

Terms of reference Financial Audit for the project: *"Sport 4 Resilience"*

General information:

Entity: "PLAY International

Subject: "Sport 4 Resilience" (S4R) project audit

Period to be audited: 01/04/2023 - 31/03/2026

Deadline for bids: 09/02/2024

Estimated start date: 30/06/2026

Audit locations: Remote and/or face-to-face. The project will take place in the following locations: France (Paris), Kosovo (Mitrovica/Kosovska Mitrovica, Lipjan/Lipljan, Ferizaj/Uroševac, Obiliq/ Obilić, Fushë Kosova/Kosovo Polje, Peja/Peć, Prizren, Shtime/Štimlje and Prishtina/Priština.), North Macedonia (Skopje, Tetovo, Kumanovo and Shtip), Montenegro (Rožaje, Podgorica, Nikšić, Kolašin, Budva, Cetinje and Ulcinj) but all documents and verifications can be transmitted digitally, facilitating remote verification. Nevertheless, proposals for audits in the offices are welcome.

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I. Foreword

PLAY International was founded in 1999 on the conviction that sport is a powerful tool for education and social change. Since then, the association has developed and managed sports-based support programs in around thirty countries, benefiting one million children.

Internationally, the NGO implements education through sport projects through its missions in Kosovo, Burundi, France, Senegal, the Comoros, and Rwanda.

II. Project description

Sport 4 Resilience is a project whose first 36-month phase is being implemented in Kosovo, Northern Macedonia and Montenegro. Led by PLAY International, with the support of TAKT and REGSPO, the project uses sport games as a lever for education and awareness raising to empower youth and children in the Western Balkans to create more inclusive and resilient societies in the face of the societal risks that affect them. Based on a diverse ecosystem and innovative and adapted pedagogical approaches, the project has two main axes. A first strand, in formal education, focuses on building children's (8–12-year-old) life skills and resilience to discrimination based on gender and minority status, while supporting national educational priorities. A second strand, in non-formal education, focuses more on civil society and young adults (15-24 years old) to build their resilience to the risks of radicalization and discrimination.

The table describes the project financed by AFD:

Duration	3 years
Total contractual budget	1 500 000 €
Locations	Kosovo, North Macedonia, Montenegro
Objectives of the action	<p>Overall objective: To contribute to the development of civic-minded, tolerant and resilient youth in the face of societal challenges in Kosovo, Northern Macedonia and Montenegro.</p> <p><u>Specific Objective 1:</u> To strengthen children's life skills and resilience to gender and minority status discrimination in formal education.</p> <p><u>Specific Objective 2:</u> To build resilience of young people (15-24 years) to the risks of radicalization and discrimination in the Western Balkans region.</p>
Direct beneficiaries	<ul style="list-style-type: none"> - 2 civil society organizations: TAKT and REGSPO. - 200 teachers (70% women) (120 in Kosovo, 40 in Northern Macedonia, and 40 in Montenegro), through 60 schools. - 12 university professors (and assistant professors) in Kosovo. - Local sectoral institutions in the target countries, i.e. Ministries of Education and Sports. - 75 members from 20 local CSOs (6-7 CSOs per country).

Indirect beneficiaries	<ul style="list-style-type: none"> - 21,000 children (8-12 years) - 350 student teachers - 600 young people (200 in each country) (15-24 years) - The wider community
Expected results	<p>R.1.1: A set of educational contents on inclusion and cooperation in the face of discrimination and violence is co-created/adapted.</p> <p>R.1.2: The quality of educational provision by teachers to children is strengthened.</p> <p>R.1.3: Partnerships are established with institutions to integrate PLAY International's active methodologies into the initial training of teachers and children.</p> <p>R.2.1: A package of educational content that builds resilience in young people is created.</p> <p>R.2.2: Local CSOs are strengthened and structured to enable them to mobilize and strengthen youth and the communities in which they operate.</p> <p>R.2.3: Young people in the Western Balkans region are sensitized to issues promoting common values and social cohesion and able to carry out collaborative projects promoting these values.</p>
Main activities	<p>Activity 1.1.1 Diagnostic study conducted on the factors favoring discrimination based on gender or minority status in the school sector.</p> <p>Activity 1.1.2 Co-creation of sports educational material.</p> <p>Activity 1.2.1 Training of trainers for members of partner CSOs on the educational content created on gender and ethnic discrimination.</p> <p>Activity 1.2.2 Teacher training in active teaching methods.</p> <p>Activity 1.2.3 Deployment of educational sports activities for children by trained teachers.</p> <p>Activity 1.3.1 Accreditation of educational content by MESTI in Kosovo and ongoing advocacy with the Ministries of Education in the three countries.</p> <p>Activity 1.3.2 Advocacy with several universities to include PLAY's active pedagogy methods in the curriculum (undergraduate program) for student teachers.</p>

	<p>Activity 1.3.3 Training of university professors (and/or assistant professors) in the PLAY methodology to ensure the sustainability of the project.</p> <p>Activity 1.3.4 Academic training of student teachers by professors and assistant professors with PLAY support and mentoring</p> <p>Activity 2.1.1 Diagnostic study to identify psychosocial competencies that promote resilience among Western Balkan youth to the risks of radicalization and discrimination.</p> <p>Activity 2.1.2 Co-creation of educational content.</p> <p>Activity 2.2.1 Training of trainers for partner CSOs (TAKT + REGSPO) on pedagogical content to address the risks of radicalization and discrimination in the Western Balkans region.</p> <p>Activity 2.2.2 Training of beneficiary CSO members in PLAY pedagogical tools (social sports games) on pre-identified psychosocial skills.</p> <p>Activity 2.2.3 Networking of partner organizations trained at the regional level to share good practices.</p> <p>Activity 2.3.1 Deployment of activities by trained members of local CSOs to youth between the ages of 15 and 24 to strengthen their tolerant and anti-discriminatory attitudes.</p> <p>Activity 2.3.2 Identification of young people from the Western Balkans who volunteer to create and implement a collaborative project.</p> <p>Activity 2.3.3 Organization of workshops by PLAY and partners to help youth groups build their collective project and implement the projects.</p>
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III. Audit objective

The project implemented by "PLAY International", 60% of which is financed by AFD, must undergo an external financial audit of the expenditure incurred within the project. The search for an external auditor is the objective of these terms of reference.

The selected auditor will be required to express a professional and independent opinion on the financial report drawn up by PLAY International for the expenditure implemented as part of the project. The auditor must:

- Comply with the list of checks to be carried out, presented in appendix X.3,
- Ensure that the financial report complies with the model required by AFD,
- Ensure the eligibility of expenditure incurred during the project and reported in the financial report
- Give an opinion on compliance with the procedures listed in the Financing Agreement with AFD and in the methodological guide to AFD's CSO support mechanism (<https://www.afd.fr/fr/les-organisations-de-la-societe-civile>)
- Certify the financial report to be submitted to AFD

IV. Organisation of the audit

IV1. Audit methodology and approach

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

IV2. Place of operation

The audit will take place face-to-face and/or remotely, mainly:

- at PLAY International's head office at 155 rue du Dr Bauer, 93400 Saint-Ouen-sur-Seine, and/or
- at the PLAY International Kosovo office, located at 47 Xhelal Mitrovica, 10 000 Pristina, Kosovo, and/or ;
- at TAKT office, located at Cedomir Minderovik 41, Skopje, North Macedonia, and/or ;
- at REGSPO office, located at II crnogorskog bataljona 9, 81000 Podgorica, Montenegro.

IV3. Proposed Terms of payment

The fees will be paid in three disbursements. Provisional payment schedule:

- 1st disbursement of 15% on delivery of the framework note,
- 2nd disbursement of 65% at the start of the audit of the financial report,
- payment of the remaining 20% on validation of the final audit report by the donor

V. Conduct and scope of the audit

V1. Briefing meeting with the auditor

This meeting must be held within one month of the contract being signed. The main objective of this meeting is to ensure that the CSO has a good understanding of the scope and terms of the audit. It should enable the CSO to strengthen the internal procedures that are essential for compliance with its contractual obligations in order, in the long term, 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. The preparatory meeting

The purpose of this meeting is to exchange views on the planning of the audit and the fieldwork, as well as on the timetable for drawing up the audit report, and to clarify any outstanding points (in particular the action taken on the first request for documentation).

The following subjects will be covered: planning the audit assignment, appointing focal points, logistics (planning online meetings, etc.), availability of documents, availability of contacts and making initial appointments, where appropriate.

V3. Carrying out and reporting the financial audit

The main tasks of the examination will be to:

- Ensure that all expenditure has been incurred in accordance with 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 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 as follows:

- The expenditure was actually incurred during the period covered by the Financing Agreement.
- The expenditure incurred was budgeted for and is classified in the correct budget category, in accordance with the financial flexibility rules.
- The expenditure incurred was necessary to implement the project.
- The expenses incurred and reported in the financial report have been recorded and allocated to the project in PLAY International's accounting system or in that of its partners in accordance with the accounting standards applicable in the country in which the latter are established and with normal accounting practices.

The auditor will carry out all the checks mentioned in the checklist in Appendix X.3. If certain points could not be checked, this should be specified and the reason given in the management letter.

V4. The debriefing meeting

At the end of the audit mission, the auditor draws up a vade mecum and is required to organize a closing meeting with the CSO. The purpose of this meeting is to examine the vade mecum and obtain the CSO's comments on the auditor's findings and recommendations. If necessary, the CSO is invited to provide additional documents and/or information so that they can be taken into account in the provisional audit report.

VI. Reports to be provided

VI.1 Framework note

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

VI.2 Provisional audit report

The financial audit described in part V2 must be carried out after the end of the project (31/03/2026) and the submission of the technical and financial report by the CSO (maximum 30/06/2026).

Within 10 working days of the debriefing meeting described in section V4, the auditor will send a provisional audit report to the CSO. The CSO has 10 working days to send its comments and any additional supporting documents (scanned) to the auditor.

At the end of this period, if the comments and supporting documents have not been sent, the auditor informs the CSO to agree on a solution.

VI.3. The final audit report

The final audit report must be provided within six months of the end of the project, i.e. **by 30 September 2026 maximum**. The period between the final audit meeting and the transmission of the final audit report to the CSO must not exceed 30 working days. The auditor must justify the verification of the 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 tendering procedures, retrocessions and valuations must also be assessed and commented on.

The checklist (see appendix X.3) must be appended to the final audit report.

A management letter summarizing the main conclusions of the expenditure audit report and setting out the main recommendations.

Date	Actions
Recruitment of auditors	
10/01/2024	Publication of the Terms of Reference
09/02/2024	Application end date
23/02/2024	Selection date (maximum deadline)
15/03/2024	Contract signature (maximum deadline)
Preparation and conduct of the audit	
February-April 2024	Briefing meeting, proposed provisional audit schedule and drafting of the framework note by the auditor
March-June 2026	Confirmation of provisional audit schedule
Within 7 days of submission of financial report (est. June-July) 2026	Preparatory meeting between PLAY International and the auditor and dispatch of the list of documents and information required (V2)

Date	Actions
Recruitment of auditors	
July 2026	Start of the audit on the basis of the technical and financial report on the project provided to the audit firm.
10 September 2026 at the latest	Production of the provisional audit report.
30 September 2026 at the latest	Submission of the final audit report

VII. Reference documents

All these reference documents will be made available to the auditors when the contract is signed and as soon as they become available.

- Project financing agreement between PLAY International and AFD
- Notices of non-objection and any amendments to the agreement made during the course of the project
- the methodological guide to AFD's CSO support mechanism (<https://www.afd.fr/sites/afd/files/2017-12/guide-demande-de-financement-initiative-OSC-AFD.pdf>)
- Agreements between "PLAY International" and each project partner, as well as notices of non-objection and any amendments.
- Project narrative reports
- The project's financial report (to be finalised by 30/06/2026 at the latest).
- Detailed project budget
- Supporting documents required for verification

VIII. Technical and financial proposal

The consultant invited to tender must provide PLAY International with the following information:

A technical proposal which must indicate:

- The proposed methodology for conducting the audit and a proposed timetable;
- The consultant's references and experience (maximum 3 pages);
- The CV of the auditors(s) and a breakdown of responsibilities;
- A provisional timetable for the project and an estimate of the workload in man-days.

A financial proposal which must indicate:

- Total audit costs in EUR incl. VAT

The profile of the audit firm and the teams of auditors:

- 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 of 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 (see Appendix X.4).

IX. Application processing

IX.1 Evaluation of applications

The Consultant will be selected using the quality and cost selection method:

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

The technical assessment will follow the following evaluation grid:

Criteria	
TECHNICAL PROPOSAL	60%
Understanding the ToR/Presentation of the methodology used	10%
Consultant's references and experience	30%
<i>Experience of auditing NGO structures</i>	10%
<i>Experience of auditing international projects</i>	10%
<i>Experience in auditing public financing (particularly AFD)</i>	10%
CV of auditors(s)/breakdown 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.

Any information relating to the "S4R" project included in the tender documents or provided separately must be treated as strictly confidential by the contractor. Applicants agree not to disclose or publish any information relating to this tender.

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

X. Sending offers

Tenders must be sent by e-mail, in French or English, with the following reference in the subject line: S4R/ AF001, to the following address: operation@play-international.org

PLAY International will acknowledge receipt of the request.

Deadline for applications: 09/02/2024

XI. Appendices

X.1 Project budget

Project no.: Sport 4 Resilience Phase 1: 18 months Phase 2: 18 months	Total estimated expenditure (agreement) (€)	Estimated expenditure (agreement) Tranche 1 (in €)	Estimated expenditure (agreement) Tranche 2 (in €)
TOTAL	1 500 000	741 450	758 550

N° projet : Sport 4 Resilience Tranche 1 : 18 mois Tranche 2 : 18 mois (en €)	Total dépenses prévisionnelles (convention)
A- Ventilation des dépenses par pays	
Kosovo	730 914 €
Monténégro	192 516 €
Macédoine du Nord	172 399 €
Sous-total	1 095 829 €
B- Dépenses pour les actions transversales	219 961 €
C- Divers et imprévus	
D- Coûts indirects	184 211 €
TOTAL GENERAL (A+B+C)	1 500 000 €

X.2 List of findings and anomalies

Report no.	GENERAL AUDIT FINDINGS	Anomaly no.	ANOMALIES	COMMENTS (non-exhaustive)
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1	Comprehensive documentation	1	Missing documents	All missing documents except contract and grant expenditure (treated separately) including: vehicle maintenance log, mission orders and reports, workshop and seminar ToRs, boarding passes, proforma invoices, contracts and purchase orders, copies of payment cheques, employment contracts, pay slips, attendance lists, signed payment statements, workshop and seminar minutes and reports, etc.
2	Payment problems	2	Payment not yet debited	payment charged to a memo but not yet debited (shown in the bank reconciliation statement)
		3	Exceeding the authorised limit per cashbox	applicable if limits defined and excluding derogations
		4	Cash expenditure paid by bank	cash withdrawal not recorded in cash journal
		5	Difference between payment and invoice amount	Difference between amount paid and amount invoiced
3	Formal regularity, accuracy and probative value	6	No visa or signature	project manager's visa on invoices/payment statements, visa "in accordance with the facts", unsigned mission report, report not validated by the project manager, time sheets not endorsed, BL not signed by the project, BC not signed by the administrator, unsigned attendance list, "arrival" and "departure" visa on mission orders, etc.
		7	Failure to include mandatory information on supporting documents	Project name on invoice, supplier details, legal mentions on invoice, vehicle number on repair and fuel invoice, "payment" mention, tax stamp
		8	Arithmetical errors	addition, multiplication, quantities by unit prices
		9	Discrepancies between supporting documents	Discrepancy in description, quantity, unit price between Order form, invoice, delivery note, contract, payment statement and attendance list, catering expenses and attendance list, etc.
		10	Inconsistent dates	invoice prior to order or contract, competing proforma subsequent to order form
		11	Other anomalies	crossed-out documents, photocopies, invoices drawn up by the project on behalf of third parties, invoices from different suppliers containing the same entry
4	Budget execution	12	Budget overrun / unauthorised budget reallocation	budget overruns that do not comply with AFD rules
		13	Incorrect use of contingencies	mobilising contingencies without prior written agreement
		14	Error in accounting or budgetary allocation	error on expense account by nature or budget code

5	Other regulatory and contractual provisions	15	Expenses outside the project period	expenditure incurred before the agreement was signed (excluding bank charges) or after the closing date
		16	Failure to comply with regulations (AFD, national counterparty, etc.)	Allowances and per diems not in line with official rates, salaries of contract staff not in line with official pay scale, fuel reimbursed at incorrect km rate, contract renewed without amendment,
		17	Non-compliance with contractual terms with third parties	Non-compliance with payment terms, non-compliance with delivery deadlines, late payment penalties not applied
		18	Non-compliance with the contractual terms with the fund delegator or co-financing partner	Non-compliance with expenditure eligibility criteria, contractual dates or information and visibility obligations imposed by the delegating authority. Non-compliance with tasks carried out on behalf of third parties in the event of a co-financing agreement.
6	Price, relevance and plausibility of expenditure	19	Excessive prices	reference to usual market prices, price lists, comparison with other sources (other suppliers, other projects, etc.), abnormal variations from one period to another
		20	Unjustified quantities	Excessive quantities in relation to requirements, which may conceal excessive unit prices (actual quantities delivered being lower)
		21	Non-project expenditure	expenditure not provided for in the agreement, expenditure unrelated to project activities, expenditure provided for but physically allocated to another recipient
		22	Questionable purchases at the end of the project	inability to consume before the end of the project, excessive quantities, late investments, inability of the supplier to provide the service before the end of the project
7	Compliance with tax and social security regulations	23	Undue payment of VAT	VAT incorrectly included on invoices, except where there is a legal exemption (fuel, telephone, electricity)
		24	No withholding tax (invoices, salaries)	Deductions from salaries not paid, BIC deductions from invoices not paid (variable according to national regulations), tax deductions from rent receipts not paid
		25	Non-compliance with social obligations	incorrect calculation basis, incorrect contribution rate, errors in declarations, late declaration and payment, ineligible late payment penalties
8	Contract procedures	26	Missing documents	Call for tender, invitation letters, bidders' offers, opening - evaluation - award minutes, no objection notices, contract approval letters, service order, guarantees given (submission, performance, statements of accounts, acceptance minutes, etc.), etc.
		27	Invitation to tender and award of contract	Non-compliance with response deadlines, failure to publish, non-compliance with procurement thresholds, choice of the lowest bidder, imprecise/discriminatory evaluation criteria, unjustified exclusion of a bid, non-compliant evaluation committee, absence of negotiation report (in the case of a single bid, unsuccessful call for tender).
		28	Contractualisation and non-conforming	Absence or non-compliance of guarantees, payment of start-up advances without a guarantee (when required), non-compliance with payment terms, non-compliance with

			performance	performance deadlines, late payment penalties not applied
9	Irregularities	29	Simulated competition	Identical presentation of proformas, offers with similarities, related companies
		30	Split expenditure	circumvention of the competitive tendering rule by splitting up orders for goods/supplies of an identical nature (which may concern several budget lines)
		31	Payment without coins	No supporting documents at all
		32	Falsified documents	Proven manufacture of false expense vouchers
		33	Double billing	Order invoiced twice, double payment of the same invoice
		34	Fictitious benefits	Invoicing without services/supplies, service not proven, fraudulent over-estimation of the number of participants in a seminar, excessive hotel rates or number of overnight stays exceeded.
		35	Other irregularities	

X.3 Checklist to be attached to the report

FINANCIAL AUDIT CHECKLIST

The auditor selected under the call for tenders undertakes to carry out all the following checks, and to **attach 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 :
Sections :

1. CONTROL QUESTIONS	Yes, the point has been checked	Add a comment if the point could not be checked
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 expenditure to be audited?		
Is the sample of expenditure to be checked greater than 50% of the total amount of expenditure for the project?		
Has each budget heading been checked for a significant amount?		
Has the auditor checked expenditure managed locally? 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, funding agreement, partnership agreement) exist and have they been 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 those set out in the methodological guide in force at the time the grant was awarded been complied with?		
1.3. Analysis of the financing plan		
Has the maximum limit of 25% of the total project budget been respected? Please note that the value added cannot appear in the contributions from AFD and the French ministries.		
Have the valuation methods set out in the methodology guide been followed?		
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 expenditure, have the limit laid down 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 made provision for a specific line "Head office 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 of up to 12% of the direct costs of the project, has it been checked that the heading "Travel and mission costs" only includes mission costs for head office staff (per diems and transport costs)?		
Have AFD been systematically informed of partners and stakeholders who have received 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 implementation report be reconciled with a list of expenditure 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 item of expenditure?		
Does the recording system allow proof of payment (usually a bank statement, bank transfer confirmation, till receipt) to be allocated to each expense?		
1.5. Control of expenditure		
<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 the eligibility of expenditure</u></p> <ul style="list-style-type: none"> - Does the expenditure comply with the eligibility criteria set out in the methodological guide? - Have we been assured that the expenditure has not already been subsidised by other funding (EU, regional, local or other) not declared in the financing plan? Are there any controls in place to avoid double-funding? 		
<p><u>Staff costs</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 staff costs supported by documents such as employment contracts, pay slips (or any other document of equivalent probative value), payment receipts, details of calculations used to determine the unit cost of staff (day, week, month), time sheets, time sheets specific to the project? - Is the calculation based on actual costs (gross salaries + the employer's contractual obligations for the employee who actually worked on the project)? - Where 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 an internal regulation established by the CSO? - Are the trips to which this expenditure relates justified by the objectives 		

<p>of the project as set out in the initial application?</p> <ul style="list-style-type: none"> - Is travel limited to the geographical areas covered by the project? If external, have they been explicitly validated with AFD? - Are travel and accommodation expenses exclusively related to trips made 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 with the provisions of the methodological guide (materiality threshold > €10,000 for field and general interest projects)? - If a material asset is valued, does the depreciation method comply with general accounting rules? - If the equipment has not been used solely for the Project, is only a share of the actual costs allocated to the Project? Is this share calculated using a fair and justified method? 		
<p><u>External expertise</u></p> <ul style="list-style-type: none"> - Is the expenditure linked to the items on this budget line according to the characteristics set out in the funding application? - Has the use of external expertise been carried out in accordance with the tendering and award rules stipulated in the agreement? 		
<p><u>Exchange rates</u></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 implementation of the project? 		

2. EXPECTED DELIVERABLES	Yes, sent to AFD	Why not?
An expenditure verification report, commenting on each of the checks and the amount of expenditure declared ineligible, and including in particular an assessment of calls for tender, retrocessions and valuations carried out during the project.		
A management letter summarising the main conclusions of the expenditure audit report and setting out the main recommendations.		

X.4 Declaration of integrity, eligibility and environmental and social commitment

Title of the invitation to tender : _____
(the "Contract")

A : _____ (the "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 link between the AFD and our company, our consortium or our subcontractors. The project owner retains sole responsibility for the preparation and implementation of the procurement process and 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 or cessation of activity proceedings, or be in any similar situation resulting from proceedings of the same nature;
 - 2.2) have been convicted for less than five years by a judgment which has 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 the context of 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 that has the force of res judicata 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 contract financed by AFD;
 - 2.7) be subject to an exclusion order issued by the World Bank, as of 30 May 2012, and be on the list published at <http://www.worldbank.org/debarr>² ;

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 in the context of 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 will enable you to consider that this exclusion decision is not relevant in the context of the contract financed by AFD.

- (2.8) is guilty of misrepresentation in providing any 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 the AFD's attention and resolved to its satisfaction.
 - 3.2) have a business or family relationship with a member of the project 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;
 - 3.3) control or be controlled by another tenderer, be placed under the control of the same company as another tenderer, receive subsidies directly or indirectly from another tenderer or award subsidies directly or indirectly to another tenderer, have the same legal representative as another tenderer, have direct or indirect contacts with another tenderer enabling us to have and give access to information contained in our respective tenders, to influence them, or to influence the project owner's decisions;
 - 3.4) be engaged for a consultancy 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. to have prepared ourselves or to have been associated with a consultant who has prepared specifications, plans, calculations and other documents used as part of the competitive tendering process in question;
 - iii. be ourselves, or one of the firms with which we are affiliated, engaged, or to be engaged, by the Employer to carry out supervision or control of the works 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 in accordance with 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 committed and will not commit any unfair operation (act or omission) intended to deliberately deceive another person, intentionally conceal information from them, surprise or vitiate their consent or make them circumvent legal or regulatory obligations and/or violate their internal rules in order to obtain an illegitimate benefit.

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

6.2) We have not committed and will not commit any unfair operation (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 we 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 basis or not, whether remunerated or not and whatever their hierarchical level, (ii) any other person who performs a public function, including for a public body or a public company, 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 for him to perform or refrain from performing an act in the exercise of his official duties.

6.4) We have not promised, offered or granted, and we 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 themselves or for any other person or entity, in order that they perform or refrain from performing any act in breach of their legal, contractual or professional obligations.

6.5) We have not committed and will not commit any act likely to influence the process of awarding the Contract 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 one of the members of our consortium, or one of the 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 recognised by the international community, including the fundamental conventions of the International Labour Organisation (ILO) and the 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 the environmental and social risk mitigation measures 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 authorised to sign the tender 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 granted by the Tenderer.