

BIDDING DOCUMENTS

*for the selection of an audit firm
to audit the organization's projects*

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Section I. General Provisions

Information on the subject of procurement

1.1	Subject of procurement	Audit of projects in accordance with ISA 800/805, and an additional audit under the ISRS 4400 standard for one of the projects.
1.2	Additional information	The results of the audit shall include the following documents: 1. Independent Auditor's Report (in Ukrainian and English); 2. Auditor-certified financial report form (Appendix 1); 3. Management letter (in Ukrainian and English).
2	Information about the projects	<u>Title:</u> Hybrid Energy Independence for Critical Infrastructure Winter Resilience in Ukraine / Підвищення енергетичної стійкості критичної інфраструктури та підтримка громад у зимовий період в Україні <u>Budget:</u> 300 035, 29 euro <u>Implementation period:</u> 1 August 2026 – 31 January 2027. <u>Target regions:</u> Kyiv, Dnipropetrovsk, and Zaporizhzhia regions <u>Project donor:</u> Diakonie Katastrophenhilfe <u>Budget:</u> StepUp. Програма навчання для сталого підприємництва/ StepUp Sustainable Training and Enterprise Program (STEP) <u>Budget:</u> 105 870, 00 євро. <u>Implementation period:</u> 15 February – 31 July 2026. <u>Target regions:</u> Kyiv and Kyiv region. <u>Project donor:</u> Diakonie Katastrophenhilfe <u>Budget:</u> Цілющий ліс: Програма зміцнення психологічної стійкості та підтримки психічного здоров'я дітей в Україні/ Healing Forest: Strengthening resilience and improving mental health among young children in Ukraine <u>Budget:</u> 4 785 164,17 SEK. <u>Implementation period:</u> March 2026 – December 2027. <u>Target regions:</u> 10 communities of Ukraine. <u>Project partner:</u> Barnfonden. <u>Project donor:</u> Swedish International Development Cooperation Agency (SIDA).

3	Period of Performance (Execution of Works)	Hybrid Energy Independence for Critical Infrastructure Winter Resilience in Ukraine / Підвищення енергетичної стійкості критичної інфраструктури та підтримка громад у зимовий період в Україні Conducting an audit based on the results of the project implementation (6 months): August 1, 2026 – January 31, 2027. The auditor's report must be submitted no later than 30 working days from the commencement of the audit. The estimated number of payments for the entire project implementation period is 1,000–1,100. The start date of the audit shall be deemed the date when the materials and information for verification are provided to the auditor. StepUp. Програма навчання для сталого підприємництва/ StepUp Sustainable Training and Enterprise Program (STEP) Conducting an audit based on the results of the project implementation from February 15 to July 31, 2026. The estimated number of payments for the entire project implementation period is 250. The start date of the audit shall be deemed the date when the materials and information for verification are provided to the auditor. Цілющий ліс: Програма зміцнення психологічної стійкості та підтримки психічного здоров'я дітей в Україні/ Healing Forest: Strengthening resilience and improving mental health among young children in Ukraine Conducting two audits within the project: for the periods of March–December 2026 and January–December 2027. The estimated number of payments for the entire project implementation period is 1,200. The start date of the audit shall be deemed the date when the materials and information for verification are provided to the auditor.
9	Implementing organization	All-Ukrainian Charity “Child Well-Being Fund Ukraine” (hereafter – CWBF) Legal address: 01024, 11 Antonovicha Str, apt 2
9.1.	Authorized contact person for bidders	Person responsible for the selection – Tetiana Basiuk, Executive Director tel: (044) 537-20-16, e-mail: tetiana.basiuk@childfund.org.ua Person responsible for technical issues – Tetiana Khomutynina, Administrative Operations Manager тел.: (044) 537-20-16 e-mail: khomutynina@childfund.org.ua
9.2	Place of service provision	Kyiv, office of All-Ukrainian Charity “Child Well-Being Fund Ukraine”. A partially remote format of cooperation is possible.
10.	Audit Requirements	Conduct an audit of the projects in accordance with the ISA 800/805 standard regarding the financial reporting and documentation of the above-mentioned projects in accordance with the requirements of the project's financial partner, and issue an opinion on the review of the project's financial statements, including: — the balance sheet of the project implementer; — the statement of income and expenses of the project implementers;

		— the receipts and payments account/project cash flow statement, including the opening and closing balances of earmarked funds compared to the approved budget. When drafting the narrative report, the audit company is obliged to consider the following issues and report on them accordingly: a) whether the accounting documentation was properly prepared by the project implementer, and verify whether the provided documentation includes all income and expenses in accordance with the vouchers (a specific source document for each payment made under the project); b) whether the financial reports of the project implementers comply with accounting rules, agreement, and the approved budget; c) whether the donor's funds were used in accordance with the intended purpose of the funding; d) whether the auditors received all the information and explanations they considered necessary to achieve the audit objective, and whether the funds were spent rationally and efficiently. Based on the results, the auditor must provide: — An audit report / opinion on compliance with the intended use of funds provided by the donor organization. The report shall be provided in English and Ukrainian in two copies. — A management letter for All-Ukrainian Charity “Child Well-Being Fund Ukraine”. The management letters shall be provided in English and Ukrainian in two copies. In addition to the listed elements the audit report must include: — A review of the tender documentation and verification of the tender and procurement procedure's compliance with the rules stipulated in the administrative agreement; — An inventory check. The audit opinion must contain a confirmation that the audit was performed by a certified auditor in accordance with international standards. Additionally for the project Цілющий ліс: Програма зміцнення психологічної стійкості та підтримки психічного здоров'я дітей в Україні/ Healing Forest: Strengthening resilience and improving mental health among young children in Ukraine in accordance with the agreed-upon procedures under ISRS 4400, conduct an additional review according to the donor's requirements (Annex 4. Barnfonden's Terms of Reference for annual audit of project) and provide the report in Ukrainian and English in two copies.
11.	Currency of the bid price	The bid currency shall be the national currency of Ukraine – Hryvnia (UAH)
12.	Non-discrimination of bidders	Domestic and foreign bidders of all forms of ownership and legal structures may participate in the selection procedure on equal terms.

Section II. Procedure for Amendments and Clarifications

1.	Procedure for clarification of the bid documentation	An individual or legal entity has the right to contact the CWBF by email for clarifications regarding the selection process prior to the deadline for submission of proposals. Contact person: Tetiana Khomutinina e-mail: khomutynina@childfund.org.ua
2.	Amendments to the bid documentation	The CWBF has the right, on its own initiative or in response to inquiries, to amend the bid documentation. The CWBF shall notify the bidders of such amendments by posting the information on the CWBF website no later than 3 days prior to the deadline for submission of proposals.

Section III. Instructions for Preparing the Proposal

1.	Information on the language(s) in which the bid must be prepared	Ukrainian and English
2.	Content and method of bid submission	The bid (Annex 2) must be completed in two languages (Ukrainian and English) and sent by email to tender@childfund.org.ua . The bid must be accompanied by the following documents (bidder's selection documentation), which shall be submitted in separate files: A file containing the qualification part: documents confirming the bidder's compliance with the qualification criteria defined in Annex 1; A file containing the technical part: the bid, according to the form provided in Annex 2; A file containing the signed self-declaration on compliance with the core conventions of the International Labor Organization (Annex 3). The absence of documents stipulated in the bidder's selection documentation, or the submission of documents by the bidder that do not meet the requirements, shall be considered as non-compliance of the proposal with the selection terms and may result in the rejection of such a proposal by CWBF. Formal (insignificant) errors are considered to be those related to the formatting of the proposal that do not affect its content, namely technical errors and typos. Formal (insignificant) errors include: a) spelling mistakes and mechanical typos in words or phrases contained in the documents prepared directly by the bidder and submitted as part of the proposal; b) indicating an incorrect title of a document prepared directly by the bidder, provided that the content of such document fully complies with the requirements of the selection documentation; c) providing an incomplete list of information in a certain document, contrary to the documentation requirements, provided that such information is fully reflected in another document submitted as part of the bidder's proposal.

		<i>For example: the bidder's details do not indicate the current account opened in a banking institution, but all the information is provided on the bidder's official letterhead.</i> Each bidder is entitled to submit only one proposal.
3.	Information on the technical, qualitative, and quantitative characteristics of the bid subject	Bidders must provide, as part of their bid, information and documents confirming that their proposal complies with the technical, qualitative, quantitative, and other requirements for the subject of the selection established by CWBF. The requirements for the subject of the procurement are specified in the annexes to the bid documentation.
Section IV. Submission of bids and Announcement of Results		
1.	Deadline for bid submission	The deadline for submission of selection proposals is August 17, 2026, by 14:00. A confirmation email is sent to the sender for the received proposals that were sent to CWBF 's address tender@childfund.org.ua Proposals received after the submission deadline will not be considered.
2.	Deadline for announcement of results	All-Ukrainian Charity “Child Well-Being Fund Ukraine” will notify the bidders of the selection results no later than August 31, 2026.
3.	Rejection of bids	CWBF shall reject the bidder's proposal in the following cases: a) the competitive proposal does not meet the requirements of the Bidding Documentation, and the Bidder failed to correct the non-conformities in the information and/or documents submitted in its proposal, identified by CWBF after the opening of the competitive proposals, within 24 hours from the moment of notification requesting the elimination of such non-conformities; b) the potential winner of the Bidding process has declined to sign the Contract; c) the potential winner of the Bidding process has failed to submit the documents required by the Bid Documentation; d) the Bidder has included false information in the bid, which is material for determining the outcome of the procurement procedure; e) during the last three years, the Bidder has been held liable for an infringement provided for in Clause 4, Part Two, Article 6, and Clause 1, Article 50 of the Law of Ukraine "On Protection of Economic Competition", in the form of engaging in anti-competitive concerted practices relating to the distortion of the results of bidding (tenders); f) the Bidder is under Ukrainian or international sanctions. CWBF is entitled to request state authorities, enterprises, institutions, and organizations, in accordance with their respective competence, to verify the information provided by the Bidder.

Section V. Selection Results and Conclusion of the Service Contract

1.	Cancellation of bid selection or recognition as not having taken place	<u>The bidding process shall be cancelled in case of:</u> — absence of further need for the services; — submission of less than three proposals for participation; — admission of less than three proposals to the evaluation phase; — the donor's decision to cancel the bidding process. <u>The bidding procedure shall be declared as not having taken place:</u> — the implementation of the selection process becoming impossible due to force majeure circumstances; — reduction of funding for the service.
2.	Timeframe for concluding the contract	CWBF concludes the service contract with the bidder recognized as the winner of the selection within the validity period of their proposal.
3.	Draft service contract	A contract will be concluded with the winner of the bidding procedure. During the conclusion of the contract, the winning bidder must provide a permit or license to conduct a specific type of economic activity, if obtaining such a permit or license for conducting this type of activity is required by law. The draft service contract will be sent in a separate file to the selection winner, or it may be proposed by the selection winner for agreement with the CWBF.
4.	Essential terms to be mandatorily included in the contract	The terms of the contract must not differ from the content of the winning bidder's proposal. The essential terms of the service contract cannot be amended after its signature until the parties have fulfilled their obligations in full.
5.	CWBF actions upon the winner's refusal to sign the service contract	If the winner of the selection process refuses to sign the service agreement or fails to enter into the service agreement due to the bidder's fault during the validity period of its proposal, the Contracting Authority shall reject the bid of such bidder and select the winner from among those bidders whose proposals have not expired.