



EMBASSY OF SWEDEN



TENDER DOCUMENT

**CONTRACTING OF THE AUDIT COMPANY WHICH WILL PERFORM THE
VERIFICATION OF FINANCIAL EXPENSES WITHIN THE PROJECT:**

**"Direct financing in support of INSTAT for the implementation of the
activities of the Census of Population and Housing 2022"**

Sida contribution 12550

Purchaser: Institute of Statistics of Albania

September 2022

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SECTION 1 - INSTRUCTIONS TO TENDERERS (ITT)

I. Introduction

Brief background information:

INSTAT wishes to engage the services of an audit firm for the purpose of auditing of the project: **"Direct financing in support of INSTAT for the implementation of the activities of the Census of Population and Housing 2022"**, as stipulated in the agreement between INSTAT and Sida/Sweden. The audit shall be carried out in accordance with international audit standards (ISA) issued by IAASB . In addition, an assignment according to International Standards on Related Services (ISRS) 4400 shall be carried out. The audit and the additional assignment shall be carried out by an external, independent and qualified auditor.

II. Objective and scope of the audit

The objective of this procedure is to audit the financial report for the periods:

- 2021-07-15 to 2022-07-14
- 2022-07-15 to 2023-07-14
- 2023-07-15 to 2024-06-15

as submitted to Sida and to express an audit opinion according to ISA 800/805 on whether the financial report of the project “Direct funding to support INSTAT to carry out the Population and Housing Census 2022, Sida Contribution No [12550]”, is in accordance with Sida’s requirements for financial reporting as stipulated in the agreement including appendix between Sida and the Cooperation Partner.

Additional assignment; according to agree upon procedures ISRS 4400, review the following areas in accordance with the Terms of Reference below

Mandatory procedures that must be included:

1. Observe whether the financial report is structured in a way that allows for direct comparison with the latest approved budget.
2. Observe and inspect whether the financial report provides information regarding:
 - a) Financial outcome per budget line (both incomes and costs) for the reporting period and columns for cumulative information regarding earlier periods under current agreement.

b) When applicable, compare if the opening fund balance for the reporting period matches with what was stated as closing fund balance in the previous reporting period.

c) A disclosure of exchange gains/losses. Inquire and confirm whether the disclosure includes the entire chain of currency exchange from Sida's disbursement to the handling of the project/ programme within the organization in local currency/ies, if applicable.

d) Explanatory notes (such as, for instance, accounting principles applied for the financial report).

e) Amount of funds that have been forwarded to implementing partners, when applicable.

3. a) Inquire and inspect with what frequency salary costs during the reporting period are debited to the project/ programme.

Choose a sample of three individuals for three different months and:

b) Inquire and inspect whether there are supporting documentation for debited salary costs.

c) Inquire and inspect whether actual time worked is documented and verified by a manager. Inquire and inspect within which frequency reconciliations between debited time and actual worked time is performed.

d) Inspect whether the Cooperation partner comply with applicable tax legislation with regard to personal income taxes (PAYE) and social security fees.

4. a) Inspect and confirm that the unspent fund balance (according to the financial report) at the end of the financial year is in line with information provided in the accounting system and/or bank account.

b) Applicable the final year: Inspect and confirm the unspent fund balance (including exchange gains) in the financial report and confirm the amount that shall be repaid to Sida.

5. Inspect and confirm whether the Cooperation Partner has adhered to agreed procurement regulations.

III. The reporting

The reporting shall be signed by the responsible auditor (not just the audit firm) and shall include the title of the responsible auditor.

Reporting from the ISA assignment

The reporting from the auditor shall include an independent auditor's report in accordance with the format in standard ISA 800/805 and the auditor's opinion shall be clearly stated. The financial report that has been the subject of the audit shall be attached to the audit report.

The reporting shall also include a Management letter that discloses all audit findings, as well as weaknesses identified during the audit process. The auditor shall make recommendations to address the identified findings and weaknesses. The recommendations shall be presented in priority order and with a risk classification.

Measures taken by the Cooperation partner to address weaknesses identified in previous audits shall also be presented in the Management Letter. If the previous audit did not have any findings or weaknesses to be followed-up on, a clarification of this must be disclosed in the audit reporting.

If the auditor assesses that no findings or weaknesses have been identified during the audit that would result in a Management Letter, an explanation of this assessment must be disclosed in the audit reporting.

Reporting from the ISRS 4400 assignment

The additional assignment according to agree upon procedures ISRS 4400 under section II, shall be reported separately in an “Agreed-upon procedures report”. Performed procedures should be described and the findings should be reported in accordance with the requirements in the International Standard on Related Services 4400.

When applicable, the sample size shall be stated in the report.

The reporting shall not exceed 20 pages, be written in English and Albanian and be presented to INSTAT in 3 copies for each language.

1. Source of Funds

1.1 The Services are funded by Sida. There shall be no payment of taxes or import duties from the Swedish contribution. Payments under this contract will be made by Sida in line with the provisions of the contract, refer to Section 6 Undertaking by Sida to pay for Consulting Services. However, Sida shall not finance a contract or make payment to firms or individuals that are prohibited from participation by any act taken in compliance with a decision of the United Nations (UN) Security Council under Chapter VII of the Charter of the UN.

1.2 Maximum budget of this contract: **ALL 2,069,040 (two million sixty nine thousand and forty) VAT excluded.**

2. Applicable Rules

This tender is undertaken as “Simplifying tendering” in line with Sida Procurement Guidelines (SPG March 2020). Tenderers should refer to the following web link for detailed information:

<https://cdn.sida.se/app/uploads/2020/12/15105721/sida-procurement-guidelines.pdf>

3. Language of the Tender

The Tender, as well as all correspondence and documents relating to the tender exchanged by the Tenderer and INSTAT, shall be written in English language.

4. Documents comprising the Tender

The Tenderers: Technical and Financial Proposals shall be submitted separately in sealed envelope.

5. Submission Address

Tenders must be sent to the contracting authority before 05.10.2022, time 16:30.

They must include the requested documents in clause 4 above and be sent:

EITHER by post or by courier service, in which case the evidence shall be constituted by the postmark or the date of the deposit slip¹, to:

Institute of Statistics (INSTAT) Str. “Vllazën Huta”, Adm. Unit No. 2, 1017, Building No. 35, Entrance No. 1, Tirana, Albania

OR **hand delivered** by the participant in person or by an agent **directly** to the premises of the contracting authority in return for a **signed and dated receipt**, in which case the evidence shall be constituted by this acknowledgement of receipt, to:

Institute of Statistics (INSTAT) Str. “Vllazën Huta”, Adm. Unit No. 2, 1017, Building No. 35, Entrance No. 1, Tirana, Albania

6. Clarification and Amendments to the Tender Dossier

Tenderers may request clarification on any of the documents of the Tender up to the date of submission of offers. Any request for clarification must be sent in writing electronic mail to the address: aelmazaj@instat.gov.al. The Project staff will respond by electronic mail to such requests and will send copies of the response to all Tenderers who have announced their intent to submit proposals.

7. Currencies

Prices shall be quoted in the Albanian Currency Lek (ALL).

8. Period of Validity of Tenders

Tenders shall remain valid for the period of 60 days. A tender valid for a shorter period shall be rejected by the Purchaser as non-responsive.

¹ It is recommended to use registered mail in case the postmark would not be readable.

9. Format and Signing of Tender

Tenderers are requested to submit a Technical Proposal and a Financial Proposal, written in the Language indicated above. The Proposal should be concise, written in a clear language, and should not contain excessive material. Tenders, which materially deviate from the guidelines given below, may be rejected. Both the Technical Proposal and the Financial Proposal shall be signed by authorized representative(s) of the Tenderer. In case authority to sign is not by registration, a power of attorney shall be included with the Tender. The original Tender shall be prepared in indelible ink. It shall contain no interlineations or overwriting, except as necessary to correct errors made by the Tenderer itself. Any such corrections must be initialed by the persons or person who sign(s) the Tender. An authorized representative of the Tenderer shall initial all pages of submit documents.

10. The Technical Proposal

10.1 In preparing the Technical Proposal, Tenderers are expected to examine this document. Material deficiencies in providing the information requested may result in rejection of a Tender.

10.2 While preparing the Technical Proposal, Tenderers must give particular attention to the following:

10.2.1 If a Tenderer considers that it does not have all expertise for the Services, it may obtain a full range of expertise by associating with individual consultant(s) and/or, when so allowed and stated in this document, other eligible firms or entities in a joint venture relationship or sub consultancy , as appropriate.

10.2.2 It is desirable to determine the professional staff, at least one person, who will manage the contract, which has experiences in international procurements and a working contract relationship with company.

10.2.3 Proposed professional staff must have a minimum of the experience indicated in the ToR, preferably working under conditions similar to those prevailing in the Republic of Albania.

10.2.4 Alternative professional staff shall not be proposed, and only one curriculum vita (CV) may be submitted for this position.

10.3 The Technical Proposal should provide the following information, using the following standard forms:

(i) Tender Submission Form duly signed by the Tenderer (Form 3A) on company headed paper.

(ii) Section A. Technical Approach and Methodology (no standard form). Description of the proposed approach and methodology is required.

10.4 The Technical Proposal shall not include any financial information relating to the cost of the Services.

11. The Financial Proposal

11.1 The Financial Proposal should include the total cost, that the company requires to perform this contract. Financial Proposal Submission Form (FORM 3B).

11.2 The Tenderer shall be responsible for all direct and indirect tax liabilities (if any) arising out of, or connected to, the performance of the services wherever they arise, including but not limited to the country of the Services. There shall be no payment of taxes or import duties from the Sida contribution.

11.3 Costs must be expressed in the Albanian LEK currency. Tenderers assume all exchange rate risk. Costs shall be specified excluding VAT and other taxes.

11.4 There shall be no commissions and gratuities, paid or to be paid by Tenderers and related to the Services included in the Financial Proposal.

11.5 The Client and Sida will retain the right to audit, both during and after the services, the selected Tenderer's accounts and cost records relevant to the services.

12. Submission, Sealing and Marking of Tenders

The Tenderer shall submit, seal and mark its tender as described in the TIS.

13. Deadline for Submission of Tenders

Tenders must be received by the Client at the address specified and no later than the date and time specified in the TIS. The Client shall not consider any Tender that arrives after the deadline for submission. Such Tenders will be rejected and returned unopened to the Tenderer.

14. Opening of Tenders

The Technical Proposals shall be opened the next working day after the closing time for submission of Tenders by a committee of at least three officials in INSTAT. The Financial Proposals shall remain in deposit until the Technical Proposals have been evaluated.

15. Tender Evaluation General

15.1 Evaluation of Technical and Financial Proposals

The evaluation committee, with a minimum of three members will carry out the evaluation of the Technical Proposals on the basis of their responsiveness to the Terms of Reference, applying

the “Evaluation Criteria and Point System” specified in the TIS. The technical evaluation should commence with the assessment of the Tenderers qualifications to determine that the minimum qualification requirements are met, thereby being eligible to participate in the tender proceedings. Each responsive Technical Proposal will be given a technical score (St). A Tender shall be rejected at this stage if it does not respond to important aspects of the Terms of Reference or if it fails to achieve the “Minimum Technical Score” of 65 points out of a total score of 75 points, indicated in the TIS.

The Opening of the Financial Tenders will take place at the same day, continuing the evaluation of the Tenderers which have taken the minimum of 65 points out of a total score of 75 points of technical qualification.

The evaluation committee will determine whether the Financial Proposal is correct, complete and check for any computational errors. Computational errors will be corrected at the Client’s discretion. In case that Financial Proposals exceed the Ceiling budget planed (VAT excluded), this offer will be rejected.

✓ **Best Price- Quality Ratio Selection**

The firm with best price – quality ratio shall be selected.

16. Award of Contract

16.1 The firm selected is expected to commence the “Services” on the date of contract is signed.

16.2 Payments under the resulting contract will be made in accordance with the procedures and under the conditions specified in the draft Contract as indicated in the TIS.

17. Confidentiality

Information relating to evaluation of Tenders and recommendations concerning awards shall not be disclosed to the Tenderers who submitted the Tenders or to other persons not officially concerned with the process, until to the contract has been obtained.

18. Signing of Contract

Promptly after notification, the Client shall sign and send 3 copies of the Contract to the successful Tenderer, who shall sign and return 2 copies to the Client within 10 days.

19. Client’s right to accept or to reject any tender

The Client reserves the right, to accept or reject any tender, and to cancel the tender process and reject all tenders at any time prior to award of the contract, without thereby incurring any liability to the affected Tenderer or Tenderers.

20. Appeals

Tenderers with the view that they have been harmed by an error or irregularity during the award process may file a complaint in line with SPG paragraph 3.19

SECTION 2 - TENDER INFORMATION SHEET (TIS)

The Tender Information Sheet (TIS) provides specific tender information to Tenderers related to the preparation and submission of Tenders for the “Services” that supplements the Instructions to Tenderers (ITT). Both sections should be carefully reviewed and read together by the Tenderer in its preparation of the Tender. It must be clearly understood that failure to comply with the detailed requirements of the Tender Document may lead to the rejection of the Tender. Tenderers should also closely study the Sida Procurement Guidelines (SPG) March 2020.

<https://cdn.sida.se/app/uploads/2020/12/15105721/sida-procurement-guidelines.pdf>

ITT Clause	References	Tender Information Data
	<i>Evaluation and Selection Variant</i>	Best price-quality ratio Selection
	<i>Language</i>	The governing language shall be English. Supporting documents and printed literature submitted in another language should be accompanied by a translation of the relevant passages in English.
	<i>Documents Comprising the Tender</i>	Tenderers shall as part of the Technical Proposal submit: -A Power of Attorney certifying that the person signing the tender is an authorized representative of the Tenderer. -Proof of Registration by a National Registrar of Companies, Trade Association or similar organization in the country of establishment. -Proof of the payment of value added or a similar sales tax in accordance with national legislation. -Certification that it has declared preliminary taxes for staff and employee

		<p>contributions.</p> <p>-Evidence that it is free of debts regarding taxes and social security contributions.</p> <p>-A declaration in the format of Form 3C.</p> <p>-Evidence (contracts) of a minimum of 2 similar projects undertaken by the company within the last three years (2019, 2020 and 2021) with a value of at least of the value of this contract.</p> <p>-Annual accounts for the last 3 years (2019, 2020 and 2021) with a value of at least as the value of this contract.</p>
	<i>Evaluation Criteria and Point System</i>	<p>-Experience and Qualification of the Firm 30</p> <p>-Methodology 35</p> <p>-Qualifications of the Proposed Staff 10</p> <p>Total score (75)</p>
	<i>Submission deadline</i>	<p>Time: 16:30</p> <p>Date: 05.10.2022</p>
	<i>Submission Address</i>	<p>Institute of Statistics - Tirana St. Vllazën Huta, Building 35, Entrance 1, Tirana, ZIP Code 1017 Email info@instat.gov.al Phone +355 (4) 2233356 / 2233358</p>
	<i>Requests for obtaining Clarifications</i>	<p>Address: aelmazaj@instat.gov.al</p>
	<i>Currencies</i>	<p>Prices shall be quoted in Albanian Lek (ALL)</p>

	<i>Validity</i>	Tenders shall remain valid for 60 days after the submission deadline.
	<i>Language of Reports</i>	English

SECTION 3 STANDARD FORMS

The following standard forms shall be used by the Tenderers in their preparation of the Tenders:

Technical Proposal

Form 3 A. Tender Submission Form (Technical Proposal)

Financial Proposal

Form 3B. Financial Proposal Submission Form

Qualification

Form 3C. Declaration

Form 3A -Tender Submission Form

INSTAT - Institute of Statistics in Albania

**Str. “Vllazën Huta”, Adm. Unit No. 2, 1017, Building No. 35, Entrance No. 1, Tirana,
Albania 1000 Tirana, Albania,**

+355 42 233 356 /42 222 411 / 42 233 358

Email : info@instat.gov.al

Date:

Ladies/Gentlemen:

We, the undersigned, offer to provide the services of an audit firm for the purpose of auditing of the project: "**Direct financing in support of INSTAT for the implementation of the activities of the Census of Population and Housing 2022**", as stipulated in the agreement between INSTAT and Sida/Sweden., in accordance with your Invitation to Tender and Tender Documents. We are hereby submitting our Tender, which includes this Technical Proposal and a Financial Proposal sealed under separate documents.

If negotiations are held during the period of validity of the tender, i.e.as stated in Technical Information Our Tender is binding upon us and subject to the modifications resulting from the contract.

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

Yours sincerely,

Authorized Signature:

Name and Title of Signatory:

Name of Firm:

Address:

Form 3B - Financial Proposal Submission Form

INSTAT - Institute of Statistics in Albania

**Str. "Vllazën Huta", Adm. Unit No. 2, 1017, Building No. 35, Entrance No. 1, Tirana,
Albania 1000 Tirana, Albania,**

+355 42 233 356 /42 222 411 / 42 233 358

Email : info@instat.gov.al

Date:

Ladies/Gentlemen:

We, the undersigned, offer to provide the services of an audit firm for the purpose of auditing of the project: "**Direct financing in support of INSTAT for the implementation of the activities of the Census of Population and Housing 2022**", as stipulated in the agreement between INSTAT and Sida/Sweden.

Our Financial Proposal is for the total cost, amount ()All [*in words*], excluding VAT.

Our Financial Proposal shall be binding upon us subject to the modifications resulting from the contract, up to expiration of the validity period of the Proposal.

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

Yours sincerely,

Authorized Signature:

Name and Title of Signatory:

Name of Firm:

Address:

Form 3C - Declaration

ADDRESS: **INSTAT - Institute of Statistics in Albania**
Str. "Vllazën Huta", Adm. Unit No. 2, 1017, Building No. 35,
Entrance No. 1, Tirana, Albania 1000 Tirana, Albania,
+355 42 233 356 /42 222 411 / 42 233 358

Date:

Ladies/Gentlemen:

We declare that our Company is not:

a) bankrupt or is being wound up, whose affairs are being administered by court, who has entered into an arrangement with creditors, who has suspended business activities or who is subject of an injunction against running business by court;

b) the subject of proceedings for a declaration of bankruptcy, for an order for compulsory winding up or administration by court, or for an arrangement with creditors or of any other similar proceedings;

c) been convicted of an offence concerning his professional conduct by a court;

d) been found guilty of grave professional misconduct,

and has fulfilled all obligations relating to payments of taxes or social security contributions.

Yours sincerely,

Authorized Signature:

Name and Title of Signatory:

Name of Firm:

Address:

SECTION 4 DRAFT CONTRACT FOR CONSULTING SERVICES
FINANCED BY SIDA CONTRIBUTION 12550

Institute of Statistics of Albania, INSTAT

Street. "Vllazën Huta", Blv. 35, Building. 1, Adm Sec. Nr. 2, 1017,

Tirana, Albania

Email: info@instat.gov.al

Telephone + (355) 42222411

Hereinafter referred to as "INSTAT",

('the contracting authority'),

of the one part,

and

<Full official name of the contractor>

[<Legal status/title>]²

[<Official registration number>]³

<Full official address>

[<VAT number>]⁴,

('the contractor')

of the other part,

have agreed as follows:

CONTRACT TITLE : Contracting of the Audit Company which will perform the verification of financial expenses within the project : "Direct financing in support of INSTAT for the implementation of the activities of the Census of Population and Housing 2022"

IDENTIFICATION NUMBER : SIDA CONTRIBUTION 12550

1. Services

- i. The Consultant shall perform the services specified in Terms of Reference.
- ii. The Consultant shall provide the personnel listed in Annex B, "Cost

² Where the contracting party is an individual.

³ Where applicable. For individuals, mention their ID card, passport or equivalent document number.

⁴ Except where the contracting party is not VAT registered.

Estimate of Services, List of Personnel and Schedule of Rates” to perform the Services.

iii. The Consultant shall provide the services in the manner described in their Technical Proposal unless agreed otherwise with the Client.

2. Term

The Consultant shall perform the Services during the period commencing *[insert start date]* and continuing throughor any other period as may be subsequently agreed by the parties in writing.

3. Payment

3.1 Payment Conditions

Payment shall be made by INSTAT in Albanian Currency not later than 30 days following submission of the expenditure verification report for each reporting period as specified in the ToR.

4. Project Administration

A. Coordinator

The Client designates _____ as the Client’s Coordinator; the Coordinator shall be responsible for the coordination of activities under the Contract, for receiving and approving reports for payment, and for acceptance of the deliverables by the Client.

B. Timesheets

During the course of their work under this Contract, the Consultant’s providing services under this Contract will be required to complete time sheets or any other document used to identify time spent as instructed by Administrative Coordinator.

5. Performance

Standard

The Consultant undertakes to perform the Services with the highest standards of professional and ethical competence and integrity. The Consultant shall promptly replace any employees assigned under this Contract that the Client considers unsatisfactory.

6. Confidentiality

The Consultants shall not, during the term of this Contract and within two years after its expiration, disclose any proprietary or confidential information relating to the Services, this Contract or the Client’s business or operations without the prior written consent of the Client.

7. Ownership of Material

Any studies, reports or other material, graphic, software 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.

8. Consultant Not to be engaged in Certain Activities

The Consultant agrees that, during the term of this Contract and after its termination, the Consultants and any entity affiliated with the Consultant, shall be disqualified from providing goods, works or services (other than the Services or any continuation thereof) for any project resulting from or closely related to the Services.

9. Insurance

The Consultant will be responsible for taking out any appropriate insurance coverage.

10. Assignment

The Consultant shall not assign this Contract or Subcontract any portion of it without the Client's prior written consent.

11. Law Governing Contract and Language

The Contract shall be governed by the laws of Sweden and the language of the Contract shall be English.

12. Dispute Resolution

Any dispute arising out of this Contract, which cannot be amicably settled between the parties, shall be referred to adjudication/arbitration in accordance with the laws of the Client's country. In the case of a Contract entered into with a foreign Consultant, "Any dispute, controversy or claim arising out of or relating to this Contract or the breach, termination or invalidity thereof, shall be settled by arbitration in accordance with the UNCITRAL Arbitration Rules as at present in force."

13. Project audit

The contracted company for this service cannot bid for or participate in future annual audit of this project.

For the contractor

For the contracting authority

Name:

Name:

Title:

Title:

Signature:

Signature:

Date:

Date: