**RFQ-IST-2022-0144**

**TERMS OF REFERENCE FOR EXTERNAL AUDIT**

1. **BACKGROUND**

Save the Children is the world’s leading independent organization for children. We work in 120 countries. We save children’s lives; we fight for their rights; we help them fulfil their potential. We work together, with our partners, to inspire breakthroughs in the way the world treats children and to achieve immediate and lasting change in their lives.

Save the Children believes every child deserves a future. In Turkey and around the world, we work every day to give children a healthy start in life, the opportunity to learn, and protection from harm.

Our programming in Turkey is aimed at increasing access to learning and education, addressing child poverty (through livelihoods and income generation), strengthening child protection mechanisms, improving psychosocial wellbeing, and social cohesion and awareness raising. We have a range of programming across various districts of Istanbul, Hatay and Ordu. We partner with ministries, municipalities, partner organizations and local communities to identify and address pressing needs and implement our programs.

Turkey is host to the largest number of refugees in the world including 3.7 million Syrians under Temporary Protection, half of which are children. Over 98% of Syrians under temporary protection live in urban and rural areas across Turkey, with less than 2% residing in the seven remaining Temporary Accommodation Centers. Turkey is also home to a further 400,000 refugees and people seeking asylum, with the largest populations coming from Afghanistan, Iraq and Iran. For many refugees, meeting basic needs is a daily challenge. At least 1.8 million refugees in Turkey are living below the poverty line, including 280,000 living in extreme poverty.

There are over a million school-age refugee children in Turkey, with over 35% out of school. Despite relative increases in enrolment and attendance rates for Early Childhood Care and Development (ECCD) in Turkey within the past 10 years, the figures are still lower than expected. Poverty, constraints on basic services, peer bullying and lack of social cohesion have been identified as major factors contributing to school drop-out rates. In addition, while registered Syrian refugees have access to free healthcare and education; unregistered Syrians do not have the right to access these services.

This project named as” Improved resilience, child protection and social cohesion among refugee, asylum seekers and vulnerable host community boys and girls and their families” funded by The Federal Ministry for Economic Cooperation and Development, abbreviated BMZ is being implemented in collaboration with MUDEM/Refugee Support Center, a rights based organization mainly focusing on the needs of asylum seekers, refugees, migrants, victims of human trafficking, applicants for International protection and stateless people in Turkey. MUDEM was founded in 2014, and works in 9 cities with 11 offices including Community Centers. MUDEM aims to meet life sustaining needs of the refugees, provide legal advice to access to social rights and strengthen relations between civil society and public organizations in the field.

This project mainly focusses on supporting Syrians under TP, and to a limited extent on asylum seekers as well as vulnerable host community girls, boys and their families who are facing the most challenges in accessing basic services. Activities are inclusive of the full community in order to ensure that refugees are not put at further risk of discrimination and vulnerable groups amongst the host community population could equally benefit from the services provided. Specific attention is being paid to include female youth, which are often hard-to reach due to conservative family attitudes and not as visible because of a lower public profile, as well as children working in worst forms of labour.

1. **SCOPE OF WORK**

**FINANCIAL REVIEW**

***(Agreed-upon procedures engagement)***

*Valid for review of financial statements of local NGOs; review of projects under mandate or contribution contracts.*

# *Fundamental principles*

1.1 The financial review of projects (“financial review”) is to be carried out by a certified public accountant who is independent auditor (“the auditor”), licensed and qualified practitioner of the accountancy profession, and in accordance with generally accepted international auditing standards. He or she must be registered with the national, legally recognised institute of registered accountants in her or his country in residence, which in its turn is a member of the international federation of accountants (IFAC).

1.2 These Terms of Reference (“TOR”) define the mandate of the auditor in connection with the financial review of projects/programs of cooperation/implementing partner (“the partner”). The financial review is based on the professional requirements and guidelines governing the professional work to be undertaken by an auditor in relation to an agreed-upon procedures engagement.

1.3 In planning, conducting and reporting on the financial review, the auditor shall be given due considerations to the following auditing and other standards promulgated by international professional bodies:

IFAC *– International Federation of Accountants*

In addition, the relevant standards of the local accounting profession as well as the local legislation on accounting and reporting in force in the country in which the financial review is carried out need to be taken into consideration by the auditor.

# *Overall principles of the financial review*

The auditor is required to plan, execute and report on the financial review engagement in order to form a professional judgment on the following matters relating to the activities and the organisation of the partner:

* **2.1 Principles of orderliness (financial regularity)**
* **2.2 Existence, adequacy and effectiveness of the Internal Control System (ICS)**
* **2.3 Conformity with the project objectives and adherence to the contract conditions**
* **2.4 Economical conduct of business and effective use of financial resources**

# *Documents of reference*

The following documents and matters are to be considered by the auditor as basic references for performing the financial review:

**Legislation:** National legislation

**Project/program:** Cooperation agreement relative to the project or to the partner organisation;

Project Document / Terms of Reference (TOR),

Budgets, financing plans, programs of project activities;

Project management procedures;

Any other documents concerning the project/program.

**Accounting:** Accounting documents subject to the financial review;

Financial and operational reports concerning the project/program.

**Auditor:**  The present terms of reference and the related mandate for financial review;

Prior internal and external audit reports of the partner;

Any other information requested from the partner by the auditor.

# *Planning the financial review*

The auditor shall adequately plan the financial review engagement well in advance of the work and ensure the execution of the financial review of highest professional quality in an economical and efficient manner and within the agreed timetable.

On the basis of the information received during the planning phase, including his review risk assessment, the auditor shall determine:

* the type of physical verifications and the sites to be selected;
* the number of site visits to be planned.

The auditor undertakes to ensure continuity in the review approach of the financial review engagement and the review team, even if there is a change in the leader of the review team from the prior year.

# *Selection of Expenditure*

**5.1. Expenditure Headings, Subheadings and Items**

The expenditure claimed by the Partner in the Financial Report is presented under the following expenditure headings:

4.1.1 Invesment

4.1.2 Operating Expenditure

4.1.3 Personnel

4.1.4 Project Monitoring (SC Germany)

4.1.5 Monitoring & Evaluation

**5.2 Selecting Expenditure Items**

Value should be the primary factor used by the Auditor to select expenditure items or classes of expenditure items for verification. The Auditor selects high value expenditure items to ensure an appropriate coverage of expenditure.

Moreover, the Auditor uses his judgment to select specific expenditure items or classes of expenditure items. The Auditor may use factors such as his knowledge of the action and the characteristics of the expenditure categories, classes and items being verified such as for example expenditure items that are unusual or inherently risky or error prone.

**5.3 Expenditure Coverage Ratio (‘ECR’)**

The Expenditure Coverage Ratio (‘ECR’) represents the total amount of expenditure verified by the Auditor expressed as a percentage of the total amount of expenditure reported by the Beneficiary in the Financial Report. The Auditor ensures that the overall ECR is at least **75%**. The Auditor selects expenditure items and ensures that the ECR for expenditure heading **5.1.2** in the Financial Report is at least **40%** and for the expenditure headings 5.1.3, 5.1.4, 5.1.5 and 5.1.6 at least **15%**.

The auditor will verify the voucher list and do spot checks to examine the quality of voucher material and its correct recording in the books as well as the approval mechanism of a voucher, that the voucher is based on thrift.

# *Place of financial review*

The financial review is to be carried out within the project environment (administrative offices and/or decentralised sites, if applicable).

# *Management representation of full disclosure*

The auditor shall obtain a management representation letter signed by the management of the reviewed organization, certifying:

1. the acknowledgement of the organization's responsibility for the keeping of accounts and financial documents that are correct, complete, fair, representing the true facts, in conformity with the objectives of the project, the documents of reference (description of the project, contracts, budgets, etc.) and national legislation
2. that all accounting records, supporting and other documents, minutes and any other pertinent information necessary for the review be at the disposal of the auditor
3. the completeness of information concerning property and goods
4. the completeness of information concerning financing received or due and own financing concerning the reviewed period, for the project being examined
5. the availability of any information and explanations, either orally or by written confirmation, which might be required by the auditor in the execution of his mandate.
6. In the case of contributions to local NGOs, the declaration has to certify the completeness of information concerning financing received or due and own financing concerning the reviewed period, for the project being reviewed ***and*** for the examination of the consolidated financial statements of the organization. The consolidated financial statements, including balance sheets and profit and loss statements of the project are to be annexed to the declaration and form an integral part thereof. This declaration shall be included in the financial review report.

# *Detailed financial review procedures*

Appropriate review procedures are to be applied by the auditor in order to form a professional judgement on the matters outlined below. These procedures applied, either on a full scope or random basis, may include: controls, checking, evaluation, inspection, interview, analysis and other review techniques. When selecting the review procedures, the auditor shall give consideration to the results of his review risk assessment (during planning stage and during the course of the review work).

Accordingly, he must define and carry out suitable review tasks in order to obtain an overview of the aforementioned aspects before he assesses the individual findings and reaches a final independent decision on the review.

The auditor is expected to select and apply any other review procedures that he may consider necessary in the professional execution of the financial review engagement.

Upon receipt of the financial review report, the Donor or any third persons designated by the Donor reserve the right to request other review procedures to cope with the change in circumstances in the project or of the organisation of the partner.

Examples of possible review procedures are:

**8.1 Principles of orderliness (financial regularity)** – Principle 2.1

Project related matters:

1. Authorizations/approvals of expenditures and validity with supporting documents (Annex 2),
2. Details of funds received for the project and reconciliation with the information supplied by the donor(s),
3. Physical existence and movements of the goods representing the property of the project (fixed assets, inventory items, current assets);
4. Allocation of expenditures in conformity with the agreed budget(s),
5. Conformity of local contracts with local legislation currently in force,
6. Disposition and implementation of observations, adjustments and recommendations resulting from previous financial review reports.

Accounting related matters:

1. Arithmetic exactitude of the accounts, supporting documents and financial statements and reports,
2. Correctness of the accounting entries,
3. Timeliness of recording economic events and transactions in the general ledger accounts,
4. Financial statements and report information in agreement with the general ledger accounts,
5. Adequacy and completeness of revenues, revenues are booked correctly
6. Adherence of SCDE internal procedures and guidelines and ensuring compliance with procurement thresholds (Annex 2)
7. Assessment of accounts receivable and advances; justification for overdue/unpaid amounts in excess of one month,
8. Reconciliation of balances of cash in hand and in banks with the general ledger accounts,
9. Disposition and implementation of observations and recommendations as well as adjustments and recommendations resulting from previous financial review and/or audit reports.

**8.2 Existence, adequacy and effectiveness of the Internal Control System (ICS) -** Principle 2.2

1. Adequacy of the internal organization (structures, functions, tasks, authority, responsibilities, methods, procedures, segregation of duties etc.),
2. Effectiveness of project and financial accounting and reporting processes,
3. Adherence to applicable laws, regulations and instructions,
4. Physical safeguard of assets,
5. Prevention of accounting errors and financial fraud,
6. Adequacy and completeness of information and financial reporting system.

**8.3 Conformity with the project objectives and adherence to the contract conditions –** Principle 2.3

1. Agreement of transactions, expenditures and receipts by comparison with the basic project documents (project description, programs of activities, contracts, terms of reference, budgets etc.);
2. Verification that goods purchased with allocated funds are utilized within the defined objectives and are still available or have been disposed/sold in conformity with the procedures defined in the project agreement/contract;
3. Verification whether the clauses of the project agreement/contract have been respected;
4. Verification that the expenditures correspond to the agreed budgets. Analysis of deviations between budgeted and actual expenses and substantiation of major budget variations (+/- 30 % of the budget).

**8.4 Economical conduct of business and effective use of financial resources** – Principle 2.4

1. Financial resources are utilized for the activities, as stipulated in the project agreement, contract with the consultant/implementer and terms of reference, always ensuring an appropriate level of cost and benefits;
2. Existence and application of adequate measures in the internal control system (ICS) in respect of the utilization of committed resources;
3. Application of management procedures relative to the various project transactions. In particular, adequate segregation of duties for vital functions and processes, like entering commitments, authorizing and accounting of expenditures, reconciliation of cash on hand and in banks, follow-up on long outstanding debtors and creditors, physical control over inventories, etc.);
4. Expenditures are in line with the agreed budget positions;
5. Any deviations of actual expenses from the agreed budget are reasonably explained and adequately documented by the project management
6. Existence of adequate bid and purchasing procedures. e.g. best cost/benefit ratio for materials and services, conformity of price offers with local practices and cost levels;
7. Confirmation that prices and rates are subject to regular verification and that the accounting system in use is adequate to the requirements of a management tool, particularly as it concerns cost analysis;
8. Review and substantiation of expenditures of local and foreign experts/consultants (rent, travel expenses, accommodations, allowances etc.);
9. Review and substantiation of expenditures related to national staff (gross salary, social and pension contributions, income taxes etc.);
10. Existence of the vehicle logbook and verification that private use of vehicles has been invoiced and paid;
11. Verification that private use of mobile and fix net phones by members of the staff has been invoiced and paid.

**8.5. Findings and recommendations**

In his financial review report, the auditor is expected to

* explain and quantify any adjusting and/or reclassification entries, and to
* Formulate recommendations for the improvement of the internal control system (ICS) as well as of project and accounting procedures.

# *Closing meeting*

After the completion of the financial review engagement, but before leaving the project or the premises of the partner, the auditor shall hold a closing meeting with the persons responsible for the project/program (directors) and the staff responsible for accounting and reporting. The meeting shall address the results of the project review, discuss major weaknesses in the project, administrative and financial management (including the deficiencies of individual staff members) and propose recommendations to improve the project management, the accounting procedures and the internal control system (ICS).

The content of the closing meeting is to be summarized in writing and signed both by the representative of the implementing partner and the leader of the review team. These minutes shall be annexed to the financial review report (see 9.1.13).

# *Financial review report*

The review report of the auditor shall explicitly be responsive to the overall principles applicable to the review engagement, as stated under 2. above.

The principle of orderliness (financial regularity) and the existence of the ICS have to be positively confirmed by the auditor.

The aspects adequacy and effectiveness of ICS, the conformity with the project objectives and adherence to the contract conditions and the economical conduct of business and effective use of financial resources are to be expressed in a so called “negative confirmation” based on the executed audit actions.

We expect the following paragraph to be included in the report:

“Based on our review, nothing has come to our attention that causes us to believe that

* the Internal Control System (ICS) is not adequately or effectively organized
* the project execution is not in conformity with the project objectives and does not adhere to the contract conditions
* the business is not economically conducted and the financial resources are not effectively used.”

In reporting on the results of the financial review, the auditor shall address the following matters and follow the following structure in the review report:

**10.1 Content and structure of auditor’s financial review report**

10.1.1 Auditor’s opinion (specifically addressing the four overall principles stated under 2. above)

10.1.2 Name of project and partner, incl. subcontractor(s)

10.1.3 Brief description of relevant information on the partner (history, management, accounting system, internal control system, activities unrelated to the project sponsored by the Donor etc.)

10.1.4 Period covered by the financial review

10.1.5 Date and place of review, name of audit firm, deviations from original review programme

10.1.6 Description of review procedures applied and findings on financial information subject to the review

* Balance sheet (BvA)
* Statement of income and expenses (statement of operations)
* List of proposed adjustments and reclassifications
* Other relevant matters

10.1.7 Analysis of the statement of funds received from the Donor

10.1.8 Analysis of the statement of funds received from other donors, if applicable

10.1.9 Recommendations on project management, accounting procedures and internal control system (ICS)

10.1.10 Comments with regard to adherence to project agreement/contract and terms of reference

10.1.11 Budget comparison of the project, including comments on major variations

10.1.12 List of inventories and fixed assets acquired by the project during the accounting period under review

10.1.13 Minutes of the closing meeting, as discussed under 8. above.

10.1.14 Management’s general representation letter in relation to the financial review, as discussed under 6. above.

**Please also include the following into the final audit report as the final audit certificate is required to state the following:**

“We hereby certify that we have audited the statement of accounts of [name of project partner in implementing country] regarding the financing of the project [name]. Our audit was carried out on the basis of the following requirements pertaining to the use of funding: [List of relevant contracts and documents]. To this end, we have inspected the books and receipts. Based on our audit, we confirm that:

1. All income and expenditure has been properly documented by means of receipts

2. The documented expenditure complied with its application and project approval and was in keeping with the appointed purpose and the most recent budget. Any deviations from the budget have been explained separately.

3. Documented income that is accounted for as contributions made by the project partner, the target group and/or other agencies in the project country has been specified correctly and its origin explained in accordance with specifications.

4. The donor’s conditions that were specified in the project agreement were met (were not met in the following points).

5. Special remarks.”

**10.2. Currency and language of the financial review report**

The financial information contained in the financial review report of the auditor is to be expressed in the currency provided for in the contract. The financial review report of the auditor and all other documents resulting from the financial review engagement must be in English.

**10.3. Signature**

The financial review report is to be signed by a representative of the auditor as well as by the leader of the review team.

1. **Procurement guidelines and Accounting standards**

**11.1 Procurement guidelines**

The following procurement guidelines apply for goods and services and for construction works (for expenditures in the CO and Germany) acquired during projects:

|  |  |
| --- | --- |
| **Value (without VAT)** | **Procurement procedures** |
| **≤ 1.000 EUR** | **Cash and receipt**, economic efficiency needs to be kept, Comparative Bid Analysis (CBA) not necessary |
| **>1.000 up to 15,000 EUR** | **Eligible contract award processes (selectable options):**  **Simple Quotations:** (telephone notes, internet print-outs, etc.) with at least three suppliers, preparing a Comparative Bid Analysis or  **Formal Quotations:** Obtaining at least three written offers, prepare the Comparative Bid Analysis (CBA) and document the reasons for the chosen supplier in the CBA under the section “award record” |
| **> 15,000 EUR** | If formal contract award processes are common in the partner country (particular in the case of building contracts and large supply contracts), these ways of procedure should be followed where reasonable even if their application is not obligatory for NGOs.  Otherwise: award of contract without formal tendering procedure, at least three written offers (documented in the CBA) |

For every procurement above 499 EUR this template must be filled out and stored together with the relevant supporting documents.

Please note, that the thresholds refer to invoice amounts and not to unit prices of goods or services.

**11.2. Accounting standards**

*Basic requirements for vouchers:*

* Order the vouchers consecutively upwards according to their number
* Translate bills and supporting documents, as well as (Arabic) numbers into English if in another language on the voucher
* Vouchers not disclosing the purpose and cause for a payment have to be explained (e.g. invoice for refreshments: explanation needed for which purpose refreshments have been procured e.g. for training xyz; for meeting of stakeholders etc.)
* Give the following information when translating a voucher: What? When? Where? And Who?
* Original documents (invoice and original receipt) have to have a clear feature enabling to assign them to the respective SOF Assignment to the project can take place by stamping or you can write down it manually. The stamp has to show features, such as the SOF



* Vouchers smaller than A4 have to be glued on A4 sheet, the booking stamp has at least to touch a part of the voucher
* Invoices with incomplete or missing supporting documents are not eligible

*Recording Transactions*

* When recording transactions to Agresso or other systems a meaningful and transparent booking text description is mandatory. This provides highest transparency in financial reports to the donor and serves as a good tool for controlling. Please be as detailed as possible when entering the booking text description, i.e. mention the payee, type of costs; originated by/bought for whom/what; in case of trainings: period; in case of transportation costs: from where to where & when; etc..
* For bookings which were made for more than one recipient the payee information must state “Various recipients” as long as the detailed payee information is stated in the original invoice
* For costs which are allocated to more than one award (CAM) the payee information must state “shared costs”

**Examples for booking text descriptions:**

|  |  |
| --- | --- |
| **Type of costs** | **Proposed booking text description** |
| Workshops, trainings, meetings | Rent for Workshop “XY” from “*dd.mm. – dd-mm-yy*”; “*Hotel Ambassador*”  Participation fee for “*Name of participant*” for Workshop “*XY*” from “*dd.mm. – dd-mm-yy*”; “*Hotel Ambassador*”  Travel/food allowance for “*Name of participant*” for meeting “*XY*” in “*Location*” from “*dd.mm. – dd-mm-yy*” |
| Salary | Salary for *dd-mm-yy* for ”*Name of person*”  Fringe/Benefit (pension, transport allowance, furniture, etc.) for *dd-mm-yy* for “*Name of person*” |
| Travel expenses | Flight Ticket for “*Name of person*” for Field visit from “*dd.mm. – dd-mm-yy”; “Name of Airline”*  Taxi expenses for “*Name of person*” from “*where*” to “*where*” for visiting “*location* *XY*”; “*Taxi* *Company*” |
| Fuel | Fuel for “*vehicle* *No*” for trip “*XY*”; Petrol station “*XY*” |
| Consulting expenses | Consulting Fee for “*Name of person*” for “*Establishment of…*” |
| Construction expenses | 1st Installment for Construction of sanitation establishments; “*Name of Company*” |

*Staff list*

* At the beginning of the project the CO sends the staff list (position, employee’s name & duration of employment) to SCDE
* Any changes in personnel (e.g. staff turnover) have to be reported to SCDE in the respective financial reporting’s
* Accountings of personnel costs indicate the name of the particular employee
* Personnel costs proportionally budgeted may also only be charged to the project on a proportional basis

*Voucher list*

* The Voucher list has to be carried on for the whole project duration
* The Voucher list has to be done according to the respective requirements
* The voucher list must include the payee

*Type of costs and supporting documents*

|  |  |
| --- | --- |
| **Type of costs** | **Supporting documents (to be attached on the original voucher)** |
| **Workshops, trainings, meetings** (i.e.snacks, meals, training fees etc.) | - Agenda, Invitation letter, if available, subject of the training or workshop.  - Participation list with names, position and signatures.  - Reports of Training, workshop, meeting etc. (Minutes) |
| **Travel expenses** (i.e. bus, flight, hotel costs etc.) | - Travel report with main activities and findings  - Hotel bills have to indicate Name of the guest, name of Save Organization and date  - Slip of boarding pass  - Original ticket, if travelling by bus or train |
| **Salary expenses** | - copy of contract (suffice for 1st salary payment of staff concerned)  - Payroll/payment slip  - Time sheets |
| **Procurement** | - Quotations  - CBA  - certificate of origin (for EuropeAid projects only)  - work or service contracts  - Delivery notes/ Goods received notes |
| **Fuel** | - Reason for (e.g. vehicle, generator, pumps)  - Plate No.  - Copy of Logbook |
| **Bank charges** | - Bank statement |
| **Instalment payments** | - Copy of contract for 1st down payment; any further payment requires the link to the 1st payment voucher |
| **Consulting/facilitator expenses** | - Valid invoice for the provided services matching with the signed ToR. In case of changes, amendment or memo needed to further explain.  - Time sheet or detailed agenda.  - Summary or example of the output of the consulting/facilitator work (final report, photo report  etc.)  - CV must be attached |
| **Construction expenses** | - Copy of signed contract with contractor.  - BOQ  - Justification of the intervention and the needs.  - Photos of construction sites  - works completed certificate |
| **Proof of payment** | - bank: Copy of cheque & signature of recipient  - Cash: paid stamp and signature of recipient |

Please note that this is only an example of a list, and if required for a better understanding further documents have to be attached.

1. **SUBMISSION OF BID**

Quotations must be submitted latest by **28 April 2022, 17:00 (local time; GMT+2)** electronically to the below address. If the mail server does not allow you to attach all documents, you can send them in separate e-mails. [procurement.turkey@savethechildren.org](mailto:procurement.turkey@savethechildren.org)

1. **Documents to be Submitted**

* Technical proposal (max. 6 pages for each proposal) including the scope of work, tentative methodology, any revisions to the key evaluation questions, and tentative work plan.
* Financial proposal including a detailed budget breakdown of estimated costs (i.e. accommodation, plane tickets, translation).
* CV’s and work permits (if applicable) of the staff who will take part in the evaluation
* RFQ-IST-2022-0144 (must be signed and stamped)
* Copy of signed and stamped administrative and technical terms of reference (ToR-IST-2022-0144

1. **Request for Clarifications**

We kindly request you to contact us @ [procurement.turkey@savethechildren.org](mailto:procurement.turkey@savethechildren.org) for any clarification request until **27 April 2022, 13:00 (local time; GMT+2)**.

1. **EVALUATION CRITERIA**

**ESSENTIAL CRITERIA**

Bidder must meet the following criteria;

* Documentation as a proof of the supplier’s registration in country (Trade Registry Gazette, Chamber of Commerce Registration, Tax Documentation, Circular of Signature for signatory person for the offer submitted),
* Compliance with Save the Children International standard policies (policies shall be signed and sent together with the bids),
* Financial proposal including a detailed budget breakdown of all estimated costs (i.e. accommodation, plane tickets, translation etc.) (currency unit: USD), and please consider VAT, stamp duty, withholding tax and all other taxes and lieu administrative fees.
* RFQ-IST-2022-0144 & TOR-IST-2022-0144 document that is filled out in necessary part and dully signed & stamped.
* Presentation of the proposed team leader and core team members (max 2 pages)
* Written confirmation that any data collected and reported throughout the work will strictly be used for Save the Children usage only and will not be distributed to any parties under any circumstances; all intellectual property rights for the process, tools, content, design and exclusive copyright of the products belong to Save the Children only, and the Supplier is not authorized to share or use the content, processes to support any other similar projects etc.
* Reference letter from at least one similar assignment with contact information.
* Timeline for delivery of the service with detailed activity schedule,
* Compliance with Save the Children International standard policies (policies shall be signed and sent together with the bids, please see attached “SCI Policies” document),
* Proof of SGK enrolment records for relevant team members mentioned in the offer. (If the team members could not be identified during the bidding phase, the records shall be presented during contracting stage.)

**CAPABILITY CRITERIA (50%)**

* 3 references within the similar scope of work in the last 3 years with the document of the proof invoice, purchase order, contract etc. (preferably NGOs, international institutions, consulates) (10%).
* Invoices, proof of work etc. (completed in the last 3 years) that is equal to 150% of the submitted offers. Could be submitted as multiple documents. (10%)
* The quality of the technical proposal and compliance with the proposal that was requested by the Save the Children team. (30%)

**SUSTAINABILITY CRITERIA (10%)**

* The bidder has their own sustainability policy, guideline etc. Please submit a copy if available. (10%)

**FINANCIAL CRITERIA (40%)**

* Proposals should be sent in a detailed breakdown. Proposals should be all inclusive (VAT and other costs shall be included and detailed) (%40).

**GENERAL TERMS AND CONDITIONS FOR SUPPLY OF SERVICES**

# Definitions and Interpretation

## Definitions. In these Conditions, the following definitions apply:

##### **Agreement**: the document entitled "Agreement for the Supply of Services", between the Customer and the Supplier.

##### **Conditions**: the terms and conditions set out in this document as amended from time to time in accordance with Condition 16.6.

##### **Contract**: the contract between Customer and Supplier consisting of the Agreement, these Conditions and, where applicable, the Order. Should there be any inconsistency between the documents comprising the Contract, these Conditions shall have precedence unless otherwise stated in the Agreement or the Order.

##### **Deliverables**: all documents, products and materials developed by the supplier or its agents, contractors and employees as part of or in relation to the Services in any form of media, including without limitation drawings, maps, plans, diagrams, designs, pictures, computer programs, data, specifications and reports (including drafts).

##### **Force Majeure Event**: has the meaning given in Condition 15.

##### **Order**: The Customer's order for the supply of Services, as set out in the Customer's purchase order form.

##### **Services**: the services to be provided by the Supplier (or any part of them) as set out in the Order

##### **Specification**: any specification for the Services, including any related plans and drawings, that is agreed in writing by the Customer and the Supplier.

## Interpretation. In these Conditions, unless the context requires otherwise, the following rules apply:

##### A person includes a natural person, corporate or unincorporated body (whether or not having separate legal personality).

##### A reference to a party includes its personal representatives, successors or permitted assigns.

##### A reference to a statute or statutory provision is a reference to such statute or provision as amended or re-enacted. A reference to a statute or statutory provision includes any subordinate legislation made under that statute or statutory provision, as amended or re-enacted.

##### Any phrase introduced by the terms **including, include, in particular** or any similar expression shall be construed as illustrative and shall not limit the sense of the words preceding those terms.

# The Services

## The Supplier shall meet any performance dates for the Services specified in the Order or notified to the Supplier by the Customer.

## In providing the Services, the Supplier shall:

##### ensure that the Services and Deliverables correspond with their description in the Order and any applicable Specification, and that they comply with all applicable statutory and regulatory requirements;

##### co-operate with the Customer in all matters relating to the Services, and comply with all instructions of the Customer;

##### perform the Services with the best care, skill and diligence in accordance with best practice in the Supplier's industry, profession or trade;

##### use personnel who are suitably skilled and experienced to perform tasks assigned to them, and in sufficient number to ensure that the Supplier's obligations are fulfilled in accordance with this Contract;

##### provide all equipment, tools and vehicles and such other items as are required to provide the Services;

##### use the best quality goods, materials, standards and techniques, and ensure that the Deliverables, and all goods and materials supplied and used in the Services or transferred to the Customer, will be free from defects in workmanship, installation and design;

##### observe all health and safety rules and regulations and any other security requirements that apply at any of the Customer's premises;

##### not do or omit to do anything which may cause the Customer to lose any licence, authority, consent or permission on which it relies for the purposes of conducting its business, and the Supplier acknowledges that the Customer may rely or act on the Services; and

##### not infringe the rights of any third party or cause the Customer to infringe any such rights.

## The Supplier represents and warrants that it has obtained and shall make available to the Customer all licences, clearances, permissions, authorisations, consents and permits necessary for the supply of the Services to the Customer and that the Deliverables shall be fit for all purposes for which the Supplier is or ought reasonably to be aware that they are required by the Customer.

## The Customer reserves the right at any time to inspect work being undertaken in relation to supply of the Services, test the Services and inspect the premises where the Deliverables are being manufactured or stored. The Customer's inspector may adopt any reasonable means to satisfy himself or herself that the correct materials, workmanship and/or care and skill are or have been used.

## If following such inspection or testing the Customer considers that the Services do not conform or are unlikely to comply with the Supplier's undertakings at Condition 2.2, the Customer shall inform the Supplier and the Supplier shall immediately take such remedial action as is necessary to ensure compliance.

## Notwithstanding any such inspection or testing, the Supplier shall remain fully responsible for the Services and any such inspection or testing shall not reduce or otherwise affect the Supplier's obligations under the Contract, and the Customer shall have the right to conduct further inspections and tests after the Supplier has carried out its remedial actions.

# Ethical Standards and Audit Requirements

## The Supplier, its suppliers and sub-contractors shall observe the highest ethical standards and comply with all applicable laws, statutes, regulations and codes (including environmental regulations and the International Labour Organisation’s international labour standards on child labour and forced labour) from time to time in force.

## The Supplier, its suppliers and sub-contractors shall not in any way be involved directly or indirectly with terrorism, in the manufacture or sale of arms or have any business relations with armed groups or governments for any war related purpose or transport the Goods together with any military equipment. The Supplier shall also warrant that it has checked and will continue to check its staff, suppliers and sub-contractors against the United Kingdom Treasury List of Financial Sanctions Targets, the European Commission’s List of Persons and Entities Subject to Financial Sanctions and the list of specially designated individuals and blocked persons maintained by the Office of Foreign Assets Control (‘OFAC’) of the Department of the Treasury of the United States of America (and any similar list of prohibited persons and entities) and will immediately inform the Customer of any apparent correlation.

## The Supplier shall ensure that its employees, suppliers and sub-contractors are aware of, understand, and adhere to the Customer’s:

##### Child Safeguarding policy;

##### Fraud, Bribery and Corruption policy; and

##### Human Trafficking and Modern Slavery policy,

## (together, the “Mandatory Policies”), attached to these Conditions.

## The Supplier, its suppliers and sub-contractors shall be subject to, and shall in relation to the Contract act in accordance with, the IAPG Code of Conduct and any local or international standards which are applicable to the Goods.

## The Supplier is taking reasonable steps (including but not limited to having in place adequate policies and procedures) to ensure it conducts its business (including its relationship with any contractor, employee, or other agent of the Supplier) in such a way as to comply with the Mandatory Policies, and shall upon request provide the Customer with information confirming its compliance.

## The Supplier shall notify the Customer as soon as it becomes aware of any breach, or suspected or attempted breach, of the Mandatory Policies, and shall inform the Customer of full details of any action taken in relation to the reported breach.

## The Supplier agrees to allow the Customer’s employees, agents, professional advisers or other duly authorized representatives to inspect and audit all the Supplier's books, documents, papers and records and other information, including information in electronic format, for the purpose of making audits, examinations, excerpts and transcriptions. The Supplier agrees the extension of such rights to duly authorized representatives of the European Commission, the European Court of Auditors and the European Anti-Fraud Office (OLAF), the United States Government, the Controller General of the United States and any other such representatives instructed by a donor organization of the Customer to carry an audit of the Supplier’s operations.

# Performance

## The Supplier shall perform the Services in accordance with the timing specified in the Agreement. Time shall be of the essence in respect of this Condition 4.1.

## If the Supplier fails to comply with the time requirement referred to in Condition 4.1 the Customer, without prejudice to its other rights under the Contract, shall be under no obligation to make payment in respect of any Services which are not accepted.

## The Services shall be supplied at the destination and on the date or within the period specified in the Agreement and, in any event, during the Customer’s usual business hours or as instructed by the Customer.

## The Customer shall not be deemed to have accepted any Services until the Customer has had reasonable time to inspect them following performance.

## The Customer shall be entitled to reject any Services supplied which are not in accordance with the Agreement. If any goods that belong to the Customer or that the Customer has agreed to purchase are being transported as part of the Services, such goods shall be returned to the Customer without delay.

## If any Services are so rejected, at the Customer's option, the Supplier shall forthwith re-supply substitute Services which conform with the Contract. Alternatively, the Customer may cancel the Contract, return any Deliverables to the Supplier at the Supplier's expense and claim costs and direct damages from the Supplier.

## The Supplier shall ensure that it is available at the request of the Customer outside normal business hours, in order to address the requirements of any emergency in a timely fashion.

# Indemnity

## The Supplier shall keep the Customer indemnified in full against all costs, expenses, damages and losses (whether direct or indirect), including any interest, penalties, and legal and other professional fees and expenses awarded against or incurred or paid by the Customer as a result of or in connection with:

##### breach of any warranty given by the Supplier in Condition 9;

##### personal injury, death or damage to property caused to the Customer or its employees arising out of, or in connection with, defects in the supply of the Services, to the extent that the defect in the Services is attributable to the acts or omissions of the Supplier, its employees, agents or subcontractors;

##### any claim made against the Customer for actual or alleged infringement of a third party's intellectual property rights arising out of, or in connection with, the supply or use of the Services, to the extent that the claim is attributable to the acts or omissions of the Supplier, its employees, agents or subcontractors;

##### any claim made against the Customer by a third party arising out of, or in connection with, the supply of the Services, to the extent that such claim arises out of the breach, negligent performance or failure or delay in performance of the Contract by the Supplier, its employees, agents or subcontractors;

##### any claim made against the Customer by a third party for death, personal injury or damage to property arising out of, or in connection with, defects in the supply of the Services, to the extent that the defect in the Services is attributable to the acts or omissions of the Supplier, its employees, agents or subcontractors; and

##### any claim in respect of death or personal injury howsoever caused to any of the employees of the Supplier whilst at the premises of the Customer save where caused by the direct negligence of the Customer or its respective employees or agents.

# Price and Payment

## The price of the Services shall be the price set out in the Order which includes packing, labelling, carriage, insurance, delivery, royalties and licence fees (if applicable) and all other charges, taxes, duties and impositions and is not subject to alteration for any reason whatsoever.

## The Customer reserves the right to withhold payment in respect of Services supplied which are defective, rejected or otherwise not in accordance with the requirements of the Contract.

## The Customer may, without limiting any other rights or remedies it may have, set off any amount owed to it by the Supplier against any amounts payable by it to the Supplier under the Contract.

# Termination

## The Customer may terminate the Contract in whole or in part at any time and for any reason whatsoever by giving the Supplier at least one month’s written notice.

## The Customer may terminate the Contract with immediate effect by giving written notice to the Supplier and claim any losses (including all associated costs, liabilities and expenses including legal costs) back from the Supplier at any time if:

##### the Supplier is in material breach of its obligations under the Contract; or

##### the Supplier is in breach of its obligations under the Contract and fails to remedy such breach (where the breach is capable of remedy) within 14 days of written request; or

##### the Supplier becomes insolvent or makes any voluntary arrangement with its creditors or (being an individual or corporate entity) becomes subject to an administration order or goes into liquidation or the Supplier ceases, or threatens to cease, to carry on business; or

##### the Customer reasonably believes that any of the events mentioned above in sub-sections (a) through (c) is about to occur in relation to the Supplier and notifies the Supplier accordingly; or

##### the Customer reasonably believes that continuing contractual relations with the Supplier may damage the reputation of the Customer; or

##### the Customer reasonably believes that the Supplier has or is engaged in corrupt, fraudulent, collusive or coercive practices.

## Termination of the Contract shall not affect Conditions 2.2, 4.2(a), 4.4, 4.5, 4.6, 5, 8, 9, 12, 13, 14, and 16.7 which shall continue without limit in time. Termination of the Contract shall not affect any rights, liabilities or remedies arising under the Contract prior to such termination.

# Customer’s Name, Branding and Logo

## The Supplier shall not use the Customer’s name, branding or logo other than in accordance with the Customer’s written instructions or authorization.

# The Supplier’s Warranties

## The Supplier warrants to the Customer that:

(a) the Services will be performed by appropriately qualified and trained personnel, with the best care, skill and diligence and to such high standards of quality as it is reasonable for the Customer to expect in all the circumstances;

(b) it has all authorisations from all relevant third parties to enable it to supply the Services without infringing any applicable law, regulation, code or practice or any third party’s rights and has all necessary internal authorisations to approve the execution and performance under the Contract and will produce evidence of that action to the Customer on its request;

(c) it will ensure that the Customer is made aware of all relevant requirements of any applicable law, regulation or code of practice which applies or is relevant to the supply of the Services to the Customer;

(d) information in written or electronic format supplied by, or on behalf of, the Supplier to the Customer at any stage during the tender process, the negotiation process, the due diligence process or the term of the Contract was complete and accurate in all material respects at the time it was supplied, and any amendments or changes to the previously supplied information will be provided to the Customer without delay;

(e) it will not and will procure that none of its employees will accept any commission, gift, inducement or other financial benefit from any supplier or potential supplier of the Customer;

(f) none of its directors or officers or any of the employees of the Supplier has any interest in any supplier or potential supplier of the Customer or is a party to, or are otherwise interested in, any transaction or arrangement with the Customer; and

## In case of any situation constituting or likely to lead to a breach of a warranty in Clause 9.1 during the term of this Contract, the Supplier shall:

##### notify the Customer in writing and without delay of such breach; and

##### take all necessary steps to rectify this situation.

The Customer reserves the right to verify that the measures taken are appropriate and to request additional steps are taken with a specified time period. Failure to implement the requested measures may lead to the termination of the Contract. These rights are without prejudice to the Customer’s rights in Clause 9.1

# Re-tendering

## The Supplier undertakes to fully co-operate with the Customer in relation to any tender process which may, at the option of the Customer, be carried out at any time in relation to the supply of any of the Services.

# Insurance

## During the term of the Contract, the Supplier shall maintain in force, with a reputable insurance company, professional indemnity insurance, product liability insurance and public liability insurance to cover such heads of liability as may arise under or in connection with the Contract, and shall, on the Customer's request, produce both the insurance certificate giving details of cover and the receipt for the current year's premium in respect of each insurance.

# Confidentiality

A party (**Receiving Party**) shall keep in strict confidence all technical or commercial know-how, Specifications, inventions, processes or initiatives which are of a confidential nature and have been disclosed to, or otherwise obtained by, the Receiving Party by the other party (**Disclosing Party**), its employees, agents or subcontractors, and any other confidential information concerning the Disclosing Party's business or its products or its services which the Receiving Party may obtain (the "**Confidential Information**"). The Receiving Party shall restrict disclosure of such Confidential Information to such of its employees, agents or subcontractors as need to know it for the purpose of discharging the Receiving Party's obligations under the Contract, and shall ensure that such employees, agents or subcontractors are subject to obligations of confidentiality corresponding to those which bind the Receiving Party.

# Customer property

The Supplier acknowledges that all materials, equipment and tools, drawings, Specifications, and data supplied by the Customer to the Supplier (**Customer Materials**) and all rights in the Customer Materials are and shall remain the exclusive property of the Customer. The Supplier shall keep the Customer Materials in safe custody at its own risk, maintain them in good condition until returned to the Customer, and not dispose or use the same other than in accordance with the Customer's written instructions or authorisation.

# Notices

## Any notice under or in connection with the Contract shall be given in writing to the address specified in the Agreement or to such other address as shall be notified from time to time in accordance with this Condition and shall be sent by prepaid first-class post, recorded delivery, e-mail, fax or by commercial courier. All notices sent internationally shall be sent by courier or e-mail.

## Any notice shall be deemed to have been duly received if sent by prepaid first-class post or recorded delivery, on the second day after posting, or if delivered by commercial courier, on the date that the courier's delivery receipt is signed.

## This Condition 14 shall not apply to the service of any proceedings or other documents in any legal action. For the purposes of this Condition, "writing" shall include e-mails and faxes.

# Force majeure

## Neither party shall be liable for any failure or delay in performing its obligations under the Contract to the extent that such failure or delay is caused by a Force Majeure Event provided that the Supplier shall use best endeavours to cure such Force Majeure Event and resume performance under the Contract.

## A Force Majeure Event means any event beyond a party's reasonable control, which by its nature could not have been foreseen, or, if it could have been foreseen, was unavoidable, including strikes, lock-outs or other industrial disputes (whether involving its own workforce or a third party's), acts of God, war, terrorism, riot, civil commotion, interference by civil or military authorities, armed conflict, malicious damage, nuclear, chemical or biological contamination, sonic boom, explosions, collapse of building structures, fires, floods, storms, earthquakes, loss at sea, epidemics or similar events, natural disasters, or extreme adverse weather conditions.

## If any events or circumstances prevent the Supplier from carrying out its obligations under the Contract for a continuous period of more than 14 days, the Customer may terminate the Contract immediately by giving written notice to the Supplier.

# General

## Assignment and subcontracting:

##### The Customer may at any time assign, transfer, charge, subcontract, novate or deal in any other manner with any or all of its rights or obligations under the Contract.

##### The Supplier may not assign, transfer, charge, subcontract, novate or deal in any other manner with any or all of its rights or obligations under the Contract without the Customer's prior written consent.

## Severance:

##### If any court or competent authority finds that any provision of the Contract (or part of any provision) is invalid, illegal or unenforceable, that provision or part-provision shall, to the extent required, be deemed to be deleted, and the validity and enforceability of the other provisions of the Contract shall not be affected.

##### If any invalid, unenforceable or illegal provision of the Contract would be valid, enforceable and legal if some part of it were deleted, the provision shall apply with the minimum modification necessary to make it legal, valid and enforceable.

## Waiver and cumulative remedies:

##### No waiver of any right or remedy under the Contract shall be effective unless it is in writing and signed by both parties. No failure or delay by a party in exercising any right or remedy under the Contract or by law shall constitute a waiver of that or any other right or remedy, nor preclude or restrict its further exercise. No single or partial exercise of such right or remedy shall preclude or restrict the further exercise of that or any other right or remedy.

##### Unless specifically provided otherwise, rights arising under the Contract are cumulative and do not exclude rights provided by law.

## No partnership: Nothing in the Contract is intended to, or shall be deemed to, constitute a partnership or joint venture of any kind between the parties, nor constitute any party the agent of another party for any purpose. No party shall have authority to act as agent for, or to bind, the other party in any way.

## Third party rights: A person who is not a party to the Contract shall not have any rights under or in connection with it.

## Variation: Except as set out in these Conditions, any variation to the Contract, including the introduction of any additional terms and conditions, shall only be binding when agreed in writing and signed by the Customer. The Customer reserves the right to conduct a formal review of the Contract after 12 months. For the avoidance of doubt, no terms and conditions produced by the Supplier, including, but not limited to, those forming part of the Supplier’s quotation, shall supersede and take precedence over these Conditions and the Contract.

## Governing law and jurisdiction: The Contract shall be governed by and construed in accordance with English law. The parties irrevocably submit to the exclusive jurisdiction of the courts of England and Wales to settle any dispute or claim arising out of or in connection with the Contract or its subject matter or formation (including non-contractual disputes or claims).