



Embassy of Sweden

Maputo

PROCUREMENT DOCUMENT

Procurement: *Framework Agreement for Audit Services*

Procedure: *Simplified procurement*

Reference number: *UM2022/20397/MAPU*

Important information

Tenders must be delivered to the Embassy of Sweden, Av. Julius Nyerere 1128, Maputo, Mozambique no later than **August 18, 2022 at 16.00 hours.**

The Embassy of Sweden in Maputo recommends that the tenderer, as soon as possible after receipt of this invitation, take note of the requirements in this dossier. Some of the requested documentation may have to be obtained from designated authorities, which can result in long lead times. Note that requirements defined as “must” or “shall” are mandatory and must be fulfilled in order to qualify for evaluation.

Requests for clarification or additions to the procurement document shall be submitted in writing to samer.fayadh@gov.se and marked with UM2022/20397/MAPU. The questions and answers will be posted at the Embassy’s website: www.swedenabroad.se/maputo/. The deadline for submitting questions is **August 9, 2022.**

1. General orientation

1.1. Overall description of the procurement

The Embassy of Sweden in Maputo invites to a simplified procurement procedure with the aim of signing three framework agreements for high quality Audit services.

1.2. Information on the contracting authority

The Embassy of Sweden in Maputo, Av. Julius Nyerere 1128, Maputo, Mozambique.

The long-term objective of the development co-operation financed by Sweden is to contribute to poverty reduction. Sweden's development cooperation resources are funded through Swedish tax revenue. The Swedish parliament makes decisions regarding the state budget, which includes the funds allocated to international aid. Sweden's government agency for development cooperation is the Swedish International Development Cooperation Agency (Sida).

The Strategy for Sweden's development cooperation for Mozambique (at present 2022-2026) is set by the Swedish government. The contracting part is the Embassy of Sweden in Maputo. The yearly budget for development and research cooperation in Mozambique amounts to approximately 65 MUSD for Sweden. Grant agreements for Sweden's development cooperation contributions in Mozambique are signed with partners such as NGO:s, Universities, Government agencies and International bodies like UN agencies and the World Bank.

Besides internal control and aid efficiency, the fight against corruption within the Swedish Development Cooperation is one of the top priorities. The Embassy and Sida investigate all suspicions of corruption or irregularities and always take action whenever necessary. Important tools in Sweden's anti-corruption work are transparency, partnership, dialogue, monitoring, audits and forensic investigations.

For more information, please see www.sida.se and www.swedenabroad.se/maputo/

1.3. Purpose and background of the procurement

The objectives of the audit services are:

- (1) to undertake relevant audits of projects and programmes in a timely and professional manner in order to safeguard the use of the donor government funding, prevent, detect and investigate corruption cases, and ensure an efficient implementation of projects and programmes;
- (2) to assist the Embassy and counterpart institutions, authorities and organisations in building internal capacity relating to audit activities.

1.4. Description of the service to be procured

The Auditor shall be prepared to and have the capacity to carry out the following main types of assignments:

- a) Financial Audits in order to examine the quality of internal controls and to attest to the accuracy and veracity of the financial statements, if they are true and fair. For individual projects, this may include examination of project or programme specific expenditures and financial reports submitted by the partner organisation. The Audits are based on International Standards of Audit as well as Agreed upon procedures.
- b) Efficiency Audits in order to review of whether the organisation has the capacity, resources and competence to achieve its goals and whether the financial management is sound. This includes areas such as human resources, recruitment processes, management structure, governing documents such as visions and strategies, internal control, etc. The efficiency audit involves an organisational analysis that is based on a broad review and assessment of the core functions of an organisation. The analysis shall lead to an assessment of the systems with recommendations and suggestions for improvements, where applicable. An efficiency audit is usually commissioned after the implementation has commenced.
- c) Review of Internal Control in order to review areas like for example management and organisation, risk management, anti-corruption, audit, procurement, financial management and if applicable, forwarding of funds. Focuses on routines and processes within these areas and mainly on the management of Sida funds. The Review of Internal Control may for instance be used as a part of Sida's Pre-Award Assessment in order to examine whether the (potential) partner organisation's planned activity can be expected to be successfully pursued and that granted funds will be utilized in an accountable and transparent manner.
- d) Procurement Audits in order to review the procurement procedures and compliance to procurement regulations and eventual other documentation guiding the procurement processes. Areas of review are for example contracting, contract management, administration processes, etc.
- e) Procurement Support in order to provide support to the Embassy and its implementation partners in procurements of goods and services during procurement procedures and compliance to procurement regulations and eventual other documentation guiding the procurement processes. Areas of support include, for example, tender documents, technical and financial evaluation procedures and contract documentation.
- f) Performance Audits (Value for Money Audit) in order to examine how well the partner organisation has achieved its goals (goal fulfillment), the relationship between resources used and results (cost efficiency), or how well the results contribute to the impact the organisation wishes to achieve (appropriateness).
- g) Investigative and Forensic Audits in order to investigate if funds within the Swedish development cooperation are affected by irregular or fraudulent activities, and to establish any breach of the agreement, misuse of funds, use of eligible costs etc. The approach to any forensic audit must be such that if fraud is detected, appropriate disciplinary and legal action will be considered by the Embassy and Sida. Any evidence of corruption and other supporting papers shall be in an appropriate format from the Consultant for use by the appropriate authorities.
- h) Other types of audit related services as part of the Embassy's financial monitoring, including spot checks of spending units, physical checks of assets and infrastructures, expenditure verification, and review of forwarding of funds mechanisms.
- i) Assist on an ad-hoc basis in less complicated audit advice that can be given by telephone or e-mail within 24 hours.

In some assignments, a combination of different approaches and audits may be required.

It may be noted that there is an ongoing effort to harmonize and co-ordinate support provided by external partners. The arrangements for co-ordination will take different forms depending on the project/programme to be supported. Sweden may take on the role as Lead Donor for particular projects/programmes and, in such cases; the financial audit would also cover funds provided by other co-operating partners.

Internal/external Capacity Building and Advisory services:

Whereas the Embassy may initiate certain audits, it also receives a number of audit reports from its development co-operation partners as well as investigative reports in the case of suspicion of corruption. With respect to such audit reports, the scope of work will include providing expert advice to Embassy staff in assessing reports, drawing conclusions from reports and proposing actions to be taken. The Auditor may be requested to provide training and advice for Embassy staff as well as for partners, for instance on audits, on risk awareness and risk management, and on data analysis. Advisory services in value for money/budget assessments and the design of Terms of Reference for audits may also be included.

1.5. Framework agreement period

The framework agreement period runs for 24 calendar months. The Embassy is entitled (though not obligated) to extend the framework agreement twice with 12 calendar months, with unaltered terms and conditions. The total framework agreement period shall not exceed 48 calendar months. The framework agreement start date is estimated at: 2022-10-10.

1.6. Volumes

During the framework agreement period, the estimated value is approximately 1,4 million SEK, excl. VAT.

The maximum value of the framework agreement is in total 1,4 million SEK excluding VAT. If this maximum budget is reached, the framework agreement is terminated.

No guarantee of obtaining a certain volume is provided.

1.7. The opportunity to submit a tender on all or part of the procurement

Tenders shall cover the entire procurement as per the description of the services in 1.4.

1.8. Appendices

The procurement document relating to this procurement includes the following appendices:

- Appendix 1 - Terms of Reference
- Appendix 2 - Draft of the framework agreement
- Appendix 3 - Standard conditions
- Appendix 4 - Language level definition
- Appendix 5 - Declaration of honour
- Appendix 6 - Template for reference assignments
- Appendix 7 – Key ratios liquidity
- Appendix 8 – Price basket

Appendix 9 – CV Template
Appendix 10 - Consultants

2. Administrative terms and conditions

2.1. Procurement procedure

The procurement is carried out in accordance with the Swedish Public Procurement Act (2016:1145) section 19.

The procedure allows the Embassy to initiate negotiations with one or more of the tenderers. However, tenders may be accepted without prior negotiation. Therefore, it is of great importance that the best possible terms and conditions are submitted in the tender.

2.2. Prerequisites for tender submission

2.2.1. Submission of the tender

The tender shall be submitted in hard copy and must be signed by an authorized representative of the company or equivalent. The complete tender must be submitted in duplicate – one original and one copy. The tender should also contain a digital copy (USB memory or equivalent) and should be clearly marked with the name of the company and the Embassy's reference number. If the tender versions in these media differ, the paper version shall govern.

The tenderer is not entitled to claim compensation for work or other costs associated with participating in the procurement.

2.2.2. The form of the tender

All electronic documents in the tender shall be saved in a commonly used format, such as .doc, .docx, .xls, .xlsx, .ppt, .pptx, .pdf, .txt, .jpg and .tif. Use the file format .zip if it is necessary to send the documents in a compressed form.

References to information in the form of links to web pages and unsolicited attachments will not be considered to constitute part of the tender and will not be taken into account in the review and evaluation of the tender.

In order to facilitate examination and evaluation of the tender, it is the Embassy's strong desire that the submitted tender be formatted in accordance with the procurement document's headings/disposition, that any templates belonging to the procurement document be used and filled in, and that references to any attachments be presented in a clear manner.

2.2.3. The language of the tender

The tender shall be written in English. However, the following may be drafted in English or Portuguese.

- Single words, phrases and accepted terms
- Testimonials, certifications, or certificates issued by a party other than the tenderer
- Documents issued by parties other than the tenderer, such as technical specifications, product information, or similar information and documents

If the above-mentioned documents exist only in languages other than the above mentioned languages English or Portuguese, then in addition to the document in the original language, a translation into English shall also be attached.

2.2.4. Tender submission deadline

The deadline to submit a tender is **August 18, 2022 at 16.00 hours**.

2.2.5. Period of validity of the tender

The tender shall be valid 180 days from the last date to tender.

2.2.6. Variant tenders or alternative tenders

Variant tenders or alternative tenders are not permitted. If the tenderer submits provisions or reservations pertaining to the conditions in the procurement document, the tender may be rejected. The tenderer is therefore asked to avoid providing information and attachments that have not been requested.

2.3. Clarification, additions, or questions on the procurement document

If the procurement document is considered to be unclear, or if some of the requirements set forth are unreasonable, abnormally costly or restrictive of competition in any respect, it is important that the Embassy be contacted as soon as possible so that misunderstandings can be avoided.

The Embassy is under no obligation to request additions or clarifications by the tenderers, and the opportunities for correcting shortcomings in submitted tenders are limited and depend on the nature of the deficiency. It is therefore important that the tenderer ensure that all requested information and documents are provided in the tender.

Requests for clarification or additions to the procurement document shall be submitted in writing via samer.fayadh@gov.se and marked with **UM2022/20397/MAPU**. The deadline for submitting questions is: **August 9, 2022**. The Embassy cannot guarantee that questions received later than this day will be answered. Answers to questions will be published no later than six (6) days before the closing date (tender submission deadline). Responses to questions will be posted on the Embassy's website www.swedenabroad.se/maputo/

Published questions and answers, as well as any clarifications and additions submitted during the tender period, constitute part of the procurement document.

2.4. Notification of award decision

Notification of award decisions will be sent out to the Tenderers contact person's address stated in its tender.

The reception of a notification regarding the award decision does not mean that a binding framework agreement has been signed between the Embassy and the winning tenderer. A framework agreement only becomes legally binding when it has been signed by both parties.

A framework agreement will be signed no sooner than ten (10) days after the date on which the notification of the award decision is sent to the tenderers.

The Embassy can cancel the procurement if there are objective reasons, such as lack of competition, unforeseen events or too high prices. If the procurement is canceled a decision will be notified to all tenderers.

2.5. Confidentiality

As soon as the award decision has been sent to all tenderers, all documents relating to the procurement, including tenders, become subject to the principle of public access to official documents. If a tenderer considers that it may suffer damages if information provided in the tender should become public, the tenderer shall submit a written request for confidentiality containing **a)** the information to which the request for confidentiality pertains and **b)** what economic damages the tenderer would be suffered if the information should be disclosed.

Upon request for disclosure of tender documents, the Embassy will in each case review any request for confidentiality submitted by a tenderer. The Embassy's assessment regarding confidentiality may be appealed to the administrative court. The Embassy can therefore not guarantee that the information in the tender will not be revealed to the public.

2.6. Examination and evaluation

The framework agreements will be awarded to the most economically advantageous tender, as determined according to the following basis:

Best price-quality ratio

The examination and evaluation of submitted tenders will be carried out in steps (described below), on the basis of the information provided by the tenderer in its tender, together with the supplementary documents.

Step 1 – Examination of tenders

In the first step, the Embassy will examine whether the submitted tender is complete and whether the requirements outlined in the section “Administrative terms and conditions” have been met. The tenders that meet these requirements advance to Step 2; all other tenders will be rejected.

Step 2 – Qualification of tenderers

In Step 2, the Embassy will examine whether the tender meet requirements set forth in the section “Requirements of tenderers”. The tenders that meet these requirements advance to Step 3; all other tenders will be rejected.

Step 3 – Examination of the object of the procurement

In Step 3, the Embassy will examine whether the tender meets the requirements associated with the object of the procurement, which are outlined in the section “Requirements”. The tenders that meet these requirements advance to Step 4; all other tenders will be rejected.

Step 4 – Evaluation

In Step 4, the tender is evaluated in accordance with the evaluation methodology, as set forth in the section “Evaluation of tenders”.

2.7. Call-off procedure

Combined call-off order

Call-off orders are implemented through a combination of a fixed ranking system and renewed competitive tendering.

Call-off orders equal to or below 160 hours is implemented through a ranking system. When calling-off, the top-ranked framework agreement supplier (in the ranking system) shall be

selected. The top-ranked supplier is obliged to respond to the call-off enquiry within two (2) working days from receiving the call-off inquiry. Thereafter, the supplier shall within four (4) days present a work plan including staffing of the assignment. If the supplier ranked as number 1 fails or declines to answer the call-off, or is not answering within the above time limits, the Embassy is entitled to send the call-off inquiry to number 2 in the ranking list and so on.

The supplier shall inform the Embassy and decline the assignment if there is a conflict of interest for the supplier to undertake the assignment.

If the Embassy assesses that the proposal does not meet the must requirements specified in the call-off inquiry, the Assignment may be moved on to the next Consultant in the ranked order.

Call-off orders above 160 hours is implemented through renewed competitive tendering. The call-off enquiry is issued to all suppliers contracted through framework agreements.

Three (3) suppliers will be accepted as a result of this procurement, provided that as many eligible offers are received.

2.8. Contract terms and conditions

The tenderer shall accept the attached framework agreement draft, including appendices (including the standard conditions and the terms of reference).

3. Requirements for tenderers

This section lists the mandatory requirements that must be met by the tenderer in order to be accepted as a supplier. For each requirement the required proof is described. Proof must be attached to the tender.

3.1. Subcontractors on which the tenderer relies

A tenderer can rely on other companies' capacity in order to meet the requirements relating to economic and financial standing or technical and professional capacity. "Other companies" include natural or legal persons who (for example) are business partners, subsidiaries or sister companies within a group.

Tenderers who invoke the capacity of other companies shall, for each and one of the companies whose capacity is invoked, attach requested proof for each of the requirements in section "Exclusion grounds" in this procurement document.

At request of the Embassy, tenderers who wish to exercise this right shall specify the function that the company will fulfil, and shall submit a declaration of contractual obligation by the company in question or otherwise demonstrate that the tenderer will have the necessary resources at its disposal at such time as the contract is executed. Such proof may consist of a parent company guarantee, a cooperation agreement, or similar legally binding documentation.

3.2. Consortia

Joint tenders refer to the situation in which the tenderer is not a single legal or natural person who relies on other companies' capacity, but rather is comprised of a consortium of numerous legal or natural persons. Consortia are permitted to submit a tender in this procurement.

Tenderers who intend to submit a tender as a consortium shall, for each and one of the companies in consortium, attach requested proof for each of the requirements in section “Exclusion grounds” in this procurement document.

The qualification requirements shall be fully met by the consortium.

At the request of the Embassy, any tenderer that submits a tender as a consortium shall submit a copy of each of the consortium parties’ signed consortium agreement.

3.3 Exclusion grounds

3.3.1 Criminal convictions

The tenderer, or any person who is a member of its administrative, management or supervisory body or has powers of representation, decision or control therein, shall not, through a judgment that has entered into legal force, been found guilty of one of the crimes that are ground for exclusion in the Swedish Public Procurement Act (LOU) chapter 13 Section 1:

- a) Participation in a criminal organisation
- b) Corruption
- c) Fraud
- d) Money laundering or terrorist financing
- e) Terrorist offences or offences linked to terrorist activities
- f) Child labour and other forms of trafficking

The requirement also applies on any subcontractors on which the tenderer relies or consortium parties.

Proof:

Tenderer must sign Appendix 5 - Declaration of honour and attach this to the tender.

Any subcontractors on which the tenderer relies or consortium parties must also sign a copy of Appendix 5 - Declaration of honour and attach this to the tender.

3.3.2 Payment of taxes

The tenderer must have fulfilled its obligations relating to the payment of taxes and social security contributions (as stated in the Swedish Public Procurement Act (LOU) chapter 13 Section 2).

The requirement also applies on any subcontractors on which the tenderer relies or consortium parties.

Proof:

Regarding Swedish tenderers, the Embassy will obtain information from relevant authorities.

NonSwedish tenderers, subcontractors on which the tenderer relies or consortium parties, must in the tender provide documentation issued by a competent government authority attesting to compliance with respect to the payment of taxes and social security contributions in the home country. The documentation may not be more than three (3) months old, as calculated from the closing date for tenders.

3.4. Qualification requirements

3.4.1 Registration for VAT, tax and as employer

Tenderers must be registered for VAT (if not exempt from the payment of value added tax).

Swedish tenderers must be approved for Ftax. NonSwedish tenderers must possess a Tax Identification Number (TIN).

If the tenderer has employees, the company must be registered as an employer.

Proof:

Regarding Swedish tenderers, subcontractors on which the tenderer relies and consortium parties, the Embassy will obtain information from relevant authorities.

NonSwedish tenderers, subcontractors on which the tenderer relies and consortium parties, must in the tender provide documentation issued by a competent government authority attesting compliance with respect to the requirements above. The documentation may not be more than three months old, as calculated from the closing date for tenders.

3.4.2. Economic and financial standing - financial ratios

The tenderer shall have such an economic position that it can maintain a long term agreement.

The tenderer's most recently completed and adopted annual accounts must show key ratios in which liquidity is at least 1 and equity to solvency ratio is at least 15 %. The basis for calculation is the key ratios reported at the end of the last financial year completed.

Tenderers must submit the information described below:

In Appendix 7, confirm that the above-mentioned key ratio requirement is satisfied, and if this is not the case, submit the requested explanation, as well as showing that there were no objections to the last adopted annual accounts (not older than two years).

In cases where a tenderer fails to show a stable financial basis (e.g. low key ratios, or no key ratios at all, the tenderer must nevertheless be deemed to have satisfied these requirements if the tenderer in its tender includes an explanation that clearly establishes that the tenderer possesses an equivalent level of financial stability (e.g. a guaranty issued by the parent company).

Tenderers must, upon request, submit their most recently adopted (not older than two years) annual accounts.

At the request of the Embassy, any company that is not obliged to prepare annual reports shall demonstrate that the company has a stable financial foundation by providing income or balance sheets for the previous two years, or by submitting the Swedish Tax Agency's form "Inkomst av näringsverksamhet" ("Business Income") for the previous two years.

At the request of the Embassy, any new company shall demonstrate that the company has a stable financial foundation by reporting its share capital or the equivalent, any income or balance sheets, its customer base, and references for its bank or financier.

3.4.3 Technical and professional ability

The tenderer must have the capacity, competence and experience to perform the requested services in a quality assured and professional manner.

Proof:

The tender must contain:

A brief (should not exceed 500 words) description of their operations, capacity and ability to meet the Embassy's needs and the requirements of this procurement document.

3.5. Consultant conflicts of interest

If the Embassy is using an external consultant for the formulation of this procurement document (or for other preparatory work prior to this procurement) and the consultant also plans to submit a tender in the procurement, improper competitive advantages may arise. A consultant who has been engaged for the formulation of this procurement document or other preparatory work may

therefore be excluded from submitting a tender in this part of the procurement. It is irrelevant if the consultant was hired by the Embassy or if the consultant participated as a subconsultant.

4. Requirements

4.1. Subcontractors for the implementation of the assignment

The tenderer has the opportunity to hire a subcontractor/s to carry out the assignment. A subcontractor is a supplier who assists the tenderer with the services covered by this procurement and which are not invoked to ensure economic, technical and professional capacity. Such suppliers who supply various goods and services to the tenderer are neither to be considered as subcontractors.

If a subcontractor (s) will be engaged for the execution of the assignment, the following information must be stated about the subcontractor (s) in the tender:

- Name
- Organization number
- Tasks that subcontractor (s) will perform

At the request of the Embassy, a tenderer who hires a subcontractor (s) to carry out the assignment, by means of a certificate or copy of a signed cooperation agreement, must demonstrate a cooperation relationship with the subcontractor (s) that is valid throughout the framework agreement period.

The tenderer is responsible for the subcontractor's work as for his own work. The tenderer is also responsible for the subcontractor complying with requirements, criteria and conditions in the framework agreement.

NOTE: The subcontractor (s) to be used for the performance of the requested services (ie the object of the procurement) are not to be considered as invoked companies in terms of financial, technical and professional capacity. See further under point 3.2.

4.2. Terms of reference

The terms of reference define the conditions for the implementation of the assignment. See Appendix 1 – Terms of reference.

The tenderer **shall** accept the prerequisites for the implementation of the assignment, which are presented in Appendix 1 – Terms of reference.

4.3. Organisation of call-off assignments

The tenderer **shall** submit a description of staffing for future call-off assignments. The description must include the following:

- Process of staffing for future call-off assignments.
- The tenderer's consultant network and co-operations (both in country and internationally) that will be available in the implementation of future assignments under the framework agreement.

4.4. Quality assurance routines

Tenderers shall provide a description of quality assurance routines that demonstrates how the quality of the service that is requested in this procurement will be quality assured. The description must include the following:

- How and by whom (name and/or function) future assignments will be quality assured.
- How the tenderer shall prevent and manage any deviations from the agreed-upon level of quality.

4.5. Qualifications and competence

The tenderer shall provide consultants with relevant experience who safeguard the fulfilment of the purpose and scope of the framework agreement.

The tenderer can offer a maximum of three (3) consultants (individuals) per level 1 and per level 2 respectively. If a tenderer offers more consultants (individuals) per level, only the first three (3) included will be considered. A maximum of one (1) consultant can be offered for level 3.

The consultants who fulfil the requirements below will be listed as “approved consultants” – see Appendix 10, that can be used within this framework. Additional consultants that the organization wants to engage for assignments in specific call-offs will fulfil requirements as specified below.

Level 1 consultants shall

- have a master's degree in Economics or equivalent,
- have at least five (5) years of relevant working experience in a senior position to assignments in the auditing sector that are relevant to the services being tendered for,
- be Authorized Public Accountant/Chartered Accountant or equivalent,
- have at least five (5) years of experience as signing auditor,
- have at least three (3) years of international experience in investigation work within several jurisdictions; for example, but not limited to, international development cooperation or other non-profit operations,
- have been responsible for and/or carried out at least five assignments in the last five years with relevance to auditing donor funded projects or programmes in development cooperation and the services being tendered for.
- have very good skills in English, equivalent to at least level two (2) according to the language level definition appendix; see appendix 4.

Level 2 consultants shall

- have at least a bachelor's degree in Economics or equivalent qualification,
- have at least three (3) years of relevant working experience in a senior position to assignments in the auditing sector that are relevant to the services being tendered for,
- have at least one (1) year of international experience in investigation work within several jurisdictions; for example, but not limited to, international development cooperation or other non-profit operations,
- have participated in at least three assignments during the last three years within the

Finance/Accounting/Auditing Sector and the services being tendered for.

- have very good skills in English equivalent to at least level two (2) according to the language level definition appendix); see appendix 4.

Level 3 consultants shall

- have a master's degree in Law,
- have at least three (3) years of professional experience in legal investigation work,
- have at least three (3) years of experience in investigation work within an international context; for example, but not limited to, international development cooperation, other non-profit operations, or investigation experience of international financial transactions and cases within several jurisdictions.
- have very good skills in English, equivalent to at least level two (2) according to the language level definition appendix; see appendix 4.

The tender shall include the CVs of the proposed Level 1, Level 2 and Level 3 consultants. The CV Template, Appendix 9, shall be used.

Engagement leader of the framework agreement

The tenderer must indicate which Level 1 consultant who will be in charge of the framework agreement and the Embassy of Sweden in Maputo primary contact for all matters relating to this agreement.

4.6. Reporting and documentation

On a yearly basis the auditor shall provide a written narrative report in the English language to the Embassy summarizing the major general findings from the various audits undertaken, as well as summarize training, advice and other support provided to the Embassy. It should be possible to be provided with such a narrative report at no extra cost. This is to give the Embassy an overview of common features. If requested by the Embassy, there should also be a yearly meeting between the Embassy and the auditor.

5. Evaluation criteria

5.1. Organisation of call-off orders [maximum 5 points]

The tenderer should specify the organizational set up for the performance of the services. The specification should meet the requirements set up in the ToR and cover below topics.

The assessment and scoring of the submitted description of staffing for future assignments/call-off orders will be done in accordance with the section “Evaluation of tenders.”

In the assessment, the following will be reviewed:

- How the tenderer intends to ensure the staffing for future call-off assignments (2 points).
- How the organization should be designed to secure that personnel with adequate qualifications and experience are designated for the services (2 points).
- The tenderer should describe of availability for meetings on short notice for planning and/or follow-up of assignments (1 points).

5.2. Quality assurance routines [maximum 10 points]

The assessment and scoring of the submitted description of quality assurance routines will be done in accordance with the section “Evaluation of tenders.”

In the assessment, the following will be reviewed:

- How the tenderer guarantees the quality of the service that is requested in this procurement (5 points).
- How the tenderer shall prevent and manage any deviations from the agreed-upon level of quality (5 points).

5.3. Merits [maximum 55 points]

Section 4.5 specifies the minimum requirements for proposed persons’ qualifications and competence. Whatever exceeds the minimum requirements shall be demonstrated below and will be assessed and scored in accordance with the section “Evaluation of tenders”. The assessment and scoring will be done on the proposed team of consultants.

The assessment and scoring will be done on the proposed team of consultants.

It is **preferable** if *Level 1 consultant* has the following:

- Extensive international experience in investigation work within several jurisdictions; for example, but not limited to, international development cooperation or other non-profit operations (6 points)
- Extensive experience in auditing in donor-funded projects or programmes in Africa (4 points)
- Extensive experience in accounting and financial management rules, procedures and practices in Mozambique or another lusophone country (4 points)
- Extensive experience of policies for procurement applied by the different sectors in Mozambique or other countries with comparable setup (4 points)
- Experience in carrying out training activities (4 points)
- Extensive experience in conducting performance audits and efficiency audits (6 points)

- Experience from working with Sida and/or other development agencies in Africa (2 points)

It is **preferable** if *Level 2 consultant* has the following:

- Extensive international experience in investigation work within several jurisdictions; for example, but not limited to, international development cooperation or other non-profit operations (6 points),
- Extensive experience in conducting financial audits, performance audits and efficiency audits (6 points)
- Extensive experience in auditing in a wide variety of donor-funded projects or programmes in Africa (3 points)
- Experience in carrying out training activities (4 points)

It is **preferable** if *Level 3 consultant - Legal Expert* - has the following:

- Extensive professional experience from investigative and forensic audits (4 points)
- Experience of judicial processes and court procedures applied by the different sectors in Mozambique or other countries with comparable setup (2 points)

5.4. Previously completed assignments [maximum 30 points]

Submitted reference assignments will be assessed and scored in accordance with the section “Evaluation of tenders.”

In the assessment, the following will be reviewed:

- How well the consultant conducted previous assignments with regard to, e.g., time, quality, results, and budget (10 points).
- The consultant's ability to make written and oral presentations (e.g., writing reports/training activities/conducting meetings) (5 points).
- The consultant's ability to draw attention to problems in good time (5 points).
- Output or result of the assignment (10 points).

6. Tender prices

Prices, fees and costs shall be expressed in SEK, excl. VAT, but including any other taxes and charges.

6.1. Hourly rates

The tenderer shall specify each consultant's hourly rate below.

	Number of hours (the specified number is to be used solely for the evaluation of tenders)	Price/hour
Level 1 consultant	[100 hours]	
Level 2 consultant	[75 hours]	
Level 3 consultant	[50 hours]	

For evaluation purposes, the quoted hourly rate is to be multiplied by the number of hours for each consultant level to determine a total price/offer price.

The structure through which the tender prices should be presented can be found in appendix 8.

6.2. Abnormally low tenders

If a tender appears to be abnormally low, The Embassy is obligated to request that the tenderer explain the low price or cost. If the tenderer has failed to explain the low price or cost in a satisfactory manner, The Embassy will reject the tender.

7. Evaluation of tenders

The evaluation of tenders will be carried out on the following basis:

Best price-quality ratio

7.1. Evaluation method

The evaluation will be conducted on the basis of the below award criteria:

Award criteria	Maximum score
Organisation of call-off orders	[max 5]
Quality assurance routines	[max 10]
Merits	[max 55]
Previously completed assignments	[max 30]
Total points	100

The assessment and scoring of the award criteria will be carried out according to the following scoring scale:

The score for each criterion generates a weighted score. For example, a criterion score of 20 points that is deemed to be "Good" is assigned $0.8 \times 20 = 16$ points. (In the evaluation, the levels (in %) will be fixed. This means that no intermediate levels will be used.)	Rejected Inadequate Acceptable Good Very good	0 % 40 % 60 % 80 % 100 %
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The tender must receive at least 60 points to be eligible for further evaluation.

Definition of the scoring scale:

Rejected = The description or equivalent element is missing or has major shortcomings.

Inadequate = The description or equivalent element is included but has certain shortcomings.

Acceptable = The description or equivalent element is sufficiently good but lacks substantial benefits or is of uneven quality.

Good = The description or equivalent element is adequate and well suited for the purpose.

Very good = The description or equivalent element provides added value and is of high quality overall.

The quality score is used to reward provided quality by awarding tenders a percentage mark-up on the price, wherein the mark-up is a function of how much lower the quality of the tender is judged to be in relation to the maximum quality. This method makes it possible to determine a comparative value for each tender. The winning tender is the one with the lowest comparative figure.

The following formula is used:

Comparison value = Tendered price \times (1 + Percentage surcharge).

Percentage surcharge = [(maximum quality score – quality score assigned)/maximum quality score] x upward adjustment factor;

The upward adjustment factor reflects the effect the quality offered should have when added to the price in an evaluation. The higher the upward adjustment factor is, the greater the importance accorded to qualitative criteria in relation to the price. For this procurement, the weighting factor is set at 3,0.

Evaluation example:

The upward adjustment factor is set at 3,0.

Tender A: Price of 480,000 SEK; the total quality score obtained is 90 out of 100 points.

Tender B: Price of 400,000 SEK; the total quality score obtained is 75 out of 100 points.

Evaluation, Tender A

Percentage surcharge = $(100 - 90) / 100 \times 2,5$; Percentage increase = 0.25;

Comparative figure = $480,000 \times (1 + 0.25)$; Comparative figure = 600,000.

Evaluation, Tender B

Percentage surcharge = $(100 - 75) / 100 \times 2,5$; Percentage increase = 0.625;

Comparative figure = $400,000 \times (1 + 0.625)$; Comparative figure = 650,000.

The winning tender is A, since it has the lowest comparison value.