

New Terms of Reference for the Interim and Final Financial Audit (May 2025) for project:

Initiative Ideas Box Moyen Orient

General :

Entity: Bibliothèques Sans Frontières (BSF)

Subject: Project Audit: Initiative Ideas Box Moyen Orient »

Audit period: Tranche 1 from 01/01/2024 until 30/06/2025; Tranche 2 from 01/01/2024 until 31/12/2026

Publication: 21st of May 2025

Deadline for tenders: 25th of June 2025

Estimated start date: 10th of July 2025

Audit locations:

- Headquarters of “Bibliothèques Sans Frontières”, located at “8-10 Rue de Valmy, 93100 Montreuil”, and/or at the regional office of the OSC for the Middle East, located at “Jabal Lwebdeh - Baoyneh street, Daragmeh building- 4th Floor -office 401”

- Remotely, at the regional office of BSF for the Middle East, in Amman, Jordan.

- Remotely, with CSO partners benefiting from retrocession in the following country(ies): Iraq, Lebanon, Palestinian Territories.

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I. Introduction (Overview of the CSO and its purpose)

Libraries Without Borders (BSF), a French association under the 1901 law, has been working since 2007 to bring knowledge to those who are deprived of it. Today, 750 million people in the world cannot read or write and only 35% of people in developing countries have access to the internet (World Bank 2023). People's vulnerabilities are exacerbated when they do not have access to the information they need to make decisions, acquire new skills and integrate into society. Access to knowledge allows people to exercise their rights, to be included in society and to be autonomous.

BSF intervenes in different areas where school time is reduced, where family units are broken up and where the lack of information and open spaces reinforces resentment between communities. BSF campaigns for better consideration of intellectual dimensions (information, education, culture) in the assistance provided to vulnerable populations.

To take action, BSF has created revolutionary tools such as the Ideas Box - a multimedia library in a kit designed by Philippe Starck - or the Ideas Cube - a digital and ultra-portable offline library. In all its projects, the association defends innovation, sharing, respect and cultural diversity. BSF's expertise in content creation has been recognized for many years. This is why in 2019, BSF created the Lab. Both a product and a research and development center, the Lab is the embodiment of BSF's spirit of innovation. The Lab is at the heart of BSF's expertise and innovation.

II. Project description (Overview of the project)

Between 2020 and 2023, BSF implemented a first phase of the project, aimed at empowering refugees, internally displaced persons, returnees and host communities through access to information in Burundi, Iraq and Lebanon.

Following the first phase of the project, BSF is currently implementing a second phase, focused on the Middle East, with activities in the following countries:

- Lebanon
- Iraq
- Occupied Palestinian Territories

By equipping 4 partners with one or more multimedia centers (Ideas Box) and an ultra-mobile offline digital library (Ideas Cubes) containing contextualized content, the project aims to improve access to quality education and training programs, access to information and the development of psychosocial well-being, and to promote the inclusion and autonomy of vulnerable groups (including women and people with disabilities).

The table describes the project financed by AFD:

Project start and end dates	January 1, 2024 – December 31, 2026
Total contractual budget	€1,913,199 (of which AFD share: €1,530,559)
Locations	Iraq, Lebanon and Palestine
Exemption or exception approved at time of project appraisal, relating to the risk of	NA

breaching financial sanctions	
Objectives of the action	<p><u>Overall Objective</u>: Contribute to increasing the autonomy and capacity to act of the most vulnerable communities and populations by strengthening their access to information, education and culture in Iraq, Lebanon and Palestine</p> <p><u>Specific Objective 1</u>: Strengthen communities' access to quality education and training programs through the deployment of 8 new Ideas Boxes and the strengthening of 3 existing ones</p> <p><u>Specific Objective 2</u>: Contribute to improving access to information and psychosocial well-being by setting up creative, fun and secure spaces</p> <p><u>Specific Objective 3</u>: Promote social cohesion, inclusion and autonomy of vulnerable groups and peace building through innovative exchange venues</p>
Direct beneficiaries	<p>100,000 participants in activities, including 50% women, 5% people with disabilities and 50% young people</p> <p>50 professionals from partner CSOs trained</p>
Indirect beneficiaries	<p>90 professionals within partner teams benefiting from access to educational tools and resources</p> <p>70,000 family members and relatives of participants in the activities</p>
Expected outcomes	<p>R.1.1: Partner CSOs and their staff are equipped and trained in the use of content, learning methods and innovative facilitation techniques adapted to each audience and integrated into the practices of partner CSOs.</p> <p>R.1.2: Ideas Box users develop skills adapted to their needs around entrepreneurship, employability, life skills and non-formal education (including academic support and literacy)</p> <p>R.1.3: A community of practice is created where the teams of partner CSOs have access to platforms and instances of exchange between professionals</p> <p>R.2.1: Professionals from partner CSOs are trained and supported in the implementation of activities aimed at improving the well-being of users</p> <p>R.2.2: The well-being of Ideas Box users is improved by the implementation of psychosocial support activities</p> <p>R.2.3: Ideas Box users have access to information and knowledge to help them make informed decisions.</p> <p>R.3.1: Communities are made aware of peace building and activity slots are dedicated to social cohesion</p> <p>R.3.2: Communities are sensitized to gender issues and girls and women have access to dedicated space and time slots</p>

	R.3.3: Communities are made aware of disabilities and people with disabilities have access to
Main activities	<p>A.1.1.1: Identification by BSF and partner CSOs of the needs of future users around pre-identified themes (education, entrepreneurship, employability, life skills) and selection of suitable physical and digital content</p> <p>A.1.1.2: Production, programming and sending of the Ideas Box and Ideas Cube tools and the restocking of content from the 3 old Ideas Boxes</p> <p>A.1.1.3: Training of the 11 Ideas Box support staff in its use and integration into the activity programs already implemented by the partners and design of activity sheets on the 4 thematic axes by BSF</p> <p>A.1.2.1: Adaptation of the BSF support model and training plans to partner facilitators</p> <p>A.1.2.2: Support for partner structures in the use of new innovative tools and methodologies based on the model developed in activity 2.1</p> <p>A.1.2.3: Implementation of activities on the 4 themes (entrepreneurship, employability, life skills, education) by local partners</p> <p>A.1.3.1: Deployment of an exchange platform and communication tools between project professionals and continuous community management by BSF</p> <p>A.1.3.2: Implementation of 3 annual events</p> <p>A.1.3.3: Organization with the accompanying staff of design workshops and creation of activity sheets responding to user demand and sharing of educational materials created between the different partners</p> <p>A.2.1.1: Support for operational partners in the creation of secure spaces around the Ideas Boxes</p> <p>A.2.1.2: Raising awareness and mobilizing target audiences to participate in activities through dedicated visibility</p> <p>A.2.1.3: Training of facilitators in mediation with vulnerable groups</p> <p>A.2.2.1: Organization of free access sessions to Ideas Box spaces</p> <p>A.2.2.2: Implementation of fun, recreational and creativity development activities by partners with BSF tools and content</p> <p>A.2.3.1: Selection of informative content, particularly on rights, health and services</p> <p>A.2.3.2: Organization of activities promoting the understanding and application of these rights</p> <p>A.2.3.3: Organization of thematic days on locally identified issues</p>

	<p>A.3.1.1: Design of a methodological toolkit on social cohesion and peace building and co-creation of activities to improve social cohesion</p> <p>A.3.1.2: Training and support for professionals in the implementation of these activities and deployment of Ideas Cube tools</p> <p>A.3.1.3: Implementation of social cohesion activities by partners</p> <p>A.3.2.1: Organization of thematic days open to all in each space on gender-related issues</p> <p>Livelihood /Financial Autonomy methodological toolkit of IdeasBox4Women and made available to professionals of partner CSOs</p> <p>A.3.2.3: Implementation of specific activities aimed at women</p> <p>A.3.3.1: Organization of thematic days open to all in each space on issues related to disability</p> <p>A.3.3.2: Creation of a methodological toolkit on disability and provision to professionals from partner CSOs</p> <p>A.3.3.3: Implementation of specific activities for people with disabilities</p>
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III. Audit objective

The project implemented by “Bibliothèques Sans Frontières, for which AFD is providing 80% of the financing, must undergo an external financial audit (interim and final) of the expenditure incurred under the project. The term “financial audit” used here refers specifically to an engagement to perform agreed-upon procedures regarding financial information in accordance with IFAC’s ISRS 4400 auditing standard; it is not intended to be a project financial audit (which would be performed under ISA auditing standards). The purpose of these terms of reference is to find an external auditor.

The selected auditor will be required to express a professional and independent opinion on the financial report drawn up by “CSO Name” for the expenditure incurred under the project. The auditor must:

- Comply with the list of checks to be carried out, presented in Appendix XI
- Ensure that the financial report complies with the format required by AFD
- Ensure that expenditure incurred during the project and reported in the financial report is eligible
- Give their opinion on compliance with the procedures listed in the Financing Agreement with AFD and in the Methodology Guide covering AFD’s CSO support mechanism (<https://www.afd.fr/fr/les-organisations-de-la-societe-civile>)
- Certify the financial report submitted to AFD.

IV. Audit organization

IV1. Audit methodology and approach

The consultant must prepare a methodological note explaining how the audit will be carried out. This must specify the sampling methodology designed to ensure that the expenditure to be audited is representative both overall and for each budget heading.

IV2. Audit location

Audit activities will mainly take place at the following:

- Headquarters of “Bibliothèques Sans Frontières”, located at “8-10 Rue de Valmy, 93100 Montreuil”, and at the regional office of the OSC for the Middle East, located at “Jabal Lwebdeh - Baoyneh street, Daragmeh building- 4th Floor -office 401”

- Remotely, at the regional office of BSF for the Middle East, in Amman, Jordan.

- Remotely, with CSO partners benefiting from retrocession in the following country(ies): Iraq, Lebanon, Palestinian Territories.

V. Audit process and scope

There are two stages to the audit.

V1. Scoping meeting with the auditor

This meeting must be held at the latest one month after signing the contract. The primary objective of this meeting is to ensure that the CSO fully understands the scope of the audit and what it will involve. It should enable the CSO to strengthen the internal procedures needed for ensuring contractual obligations are met. It should also make the job of the auditor easier, keeping any ineligible expenditure items observed upon completion of the project to a minimum. This meeting also provides the auditor with an opportunity to make recommendations to the CSO at the start of the project.

V2. Execution of the interim and final financial audits and reports

The audit’s main tasks will be to:

- Ensure that all expenditure has been incurred in accordance with the provisions set out in the Financing Agreement and in the Methodology Guide covering AFD’s CSO support mechanism, with particular attention to commitments relating to awarding contracts
- Check the eligibility criteria for expenditure reported in the financial report
- Check the resources allocated to the project and the correct allocation of expenditure by donor.

The main eligibility criteria for expenditure are:

- Expenditure was actually incurred during the period covered by the Financing Agreement
- Expenditure incurred was planned in the budget and is assigned to the correct budget category
- Expenditure incurred was necessary for project implementation
- Expenditure incurred and reported in the financial report was recorded and allocated to the project in the accounting system of “CSO Name” or in its partners’ accounting systems in

accordance with the accounting standards applicable in the country in which those partners are based and with normal accounting practices.

The audit must also check compliance with the set of procedures as presented at the review of the set of procedures analyzed by the appointed firm and approved by AFD (CSO compliance questionnaire) and compliance with the set of procedures as described and approved in the project questionnaire.

The auditor must perform all the checks included in the checklist in Appendix XI. If certain points cannot be verified, this must be stated in the management letter, with reasons provided.

VI. Reports to be provided

Following the scoping meeting described in section V1, the auditor must draft an independent scoping report outlining their main recommendations for the financial audit.

The financial audit described in section V2 must be carried out after the end of each project tranche (provisional end date for Tranche 1 30/06/2025 / provisional end date for Tranche 2 31/12/2026).

The audit report for Tranche 1 must be submitted within three months (or six months for multi-year partnership agreements (CPP)) of the end of the phase, and the report for Tranche 2 within six months of the end of the project. The audit report must provide reasons for the checks on expenditure and comments on each of the checks carried out. It must state the amount of expenditure found to be ineligible (with comments for each item of expenditure in question). Competitive tendering procedures, reallocations and valuations must also be assessed and commented on.

The auditor must attach to the audit report: - The checklist (see Appendix XI2)

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

VII. Reference documents

- Project financing agreement between “CSO name” and AFD
- The Methodology Guide covering AFD’s CSO support mechanism, specific to the Call for Expressions of Project Intentions (AMI) for which the project was submitted and selected, is available on the AFD website:
<https://www.afd.fr/fr/financements-projets-ong#11154>
- Agreements between “CSO Name” and each project partner
- Project narrative reports
- Project financial report as at “December 31, 2026”
- Detailed project budget
- Supporting documentation required for auditing purposes.

VIII. Technical and financial proposal

Consultants invited to tender must provide the following to “CSO Name”:

A technical proposal, which must specify:

- The proposed methodology for carrying out the audit
- The consultant’s references and experience (3 pages maximum)
- The résumé(s) of the consultant(s) and a breakdown of responsibilities
- The provisional timetable for the audit and an estimate of the workload in man-days.

A financial proposal, which must specify:

- The total cost of the audit (inclusive of all taxes) and specify the amount in euro equivalent
- Payment terms (payment schedule).

The consultant's profile:

- The consultant partner signing the report must be a qualified chartered accountant and member of the professional associations of chartered accountants.
- All staff involved in the audit must have experience in project audits financed by French public donors.
- Recognized professional standards (IFAC, IDEAS, etc.) must be followed.

The authorized person must complete and sign the Statement of Integrity, Eligibility, and Environmental and Social Commitment if the contract is equal to or greater than €20,000 (see Appendix XI.3).

The languages used for the audit will be French, English and Arabic to the extent possible.

IX. Application processing

IX.1 Application evaluation

The consultant will be selected based on quality and cost:

- Technical proposal: understanding of the ToR, methodology, experience of the consultant(s)
- Financial proposal: daily rates, estimated number of man-days, related costs, overall proposal in line with the available budget.

The technical evaluation will be conducted using 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 auditing NGO structures</i>	10%
<i>Experience auditing international projects</i>	10%
<i>Experience auditing public finance</i>	10%
Résumé(s) of consultant(s)/breakdown of responsibilities	10%
Provisional audit timetable/estimated workload in man-days	10%
FINANCIAL PROPOSAL	40%
TOTAL	100%

Once the tenders have been received and analyzed, the tender requester reserves the right to negotiate the proposals with the shortlisted candidates.

The tender requester also reserves the right not to select any candidate if it deems no tender satisfactory.

All information relating to project "Initiative Ideas Box" included in the tender documents or provided separately must be treated as strictly confidential by the service provider. The tender requester agrees not to disclose or publish any information relating to this tender.

Similarly, any documents supplied by the service provider will be treated as confidential.

IX.2 Budget

The maximum budget for the audit is €20 000 including all taxes and all field missions.

X. Submission of tenders

Tenders must be sent by email, in French and with reference “Audit Initiative Ideas Box” in the subject line, to the following email addresses: “admin.me@bibliosansfrontieres.org”. The email must also include a request for acknowledgment of receipt of the tender.

Deadline for submission of tenders: 25th of June 2025

XI. Appendices

XI.1 Project budget

(insert file)

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

FINANCIAL AUDIT CHECKLIST

The auditor selected through the tendering process shall commit to carrying out all of the following checks. **A copy of this list, completed, and signed, must be attached to the interim or final audit report.** If certain points cannot be verified, this must be stated in the management letter, with reasons provided.

Auditor (name/status/address): Certification/qualification:
CSO or partner audited: Audit dates and period covered:
AFD agreement no.: Amount audited: Tranches : Tranche 1 report (interim) or Tranche 2 report (final): please specify

1. AUDIT QUESTIONS	Yes, point checked	Add a comment if unable to check point
1.1. Audit 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 expenditure to be audited?		
Before AMI 2023: Is the sample of expenditure to be audited greater than 50% of the total amount of project expenditure? From AMI 2023 onwards: Is the sample of expenditure to be audited greater than 60% of the total amount of project expenditure?		
Has each budget item been checked for a significant amount?		
Has the auditor carried out any checks on the control of locally-managed expenditure? If yes, please explain the method used (field visit, partnership with a local audit firm, local documents sent to headquarters, etc.).		
1.2. Contractual obligations		
Do contractual documents (application form, financing agreement, partnership agreement) exist; are they signed and dated?		

Is there a well-defined accounting and financial management system? Have the responsibilities of the CSO, project coordination, management, and financial control been clearly defined?		
Have the provisions included in the agreement and in the methodology guide in effect when the grant was made been complied with?		
<ul style="list-style-type: none"> - Has the procedural framework described in the CSO Compliance questionnaire been respected? - Have the procedures and measures described in the Project Compliance questionnaire been properly followed? - Has the contractual commitment to refrain from making funds available to persons listed in the project framework been honored? Compliance with the commitment may be checked by any appropriate means (including screening), against a sample of expenditure (including, where applicable, cash transfers and/or economically exploitable resources) financed by the AFD grant. - If the project falls within the scope of an exemption, exception, waiver, or measures other than screening, does it comply with the frameworks set out in Worksheet 10 of the “CSO Initiatives” methodology guide? 		
1.3. Financing plan analysis		
Has the ceiling applied to valuations of a maximum of 25% of the total project budget been complied with? Note that valuations may not appear in the contributions from AFD and French ministries.		
Have the methods for calculating valuations set out in the methodology guide been followed?		
<ul style="list-style-type: none"> - Has the contractually agreed budget been broadly kept to, within the rules specified for each budget heading and partner? - If you found a variation greater than or equal to 20% of the total of each budget heading, was the variation covered by a no-objection from AFD? 		
Have the criteria relating to resources been complied with (maximum percentage of co-financing and share of subsidies from private sources where applicable)?		
Are the resources listed in the final report actually those allocated to the project (correct allocation of expenditure by donor)?		
If you found a substantial change in the financing plan or in the percentage of AFD financing or co-financing, was the change covered by a no-objection from AFD?		
<p>In the expenditure table, have the ceilings specified in the methodological guide been complied with?</p> <ul style="list-style-type: none"> - “Miscellaneous and contingencies” costs are capped at 5% of the project’s total direct costs (excluding administrative and overhead costs). 		

- Indirect costs are capped at a maximum % of the project's direct costs, as specified in the AMI for which the project was submitted and selected.		
Have partners and stakeholders who are reallocation beneficiaries been systematically reported to AFD?		
1.4. Accounting system checks		
In the CSO's accounting system, is there an analysis code specifically for project-related income and expenditure?		
Can the amount stated in the implementation report be reconciled with a list of expenses extracted from the accounting system?		
Can an invoice or an accounting document of equivalent probative value be attributed to each expense in the accounting system?		
Can a proof-of-payment document (usually a bank statement, bank transfer confirmation, or receipt) be attributed to each expense in the accounting system?		
1.5. Expenditure control		
<u>Compliance with applicable legislation</u>		
<ul style="list-style-type: none"> - Have European Union (for French CSOs) or national (for local CSOs) regulations been complied with? - Does the public procurement process comply with: <ul style="list-style-type: none"> ▪ European and national/internal regulations for awarding contracts and the rules stipulated in the agreement. ▪ Documentation on compliance with the chosen procedure (applications, rejection letters, notification, contract)? ▪ The principles of transparency, non-discrimination, fair treatment, and respect for competition? 		
<u>Expenditure eligibility checks</u>		
<ul style="list-style-type: none"> - Does expenditure comply with the eligibility criteria set out in the methodology guide? - Have assurances been obtained to the effect that expenditure has not already been subsidized by other financing (EU, regional, local, or other) not declared in the financing plan? Are controls in place to avoid double financing? 		
<u>Staff costs</u>		
<ul style="list-style-type: none"> - Are expenses related to the CSO's employees or otherwise justified in terms of the actions provided for in the agreement? - Are staff costs supported by documents such as employment contracts, pay statements (or any other document of equivalent 		

<p>probative value), payment receipts, details of calculations to determine unit staff costs (day, week, month), time cards, or time sheets specific to the project?</p> <ul style="list-style-type: none"> - Is the calculation based on actual costs (gross salaries + employer's contractual obligations for employees actually working on the project)? - Where staff are not working full-time on the project, is the pro rata calculation based on a traceable and auditable 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 the CSO's internal rules and regulations? - Are the trips to which these expenses relate justified by the project's objectives as set out in the initial application? - Are the trips limited to the geographical areas covered by the project? Have any trips outside these areas been explicitly approved by AFD? - Are travel and accommodation expenses related exclusively to trips made by project participants identified by the CSO or its partners? 		
<p><u>Equipment costs</u></p> <ul style="list-style-type: none"> - Was the equipment purchased covered by the initial application for financing? If not, did AFD approve the purchase by a no-objection, in accordance with the provisions of the methodology guide (equipment cost greater than €10,000)? - If a material asset is valued, is the depreciation method used in line with the methodology guide? - If the equipment was not used exclusively for the project, is only a portion of the actual costs allocated to the project? Is this portion calculated according to a fair and justified method? 		
<p><u>External expertise</u></p> <ul style="list-style-type: none"> - Are the expenses related to the items included under this budget heading as detailed in the application for financing? - Has the use of external expertise been carried out in compliance with the competitive tendering and contract award rules set out in the agreement? 		
<p><u>Exchange rates</u></p> <ul style="list-style-type: none"> - Has the CSO explained the conversion method used and verified the rate? - Does this method comply with the provisions of Article 3.2.3 of the agreement? 		

- Has the CSO specified how it will use the proceeds of foreign exchange gains and compensate for foreign exchange losses over the project implementation period?		
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2. EXPECTED DELIVERABLES	Yes, sent to AFD	If no, why not?
An audit report, commenting on each of the checks carried out and on the amount of expenditure found to be ineligible, and including in particular an assessment of calls for tender, reallocations, project resources, and valuations carried out during the project.		
A management letter summarizing the main findings of the expenditure audit report and outlining the main recommendations.		

XI.3 Statement of Integrity, Eligibility, and Environmental and Social Responsibility

Tender title: _____ (the “**Contract**”)

To: _____ (the “**Contracting Authority**”)

1. We recognize and accept that Agence Française de Développement (“**AFD**”) only finances projects of the Contracting Authority subject to its own conditions which are set out in the Financing Agreement which links it directly or indirectly to the Contracting Authority. Consequently, there can be no legal relationship between AFD and our company, our consortium, and our subcontractors. The Contract Authority retains exclusive responsibility for the preparation and implementation of the contract award process and performance of the contract.
2. We hereby certify that neither we nor any other member of our consortium or any of our subcontractors are in any of the following situations:
 - 2.1) Being in a state of or having been the subject of bankruptcy, liquidation, judicial settlement, safeguard, or cessation of activity proceedings, or being in any similar situation resulting from a similar procedure;
 - 2.2) Having been convicted within the last five years by a judgment having the effect of res judicata in the country where the Project is being implemented for one of the acts referred to in Articles 6.1 to 6.4 below or for any offense committed in connection with the award or performance of a contract;¹
 - 2.3) Being included in the lists of financial sanctions adopted by the United Nations, the European Union, and/or France, in particular to combat the financing of terrorism and violations of international peace and security;
 - 2.4) In professional matters, having been guilty of serious misconduct in the last five years in connection with the award or performance of a contract;
 - 2.5) Having failed to meet our obligations to pay social security contributions or taxes in accordance with the legal provisions of the country where we are established or those of the country of the Contracting Authority;
 - 2.6) Having been convicted within the last five years by a judgment having the effect of res judicata for any of the acts referred to in Articles 6.1 to 6.4 below or for any offense committed in connection with the award or performance of a contract financed by AFD;
 - 2.7) Being subject to a debarment decision by the World Bank, on or after May 30, 2012, and being listed as such at <https://www.worldbank.org/debarr>;²
 - 2.8) Having been guilty of falsely documenting or misrepresenting information required as part of the contract award process.

¹ If you have been convicted of any such offense, you may attach to this Statement of Integrity any additional information that might indicate that the conviction is not relevant to the contract financed by AFD.

² If you have been subject to any such debarment decision, you may attach to this Statement of Integrity any additional information that might indicate that the debarment decision is not relevant to the contract financed by AFD.

3. We hereby certify that neither we nor any other member of our consortium or any of our subcontractors are in any of the following situations of conflict of interest:
- 3.1) Being a shareholder controlling the Contracting Authority or subsidiary controlled by the Contracting Authority, unless the resulting conflict has been brought to the attention of AFD and resolved to its satisfaction.
 - 3.2) Having a business or family relationship with a member of the Contracting Authority's staff involved in the selection process or in monitoring the resulting Contract, unless the resulting conflict has been brought to the attention of AFD and resolved to its satisfaction;
 - 3.3) Controlling or being controlled by another bidder, being under the control of the same company as another bidder, receiving from another bidder or awarding to another bidder directly or indirectly any subsidies, having the same legal representative as another bidder, having direct or indirect contacts with another bidder enabling us to have and give access to information contained in our respective tenders or proposals, to influence them, or to influence the decisions of the Contracting Authority;
 - 3.4) Being engaged for a consultancy assignment which, by its nature, is likely to be incompatible with our missions on behalf of the Contracting Authority;
 - 3.5) In the case of a procedure for awarding a contract for works or supplies:
 - ii. Prepared ourselves or were associated with a consultant who prepared specifications, plans, calculations, and other documents used in the competitive bidding process in question;
 - iii. We, or any of the firms with which we are affiliated, are engaged, or are to be engaged, by the Contracting Authority to carry out the supervision or monitoring of the work under the Contract.
4. If we are a public institution or a state-owned company, we hereby certify that we have legal and financial autonomy and that we operate under commercial laws and regulations.³
5. We undertake to inform the Contracting Authority without delay, which will inform 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 others, intentionally conceal matters from them, surprise or vitiate their consent or cause them to circumvent legal or regulatory obligations, and/or violate their internal rules in order to obtain an illegitimate benefit.
 - 6.2) We have not and will not commit any unfair maneuver (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 in the State of the Contracting Authority, whether appointed or elected, whether permanent or not, whether paid or unpaid, and

³ Delete this article if the contract is entered into with a state-owned company without competitive bidding.

whatever their level of authority, (ii) any other person who performs a public function, including for a public institution or state-owned company, or who provides a public service, or (iii) any other person defined as a public official by the national laws of the Contracting Authority's country, an undue advantage of any kind, for himself or herself or for another person or entity, for such public official to act or refrain from acting in his or her official capacity;

6.4) We have not promised, offered or given, and we will not promise, offer or give, directly or indirectly to any person who holds an executive position in a private sector entity or works for such an entity, regardless of the nature of his or her capacity, any undue advantage of any kind, for himself or herself or another person or entity, for such person to perform or refrain from performing any act in breach of its legal, contractual, or professional obligations;

6.5) We have not and we will not engage in any practice likely to influence the contract award process to the detriment of the Contracting Authority and, in particular, in any anti-competitive practice that has the purpose or effect of preventing, restricting, or distorting competition, including by limiting access to the Contract or the free exercise of competition by other companies;

6.6) Neither we nor any of the members of our consortium or any of our subcontractors will acquire or supply equipment nor operate in any sectors under an embargo of the United Nations, European Union, or France.

6.7) We undertake to comply with, and to ensure that all our subcontractors comply with, internationally recognized environmental and social standards, including the core conventions of the International Labour Organization (ILO) and international conventions for the protection of the environment, consistent with the laws and regulations applicable in the country where the Contract is performed. We also undertake to implement the environmental and social risk mitigation measures specified in the environmental and social management plan or, where applicable, in the environmental and social impact notice provided by the Contracting Authority.

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

Name: _____ In the capacity of: _____

Signature: _____

Duly empowered to sign in the name and on behalf of:⁴ _____

Dated: _____

⁴ In case of consortium, insert the name of the Consortium. The person signing the tender on behalf of the Bidder must attach to the tender a power of attorney from the Bidder.