



**German Financial Cooperation with the
Hashemite Kingdom of Jordan
Climate Protection in the Wastewater Sector in Jordan
BMZ ref. no: 2016 70 249**

**Contract No. 2/Supply -KfW/2023
KfW Procurement No: 509478**

**Audit Services
Request for Proposal - Price Quotation**

May 2023

Invitation to tender - Audit Services - Request for Proposal

General:

The Employer Water Authority of Jordan seeks to contract an audit firm to perform the audit for the disposition fund covering the period from 20.12.2020 to 31.08.2023 and 01.09.2023 to 31.08.2024 of the above-mentioned project according to the Terms of Reference in Annex A.

The present Tender is carried out via a National Competitive Bidding in accordance with and based on KfW's "Guidelines for the Procurement of Consulting Services, Works, Plant, Goods and Non Consulting Services in Financial Cooperation with Partner Countries, January 2021", <https://www.kfw-entwicklungsbank.de/PDF/Download-Center/PDF-Dokumente-Richtlinien/FZ-Vergaberichtlinien-V-2021-EN.pdf>.

The tender document consists of the Conditions of Tender and the respective Annexes mentioned below.

Participating audit firms shall meet the following minimum criteria:

- Are a member of an internationally recognised Audit network
- Have proven experience with Audits based on ISAE 3000 rev (minimum 3 assignments in the past 5 years (2017 – 2022))
- Have proven experience with the verification of use of (donor) funds (minimum 3 assignments of comparable size in the past 5 years (2017 – 2022))
- Have proven knowledge of public service institutions (minimum 3 assignments in the past 5 years (2017 – 2022))

Timeline to Consider (tentative):

07/05/2023	Publishing of RfP – last date to have a copy of documents will be on 24/05/2023
26/05/2023	Deadline for request of additional information
05/06/2023	Deadline for submission of tenders at 12:00 noon
30/06/2023	Recommendation of the selected Contractor
01/09/2023	Mobilization

Conditions of tender:

1) Formal aspects: The tender should include a technical proposal in the form of expert CVs and required documents showing membership of an internationally recognized audit network and required experience and a financial proposal.

The technical proposal should include a duly signed Declaration of Undertaking pursuant to Annex B.

The tender should be submitted in one outer envelope containing two separate inner envelopes for

- a) the technical proposal
- b) the financial proposal according to Annex C.

All three envelopes should indicate the title of the Project and the Procurement Numbers. The outer envelope should have the mention "Do not open before submission date!". Both inner envelopes should mention "*technical proposal*" respective "*financial proposal*". The proposal is to be sent to the following address:

Water Authority of Jordan (WAJ)
Shmeisani, P.O. Box 2769
Amman 11183
6th floor – Tendering Department
Tel: +962-6-5680100
Fax: +962-6-5687760

The Employer Water Authority of Jordan reserves the right to renounce the proposal if it does not comply with the rules laid down in these Conditions of tender, without providing any reason to the Bidder, and without thereby incurring any liability to the Bidders.

The financial proposal will be evaluated first. The lowest cost proposal will then be evaluated for meeting the technical criteria. The lowest cost proposal meeting the technical criteria will be recommended for contract award.

The matrix below will be used for the evaluation:

Criteria	
1. Financial Proposal Evaluation	Pass / Fail
<ul style="list-style-type: none">• The lowest cost proposal will be evaluated for meeting the technical criteria.	
2. Technical Proposal Evaluation	
<ul style="list-style-type: none">• One senior expert (Partner) with minimum 7 years of relevant experience. This expert shall be overall responsible for the assignment.• One audit manager (responsible for the field work and the team on the ground) with 3 years of relevant experience (audits of projects financed by international donor organization(s) and public sector institutions, audits based on ISAE 3000 rev).	

<ul style="list-style-type: none"> • Prove of membership of an internationally recognised Audit network • References proving experience with Audits based on ISAE 3000 rev (minimum 3 assignments in the past 5 years (2017 – 2022)) • References proving experience with the verification of use of (donor) funds (minimum 3 assignments of comparable size in the past 5 years (2017 – 2022)) • References proving knowledge of public service institutions (minimum 3 assignments in the past 5 years (2017 – 2022)) <p>The technical proposal shall furthermore include:</p> <ul style="list-style-type: none"> • A signed and stamped Declaration of Undertaking. • Company registration certificate. • Professional license(s). • Bid security over 400 JOD 	
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2) Scope and Content of Financial Proposal

The Financial Proposal shall be given in JOD currency. The total financial offer for evaluation purposes will be limited to the base offer.

Cost of personnel shall include fixed daily fee rates (includes salary, social charges and overhead costs, vacation and sick leave, home office cost, transport and communication cost with regard to the deployment, normal home office services - professional, personal and administrative support - cost of electronic data processing, company's professional insurances, risk and profit).

The Financial Proposal shall be calculated under the assumption that services will be remunerated at lump sum basis. The Consultant shall use the template in Annex C for his Financial Proposal.

3) Taxes

Specific tax exemption in the Employer's country does not apply for services rendered under this contract. The consultant and its staff as well as any subconsultants and their staff are subject to and responsible for meeting their liabilities arising from taxes and public duties attributable to the contract in the Employer's country.

The price of the services to be rendered are to include – where applicable – the withholding tax (WHT) and the national contribution (NC) in the cost calculation but for the purposes of the evaluation of the financial offer shall be indicated separately. General Sales Tax (GST) is to be stated separately on top of the price of the services. These taxes will be deducted from the payment and remitted to the tax authorities by the Employer in the case of an international consultant. In case of a national consultant, the GST will be reimbursed by the Employer to the consultant upon proof of evidence.

Taxes in the Employer's country not directly attributable to the contract as well as outside of the Employer's country (e.g., corporate income tax, income tax, etc.) shall be included in the

cost calculation without separate indication and will not be subject to any separate remuneration.

Further to be included in the overhead cost calculation are revenue stamp fee, other fees and permits except those stated below.

The project is exempted from the 1% fee to the Engineer Association in accordance with the letter of the Prime Ministry, dated 20.12.2018, Ref 56/10/6/35792.

The Consultant is exempted from fees related to residence and work permits in accordance with the letter of the Prime Ministry, dated 21.11.2018, Ref 18/11/1/30560.

The Employer provides this information on tax liabilities in the Employer's country to its best knowledge but cannot assume responsibility for the correctness of it, which remains with the Consultant.

4) Deadline

Submission date is **05.06.2023 at 12 o'clock noon.**

Timely submission means that the bids must be successfully submitted latest at the above-mentioned deadline. **Proposals submitted after the date and time stated above will not be considered.**

The Water Authority of Jordan may, at its discretion, extend the deadline for the submission of Bids, in which case all rights and obligations of the Bidders previously subject to the deadline shall thereafter be subject to the deadline as extended.

5) Submission of tenders:

The Technical Proposal and the Financial Proposal should be submitted in one outer envelope containing two separate inner envelopes.

Proposals have to be submitted in English Language.

6) Validity period of tenders

Bids should be valid for 120 days from the date of submission. A bid valid for a shorter period shall be rejected. The validity of the bid security should be 42 days longer than the validity of the bid (i. e. 162 days).

7) Request for additional information

Any question, communication or requests for additional information concerning this call for proposals are only permitted in writing (email or facsimile) and up to 10 calendar days before the deadline for the submission of the proposals. Such requests are to be sent to the addresses indicated below. The Water Authority of Jordan will respond in writing to any request for clarification, including a description of the inquiry but without identifying its source, no later than 5 (five) calendar days prior to the deadline for submission of bids. The answers will be communicated simultaneously in writing to all preselected Bidders.

E-mail to: rua_alsoub@mwi.gov.jo

or

Facsimile +962 6 5687760

8) Next steps

The contract shall be signed no later than 22.08.2023. Mobilization is expected 10 days after contract signature.

The payment of the entire contract amount will be done by the Employer in two equal instalments after acceptance of each of the two audit reports.

9) Contact details

Designated person representing Employer: Eng. Rua Alsoub, rua_alsoub@mwi.gov.io
cc Designated person representing Implementation Consultant: Mrs. Ursula Kreudler, ursula.kreudler@dorsch.de

10) Contract

A Contract between the Employer and successful Auditor will be signed as per Annex H Model Draft Contract. This model contract¹, together with the Contractor's bid, the ToR and the Declaration of Undertaking, form the contractual basis for the assignment.

The Contract shall have a term of 2 years, Prices are fixed for the entire duration of the contract.

11) Confidentiality: All documents and information (if any) provided to Tenderers in the framework of this tender process, including the annexes, are to be treated as strictly private and confidential. The information provided therein cannot be disclosed to third parties during a period of five (5) years from the Submission Date. If at any time during the submission period a Tenderer decides not to submit an offer, the Tenderer shall return all confidential documents received for the purpose of preparation of the bid to the Employer immediately.

List of Annexes

Annex A:	Terms of Reference (TOR)
Annex B:	Template Declaration of Undertaking (DoU)
Annex C:	Technical Proposal Submission Form
Annex D:	Template Technical Proposal
Annex E:	Financial Proposal Submission Form
Annex F:	Financial Template
Annex G:	Bid security Form
Annex H:	Model Draft Contract

Documents available on KfW's web site

Guidelines for the Procurement of Consulting Services, Works, Plant, Goods and Non-Consulting Services in Financial Cooperation with Partner Countries, January 2021":

<https://www.kfw-entwicklungsbank.de/PDF/Download-Center/PDF-Dokumente-Richtlinien/FZ-Vergaberichtlinien-V-2021-EN.pdf>

KfW Consulting Contract for small orders which is available through the following link:

<https://www.kfw-entwicklungsbank.de/International-financing/KfW-Development-Bank/Publications-Videos/Publication-series/Guidelines-and-contracts/>

Terms of Reference

see separate document

*[Please note: Any deviations from the ToR provided in the SA require prior approval by KfW
(to be coordinated with KfW's audit experts)]*

DECLARATION OF UNDERTAKING

Reference name of the Application/Offer/Contract: ("Contract")²

To: ("Project Executing Agency")

1. We recognise and accept that KfW only finances projects of the Project Executing Agency ("PEA")³ subject to its own conditions which are set out in the Funding Agreement it has entered into with the PEA. As a matter of consequence, no legal relationship exists between KfW and our company, our Joint Venture or our Subcontractors under the Contract. The PEA retains exclusive responsibility for the preparation and implementation of the Tender Process and the performance of the Contract.
2. We hereby certify that neither we nor any of our board members or legal representatives nor any other member of our Joint Venture including Subcontractors under the Contract are in any of the following situations:
 - 2.1) being bankrupt, wound up or ceasing our activities, having our activities administered by courts, having entered into receivership, reorganisation or being in any analogous situation;
 - 2.2) convicted by a final judgement or a final administrative decision or subject to financial sanctions by the United Nations, the European Union or Germany for involvement in a criminal organisation, money laundering, terrorist-related offences, child labour or trafficking in human beings; this criterion of exclusion is also applicable to legal Persons, whose majority of shares are held or factually controlled by natural or legal Persons which themselves are subject to such convictions or sanctions;
 - 2.3) having been convicted by a final court decision or a final administrative decision by a court, the European Union, national authorities in the Partner Country or in Germany for Sanctionable Practice in connection with a Tender Process or the performance of a Contract or for an irregularity affecting the EU's financial interests (*in the event of such a conviction, the Applicant or Bidder shall attach to this Declaration of Undertaking supporting information showing that this conviction is not relevant in the context of this Contract and that adequate compliance measures have been taken in reaction*);
 - 2.4) having been subject, within the past five years to a contract termination fully settled against us for significant or persistent failure to comply with our contractual obligations during such Contract performance, unless this termination was challenged, and dispute resolution is still pending or has not confirmed a full settlement against us;
 - 2.5) not having fulfilled the applicable fiscal obligations with regard to the payment of taxes at the respective tax residence and in the country of origin of the PEA (contractors based in Annex 1 countries (<https://www.consilium.europa.eu/de/policies/eu-list-of-non-cooperative-jurisdictions/>) must submit a fully completed and legally countersigned declaration of tax conformity (Appendix 1 to the Declaration of Undertaking) in addition to the Declaration of Undertaking at the time of award of the contract/contract review. This shall become an integral part of the contract. Failure to submit may result in exclusion from the awarding procedure. For contractors based in countries not listed as Annex I countries,

² Capitalised terms used, but not otherwise defined in this Declaration of Undertaking have the meaning given to such term in KfW's "Guidelines for the Procurement of Consulting Services, Works, Goods, Plant and Non-Consulting Services in Financial Cooperation with Partner Countries".

³ The PEA means the purchaser, the employer, the client, as the case may be, for the procurement of Consulting Services, Works, Plant, Goods or Non-Consulting Services.

only the Declaration of Undertaking must be submitted, and not the declaration of tax conformity);

2.6) being subject to an exclusion decision of the World Bank or any other multilateral development bank and being listed on the website <http://www.worldbank.org/debarr> or respectively on the relevant list of any other multilateral development bank (*in the event of such exclusion, the Applicant or Bidder shall attach to this Declaration of Undertaking supporting information showing that this exclusion is not relevant in the context of this Contract and that adequate compliance measures have been taken in reaction*); or

2.7) being guilty of misrepresentation in supplying the information required as condition to participation in this Tender Procedure.

3. We hereby certify that neither we, nor any of the members of our Joint Venture or any of our Subcontractors under the Contract are in any of the following situations of conflict of interest:

3.1) being an affiliate controlled by the PEA or a shareholder controlling the PEA, unless the stemming conflict of interest has been brought to the attention of KfW and resolved to its satisfaction;

3.2) having a business or family relationship with a PEA's staff involved in the Tender Process or the supervision of the resulting Contract, unless the stemming conflict of interest has been brought to the attention of KfW and resolved to its satisfaction;

3.3) being controlled by or controlling another Applicant or Bidder, or being under common control with another Applicant or Bidder, or receiving from or granting subsidies directly or indirectly to another Applicant or Bidder, having the same legal representative as another Applicant or Bidder, maintaining direct or indirect contacts with another Applicant or Bidder which allows us to have or give access to information contained in the respective Applications or Offers, influencing them or influencing decisions of the PEA;

3.4) being engaged in a Consulting Services activity, which, by its nature, may be in conflict with the assignments that we would carry out for the PEA;

3.5) in the case of procurement of Works, Plant or Goods:

i. having prepared or having been associated with a Person who prepared specifications, drawings, calculations and other documentation to be used in the Tender Process of this Contract;

ii. having been recruited (or being proposed to be recruited) ourselves or any of our affiliates, to carry out works supervision or inspection for this Contract;

4. If we are a state-owned entity, and compete in a Tender Process, we certify that we have legal and financial autonomy and that we operate under commercial laws and regulations.

5. We undertake to bring to the attention of the PEA, which will inform KfW, any change in situation with regard to points 2 to 4 here above.

6. In the context of the Tender Process and performance of the corresponding Contract:

6.1) neither we nor any of the members of our Joint Venture nor any of our Subcontractors under the Contract have engaged or will engage in any Sanctionable Practice during the Tender Process and in the case of being awarded a Contract will engage in any Sanctionable Practice during the performance of the Contract;

6.2) neither we nor any of the members of our Joint Venture or any of our Subcontractors under the Contract shall acquire or supply any equipment nor operate in any sectors under an embargo of the United Nations, the European Union or Germany; and

6.3) we commit ourselves to complying with and ensuring that our Subcontractors and major suppliers under the Contract comply with international environmental and labour standards, consistent with laws and regulations applicable in the country of implementation of the Contract and the fundamental conventions of the International Labour Organisation⁴ (ILO) and international environmental treaties. Moreover, we shall implement environmental and social risks mitigation measures when specified in the relevant environmental and social management plans or other similar documents provided by the PEA and, in any case, implement measures to prevent sexual exploitation and abuse and gender-based violence.

7. In the case of being awarded a Contract, we, as well as all members of our Joint Venture partners and Subcontractors under the Contract will, (i) upon request, provide information relating to the Tender Process and the performance of the Contract and (ii) permit the PEA and KfW or an auditor appointed by either of them, and in the case of financing by the European Union also to European institutions having competence under European Union law, to inspect the respective accounts, records and documents, to permit on the spot checks and to ensure access to sites and the respective project.
8. In the case of being awarded a Contract, we, as well as all our Joint Venture partners and Subcontractors under the Contract undertake to preserve above mentioned records and documents in accordance with applicable law, but in any case for at least six years from the date of fulfillment or termination of the Contract. Our financial transactions and financial statements shall be subject to auditing procedures in accordance with applicable law. Furthermore, we accept that our data (including personal data) generated in connection with the preparation and implementation of the Tender Process and the performance of the Contract are stored and processed according to the applicable law by the PEA and KfW.

Name: _____ In the capacity of: _____

Duly empowered to sign in the name and on behalf of⁵: _____

Signature:

Dated:

⁴ In case ILO conventions have not been fully ratified or implemented in the Employer's country the Applicant/Bidder/Contractor shall, to the satisfaction of the Employer and KfW, propose and implement appropriate measures in the spirit of the said ILO conventions with respect to a) workers grievances on working conditions and terms of employment, b) child labour, c) forced labour, d) worker's organisations and e) non-discrimination.

⁵ In the case of a JV, insert the name of the JV. The person who will sign the application, bid or proposal on behalf of the Applicant/Bidder shall attach a power of attorney from the Applicant/Bidder.

Declaration of tax conformity – binding confirmation for legal persons

Name of company

I hereby confirm with my signature that:

- 1. I am authorised to make this declaration on behalf of the above company;
- 2. the company properly pays all taxes in accordance with the tax laws of the country in which the company is domiciled;
- 3. the company is not currently nor has been in the past involved in any legal proceedings concerning the taxation of the company;
- 4. the company will duly pay taxes that may arise from the provision of contracted services;
- 5. all information and statements provided in advance are complete, accurate in terms of content and currently correct.

.....
(Place)

.....
(Date)

.....
(Name of the company)

.....
(Signature(s))

Declaration of tax conformity – binding confirmation for natural persons

I hereby confirm with my signature that:

- 1. I make this declaration in my name/on my own account;
- 2. I duly pay taxes that I am obliged to pay under the tax law of my country of residence;
- 3. I am not currently involved in tax law court proceedings, nor have I been in the past;
- 4. I will duly pay taxes that may arise from the provision of contracted services;
- 5. I have filled in all the information and statements of this confirmation in full, accurately in terms of content and that they are up to date at this time.

.....

(Place)

.....

(Date)

.....

(Name of the person)

.....

(Signature)

ANNEX C

TECHNICAL PROPOSAL SUBMISSION FORM

[Location, Date]

To: [Name and address of Employer]

Dear Sirs:

We, the undersigned, offer to provide the auditing services for [Insert title of assignment] in accordance with your Request for Proposals dated [Insert Date] and our Proposal. We are hereby submitting our Proposal, which includes this Technical Proposal and a Financial Proposal sealed in a separate envelope.

[If the Consultant is a joint venture, insert the following: "We are submitting our Proposal in a joint venture between: [Insert a list with full name and the legal address of each member, and indicate the lead member]. We have attached a copy [insert: "of our letter of intent to form a joint venture" or, if a JV is already formed, "the relevant information of the existing JV agreement"] signed by every participating member, which details the likely legal structure of and the confirmation of joint and severable liability of the members of the said joint venture."

We hereby declare that:

- (a) All the information and statements made in this Proposal are true and we accept that any misinterpretation or misrepresentation contained in this Proposal may lead to our disqualification by the Employer.
- (b) Our Proposal shall be valid and remain binding upon us for the period of time specified in the CoT.
- (c) We have no conflict of interest in accordance with Annex B.
- (d) We undertake to negotiate a Contract on the basis of the proposed Key Experts. We accept that the substitution of Key Experts require the NO by KfW and may – should no equivalent substitute be availed – otherwise lead to the termination of Contract negotiations.
- (e) Our Proposal is binding upon us and subject to any modifications resulting from the Contract negotiations.
- (f) We fully understand the audit terms of reference and shall submit our report including the required Annexes A and B of the audit ToR.

We undertake, if our Proposal is accepted and the Contract is signed, to initiate the Services related to the assignment no later than the date indicated in the CoT.

We understand that the Employer is not bound to accept any Proposal that the Employer receives.

We remain,

Yours sincerely,

Authorized Signature [In full and initials]: _____

Name and Title of Signatory: _____

Name of Auditor (company’s name):

In the capacity of: _____

Address: _____

Contact information (phone and e-mail): _____

ANNEX D

TEMPLATE TECHNICAL PROPOSAL

CURRICULUM VITAE (CV)

Position Title and No.	<i>[e.g., K-1, TEAM LEADER]</i>
Name of Expert:	<i>[Insert full name]</i>
Date of Birth:	<i>[day/month/year]</i>

Education: *[List college/university or other specialized education, giving names of educational institutions, dates attended, degree(s)/diploma(s) obtained]*

Employment record relevant to the assignment: *[Starting with present position, list in reverse order. Please provide dates, name of employing organization, titles of positions held, types of activities performed and location of the assignment, and contact information of previous clients and employing*

organization(s) who can be contacted for references. Past employment that is not relevant to the assignment does not need to be included.]

Period	Employing organization and your title/position. Contact info for references	Country	Summary of activities performed relevant to the Assignment
<i>[e.g., May 2005-present]</i>	<i>[e.g., Ministry of, advisor/consultant to... For references: Tel...../ e-mail.....; Mr/Mrs B, deputy minister]</i>		

Membership in Professional Associations:

Language Skills (indicate only languages in which you can work):

Adequacy for the Assignment:

Detailed Tasks Assigned on Audit Team:	Reference to Prior Work/Assignments that Best Illustrates Capability to handle the Assigned Tasks
<i>[List all deliverables/tasks in which the Expert will be involved]</i>	

ANNEX E

FINANCIAL PROPOSAL - SUBMISSION FORM

[Location, Date]

To: [Name and address of Employer]

Dear Sirs:

We, the undersigned, offer to provide the auditing services for [Insert title of assignment] in accordance with your Request for Proposal dated [Insert Date] and our Technical Proposal.

Our attached Financial Proposal is for the amount of [Indicate the corresponding to the amount(s) currency(ies)] [Insert amount(s) in words and figures], [Insert "excluding" as standard or "including"] of all indirect local taxes in accordance with CoT. The estimated amount of local indirect taxes is [Insert currency] [Insert amount in words and figures] which shall be confirmed or adjusted, if needed, during negotiations.

Our Financial Proposal shall be binding upon us subject to the modifications resulting from Contract negotiations, up to expiration of the validity period of the Proposal, i.e. before the date indicated in CoT.

We understand you are not bound to accept any Proposal you receive.

We remain,

Yours sincerely,

Authorized Signature [In full and initials]: _____

Name and Title of Signatory: _____

In the capacity of: _____

Address: _____

E-mail: _____

ANNEX F

Template for Financial Proposal

Basic Services (as per TOR)

	Sum (in JOD) excl. VAT
20.12.2020 – 31.08.2023	
01.09.2023 – 31.08.2024	
...	
Total – Basic Services excl. VAT	
VAT	
Total – Basic Services incl. VAT	

ANNEX G
Bid Security Form

Beneficiary: Water Authority of Jordan
Jaber Bin Hayan Street, N° 45
Shmeisani
Amman 11183
The Hashemite Kingdom of Jordan

Date: *[Insert date of issue]*

BID GUARANTEE No.: *[Insert guarantee reference number]*

Guarantor: *[Insert name and address of place of issue, unless indicated in the letterhead]*

We have been informed that *[Insert name and address of the bidder, which in the case of a joint venture shall be the name and address of the joint venture]* (hereinafter called "the Applicant") has submitted or will submit to the Beneficiary its bid (hereinafter called "the Bid") for the supply of *[Insert project, object of the contract/brief description of the goods and related services]* under National Competitive Bidding No. *[Insert number]*.

Waiving all objections and defenses, we, as Guarantor, hereby irrevocably and independently undertake to pay the Beneficiary any sum or sums not exceeding in total an amount of **400 JOD** upon receipt by us of the Beneficiary's first demand, supported by the Beneficiary's statement, whether in the demand itself or a separate signed document accompanying or identifying the demand, stating that either the Applicant:

- (a) Has withdrawn its Bid during the period of bid validity set forth in the Applicant's Bid Submission Form (the Bid Validity Period"); or
- (b) Having been notified of the acceptance of its Bid by the Beneficiary during the Bid Validity Period, (i) has failed to sign the contract agreement, or (ii) has failed to furnish the performance security, in accordance with the Instructions to Bidders ("ITB") of the Beneficiary's bidding document.

This guarantee shall expire not earlier than ******* (162 days from the submission date)**

By this date we must have received any claims for payment by letter or encoded telecommunication. It is understood that you will return this guarantee to us on expiry or after payment of the total amount to be claimed hereunder.

This guarantee is governed by the laws of the Hashemite Kingdom of Jordan.

Place, date

Guarantor's authorized signature(s)

ANNEX H

Draft consultancy contract

see separate document