



INVITATION TO TENDER

Procurement Reference Number 1-25. 01.2022- CCIAS ES

External auditor

The Chamber of Commerce, Industry and Agriculture of Saida and South Lebanon, Lebanese partner of the Rest@rts Project is looking for an external auditor in charge of expenditure verification.

The Auditor will check the documents in order to verify the original supporting documents, the procurement procedures, the outputs of the project, the evidence of services, works, equipment, supplies financed through the project and the adequacy of the accounting system.

Interested tenderers can send their tenders as per tender specification and TOR to restarts@ccias.org.lb and cc to chamber@ccias.org.lb

Instruction for submitting tenders and TOR are below.

Deadline for submission of tender: 27 February 2022, 16:00 pm EET



Instructions

1. General Information:

Subject of the contract: Provision of Technical services as indicated in the TOR

Deadline for submission of the tenders: The tender shall be submitted no later than 27 February 2022, 16:00 EET.

Address and means for submission of the tenders: The tenderers shall submit their tenders using the **sample submission form available in Part 2 of this tender dossier**. The tender shall be submitted in 1 (one) original. In case of e-mail submission, the tenderer may provide a scanned original.

If delivery by post or courier, the tenders shall be submitted in two separate envelopes:

- **envelope one** for the tenderer's information, the tenderer's statement and the technical offer and
- **envelope two** for the financial information.

An envelope including both envelopes will contain the following information at the external part:

Name and address of the contracting authority

Title of the tender

Reference number

Name and address of the tenderer





If delivery by e-mail, the message shall clearly indicate:

Title of the tender

Reference number

Name and address of the tenderer

The tender submission form and any supporting documentation shall be provided as attachments to the e-mail.

2. Technical Information:

The tenderers are required to provide services as per TOR. In the technical offer, the tenderers will indicate more details on the deliverables and the required time frame.

3. Financial Information

The maximum available value of the contract is 4,850 EUR or its equivalent in national currency.

3. The selection criteria:

The award criterion is best value for money, weighing 80% technical quality and 20% price.





Template model:

1. TENDERER'S INFORMATION

Offer submitted by:

Name of legal entity or individual submitting the tender	
Address	
Legal registration number (if applicable)	

Contact person:

Name	
Telephone	
e-mail address	





2. TECHNICAL OFFER

Please provide details on the offered services.

3. FINANCIAL OFFER

The total price for the offered services/works is <XX.XXX,XX><EUR >. The offered price includes the execution/delivery of the items described in the technical offer, as well as all the related incidental costs, such as transport, logistics, etc. when required.

Please include a detailed breakdown, in accordance with the items in the technical offer. For fee-based service contracts, including the number of expert days and the daily fees, as well as the breakdown of the incidental costs.





Term of Reference

Post Title: External Auditor

Project Name: Reinforcing Med Microfinance Network System for Start-ups (Rest@rts)

Duty station: Chamber of Commerce, Industry and Agriculture in Sidon and South Lebanon

Duration and Assignment: 24 months, starting from March/April 2022 till September 2023 with possibility of extension.

Background

As a partner in the Rest@rts project, the Chamber of Commerce, Industry and Agriculture in Sidon and South Lebanon (CCIAS) is implementing the project activities in Lebanon. Rest@rts - Med Microfinance Network System for Start-ups - project is funded with € 1,106,559.76 by the European Union's ENI CBC Med Programme and implemented between 20/09/2021 and 19/09/2023 in Italy, Greece, Cyprus, Tunisia, Palestine and Lebanon by a partnership of 8 organizations.

Rest@rts addresses young people with the aim to increase employment opportunities and improve the living conditions of vulnerable population. The objective of the intervention is to create a continuity for the previous project MEDSt@rts with an approach to foster ethical and solidarity finance and public-private collaboration, it is intended to bring support to entrepreneurs generally not bankable through the instruments of microfinance, with the structuring of a Marketplace platform and technical assistance service.





Scope of work:

The Auditor will check the documents in order to verify the original supporting documents, the procurement procedures, the outputs of the project, the evidence of services, works, equipment, supplies financed through the project and the adequacy of the accounting system. A list of project outputs will be produced and signed by the Auditor as attachment to the Expenditure Verification Report (EVR). The expenditure verifications shall be carried out according to the Format (Model) and checklist agreed with the Managing Authority (MA) and their outcome will be the Expenditure Verification Report (EVR) that will be attached to each payment request following the initial pre-financing. The Report on expenditure and revenue verification shall describe the purpose, the agreed-upon procedures and the factual findings of the engagement in sufficient detail to enable the Lead Beneficiary and the Managing Authority (MA) to understand the nature and extent of the procedures performed by the Auditor and the factual findings reported by the Auditor.

The Auditor shall use the Model Report for the expenditure and revenue verification which will be submitted by project partner CCIAS to the Auditor after the signature of the Contract between the two parties. A copy of the project reports and the EVRs shall be also submitted to the concerned Control Contact Point (CCP), in order to allow it to carry out checks, as the case may be. The EVR could also be made available by the Auditor in a specific section of the Monitoring and Information System (MIS).

Kindly find attached the Expenditure and Revenue Verification procedure to be applied.

Services/works

The tasks of the Auditor are detailed below:

1. To verify that services have been delivered and the works have been performed.





2. To verify that the expenditure declared by the CCIAS relates to the eligible period or previous ones and it has been paid.
3. To verify the compliance with applicable rules (including eligibility rules), also including procurement and visibility requirements.
4. To check the related documents and accounting on avoidance of possible double funding.
5. To verify the adequacy of supporting documents.
6. To check the registration of the expenditure in the accounting records of the beneficiary and that the expenditure is determined according to the accounting standards and the usual cost accounting practices applicable to the project partner CCIAS.
7. To execute verification procedures according to international accounting standards.
8. To notify irregularities, as the case may be.
9. To prepare two interim expenditure verification reports and its annexes, according to the provided templates and procedures (one after 12 months of implementation and one at the end of the lifetime of the project).

Qualification, Knowledge and Experience

1. The audit firm/ auditor shall fulfill the requirements set by the ENI Implementing Rules (art. 32) and in compliance with the national requirements and in particular that is a member of Lebanese Association of Certified Public accountants (LACPA) which in turn is member of the International Federation of Accountants (IFAC).
2. The audit firm staff must have university degree or professional qualification for the activity of audit of accounts;
3. At least 3 years of Auditing experience;
4. At least 2 years of experience with international organizations and internationally funded projects;
5. CPA is a plus.

