm that they maintain the availability of the Professional staff nominated in the Proposal, or in their confirmation of extension of validity of the Proposal, Consultants could submit new staff in replacement, which would be considered in the final evaluation for contract award. Consultants who do not agree have the right to refuse to extend the validity of their Proposals.</p>
Eligibility of Sub-Consultants	1.13	<p>In case a shortlisted Consultant intends to associate with Consultants who have not been shortlisted and/or individual expert(s), such other Consultants and/or individual expert(s) shall be subject to the eligibility criteria set forth in the Guidelines.</p>
2. Clarification and Amendment of RFP Documents	2.1	<p>Consultants may request a clarification of any of the RFP documents up to the number of days indicated in the Data Sheet before the proposal submission date. Any request for clarification must be sent in writing, or by standard electronic means to the Client's address indicated in the Data Sheet. The Client will respond in writing, or by standard electronic means and will send written copies of the response (including an explanation of the query but without identifying the source of inquiry) to all Consultants. Should the Client deem it necessary to amend the RFP as a result of a clarification, it shall do so following the procedure under para. 2.2.</p>
	2.2	<p>At any time before the submission of Proposals, the Client may amend the RFP by issuing an addendum in writing or by standard electronic means. The addendum shall be sent to all Consultants and will be binding on them. Consultants shall acknowledge receipt of all amendments. To give Consultants reasonable time in which to take an amendment into account in their Proposals the Client may, if the amendment is substantial, extend the deadline for the submission of Proposals.</p>
3. Preparation of Proposals	3.1	<p>The Proposal (see para. 1.2), as well as all related correspondence exchanged by the Consultants and the Client, shall be written in the language (s) specified in the Data Sheet.</p>
	3.2	<p>In preparing their Proposal, Consultants are expected to examine in detail the documents comprising the RFP. Material deficiencies in providing the information requested may result in rejection of a Proposal.</p>
	3.3	<p>While preparing the Technical Proposal, Consultants must give particular attention to the following:</p> <ul style="list-style-type: none"> (a) If a shortlisted Consultant considers that it may enhance its expertise for the assignment by associating with other Consultants in a joint venture or sub-consultancy, it may associate with either (a) non-shortlisted Consultant(s), or (b) shortlisted Consultants if so indicated in the Data Sheet. A shortlisted Consultant must first obtain the approval of the Client if it wishes to enter into a joint venture with non-shortlisted or shortlisted Consultant(s). In case of association with non-shortlisted Consultant(s), the shortlisted Consultant shall act as association leader. In case of a joint venture, all partners shall be jointly and severally liable and shall indicate who will act as the leader of the joint venture. (b) The estimated number of Professional staff-months or the budget for executing the assignment shall be shown in the Data Sheet, but not both. However, the Proposal shall be based on the number of Professional staff-months or budget estimated by the Consultants.

For fixed-budget-based assignments, the available budget is given in the Data Sheet, and the Financial Proposal shall not exceed this budget, while the estimated number of Professional staff-months shall not be disclosed.

Language

- (c) Alternative professional staff shall not be proposed, and only one curriculum vita (CV) may be submitted for each position.
- (d) Documents to be issued by the Consultants as part of this assignment must be in the language(s) specified in the Reference Paragraph 3.1 of the Data Sheet. If Reference Paragraph 3.1 indicates two languages, the language in which the proposal of the successful Consultant will be submitted shall govern for the purpose of interpretation. It is desirable that the firm's Personnel have a working knowledge of the Client's national language.

Technical Proposal Format and Content

3.4

Depending on the nature of the assignment, Consultants are required to submit a Full Technical Proposal (FTP), or a Simplified Technical Proposal (STP). The Data Sheet indicates the format of the Technical Proposal to be submitted. Submission of the wrong type of Technical Proposal will result in the Proposal being deemed non-responsive. The Technical Proposal shall provide the information indicated in the following paras from (a) to (g) using the attached Standard Forms (Section 3). Paragraph (c) (ii) indicates the recommended number of pages for the description of the approach, methodology and work plan of the STP. A page is considered to be one printed side of A4 or letter size paper.

- (a) (i) For the FTP only: a brief description of the Consultants' organization and an outline of recent experience of the Consultants and, in the case of joint venture, for each partner, on assignments of a similar nature is required in Form TECH-2 of Section 3. For each assignment, the outline should indicate the names of Sub-Consultants/ Professional staff who participated, duration of the assignment, contract amount, and Consultant's involvement. Information should be provided only for those assignments for which the Consultant was legally contracted by the Client as a corporation or as one of the major firms within a joint venture. Assignments completed by individual Professional staff working privately or through other consulting firms cannot be claimed as the experience of the Consultant, or that of the Consultant's associates, but can be claimed by the Professional staff themselves in their CVs. Consultants should be prepared to substantiate the claimed experience if so requested by the Client.
- (ii) For the STP the above information is not required and Form TECH-2 of Section 3 shall not be used.
- (b) (i) For the FTP only: comments and suggestions on the Terms of Reference including workable suggestions that could improve the quality/ effectiveness of the assignment; and on requirements for counterpart staff and facilities including: administrative support, office space, local transportation, equipment, data, etc. to be provided by the Client (Form TECH-3 of Section 3).

- (ii) For the STP Form TECH-3 of Section 3 shall not be used; the above comments and suggestions, if any, should be incorporated into the description of the approach and methodology (refer to following sub-para. 3.4 (c) (ii)).
 - (c)
 - (i) For the FTP, and STP: a description of the approach, methodology and work plan for performing the assignment covering the following subjects: technical approach and methodology, work plan, and organization and staffing schedule. Guidance on the content of this section of the Technical Proposals is provided under Form TECH-4 of Section 3. The work plan should be consistent with the Work Schedule (Form TECH-8 of Section 3) which will show in the form of a bar chart the timing proposed for each activity.
 - (ii) For the STP only: the description of the approach, methodology and work plan should normally consist of 10 pages, including charts, diagrams, and comments and suggestions, if any, on Terms of Reference and counterpart staff and facilities.
 - (d) ***The list of the proposed Professional staff team by area of expertise, the position that would be assigned to each staff team member, and their tasks (Form TECH-5 of Section 3).***
 - (e) Estimates of the staff input (staff-months of foreign and local professionals) needed to carry out the assignment (Form TECH-7 of Section 3). The staff-months input should be indicated separately for home office and field activities, and for foreign and local Professional staff.
 - (f) CVs of the Professional staff signed by the staff themselves or by the authorized representative of the Professional Staff (Form TECH-6 of Section 3).
 - (g) For the FTP only: a detailed description of the proposed methodology and staffing for training, if the Data Sheet specifies training as a specific component of the assignment.
- 3.5 The Technical Proposal shall not include any financial information. A Technical Proposal containing financial information may be declared non responsive.
- Financial Proposals** 3.6 The Financial Proposal shall be prepared using the attached Standard Forms (Section 4). It shall list all costs associated with the assignment, including (a) remuneration for staff (foreign and local, in the field and at the Consultants' home office), and (b) reimbursable expenses indicated in the Data Sheet. If appropriate, these costs should be broken down by activity and, if appropriate, into foreign and local expenditures. All activities and items described in the Technical Proposal must be priced separately; activities and items described in the Technical Proposal but not priced, shall be assumed to be included in the prices of other activities or items.
- Taxes** 3.7 The Consultant may be subject to local taxes (such as: value added or sales tax, social charges or income taxes on non resident Foreign Personnel, duties, fees, levies) on amounts payable by the Client under the Contract.

The Client will state in the Data Sheet if the Consultant is subject to payment of any local taxes. Any such taxes amounts shall not be included in the Financial Proposal as they will not be evaluated, but they will be discussed at contract negotiations, and applicable amounts will be included in the Contract.

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| | 3.8 | Consultants may express the price of their services in a maximum of three freely convertible currencies, singly or in combination. The Client may require Consultants to state the portion of their price representing local cost in the national currency if so indicated in the Data Sheet. |
| | 3.9 | Commissions and gratuities, if any, paid or to be paid by Consultants and related to the assignment will be listed in the Financial Proposal Form FIN-1 of Section 4. |
| 4. Submission, Receipt, and Opening of Proposals | 4.1 | The Proposals must be in the ways and to the address/addresses indicated in the Data Sheet and received by the Client no later than the time and the date indicated in the Data Sheet. Any proposal received by the Client after the deadline for submission shall be returned unopened. The Client shall open the Technical Proposal after the deadline for their submission at the time indicated in the data sheet. |
| 5. Proposal Evaluation | 5.1 | From the time the Proposals are opened to the time the Contract is awarded, the Consultants should not contact the Client on any matter related to its Technical and/or Financial Proposal. Any effort by Consultants to influence the Client in the examination, evaluation, ranking of Proposals, and recommendation for award of Contract may result in the rejection of the Consultants' Proposal. |
| | | Evaluators of Technical Proposals shall have no access to the Financial Proposals until the technical evaluation is concluded. |
| Evaluation of Technical Proposals | 5.2 | 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 in the Data Sheet. Each responsive Proposal will be given a technical score (St). A Proposal shall be rejected at this stage if it does not respond to important aspects of the RFP, and particularly the Terms of Reference or if it fails to achieve the minimum technical score indicated in the Data Sheet. |
| Financial Proposals for QBS | 5.3 | Following the ranking of technical Proposals, when selection is based on quality only (QBS), the first ranked Consultant is invited to negotiate its proposal and the Contract in accordance with the instructions given under para. 6 of these Instructions. |

**Public Opening and
Evaluation of
Financial Proposals
(only for QCBS,
FBS, and LCS)**

- 5.4 After the technical evaluation is completed, the Client shall inform the Consultants who have submitted proposals the technical scores obtained by their Technical Proposals, and shall notify those Consultants whose Proposals did not meet the minimum qualifying mark or were considered non responsive to the RFP and TOR, that their Financial Proposals will be returned unopened after completing the selection process. The Client shall simultaneously notify in writing Consultants that have secured the minimum qualifying mark, the date, time and location for opening the Financial Proposals. 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.
- 5.5 Financial Proposals shall be opened publicly in the presence of the Consultants' representatives who choose to attend. The name of the Consultants and the technical scores of the Consultants shall be read aloud. The Financial Proposal of the Consultants who met the minimum qualifying mark will then be inspected to confirm that they have remained sealed and unopened. These Financial Proposals shall be then opened, and the total prices read aloud and recorded.
- 5.6 The Evaluation Committee will correct any computational errors. When correcting computational errors, in case of discrepancy between a partial amount and the total amount, or between word and figures the formers will prevail. In addition to the above corrections, as indicated under para. 3.6, activities and items described in the Technical Proposal but not priced, shall be assumed to be included in the prices of other activities or items. In case an activity or line item is quantified in the Financial Proposal differently from the Technical Proposal, (i) if the Time-Based form of contract has been included in the RFP, the Evaluation Committee shall correct the quantification indicated in the Financial Proposal so as to make it consistent with that indicated in the Technical Proposal, apply the relevant unit price included in the Financial Proposal to the corrected quantity and correct the total Proposal cost, (ii) if the Lump-Sum form of contract has been included in the RFP, no corrections are applied to the Financial Proposal in this respect. Prices shall be converted to a single currency using the selling rates of exchange, source and date indicated in the Data Sheet.
- 5.7 In case of QCBS, the lowest evaluated Financial Proposal (F_m) will be given the maximum financial score (S_f) of 100 points. The financial scores (S_f) of the other Financial Proposals will be computed as indicated in the Data Sheet. Proposals will be ranked according to their combined technical (S_t) and financial (S_f) scores using the weights (T = the weight given to the Technical Proposal; P = the weight given to the Financial Proposal; $T + P = 1$) indicated in the Data Sheet: $S = S_t \times T\% + S_f \times P\%$. The firm achieving the highest combined technical and financial score will be invited for negotiations.
- 5.8 In the case of Fixed-Budget Selection, the Client will select the firm that submitted the highest ranked Technical Proposal within the budget. Proposals that exceed the indicated budget will be rejected. In the case of the Least-Cost Selection, the Client will select the lowest proposal among those that passed the minimum technical score. In both cases the evaluated proposal price according to para. 5.6 shall be considered, and the selected firm is invited for negotiations.

6. Negotiations

- 6.1 Negotiations will be held at the date and address indicated in the Data Sheet. The invited Consultant will, as a pre-requisite for attendance at the negotiations, confirm availability of all Professional staff. Failure in

satisfying such requirements 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 a Contract.

Technical negotiations	6.2	Negotiations will include a discussion of the Technical Proposal, the proposed technical approach and methodology, work plan, and organization and staffing, and any suggestions made by the Consultant to improve the Terms of Reference. The Client and the Consultants will finalize the Terms of Reference, staffing schedule, work schedule, logistics, and reporting. These documents will then be incorporated in the Contract as “Description of Services”. Special attention will be paid to clearly defining the inputs and facilities required from the Client to ensure satisfactory implementation of the assignment. The Client shall prepare minutes of negotiations which will be signed by the Client and the Consultant.
Financial negotiations	6.3	If applicable, it is the responsibility of the Consultant, before starting financial negotiations, to contact the local tax authorities to determine the local tax amount to be paid by the Consultant under the Contract. The financial negotiations will include a clarification (if any) of the firm’s tax liability in the Client’s country, and the manner in which it will be reflected in the Contract; and will reflect the agreed technical modifications in the cost of the services. In the cases of QCBS, Fixed-Budget Selection, and the Least-Cost Selection methods, unless there are exceptional reasons, the financial negotiations will involve neither the remuneration rates for staff nor other proposed unit rates. For other methods, Consultants will provide the Client with the information on remuneration rates described in the Appendix attached to Section 4 - Financial Proposal - Standard Forms of this RFP.
Availability of Professional staff/experts	6.4	Having selected the Consultant on the basis of, among other things, an evaluation of proposed Professional staff, the Client expects to negotiate a Contract on the basis of the Professional staff named in the Proposal. Before contract negotiations, the Client will require assurances that the Professional staff will be actually available. The Client will not consider substitutions during contract negotiations unless both parties agree that undue delay in the selection process makes such substitution unavoidable or for reasons such as death or medical incapacity. If this is not the case and if it is established that Professional staff were offered in the proposal without confirming their availability, the Consultant may be disqualified. Any proposed substitute shall have equivalent or better qualifications and experience than the original candidate and be submitted by the Consultant within the period of time specified in the letter of invitation to negotiate.
Conclusion of the negotiations	6.5	Negotiations will conclude with a review of the draft Contract. To complete negotiations the Client and the Consultant will initial the agreed Contract. If negotiations fail, the Client will invite the Consultant whose Proposal received the second highest score to negotiate a Contract.
7. Award of Contract	7.1	After completing negotiations the Client shall award the Contract to the selected Consultant.
	7.2	The Consultant is expected to commence the assignment on the date and at the location specified in the Data Sheet.

- 8. Confidentiality**
- 8.1 Information relating to evaluation of Proposals and recommendations concerning awards shall not be disclosed to the Consultants who submitted the Proposals or to other persons not officially concerned with the process, until the publication of the award of Contract. The undue use by any Consultant of confidential information related to the process may result in the rejection of its Proposal.

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DATA SHEET

Paragraph Reference	
1.1	Name of the Client: The Institute of Certified Public Accountants of Rwanda (ICPAR) Method of selection: Quality and Cost Based Selection Method (QCBS)
1.2	Financial Proposal to be submitted together with Technical Proposal: Yes: <u>X</u> Name of the assignment is: CONSULTANCY SERVICES FOR AUDIT OF THE ICPAR FINANCIAL STATEMENTS
1.3	A pre-proposal conference will be held: N° 002/SIS/01/2019 The Client's representative is: Director of Strategy and Institutional Sustainability ICPAR
1.4	The Client will provide the following inputs and facilities: NONE
1.6.1 (iii)	The firm and its corresponding Partners must be in "good standing" and should not have conflicting relationships i.e. having any of the Partners, staff, consultants or sub contractors or their close relatives belonging to the institution structures i.e governing council , commissions and committees; whether these are statutory or non-statutory in nature. The former employees of ICPAR within the last five years and firms associated to those employees are also ineligible.
1.12	Proposals must remain valid for 120 days after the submission date
2.1	Clarifications may be requested not later than 7 days before the submission date. The address for requesting clarifications is: Director of Strategy and Institutional Sustainability ICPAR
3.1	Proposals shall be submitted in the following language: English
3.3 (a)	Shortlisted Consultants may associate with other shortlisted Consultants: N/A
3.3 (b)	The estimated number of professional staff-months required for the assignment is: Not applicable

3.4	The format of the Technical Proposal to be submitted is: FULL TECHNICAL PROPOSAL (FTP)
3.4 (g)	Training is a specific component of this assignment: Yes _____ No: X
3.6	<p>List of the applicable Reimbursable expenses :</p> <ol style="list-style-type: none"> (1) cost of necessary transportation of the Personnel by the most appropriate means of transport and the most direct practicable route; (2) cost of applicable local communications for the purpose of the Services; (3) cost of printing and dispatching of the reports, and other materials to be produced for the Services; (4) cost of such further items required for purposes of the Services not covered in the foregoing.
3.7	Amounts payable by the Client to the Consultant under the contract to be subject to local taxation: Yes
3.8	Consultant to state local cost in the national currency: Yes
4.1	<p>Proposals may be submitted in hard copies to ICPAR Office/ Kacyiru sector/Gasabo District and may be emailed to tender@icparwanda.com</p> <p>In case of submission in hard copies, the consultant shall submit one original and 3 copies. The original and all copies of the Technical Proposal shall be placed in a sealed envelope clearly marked “TECHNICAL PROPOSAL” Similarly, the original Financial shall be placed in a sealed envelope clearly marked “FINANCIAL PROPOSAL”. The envelopes containing the Technical and Financial Proposals shall be placed into an outer envelope and sealed. This outer envelope shall bear the submission address, reference number and title of the tender.</p> <p>In case of submission by email, the technical and financial proposal should be in separate files and the opening of the financial proposal should require the password, which will be revealed on request after evaluation of technical proposals.</p> <p>Proposals must be submitted no later than the following date and time:</p> <p>21st January, 2019 at 10:00am Local Time, 10:00 am</p> <p>The opening of technical proposal will take place the same date at 10:30am Local time in ICPAR conference room.</p>
5.2 (a)	<p><u>Qualification criteria</u></p> <p>1. Preliminary Evaluation</p> <ol style="list-style-type: none"> a. Being member of ICPAR (attach the proof) b. Company registration certificate/trade license certificate

	<p>c. Not having a conflicting relationships (The firm and its corresponding Partners must be in “good standing” and should not have conflicting relationships i.e. having any of the Partners, staff, consultants or sub contractors or their close relatives belonging to the institution structures i.e governing council , commissions and committees; whether these are statutory or non-statutory in nature). The former employees of ICPAR within the last five years and firms associated to those employees are also ineligible.</p> <p>2. Technical evaluation</p> <p>2.1 Criteria, sub-criteria, and point system for the evaluation of Full Technical Proposals are:</p> <table> <thead> <tr> <th></th><th style="text-align: right;"><u>Points</u></th></tr> </thead> <tbody> <tr> <td>(i) General and Specific experience of the Consultants relevant to the assignment:</td><td style="text-align: right;">25</td></tr> <tr> <td>(ii) Adequacy of the proposed methodology and work plan in responding to the Terms of Reference:</td><td></td></tr> <tr> <td> a) Technical approach and methodology</td><td style="text-align: right;">15</td></tr> <tr> <td> b) Work plan</td><td style="text-align: right;">5</td></tr> <tr> <td> c) Organization and staffing</td><td style="text-align: right;">5</td></tr> <tr> <td style="text-align: right;">Total points for criterion (ii):</td><td style="text-align: right;">25</td></tr> <tr> <td>(iii) Key professional staff qualifications and competence for the assignment (<i>refer to the terms of reference for details</i>): (60 pts)</td><td></td></tr> <tr> <td> a) Team Leader</td><td style="text-align: right;">20</td></tr> <tr> <td> b) Other key staff (2)</td><td style="text-align: right;">30</td></tr> <tr> <td style="text-align: right;">Total points for criterion (iii):</td><td style="text-align: right;">50</td></tr> <tr> <td colspan="2"><i>The number of points to be assigned to each of the above positions or disciplines shall be determined considering the following three sub-criteria and relevant percentage weights:</i></td></tr> <tr> <td> 1) General qualifications</td><td style="text-align: right;">30%</td></tr> <tr> <td> 2) Adequacy for the assignment</td><td style="text-align: right;">60%</td></tr> <tr> <td> 3) Experience in region and language</td><td style="text-align: right;">10%</td></tr> <tr> <td style="text-align: right;">Total weight:</td><td style="text-align: right;">100%</td></tr> <tr> <td>Total points for the three criteria:</td><td style="text-align: right;">100</td></tr> </tbody> </table> <p>3. Financial evaluation</p>		<u>Points</u>	(i) General and Specific experience of the Consultants relevant to the assignment:	25	(ii) Adequacy of the proposed methodology and work plan in responding to the Terms of Reference:		a) Technical approach and methodology	15	b) Work plan	5	c) Organization and staffing	5	Total points for criterion (ii):	25	(iii) Key professional staff qualifications and competence for the assignment (<i>refer to the terms of reference for details</i>): (60 pts)		a) Team Leader	20	b) Other key staff (2)	30	Total points for criterion (iii):	50	<i>The number of points to be assigned to each of the above positions or disciplines shall be determined considering the following three sub-criteria and relevant percentage weights:</i>		1) General qualifications	30%	2) Adequacy for the assignment	60%	3) Experience in region and language	10%	Total weight:	100%	Total points for the three criteria:	100
	<u>Points</u>																																		
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Total weight:	100%																																		
Total points for the three criteria:	100																																		
	The minimum technical score St required to pass is: 70 Points																																		
5.6	<p>The single currency for price conversions is: Rwandan Francs (FRW)</p> <p>The source of official selling rates is: National Bank of Rwanda</p> <p>The date of exchange rates is: Deadline for Submission of Proposals.</p>																																		
5.7	The formula for determining the financial scores is the following:																																		

	<p>$S_f = 100 \times F_m / F$, in which S_f is the financial score, F_m is the lowest price and F the price of the proposal under consideration.</p> <p>The weights given to the Technical and Financial Proposals are: $T = 0.7$, and $F = 0.3$</p>
6.1	<p>Expected date and address for contract negotiations: End January, 2019</p> <p>Address: ICPAR office Gasabo District/Kacyiru</p>
7.2	<p>Expected date for commencement of services: Beginning February, 2019</p>

Section3. Technical Proposal - Standard Forms

[Comments in brackets [] provide guidance to the shortlisted Consultants for the preparation of their Technical Proposals; they should not appear on the Technical Proposals to be submitted.]

Refer to Reference Paragraph 3.4 of the Data Sheet for format of Technical Proposal to be submitted, and paragraph 3.4 of Section 2 of the RFP for Standard Forms required and number of pages recommended.

- TECH-1 Technical Proposal Submission Form
- TECH-2 Consultant's Organization and Experience
 - A Consultant's Organization
 - B Consultant's Experience
- TECH-3 Comments or Suggestions on the Terms of Reference and on Counterpart Staff and Facilities to be provided by the Client
 - A On the Terms of Reference
 - B On the Counterpart Staff and Facilities
- 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

FORM TECH-1 TECHNICAL PROPOSAL SUBMISSION FORM

[Location, Date]

Dear Sir/Madame:

We, the undersigned, offer for the consultancy services for audit of the ICPAR financial statements in accordance with your Request for Proposal dated [Insert Date] and our Proposal. We are hereby submitting our Proposal, which includes this Technical Proposal, and a Financial Proposal sealed under a separate envelope¹.

We are submitting our Proposal in association with: *[Insert a list with full name and address of each associated Consultant]*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.

If negotiations are held during the period of validity of the Proposal, i.e., before the date indicated in Paragraph Reference 1.12 of the Data Sheet, 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.

We undertake, if our Proposal is accepted, to initiate the consulting services related to the assignment not later than the date indicated in Paragraph Reference 7.2 of the Data Sheet.

We understand you are not bound to accept any Proposal you receive.

We remain,

Yours sincerely,

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

Name and Title of Signatory: _____

Name of Firm: _____

Address: _____

1 *[In case Paragraph Reference 1.2 of the Data Sheet requires to submit a Technical Proposal only, replace this sentence with: “We are hereby submitting our Proposal, which includes this Technical Proposal only.”]*

2 *[Delete in case no association is foreseen.]*

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 and each associate for this assignment.]

B - Consultant's Experience

[Using the format below, provide information on each 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 this assignment.]

Assignment name:	Approx. value of the contract (in current US\$ or Euro):
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 current US\$ or Euro):
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.]

A- COMMENTS ON THE TERMS OF REFERENCES

- 1-
- 2-
- 3-
- 4-
- 5-

And so on;

*B- COMMENTS ON THE DATA SERVICES AND FACILITIES TO BE PROVIDED BY THE
PROCURING ENTITY*

[Comment here on counterpart staff and facilities to be provided by the Client according to Paragraph Reference 1.4 of the Data Sheet including: administrative support, office space, local transportation, equipment, data, etc.]

- 1-
- 2-
- 3-
- 4-
- 5-

And so on

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 (50 pages, inclusive of charts and diagrams) 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 3H.

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.]

[illegible]

FORM TECH-6**CURRICULUM VITAE (CV) FOR PROPOSED PROFESSIONAL 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>
--	--

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 SCHEDULE¹

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

¹ For Professional Staff the input should be indicated individually; for Support Staff it should be indicated by category (e.g.: draftsmen, clerical staff, etc.).

² Months are counted from the start of the assignment. For each staff indicate separately staff input for home and field work.

³ Field work means work carried out at a place other than the Consultant's home office.



FORM TECH-8 WORK SCHEDULE

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

1 Indicate all main activities of the assignment, including delivery of reports (e.g.: inception, interim, and final reports), and other benchmarks such as Client approvals. For phased assignments indicate activities, delivery of reports, and benchmarks separately for each phase.

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

Section 4: Financial Proposal - Standard Forms

[Comments in brackets [] provide guidance to the shortlisted Consultants for the preparation of their Financial Proposals; they should not appear on the Financial Proposals to be submitted.]

Financial Proposal Standard Forms shall be used for the preparation of the Financial Proposal according to the instructions provided under para. 3.6 Of Section 2. Such Forms are to be used whichever is the selection method indicated in para. 4 of the Letter of Invitation.

[The Appendix “Financial Negotiations - Breakdown of Remuneration Rates” is to be only used for financial negotiations when Quality-Based Selection, Selection Based on Qualifications, or Single-Source Selection method is adopted, according to the indications provided under para. 6.3 of Section 2.]

FIN-1 Financial Proposal Submission Form

FIN-2 Summary of Costs

FIN-3 Breakdown of Costs by Activity

FIN-4 Breakdown of Remuneration

FIN-5 Reimbursable expenses

Appendix: Financial Negotiations - Breakdown of Remuneration Rates

FORM FIN-1 FINANCIAL PROPOSAL SUBMISSION FORM

[Location, Date]

Dear Sirs:

We, the undersigned, offer the consultancy services for audit of the ICPAR financial statements in accordance with your Request for Proposal dated [Insert Date] and our Technical Proposal. Our attached Financial Proposal is for the sum of [Insert amount(s) in words and figures¹]. This amount is exclusive of the local taxes, which shall be identified during negotiations and shall be added to the above amount.

Our Financial Proposal shall be binding upon us subject to the modifications resulting from Contract negotiations, up to expiration of the validity period of the Proposal, i.e. before the date indicated in Paragraph Reference 1.12 of the Data Sheet.

Commissions and gratuities paid or to be paid by us to agents relating to this Proposal and Contract execution, if we are awarded the Contract, are listed below²:

Address and Agents or Gratuity	Name and Amount Purpose of Commission of Currency
---	---

We understand you are not bound to accept any Proposal you receive.

We remain,

Yours sincerely,

Authorized Signature [In full and initials]: _____

Name and Title of Signatory: _____

Name of Firm: _____

Address: _____

- 1 Amounts must coincide with the ones indicated under Total Cost of Financial proposal in Form FIN-2.
- 2 If applicable, replace this paragraph with: "No commissions or gratuities have been or are to paid by us to agents relating to this Proposal and Contract execution."

FORM FIN-2 SUMMARY OF COSTS

Item	Costs			
	<i>[Indicate Foreign Currency # 1]¹</i>	<i>[Indicate Foreign Currency # 2]¹</i>	<i>[Indicate Foreign Currency # 3]¹</i>	<i>[Indicate Local Currency]</i>
Total Costs of Financial Proposal ²				

1 Indicate between brackets the name of the foreign currency. Maximum of three currencies; use as many columns as needed, and delete the others.

2 Indicate the total costs, net of local taxes, to be paid by the Client in each currency. Such total costs must coincide with the sum of the relevant Subtotals indicated in all Forms FIN-3 provided with the Proposal.

FORM FIN-3 BREAKDOWN OF COSTS BY ACTIVITY¹

Group of Activities (Phase):² 	Description:³ 			
Cost component	Costs			
	<i>[Indicate Foreign Currency # 1]⁴</i>	<i>[Indicate Foreign Currency # 2]⁴</i>	<i>[Indicate Foreign Currency # 3]⁴</i>	<i>[Indicate Local Currency]</i>
Remuneration ⁵				
Reimbursable Expenses ⁵				
Subtotals				

- 1 Form FIN-3 shall be filled at least for the whole assignment. In case some of the activities require different modes of billing and payment (e.g.: the assignment is phased, and each phase has a different payment schedule), the Consultant shall fill a separate Form FIN-3 for each group of activities. For each currency, the sum of the relevant Subtotals of all Forms FIN-3 provided must coincide with the Total Costs of Financial Proposal indicated in Form FIN-2.
- 2 Names of activities (phase) should be the same as, or correspond to the ones indicated in the second column of Form TECH-8.
- 3 Short description of the activities whose cost breakdown is provided in this Form.
- 4 Indicate between brackets the name of the foreign currency. Use the same columns and currencies of Form FIN-2.
- 5 For each currency, Remuneration and Reimbursable Expenses must respectively coincide with relevant Total Costs indicated in Forms FIN-4, and FIN-5.

FORM FIN-4 BREAKDOWN OF REMUNERATION¹

(This Form FIN-4 shall only be used when the Time-Based Form of Contract has been included in the RFP)

Group of Activities (Phase): _____							
Name ²	Position ³	Staff-month Rate ⁴	Input ⁵ (Staff-months)	[Indicate Foreign Currency # 1] ⁶	[Indicate Foreign Currency # 2] ⁶	[Indicate Foreign Currency # 3] ⁶	[Indicate Local Currency] ⁶
Foreign Staff							
_____	_____	[Home]	_____				
		[Field]	_____				
_____	_____		_____				

_____	_____		_____				

_____	_____		_____				

_____	_____		_____				

Local Staff							
_____	_____	[Home]	_____				
		[Field]	_____				
_____	_____		_____				

_____	_____		_____				

Total Costs							

1 Form FIN-4 shall be filled for each of the Forms FIN-3 provided.

2 Professional Staff should be indicated individually; Support Staff should be indicated per category (e.g.: draftsmen, clerical staff).

3 Positions of Professional Staff shall coincide with the ones indicated in Form TECH-5.

4 Indicate separately staff-month rate and currency for home and field work.

5 Indicate, separately for home and field work, the total expected input of staff for carrying out the group of activities or phase indicated in the Form.

6 Indicate between brackets the name of the foreign currency. Use the same columns and currencies of Form FIN-2. For each staff indicate the remuneration in the column of the relevant currency, separately for home and field work. Remuneration = Staff-month Rate x Input.

FORM FIN-5 BREAKDOWN OF REIMBURSABLE EXPENSES¹

(This Form FIN-5 shall only be used when the Time-Based Form of Contract has been included in the RFP)

Group of Activities (Phase): _____								
N°	Description ²	Unit	Unit Cost ³	Quantity	[Indicate Foreign Currency # 1] ⁴	[Indicate Foreign Currency # 2] ⁴	[Indicate Foreign Currency # 3] ⁴	[Indicate Local Currency] ⁴
___	Per diem allowances	Day		_____				
___	International flights ⁵	Trip		_____				
___	Miscellaneous travel expenses	Trip						
	Communication costs between [Insert place] and [Insert place]				_____			
	Drafting, reproduction of reports				_____			
	Equipment, instruments, materials, supplies, etc.				_____			
___	Shipment of personal effects	Trip		_____	_____			
___	Use of computers, software							
___	Laboratory tests.		_____	_____	_____			
	Subcontracts				_____			
	Local transportation costs				_____			
	Office rent, clerical assistance				_____			
	Training of the Client's personnel ⁶				_____			
Total Costs								

¹ Form FIN-5 should be filled for each of the Forms FIN-3 provided, if needed.² Delete items that are not applicable or add other items according to Paragraph Reference 3.6 of the Data Sheet.³ Indicate unit cost and currency.⁴ Indicate between brackets the name of the foreign currency. Use the same columns and currencies of Form FIN-2. Indicate the cost of each reimbursable item in the column of the relevant currency. Cost = Unit Cost x Quantity.⁵ Indicate route of each flight, and if the trip is one- or two-ways.⁶ Only if the training is a major component of the assignment, defined as such in the TOR.

FORM FIN-5 BREAKDOWN OF REIMBURSABLE EXPENSES

(This Form FIN-5 shall only be used when the Lump-Sum Form of Contract has been included in the RFP. Information to be provided in this Form shall only be used to establish payments to the Consultant for possible additional services requested by the Client)

N°	Description ¹	Unit	Unit Cost ²
___	Per diem allowances	Day	
___	International flights ³	Trip _____	
___	Miscellaneous travel expenses	Trip _____	
	Communication costs between [<i>Insert place</i>] and [<i>Insert place</i>]		
	Drafting, reproduction of reports		
	Equipment, instruments, materials, supplies, etc.		
___	Shipment of personal effects	Trip _____	
___	Use of computers, software		
___	Laboratory tests.		_____
	Subcontracts		
	Local transportation costs		
	Office rent, clerical assistance		
	Training of the Client's personnel ⁴		

1 Delete items that are not applicable or add other items according to Paragraph Reference 3.6 of the Data Sheet.

2 Indicate unit cost and currency.

3 Indicate route of each flight, and if the trip is one- or two-ways.

4 Only if the training is a major component of the assignment, defined as such in the TOR.

Sample Form

Consulting Firm:
Assignment:

Country:
Date:

Consultant's Representations Regarding Costs and Charges

We hereby confirm that:

- (a) the basic salaries indicated in the attached table are taken from the firm's payroll records and reflect the current salaries of the staff members listed which have not been raised other than within the normal annual salary increase policy as applied to all the firm's staff;
- (b) attached are true copies of the latest salary slips of the staff members listed;
- (c) the away from headquarters allowances indicated below are those that the Consultants have agreed to pay for this assignment to the staff members listed;
- (d) the factors listed in the attached table for social charges and overhead are based on the firm's average cost experiences for the latest three years as represented by the firm's financial statements; and
- (e) said factors for overhead and social charges do not include any bonuses or other means of profit-sharing.

[Name of Consulting Firm]

Signature of Authorized Representative

Date

Name: _____

Title: _____

Consultant's Representations Regarding Costs and Charges(Expressed in *[insert name of currency]*)

Personnel		1	2	3	4	5	6	7	8
Name	Position	Basic Salary per Working Month/Day/Year	Social Charges ¹	Overhead ¹	Subtotal	Fee ²	Away from Headquarters Allowance	Proposed Fixed Rate per Working Month/Day/Hour	Proposed Fixed Rate per Working Month/Day/Hour ¹
Home Office									
Field									

1. Expressed as percentage of 1

2. Expressed as percentage of 4

Section 5: Terms of Reference

TERMS OF REFERENCE FOR PROVISION OF EXTERNAL AUDIT SERVICES FOR THE FINANCIAL YEAR 2018 TO THE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF RWANDA

BACKGROUND:

Institute of Certified Public Accountants of Rwanda (iCPAR) is the only Professional accountancy Organization (PAO) mandated by law number 11/2008 to regulate the Accounting profession in the Republic of Rwanda. The following are the functions and responsibilities of the Institute:

To regulate the accountancy profession; To preserve the integrity of the accounting profession; To promote the competence and the capacities of its members; To provide to its members professional education in accounting and other related disciplines; To issue regulations for promoting the functioning of the Institute; To take disciplinary measures against members unable to perform their duties and guilty of misconduct; To promote and preserve the professional independence of its members while exercising their profession; To promote the common interests of its members; To advocate for members in the country and abroad; To promote the recognition of the Institute in the country and abroad; To issue and to promote the implementation of accounting and auditing standards in public organs and private sector; To provide advisory commentary on curricula for any accountancy courses; To develop teaching programs, to organize examinations and to issue certificates in matters relating to accounting profession; To make contribution on bills relating to the accounting profession; To give advice to Government on matters relating to the accounting profession; To take appropriate measures enabling the Institute to perform its responsibilities; To issue license of exercising the accounting profession to qualifying members requesting such license and to withdraw it in case of misconduct; To determine any other functions aiming at promoting the accounting profession; To promote membership of the Institute in IFAC;

The Institute hereby invites tenders from reputable and licensed auditing firms for the provision of external audit services for the financial years 2018.

1. SCOPE OF WORK

The audit will be carried out in accordance with international standards on auditing. It will include such tests and controls as the auditor considers necessary including any visits to Institute's office. Representative sampling may be used as the auditor considers necessary.

Specific focus will be testing and evaluating the adequacy and effectiveness of the organization's systems of internal control and to make recommendations where necessary and ascertain whether the systems, procedures and controls, contractual or otherwise adopted by the Institute are efficient and effective.

2. LOCATION OF SERVICES

The required service of external audit will be carried out at the Institute's office located at Kacyiru, behind Career center building, House 21, KG 501.

3. TECHNICAL REQUIREMENTS

The audit firm should have at least 5 years relevant experience in accounting and auditing of institutions.

It should provide the following:

- i. Explanation of the approach to performing an external audit, including the audit Methodology, nature, timing and extent of audit procedures to be performed;
- ii. Demonstration of experience and expertise of external auditing with Professional Accountancy Organizations or similar organizations;
- iii. Incorporating CV's of the proposed professional staff proposed for the assignment.:
 - (a) Audit Manager: Professional Accountant (CPA) with a minimum of 10 years qualification experience in audit field.
 - (b) Senior Auditor: Professional Accountant with a minimum of 3 years qualification experience in audit
 - (c) Auditor or Accountant: Part-qualified Accountant with a minimum of 3 years qualification experience working in an audit firm.
- iv. Certificates of completion of similar assignments from at least three reputable clients of which one is a professional body.
- v. Possess a valid and current practice license issued by the Institute of Certified Public Accountants of Rwanda.

4. EXPECTED DELIVERABLES

At the end of audit assignment, the audit firm is expected to produce an audit report covering financial year 2018.

5. TIMELINES

The assignment is expected to commence in January 2019.

Section 6: Standard Forms of Contract

CONTRACT FOR CONSULTANTS' SERVICES**Lump-Sum**

between

ICPAR

and

[name of the Consultant]

Dated: _____

THIS CONTRACT (“Contract”) is entered by and between **Institute of Certified Public Accountants of Rwanda (iCPAR)** (“the Client”) having its principal place of business at Kacyuru, Gasabo District represented by **Amin MIRAMAGO, Chief Executive Officer**

And

..... (“the Consultant”), having its principal office located at **Kigali –Rwanda, Tel: (250)6**, represented by, **Managing Partner**.

WHEREAS, the Consultant is willing to perform the services described herein below,

NOW THEREFORE THE PARTIES hereby agree as follows:

<p>1. Services</p>	<p>The Consultant shall perform the services for architectural design and technical study for renovation and transformation of ICPAR building into modern offices, as this was specified in Annex A, which is made an integral part of this Contract (“the Services”).</p> <p>The Consultants, having presented to the Client that they have the required professional skills, and personnel as provided in Annex B and technical resources, have agreed to provide the Services on the terms and conditions set forth in this Contract.</p>
<p>2. Term</p>	<p>The Consultant shall perform the Services as specified in the proposal, relying on their consultant firm staff inputs as specified in the proposal.</p> <p>All these input should cover the entire assignment up to its end. The duration is This duration does not include the acquisition of building authorization as the related response of time by City of Kigali may go beyond such period.</p> <p>This duration period can be extended as may be subsequently agreed by the parties in writing.</p>
<p>3. Payment</p>	<p>A. <u>Ceiling</u> For Services rendered pursuant to Annex A, the Client shall pay the Consultant the total amount of 4..... Rwandan Francs taxes exclusive.</p> <p>B. <u>Schedule of Payments</u> The Consultant shall be paid as follows:</p> <p>50% upon submission of draft audit report</p>

	<p>50% upon submission of final audit report</p> <p>C. <u>Payment Conditions</u></p> <p>Payment shall be made in Rwandan Francs to the Bank Account Number: opened in no later than fifteen (15 days) following submission and approval of the invoice.</p>
4. Project Administration	<p>A. <u>Coordinator</u></p> <p>The Client designates iCPAR Director of Strategy and Institutional Sustainability as Client's Coordinator to be responsible for the coordination of activities under this contract, for acceptance and approval of the reports and of other deliverables by the Consultant and for receiving and approving invoice for payment.</p> <p>B. <u>Works and Reports</u></p> <p>The various deliverables (as mentioned under the terms of reference) shall be submitted in the course of the assignment, and will constitute the basis for the payments to be made.</p>
5. Delay penalties	<p>In case the consultant fails to provide the services within the stipulated period, he will be liable for a daily penalty of 1/1000 of the total contract value, except when such lateness is justifiable and confirmed to be so by the client's representative. However, such penalties shall not exceed 5% of the total contract value.</p>
6. Termination	
6.1 By the Client	<p>The Client may terminate this Contract in case of the occurrence of any of the events specified in paragraphs (a) through (e) of this Contract. In such an occurrence the Client shall give a not less than Fifteen (15) days' written notice of termination to the Consultants, and Thirty (30) days' in case of the event referred to in (e).</p> <p>(a) If the Consultant fails to remedy a material failure in the performance of its obligations hereunder, within ten (10) days of period after the receipt of a registered mail with acknowledgment of receipt specifying the failure.</p> <p>(b) If the Consultant fails to comply with any final decision reached as a result of judicial proceedings pursuant to Clause 11 hereof.</p> <p>(c) If the Consultant, has engaged in corrupt or fraudulent practices in competing for or in executing this Contract.</p> <p>(d) If the Consultant submits to the Client a false statement which has a material effect on the rights, obligations or interests of the Client.</p>

<p>6.2 By the Consultant</p>	<p>(e) If, as the result of Force Majeure, the Consultant is unable to perform a material portion of the Services for a period of not less than thirty (30) days</p> <p>The consultant may terminate this contract in case of occurrence of any of the events specified in paragraphs (a) through (d) of this contract.</p> <p>(a) If the Client fails to pay without cause any money due to the Consultant pursuant to this Contract and not subject to dispute pursuant to Clause 11 hereof within thirty (30) days after receiving written notice from the Consultant that such payment is overdue.</p> <p>(b) If, as the result of Force Majeure, the Consultant is unable to perform a material portion of the Services for a period of not less than thirty (30) days.</p> <p>(c) If the Client fails to comply with any final decision reached as a result of judicial pursuant to Clause 11 hereof.</p> <p>(d) If the Client is in material breach of its obligations pursuant to this Contract and has not remedied the same within thirty (30) days (or such longer period as the Consultant may have subsequently approved in writing) following the receipt by the Client of the Consultant's notice specifying such breach.</p>
<p>7. Liability</p>	<p>To be acceptable to the Client, any limitation of the Consultants' liability should at the very least be reasonably related to:</p> <p>(a) The damage the Consultant might potentially cause to the Client, and</p> <p>(b) The Consultants' ability to pay compensation using their own assets and reasonably obtainable insurance coverage.</p> <p>The Consultants' liability should not be limited to less than</p> <p>(i) the estimated total payments to the Consultant under the Contract for remuneration and reimbursable, or</p> <p>(ii) The proceeds the Consultant may be entitled to receive from any insurance they maintain to cover such liability, whichever of (i) or (ii) is higher. A statement to the effect that the Consultant is liable only for the re-performance of faulty Services is not acceptable to the Client. Also, the Consultant's liability should never be limited for loss or damage caused by the Consultant's gross negligence or willful misconduct</p> <p>(c) The Client does not accept a provision to the effect that the Client shall indemnify and hold harmless the Consultant</p>

	against third party claims, except, of course, if a claim is based on loss or damage caused by a default or wrongful act of the Client.
8. Performance Standards	<p>(a) The Consultant undertakes to perform the Services in a good and workmanlike manner in accordance with applicable professional standards and ethical competence and integrity in its industry.</p> <p>(b) Except as the Client may otherwise agree, no changes shall be made in the Personnel. If, for any reason beyond the reasonable control of the Consultant, such as retirement, death, medical incapacity, among others, it becomes necessary to replace any of the Personnel, the Consultant shall forthwith provide as a replacement a person of equivalent or better qualifications.</p> <p>(c) If the Client (i) finds that any of the Personnel has committed serious misconduct or has been charged with having committed a criminal action, or (ii) has reasonable cause to be dissatisfied with the performance of any of the Personnel, then the Consultant shall, at the Client's written request specifying the grounds therefore, attempt to honour Client's request for the replacement with a person with qualifications and experience acceptable to the Client.</p> <p>(d) Any of the Personnel provided as a replacement under Clauses (b) and (c) above, as well as any reimbursable expenditure the Consultants may wish to claim as a result of such replacement, shall be subject to the prior written approval by the Client.</p>
9. Confidentiality	The Consultant shall not, during the term of this Contract and after its expiration, disclose any proprietary or confidential information relating to the Services subject of this Contract or the Client's business or operations without the prior written consent of the Client.
10. Ownership of Material	Any works, studies reports or other material, graphic or otherwise, prepared by the Consultant for the Client under the Contract shall belong to and remain the property of the Client. The Consultant may retain a copy of such documents and software.
11. Insurance	The Consultant shall 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 the Republic of Rwanda, and the language of the Contract shall be English.
14. Dispute Resolution	<p>Any dispute arising between the parties in respect to the interpretation and application of this agreement shall be resolved amicably through consultations and negotiations.</p> <p>In case of disagreement, the dispute will be referred to the committee in charge of out of court settlement of cases involving the state and in accordance with the relevant Prime Minister's Instructions.</p> <p>Again in case of disagreement, the dispute will be referred to competent courts of the Republic of Rwanda.</p>

LIST OF ANNEXES

Annex A: Terms of Reference

Annex B: Consultant's key personnel

For the Consultant

Date

Place

For the Client

Date

Place

