Request for Expression of Interest (EOI)

Consultancy Services to Review and Update the AID Finance and Accounting Manual, Procurement Manual and Internal Control Framework

Terms of Reference (TORs)

June 2026

Terms of Reference (TORs)

1. Request Summary

Procuring entity	**Albertine Interventions for Development (AID)**
Assignment title	**Review and update of the AID Finance and Accounting Manual, Procurement Manual and Internal Control Framework**
Procurement method	**Expression of Interest (EOI) leading to technical and financial proposal review**
Expected start date	**10 July 2026**
Expected completion date	**15 August 2026**
Submission deadline	**Friday, 03 July 2026, 12:00 pm EAT**
Submission email	procurement@aid.ug
Contract type	**Fixed-price consultancy contract, subject to negotiations and final approval**

2. Introduction and Organizational Background

Albertine Interventions for Development (AID) is grassroots, multisectoral development organisation legally registered as a national development organisation. AID was founded in 2007 to provide transformative and sustainable solutions to the multidimensional challenges facing vulnerable communities in Uganda. AID is registered under the Uganda Registration Services Bureau (Registration No. 227181) and the Uganda National NGO Bureau (Registration No. S.5914/12791).

AID uses community-driven approaches to deliver multisectoral programmes in rural and peri-urban settings. Its strategic interventions span climate-smart agriculture and enterprise development; environmental protection and natural resources management; water, sanitation and hygiene; community health and nutrition; orphans and vulnerable children empowerment; and entrepreneurship and skills development.

AID is guided by the vision of improved quality of life for vulnerable communities in Uganda and the mission to improve the livelihoods of poor and vulnerable households through the promotion of sustainable development interventions.

3. Background and Rationale for the Assignment

AID intends to review and update its Finance and Accounting Manual, Procurement Manual and Internal Control Framework to ensure that these instruments remain fit for purpose, responsive to organisational growth and aligned with applicable regulatory, donor and organisational requirements.

Since the development of the existing manuals, AID has grown in structure, programme portfolio, donor base, funding modalities and field presence. This growth requires clearer and more consistent finance, accounting, procurement, grant management, internal control and field-office procedures. The updated manuals should support transparency, accountability, segregation of duties, sound financial stewardship, value for money, risk management, compliance and efficient operations across AID.

4. Overall Objective

The overall objective of the consultancy is to comprehensively review and update AID's Finance and Accounting Manual, Procurement Manual and Internal Control Framework so that they provide clear, practical and compliant guidance for effective financial management, procurement, grants management, internal controls and operational accountability.

5. Specific Objectives

1) Assess the adequacy, relevance and effectiveness of the existing Finance and Accounting Manual Procurement Manual and related financial policies.
2) Review AID's internal controls and develop or strengthen an Internal Control Framework that reflects the current organisational structure, field operations, risk environment and donor compliance expectations.
3) Align the manuals with applicable Ugandan legal and regulatory requirements, relevant donor requirements, sound NGO financial management practice and AID's governance arrangements.
4) Review finance and procurement procedures related to budgeting, accounting, banking, cash management, payroll, travel and subsistence, asset management, grants management, fraud prevention, procurement, contracting and reporting.
5) Recommend practical improvements to financial workflows, approval thresholds, segregation of duties, procurement controls, documentation standards, chart of accounts, templates and financial management information requirements.
6) Develop revised manuals and practical tools that can be adopted by AID management, the Board and staff across head office and field offices.
7) Orient relevant AID staff and management on the updated policies, procedures, tools and compliance requirements.

6. Scope of Work

The consultant will undertake the following scope of work:

6.1 Finance and Accounting Manual

- Review existing finance and accounting policies, procedures and templates against AID's current operating context and recognised NGO financial management practice.
- Assess budgeting, budget control, coding, accounting routines, bank and cash management, advances, reconciliations, payroll, statutory deductions, travel and subsistence, asset management, inventory control, reporting and audit readiness.
- Review the chart of accounts and recommend updates that support programme accounting, donor reporting, restricted and unrestricted funding, cost allocation and future financial system configuration.
- Assess the adequacy of financial reporting templates and recommend standardised formats for management, programme and donor reporting.

6.2 Procurement Manual and Contracting Procedures

- Review procurement policies, procurement planning, requisition processes, sourcing methods, threshold levels, evaluation procedures, approval authorities, bid documentation and contract management procedures.
- Assess whether procurement processes adequately promote competition, fairness, transparency, accountability, value for money, conflict-of-interest management, due diligence and proper record keeping.
- Strengthen guidance on vendor registration, supplier evaluation, quotation and tender processes, bid opening and evaluation, purchase orders, contracts, framework agreements, asset disposal and procurement documentation.
- Ensure that procurement procedures are practical for AID's head office and field operations, while remaining compliant with donor and organisational requirements.

6.3 Internal Control Framework

- Review existing internal control documents, audit reports and stakeholder recommendations issued within the last two years.
- Develop or strengthen an Internal Control Framework covering governance, control environment, risk assessment, control activities, information and communication, monitoring, compliance and corrective action follow-up.
- Define practical control measures for approvals, segregation of duties, bank signatories, cash handling, procurement, payroll, grants, fixed assets, advances, documentation, reporting and audit trails.
- Recommend tools such as process maps, risk-control matrices, approval matrices, checklists and compliance monitoring templates.

6.4 Grants, Donor Compliance and Field Operations

- Review grant management procedures, sub-granting where applicable, donor compliance requirements, partner accountability mechanisms and financial reporting obligations.
- Assess how AID's regional and field office structure affects financial management, procurement, asset management, reporting, documentation and internal controls.
- Recommend practical procedures that support decentralised implementation while maintaining accountability and control.

6.5 Staff Orientation and Roll-out Support

- Prepare and facilitate a practical orientation session for relevant staff and management on the updated manuals and tools.
- Provide training materials, attendance records and a brief training report summarising key issues, staff feedback and roll-out recommendations.

7. Methodology

The consultant is expected to propose a robust and practical methodology. At minimum, the assignment should include the following steps:

1) Inception meeting with AID management and finance team to confirm the approach, information needs, timelines and deliverables.
2) Desk review of existing manuals, policies, audit reports, donor requirements, financial templates, procurement documentation, organisational structure and relevant governance documents.

3) Consultations with the Finance Coordinator, Country Coordinator, Senior Management Team, selected Board members, programme staff, field office staff and other relevant stakeholders.
4) Gap analysis and benchmarking against sound NGO financial management, procurement and internal control practice.
5) Development of process maps, risk-control matrices, approval matrices, chart of accounts recommendations, templates and standard operating procedures as required.
6) Preparation and presentation of draft manuals and tools for validation by AID management and, where applicable, the Board.
7) Finalisation of the revised manuals and tools based on comments received.
8) Staff orientation or training on the revised manuals, procedures, tools and implementation expectations.

8. Key Deliverables and Outputs

No.	Deliverable	Minimum content / quality expectation	Indicative timing
1	**Inception report, work plan and budget**	Interpretation of the TOR, proposed methodology, detailed work plan, stakeholder engagement plan, information requirements, risk issues and confirmed budget.	Within 5 working days of contract signing
2	**Review and gap assessment report**	Assessment of existing manuals, internal controls, procurement processes, finance procedures, field-office practices, donor compliance gaps and prioritised recommendations.	After desk review and consultations
3	**Draft revised manuals and tools**	Draft Finance and Accounting Manual, Procurement Manual, Internal Control Framework, process maps, approval matrix, updated chart of accounts recommendations, budgeting templates and programme accounting templates.	For AID management and Board review
4	**Validation presentation**	Presentation of key findings, proposed changes, implications for implementation and areas requiring management decision.	Before finalisation
5	**Final revised manuals and tools**	Clean final editable Word copies and PDF copies of the revised manuals, framework, templates, process maps and matrices incorporating AID comments.	By 15 August 2026
6	**Training workshop and report**	Staff orientation materials, attendance list, summary of key training issues, feedback, implementation recommendations and roll-out plan.	Upon finalisation of manuals

9. Assignment Timeframe

The consultancy is expected to commence on 10 July 2026 and all final outputs must be submitted to AID no later than 15 August 2026. The consultant should propose a realistic work plan that fits within this period and allows adequate time for consultations, draft review, validation and finalisation.

10. Consultant Qualifications and Experience

The assignment may be undertaken by an individual consultant or consultancy firm. The lead consultant and proposed team should meet the following minimum requirements:

1) At least a bachelor's degree in Accounting, Finance, Auditing, Business Administration or a related field. A master's degree or additional relevant professional training is an added advantage.
2) Professional membership in good standing with a relevant body such as ICPAU, ACCA, CPA, CFA, CIA or equivalent professional certification.
3) At least five years of demonstrable experience in financial management, accounting, auditing, procurement, internal controls or advisory services, preferably within the NGO or development sector.
4) Proven experience reviewing or developing finance manuals, procurement manuals, internal control frameworks, standard operating procedures, grants management procedures or related organisational policies.
5) Demonstrated knowledge of Ugandan regulatory requirements, donor compliance expectations, grant management, audit readiness and multi-donor fund management.
6) Experience with financial management information systems, ERP/FM systems, chart of accounts design, process mapping and financial reporting templates.
7) Strong facilitation, analytical, writing and stakeholder engagement skills.
8) Experience working with NGOs or development organisations in Uganda or East Africa will be an added advantage.

11. Management, Reporting and Quality Assurance

The consultant will report administratively and technically to the Finance Coordinator, with overall oversight from the Country Coordinator and Senior Management Team. AID may designate a small internal review team to provide documentation, coordinate consultations, review draft outputs and consolidate feedback.

All deliverables must be submitted in clear English and in editable formats. Final deliverables must be professionally formatted, internally consistent and ready for management and Board review or approval. AID reserves the right to request reasonable revisions before acceptance of any deliverable.

12. Role of AID

AID will facilitate implementation of the assignment by:

- ✓ Preparing and signing a consultancy contract with the selected consultant or firm.
- ✓ Making consultancy payments in accordance with the signed contract and approved milestones.
- ✓ Providing relevant background documents, current manuals, audit reports, financial templates, organizational policies, partner requirements and other reference materials.

- ✓ Mobilizing the Finance Coordinator, Country Coordinator, Senior Management Team, Board representatives, staff and relevant stakeholders for consultations and validation sessions.
- ✓ Providing timely feedback on draft deliverables.
- ✓ Organizing internal validation meetings and staff orientation sessions in consultation with the consultant.
- ✓ Facilitating reasonable access to field-office information or stakeholders where required and agreed in the contract.

13. Proposal Submission Requirements

Interested consultants or firms should submit a technical and financial proposal not exceeding 20 pages, excluding mandatory certificates, CVs and evidence of previous assignments. Submissions must be sent electronically to procurement@aid.ug by Friday, 03 July 2026 at 12:00 pm EAT. Late submissions may not be considered.

The submission should include the following:

i) Cover letter expressing interest in the assignment and confirming availability within the proposed timeframe.
ii) Company, organisation or individual consultant profile, including legal registration details where applicable.
iii) Technical proposal demonstrating understanding of the assignment, proposed methodology, work plan, quality assurance approach and team structure.
iv) Description of relevant previous experience in developing or reviewing finance manuals, procurement manuals, internal control frameworks, standard operating procedures or related institutional policies.
v) At least one sample or evidence of similar work previously completed, such as contracts, purchase orders, letters of completion or references, subject to confidentiality limitations.
vi) CVs of the proposed consultant(s), including roles, level of effort and proof of professional qualifications or membership where applicable.
vii) Contact details of at least three referees who can attest to relevant previous assignments.
viii) Financial proposal showing the all-inclusive fixed contract price and a clear breakdown of professional fees, travel, meetings, taxes and any other anticipated costs.
ix) Declaration of any actual, potential or perceived conflict of interest.
x) Confirmation of willingness to comply with AID policies, including confidentiality, code of conduct, safeguarding, anti-fraud and anti-corruption requirements.

14. Evaluation Criteria

AID will evaluate submissions using a transparent and competitive process. Only proposals that meet the minimum eligibility and administrative requirements will proceed to detailed technical and financial evaluation.

14.1 Preliminary Eligibility and Administrative Review

- Submission received before the deadline.
- Complete technical and financial proposal submitted.
- Relevant legal registration details provided where applicable.
- Professional qualifications and membership evidence provided for key personnel.

- Conflict-of-interest declaration submitted.
- References and evidence of similar assignments provided.

14.2 Technical and Financial Evaluation

Criteria	Weight
Understanding of the assignment and quality of proposed methodology	20%
Relevant experience in finance manual, procurement manual, internal control or SOP development	15%
Qualifications, professional certification and suitability of the proposed consultant/team	15%
Knowledge of NGO financial management, donor compliance, grants management and Ugandan regulatory context	10%
Work plan realism, quality assurance approach and ability to deliver within timeframe	5%
Quality of evidence from similar assignments and referee strength	5%
Financial proposal: competitiveness, completeness and value for money	30%
Total	**100%**

AID may conduct interviews, reference checks or clarification meetings before final selection. The lowest-priced proposal will not automatically be selected; award will be based on the best overall value, technical quality, compliance and cost reasonableness.

15. Procurement Conditions and Ethical Requirements

- **Confidentiality:** All information accessed during the assignment shall remain confidential and shall not be shared without prior written permission from AID.
- **Conflict of interest:** Consultants must disclose any actual, potential or perceived conflict of interest. AID reserves the right to reject proposals where conflict of interest cannot be adequately managed.
- **Anti-fraud and anti-corruption:** Any form of bribery, collusion, misrepresentation, fraud or coercive practice will lead to disqualification or contract termination.
- **Safeguarding and code of conduct:** The selected consultant will be required to comply with AID's safeguarding, code of conduct and professional ethics requirements.
- **Data protection and document handling:** Documents, financial records and organisational information provided by AID shall be used only for this assignment and returned or securely deleted as directed by AID.
- **Proposal validity:** Proposals should remain valid for at least 60 days from the submission deadline unless otherwise agreed.
- **Right to accept or reject proposals:** AID reserves the right to accept or reject any proposal, cancel the procurement process or negotiate with the preferred consultant without incurring liability to applicants.
- **Taxes and statutory obligations:** The consultant will be responsible for compliance with applicable tax and statutory requirements. Payments will be subject to applicable deductions under Ugandan law.

16. Payment Milestones

Payments will be made in accordance with the signed contract and accepted deliverables. An indicative milestone structure is provided below and may be refined during contract negotiation:

Milestone	Deliverable basis	Indicative percentage
1	Approved inception report, work plan and budget	20%
2	Accepted review and gap assessment report plus draft revised manuals/tools	40%
3	Accepted final manuals, tools, validation presentation, training workshop and training report	40%

Payment will be subject to satisfactory completion and formal acceptance of deliverables by AID.

17. Clarifications and Communication

All requests for clarification should be submitted in writing to procurement@aid.ug before the submission deadline. AID may share clarifications with all prospective applicants where the information is material to the procurement process.

18. Submission Address

Technical and financial proposals should be submitted by email to: procurement@aid.ug

Email subject line: *EOI - Consultancy to Review AID Finance and Procurement Manuals*

Deadline: Friday, 03 July 2026 at 12:00 pm EAT

Indicative Documents to be Reviewed

- Existing Finance and Accounting Manual.
- Existing Procurement Manual and procurement templates.
- Existing internal control documents or related policies.
- Recent audit reports and management letters from the last two years.
- Relevant donor agreements, grant management procedures and partner requirements.
- AID organizational structure, approval matrix and delegation arrangements.
- Budgeting, financial reporting, programme accounting, payroll, travel, asset and procurement templates.
- Relevant AID policies, including code of conduct, safeguarding, anti-fraud, HR and administrative policies where applicable.

Proposal Compliance Checklist

No.	Required item	Submitted?
1	Cover letter	Yes / No
2	Technical proposal	Yes / No

3	Financial proposal	Yes / No
4	Company/consultant profile	Yes / No
5	CVs of proposed consultant(s)	Yes / No
6	Professional qualification/membership evidence	Yes / No
7	Evidence of similar assignments	Yes / No
8	Three referees	Yes / No
9	Conflict-of-interest declaration	Yes / No
10	Confirmation of compliance with AID policies	Yes / No