



**STANDARD REQUEST FOR PROPOSAL FOR AUDIT
FOR ATL GROUP CONSOLIDATED ACCOUNTS.**

Title of the Tender: Audit for ATL Group
Consolidated Accounts.

Tender Reference Number: 006/ATL/04/2021-2022

Procurement Method: Open Tendering Method

Date of Issue: April, 2022

Selection of Consultants

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Section 1. Letter of Invitation (LOI)

Aviation Travel and Logistics Holding Limited (ATL) is a holding company established by the Government of Rwanda in October 2015 with the mission of managing aviation related activities including travel, logistics, ground, freight and cargo handling, as well as charter services.

ATL has five subsidiaries that help position Rwanda as a regional aviation hub for tourism, cargo and logistics-related activities. The subsidiary companies include RwandAir Ltd., Rwanda Airports Company Ltd (RAC), Akagera Aviation Ltd, Rwanda Tours and Events Ltd (RTE) and Rwanda Links Logistics Ltd (RLL).

ATL (Hereinafter referred to as “Client”) now solicits proposals to provide the following Services:

Audit for ATL Group Consolidated Account

Local qualified Audit firms are invited to tender. More details on the services are provided in the Terms of Reference here attached.

The Firms will be selected under “Quality and Cost Based Selection method” (QCBS).

Please acknowledge receipt of this RFP and submit your proposal not later than **5th, May 2022: at 10.00 am (Kigali Time)** on below address:

ATL

Email: procurement@atl.rw

Late bids will be rejected and returned unopened. ATL reserves the right to cancel this tender at any stage before a contract is signed. All cost related to preparation and submission of proposal shall be borne by the Firm.

The present Request for Proposals includes the following documents:

Section I - Letter of Invitation

Section II - Instructions to Consultants

Section III - Instructions to Consultants, Data Sheet

Section IV - Technical Proposal - Standard Forms

Section V - Financial Proposal - Standard Forms

Section VI - Terms of Reference

Sincerely,



Jules NDENGA
Interim CEO



Section 2. Instructions to Consultants

Definitions

- (a) “Client/Procuring Entity” means the agency with which the selected Consultant signs the Contract for the Services.
- (b) “Consultant” means any entity or person that may provide or provides the Services to the Client under the Contract.
- (c) “Contract” means the agreement between the procuring entity and the successful bidder.
- (d) “Data Sheet” means such part of the Instructions to Consultants used to reflect specific country and assignment conditions.
- (e) “Day” means calendar day including holidays unless provided otherwise.
- (f) “Government” means the Government of the Republic of Rwanda.
- (g) “Instructions to Consultants” (Section 2 of the RFP) means the document which provides short listed Consultants with all information needed to prepare their Proposals.
- (h) “LOI” (Section 1 of the RFP) means the Letter of Invitation being sent by the Client to the short listed Consultants.
- (i) “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.
- (j) “Proposal” means the Technical Proposal and the Financial Proposal.
- (k) “RFP” means the Request For Proposal to be prepared by the Client for the selection of Consultants, based on the Standard Request for Proposals.
- (l) “SRFP” means the Standard Request for Proposals, which must be used by the Client as a guide for the preparation of the RFP.
- (m) “Services” means the work to be performed by the Consultant pursuant to the Contract.
- (n) “Sub-Consultant” means any person or entity with whom the Consultant subcontracts any part of the Services.
- (o) “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 Consultant/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 short-listed 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 Consultant 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.** Rwanda Public Procurement policy 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, act without any consideration for future work and in accordance with the law on public procurement as completed and modified to date.
- 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 Consultant 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 Consultant 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 Consultant'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, or (iii) supervision of the Contract, shall not be awarded a Contract.
- 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 current employees of the Client shall work as Consultants in government 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.

Unfair Advantage

- 1.6.4 If a short-listed Consultant could derive a competitive advantage from having provided consulting services related to the assignment in question, the Client shall make available to all short-listed 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 Rwanda public procurement regulations require that all procuring entities, as well as Consultants participating public procurement adhere to the highest ethical standards, both during the selection process and throughout the execution of a contract. In pursuance of this policy, the Rwanda public procurement laws and regulations:

- a) defines, for the purpose of this paragraph, the terms set forth below as follows:
 - i. "corrupt practice" means offering, giving, receiving, or soliciting, directly or indirectly, of anything of value to influence a civil servant or Government entity;
 - ii. "fraudulent practices" means any act or omission, including a misrepresentation, that knowingly or recklessly misleads or attempts to mislead a civil servant to obtain a financial or other benefit or to avoid an obligation;
 - iii. "collusive practices" means arrangement between two or more parties designed to achieve an improper purpose, including influencing another party or the civil servant;
 - iv. "coercive practices" means any act intending to harm or threaten to harm directly or

indirectly persons, their works or their property to influence their participation in the procurement process or affect its performance;

- v. "Obstructive practices" means destroying, falsifying, altering or concealing of evidence material to the investigation or making false statements to investigators deliberately in order to materially impede investigations into allegations of a corrupt, coercive or collusive practice: and/or threatening, harassing or intimidating any party to prevent him/her from disclosing his/her knowledge of matters relevant to the investigation or from pursuing the investigations.

- b) require rejection of a proposal for award if it is determined 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;
- c) require sanctions to a Consultant, including declaring the Consultant ineligible, either indefinitely or for a stated period of time, to be awarded any contract if at any time it is determined that the Consultant has, directly through an agent, engaged in corrupt, fraudulent, collusive or coercive practices in competing for, or in executing a contract; and
- d) gives the right to require that, a provision be included requiring Consultants to permit the procuring entity to inspect their accounts and records and other documents relating to the submission of proposals and contract performance, and have them audited by auditors appointed by client.

1.8. Consultants, their Sub-Consultants, and their associates shall not be under a declaration of ineligibility for corrupt and fraudulent practices in accordance with the above para. 1.7.

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).

Single Proposal

1.10. Short-listed 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

1.11. 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 who agree to such extension shall certify 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, who 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.

2. Clarification and Amendment of RFP Documents

- 2.1.** 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.
- 2.2.** 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.

3. Preparation of Proposals

- 3.1.** 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.
- 3.2.** 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.
- 3.3.** While preparing the Technical Proposal, Consultants must give particular attention to the following:
 - a) If a short-listed 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 (i) non-short-listed Consultant(s), or (ii) short-listed Consultants if so indicated in the Data Sheet. In case of association with non-short-listed Consultant(s), the short-listed 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.
 - c) Alternative professional staff shall not be proposed, and only one curriculum vitae (CV) may be submitted for each position.

Language

- 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 Consultant'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 paragraphs 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 Consultants within a joint venture. Assignments completed by individual Professional staff working privately or through other consulting Consultants 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 about 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.
- 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 original proposal (Technical Proposal and, if required, Financial Proposal; see para. 1.2) shall contain no interlineations or overwriting, except as necessary to correct errors made by the Consultants themselves. The person who signed the proposal must initial such corrections.

Submission letters for both Technical and Financial Proposals should respectively be in the format of TECH-1 of Section 3, and FIN-1 of Section 4.

- 4.2. An authorized representative of the Consultants shall initial all pages of the original Technical and Financial Proposals. The authorization shall be in the form of a written power of attorney accompanying the Proposal or in any other form demonstrating that the representative has been duly authorized to sign. The signed Technical and Financial Proposals shall be marked "ORIGINAL".
- 4.3. The Technical Proposal shall be marked "ORIGINAL" or "COPY" as appropriate. The Technical Proposals shall be sent to the addresses referred to in para. 4.5 and in the number of copies indicated in the Data Sheet. All required copies of the Technical Proposal are to be made from the original. If there are discrepancies between the original and the copies of the Technical Proposal, the original governs.
- 4.4. The original and all copies of the Technical Proposal shall be placed in a sealed envelope clearly marked "TECHNICAL PROPOSAL" Similarly, the original Financial Proposal (if required under the selection method indicated in the Data Sheet) shall be placed in a sealed envelope clearly marked "FINANCIAL PROPOSAL" followed by the number and the name of the assignment, and with a warning "DO NOT OPEN WITH THE TECHNICAL 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 Loan, and be clearly marked "DO NOT OPEN, EXCEPT IN PUBLIC". The Client shall not be responsible for misplacement, losing or premature opening if the outer envelope is not sealed and/or marked as stipulated. This circumstance may be case for Proposal rejection. If the Financial Proposal is not submitted in a separate sealed envelope duly marked as indicated above, this will constitute grounds for declaring the Proposal non-responsive.
- 4.5. The Proposals must be sent 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, or any extension to this date in accordance with para. 2.2. Any proposal received by the Client after the deadline for submission shall be returned unopened.
- 4.6. The Client shall open the Technical Proposal immediately after the deadline for their submission. The envelopes with the Financial Proposal shall remain sealed and securely stored.

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 Quality Based Selection (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 clause 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 shall not be sooner than seven days after the notification date. The notification may be done by hand with acknowledgement of receipt or be sent by registered letter, cable, telex, facsimile
- 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 certify that they have remained sealed and unopened. These Financial Proposals shall be then opened, and the total prices read aloud and recorded. Consultants' attendance at the opening of Financial Proposals is optional.
- 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 (Fm) will be given the maximum financial score (Sf) of 100 points. The financial scores (Sf) of the other Financial Proposals will be computed as indicated in the Data Sheet. Proposals will be ranked according to their combined technical (St) and financial (Sf) 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 Consultant 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 Consultant 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 Consultant 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, certify 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 Consultant’s tax liability in the Republic of Rwanda, 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 best selected Consultant, and promptly notify all Consultants who have submitted proposals. After Contract signature, the Client shall return the unopened Financial Proposals to the unsuccessful Consultants.
- 7.2.** The Consultant is expected to commence the assignment on the date and at the location specified in the Data Sheet.

8. Confidentiality

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 and may be subject to the sanctions under the law on public procurement.

Instructions to Consultants - Data Sheet

Paragraph Reference	006/S/NCB/ATL/2021-2022
1.1	<p>Name of the Client: Aviation Travel and Logistics Holding Ltd (ATL)</p> <hr/> <p>Method of selection: Quality and cost based selection</p>
1.2	<p>Financial Proposal to be submitted together with Technical Proposal: Yes</p> <p>Name of the assignment is: Audit for ATL Group Consolidated Accounts.</p>
1.3	<p>A pre-proposal conference will be held: No.</p> <p>Date and time for pre-proposal conference: No</p> <p>The Client's representative is: Interim Chief Executive Officer</p>
1.4	The Client will provide the following inputs and facilities: N/A
1.5	The Client envisages the need for continuity for downstream work: N/A
1.6	Proposals must remain valid 120 days after the submission date.
2.1	<p>Clarifications may be requested not later than 7 days before the submission date.</p> <p>The address for requesting clarifications is:</p> <p style="text-align: center;"> Interim Chief Executive Officer Aviation Travel and Logistics Holding Ltd (ATL) 6th Floor, Career Center P.O. Box 266 <u>KIGALI</u> Email: administration@atl.rw, procurement@atl.rw </p>
2.3	Proposals shall be submitted in ENGLISH ONLY.
3.1 (a)	Short-listed Consultants may associate with other short-listed Consultants: No
3.1 (b)	The estimated number of key personnel is 3 Staff/Man month for each staff.

Paragraph Reference	006/S/NCB/ATL/2021-2022
	The available budget is: N/A
3.2	The format of the Technical Proposal to be submitted is: FTP
3.3 (g)	Training is a specific component of this assignment: No
3.4	<p>Reimbursable expenses to be included in the Financial Proposal are :</p> <ol style="list-style-type: none"> (1) a per diem allowance in respect of Personnel of the Consultant for every day in which the Personnel shall be absent from the home office and, as applicable, outside the Republic of Rwanda for purposes of the Services; (2) cost of necessary travel, including transportation of the Personnel by the most appropriate means of transport and the most direct practicable route; (3) cost of office accommodation, investigations and surveys; (4) cost of applicable international or local communications such as the use of telephone and facsimile required for the purpose of the Services; (5) cost, rental and freight of any instruments or equipment required to be provided by the Consultants for the purposes of the Services; (6) cost of printing and dispatching of the reports to be produced for the Services; (7) other allowances where applicable and provisional or fixed sums (if any); and (8) cost of such further items required for purposes of the Services not covered in the foregoing.
3.5	Amounts payable by the Client to the Consultant under the contract to be subject to local taxation: Yes
3.6	Consultant to state local cost in the national currency: Yes
4.1	<p>Consultant must submit both Technical and Financial Proposal on the following E-mail procurement@atl.rw and indicate in subject the proposal for Audit for ATL Group Consolidated Accounts.</p> <p>The Financial proposal must be Zipped with passwords which will be shared on the date of opening of Financial proposal for the Firm that passed evaluation of Technical Proposal.</p>

Paragraph Reference	006/S/NCB/ATL/2021-2022
	<p>The proposals shall be accompanied by the following administrative documents :</p> <p style="text-align: center;"><u>ADMINISTRATIVE TO BE SUBMITTED</u></p> <ul style="list-style-type: none"> a) Bidder's information/ firm's profile, b) Copy of company registration certificate, c) Certificate of tax clearance by RRA, d) Certificate of clearance by RSSB, e) Certificate of VAT Registration, f) Valid ICPAR Membership certificate, g) The copy of approval as a professional firm qualified to certify the financial statements. <p>All administrative documents should be in technical offer.</p>
4.2	<p>The Proposal submission address is :</p> <p style="text-align: center;">Interim Chief Executive Officer Aviation Travel and Logistics Holding Ltd 6th Floor, Career Center P.O. Box 266 KIGALI</p> <p style="text-align: center;">Email: procurement@atl.rw</p> <p>Proposals must be submitted no later than the following date and time : 5th, May 2022 at 10:00am (KIGALI TIME)</p> <hr/>
5.1	<p>Criteria, sub-criteria, and point system for the evaluation of Full Technical Proposals are:</p> <ul style="list-style-type: none"> 1° General experience of the firm in the field: 10 points 2° Relevant experience in similar services: 25 points 3° Quality of the methodology proposed : 5 points 4° Qualifications and experience of the key personnel proposed for the mission: 60 points <p style="text-align: right;">Total points for the four criteria : 100</p> <p>The minimum technical score St required to pass is : 80%</p>
5.2	<p>The bidding currency is: Rwanda Francs.</p>

Paragraph Reference	006/S/NCB/ATL/2021-2022
5.3	<p>The formula for determining the financial scores is the following: $S_f = 100 \times F_m / F$, 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=_____ 0.8 F=_____ 0.2</p>
6.1	<p>Address for contract negotiations:</p> <p style="text-align: center;">Interim Chief Executive Officer Aviation Travel and Logistics Holding Ltd 6th Floor, Career Center P.O. Box 266 <u>KIGALI</u> Email: procurement@atl.rw</p>

Section 3. Technical Proposal - Standard Forms

[Comments in brackets [] provide guidance to the short-listed 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]

To: [Name and address of Client]

Dear Sirs:

We, the undersigned, offer to provide the consulting services for [Insert title of assignment] 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 1.11 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: _____

Name and Title of Signatory: _____

Name of Consultant: _____

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 Consultant/entity and each associate for this assignment.]

B - Consultant's Experience

[Using the format below, provide information on each assignment for which your Consultant, 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 currency: Rwanda francs or freely convertible currency]
Country: Location within country:	Duration of assignment (months):
Name of Client:	Total N ^o of staff-months of the assignment:
Address:	Approx. value of the services provided by your Consultant under the contract (<i>in currency: US\$, Euro, RWF, etc...</i>):
Start date (month/year): Completion date (month/year):	N ^o of professional staff-months provided by associated Consultants:
Name of associated Consultants, if any:	Name of senior professional staff of your Consultant 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:	

Consultant's Name: and Signature _____

**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.]

B - On Counterpart Staff and Facilities

[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.]

**FORM TECH-4 DESCRIPTION OF APPROACH, METHODOLOGY AND WORK
PLAN FOR PERFORMING THE ASSIGNMENT**

FORM TECH-5 TEAM COMPOSITION AND TASK ASSIGNMENTS

Professional Staff				
Name of Staff	Consultant	Area of Expertise	Position Assigned	Task Assigned

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 Consultant *[Insert name of Consultant 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.

_____ Date: _____
[Name and Signature of staff member or authorized representative of the staff] Day/Month/Year

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.

Full time input
 Part time input

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]

To: [Name and address of Client]

Dear Sirs:

We, the undersigned, offer to provide the consulting services for [Insert title of assignment] 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 1.11 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:

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 Consultant: _____

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 <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/>	Description: ³ <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/>			
Cost component	Costs			
	<i>[Indicate Foreign Currency # 1]</i> ⁴	<i>[Indicate Foreign Currency # 2]</i> ⁴	<i>[Indicate Foreign Currency # 3]</i> ⁴	<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 carryöyg ouyöthöyögroup of activities or pbtse 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-6 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-7 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.

FORM FIN-8 CONSULTANT'S REPRESENTATIONS REGARDING COSTS AND CHARGES

Consulting Consultant:
Assignment:

Country:
Date:

We hereby confirm that:

- (a) the basic salaries indicated in the attached table are taken from the Consultant'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 Consultant'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 Consultant's average cost experiences for the latest three years as represented by the Consultant'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 Consultant]

Signature of Authorized Representative

Date

Name: _____

Title: _____

FORM FIN- 9 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 CONSULTING SERVICE

1. Background

Aviation Travel and Logistics Holding Limited (ATL) is a holding company established by the Government of Rwanda in October 2015 with the mission of managing aviation related activities including travel, logistics, ground, freight and cargo handling, as well as charter services.

ATL has five subsidiaries that help position Rwanda as a regional aviation hub for tourism, cargo and logistics-related activities. The subsidiary companies include RwandAir Ltd., Rwanda Airports Company Ltd (RAC), Akagera Aviation Ltd, Rwanda Tours and Events Ltd (RTE) and Rwanda Links Logistics Ltd (RLL).

2. Objectives of the assignment

The overall objectives of this assignment are to:

- To enable the auditor to express a professional opinion on Separate and Consolidated Financial Statements (FSs) of ATL Holding ending 30th June 2021, 30th June 2022 and 30th June 2023. However, the audits of years ended 30th June 2022 and 30th June 2023 shall be considered upon satisfaction of the quality of work resulting from the audit of the year ended 30th June 2021.
- The Financial Statements (FSs) to be audited include: the Statement of Financial Position (SOFP), the Statement of Comprehensive Income (SOCI), the Statement of Changes in Equity (SOCE) and the Statement of Cash Flows (SOCF) for the years then ended, and a summary of significant accounting policies and other explanatory notes.
- The Holding's books of accounts provide the basis for preparation of FSs. The auditor is bound to check the accuracy of financial data contained in the FSs in light of existing supporting documents. The auditor will also be responsible for checking if the Holding and Operating Companies maintain adequately the internal controls as far as the utilization of resources are concerned and advise the respective management accordingly.

3. Scope of assignment/Work

- The external audit report should include / indicate (but not limited to):
- All appropriate recommendations to correct weaknesses or deficiencies identified,
- The reliability of information from a review of internal controls,
- If the financial reports comply with International Financial Reporting Standards (IFRSs),
- The accuracy of the management accounts plus establish whether adequate records are being maintained by;
 - Confirming account bank balances,
 - Confirming the accuracy of outstanding receivables and payables.

- The operational compliance with the applicable laws and international audit standards,
- Goods, works and services have been procured in accordance with procurement procedures, and are in accordance with the Company (or Subsidiary)'s approved Manual and have been properly accounted for;
- (where appropriate), fixed assets and petty cash counts were done in accordance with Internal controls (if they exist) or to the satisfaction of the auditing standards,
- The opinion on the management of the Company about the strategic or operational activities evaluated through:
 - The implementation of operational and assets management.
 - The existence and quality of internal control procedures.
 - Liquidity, profitability and sustainability of the company.

The above in mind, the Auditor is expected to express an Opinion on whether the Holding has prepared (or not) the financial statements in accordance with International Financial Reporting Standards (IFRSs). The auditor would carry out the audit in accordance with the International Standards on Auditing (ISA), as promulgated by the International Federation of Accountants (IFAC).

4. Deliverables

- **Financial Statements**
 - Separate and Consolidated Audited Financial statements including Statement of Financial Position (SOFP), the Statement of Comprehensive Income (SOCI), the Statement of Changes in Equity (SOCE) and the Statement of Cash flow (SOCF).

 - Tax compliance advice covering among others Corporate Income Tax (CIT), Pay as You Earn (PAYE), Withholding Taxes (WHT), Value Added Tax, etc. for the audited periods.

- **Management Letter**

In addition to the audit report, the auditor will prepare a “Management Letter” in which they will:

- Give comments and observations on the accounting records, procedures, systems and controls that were examined during the course of the audit;
- Identify specific deficiencies, areas of weakness in systems and controls and make recommendations for improvement;
- Report on the implementation status of recommendations pertaining to previous period audit reports;
- Communicate matters that have come to their attention during the audit which might have a significant impact on the implementation and sustainability of Operating Companies; and;
- Bring to the Board of the Holding’s attention any other matters that the auditors consider pertinent;
- In principle, the management letter will include reactions/comments from the Holding on weaknesses noted by the auditors.

5. **Reporting**

The Consultant shall report to the Client and shall submit the following reports and deliverables according to the indicated plan;

Inception Report: The consultant shall submit 3 inception reports that summarize the consultant's work plan, state of mobilization, Consultants obligations, and frequency of reporting, meetings & record keeping on each of the above point,

Draft report: The consultant shall submit draft comprehensive plan covering the scope of work among others,

Final report: The consultant shall submit final report covering all areas mentioned above after incorporation of all comments from client.

6. **Company Profile and required Personnel for assignment.**

Qualified consultant (Firm) with relevant experience is invited to submit technical and financial proposals for carrying out this assignment. The technical proposal shall include the following:

- Profile of the consulting firm and an outline of recent experiences on similar assignments,
- The profiles of individuals proposed to carry out the assignments should have done similar assignments in past,
- At least Three (3) Reference letters from the consultant's clients where similar assignments was successfully delivered,
- The consultant's comments or suggestions on the TORs and appreciation of the assignment's objectives, scope, tasks and deliverables,
- A timeline for carrying out the assignment.

7. Requirements:

- A reputable consulting firm with at least 10 years of Practical experience in Audit of similar Businesses.
- Demonstrate possession of qualification and experience required.
- The firm must provide detailed reference list indicating the scope and magnitude of similar assignments carried out with respective reference letters,
- The profiles of the consultant's project team should indicate experience in carrying out similar consultancies,
- Curriculum Vitae of the Team Lead and Other four key experts and shall not exceed 2 Pages.

8. Duration

- The contract will be executed with 90 Days. At least 70% of the assignment should be accomplished in the first 60 days. This should be demonstrated clearly under the Activity (Work) schedule of the technical proposal.

The Consultant shall submit a team of suitably qualified and experienced personnel. The specialists required shall include but not limited to:

Experts and Numbers Required	Minimum Qualifications	Minimum Professional Experience (Years)
Team Leader	<p>Experience: Should not be less than 10 years overall and should include involvement in the consolidation/audits of at least 5 institutions of similar size and intensity of mission in the region.</p> <p>Education: The engagement partner must be a highly experienced certified accountant from a professional body recognized by IFAC. (ACCA/CPA)</p>	15
Finance Manager	<p>Experience: Should not be less than 7 years overall and should include involvement in at least 4 consolidation/audits of institutions of similar size and intensity of mission. The manager should have experience with consolidation/audits of a similar size and complexity with ATL</p> <p>Education: Must be a highly experienced certified accountant from a professional body recognized by IFAC.</p>	10
Fielded staff	<p>Experience: The fielded support staff should have adequate professional accounting and tax qualification with 3 years minimum experience including at least 4 consolidation/audits of institutions of similar size and intensity of mission.</p> <p>Education: There should be evidence of undertaking accounting professional courses although professional accountants are highly preferred.</p>	5