



MAKERERE UNIVERSITY JOINT AIDS PROGRAM (MJAP)

Bidding Document

For

Request for Proposals-

Provision of External Audit Services – Under

Centers for Disease Control Resources

**Managed By Makerere University Joint Aids Program
(MJAP) For the Kampala Region HIV Project through a Sub**

Grant From

Infectious Diseases Institute (IDI)

Prime Award Number

NU2GGH002022-01-00

For The Period

April 01, 2018 to September 30, 2019

REF: MJAP/SVS/2018-2019/0002

September 06, 2019

Standard Bidding Document

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Mulago Hospital staff Road,
Kampala, Uganda
Tel: +256417715800
+256417715823
Website: www.mjap.or.ug
Email: info@mjap.or.ug

MAKERERE UNIVERSITY
JOINT AIDS PROGRAM

SEPTEMBER 06, 2019

OPEN TO RIG APPROVED AUDIT FIRMS

Procurement Reference Number: MJAP/SVS/2018-2019-0002

Request for Proposals for Provision of External Audit Services – Under Centres for disease control resources managed by Makerere university joint aids program (MJAP) for the Kampala region HIV project through a sub grant from Infectious diseases institute (IDI) Prime award number NU2GGH002022-01-00

For the period April 01, 2018 to September 30, 2019

Background

Makerere University Joint AIDS Program (MJAP), is a Ugandan Private not-for-profit legal entity under the Makerere University School of Medicine (MUSOM), formerly called Makerere University Faculty of Medicine (MUFOM). MJAP emerged from Mulago-Mbarara Teaching Hospitals Joint AIDS Program which was established in 2004 under the Makerere University Faculty of Medicine, with funding from PEPFAR and technical assistance from CDC.

In April 2017, the Infectious Diseases Institute (IDI) was awarded a grant under Cooperative Agreement 1 NU2GGH002022-01-00 by the Centers for Disease Control and Prevention (CDC) to implement the Kampala HIV project under a five-year program named: “Accelerating epidemic control in Kampala region of Uganda through scale up of evidence based and high impact interventions towards achievement of UNAIDS 90:90:90 targets

MJAP was given a sub-Award agreement No: **IDI/MJAP/KHP/2018/2019/002** for the period running from **01 April 2017 to 30 September 2019** with an approved budget of **\$2,407,086**. Under this arrangement MJAP was to provide comprehensive HIV services at the following facilities in respective divisions of Kampala district; Butabika Hospital - Nakawa division, Kiruddu in Makindye division, TB/HIV and ISS Mulago in Kawempe division and Makerere University Hospital in Central division.

MJAP hereby invites services of a competent Audit firm to conduct an External Audit for CDC resources managed by MJAP for the Kampala region HIV project through a sub grant from IDI Prime award number NU 2GGH002022-01-00. For the period April 01, 2018 to September 30, 2019

This procurement process will be conducted in accordance with the MJAP Procurement Procedures as described in the MJAP Procurement and Disposal Manual and the procedures described in Part 1: Proposal Procedures.

The services required are described in detail in Part 2: Statement of Requirements.

Any resulting contract shall be subject to the terms and conditions detailed in Part 3: Contract.

Any queries should be addressed to: **THE EXECUTIVE DIRECTOR** - at the address given above.

Please prepare and submit your proposal in accordance with the instruction in Part 1: Proposal Procedures or inform the undersigned if you will not be submitting a quotation.

MANAGEMENT

PART 2: PROPOSAL PROCEDURES

Procurement Reference Number: MJAP/SVS/2018-2019-0002

Preparation of Proposals: You are requested to quote for these services by submitting separate technical and financial proposals, as detailed below. The standard forms in this RFP may be retyped for completion but the Bidder is responsible for their accurate reproduction.

You are advised to carefully read the complete Request for Proposals document, including the Special Conditions of Contract in Part 3: Contract, before preparing your proposal.

Preparation of Technical Proposals: Technical proposals should contain the following documents and information:

1. the Technical Proposal Submission Sheet in this Part;
2. The Consultant's understanding of the assignment
3. a detailed methodology for performing the services;
4. a work plan, showing the inputs of all key staff and the time frame within which the consultant will accomplish the exercise;
5. CV's of key staff;
6. a summary of your experience in similar assignments (Firm's references);
7. the documents evidencing your eligibility, as listed below;

Preparation of Financial Proposals: Financial proposals should contain the following documents and information:

1. the Financial Proposal Submission Sheet in this Part;
2. a copy of the Breakdown of Lump Sum Price form in this Part for each currency of your proposal, showing all costs for the assignment, broken down into fees and reimbursable and miscellaneous costs;

Validity of Proposals: The proposal validity required is **180** days.

Sealing and marking of Proposals: The technical and financial proposals should be sealed in separate envelopes, both clearly marked with the Procurement Reference Number above, the Bidder's name, the name of the Procuring and Disposing Entity and either "Technical Proposal" or "Financial Proposal" as appropriate.

Both envelopes should be enclosed in a single outer envelope, clearly marked with the Procurement Reference Number above, the Bidder's name and the name of the Procuring and Disposing Entity. All three envelopes should be sealed in such a manner that opening and resealing cannot be achieved undetected.

Submission of Proposals: Proposals should be submitted to the address below, no later than the date and time of the deadline below. Late proposals will be rejected.

Date of deadline: Friday September 27, 2019,

Time of deadline: 11:30 AM (local time).

Hard Copy and Electronic copy (CD) of Technical and Financial Proposals (1 Original and 1 Copy) in Two Separate SEALED envelopes (But all documents contained in one single Large (A3) Envelope), Clearly marked

"RFP for provision of External Audit Services – Under CDC resources managed by Makerere university joint aids program (MJAP) for the Kampala region HIV project through a sub grant from Infectious diseases institute Prime award number NU2GGH002022-01-00. For the period April 01, 2018 to September 30, 2019 should be submitted to the address below before or not later than 11:30am on Friday September 27, 2019

THE EXECUTIVE DIRECTOR

**Makerere University Joint AIDS Program- MJAP-Old Mulago Hospital Staff Road
P.O Box 7587, Kampala Uganda**

Opening of Proposals: There will be a public Bid Opening on Friday September 27 2019 starting at 2:00pm at MJAP Head Office- Board room. Bidders' representatives are welcome to attend the opening. A record of the opening will be posted on MJAP's Notice Board within one working day of the opening. Financial proposals will be kept unopened and the evaluation committee shall have no access to financial information until the detailed evaluation is concluded.

Evaluation of Proposals: The evaluation of quotations will use the **Quality and Cost Based Selection** methodology as detailed below:

- 1. Preliminary examination to determine eligibility (as defined below) and administrative compliance to this Request for Proposals on a pass/fail basis;**
- 2. Detailed evaluation to assess:**
 - (a) responsiveness to the terms and conditions of this RFP document; and**
 - (b) the technical quality of proposals against the criteria below, to determine the technical score for each proposal and to determine which proposals reach the minimum technical score given below; and**

3. Financial comparison to determine the financial score of each proposal, to weight the technical and financial scores and to determine the total score of each proposal.]

Proposals failing any stage will be eliminated and not considered in subsequent stages.

Eligibility Criteria: You are required to meet the following criteria to be eligible to participate in public procurement:

1. have the legal capacity to enter into a contract;
2. not be insolvent, in receivership, bankrupt or being wound up or subject to legal proceedings for any of these circumstances;
3. not have had your business activities suspended;
4. have fulfilled your obligations to pay taxes and social security contributions;
5. have the nationality of an eligible country, as defined in the Special Conditions of Contract;
6. not to have a conflict of interest in relation to this procurement requirement; and
7. Not to be subject to suspension by the Public Procurement and Disposal of Public Assets Authority.

Documents Evidencing Eligibility: You are requested to submit copies of the following documents as evidence of your eligibility and sign the declaration in the Technical Proposal Submission Sheet:

1. valid trading licence or equivalent;
2. valid certificate of registration or equivalent;
3. income tax clearance certificate or equivalent (for the last Financial Year);
4. valid VAT registration or equivalent or a signed statement that you are VAT exempt;
5. Evidence of Past Performance in similar work-
6. List of current Clients.

Nationality of Personnel: All personnel employed under any resulting contract shall have the nationality of an eligible country as defined in the Special Conditions of Contract. Any related supplies or works purchased under any resulting contract shall have as their country of origin an eligible country, as defined in the Special Conditions of Contract.

Technical Criteria: Proposals shall be awarded scores out of the maximum number of points indicated below for each of the following criteria:

<p>Specific Experience- This includes the following attributes:-</p> <ul style="list-style-type: none"> • Experience of the firm in handling similar assignments evidenced in the Firm’s references. • Experience of performing similar assignments with organizations similar to MJAP (Public Health/HIV/AIDS, NGOs) • Experience of the firm in handling USG –CDC/ USAID close out Audits as evidenced in the Firm’s references- • Experience in Auditing USG –CDC/USAID funded projects 	25 points
<p>Methodology Proposed</p>	45 points

<p>This includes the following attributes:</p> <ul style="list-style-type: none"> • Audit Quality Control- <i>Evidence of team based approach with internal checks and balances of the work done.</i> • Detailed Audit Work Plan • Understanding and Adherence to the Scope of work. • Evidence of a clear flow of processes and how one leads to the other with clear outputs at each level • Proposed Time frame-period to complete the assignment 	
<p>Key Personnel</p> <ul style="list-style-type: none"> • This includes the following attributes: • General Education Background of proposed Audit Team • Professional qualification and Membership of audit Team • Evidence of performing similar work by individual members of the Audit Team. • Experience in terms of years for each individual member of the proposed Audit Team. How long has the individual team member been engaged in similar work 	30 points
<p>Total:</p>	100 points

The minimum technical score required to pass the technical evaluation is **70_** points.

Financial Criteria:

Financial scores shall be determined by awarding 100 points to the lowest priced proposal and giving all other proposals a score which is proportionate to this.

Total scores shall be determined using a weighting of 70% for technical proposals and a weighting of 30% for financial proposals.”

Currency: Proposals may be priced in Uganda Shillings or any other freely convertible currency and in up to two currencies. The currency of evaluation will be **Uganda Shillings** Proposals in other currencies will be converted to this currency for evaluation purposes only, using the exchange rates published by the Bank of Uganda on the date of the submission deadline.

Best Evaluated Bid: The best evaluated bid shall be **the proposal with the highest total score _** and shall be recommended for award of contract. However prior to the award of the contract negotiations / discussions will be conducted with the best evaluated bidder to agree on any contractual issues pertaining to this assignment. A Notice of Best Evaluated Bidder will be published on MJAP’s Notice Board for a period of 5 days prior to contract award and shall be copied to all Bidders.

Award of contract: Award of contract shall be by signing of a contract in accordance with Part 3: Contract.

Right to Reject: MJAP reserves the right to accept or reject any proposal or to cancel the bidding process and reject all proposals at any time prior to contract award.

Technical Proposal Submission Sheet

[Complete this form with all the requested details and submit it as the first page of your technical proposal, with the documents requested above attached. Ensure that your proposal is authorised in the signature block below. A signature and authorisation on this form will confirm that the terms and conditions of this RFP prevail over any attachments. If your proposal is not authorised, it may be rejected.]

Proposal Addressed to (PD Entity):	MAKERERE UNIVERSITY JOINT AIDS PROGRAM-(MJAP)
Date of Technical Proposal:	
Procurement Reference Number:	MJAP/SVS/2018-2019/0002
Subject of Procurement:	PROVISION OF EXTERNAL AUDIT SERVICES – UNDER CDC RESOURCES MANAGED BY MAKERERE UNIVERSITY JOINT AIDS PROGRAM (MJAP) FOR THE KAMPALA REGION HIV PROJECT THROUGH A SUB GRANT FROM INFECTIOUS DISEASES INSTITUTE PRIME AWARD NUMBER NU2GGH002022-01-00. FOR THE PERIOD APRIL 01, 2018 TO SEPTEMBER 30, 2019

We offer to provide the services described in the Statement of Requirements, in accordance with the terms and conditions stated in your Request for Proposals referenced above.

We confirm that we are eligible to participate in public procurement and meet the eligibility criteria specified in Part 1: Proposal Procedures of your Request for Proposals.

We undertake to abide by the Code of Ethical Conduct for Bidders and Providers during the procurement process and the execution of any resulting contract;

The validity period of our proposal is: _____ days/weeks/months from the time and date of the submission deadline.

We enclose a separately sealed financial proposal.

Technical Proposal Authorised By:

Signature: _____ Name: _____

Position: _____ Date: _____
(DD/MM/YY)

Authorised for and on behalf of:

Company: _____

Address: _____

Financial Proposal Submission Sheet

[Complete this form with all the requested details and submit it as the first page of your financial proposal, with the documents requested above attached. Ensure that your proposal is authorised in the signature block below. A signature and authorisation on this form will confirm that the terms and conditions of this RFP prevail over any attachments. If your proposal is not authorised, it may be rejected. The total price of the proposal should be expressed in the currency or currencies permitted in the instructions above.]

Proposal Addressed to (PD Entity):	MAKERERE UNIVERSITY JOINT AIDS PROGRAM-(MJAP)
Date of Financial Proposal:	
Procurement Reference Number:	MJAP/SVS/2018-2019/0002
Subject of Procurement:	PROVISION OF EXTERNAL AUDIT SERVICES – UNDER CDC RESOURCES MANAGED BY MAKERERE UNIVERSITY JOINT AIDS PROGRAM (MJAP) FOR THE KAMPALA REGION HIV PROJECT THROUGH A SUB GRANT FROM INFECTIOUS DISEASES INSTITUTE PRIME AWARD NUMBER NU2GGH002022-01-00. FOR THE PERIOD APRIL 01, 2018 TO SEPTEMBER 30, 2019

The total price of our proposal is: _____ and

We confirm that the rates quoted in our Financial Proposal are fixed and firm for the duration of the validity period and will not be subject to revision or variation.

Financial Proposal Authorised By:

Signature: _____ Name: _____

Position: _____ Date: _____
(DD/MM/YY)

Authorised for and on behalf of:

Company: _____

Address: _____

Breakdown of Lump Sum Price

[Complete this form with details of all your costs and submit it as part of your financial proposal. Where your costs are in more than one currency, submit a separate form for each currency. Authorise the rates quoted in the signature block below.]

Procurement Reference Number: MJAP/SVS/2018-2019/0002

Purchase Order Serial Number: _____

[Purchase Order Serial Number to be completed in the event of award of contract only]

CURRENCY OF COSTS: _____

FEES				
Name and Position of Personnel	Input Quantity	Unit of Input	Rate	Total Price
TOTAL:				

REIMBURSABLE AND MISCELLANEOUS COSTS				
Description of Cost	Quantity	Unit of Measure	Unit Price	Total Price
TOTAL:				

TOTAL LUMP SUM PRICE IN CURRENCY: _____

Breakdown of Lump Sum Price Authorised By:

Signature: _____ Name: _____

Position: _____ Date: _____

(DD/MM/YY)

Authorised for and on behalf of:

Company: _____

PART 3: STATEMENT OF REQUIREMENTS

TERMS OF REFERENCE (TOR)

FOR

Provision of External Audit Services – under CDC resources managed by MJAP for the KAMPALA REGION HIV PROJECT through a sub grant from IDI prime award number NU2GGH002022-01-00. For the period April 01, 2018 to September 30, 2019

1. BACKGROUND

Makerere University Joint AIDS Program (MJAP), is a Ugandan Private not-for-profit legal entity under the Makerere University School of Medicine (MUSOM), formerly called Makerere University Faculty of Medicine (MUFOM). MJAP emerged from Mulago-Mbarara Teaching Hospitals Joint AIDS Program which was established in 2004 under the Makerere University Faculty of Medicine, with funding from PEPFAR and technical assistance from CDC.

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2.0. AUDIT OBJECTIVES

The objective of this engagement is to conduct a financial audit of the CDC resources managed by MJAP for the Kampala Region HIV Project through a Sub Grant from Infectious Diseases Institute Prime Award Number NU2GGH002022-01-00. For The Period April 01, 2018 To September 30, 2019 in accordance with Generally Accepted Government Auditing Standards (**GAGAS**)

The financial audit must include a specific audit of all the MJAP’s CDC-IDI funded programs.

The fund accountability statement is the basic financial statement to be audited that presents the recipient's revenues, costs incurred, cash balance of funds provided by CDC-IDI, and commodities directly procured by CDC-IDI for the sub recipient’s use. The fund accountability statement should be reconciled to the CDC-IDI funds included in the general purpose financial statements by a note to the financial statements or the fund

accountability statement. All currency amounts in the fund accountability statement, cost-sharing schedule, and the report findings, if any, must be stated in U.S. dollars. The auditors should indicate the exchange rate(s) used in the notes to the fund accountability statement.

3.0 SCOPE OF AUDIT.

- a) *General.* The audit must be conducted in accordance with Generally Accepted Government Auditing Standards (**GAGAS**) . The audit must cover the entire operations of the auditee, or, at the option of the auditee, such audit must include a series of audits that cover departments, agencies, and other organizational units that expended or otherwise administered Federal awards during such audit period, provided that each such audit must encompass the financial statements and schedule of expenditures of Federal awards for each such department, agency, and other organizational unit, which must be considered to be a non-Federal entity. The financial statements and schedule of expenditures of Federal awards must be for the same audit period.
- b) *Financial statements.* The auditor must determine whether the financial statements of the auditee are presented fairly in all material respects in accordance with generally accepted accounting principles. The auditor must also determine whether the schedule of expenditures of Federal awards is stated fairly in all material respects in relation to the auditee's financial statements as a whole.
- c) *Internal control.* (1) The compliance supplement provides guidance on internal controls over Federal programs based upon the guidance in Standards for Internal Control in the Federal Government issued by the Comptroller General of the United States and the Internal Control—Integrated Framework, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

(2) In addition to the requirements of GAGAS, the auditor must perform procedures to obtain an understanding of internal control over Federal programs sufficient to plan the audit to support a low assessed level of control risk of noncompliance for major programs.

(3) Except as provided in paragraph (c)(4) of this section, the auditor must:

Plan the testing of internal control over compliance for major programs to support a low assessed level of control risk for the assertions relevant to the compliance requirements for each major program; and

Perform testing of internal control as planned in paragraph (c)(3)(i) of this section.

(4) When internal control over some or all of the compliance requirements for a major program are likely to be ineffective in preventing or detecting noncompliance, the planning and performing of testing described in paragraph (c)(3) of this section are not required for those compliance requirements. However, the auditor must report a significant deficiency or material weakness in accordance with §200.516 Audit findings, assess the related control risk at the maximum, and consider whether additional compliance tests are required because of ineffective internal control.

Compliance. (1) In addition to the requirements of GAGAS, the auditor must determine whether the auditee has complied with Federal statutes, regulations, and the terms and

conditions of Federal awards that may have a direct and material effect on each of its major programs.

(2) The principal compliance requirements applicable to most Federal programs and the compliance requirements of the largest Federal programs are included in the compliance supplement.

(3) For the compliance requirements related to Federal programs contained in the compliance supplement, an audit of these compliance requirements will meet the requirements of this part. Where there have been changes to the compliance requirements and the changes are not reflected in the compliance supplement, the auditor must determine the current compliance requirements and modify the audit procedures accordingly. For those Federal programs not covered in the compliance supplement, the auditor must follow the compliance supplement's guidance for programs not included in the supplement.

(4) The compliance testing must include tests of transactions and such other auditing procedures necessary to provide the auditor sufficient appropriate audit evidence to support an opinion on compliance.

Audit follow-up. The auditor must follow-up on prior audit findings, perform procedures to assess the reasonableness of the summary schedule of prior audit findings prepared by the auditee in accordance with §200.511 Audit findings follow-up paragraph (b), and report, as a current year audit finding, when the auditor concludes that the summary schedule of prior audit findings materially misrepresents the status of any prior audit finding. The auditor must perform audit follow-up procedures regardless of whether a prior audit finding relates to a major program in the current year.

Data Collection Form. As required in §200.512 Report submission paragraph (b)(3), the auditor must complete and sign specified sections of the data collection form.

4.0 OTHER TERMS AND CONDITIONS

Detailed guidance on audit requirements can be obtained from **PART 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS** Section 2 CFR 200.500-520- A copy is attached to this RFP

PART 4: CONTRACT

Contract Agreement and General Conditions of Contract

Any resulting contract shall be placed by means of a Government of Uganda Purchase Order and shall be subject to the Government of Uganda General Conditions of Contract (GCC) for the Procurement of Consultancy Services (available on request) except where modified by the Special Conditions below.

Special Conditions of Contract

Procurement Reference Number: MJAP/SVS/2018-2019/0002

Purchase Order Serial Number: _____

[Purchase Order Serial Number to be completed in the event of award of contract only]

The clause numbers given in the first column correspond with the relevant clause number of the General Conditions of Contract.

GCC clause reference	Special Conditions of Contract
Eligible Countries GCC 1.2 (e)	All countries are eligible, unless as a matter of law or official regulation, the Government of Uganda prohibits commercial relations with that country or by an act of compliance with a decision of the United Nations Security Council taken under Chapter VII of the Charter of the United Nations, the Government of Uganda prohibits any import of Supplies from that country or any payments to persons or entities in that country.
Authorised Representatives GCC 4.4	The Authorised Representatives are: Dr Dalsone Kwarisiima - Ag. EXECUTIVE DIRECTOR for the MJAP. For the Provider: The person named on the first page of this Purchase Order.
Governing Law GCC 5.1	The Contract shall be governed by the laws of Uganda.
Language GCC 6.1	The language of the contract shall be English.
Notices GCC 7.1	Any notice shall be sent to the addresses specified on the Purchase Order.
Commencement GCC 8.1	The Provider shall commence the Services within Two Weeks after the date of the Signing of the contract.
Dispute	The formal mechanism for dispute resolution shall be the Arbitration

Part 4: Contract

GCC clause reference	Special Conditions of Contract
Resolution GCC 17.2	Law of Uganda.
Completion Period GCC 18.1	The period for the completion of the Services shall be: Two Months
Payment GCC 22.1	The Contract is a Lump Sum contract.
Payment Documentation GCC 24.1	The following documentation shall be required to support invoices requesting payments: <ol style="list-style-type: none">1. Copy of the signed contract and Purchase order.2. Report of the deliverables accomplished.
Payment Schedule GCC 25.1	The payment schedule shall be: This shall be agreed upon by both parties during negotiations
Payment Period GCC 26.1	Payments shall be made by MJAP within thirty days of receipt and certification of invoices accompanied by the supporting documents specified in GCC 24.1.