Tender Document for

Annual Audits of the Democratic Government Facility, Uganda

Contract Notice 2013/S 108-184909

Reference file number:
j.no. 104.Uganda.1.Demokratisering
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INSTRUCTIONS TO TENDERERS

1. Introduction

1.1 These Instructions to Tenderers relate to a Contract Notice published on TED (Tenders Electronic Daily), the online version of the 'Supplement to the Official Journal of the European Union', dedicated to European public procurement.

1.2 The Tender Dossier comprises:

The Tender Dossier, as posted on the website www.danidacontracts.dk under Contracts opportunities (http://um.dk/en/danida-en/activities/business/contracts/long/contract-opportunities/) comprises:

(i) Instructions to Tenderers and Criteria and Method of Evaluation.

(ii) Forms for Letter of Tender and Schedules of Tender (Tenderer's Technical Schedules and Schedule of Prices).

(iii) Agreement, General Conditions, Particular Conditions Parts A and B, Appendix 1 – Scope of Services, Appendix 2 - Personnel, Equipment, Facilities and Services of Others, and Appendix 3 - Remuneration and Payment, the latter comprising Schedule of Prices, Terms of Remuneration, Conditions for Project-related Expenses, and Terms of Payment.

The Instructions to Tenderers prescribe the procedures to be followed until the Client either enters into an agreement with the Tenderer or advises him that the Client does not intend to do so. These Instructions should not form any part of the Tenderer’s Tender.

1.3 The Tenderer shall bear all costs incurred in the preparation and submission of its Tender, including visits, interviews, meetings of clarifications and other actions mentioned or implied by these Instructions. The Client will not be responsible or liable for such costs, regardless of the conduct or outcome of the tendering process.

1.4 The Client will enter into a contract with the eligible Tenderer having presented the most economically advantageous Tender based on the established Criteria and the Method of Evaluation.

The Client reserves the right to cancel the contract award procedure due to any objective reason, without incurring liability to any Tenderer and the Tenderers being entitled to claim any compensation. If a contract award procedure is cancelled, all Tenderers will be notified as soon as possible in writing of the objective reasons for the cancellation.

1.5 Tender procedures are subject to the law of Denmark and the rules applicable hereunder.

2. Eligibility of the Tenderer

2.1 The Tenderer shall notify the Client, as soon as practicable, of any change in the information submitted, including changes in the composition of the Tenderer or the legal status and place of establishment, on grounds for exclusion, potential conflicts of interest, economic and financial situation, and technical capability/capacity of the Tenderer or its members.

Any change in the composition of the Tenderer will at the discretion of the Client lead to disqualification of the Tenderer from participation in the Tender and award of contract.

2.2 If the Tenderer is a joint venture, consortium or other unincorporated grouping of two or more entities (here called a Joint Venture) the following shall apply:
(i) The tender shall be signed by all members of the joint venture.

(ii) The members shall attach to the tender a letter of intent including

- a statement that the members of the joint venture will undertake, jointly and severally, the obligations of the joint venture under the contract if awarded,

- a statement that members of the joint venture appoints and authorise the lead member with authority to bind the joint venture, and to act on its behalf in all matters in connection with or arising out of this Agreement,

- a statement that the composition or constitution of the joint venture shall not be altered without prior written consent by the Contracting Authority

- The members shall establish a common Quality Assurance or Business Integrity Management System.

2.3 Any legal entity may only submit one tender.

2.4 Tenderers shall not be eligible for the assignment if this would conflict with their prior or current obligations to other Clients, or may place them in a position of not being able to carry out the assignment in the best interest of the Client.

Tenderers may be disqualified from tendering and entering into an Agreement under the circumstances set forth below:

(i) Conflict between consulting activities and supply of goods or carrying out works or other services for the component/project.

(ii) Conflict with consulting assignments related to the component/project.

(iii) Conflict stemming from relationship with the Client's or the Recipient’s staff.

2.5 Tenderers shall not derive a competitive advantage from having provided consulting services related to the assignment in question. To that end, the Client shall provide to all Tenderers all available information that would in that respect give a Tenderer a competitive advantage over the other Tenderers.

2.6 If a Tenderer proposes a sub-consultant, a joint letter with sufficient details of the arrangement must be included in the Tender.

If, in the opinion of the Client, the selection of sub-consultants locally or within specific fields of expertise is limited, the Client may object to exclusive agreements (agreements that prohibit the sub-consultant from entering into agreements with other Tenderers). Any possible restrictions on subcontracting are stated in the Contract Notice, section III.1.4).

3. The Tender Dossier

3.1 The Tender shall be responsive to the complete Tender Dossier which comprises the documents listed in Clause 1 above and any Addenda to Tender Dossier which may be issued as described in this Clause 3. The Tenderer shall scrutinize each document immediately upon receipt, and shall promptly give notice to the party who issued the document, of any pages that appear to be missing.

3.2 The Tenderer must carefully examine documents of the Tender Dossier. Failure to comply with these Instructions or with any other tendering requirements will be at the Tenderer’s risk.
3.3 If the Tenderer requires any clarification of the Tender Dossier, he shall give notice to the contact point(s) as stated in section I of the Contract Notice. The notice must be in writing in the language as specified in section IV.3.6) of the Contract Notice. Requests for clarification must be received not later than 14 days before the time-limit for receipt of Tenders as stated in section IV.3.4) of the Contract Notice.

3.4 The Client will respond to the notice by issuing

(i) the text of the question or request for clarification and

(ii) the clarification. This response shall be in writing and shall give no indication of the identity of the Tenderer who requested the clarification. Requests for clarification and responses shall be sent to all prospective Tenderers who received the Tender Dossier, but shall not constitute amendments to the Tender Dossier.

These requests for clarification and responses will be posted on the website www.danidacontracts.dk under Contracts opportunities (http://um.dk/en/danida-en/activities/business/contracts/long/contract-opportunities/). It is the responsibility of the Tenderer to obtain clarifications issued by the Client.

3.5 If amendments are made to the Tender Dossier the Client will issue an addendum to the Tender Dossier. Each addendum to the Tender Dossier will be posted as mentioned in 3.4 above. Each addendum shall be binding upon the Tenderers. It is the responsibility of the Tenderer to obtain addenda issued by the Client.

3.6 At any time the Client may issue an addendum to the Tender Dossier that postpones the Tender Submission Date. In this event, all rights and obligations of the Client and the Tenderers previously related to the original date shall thereafter be subject to the amended date.

Indications meetings or communications (except for requests for clarifications) by the Tenderers with the Client or the Recipient are not allowed.

4. Preparation of the Tender

4.1 The Tenderer should obtain for himself, on its own responsibility, all information, which may be necessary for preparing the Tender and entering into the Agreement. A Pre-Tender meeting will be held on 20th June 2013 as a Video Conference at 10:00 Copenhagen time (11:00 Kampala time). Tenderers can participate in the meeting at the Embassy of Denmark in Uganda, Plot 3, Lumumba Avenue, Kampala or at the Ministry of foreign Affairs of Denmark, Meeting Room M6, Asiatisk Plads 2, DK-1448 Copenhagen K. Minutes from the Video Conference will be posted on : http://um.dk/en/danida-en/activities/business/contracts/long/contract-opportunities/

4.2 The Client shall not be bound by any oral presentations whether by the Recipient or by others.

4.3 The Tender and all communication between the Tenderer and the contact point(s) as stated in section I of the Contract Notice shall be in the language as specified in section IV.3.6) of the Contract Notice. Supporting documentation submitted by the Tenderer may be in another language if he also submits an appropriate translation of all its relevant passages into this ruling language.

4.4 The Tender Documents to be submitted by each Tenderer shall comprise:

(i) Letter of Tender including documentation as listed in the Letter of Tender

(ii) Schedules of Tender
Schedule 1, Comments to Appendix 1
Schedule 2, Description of Approach, Work Plan and Detailed Tasks, Reporting, Organization, outline QA Plan, and outline Business Integrity Management Plan
Schedule 3, List of Key Personnel including brief CV’s
Schedule 4, Implementation Plan and Personnel Assignment Chart

(iii) Schedule of Prices, as listed in Appendix 3

4.5 The Tender Dossier issued to the Tenderer, including any amendments instructed in an Addendum to Tender Dossier, shall be used without further changes.

4.6 The Tenderer shall also submit the supplementary documentation listed in the Letter of Tender.

4.7 All duties, taxes, VAT, and other levies applicable for the contract in question payable by the Consultant in relation to the performance of the Agreement, or for any other cause, shall be included in the rates, prices and total Tender Price submitted by the Tenderer, and the evaluation and comparison of Tenders by the Client shall be made accordingly. The duties, taxes, and other levies shall be those prevailing 28 days prior to the Tender Submission Deadline.

It is the responsibility of the Tenderer to acquaint himself fully with the tax and excise laws in force in the Recipient Country prior to the submission of the Tender.

4.8 All prices and unit rates quoted in the Schedule of Prices shall be in Danish Kroner.

4.9 It is emphasized that the Client will not be able to engage in traditional negotiations with the Tenderers regarding the tenders submitted. With respect to negotiations, the Client will operate within the rules of negotiation set out, among others, in Council and Commission statement concerning Council Directive 93/37/EEC of 14 June 1993:

"The Council and the Commission state that in open and restricted procedures all negotiations with candidates or tenderers on fundamental aspects of contracts, variations in which are likely to distort competition, and in particular on prices, shall be ruled out; however, discussions with candidates or tenderers may be held but only for the purpose of clarifying or supplementing the content of their tenders or the requirements of the contracting authorities and provided this does not involve discrimination."

Hence, no contract or price negotiations as such shall be conducted and, therefore, the Tenderers should ensure that the wording of their tenders allows the contract to be concluded without prior negotiations between the tenderer and the contracting authorities.

It is thus of the utmost importance that the tenders are comprehensive and consider all relevant issues, contain all necessary information, and are precise in every respect.

5. Submission of the Tender

5.1 The Tenderer shall prepare one original set (technical- and price part), 2 copies, a PDF file and supplementary information, as described in these Instructions.

Each such set shall be submitted in two inner envelopes within an outer envelope. One inner envelope shall include the Letter of Tender and the Technical Schedules and marked "Technical Part" and the other shall include the Schedule of Prices and marked "Price Part".
The technical part shall be submitted in one original, 2 copies, and as PDF files, each not exceeding 5 MB, on one CD-ROM, all in one envelope marked “Technical Part”.

The price part shall be submitted in one original, 2 copies and as a PDF file on one CD-ROM, all in one envelope marked “Price Part”.

All envelopes shall be sealed properly.

5.2 The original of the Tender shall be signed by a person or persons duly authorised to bind the Tenderer. If the Tenderer is a joint venture, the Tender must be signed by all members of the joint venture.

5.3 The inner and outer envelopes shall be addressed to the Client at the address and to the person as specified in the Contract Notice and shall bear the following identification:

"Tender for Annual Audits of the Democratic Government Facility, Uganda – Attention: Hans Hvitved - DO NOT OPEN)"

The outer envelope shall indicate the name and address of the Tenderer.

5.4 If a Tender is misplaced or opened prematurely because an envelope was not sealed and marked as instructed above, the Client shall not be responsible and the Tender may be rejected.

5.5 The original, the copies and the CD ROM of the Tender must be delivered to the address as specified in the Contract Notice no later than the time, on the Tender Submission Date, as stated in the Contract Notice or as amended in accordance with Clause 3.6. Tenders received by the Client thereafter will be returned unopened.

5.6 The Tenderer may modify or withdraw its Tender after submitting it, if the modification or notice of withdrawal is received in writing before such prescribed time for submission of Tenders but not thereafter. The Tenderer’s modification or notice of withdrawal shall be prepared, sealed, marked and delivered in accordance with the provisions of this Clause 5, with the inner and outer envelopes additionally marked “MODIFICATION” or “WITHDRAWAL”, as appropriate. The modification or notice of withdrawal shall be signed by a person or persons duly authorized to bind the Tenderer, and proof of authorization shall be annexed.

5.7 A Tender submitted other than as described in this Clause 5 may be rejected by the Client and returned to the Tenderer.

5.8 The Tender shall remain valid and open for acceptance for the period of 60 days from the Tender Submission Date. Prior to this expiry date the Client may by written notice request the Tenderer to extend the validity period. The Tenderer may refuse the request, but shall not modify its Tender other than by extending its validity.

6. Tender Opening

6.1 Tenders and other submissions, which are in accordance with Clause 5 of these Instructions, will be opened by the Tender Committee Chairperson immediately after the Tender Submission Date. The Tenderers’ representatives will not be present at the opening.

The envelopes with the price parts shall not be opened until the evaluation of the technical parts has been completed.

6.2 Tenders for which the Client has received a valid notice of withdrawal in accordance with Clause 5 of these Instructions shall not be opened.
6.3 The Client will examine the technical parts to determine whether they appear to be complete, properly signed, and generally in order.

6.4 After the opening of Tenders, information relating to the examination, clarification, evaluation, and comparison of Tenders, and recommendations concerning award of the assignment shall not be disclosed to Tenderers or other persons not officially concerned with the tendering process. Any effort by a Tenderer to influence the Client in these processes may result in the rejection of the Tenderer’s Tender.

7. Tender Evaluation

7.1 The Client will determine whether the Tender meets the Conditions for participation as specified in part III.2) of the Contract Notice. If a Tender does not meet the required minimum conditions, it shall be rejected by the Client.

7.2 The Client will determine whether each Tender is substantially responsive to the requirements of the Tender Dossier. If a Tender is not substantially responsive to the requirements of the Tender Dossier, it may be rejected by the Client.

A substantially responsive tender is a tender compliant with all the terms, conditions, and specifications of the Tender Dossier without material deviation or reservation. A material deviation or reservation is one which affects in any substantial way the scope, quality, or performance of the Services, or which limits in any substantial way, inconsistent with the Tender Dossier, the Client's rights or the Tenderer's obligations under the Agreement, and the rectification of which deviation or reservation would affect unfairly the competitive position of other Tenderers presenting substantially responsive Tenders.

7.3 The Client will evaluate the Technical Part of the Tenders. The evaluation of the Tenders will be based on the Evaluation Criteria annexed to these Instructions. Unless specifically stated, no criterion will take precedence over any other criterion, and the Tender evaluation shall be based on an overall consideration, in accordance with the specifications in Criteria and Method of Evaluation.

The Tenderer shall, on request of the Client, make candidate(s) for position(s) of principal Key Personnel available for interview by the Client at no cost to the Client.

Interviews of Key Personnel will be carried out on completion of the evaluation of the technical parts but before opening the price parts. The expected date and venue for the interview of the Key Personnel is stated in the Contract Notice (VI.3). In due course detailed information on the timing of the interview will be forwarded. If a Tenderer’s Key Personnel is unable to attend the appointment, its Tender will be eliminated from the evaluation process. The purpose of the interview is to verify the information given in the curriculum vitae of the Key personnel in relation to the Criteria for Evaluation and the profile of the Key Personnel as specified in the Terms of Reference.

On completion of such interviews, the Client will, without modifying the criteria or the weighting used in the technical evaluation, decide whether it is necessary to adjust the rating of the Key Personnel interviewed.

The evaluation of the technical parts shall be completed before opening the envelopes with the price parts.
7.4 Only price parts of Tenders where the technical parts meet the minimum requirements to the technical part will be included in the overall evaluation. Such price parts will first be checked by the Client for any arithmetic errors in computation and summation, and any errors will be corrected as follows:

(i) If there is any discrepancy between amount in figures and in words, the amount in words will take precedence.

(ii) If there is a discrepancy between the Total Price entered and the equivalent sum computed on the basis of the breakdowns, the Total Price shall be adjusted to the sum computed on the basis of the breakdowns.

(iii) If there is a discrepancy between a stated amount and the correct amount calculated by multiplying the stated unit rate by the quantity, the stated amount shall be adjusted to the correct amount and the Total Price adjusted correspondingly.

The Tenderer may be notified of these corrections and if the Tenderer does not accept these adjustments as notified, its Tender may be rejected.

7.5 For the purpose of evaluating Tenders, the Client will determine for each Tender the evaluated price by making any correction for errors as described above.

7.6 To assist in the examination, evaluation and comparison of Tenders, the Client may ask any Tenderer for clarification of its Tender, including breakdowns of unit rates and sums. The request for clarification and the response shall be in writing. No change in the price or substance of the Tender shall be sought, offered or permitted except as required to confirm the correction of arithmetic errors discovered by the Client during the evaluation of the Tenders.

7.7 If, before entering into the Agreement, any of the Key Personnel proposed in the Tender is no longer available, the Tenderer shall inform the Client immediately. Such occurrence is considered a serious default, and the tendering procedure in respect of the Tenderer in question and meetings of clarifications with this Tenderer may be terminated by the Client without the Client thereby incurring any liability to the Tenderer.

8. Award

8.1 The Client intends to award the contract to the Tenderer whose compliant Tender has been determined to be responsive to the Tender Dossier and has achieved the highest total score in the evaluation, provided that the Tenderer still has the capability and resources to carry out the Services effectively.

The Client reserves the right to cancel the contract award procedure due to any objective reason, without incurring liability to any Tenderer and the Tenderers being entitled to claim any compensation. If a contract award procedure is cancelled, all Tenderers will be notified as soon as possible in writing of the objective reasons for the cancellation.

8.2 The preferred Tenderer may be invited to participate in meeting(s) with the Client to clarify outstanding issues and finalize an Agreement, and the Client will arrange for minutes of such meetings to be prepared and agreed with the Tenderer. The minutes of the meeting will be part of the basis upon which the agreement is to be concluded.

8.3 The agreed minutes shall be binding on the Tenderer as an acceptable clarification of its Tender until its validity expires, and shall be wholly subject to the formal Agreement, and shall not bind the Client nor commit him to entering into any agreement under any terms.
8.4 Subject to approval of the funding by the relevant appropriation authorities, the Client and the Consultant shall sign the formal Agreement. The Contract shall not be concluded until the expiry of a stand-still period of 10 calendar-days following the Client’s electronic notification of all Tenderers of the award of the contract, or 15 calendar days following the Client’s notification of the award by letter.

8.5 The Client does not intend to issue a Letter of Acceptance as described in the General Conditions, and prefers the Agreement to become effective on the date of the latest signature necessary to complete the formal Agreement.

8.6 No offer, payment, consideration, or benefit of any kind, which constitutes illegal or corrupt practice, shall be made, either directly or indirectly, including bribery of foreign public officials, as an inducement or reward in relation to:

   (i)   the tendering,

   (ii)  the award of the assignment, or

   (iii) the implementation of the Agreement.

Any such practice will be grounds for the immediate cancellation of the Agreement and for such additional actions (civil and/or criminal) as may be appropriate. At the discretion of the Ministry of Foreign Affairs of Denmark, a further consequence of any such practice can be the definite exclusion from any further tendering for Danida-funded projects.
CRITERIA AND METHOD OF EVALUATION

Tenders shall be evaluated using the principle of Quality and Cost Based Selection with a weight of 20 % given to the technical part and a weight of 80 % given to the price part (fees and project-related expenses but excluding amounts fixed by the Client budget line B 4 and as defined in the Appendix 3 to the Agreement.)

The following criteria shall be used as a basis for evaluation of technical proposals:

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adequacy of the proposed methodology and work plan</td>
<td>60 %</td>
</tr>
<tr>
<td>Technical Approach and methodology</td>
<td>20 %</td>
</tr>
<tr>
<td>Work plan</td>
<td>10 %</td>
</tr>
<tr>
<td>Organisation and staffing</td>
<td>20 %</td>
</tr>
<tr>
<td>Outline of quality management, monitoring and auditing</td>
<td>10 %</td>
</tr>
</tbody>
</table>

**Qualification and competence of Key Personnel**

<table>
<thead>
<tr>
<th>Title</th>
<th>Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>Partner Auditor</td>
<td>20 %</td>
</tr>
<tr>
<td>General qualifications</td>
<td>4 %</td>
</tr>
<tr>
<td>Adequacy for the assignment</td>
<td>12 %</td>
</tr>
<tr>
<td>Experience in the region and language</td>
<td>4 %</td>
</tr>
<tr>
<td>Managing Auditor</td>
<td>20 %</td>
</tr>
<tr>
<td>General qualifications</td>
<td>4 %</td>
</tr>
<tr>
<td>Adequacy for the assignment</td>
<td>12 %</td>
</tr>
<tr>
<td>Experience in the region and language</td>
<td>4 %</td>
</tr>
</tbody>
</table>

The level of responsiveness for each criterion and sub-criterion shall be rated on a scale of 0-100 points using the following discrete grades

- **poor:** 40 points

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1 The required qualifications and experience are specified in Appendix 1. – Scope of Services. "Key Personnel" mean any professional Personnel as defined in Particular Conditions Part B Clause 1.1.18.
- satisfactory: 70 points
- good: 90 points
- very good: 100 points

The rating of each criterion and sub-criterion shall then be weighted and added to give to total score.

The Tender shall be rejected if the technical part fails to achieve a minimum score of 75 out of 100.

The Tender with the lowest financial proposal (see Instructions to Tenderers, clause 7, Tender Evaluation) will be given a score of 100 points and the other Tenderers' financial proposals will be given scores inversely proportional.

The total score of the Tender shall be obtained by weighting and adding the technical and price scores.

The Tenderer with the Tender obtaining the highest total score shall be invited to finalize a contract agreement.

For a detailed guideline on which the evaluation is based, see World Bank "Consulting Services Manual, a Comprehensive Guide to Selection of Consultants" of which Chapter 17 gives a good description of "Evaluation Practices of Technical Proposals". The manual is available on

LETTER OF TENDER

(To be printed on the Tenderer’s official letter head, and addressed to the Contact Point stated in the Contract Notice I.1)

Contract Notice: (insert Contract Notice number)

Subject: (insert title as stated in Contract Notice II.1.1)

We hereby submit our Tender with reference to for the above mentioned Contract Notice.

(if this Tender is being submitted by a group of entities, hereinafter called a Joint Venture, insert the following:

This Tender is being submitted by the following entities in Joint Venture:

- Lead member name and address
- Name(s) and address(es) of other members of the Joint Venture

The members of the joint venture have authorised the Lead Member with authority to bind the joint venture and to act on its behalf in all matters in connection with or arising out of the Tender.

The composition or constitution of the Joint Venture shall not be altered without prior written consent by the Client.

The members of the Joint Venture shall be jointly and severally bound by this Tender and (if accepted) the Agreement.

A letter of intent to enter into a joint venture signed by all the members is attached to the Tender.)

With reference to the Contract Notice points:

III.2.1): We confirm that we are not in a conflict of interest which could exclude us from participating in the Tender. We also confirm that the Tenderer and its members are affected by no potential conflict of interest and has no particular link with other parties involved in the particular project other than as informed to the Client in writing.

III.2.1): We confirm that we are committed to the principles of the United Nations Global Compact or have a Code of Ethics. Documentation is attached to this letter. (If the Tenderer is a Joint Venture documentation must be attached for each member of the Joint Venture).

III.2.1): We confirm that we are not in a situation which shall or may exclude us from participating in a public contract according to Article 45 of the Directive and attach documentation to that effect (Form enclosed. If the Tenderer is a Joint Venture documentation must be attached for each member of the Joint Venture).

III.2.2): We confirm that we meet the minimum annual turnover as stated in the Contract Notice and attach a list of our annual turnover over the last three years.
III.2.3): We confirm that we meet the minimum requirement of similar services provided as stated in the Contract Notice and attach a list of the similar services provided in the last three years.

III.2.3): We confirm that we have an ISO 9001 Certificate or similar operating quality assurance and management system, and attach documentation to that effect or sufficient extracts thereof, cf. Article 48 of the Directive.

We accept that our Tender may not be considered if we in the opinion of the Ministry of Foreign Affairs fail to meet the minimum requirements as specified in part III.2.) of the Contract Notice for this contract.

We have examined the Agreement, the General and Particular Conditions, Appendix 1 – Scope of Services, Appendix 2 - Personnel, Equipment, Facilities and Services of Others, Appendix 3 - Remuneration and Payment, and the Addenda Nos. (insert identification of addenda) for the above-named assignment. We accordingly offer to execute the Services in conformity with all these documents and this Tender including the Schedules of Tender for the Total Price as stated in the Schedule of Prices.

We agree to abide by this Tender for a period of 60 days from the Tender Submission Date, and that it shall remain binding upon us and may be accepted at any time before that date.

We undertake, if our Tender is accepted, to commence and complete the Services within the periods stated in the Particular Conditions of the Contract.

We accept that any significant change in the information submitted with this letter may disqualify us from participation in the Tender and award of contract. We undertake to notify the Client, as soon as practicable, of any change in this information.

We also accept that you have the right to cancel the tender process or reject any or all Tenders at any time prior to the award, without thereby incurring any liability to the affected Tenderer or Tenderers.

Date: Authorized signature(s) of Tenderer (if a joint venture, authorized signatures of all members):

________________________________________

________________________________________

________________________________________

________________________________________
Attachments:

1. Joint Venture letter of intent, if applicable.

2. Documentation for committing to the principles of the United Nations Global Compact or Code of Ethics or extracts thereof.

3. Documentation on our personal situation, as required in the Contract Notice III.2.


5. Technical proposal submitted in one original, 2 copies, and as PDF files, each not exceeding 5 MB, on a CD ROM.

6. Price proposal, submitted in a separate envelope, in one original, 2 copies, and as PDF files, each not exceeding 5 MB, on a CD ROM.

7. Power of attorney.
Format of the Solemn Declaration referred to in the Contract Notice and above
(If the Candidate is a Consortium the declaration must be submitted by the Leader and each Member of the Consortium)

**SOLEMN DECLARATION**

In accordance with Danish Law’s Act no. 336 of 13 May 1997 on limitation of debtors possibilities to participate in public procurements and on change of certain other laws (Making effective the collection of arrears to the authorities), the authorities shall on procurement of construction and plant works as well as purchases of goods and services demand that any tenderer simultaneously with submitting its tender make a solemn declaration on the extent of the tenderer’s unpaid, due debts to the authorities in the form of taxes, duties and social security contributions in accordance to Danish law or the law of the country of the tenderer’s establishment.

In accordance with the regulations of the abovementioned law the undersigned hereby solemnly and under liability to punishment give the below mentioned declaration.

<table>
<thead>
<tr>
<th>Information on debts to the authorities (make selection):</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
</tr>
<tr>
<td>2</td>
</tr>
<tr>
<td>3</td>
</tr>
</tbody>
</table>

The following points 4 or 5 and 6 shall only be filled, if point 3 has been selected.

| 4  | ❑ | Security has been provided to the collection authority for payment of the part of the debts that exceed DKK 100,000 (or an equivalent amount in another currency). Security will be provided to the collection authority for payment of the part of the debts that exceed DKK 100,000 (or an equivalent amount in another currency). |

| 5  | ❑ | An arrangement for payments concerning unpaid, due debts has been made with the collection authority, and this arrangement has been kept. |

| 6  | Date of establishment of security/arrangement: Year: Month: Day: |

Collection authority: NA
Name
Address:
Postal code: City:

Signature: Date: Company management signature and company stamp:
Financial and Technical Capacity of Tenderer

1. CONDITIONS FOR PARTICIPATION
   If the Candidate is a consortium, the consortium as a whole should meet the required minimum capacities (add rows as required).

1.1 Economic and financial standing (Contract Notice III.2.2)
   Requirements and possible minimum levels to the economic and financial standing of the Candidate are specified in the Contract Notice, and are requested in accordance with Article 47 of the Directive.

a) Annual turnover of the Candidate (add rows as required)

<table>
<thead>
<tr>
<th>DKK mill.</th>
<th>Most recent year</th>
<th>Most recent year -1</th>
<th>Most recent year -2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Turnover</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1.2 Technical and/or professional ability (Contract Notice III.2.3)
   Requirements to the technical and/or professional ability of the Candidate are specified in the Contract Notice in accordance with Article 48 of the Directive. If the applicant is a consortium only a maximum of the 10 most relevant services among the consortium members are to be listed.

a) List of the similar services provided in the last three years - Maximum of 10 references (add forms as required)

<table>
<thead>
<tr>
<th>Ref. No. 1</th>
<th>Legal entity</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project title</td>
<td>Country</td>
</tr>
<tr>
<td>Name of Client</td>
<td>Dates (mm/yy – mm/yy)</td>
</tr>
<tr>
<td>Project value Mill. DKK</td>
<td>Share carried out by legal entity %</td>
</tr>
<tr>
<td>Consortium members</td>
<td></td>
</tr>
<tr>
<td>Description of project</td>
<td></td>
</tr>
<tr>
<td>Types of services provided by legal entity</td>
<td></td>
</tr>
</tbody>
</table>

b) Technicians or technical bodies
   Not applicable, unless otherwise required in the contract notice

c) Measures used for ensuring quality
   Name of certified quality assurance system:

d) Capacities for production, studies, and/or research
   Not applicable, unless otherwise required in the contract notice
e) **Educational and professional qualifications**
   If required in the Contract Notice, please list the managerial staff of the legal entity and, in particular those responsible for providing the services. C.V.’s as indicated in Schedule 3 are required. (Add rows as required):

<table>
<thead>
<tr>
<th>Legal entity</th>
<th>Name and title</th>
<th>Education</th>
<th>Professional qualifications</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

f) **Environmental Management measures**
   Not applicable, unless otherwise required in the contract notice

g) **Average annual manpower**
   If required in the Contract Notice, please list total staff and the number of managerial staff for the last three years.

<table>
<thead>
<tr>
<th>Average manpower</th>
<th>Most recent year</th>
<th>Most recent year -1</th>
<th>Most recent year -2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Management staff</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other staff</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total staff</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

h) **Tools/plants etc.**
   Not applicable, unless otherwise required in the contract notice

i) **Sub-contracting**
   If required in the Contract Notice, the major part of the services must be rendered by the Candidate

   Please indicate the proportion of the contract intended subcontracted:

j) **Products supplied**
   Not applicable, unless otherwise required in the contract notice

Signed on behalf of the Candidate

Date:

Name:

Signature:
SCHEDULES OF TENDER

The Tenderer's Schedules of Tender shall include as APPENDIX 1.1:

- Schedule 1 - Comments to Appendix 1 – Scope of Services and Appendix 2 - Personnel, Equipment, Facilities and Services of Others
- Schedule 2 - Description of Approach, Work Plan and Detailed Tasks, Reporting, Organization, outline QA Plan, and outline Business Integrity Management Plan
- Schedule 3 - List of Key Personnel, Task Assignment Chart and CV's for all Key Personnel and other professional personnel at the home office assigned as Project Director, Quality Manager and Auditor, Business Integrity Manager and Employment Letter
- Schedule 4 - Outline Implementation Plan and Personal Assignment Chart

Schedule of Prices in the formats prescribed (for the Schedule of Prices, please refer to the Agreement, Appendix 3 - Schedule of Prices).
Schedule 1 - Comments to Appendix 1 – Scope of Services and Appendix 2 - Personnel, Equipment, Facilities and Services of Others

(To be prepared by the Tenderer and should be limited to maximum 5 pages of relevant and specific comments to the appendices mentioned - a discussion of the "understanding of the Terms of Reference" or "appreciation of the program/component/project" is not required and will not be considered or credited.

This schedule should clearly list all comments including suggestions to the Appendix 1 - Scope of Services and Appendix 2 - Personnel, Equipment, Facilities and Services of Others. Comments or suggestions may not be phrased in such a way that they constitute reservations to the Scope of Services.)
Schedule 2 - Description of Approach, Work Plan and Detailed Tasks, Reporting, Organisation, outline QA Plan, and outline Business Integrity Management Plan

To be prepared by the Tenderer and should be limited to a maximum of 15 pages.

This schedule should as applicable include:

(i) a description of the proposed approach and methodology for
   (a) implementation of the main components of the Services,
   (b) project management and monitoring,
   (c) co-operation with the Recipient and Danida,
   (d) local capacity building, institutional development, and training, and
(ii) a description of the proposed work plan with a detailing of the activities and outputs outlined in the Terms of Reference as well as any additional activities as required,
(iii) a detailing of the reporting required in the Terms of Reference,
(iv) the organisation proposed for the Consultant’s team with interface to the Client’s and the Recipient’s organisation,
(v) an outline plan for the quality management, monitoring, and auditing specifically for this particular assignment including
   (a) the contents of the final plan,
   (b) names of the persons proposed for the quality management, monitoring and auditing,
   (c) timing of the audits,
   (please note that person(s) proposed for auditing should be independent of the Consultant’s team carrying out the Services),
(vi) an outline Business Integrity Management Plan

This Schedule shall not include any comments or suggestions to the Terms of Reference.
Schedule 3 - List of Key Personnel, Task Assignment Chart and CV's for all Key Personnel and other professional personnel at the home office assigned as Project Director, Quality Manager and Auditor, Business Integrity Manager

To be prepared by the Tenderer.

This schedule should include

(i) a list of the proposed positions and names of Key Personnel and other professional Personnel responsible for home office management and quality management, monitoring and audits,

(ii) if applicable a task assignment chart indicating the tasks/ activities assigned to each of the Personnel, e.g. in the format as suggested below, or of the choice of the Tenderer, and

(iii) brief CV’s for Partner Auditor(s) and Managing Auditor(s)

CV’s shall be in the format specified below.

The CV should, in Part 5 (Special Experience Relevant to the Assignment) and Part 6 (Other Information of Relevance to the Assignment), focus on the experience relevant for the assessment of the Candidate's suitability for his/ her position in this assignment.

Please note that recent qualifications and experience may be more relevant than qualifications and experience from assignments more than 15 years old.

The CV's should be as brief as possible (usually not more than 5 pages) but at the same time include all relevant information.
3.1 Task Assignment Chart

Not applicable.
**Brief Curriculum Vitae** *(to be completed for each Key Personnel and other professional Personnel)*

<table>
<thead>
<tr>
<th>Assignment:</th>
</tr>
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</table>

**Proposed position on the proposed team:**

1. **PERSONAL DATA**

<table>
<thead>
<tr>
<th>Family name:</th>
<th>First Name(s):</th>
</tr>
</thead>
</table>

2. **EMPLOYMENT RECORD**

   (State all employments in the career – also those in developed countries, if any. Most recent employment first)

<table>
<thead>
<tr>
<th>Employer's Company Name:</th>
<th>Period of service and length:</th>
<th>Position with the Enterprise:</th>
</tr>
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<tbody>
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</tbody>
</table>

3. **EDUCATION**

<table>
<thead>
<tr>
<th>Institution (University, etc.), city and country:</th>
<th>Length of education Date: from (month/year) to (month/year)</th>
<th>Degree/Diploma obtained:</th>
</tr>
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</tbody>
</table>

4. **LANGUAGE SKILLS OF RELEVANCE TO THE ASSIGNMENT**

   (State language, formal language education and level of speaking, reading and writing skills (mother tongue, perfect, average, poor))

<table>
<thead>
<tr>
<th>Language:</th>
<th>Formal Education:</th>
<th>Speaking skills:</th>
<th>Reading skills:</th>
<th>Writing skills:</th>
</tr>
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<tbody>
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</tbody>
</table>

5. **SPECIAL EXPERIENCE RELEVANT TO THE ASSIGNMENT**

   (Indicate the following information for those assignments that best illustrate Personnel capability to handle the tasks of this assignment. Add number of assignments as applicable)

<table>
<thead>
<tr>
<th>Name of assignment</th>
</tr>
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<tbody>
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<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Period of service and length: from (month/year) to (month/year)</th>
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<table>
<thead>
<tr>
<th>Location</th>
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<table>
<thead>
<tr>
<th>Client</th>
</tr>
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<tbody>
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<table>
<thead>
<tr>
<th>Main project features</th>
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</table>

<table>
<thead>
<tr>
<th>Position held</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>
### Activities performed

<table>
<thead>
<tr>
<th>Name of assignment</th>
<th>Period of service and length: from (month/year) to (month/year)</th>
<th>Location</th>
<th>Client</th>
<th>Main project features</th>
<th>Position held</th>
<th>Activities performed</th>
</tr>
</thead>
</table>

### Name of assignment

<table>
<thead>
<tr>
<th>Name of assignment</th>
<th>Period of service and length: from (month/year) to (month/year)</th>
<th>Location</th>
<th>Client</th>
<th>Main project features</th>
<th>Position held</th>
<th>Activities performed</th>
</tr>
</thead>
</table>

### 6. OTHER INFORMATION OF RELEVANCE TO THE ASSIGNMENT

<table>
<thead>
<tr>
<th>Name of assignment</th>
<th>Period of service and length</th>
<th>Location</th>
<th>Client</th>
<th>Main project features</th>
<th>Position held</th>
<th>Activities performed</th>
</tr>
</thead>
</table>
Schedule 4 - Outline Implementation Plan and Personal Assignment Chart

Not applicable.
AGREEMENT

This Agreement

Between: Ministry of Foreign Affairs of Denmark / DANIDA

Of: Asiatisk Plads 2, DK-1448 Copenhagen K, Denmark

(hereinafter called “the Client”) of the one part

And 

(Consultant’s name)

Of 

(Consultant’s address)

(hereinafter called “the Consultant”) of the other part.

WHEREAS, the Client desires that certain Services should be performed by the Consultant, namely Annual Audits of the Democratic Government Facility, Uganda

and has accepted a proposal by the Consultant for the performance of such Services.

THE CLIENT AND THE CONSULTANT AGREE AS FOLLOWS:

In consideration for the performance of the Services, the Client shall pay to the Consultant the contract price which amount shall be:

(Contract Price in figures and words – If phased included amounts in figures for both phases and the total contract prices (only the latter in words).

Such Contract Price is the total amount of the Ceiling Amounts mentioned in the Schedule of Prices.

All amounts in the agreement are in Danish kroner (DKK) including all taxes, charges, and VAT. Fluctuations in foreign prices and exchange rates are of no concern to the Client and will therefore not result in any adjustment of the agreed total budget in Danish kroner.

1 In this Agreement words and expressions shall have the same meanings as are respectively assigned to them in Clause 1.1 of the General Conditions.

2 The following documents shall be deemed to form and be read and construed as part of the Agreement, namely:

(a) The minutes of the clarification meeting(s) (if any) including clarifications of Tender, addenda and Q/A from the tender process.

(b) The Conditions of the Agreement comprising the General Conditions and the Particular Conditions Part A and B).

(c) The Appendices, namely:
Appendix 1 - Scope of Services

Appendix 1.1 – Tenderer's schedules of Tender

Appendix 2 - Personnel, Equipment, Facilities and Services of Others to be provided by the Client

Appendix 3.1 Schedules of Prices

Appendix 3.2 Terms of Remuneration

Appendix 3.3 Terms of Payment

3 In consideration of the payments to be made by the Client to the Consultant under this Agreement, the Consultant hereby agrees with the Client to perform the Services in conformity with the provisions of the Agreement.

The Client hereby agrees to pay the Consultant in consideration of the performance of the Services such amounts as may become payable under the provisions of the Agreement at the times and in the manner prescribed by the Agreement.

4 If the Consultant is an association as a joint venture, consortium or other unincorporated grouping of one or more entities (here called a joint venture), the following shall apply:

The joint venture hereby states:

- that the members of the joint venture undertake, jointly and severally, the obligations of the joint venture under the contract,
- that the members of the joint venture appoints and authorizes the lead member (named) with authority to bind the joint venture, and to act on its behalf in all matters in connection with or arising out of this Agreement,
- that the composition or constitution of the joint venture shall not be altered without prior written consent by the Contracting Authority.

AUTHORISED SIGNATURE(S) OF CLIENT

Date:

Signature:

Name:

AUTHORISED SIGNATURE(S) OF CONSULTANT (if a Joint Venture, authorized signature of all members of the Joint Venture)
Date:

Signature:

Name:
GENERAL CONDITIONS
The General Conditions shall be those of the FIDIC Client / Consultant Model Services Agreement, Fourth Edition 2006
PARTICULAR CONDITIONS

A. References from Clauses in the General Conditions

1.1 Definitions

1.1.2 The Project is Annual Audits of the Democratic Government Facility, Uganda

1.1.6 Parties A third party to the Contract will not be nominated

1.1.8 Consultant Add the following text to the sub-clause:
If the Consultant is an association as a joint venture, consortium or other unincorporated grouping of two or more entities (in these conditions called a "Joint Venture") the following shall be added:

With reference to Clause 1.1.8 of the General Conditions the Consultant is not a firm but a Joint Venture with members as stated in the Agreement.

The entities: (members) of the Joint Venture authorize (name of firm) to be known as lead member with authority to bind the Joint Venture, and to act on its behalf in all matters in connection with or arising out of this Agreement.

The composition or constitution of the Joint Venture shall not be altered without prior written consent by the Client.

The members of the Joint Venture shall undertake jointly and severally the obligations of the Joint Venture under the Agreement.

For the purposes of the implementation of the Agreement, the Joint Venture shall act as and be considered a single entity.

The joint venture agreement entered into by the members is attached to this Agreement.

1.1.10 Commencement Date The Commencement Date shall be 30 days after the effective date, unless otherwise agreed between the parties.

1.1.11 Time for Completion The Completion Date shall be 24 months for the scope of services, Phase 1, or 54 months if the optional scope, Phase 2, is included, after the Commencement Date, or as alternatively agreed in writing between the parties to the Agreement.

1.3 Language for Communications

1.3.1 Language for Communications The language for Communications shall be the English language.
1.4 Language(s) of the Agreement

1.4.1 Language(s) of the Agreement

The language of the Agreement shall be English.

Ruling language

The ruling language shall be the English language.

Governing Law

The law to which the Agreement is subject shall be the law of Denmark.

1.6 Assignments and Sub-contracts

If the Consultant has proposed sub-consultant inset list and their part of the Services with part and percentage:

N.A.

1.8 Notices

Client’s address: HCP, DANIDA, Ministry of Foreign Affairs of Denmark
Asiatisk Plads 2, DK-1448 Copenhagen K, Denmark

Email: hcp@um.dk

Telephone number: +45 3392 1430

Consultant’s address:

Email:

Telephone number:

2.7 Client’s Representative

2.7 Client’s Representative

The Client has delegated the authority to act on its behalf in matters pertaining to the administration of the Agreement and for matters pertaining to the implementation of the Services in the Recipient Country to:

Name of representative: Embassy of Denmark, Uganda
Postal address: Plot 3, Lumumba Avenue, Kampala

Email address: kmtamb@um.dk

3.6 Consultant’s Representative

3.6 Consultant’s Representative

The Consultant has delegated the authority to act on its behalf in matters pertaining to the administration of the Agreement to:
Name of representative: (insert)
Postal address: (insert)
Email address: (insert)

and for matters pertaining to the implementation of the Services in the Recipient Country to:
Name of representative: (insert)
Postal address: (insert)
Email address: (insert)

4.1 Agreement Effective

4.1.1 Agreement Effective
Add the following text to the sub-clause:

The extension of the Agreement to include the Services in Phase 2 (optional to the Client) shall become effective on the date of the Client's written notice to proceed.

5.2 Time for Payment

5.2.1 Time for Payment
Replace the text of the entire sub-clause by:

Payments shall be made subject to the conditions as specified in Appendix 3.

Amounts due for advance payment shall be paid within 30 days of the date the Agreement becomes effective, presentation of the advance payment security, and date of receipt of the invoice whichever is the latest.

Amounts due for quarterly progress payments shall be paid within 30 days of receipt of the invoice.

Amounts due for the final payment shall be made within 45 days of receipt of the final invoice and the audited final statement of accounts and the Client's approval of the Consultant's Completion Report whichever is the latest.

Cash Flow Estimate
The Consultant shall within 14 days of the Commencement Date prepare and submit to the Client, for its information, a cash flow estimate showing on a quarterly basis all projected payments to the Consultant.

The cash flow estimate shall be updated semi-annually (per March and September).
5.2.2 Agreed Compensation for Overdue Payment
The agreed compensation shall be 2 per cent points above the discount rate of the Danmarks Nationalbank.

5.3.1 Currency of Agreement
The currency of the Agreement is Danish Kroner (DKK).

6.2 Duration of Liability

6.2.1 Duration of Liability: Add the following text to the sub-clause:

The duration of the liability of the Consultant shall be from the Commencement Date until five years after the Completion Date.

6.3.1 Limit of Compensation: Replace the text of the entire sub-clause by:

The maximum amount of compensation payable by the Consultant to the Client in respect of professional liability under Clause 6.1 is "the Contract Price" as stated in Appendix 3, unless otherwise agreed between the parties.

7.1 Consultant's Insurance for Liability

7.1 Consultant's Insurance for Liability
The Consultant confirms that he will take out before commencement and maintain for the duration of the liability period, at its own cost, an insurance policy against its professional liability under Clause 6.1 of an amount of "the Contract Price" as stated in Appendix 3, unless otherwise agreed between the parties.

8.3. Arbitration

8.3. Rules of Arbitration Replace the text of sub-clauses 8.3.1 and 8.3.2 by:

If mediation as described in Clause 8.2 fails, the dispute shall be settled finally and bindingly by "The Danish Institute of Arbitration" in Copenhagen.

The law governing the arbitral proceedings shall be Danish, while the language shall be English or as otherwise agreed between the parties to the Agreement.

The arbitration panel shall decide the sharing of the costs of the panel between the parties to the Agreement.
PARTICULAR CONDITIONS

B. Additional Clauses

The parties are to include in this section any variations, omissions and additions to the General Conditions.

Clause

1.1.1 Replace the text of the entire sub-clause by:
"Agreement" means the completed form of Agreement including the documents listed in Clause 2 of the Agreement.
Background Documents as listed in Appendix 1 - Scope of Services are for information only and the information given here may deviate from the specifications and requirements of Appendix 1, 2, 3 and 4, which shall govern.

1.1.16 "Danida" means the Ministry of Foreign Affairs of Denmark (in Copenhagen or the representation in the Recipient's Country) funding partly or wholly the Program/Component/Project.

1.1.17 "Recipient Country" means the country of the Recipient.

1.1.18 "Key Personnel" means any professional staff provided by the Consultant who provides wholly or partly a specified part of the Services and includes project/assignment managers, team leaders, resident engineers, advisers, specialists, experts and all other professional staff.

1.1.19 “Staff” of the Consultant means any person hired by the Consultant as employee and assigned to the performance of the Services or any part thereof.

1.1.20 "Quality Assurance" means all the planned and systematic activities to be carried out under the Agreement by the Consultant to assure that the outputs as defined in Appendix 1 - Scope of Services are achieved at the required quality level.

1.1.21 "Business Integrity Management Plan" means the plan detailed by the Consultant for preventing, detecting and sanctioning corrupt practises throughout the execution of these Services and as defined in Appendix 1 - Scope of Services.

1.1.22 "Completion Report" means the final report prepared by the Consultant at the completion of the Services (for detailed requirements refer to Appendix 1, Scope of Services).

1.1.23 "Cash Flow Estimate" means a schedule prepared by the Consultant, specifying the Consultant’s estimated invoicing of activities over given time periods, usually half-yearly.

1.2.3 Replace the text of the entire Sub-clause by:
The order of precedence of the documents of the Agreement is the Agreement followed by the other documents in the order listed in Clause 2 in the Agreement.

1.7 Replace the entire text of Clause 1.7 with:
The Client shall be entitled, without any extra remuneration to the Consultant, to use the material collected, prepared and acquired for the assignment for the purpose of the continuation, further development and implementation of the assignment and the Program/Component/Project. The same right shall apply to the other consultants, public
authorities and other entities connected with the assignment. On request, the Consultant shall provide to the Client all such material. It can be provided in a digital form, if available. The Consultant shall retain all other rights to its ideas and the material prepared by him. The Consultant shall be entitled to keep at its disposal the material prepared by him in connection with the carrying out of the assignment, provided that educational material, user manuals, operating instructions and similar material shall be used only as a generic product in connection with other assignments.

The Consultant shall ensure that the material prepared by him does not violate the copyrights or any other exclusive rights of any third party and he shall indemnify the Client for any claim or any cost in that connection.

Where the material is used by the Client, for purposes other than the actual assignment, the Consultant shall not be responsible for any errors in and defects of the material.

The Consultant shall not, without the prior written consent of the Client, publish or make public any material prepared by him in carrying out the assignment. This provision shall not imply any limitation in the Consultant’s rights under the abovementioned provisions.

1.9.1 Replace the entire text of the Clause 1.9.1 with:

For the duration of the Agreement and after completion thereof, the Consultant, its sub-consultants and the staff of the Consultant and its sub-consultants shall treat all documents and information received in connection with the Agreement as private and confidential, and shall not, save in so far as may be necessary for the purposes of the performance thereof, publish, or disclose any particulars of the Agreement without the prior consent in writing of the Client.

However, with such consent, which shall not be unreasonably withheld, the Consultant may publish descriptive articles, with or without illustrations, with respect to the Service or the Works.

1.10 Add as Clause 1.10.3:

The Consultant shall be deemed to have breached Clause 3.3 also if it is shown that any of the Consultant’s Key Personnel are guilty of the actions described above.

2.3.1 Replace Sub-clauses (c), (d), (e) and (f):

(c) Providing access to other organisations for collection of information which is to be obtained by the Consultant.

3.2 Add at the end of Sub-clause 3.2.1:

In the event of Additional Services the Client shall issue Addenda to the Agreement in a prescribed format.

Add at the end of Sub-clause 3.2.2:

In the event of Exceptional Services the Client shall issue Addenda to the Agreement in a prescribed format.

3.3 Add after Sub-clause 3.3.1 and change Sub-clause 3.3.2 to 3.3.3:

3.3.2 The Consultant shall

a. be deemed (so far as is practicable having regard to considerations of cost and time) to have satisfied himself before entering the Agreement as to the extent and nature of Services, Works, Staff, and materials necessary for the execution of the Services, and to have obtained all necessary information as to risks, contingencies, and other
circumstances which may influence the Services or the Project.

b. always act, in respect of any matter relating to the Agreement or to the Services, as faithful adviser to the Client, and shall at all times support and safeguard the Client's and the Recipient's legitimate interests.

c. refrain from engaging in any activity that conflicts with its obligations towards the Client under the Agreement, and when on assignment under the Agreement, the Staff shall not engage, directly or indirectly, in any other work, business, or professional activities in the Recipient Country other than the performance of their duties and assignments under the Agreement.

d. keep separate, accurate, and systematic records in respect of the Services in such form and detail as is customary in the profession including records of quality assurance activities.

3.3.4 Add after Sub-clause 3.3.3:

The Consultant is responsible for the safety and security of the employees of the Consultant, sub-contracting consultants, including local employees etc., also if the assignment involves missions in an area of conflict or an area with high security risks.

3.4 Replace "Client's" by "Client's or Recipient's".

3.5.1 Replace Clause 3.5.1 by:

The Staff sent by the Consultant to work outside the country of the Consultant shall have been physically examined and found fit for their assignment.

The following terms shall apply to Personnel provided by the Consultant:

(a) The positions, minimum qualifications, tasks, outputs, and periods of assignment of Key Personnel shall be as described in the Scope of Services.

(b) The Key Personnel listed by position and name in Schedule 3 - Scope of Services, are hereby approved by the Client.

(c) The Consultant may, with the prior approval of the Client, make such minor adjustments of the periods of services specified in the Agreement as may be appropriate in order to ensure an efficient performance of the Services, provided that such adjustments will not cause payments made under the Agreement to exceed the ceiling amounts as defined in Appendix 3 - Schedule of Prices.

(d) Except as the Client may otherwise agree, no changes shall be made in the Key Personnel. However, the Consultant shall arrange for replacements in accordance with the General Conditions Clause 3.7.2.

(e) In the event that any of the Key Personnel is no longer available and the Consultant fails to propose a replacement with equivalent qualifications and experience and acceptable to the Client, the Client shall have the right to terminate the Agreement without thereby incurring any liability to the Consultant.

(f) The Consultant shall inform in due time the Recipient and the Danish Embassy responsible for the Recipient Country of the date of arrival in and departure from the Recipient Country of the Personnel.

(g) Any taking of leave by Staff shall be subject to the prior approval by the Consultant who shall ensure that absence for leave purposes will not delay the progress and adequate performance of the Services, and who shall inform the Danish Embassy, not later than two weeks in advance, of such taking of leave.

(h) The Consultant shall, in respect of Staff hired by the Consultant in the Recipient
Country, pay rates of wages, observe hours of labour, and provide conditions, amenities and facilities not less favourable than those required by the law, fixed by the appropriate wage fixing authority and generally recognised for similar work in the area.

(i) The Consultant shall, in respect of Staff hired by the Consultant, abide by the local laws and the conventions of the International Labour Organisation.

3.7.2 Add at the end of Clause 3.7.2:

(c) Where Key Personnel are replaced on request of the Consultant or by the Client for reasons of established misconduct or inability to perform, the cost of replacement (home travel by the replaced person and any dependents, outward travel by the replacement and any Eligible Dependents, extra travel and other expenses due to the number of Eligible Dependents or any overlap) shall be borne by the Consultant.

5.4 Delete the entire text of Clause 5.4

5.6.2 Replace Clause 5.6.2 with:

Such records shall be sufficient to establish accurately that the invoices activities have been duly accomplished. In the event of Additional or Exceptional Services, the records of time spent shall include a specification of the activities of the Key Personnel and Other Staff.

In case the Consultant chooses to make its bookkeeping or part thereof locally, such bookkeeping shall be available for inspection.

The Consultant shall permit the Client to inspect, at any time, the records and accounts relating to the Services and to make copies thereof and shall permit the Client or any person authorised by the Client, at any time, to audit such records and accounts both during and after the provision of the Services, however not later than five years after completion or termination of the Services.

7.1 Replace the entire text of Clause 7.1 by:

The Consultant shall, in addition to the insurance against professional liability under Clause 6.1 and the insurance against loss and damage to the property of the Client and the Recipient as per Clause 7.2, take out and maintain full indemnity insurances from the Commencement Date until the Completion Date, against

(a) civil liability in the event of accidents caused to third parties arising out of acts performed by the Consultant and the Staff,

(b) employer's liability and workers' compensation in respect of the Staff and as well as sickness, accident, or death affecting the Staff or their Eligible Dependents, including the cost of repatriation on health grounds,

(c) such other liability as required by the laws in force in the Recipient Country.

The costs of such insurances shall be included in the Consultant’s unit prices.

The Consultant shall, when requested, produce to the Client, evidence of the insurance policies in force.

7.2 Replace the entire text of Clause 7.2 by:

The Consultant shall take out and maintain a full indemnity insurance covering, from the Commencement Date until the Completion Date, against

(a) loss or damage to the property of the Client and the Recipient made available by or paid for by the Client or the Recipient or funded by Danida for use by the Consultant,

(b) liabilities arising out of the use of such property,
(c) loss or damage to property produced by the Consultant as part of the Services. The expenses of such insurances shall be included in the Consultant’s unit prices. The Consultant shall, when requested, produce to the Client, evidence of the insurance policies in force.
APPENDIX 1 - SCOPE OF SERVICES

(Appendix 1 comprises initially the original Terms of Reference. Later the Terms of Reference are supplemented by the Tenderer’s Technical Schedules as Appendix 1.1)

Terms of Reference:

1. Introduction

Eight of Uganda’s international development partners (Austria, Denmark, Ireland, the Netherlands, Norway, Sweden, the UK and the European Union) have combined their experience, expertise and resources to establish the Democratic Governance Facility (DGF) (2011-2016) in order to promote democracy and human rights, enhance access to justice, and improve accountability in Uganda. The intention of the IDPs was to harmonize their support to Uganda in this important area in accordance with decisions made in Paris (2005), Accra (2007) and Busan (2011) and to enhance the effectiveness of the assistance provided.

The Government of Uganda’s (GOU) democratic governance objectives and principles are laid out in the 1995 Constitution and addressed in the National Development Plan for 2010/11-2014/15. The GOU and other Ugandan stakeholders acknowledge that whilst progress has been made in terms of improving democratic governance in Uganda much remains to be done.

Based upon detailed analysis and preparations undertaken in the period 2009-2011 and building on the positive experiences of previous joint programs, including the Deepening Democracy Programme and programs managed by Danida-HUGGO, a Programme Document was finalized in May 2011. A Memorandum of Understanding was signed between the countries, contributing financially to the DGF, allowing the DGF to start its operations by 1st of July 2011.

The DGF is governed by a Board, which includes the Heads of Missions of the eight sponsoring agencies, a representative for the Government of Uganda and three Ugandan experts. This is further supplemented by a Steering Committee with technical staff from the agencies involved.

A Programme Management Unit (PMU) with Ugandan and international staff is taking care of the day-to-day management of the DGF. Over the 5-year period, the responsibilities as Chair of DGF will be shared between the sponsoring agencies on a rotational basis. During the first 18 months Denmark was chairing both the Board and the Steering Committee; this responsibility was handed over to the Netherlands at the end of 2012.

The DGF supports positive change in the quality of lives of Ugandan citizens. Partnerships are being established with a number of state and non-state actors within three interlinked components:

1. Deepening Democracy – promoting democratic values norms and practices
2. Rights, Justice and Peace – human rights protection and access to justice
3. Voice and Accountability – citizens engagement for improved service delivery

Cross-cutting policy concerns like gender equality will be mainstreamed within DGF interventions, and the DGF will also address thematic issues such as land rights, conflict prevention and the involvement of Young women and men.
An annual review of the DGF takes place, conducted by a team of consultants. The first annual review took place in June 2012 and was a "light touch" review, to examine if the DGF is on “the right track”, identifying appropriate partners in appropriate ways, and organizing itself (governance and management structures as well as systems and procedures) in the most effective way.

From its inception 1st of July 2011 to the closure of the first financial year on 30th June 2012 the DGF and its partners were audited by an audit firm and received a clean Audit Report.

Against the above background the DGF wishes to engage the services of an audit firm to audit the PMU and its estimated 100 Partners from June 2013 to - December 2016

2. Scope of work

The assignment will include four annual audits of the DGF. The audits of an estimated 80 partner-projects and the quality control of an estimated 20 institutional audits of strategic partnerships and agreements with state-actors will be conducted from August to October each year, allowing the audit firm to present a consolidated audit of the DGF, including the PMU, in the month of November. In addition, end-of-contract audits will be conducted as well as a final audit of the DGF during the last six months of 2016. An estimated 10 “special audits”, including forensic audits, may also be requested by the PMU during the period. The PMU will meet with the audit firm during the first week of June each year to agree on an “Annual Audit Plan” (AAP), which will specify the number of audits to be carried out during the following financial year and the timing of them. The AAP will be included as an Annex to the DGF Annual Work Plan and Budget.

The tasks of the auditing firm will include, but not necessarily be limited to, the following:

1. Submit detailed audit information requirements one month ahead of the audit to ensure that partners and the PMU are prepared for the audit.
2. Request Bank confirmation letter from partners required to open a separate bank account.
3. Confirm and reconcile with the respective Development Partners the amounts received by DGF.
4. Confirm and reconcile with the PMU the amounts received by the respective partner.
5. Scrutinize, assess and report on compliance with the terms and conditions of the agreements and applicable laws and regulations regarding accounting and taxes.
6. Verify that payments made were properly allocated to the appropriate budget lines against the approved budget.
7. Examine on a test basis, the existence of valid third party supporting documents relating to reported expenditure. The size of the test shall be based on the auditor’s risk analysis and that should be stated in the report. The Audit Firm shall report the identified amount in case there is any missing supporting documentation.
8. Examine on a test basis, that the DGF contribution towards the partner expenditures is not funded from other sources as well.
9. Examine the procurement of goods and services undertaken by the PMU and partner organizations and do spot checks to establish, if proper procedures are in place and followed in practice.

10. Spot check the partner organization Financial Policies and Procedures for compliance, specifically regarding staff recruitment/salary scales and other accounting routines.

11. Verify and specify on a separate list, the fixed assets acquired by DGF and the partner organizations during the period, and ascertain their value.

12. Verify if the partner organizations has sound internal control systems in place e.g internal audit function.

13. Verify if the partner organization has an accounting system or if manual books/spreadsheet is used.

4. Objective of the Audit
The aim of the DGF audit is to enable the Development Partners, sponsoring the DGF, to determine whether the funds disbursed to DGF were used in accordance with the agreements entered into between the DGF and Development Partners and between the DGF and partner organizations. In particular the audits should:

1. Certify that the financial statements of funding received and transactions made accurately reflect the operations of DGF and the respective partner organizations that received funding from DGF.
2. Give an opinion as to whether the fund accountability statements present, in all material respects, a true and fair view of the amount received, costs incurred, and in conformity with stipulated funding Agreements.
3. Include Management Letters with clear recommendations for areas of improvements within the partner organizations and the PMU.
4. Certify that the partner organization has sound internal control systems in place e.g internal audit function.
5. Verify that the partner organization has an accounting system or if manual books/spreadsheet is used.

5. Reporting
The audit firm selected will provide an audit report for each partner. In addition, the firm will provide a consolidated audit report for the DGF. Each audit report shall contain:

- Details of methodology applied and the scope of the audit.
- An assurance that the audit was performed in accordance with international standards by an auditor with necessary authorization to do such audits
- A responsible auditor's signature (not just the audit firm) and title.
- A management letter, which shall contain the audit findings.
- Recommendations to address any weaknesses identified. The recommendations should be presented in order of priority.
• Management response from the partner organizations and the PMU to the issues raised and the measures taken - or to be taken - to address shortcomings, if any. The management response should include, where appropriate, an “Action Plan” which describes how/who/when the recommendations from the audit will be dealt with.

The annual consolidated DGF Audit Report should specify the funds made available by each of the development partners sponsoring the DGF. The interest and exchange gain/losses recorded in PMU-accounts should also be reported.

Each audit report shall not exceed 20 pages, be written in English, be uniform in layout/content and be presented to the DGF as follows:

a. The draft report that shall be discussed with the PMU/partner organization before its submission
b. The final audit reports to be signed by the responsible parties will include the Management Response to the observations made by the auditor, prepared by the partner and by the PMU.
c. All reports shall be presented in 3 copies: a soft copy and 2 hard copies.

6. Specification of the input by the Consultant

The Consultant will make adequate and sufficient professional personnel from its permanent staff available to undertake the tasks outlined under above “Scope of Works” in accordance with the International Standards of Auditing, ISA, inclusive of all auxiliary input required for the services. Such auxiliary input shall include but not be limited to transportation to the places of auditing, out of town costs, office space and office services inclusive of required IT, quality assurance and any other input to accomplish the scope of works in the required quality.

The number of audits mentioned in the scope of work is tentative and may vary as instructed by the Client.

For the “special audits” including forensic audits the contract shall contain a budget of man-hours by experienced auditors inclusive of the auxiliary input mentioned above to be used according to specific instructions from the Client.

General qualifications for the Partner Auditor(s) and the Managing Auditor(s) proposed for this assignment shall be a relevant master degree. The Partner Auditor shall have at least 10 years and the Managing Auditor at least 8 years of professional experience. In order to be adequate for the assignment both shall have proven experience with auditing tasks (at least 10) similar to those of the present assignment, working with NGO’s and civil society. They shall have proven experience with working in developing countries and preferably experience from Uganda. They shall be conversant in the English language.

7. Financial Proposal

The Tenderer’s financial proposal shall include all cost for performing each task of the scope inclusive
of fee and Staff related expenses as well as project related expenses in accordance with Appendix 3.
APPENDIX 2 – PERSONNEL, EQUIPMENT, FACILITIES AND SERVICES OF OTHERS

(i) Provided by the Client:

The Client shall make available or arrange to make available the following Staff, equipment, facilities and services to the Consultant free of charge.

N/A

(ii) Provided by the Recipient (if applicable):

The Recipient shall make available or arrange to make available the following Staff, equipment, facilities and services to the Consultant free of charge.

N/A
APPENDIX 3 - REMUNERATION AND PAYMENT

Appendix 3 comprises

3.1 - Schedule of Prices (*to be completed by the Tenderer*)
3.2 - Terms of Remuneration
3.3 - Terms of Payment
3.1 - SCHEDULE OF PRICES

(To be completed by the Tenderer)

The Schedule of Prices comprises this summary page and the Forms

(i) Schedule of prices Phase 1

(II) Schedule of prices Phase 2

The price for each phase is to be understood as a budget that may or may not be used in full or used in larger quantities than indicated, as instructed by the Client. The payment to the Consultant by the Client is based on the real number of audits or man-hours supplied for Special Audits instructed by the Client within the ceiling amounts and the sub-ceiling amounts as specified below and detailed in the Breakdown of for each phase, all subject to Appendix 3.2 - Terms of Remuneration.

Audits may be more or less time-consuming from case to case. Irrespective of that all audits will be paid at the unit price for the type of audit in question indicated in the below schedules. Special audits will be paid according to time spent. For such audits the Consultant shall deliver statements of time consumed at the intervals specified by the Client.

The Ceiling Amounts are the sums of the prices for each phase.

(all prices are quoted in Danish Kroner).

<table>
<thead>
<tr>
<th>Ceiling amount /contract price</th>
<th>Phase 1</th>
<th>Phase 2 (optional to the Client)</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

Contract Price: (insert the total ceiling amount in words as e.g. DKK three million three hundred and fifty seven thousand and sixty three.)

The structure of the price schedules reflects the division of the Services in fixed and optional parts, and the price offered for each of the phases shall be fixed for the duration of the Agreement.

All amounts in the agreement are in Danish kroner (DKK) including all taxes, charges, and VAT. Fluctuations in foreign prices and exchange rates are of no concern to the Client and will therefore not result in any adjustment of the agreed total budget in Danish kroner.

(The following Forms shall as applicable be filled in with
- The description, number of units, rate/price per unit converted to DKK for each budget line,
- The computed amount for each budget line,
- The transfer of the ceiling prices to this page, calculation of the Price for each Phase and calculation of the Total Price as the sum of the Prices for each Phase.)
Schedule of prices Phase 1 (fixed phase of 24 months duration). Quantities are not definite but indicated for tender evaluation purposes. Reference is made to Appendix 1, point 6.

<table>
<thead>
<tr>
<th>Activity</th>
<th>Unit</th>
<th>Quantity</th>
<th>Unit price /DKK</th>
<th>Total Price DKK</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Audit of DGF incl. PMU, sub-ceiling amount</td>
<td>Number</td>
<td>2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Audit of Partner Project, sub-ceiling amount</td>
<td>Number</td>
<td>160</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Quality control of Institutional Audit, sub-ceiling amount</td>
<td>Number</td>
<td>40</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special Audits (budget of auditor man-days), sub-ceiling amount</td>
<td>Man-days</td>
<td>60 1)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ceiling amount for Phase 1</td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

1) Man-days of a duration of 8 hours
Schedule of prices Phase 2 (optional phase of 30 months duration). Quantities are not definite but indicated for tender evaluation purposes. Reference is made to Appendix 1, point 6.

<table>
<thead>
<tr>
<th>Activity</th>
<th>Unit</th>
<th>Quantity</th>
<th>Unit price /DKK</th>
<th>Total Price DKK</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Audit of DGF incl. PMU, sub-ceiling amount</td>
<td>Number</td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Audit of Partner Project, sub-ceiling amount</td>
<td>Number</td>
<td>160</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Quality control of Institutional Audit, sub-ceiling amount</td>
<td>Number</td>
<td>40</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special Audits (budget of auditor man-days), sub-ceiling amount</td>
<td>Man-days</td>
<td>90 1)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ceiling amount for Phase 2 (optional to the client)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1) Man-days of duration of 8 hours
3.2 - TERMS OF REMUNERATION

1.  **Total Price and Ceiling Amounts**

1.1 The remuneration for the Services shall be calculated as the number executed of a given activity multiplied by its unit price as detailed in the Schedule of Prices and within the limits of the ceiling amounts and the sub-ceiling amounts specified. The ceiling amounts are sub-divided into sub-ceiling amounts as indicated in the schedules.

1.2 The Schedule of Prices forms the total budget for payment of the Consultant’s activities under the Agreement.

   Time worked by the Consultant’s Personnel as well as any auxiliary service or cost required for the Services shall be deemed to be covered by the unit prices.

   The Client shall make no remuneration whatsoever for activities in excess of the Ceiling Amounts and Sub-ceiling Amounts unless instructed by the Client.

   Reallocation of amounts between ceiling amounts and sub-ceiling amounts requires the Client’s prior acceptance or instruction.
2. Payment of Activities

2.1 The payment of the Consultant’s activities shall be determined on the basis of the number of activities executed and at the rates specified in the Schedule of Prices.

The unit price for activities for each phase shall be fixed for the period of the Agreement.

All unit prices must cover:

- The remuneration actually paid to the Consultant’s personnel.

- Administrative costs of employing personnel, such as relocation and repatriation expenses, expatriation allowances, leave, medical insurance and other benefits accorded to the personnel.

- Accommodation and per diems and any form of out-of-town cost for the personnel as required for the assignments.

- The margin covering the Consultant’s overheads, profit and backstopping facilities such as (i) general administration and administration related to the Services (management, personnel, secretarial services, book keeping and auditing, IT administration, any kind of transportation and travel, engineering backup, other support, etc.), (ii) internal quality management and assurance, (iii) marketing (promotion, tendering, negotiations etc.), (iv) HRD and business development.

3. Project-related Expenses

3.1 Any kind of project-related expense is deemed to be included in the unit prices stated in the schedules.
3.3 - TERMS OF PAYMENT

1. General

Payments shall be made as advance payment, quarterly progress payments, and final payment all subject to these terms.

2. Advance payment

N/A

3. Quarterly progress payments

3.1 Quarterly Invoices

As soon as practicable and not later than 30 days after the end of each calendar quarter during the period of the Services, the Consultant shall submit to the Client in one copy and the Client's Representative (cf. Particular Conditions A, clause 2.7.) in one copy, an invoice for the Services rendered by the Consultant during the preceding quarter.

Invoices shall bear the Client’s reference, be numbered sequentially and dated, and submitted in accordance with instructions of the Client.

Such quarterly invoices shall be itemized and sub-totaled by using the headings and posts of the Schedule of Prices and shall be established in a form acceptable to the Client, with a specification of the activities for the period in question.

If the remuneration due to the Consultant is reduced, the Consultant shall submit a credit note to the Client in a form acceptable to the Client, which amount shall be deducted from the next quarterly progress invoice.

3.2 Fourth quarter invoices

The invoice of the fourth quarter of the calendar year shall meet the requirements in Clause 3.1 and shall further be accompanied by the following:

(i) An annual audited statement of accounts for the calendar year audited by the Consultant's external chartered or registered auditor showing:

(a) The total sum of the invoices issued in the calendar year.
(b) The accumulated amounts of invoices issued from the Commencement Date.
(c) The adjusted Ceiling Amounts, if applicable, with specification of the adjustments.
(d) The amounts available for the remaining period of the Agreement.

This audited statement of accounts shall be itemized in the same way as the Schedule of Prices and shall be in a form acceptable to the Client.

(ii) The external auditor's opinion on the annual audited statement of accounts.

The Client may withhold part of a quarterly invoice from payment where the amounts invoiced by the Consultant do not correspond to the work performed or where the Consultant has failed,
upon request of the Client, to submit satisfactory supporting documents for such part of the invoice.

Should any discrepancy be found to exist between the actual payment made and the Services performed by the Consultant during any invoice period, the Client may correct the difference in any subsequent progress payment.

4. Final payment

As soon as practicable, and not later than 90 days after the completion of the Services, the Consultant shall submit to the Client and the Client’s representative (cf. Particular Conditions A, clause 2.7.) a final invoice for the Services rendered by the Consultant.

The final invoice shall bear the Agreement reference, shall be dated and shall be submitted in a form acceptable to the Client. The final invoice shall be clearly marked as being the final invoice.

The final invoice shall be accompanied by a final statement of accounts prepared by the Consultant and audited by the Consultant’s chartered or registered auditor showing:

(i) The total sum of the invoices issued in the calendar year of completion of the Services.
(ii) The accumulated amounts of invoices issued from the Commencement Date.
(iii) The adjusted Ceiling Amounts, if applicable, with a specification of the adjustments.

This audited statement shall be itemized in the same way as the Schedule of Prices and shall be in a form acceptable to the Client.

The final invoice shall also be accompanied by the auditor’s opinion on the final audited statement of accounts.

If the final audited statement shows that the Client has made advance payments or quarterly progress payments in excess of the amount actually payable under the Agreement, the Consultant shall reimburse the Client the excess amount within 30 days of the audited statement showing such excess payment.

5. The Client’s right to repayment

Invoices presented to the Client will normally be paid without having been examined by the relevant office in charge of the administration of the contractual stipulations with respect to terms and conditions of payment. Payment of specific invoices therefore implies no acknowledgement of the correctness of the amounts stated in the invoices, nor is payment any indication of acceptance of any obligation to pay, or that the conditions for payment have been fulfilled.

The Consultant waives any right to claim that payment of invoices limits its obligation to reimburse any payment made to him to which he was not entitled save as permitted by law as mentioned herein.