

Terms of Reference Financial Audit for the project : *SPECIAL*

General information :

Entity: Asmae-Association Soeur Emmanuelle

Subject: Project audit “Strengthening Protective Early Childhood and Inclusion Approaches in Lebanon (SPECIAL)”

Period to be audited: August 2022 till July 2025

Deadline for bids: 30-08-2024

Estimated start-up date: October 2025

Location of audit: Beirut

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I. Foreword

Asmae-Association Soeur Emmanuelle ("Asmae") is a French international NGO and registered charity, specializing in child development. Independent, secular and apolitical, it is open to all. Founded in 1980 by Sister Emmanuelle, based on her experience with rag pickers in the slums of Cairo, Asmae continues its actions in line with the values and methods inherited from its founder: listening and proximity, pragmatism, taking account of differences, professionalism and reciprocity. Asmae's actions aims to support vulnerable children and their families through personalized and continuing support for local actors working in the fields of education and child protection.

Asmae has been working in the Lebanon since 1986 and is currently supporting programs on Prevention and Care of Children at Risk and Adolescence Support, in addition to other cross cutting issues such as access to quality education, inclusion of children with disabilities and gender mainstreaming. Asmae is currently working in partnership with several local NGOs and is part of different networks (such as the National Child Protection Working Group and the Lebanese Humanitarian INGO Forum).

Asmae's is currently implementing a project in partnership with Imam Sader Foundation (ISF) called "Strengthening Protective Early Childhood and Inclusion Approaches in Lebanon" (*SPECIAL*). The project started in August 2022 and is ending in July 2025.

Imam Al-Sadr Foundations (ISF) is a Lebanese, non-governmental, non-profit association, founded by Mr. Musa Al-Sadr, and began its activities in 1963 with the mission of striving towards an advanced society that believes in social justice, free from ignorance, poverty, disease and violence, and where opportunities are equal for all. The Imam al-Sadr Foundation strives, through its vision, to empower women, youth, and children to achieve self-reliance, and to build a safe and dignified life, based on the values of tolerance, justice, and mutual trust, through educational, rehabilitative, cultural, health, social, and economic programs.

Education is one of the cornerstones of the Foundation's ongoing development programs: pre-school, primary education and specialized curricula designed for children with special needs. Moreover, the School of Nursing at Imam Sadr Institutions has enabled thousands of graduates to find gainful employment and thus become economically independent. One of its specialized projects is the Women's Economic Empowerment Program with Intensive Vocational Training Program, as an approach to empowering women and improving the economic and social conditions of disadvantaged populations. Additionally, the organization's pioneering curriculum for mental health professionals is the first of its kind nationally and trains workers to effectively recognize mental disorders and provide mental health services in rural Southern communities.

II. Project description

The project will enable children to reach their full developmental potential, which in the long run will have many impacts at the individual and collective levels, particularly in terms of social cohesion. The project is also part of a continuum between the different educational

levels – early childhood development and education (nursery and pre-primary school) to primary school entry (acquisition of prerequisite skills, support for children and parents for the enrolment in primary school). Furthermore, this project proposes a holistic collaborative approach, involving public and private service providers, relevant ministries, civil society and communities. This project is based on a strong partnership with the partner CSO, Imam Sadr Foundation, which, with the support of Asmae, will be responsible for the direct implementation of capacity building activities in 10 early childhood centers (nurseries and pre-primary schools) in the Tyre region, as well as parent support and community mobilization. In a child rights-based approach, another key component will be to foster inclusive services, at the level of nurseries and pre-primary schools: through the review of educational programs, through the training of the staff of the supported centers as well as through the provision of specialized support to children identified with special needs (related to disability, protection risks, gender discrimination, origin for refugees, etc.). In addition, the project will promote sustainability by institutionalizing a network of actors (directly involved in the project as well as other local and national actors) in order to promote quality inclusive initiatives in the long term. Finally, Asmae will strengthen the organizational capacity of Imam Sadr Foundation

The table describes the project financed by AFD:

Duration	August 2022 till July 2025.
Total contractual budget	919,312 € co-funded 60% by AFD and 40% by Asmae.
Locations	Region of Tyre-South Lebanon
Action objectives	<p>Overall target:</p> <ul style="list-style-type: none"> - At least 80% of children show improvement in the 5 child development areas by the end of the academic cycle - At least 80% of children at risk improved their skills and well-being. - Improved practices of ISF’s through capacity building activities - <p>Specific objectives</p> <p><u>Specific Objective 1:</u> To promote the overall development of 1200 girls and boys (0-6 years) through quality early childhood services and improved parenting skills.</p> <p><u>Specific Objective 2:</u> To promote inclusive services of early childhood development and education, including support for most-at-risk children.</p> <p><u>Specific Objective 3:</u> Strengthen multi-stakeholder collaboration and Imam Sadr Foundation's organizational capacity for greater sustainability</p>
Direct beneficiaries	- 1,200 children enrolled in the centers covered by the project - will be targeted Lebanese and refugee (Syrian

	<p>and Palestinian) children in South Lebanon, especially in the Tyre area, aged 0-6 years - with about 50% girls and 50% boys, including about 10% children with special needs.</p> <ul style="list-style-type: none"> - 1,000 parents/guardians (parenting sessions, psychosocial support) - 120 children receive specialized support. - One organization (ISF) will benefit from technical and organizational capacity building - 10 KGs and nurseries schools will benefit from technical capacity building (staff training, equipment, etc.).
Indirect beneficiaries	<ul style="list-style-type: none"> - Community members benefiting from inclusion awareness campaigns, - Ministries (MOSA, MEHE) - Early childhood actors (unions, national associations).
Expected results	<p>Result 1 (SO1): 10 nurseries and kindergartens are strengthened to ensure quality services for early childhood development and education</p> <p>Result 2 (SO1): 1,000 parents and guardians are supported in their educational role to foster a family environment conducive to child development.</p> <p>Result 3 (SO2): An inclusive approach is promoted at the level of communities, nurseries and pre-primary school centers</p> <p>Result 4 (SO2): 120 children at risk are supported holistically through specialized and integrated services</p> <p>Result 5 (SO3): Duty bearers (public/private service providers, authorities, CSOs) are mobilized for greater and longer-term collaboration</p> <p>Result 6 (SO3): ISF's organizational capacities are strengthened</p>
Main activities	<p>A1.1 Identification of nurseries, KGs and CSOs working in ECD in South governorate focusing on Tyr and surrounding areas</p> <p>A1.1.2 Train # staff at nurseries and KGs to provide quality ECD services and PSS services</p> <p>A1.1.3 Provision of material needed to improve the ECD services at Nurseries and KGs</p> <p>A1.1.4 Provision of quality ECD/ECE and PSS services for 1200 children in the nurseries and KGs</p> <p>A1.1.5 Monitoring the provision of ECD/ECE and PSS services</p> <p>A1.2.1 Create an oriented parenting skills training manual including the training modalities and plan</p>

	<p>A1.2.2 Provide ToT for social workers who are providing parenting skills training for caregivers</p> <p>A1.2.3 Provision of # oriented parenting skills sessions for 1000 caregivers</p> <p>A1.2.4 Provision of # PSS sessions for 1000 caregivers</p> <p>A1.2.5 Provision of Early Childhood kits for parents containing diapers and formula milk needed for their children</p> <p>A2.1.1 Train nurseries and KGs staff on inclusion (disability, gender, and social inclusion)</p> <p>A2.1.2 Review of curricula (nurseries / KGs) to ensure they are inclusive</p> <p>A2.1.3 Provide necessary equipment for KGs when needed to welcome the children with special needs</p> <p>A2.1.4 Implement 3 awareness-raising campaigns on inclusion targeting Nurseries, KGs, caregivers, stakeholders and community members.</p> <p>A2.2.1 Initiate a referral mechanism between CSOs, Nurseries, KGs and ISF to refer children at risk for therapeutic intervention.</p> <p>A2.2.2 Train # staff at ISF, nurseries and KGs on CP and referral</p> <p>A2.2.3 Provision of specialized therapeutic services for 120 children at risk by ISF</p> <p>A3.1.1 Create and facilitate a Network forming from at least 20 members from nurseries, KGs, and CSOs involved in the program as well as other key stakeholders</p> <p>A3.1.2 Form a steering committee of at least 5 members to manage the network</p> <p>A3.1.3 Facilitation of regular meetings</p> <p>A3.1.4 Documentation of best practices, publication</p> <p>A3.2.1 : Conduct of a full organizational capacity assessment for ISF</p> <p>A3.2.2: Participatory development of Imam El Sader Foundation's organizational capacity-building plan</p> <p>A3.2.3: Implementation of the capacity-building plan</p> <p>A3.2.4: Assessment of progress and outcomes</p>
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III. Audit objective

The project implemented by Asmae-Association Soeur Emmanuelle in partnership with Imam Sadr Foundation, financed to the tune of 60% by AFD, must undergo an external financial audit for the expenses incurred within the project. The search for an external auditor is the objective of the present terms of reference.

The selected auditor will be required to express a professional and independent opinion on the financial report prepared by "Asmae" for expenditures implemented under the project. The auditor shall:

- Follow the checklist in Appendix X2,
- Ensure that the financial report complies with the model required by AFD,

- Ensure the eligibility of expenses incurred during the project and reported in the financial report
- Give its opinion on compliance with the procedures listed in the financing agreement with AFD and in the methodological guide to AFD's CSO support system (<https://www.afd.fr/fr/les-organisations-de-la-societe-civile>).
- Certify the financial report to be submitted to AFD

IV. Audit organization

IV1. Audit methodology and approach

The consultant will propose a methodological note for carrying out the audit. In particular, this should specify the sampling methodology used to ensure that the expenditure to be audited is representative both overall and for each budget heading.

IV2. Location

Interventions will mainly take place:

- at Asmae Lebanon office: Beirut , Ain el Remmaneh, Snoubra Street, Assad Gharios Bldg, 5th Flr., Bloc B.
- ISF center: Tyre, South Lebanon (if needed by the auditor)

V. Audit procedure and scope

The audit will take place in two stages

V1. Scoping meeting with the auditor

This meeting should be held within a month of the contract being signed. The main objective of this meeting is to ensure that the CSO has a clear understanding of the audit scope and control procedures. It should enable the CSO to strengthen the internal procedures essential to meeting its contractual obligations, to facilitate the auditor's work, and to limit as far as possible the rate of ineligible expenditure recorded at the end of project implementation. This meeting may also enable the auditor to make recommendations to the CSO at the start of the project.

V2. Performing and reporting the financial audit

The main tasks of the test are to :

- Ensure that all expenditures have been incurred according to the provisions of the Financing Agreement and the methodological guide to AFD's CSO support mechanism, with particular attention to commitments relating to procurement.
- Check eligibility criteria for expenses reported in the financial report
- Check the resources allocated to the project and the correct allocation of expenses by the donor.

The main eligibility criteria for expenditure are as follows:

- Expenditure was incurred during the period covered by the Financing Agreement.
- The expenses incurred were budgeted for and are classified in the correct budget category.
- The expenses incurred were necessary for the implementation of the project.

- The expenses incurred and reported in the financial report have been recorded and allocated to the project in the accounting system of "Name of CSO" or in that of its partners according to the accounting standards applicable in the country of establishment of the latter and with usual accounting practices.

The auditor will carry out all the checks listed in the checklist in Appendix 2. If any points cannot be verified, this should be specified and the reason given in the management letter.

VI. Reports to be provided

At the end of the scoping meeting described in section V1, the auditor will independently draft a scoping note setting out his main recommendations for implementing the financial audit.

The financial audit described in section V2 must be carried out after the end of the project in July 2025. The audit report must be submitted within six months of the end of the project. It must justify the verification of expenditure, and comment on each of the checks. It must indicate the amount of expenditure declared ineligible (with comments for each item of expenditure concerned). Competitive bidding procedures, retrocessions, and valuations must also be assessed and commented on.

The checklist (see Appendix 2) must be appended to the audit report.

A management letter summarizing the main findings of the expenditure audit report and formulating the main recommendations.

VII. Reference documents

- Project financing agreement between "Asmae" and AFD
- The methodological guide to AFD's CSO support system (<https://www.afd.fr/sites/afd/files/2017-12/guide-demande-de-financement-initiative-OSC-AFD.pdf>)
- Agreements between "Asmae" and "ISF"
- Project narrative reports
- Project financial report as at (31-07-2025).
- Detailed project budget
- Supporting documents required for verification

VIII. Technical and financial proposal

The consultant invited to bid shall provide the following to "Asmae":

A technical proposal must indicate :

- Proposed audit methodology
- The consultant's references and experience (3 pages maximum);
- The CV of the speaker(s) and a breakdown of responsibilities;
- A provisional intervention schedule and an estimate of the workload in days;

A financial proposal that must indicate :

- Total audit costs in EUR incl. VAT
- Payment terms (payment schedule)

Consultant profile:

- The partner signing the report must be a qualified chartered accountant and a member of the professional associations of chartered accountants.
- Associate staff should have experience in auditing projects financed by French public funding bodies.
- Application of recognized professional standards (IFAC, IDEAS, etc.)
- The Declaration of Integrity, Eligibility, and Environmental and Social Commitment, completed and signed by the authorized person, if the contract is equal to or greater than €20,000 (see Appendix X.3).

IX. Application processing

IX.1 Application evaluation

The Consultant will be selected based on quality and cost:

- Technical offer: understanding of the ToR, methodology, and experience of the consultant(s)
- Financial offer: daily rates, number of days proposed, ancillary costs, overall offer corresponding to the available budget

The technical evaluation will follow the following evaluation grid (to be adapted by the CSO):

Criteria	
TECHNICAL PROPOSAL	60%
Understanding the ToR/Presentation of the methodology used	10%
Consultant's references and experience	30%
<i>Experience in auditing NGO structures</i>	10%
<i>Experience in auditing projects of International NGOs funded by Institutional Donors</i>	20%
CV of the speaker(s)/share of responsibilities	10%
Provisional work schedule/estimated workload in man-days	10%
FINANCIAL OFFER	40%
TOTAL	100%

Once the bids have been received and analyzed, the applicants reserve the right to negotiate the proposals with the shortlisted candidates.

The applicant also reserves the right not to select any candidate if no offer is deemed satisfactory.

All information concerning the "SPECIAL" project included in the tender documents or provided separately shall be treated as strictly confidential by the contractor. Applicants agree not to disclose or publish any information relating to this call.

Similarly, any documents provided by the service provider will be considered confidential.

IX.2 Budget

The maximum budget for the audit is 919,312 EURO including all taxes and all field missions.

X. Sending offers

Applications must be sent by e-mail, with the reference: Audit-Special Project in the subject line, to the following addresses: hoda.daou@asmae.fr

Deadline for applications: "30-08-2024"

XI. Appendices

X.1 Project budget (To be shared after the scoping meeting with the selected audit firm)

X.2 Questionnaire to be completed by the auditor and submitted to Agence Française de Développement

FINANCIAL AUDIT CHECKLIST

The auditor selected under the invitation to tender undertakes to carry out all the following checks, and to **append this completed and signed list to the final audit report**. If certain points could not be verified, this must be specified and the reason given in the management letter.

Auditor (name/status/address) : Certification/qualification :
CSO or partner audited : Audit dates :
AFD agreement no. Amount audited : Brackets :

1. CONTROL QUESTIONS	Yes, the point has been checked	Add a comment if the item could not be verified
1.1. Inspection procedures		
Was a scoping meeting held between the auditor and the CSO within the first 12 months of project implementation?		
Has the auditor independently defined the sample of expenses to be audited?		
Is the sample of expenses to be verified greater than 50% of the total project expenses?		
Has each budget item been checked for a significant amount?		
Has the auditor carried out any checks on locally-managed expenses? If so, please explain the control method (field visit, association with a local audit firm, transmission of local documents to head office, etc.)?		
1.2 Contractual obligations		
Do the contractual documents (application form, financing agreement, partnership agreement) exist? Are they signed and dated?		

Is there a clear accounting and financial management system? Have the responsibilities of the CSO, project coordination, management and financial controls been clearly defined?		
Have the provisions included in the agreement and in the methodological guide in force at the time of award been respected?		
1.3. Analysis of financing plan		
Has the maximum limit of 25% of the total project budget been respected? Please note that valorization cannot appear in the contributions of AFD and French ministries.		
Have the valuation methods described in the methodological guide been respected?		
Has the contractually agreed budget been respected overall, within the limits of the rules defined by budget heading and partner? If you have noted a variation of more than 20% in the total for each budget heading, has AFD notified you that it has no objection?		
In the table of expenses, have the ceilings provided for in the methodological guide been respected? - The "miscellaneous and unforeseen" heading is capped at 5% of total direct project costs (excluding indirect and structural costs). - If the CSO has set aside a specific line for "headquarters staff dedicated to the project" in the "Human Resources" budget heading, indirect costs are capped at 10% of direct project costs. - If the CSO has declared indirect costs up to 12% of direct project costs, has it been checked that the "Travel and mission expenses" heading only includes mission expenses for head office staff (perdiems and transport costs)?		
Have AFD been systematically informed of partners and stakeholders who receive retrocessions in excess of €5,000?		
1.4. Audit of the accounting system		
In the CSO's accounts, is there an analytical code dedicated to the income and expenditure generated by the project?		
Can the amount indicated in the performance report be reconciled with a list of expenses extracted from the accounting system?		
Does the recording system make it possible to attribute an invoice or accounting document of equivalent probative value to each expense?		

Does the recording system provide proof of payment for each expense (usually a bank statement, bank transfer confirmation or receipt)?		
1.5. Cost control		
<p><u>Compliance with applicable legislation</u></p> <ul style="list-style-type: none"> - Have Community and national rules been respected? - Does the public procurement process comply with : <ul style="list-style-type: none"> ▪ European and national/internal public procurement rules and those stipulated in the agreement. ▪ Documentation on compliance with the chosen procedure (applications, rejection letters, notification, contract). ▪ Have the principles of transparency, non-discrimination, fair treatment and respect for competition been respected? 		
<p><u>Checking expenditure eligibility</u></p> <ul style="list-style-type: none"> - Do the expenses comply with the eligibility criteria set out in the methodological guide? - Have we been assured that the expenditure has not already been subsidized by other funding (EU, regional, local or other) not declared in the financing plan? Are controls in place to avoid double-funding? 		
<p><u>Personnel expenses</u></p> <ul style="list-style-type: none"> - Are the expenses properly linked to the CSO's employees or otherwise justified in terms of the actions provided for in the agreement? - Are personnel costs supported by documents such as employment contracts, pay slips (or any other document of equivalent probative value), payment receipts, details of calculations to determine unit personnel costs (day, week, month), time sheets, project-specific time sheets? - Is the calculation based on actual costs (gross salaries + the employer's contractual obligations for the employee who actually worked on the project)? - When staff do not work full-time on the project, is the pro rata calculation based on a traceable and verifiable method? 		
<p><u>Travel and accommodation</u></p> <ul style="list-style-type: none"> - Have travel, per diem and accommodation expenses been declared in accordance with any internal regulations established by the CSO? - Are the trips to which these expenses relate justified by the project's objectives as set out in the initial application? - Is travel limited to the geographical areas covered by the project? If outside, have they been explicitly validated with AFD? - Are travel and accommodation expenses exclusively related to travel by project participants identified by the CSO or its partners? 		
<p><u>Capital expenditure</u></p> <ul style="list-style-type: none"> - Was the equipment purchased initially provided for in the funding application? If not, has the AFD been validated by ANO in accordance 		

<p>with the provisions of the methodological guide (materiality threshold > €10,000 for field and general interest projects)?</p> <ul style="list-style-type: none"> - If a material asset is valued, does the depreciation method comply with general accounting rules? - If the equipment was not used exclusively for the project, is only a portion of the actual costs allocated to the project? Is this share calculated according to a fair and justified method? 		
<p>External expertise</p> <ul style="list-style-type: none"> - Are the expenses linked to the items on this budget line according to the characteristics mentioned in the funding application? - Has the use of external expertise been carried out in accordance with the rules of competition and award stipulated in the agreement? 		
<p>Exchange rates</p> <ul style="list-style-type: none"> - Has the conversion method applied by the CSO been explained and the rate verified? - Does this method comply with the provisions of Article 3.2.3 of the agreement? - Has the Beneficiary specified how it will use the sums generated by foreign exchange gains and compensate for foreign exchange losses during the project implementation period? 		

2. EXPECTED DELIVERABLES	Yes, forwarded to AFD	Why not?
An expenditure verification report, commenting on each check and the amount of expenditure declared ineligible, and including an assessment of calls for tender, retrocessions, and valuations carried out during the project.		
A management letter summarizing the main findings of the expenditure audit report and formulating the main recommendations.		

X.3 Declaration of integrity, eligibility and environmental and social commitment

Tender title : _____ (the "Contract")

A: _____ (the "project owner")

1. We acknowledge and accept that the Agence Française de Développement (the "AFD") only finances the project owner's projects on its own terms, which are determined by the Financing Agreement between the AFD and the project owner. Consequently, there

can be no legal relationship between the AFD and our company, our consortium or our subcontractors. The project owner retains exclusive responsibility for the preparation and implementation of the contract award process, and for its subsequent execution.

2. We certify that we are not, and that none of the members of our group and our subcontractors are, in one of the following cases:
 - 2.1) be in a state of or have been the subject of bankruptcy, liquidation, judicial settlement, safeguard, cessation of business or be in any analogous situation resulting from a similar procedure;
 - 2.2) have been convicted for less than five years by a judgment having the force of res judicata in the country where the Project is carried out for one of the acts referred to in articles 6.1 to 6.4 below or for any offence committed in connection with the award or performance of a contract¹ ;
 - 2.3) appear on the Financial Sanctions Lists adopted by the United Nations, the European Union and/or France, in particular to combat the financing of terrorism and breaches of international peace and security;
 - 2.4) in professional matters, have been guilty of serious misconduct in the past five years in connection with the award or performance of a contract;
 - 2.5) not having fulfilled our obligations relating to the payment of social security contributions or our obligations relating to the payment of taxes in accordance with the legal provisions of the country in which we are established or those of the country of the project owner;
 - 2.6) have been convicted within the last five years by a judgment having the force of res judicata for any of the acts referred to in Articles 6.1 to 6.4 below or for any offence committed in connection with the award or performance of a contract financed by AFD;
 - 2.7) be subject to an exclusion decision issued by the World Bank, as of May 30, 2012, and as such be on the list published at <http://www.worldbank.org/debarr>² ;
 - 2.8) be guilty of misrepresentation in providing information required as part of the Contract award process.
3. We certify that we are not, and that none of the members of our group and our subcontractors are, in one of the following situations of conflict of interest:
 - 3.1) shareholder controlling the project owner or subsidiary controlled by the project owner, unless the resulting conflict has been brought to AFD's attention and resolved to its satisfaction.
 - 3.2) have a business or family relationship with a member of the Owner's staff involved in the selection process or control of the resulting contract, unless the resulting conflict has been brought to the attention of AFD and resolved to its satisfaction;

¹ In the event of such a conviction, you may attach to this Declaration of Integrity any additional information that will enable you to consider that the conviction is not relevant to the contract financed by AFD.

² In the event of such a decision to exclude, you may attach to this Declaration of Integrity any additional information that would make it possible to consider that this decision to exclude is not relevant to the contract financed by AFD.

3.3) control or be controlled by another bidder, be placed under the control of the same company as another bidder, receive from another bidder or award to another bidder directly or indirectly subsidies, have the same legal representative as another bidder, maintain directly or indirectly contacts with another bidder enabling us to have and give access to information contained in our respective bids, to influence them, or to influence the decisions of the project owner ;

3.4) be engaged for a consulting assignment which, by its nature, is likely to prove incompatible with our assignments on behalf of the project owner;

3.5) in the case of a procedure for the award of a works or supply contract :

ii. have prepared ourselves or have been associated with a consultant who has prepared specifications, plans, calculations and other documents used in the competitive bidding process in question;

iii. be ourselves, or any of the firms with which we are affiliated, engaged, or to be engaged, by the Employer to carry out the supervision or control of the work under the Contract.

4. If we are a public establishment or a public company, we certify that we have legal and financial autonomy and that we are managed according to the rules of commercial law³

5. We undertake to inform the project owner without delay, who will inform the AFD, of any change in the situation with regard to points 2 to 4 above.

6. In connection with the award and performance of the Contract :

6.1) We have not and will not commit any unfair maneuver (act or omission) intended to deliberately deceive another person, intentionally conceal information, surprise or vitiate his consent or cause him to circumvent legal or regulatory obligations and/or violate his internal rules in order to obtain an illegitimate benefit.

6.2) We have not and will not commit any unfair manoeuvre (action or omission) contrary to our legal or regulatory obligations and/or our internal rules in order to obtain an illegitimate benefit.

6.3) We have not promised, offered or granted, and will not promise, offer or grant, directly or indirectly, to (i) any person holding a legislative, executive, administrative or judicial office within the State of the Employer, whether appointed or elected, on a permanent or non-permanent basis, whether remunerated or not and regardless of hierarchical level, (ii) any other person who performs a public function, including for a public body or public enterprise, or who provides a public service, or (iii) any other person defined as a public official in the State of the project owner, an undue advantage of any kind, for himself or for another person or entity, in order that he perform or refrain from performing an act in the exercise of his official duties.

6.4) We have not promised, offered or granted and will not promise, offer or grant, directly or indirectly, to any person who directs or works for a private sector entity, in any capacity whatsoever, any undue advantage of any kind, for himself or herself or for any other person or entity, in order that he or she perform or refrain from

³ Article to be deleted where appropriate in the event of a contract concluded with a public company without competitive tendering.

performing any act in violation of his or her legal, contractual or professional obligations.

6.5) We have not committed and will not commit any act likely to influence the Contract award process to the detriment of the Employer and, in particular, any Anti-competitive Practice the object or effect of which is to prevent, restrict or distort competition, in particular by tending to limit access to the Contract or the free exercise of competition by other companies.

6.6) We, or any of the members of our consortium, or any of our subcontractors will not acquire or supply equipment and will not operate in sectors under United Nations, European Union or French Embargo.

6.7) We undertake to respect, and to ensure that all our subcontractors respect, the environmental and social standards recognized by the international community, including the fundamental conventions of the International Labour Organization (ILO) and international conventions for the protection of the environment, in accordance with the laws and regulations applicable in the country where the Contract is carried out. We also undertake to implement environmental and social risk mitigation measures as defined in the environmental and social management plan or, where applicable, in the environmental and social impact notice provided by the project owner.

7. We, the members of our consortium and our subcontractors authorize AFD to examine the documents and accounting records relating to the award and performance of the Contract and to submit them for verification to auditors appointed by AFD.

Name: _____ As : _____

Signature : _____

Duly authorized to sign the offer for and on behalf of⁴ _____

As of : _____ day of : _____

⁴ In the case of a joint venture, enter the name of the joint venture. The person signing the tender on behalf of the Tenderer shall attach to the Tender the Power of Attorney given by the Tenderer.