



Agriculture, Environment and Water Resources Department
Agriculture and Rural Development Directorate
Regional Agency for Agriculture and Food

Request for proposals

N°ARAA/PAE/2022/PI/05

Agroecology Program in West Africa

Audits of the financial, internal control systems and procurement procedures of national and regional stakeholders involved in the implementation of the Agroecology Program in the 15 ECOWAS Member States

April 29, 2022



TABLE OF CONTENTS

Consultation document

1	Introduction - background	3
2	Purpose of the consultation	3
3	Service provider selection	3
4	Costs related to the preparation and submission of proposal	3
5	Confidentiality	3
6	Quality	4
7	Eligibility, social and environmental responsibility, fraud and corruption	4
8	Price	4
9	Billing and payment conditions	5
10	Responses to the consultation	5
11	Contacts	6
12	Evaluation and award criteria	6
13	Provisional planning of the call for bids	8
	Annex 1 - Terms of reference	10
1	Background, objectives and scope of the audit	10
2	Audit methodology and reference framework	22
3	Professional obligations	29
	Annex 2 - Eligibility Criteria - Eligibility in AFD-Financed Procurement	32
	Annex 3 – AFD Policy – Corrupt and Fraudulent Practices - Environmental and Social Responsibility	34
	Annex 4 - Standard Contract: Purchase order Contract	36
	Annex 5 - Purchase order Template	50
	Annex 6 – Technical Proposal Forms	52
	Annex 7 - Financial proposal forms	64

TABLE OF ACRONYMS

3AO	Alliance for Agroecology in West Africa
AFD	French Development Agency - <i>Agence Française de Développement (fr)</i>
RAAF (ARAA)	Regional Agency for Agriculture and Food - <i>Agence Régionale pour l'Agriculture et l'Alimentation (fr)</i>
ECOWAS	Economic Community Of West African States
EU	European Union
MoU	Memorandum of Understanding (Memorandum of Understanding and Cooperation)
NC	National Correspondent(s)
PAE	Agroecology Program in West Africa – <i>Programme Agroécologie en Afrique de l'Ouest (fr)</i>
PAIAD	Sustainable agricultural intensification good practices dissemination and implementation support Project - <i>Projet d'Appui à la diffusion et à la mise en oeuvre de bonnes pratiques d'Intensification Agricole Durable (fr)</i>
PAO	Professional Agricultural Organization
PATAE	Agroecological Transition in West Africa Support Project – <i>Projet d'Appui à la Transition Agroécologique en Afrique de l'Ouest (fr)</i>
PCU (UCP)	Program Coordination Unit – <i>Unité de Coordination du Programme (fr)</i>
RC	Research Center(s)
TC	Training Center(s)

CONSULTATION DOCUMENT

1 Introduction - background

Refer to Section 1 (Background, Objectives and Scope of the Audit) of the Terms of Reference in Annex 1.

2 Purpose of the consultation

ECOWAS invites you to submit a Proposal for the following services: Purchase Orders Contract for the provision of services for the « **Audits of the financial, internal control systems and procurement procedures of national and regional stakeholders involved in the implementation of the Agroecology Program in the 15 ECOWAS Member States** ».

The complete Terms of reference are attached as Annex 1 to this consultation document.

Your proposal should fully address the questions posed in this consultation and include any additional information you deem relevant.

3 Service provider selection

ECOWAS reserves the right to select the service provider on the basis of the proposals received, and to enter into and continue negotiations with a requested service provider after the submission of proposals. The service provider will be selected after a thorough review of the proposals, based on criteria that best meet the ECOWAS and the Agroecology Program (PAE) needs.

We expect our partners to provide high quality services that are consistent with our own objectives and investments. Your methodological skills, your experience, your references and the economic attractiveness of your proposal will be the main selection criteria for this consultation.

Proposals that are incomplete, delivered after the submission deadline of proposals or that do not meet the needs expressed by ECOWAS will not be considered.

ECOWAS may declare the procedure unsuccessful in a country if non-compliant bids are received in that country.

ECOWAS may declare the procedure closed for reasons of public interest.

4 Costs related to the preparation and submission of proposal

All costs incurred by the service provider in connection with the preparation of its proposal shall be borne by the service provider.

5 Confidentiality

Any information concerning ECOWAS included in this consultation document or provided separately shall be treated as strictly confidential by the service provider. The latter agrees not to disclose or publish any information relating to this consultation.

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

6 Quality

The service provider must consider that the quality of the goods and services offered under this consultation are an essential element of its proposal. The service provider guarantees that the quality levels delivered will be at least in line with the quality levels defined with ECOWAS.

ECOWAS will be particularly attentive to the respect of deadlines, the professionalism and the relevance of the proposal, the quality of the elements of the proposal and the quality of the approach as well as the description of the deliverables.

7 Eligibility, social and environmental responsibility, fraud and corruption

As the PAE is governed by AFD procedures, the service provider(s) will be required to meet the eligibility and social and environmental responsibility criteria as outlined in Annex 2.

Similarly, the service provider(s) shall undertake to comply with AFD's rules on fraud and corruption as set out in Annex 3.

Thus, proposals must be submitted with the Statement of Integrity, Eligibility and Environmental and Social Responsibility signed by the bidder (Annex 6).

8 Price

Negotiated prices may not be increased during the term of the contract (currently set at twenty-four (24) months renewable) including in the event of an increase in the service provider's published prices.

The price of each service will be specified in each purchase order. It will be established on the basis of :

- **The fees** of the expert(s) mobilized for each service. These fees are fixed at a flat rate per person/day of service, for the entire duration of the contract, including the possible renewal period, and based on the commercial proposal resulting from the present call for proposals. These fees include structural costs.
- **The mission expenses**, in the countries covered by the services, evaluated on the basis of:
 - The actual cost of travel, in economy class, to the mission country;
 - The actual cost of travel from the capital to the mission site, or between mission sites;
 - Per diems, calculated per night spent abroad, which include the cost of accommodation, food, transportation within the mission area (airport-capital travel, intra-city travel, etc.), communication and out-of-pocket expenses. The unit cost of the per-diem will be a flat fee and will be specified in the Proposal.
- **The cost of producing and sending** the various reports as listed in the terms of reference at the time of signing the purchase order.

The prices thus negotiated are firm and non-revisable and will include all costs to be covered by the service provider and in particular all expenses, fees and various charges related to the service.

The estimated amount of this contract is **two hundred and fourteen thousand euros (214,000 €)**. The total amount of the contract will be expressed excluding taxes and duties of any kind. ECOWAS does not commit itself to reach this maximum amount.

9 Billing and payment conditions

The performance of the contract services, detailed in the terms of reference, is subject to the issuance of purchase orders by RAAF through the PCU.

The services shall be performed as and when required by the issuance of purchase orders. They are notified to the service provider by any means allowing the date of their receipt by the latter to be established and are considered as an order to perform the service.

10 Responses to the consultation

Responses to this consultation must be simple, concise and respect the required format. The bidder's responses must not exceed **80 pages or a penalty of 2 points will be applied to the technical score.**

10.1 Format and content of Proposals

The Proposals shall comprise the following:

1st inner Envelope with the Technical proposal:

- (1) Technical Proposal Submission Form (TECH-1) **including the Statement of Integrity signed by the bidder** (Annex);
- (2) Power of Attorney to sign the proposal; and
- (3) Description of methodology, work plan and team composition (TECH-2, TECH-3, TECH-4 and TECH-5 forms, provided as indicative format).

AND

2nd inner Envelope with the Financial proposal:

- (1) Financial Proposal Submission Form (FIN-1);
- (2) Summary of costs (FIN-2); and
- (3) Breakdown of prices (FIN-3).

The applicant may submit any other documents at its discretion that may support its application.

10.2 Official address for Proposals submission

The bidder must submit by Mail to the address indicated below, in two (2) separated envelopes:

- **the Technical proposal** in: one (1) original and one (1) digital copy (CD or USB flashdisk): the digital copy of the technical proposal must be **a single PDF file**.
- **the Financial proposal** in: one (1) original and one (1) digital copy (CD or USB flashdisk): The digital copy of the financial proposal must consist of two files: **1 PDF and 1 Excel**.

The original and digital copy of the **Technical Proposal** shall be placed inside of a sealed envelope clearly marked "**TECHNICAL PROPOSAL, [Name of the Services] ", Reference number, name and address of the Consultant,** and with a warning "**DO NOT OPEN UNTIL TECHNICAL PROPOSAL OPENING**".

Similarly, the original and all copies of the **Financial Proposal** shall be placed inside of a sealed envelope clearly marked "**FINANCIAL PROPOSAL, [name of the Services] ", Reference number,**

name and address of the Consultant, and a warning " DO NOT OPEN WITH THE TECHNICAL PROPOSAL " .

The address for Proposal submission is:

To the attention of the Executive Director of RAAF
 Regional Agency for Agriculture and Food (RAAF/ECOWAS)
 (Agence Régionale pour l'Agriculture et l'Alimentation (ARAA/CEDEAO))
 83, rue de la Pâture, Super Taco – Lomé, TOGO
 Phone no: +228 22 21 40 03

In addition to submit the physical file, the bidder may send a copy of the DHL (or other transportation provider) receipt by e-mail to: procurement.pae.araa@gmail.com.

Technical and financial proposals should not be attached to the email.

10.3 Proposals submission deadline and opening

Proposals must be received by the Client by the following date and time:

Date: **June 24, 2022**

Time: **12:00 GMT**

The proposals will be opened in the presence of the representatives of the bidders who wish to attend on **June 24, 2022** from **15:00 GMT** at the Conference Room of the Regional Agency for Agriculture and Food (RAAF) - 83, rue de la Pâture, Super Taco – Lomé, TOGO.

The online opening option is not offered.

11 Contacts

Any request for clarification regarding any part of this Consultation document should be sent by email to: procurement.pae.araa@gmail.com **no later than fourteen (14) calendar days prior to the Proposals submission deadline.**

12 Evaluation and award criteria

The contract will be awarded to the company presenting the best quality/price ratio, especially according to the criteria set out below:

A technical score (St) out of 100 points will be established based on this information. Proposals will be evaluated according to the following criteria:

Evaluation criteria	Points
1. Quality and relevance of the bidder's references to meet the required missions	20
2. Adequacy of the work plan and methodology to the ToRs	35
3. Quality and relevance of the proposed CVs to meet the required missions (initial training of the experts, number of years of experience with regard to the requested expertise, professional experience, language fluency):	30
<ul style="list-style-type: none"> • K-1 Expert - Signatory partner [15 pts] • K-2 Expert - Experienced auditors [15 pts] 	
4. Personnel organization (diversity, other experts, support staff and/or subcontractors, national experts):	15

<ul style="list-style-type: none"> Complementarity of the team to cover the 15 countries of the PAE (previous work experience, presence of an English-speaker or even a Portuguese-speaker in the team, relevance of the <u>possible</u> "other personnel" and / or subcontractors; etc.) [8 pts] Team organization: clarity of role distribution, adequacy of team organization for regional deployment, strong involvement of the mission leader in coordination [7 pts] 	
TOTAL	100

Criteria 1 through 3 will be evaluated as follows.

Evaluation criterion N°1 : Quality and relevance of the bidder's references

The number of points to be assigned for this criterion shall be determined considering the following four sub-criteria and relevant percentage weights:

i. At least 15 years of experience in financial and procedures auditing	35 %
ii. At least 5 years of experience in auditing development projects and/or programs financed by AFD and/or the EU	30 %
iii. At least 3 audit experiences in one or more ECOWAS countries	20 %
iv. At least 1 similar experience: multi-country / multi-actor audit	15 %
TOTAL	100 %

Evaluation criterion N°2 : Adequacy of the work plan and methodology to the ToRs

The number of points to be assigned for this criterion shall be determined considering the following five sub-criteria and the relevant percentage weights:

i. The methodology is clear and complete: all services, organization described, resources mobilized, list of activities, risks and assumptions	25 %
ii. The methodology is relevant: it brings an added value to the ToRs and contains innovations	25 %
iii. The work plan is detailed, realistic and in line with the ToRs and proposed methodology	20 %
iv. The number of experts and the expected number of working days for each expert are adequate to satisfactorily perform each activity	15 %
v. The allotment between international and local experts, or between on-site and at headquarters experts, achieves the expected results	15 %
TOTAL	100 %

Evaluation criteria N°3 : Leading Experts

The number of points to be assigned to each Key Expert mentioned above shall be determined considering the following four sub-criteria and relevant percentage weights:

i. General qualification	25 %
ii. Relevance for the project	50 %
iii. Experience in the region and knowledge of the language (French, English and/or Portuguese)	20 %
iv. Number of years of experience working with the service provider	5 %
TOTAL	100 %

The minimum technical qualification score (Nt) required to pass is: 80 points

The technical proposal with the **highest technical score (Stm)** will be attributed the maximum **final technical score (Stf)** of 100 points. The final technical score of the other proposals with a score (St) equal to or higher than the minimum technical qualification score will be calculated by the following

formula: $Stf = 100 \times \frac{St}{Stm}$

Stf being the final technical score, **Stm** the highest technical score and **St** the technical score of the evaluated proposal.

The lowest evaluated financial proposal (Fm) is given the maximum financial score (**Sf**) of 100 points. The formula for determining the financial scores (**Sf**) of all other financial proposals will be calculated as follows: $Sf = 100 \times \frac{Fm}{F}$, in which **Sf** is the financial score, **Fm** the lowest priced proposal and **F** the price of the proposal under consideration.

The proposals will then be ranked according to their combined final technical (**Stf**) and financial (**Sf**) scores using the weights: **T** = 0.7 being the weight given to the Technical Proposal; and **P** = 0.3 being the weight given to the Financial Proposal), according to the formula: $S = Stm \times T + Sf \times P$.

The Service Provider with the highest combined technical and financial score will be invited to negotiate a Contract.

13 Provisional planning of the call for bids

Publication of the Request for Proposals (A)	April 29, 2022
Deadline for submission of bidders' proposals (B)	June 24, 2022
Evaluation and selection of the bidder (C)	(B) + 4 weeks
Notification of contract attribution (D)	(C) + 1 day
Signature of the contract (E)	(D) + 3 weeks
Desired start of the services (F)	(E) + 2 weeks
Desired end of the services	31 march 2024

ANNEXES

Annex 1 - Terms of reference.....	10
Annex 2 - Eligibility for procurement financed by AFD	32
Annex 3 - Fraudulent and Corrupt Practices - Environmental and Social Responsibility	34
Annex 4 - Standard contract: Purchase order contract	36
Annex 5 - Order form template.....	50
Annex 6 – Technical proposal forms	52
Annex 7 - Financial proposal forms.....	64

Annex 1 - Terms of reference

1 Background, objectives and scope of the audit

1.1 Background

1.1.1 Presentation of AFD and ECOWAS

Agence Française de Développement (AFD), key player in French development policy, supports States, local authorities, companies and NGOs. AFD creates synergies with them to catalyze, fertilize and disseminate innovative solutions for the benefit of populations. Through a network of 85 agencies, and currently finances, monitors and supports over 4,000 development projects, which are having a major impact in 115 countries.

Founded on May 28 1975 by the Treaty of Lagos, the **Economic Community of West African States (ECOWAS)** comprises 15 countries. ECOWAS aims to develop cooperation and integration in the economic, social and cultural fields. In 1976, Cape Verde (Cabo Verde), one of the Portuguese-speaking countries in the region, joined ECOWAS, and in December 2000, Mauritania withdrew. The initial Treaty of Lagos was limited to the economy, but due to political problems in the region, it was revised in 1993 to expand its scope and prerogatives. Eight priority sectors, including (i) peace and security and (ii) agriculture and food security, were then defined as areas of added value in the framework of regional cooperation and integration.

The executive of the Community is headed by the President of the ECOWAS Commission, head of all the institutions of the Community, who is appointed by the Conference of Heads of State and Government for a non-renewable period of four years. He is assisted by a Vice-President and 13 Commissioners.

As a regional integration key actor, ECOWAS has received increasing support from the French Development Agency (AFD) since 2010, which has set itself the objective of strengthening the relevant regional organizations in West Africa. AFD's support to ECOWAS focuses on food security, livestock and agriculture under the implementation of the regional agricultural policy (ECOWAP).

1.1.2 Presentation of the program

The €16.2 million **Agroecology Program** began with an initial €8 million financing from the French Development Agency (AFD) to the Economic Community of West African States (ECOWAS) for the implementation of the "**Agroecological Transition in West Africa Project Support**" (PATAE, fr).

The Financing Agreement between AFD and ECOWAS was signed on July 6, 2017. Activities began in January 2018 with the Project Coordination Unit (UCP) taking office in Lomé, in the premises of the ECOWAS Regional Agency for Agriculture and Food (ARAA). The PATAE covers the following 5 countries in the ECOWAS region: Burkina Faso, Côte d'Ivoire, Mali, Senegal and Togo.

Additional financing of €8.2 million from the European Union (EU) was granted in November 2018 to complement PATAE activities and expand actions to all ECOWAS countries. This "**Sustainable Agricultural Intensification Good Practices Dissemination and Implementation Support Project**" (PAIAD) started in March 2020 with the signing of the Financing Agreement between AFD and ECOWAS.

The overall objective of the Agroecology Program is to strengthen the resilience of populations in terms of food and nutritional security in West Africa. The specific objective is to foster the emergence, adoption and dissemination of environmentally sustainable agricultural management and intensification practices on family farms in West Africa. It covers the 15 ECOWAS Member States. The

Program has an indicative duration of 5 years and will end on **February 19 2024 for its operational phase** and on **July 19 2024 as its closing phase**.

The program has 5 components :

- Component 1: Support for agroecological transition for local actors ;
- Component 2: Agricultural vocational training and capacity building for sustainable agricultural intensification;
- Component 3: Advisory-support and extension of technological innovations for sustainable agricultural intensification adapted to the production methods of smallholder producers, targeting priority strategic value chains;
- Component 4: Exchange, capitalization and contribution to the development of public policies; and
- Component 5: Program coordination and management.

1.1.3 Institutional framework

The contracting authority (project manager) is ECOWAS.

The project will be managed by the ECOWAS Commission, through the Agriculture, Environment and Water Resources Department, the Directorate of Agriculture and Rural Development and the Regional Agency for Agriculture and Food.

The President of the Commission, signatory of the Financing Agreement, has delegated his signature to (i) the Commissioner in charge of Agriculture, Environment and Water Resources (CAEWR), (ii) the Director of Agriculture and Rural Development (DARD), and (iii) the Executive Director of the Regional Agency for Agriculture and Food (RAAF).

For administrative and financial acts, in accordance with the letter from the President of the Commission dated December 8, 2020 (Ref: ECW/PC/DC/DAJ/2020-36/vam) transmitting the signatory matrix to AFD:

- The DARD has delegated signing authority for non-objection request, certificates of contracts completion or performance; and
- The Executive Director of RAAF has the delegated authority to sign payment requests.

For procurement, in accordance with the implementing regulations PC/REX/28/12/2020 (Annex 1a) and PC/REX/29/12/2020 (Annex 1b) on the delegation of signature of contracts for the implementation of the ECOWAS - AFD financing agreements N°CZZ1848 04 M and ECOWAS - AFD N°CZZ1848 01 J relating to the implementation of the PAE, the following delegations have been put in place.

In the context of these implementing regulations, the term:

- « **Ordinary procedures**»: all procedures established in accordance with the AFD Guidelines and the ECOWAS Procurement Code; and
- « **Derogatory procedures** »: any procurement procedure that does not follow the standard procedures established.

The CAEWR is delegated to sign:

- Contracts resulting from ordinary procurement procedures in the amount of €200,001 to €300,000; and
- Contracts resulting from procedures for the procurement of derogatory contracts in the amount of 50,001 to 100,000 €.

Above these thresholds, the President of the Commission remains a signatory of the contracts.

The Executive Director of RAAF has the delegation of signature to sign:

- Contracts resulting from ordinary procurement procedures for an amount less than or equal to €200,000; and
- Contracts resulting from procedures for the procurement of derogatory contracts for an amount less than or equal to €50,000.

The financial partners are the EU and AFD.

The European Union (EU) has signed a delegation agreement with AFD, which is therefore responsible for ensuring the sound management of EU funds. AFD, as the Delegated Agency, will report to the EU on the implementation of the project based on documents transmitted by ECOWAS. The EU through its Delegation (EUD) in Ouagadougou (Burkina Faso) is a member of the Steering Committee and has delegated the monitoring and technical reporting of the implementation of the Program to the EUD in Ouagadougou (Burkina Faso).

The French Development Agency (AFD) is the delegated body for EU funds. AFD also co-finances the Program. The Contracting Authority will thus have to present to the AFD Agency in Togo:

- Requests for non-objection;
- Requests for advances payment on project accounts opened at RAAF;
- Payment requests to service providers (for all amounts over 50,000 euros);
- Audit reports; and
- Annual technical and financial implementation reports, including the annual work plans and budgets (PTBA) and procurement plans (PPM).

The decision-making and advisory bodies are the Steering Committee (CoPil) and the Specialized Technical Committee (CTS).

The Steering Committee is the main decision-making body. The attributions, organization and functioning of the CoPil are included in the Memo N°ECW/CAERE/ADR/AST/01-12-2020 on the Decision of creation, composition, attributions, organization and operation of the Steering Committee of the ECOWAS Agroecology Program dated December 1, 2020 (Cf. Annex 2). The main responsibilities of the Steering Committee are:

- Ensure the coordination and monitoring of the program implementation;
- Ensure the consistent implementation of the different interventions with regional and national policies and the actions of other partners operating in the same field;
- Review and approve annual reports (execution) and annual work plans (planning) and budgets for each component;
- Approve the terms of reference for the mid-term and final evaluations;
- Ensure the achievement of the program's objectives;
- Ensure coherence and synergies between the activities carried out by the projects that fall within the framework of the Program (PATAE, PAIAD, etc.);
- Provide strategic direction and recommendations to improve program performance, sustainability and impact;
- Give impetus to the CILSS-ECOWAS-UEMOA rapprochement in the framework of the dissemination of AIC and agroecology in West Africa; and
- Monitor the status of implementation of recommendations from each session.

During CoPil meetings, the PCU will: (i) sending the necessary documents for the discussions between members at least 15 days before the date set for the meeting; (ii) prepare the minutes of the meetings; (iii) distribute to CoPil members the minutes and other documents no later than 15 days after the meeting is held.

The countries are invited to take part in the CoPil on a rotating basis (a representative of the Minister signing the MoU and the National Correspondent).

The Specialized Technical Committee (STC) is the committee that will be responsible for providing broad technical guidance on the implementation of the Program. It will bring together all the partners involved in the implementation of the PAE with at least the representatives of DARD, RAAF, AFD, EU, PCU and the AVSF-IRAM-INADES Consortium. Other partners, members of the CoPil, may also be invited according to the needs and objectives of the STC. The ordinary sessions will be organized each year at the end of November and will have as main purpose to pre-validate the annual work plan and budget for the following year. However, extraordinary STC meetings may be convened at any time of the year depending on the needs of the Program. They can be organized by videoconference.

1.1.4 Operational implementation

Project management is ensured by different stakeholders.

At the regional level, and under the aegis of ARAA, **project management** is ensured by a **Program Coordination Unit (PCU)**, recruited by the **AVSF-IRAM-INADES Consortium**, operator of the Program. With the support of the Backstopping of the Consortium and the PCU, RAAF is responsible for the execution of the regional components and supervises the execution of the activities of the national components. It ensures, for the entire program, the programming of activities, the follow-up and monitoring of activities carried out at the national level, as well as the administrative and financial management. It prepares and consolidates the annual activity programs and reports on the results recorded during the previous period. The PCU is made up of a regional coordinator, an administrative and financial manager, a monitoring and evaluation officer, a training and advisory support officer, an accountant, a bilingual secretary and a driver. It also benefits from the support of a pool of international and regional non-permanent expertise for methodological and organizational support.

Also at the regional level, the Alliance for Agroecology in West Africa (3AO) is in charge of organizing exchanges, consultations, mobilizations and advocacy at the regional level (and at the national level in synergy with the National Correspondents of the Program) to take into account issues that can change national agricultural policies and regional agricultural policy in favor of agroecology and sustainable agriculture.

At the national level, activities are coordinated by **National Correspondents (NC)**, supported by accountants, appointed by the **Ministries of Agriculture**. In addition to being directly responsible for national consultation and advocacy activities, the NC are a relay for the PCCU in the countries and may be asked by the latter to carry out, on its behalf, follow-up missions.

Also at the national level, other operators will be mobilized in the implementation of the PAE: project leaders for the implementation of pilot projects, training centers (TC), professional agricultural organization (PAO)-research center (RC) or PAO-TC "partnerships" for the dissemination of good practices on a large scale.

Finally, specific service providers (consultants, suppliers, engineering firms, etc.) may be recruited through a call for tenders to support the implementation of the PAE on an ad hoc basis, both at the regional and national levels.

To enable the implementation of activities by (i) 3AO; (ii) the 15 National correspondents; (iii) the 12 to 15 training centers (TC); and (iv) the 12 to 15 PAO-RC) or PAO-TC "partnerships"; ECOWAS has signed MoUs with each of these stakeholders. And each stakeholder has opened a dedicated account to receive the Program funds.

Thereafter, the term "other stakeholders" will be understood to include all of the following stakeholders:

- (i) 3AO;

- (ii) The 15 National correspondents;
- (iii) The 12 to 15 training centers; and
- (iv) The 12 to 15 PAO-RC or PAO-TC "partnerships".

1.1.5 Financing plan

Nomenclature of agreements	PAE Nomenclature	Total AFD PATAE	Total UE PAIAD	Breakdown by entity
AFD-PATAE / C1	Comp. ATA	4 800 000 €	- €	Project partners / RAAF via contracts with external service providers
UE-PAIAD / C1	Comp. FRC	- €	2 108 439 €	Training centers and RAAF via contracts with external service providers
UE-PAIAD / C2	Comp. ACV	- €	1 927 716 €	Partnerships PAO-RC or PAO-RTC, RAAF via contracts with external service providers, National Correspondents
AFD-PATAE / C2 et UE-PAIAD / C3	Comp. ECP	1 200 000 €	1 556 229 €	3AO, National correspondents, RAAF via contracts with external service providers
AFD-PATAE / C3 et UE-PAIAD / C4	Comp. CG	1 100 000 €	1 650 607 €	AVSF/IRAM/INADES operator, RAAF via contracts with external service providers
AFD-PATAE Contingencies	Contingencies	750 000 €	- €	RAAF via contracts with external service providers
Evaluation – Audit AFD-PATAE	Evaluation – Audit	150 000 €	- €	RAAF via contracts with external service providers
AFD Management fees	Management fees	- €	507 009 €	AFD
TOTAL		8 000 000 €	7 750 000 €	

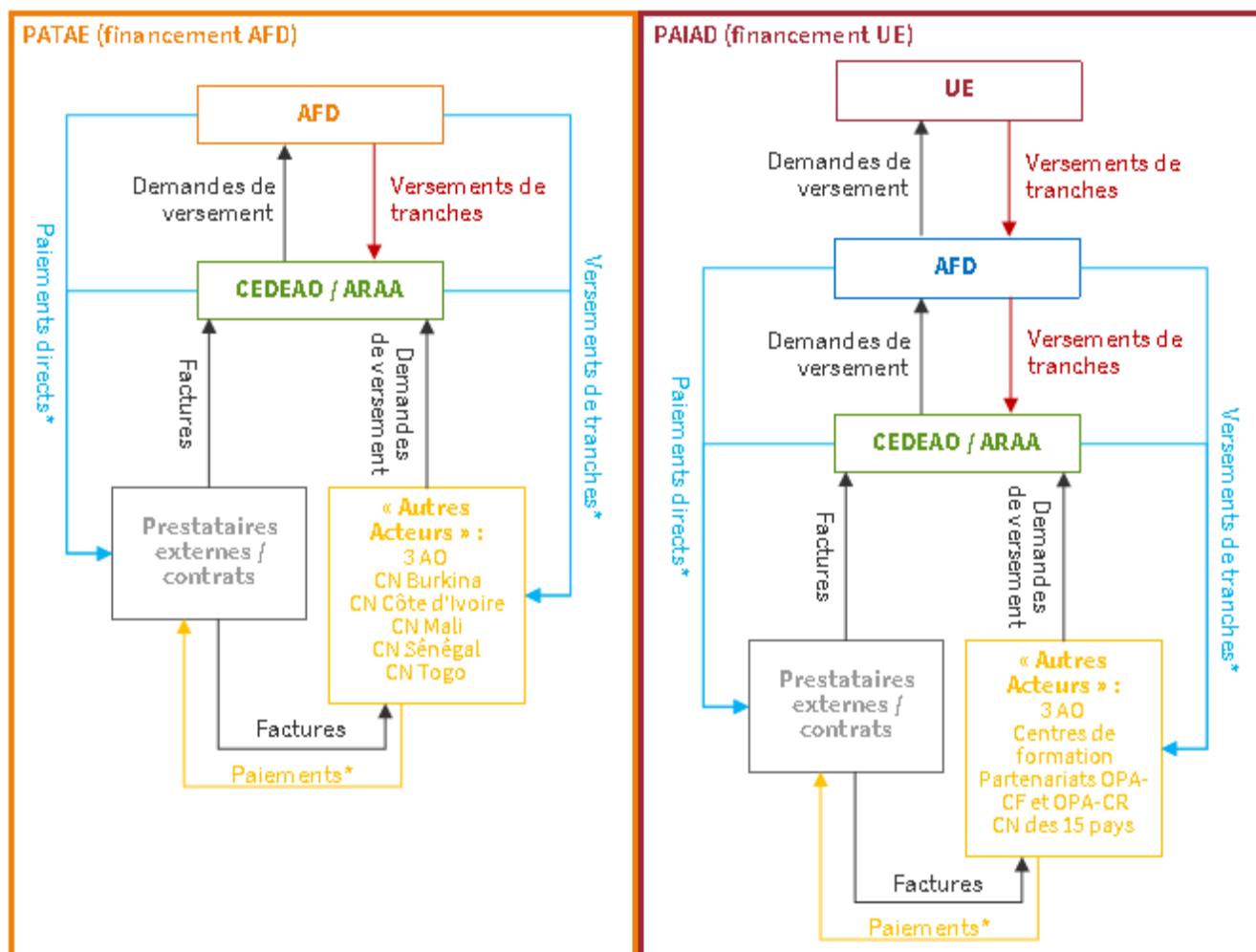
1.1.6 Fiduciary scheme and description of the Agreement payment terms and bank accounts

The general financial provisions applicable to the program are governed by the clauses contained in the Financing Agreements signed between:

- AFD and ECOWAS for the PATAE implementation: Financing agreement n°CZZ1848 01 J of July 6 2017;
- The EU and ECOWAS for the PAIAD implementation: Financing agreement No. ROC/FED/041-320 of 15 March 2019;
- The EU and AFD for the PAIAD implementation: Contribution agreement No. FED/2019/410-217 of 5 December 2019; and
- AFD and ECOWAS for the PAIAD implementation: Financing agreement No. CZZ1848 04 M of 20 March 2020.

The clauses contained in these agreements have been transcribed into the MoUs and agreements signed between ECOWAS and the "other stakeholders". They are also transcribed in operational terms in the Manual of specific procedures dedicated to "other stakeholders".

From a general point of view, the fiduciary scheme follow the following pattern:



* Above €50,000, disbursements are made directly by AFD, regardless of the recipient of the fund transfer. Below €50,000 or up to this threshold, payments can be made either by RAAF or by the "other stakeholders" depending on the contract signatory.

Account opening

The "other stakeholders" have undertaken to open and keep open in a commercial bank a dedicated account in the name of the Program, exclusively for the purpose of (i) receiving payments; and (ii) financing the eligible expenses of the Program.

The funds are paid, according to the request of each structure, either (i) in Euros to an account opened in Euros, or (ii) for the equivalent value on the day of payment in the currency which is legal tender on the said market to an account opened in that currency, or (iii) in convertible currency to an account opened in that currency

Use of funds received

The funds are exclusively intended for the financing of eligible expenses in accordance with the activities and costs description as set out in the MoU, excluding taxes.

Eligible expenses are those incurred from the date of signature of the MoUs until the deadline for the use of funds specified in the MoUs and agreements.

Duties and taxes

The other stakeholders will have to use all the funds paid for the purpose of financing the eligible expenses of the Program, **excluding taxes and duties of any kind**, in accordance with the activity programs, budgets and annual procurement plans validated by the Steering Committee.

Drawdown requests

Grant funds may be drawn in the form of advances (renewables or instalments) to the other stakeholders, upon presentation of a duly completed drawdown request by each structure and a set of required contractual conditions described in the MoU and other contractual documents. The advances are used for the payment of expenses related to the provisional programs of activities, budgets and procurement plans validated by RAAF, ECOWAS and AFD.

Each drawdown request is addressed by each structure, represented by any authority assigned to submit requests for disbursement, and formally addressed to the Executive Director of RAAF (for the other stakeholders) or to the Director of AFD (for RAAF).

At the request of ECOWAS, each of the advances is paid by AFD or RAAF according to the payment thresholds, to the dedicated account(s) opened by each structure (insofar as the said request is deemed compliant by AFD).

The terms of payment to other stakeholders are specified in each MoU as follows:

- **Disbursement of the first advances**

The Beneficiary (other stakeholders) must submit the following documents to RAAF, via the PCU:

- An original letter of drawdown request;
- The certificate of direct debit of the bank account to be credited in the name of the Program and providing the banking details of this account (full IBAN, including the swift code and all the details allowing to make an international transfer on the account to be credited);
- The annual work plan and budget and annual procurement plan;
- Two original signed MoU;
- A certificate from a duly authorized representative of the Recipient listing the person(s) responsible for signing, on behalf of the Recipient, applications for instalments and certificates under the MoU, or for taking actions or signing other documents authorized or required of the Recipient under the MoU, as well as the authenticated specimen of each of these persons' signature; and
- A certified copy of the country's official documents relating to per diem and mission allowances

If any of the documents are missing, the drawdown request will not be forwarded to AFD by RAAF.

- **Disbursement of the next advances**

The payment of subsequent advance instalments will be subject to the justification of the use of 70% of the previous instalment and will only be possible if the instalments prior to the previous instalment have themselves been used and justified in full, based on the following documents:

- An original letter of drawdown request;
- A report on the status of the Program including a general technical and financial implementation report and a schedule of planned expenditures for the coming period;
- An expenditure certification audit report attesting to the achievement of the 70% correct justification of the last disbursement received. To this end, the recipient undertakes to provide the auditor with the list of expenditures and the originals of all supporting documents; and
- The budget for year N+1 will be paid in full if, in addition to submitting the report indicated in point 3, the recipient submits a schedule of expenditure corresponding to the remaining 30% which is used to carry out activities programmed in year N which are being implemented. Expenditure on the remaining 30% is therefore not carried over to the PTBA for year N+1.

- **Disbursement of the final advance**

The final advance to the MoU account shall be paid in accordance with the same conditions as the previous advances.

Each other stakeholder undertakes to return to RAAF any unused funds within three (3) months of the deadline for the use of funds indicated in its MoU or other appropriate documents. Furthermore, the RAAF reserves the right to request reimbursement all amount insufficiently justified within the same time frame (i.e., within three (3) months of the deadline for use of funds), consistent with the findings of the final audit.

1.1.7 Context of the audits

ECOWAS shall instruct audit missions of the dedicated account of each of the "other stakeholders" upon indication by the latter of the consumption of 70% of the previous instalment.

These audits will be carried out by an independent and reputable auditing firm, appointed by ECOWAS, subject to the Agence Française de Développement's non-objection notification on the terms of reference of the audit mission and on the appointed auditing firm. All audit costs shall be applied against the grant funds.

The audit will have to verify particularly that all drawdowns/advances paid into the dedicated accounts have been used in accordance with the terms and conditions of the signed MoUs. To this end, the "other stakeholders" undertake to make available to the auditor all the supporting documents for expenditure for audit purposes.

ECOWAS shall have the right to request reimbursement from the "other stakeholders" of any amount that is not duly justified or is insufficiently justified or is deemed ineligible, as well as any amount credited to the dedicated account at the PAE Implementation Deadline. The "other stakeholders" shall be required to reimburse ECOWAS for these amounts within twenty (20) calendar days of receipt of the ECOWAS's notifications in this respect.

The "other stakeholders" shall be required to keep the original receipts and various supporting documents relating to the dedicated account for a period of ten (10) years after the PAE Implementation Deadline.

These ToRs will form an integral part of the contract between ECOWAS and the auditor.

The audits of the dedicated accounts of each of the "other stakeholders" are dissociated themselves: any delays in the progress of one do not affect the progress of the audit of the others.

1.2 Audits objectives

The objectives of these audits are to enable the auditor to express a professional opinion on:

- The **financial statements** of each of the "other stakeholders" under the Program implementation present fairly, in all material aspects, the expenditure actually incurred and the revenue actually received for the Program for the period covered by the audit;
- The **funds allocated to each of the "other stakeholders" under the Program implementation have, in all material aspects, been used in conformity with the applicable contractual conditions; the expenditure is compliant with the rules of sound financial management, assessed in particular regarding the eligibility criteria** (see Annex 4.2 - Nomenclature of Findings and Misstatements);

- The **internal control system** set up and operated by each of the "other stakeholders" for the purpose of managing risks associated to the achievement of the Program's objectives, is suitably designed and operated effectively during the period covered by the audit;
- The **contracts** have been awarded in accordance with the applicable regulations and with the principles of economy, efficiency, transparency and fairness, including **compliance with Anti-Money Laundering and Countering the Financing of Terrorism (AML/CFT) due diligence requirements**.

The auditor should also provide recommendations on the various aspects of the audit.

1.3 Scope of the audits

1.3.1 Contractual conditions

The main documents governing the management of the Program are listed below.

Financing agreements

For the contractualization between ECOWAS and its financial partners, the following agreements (and their possible amendments):

- Between AFD and ECOWAS for the PATAE implementation: Financing agreement n°CZZ1848 01 J of July 6, 2017, modified by Addendum n°1 of June 25, 2021;
- Between the EU and ECOWAS for the PAIAD implementation: Financing agreement n°ROC/FED/041-320 of March 15, 2019;
- Between the EU and AFD for the PAIAD implementation: Contribution agreement n°FED/2019/410-217 of December 5, 2019, modified by Addendum n°1 of February 19, 2020; and
- Between AFD and ECOWAS for the PAIAD implementation: Financing agreement n°CZZ1848 04 M of March 20, 2020.

Memorandum of Understanding and Cooperation (MoU)

For the contractualization between ECOWAS and 3AO: Memorandum of Understanding and Cooperation n°ARAA/PAE/2021/MoU/3AO signed on 5 November 2021.

For the contractualization between ECOWAS and Ministries of Agriculture (activities implemented by national correspondents):

- Between ECOWAS and the Ministry of Benin: Memorandum of Understanding and Cooperation n°ARAA/PAE/2021/MoU/BN signed on July 16, 2021;
- Between ECOWAS and the Ministry of Burkina Faso: Memorandum of Understanding and Cooperation of January 25 2019 then Memorandum of Understanding and Cooperation n°ARAA/PAE/2021/MoU/BF signed on July 19, 2021 (which cancels and replaces the previous);
- Between ECOWAS and the Ministry of Cape Verde: Memorandum of Understanding and Cooperation n°ARAA/PAE/2021/MoU/CV signed on September 3, 2021;
- Between ECOWAS and the Ministry of Côte d'Ivoire: Memorandum of Understanding and Cooperation of January 25 2019 then Memorandum of Understanding and Cooperation n°ARAA/PAE/2021/MoU/BF signed on July 19, 2021 (which cancels and replaces the previous);
- Between ECOWAS and the Ministry of The Gambia: Memorandum of Understanding and Cooperation No. EPA/2021/MoU/GM signed on July 5, 2021;
- Between ECOWAS and the Ministry of Ghana: Memorandum of Understanding and Cooperation No. PAE/2021/MoU/GH signed on September 13, 2021;

- Between ECOWAS and the Ministry of Guinea: Memorandum of Understanding and Cooperation n°ARAA/PAE/2021/MoU/RG signed on July 23, 2021;
- Between ECOWAS and the Ministry of Guinea-Bissau: Memorandum of Understanding and Cooperation n°ARAA/PAE/2021/MoU/GB signed on September 13, 2021;
- Between ECOWAS and the Ministry of Liberia: Memorandum of Understanding and Cooperation n°EPA/2021/MoU/LR signed on August 24, 2021;
- Between ECOWAS and the Ministry of Mali: Memorandum of Understanding and Cooperation of May 14, 2019 and Memorandum of Understanding and Cooperation n°ARAA/PAE/2021/MoU/ML signed on May 18, 2021 (which cancels and replaces the previous);
- Between ECOWAS and the Ministry of Niger: Memorandum of Understanding and Cooperation n°ARAA/PAE/2021/MoU/NE signed on September 3, 2021;
- Between ECOWAS and the Ministry of Nigeria: Memorandum of Understanding and Cooperation n°EPA/2021/MoU/NG signed on June 11, 2021;
- Between ECOWAS and the Ministry of Senegal: Memorandum of Understanding and Cooperation of March 27, 2019 and Memorandum of Understanding and Cooperation n°ARAA/PAE/2021/MoU/BF signed on July 19, 2021 (which cancels and replaces the previous one);
- Between ECOWAS and the Ministry of Sierra Leone: Memorandum of Understanding and Cooperation n°PAE/2021/MoU/SN signed on July 15, 2021; and
- Between ECOWAS and the Ministry of Togo: Memorandum of Understanding and Cooperation of March 5, 2019 then Memorandum of Understanding and Cooperation n°ARAA/PAE/2021/MoU/TG signed on July 5, 2021 (which cancels and replaces the previous).

For the contractualization between ECOWAS and the training centers, and between ECOWAS and the PAO-TC and/or PAO-RC partnerships, the Memoranda of Understanding and Cooperation are not yet signed but will be during the year 2022.

Procedure manuals

The PAE is governed by a Manual of Procedures available for download: <https://app.box.com/s/2g1gcfo6m33zqcdyymefu76liewbhbfbj>.

The activities of "other stakeholders" are governed by the provisions of a simplified manual derived from the general Manual available for download: <https://app.box.com/s/vbpxvz8azxghvymlq0t43z0g1mmowblc>.

Annual Work Plans and Budgets and Annual Procurement Plans

Each of the PAE stakeholders provides and has validated by the STC and AFD (through non-objection notification) an annual work plan and budget and an annual procurement plan each year. Expenditures made, contracts awarded, etc. must be exclusively related to the implementation of the activities validated in these documents.

1.3.2 *Periods covered and geographical scope*

For **3AO and the National correspondents**, the periods to be audited will cover the period from the date of opening of the bank accounts in 2021 to at least 19 February 2024. For each of these participants, at least 2 audits will be carried out, 3 at most (depending on the number of instalments received).

For **training centers and PAO-TC and/or PAO-RC partnerships**, the periods to be audited will cover the period from the date of signature of the MoUs in 2022 (and receipt of the first funds) to at least February 19, 2024. For each of these stakeholders, 2 audits will be conducted.

The audits will cover the 15 ECOWAS Member States, namely: Benin, Burkina Faso, Cape Verde, Côte d'Ivoire, The Gambia, Ghana, Guinea, Guinea-Bissau, Liberia, Mali, Niger, Nigeria, Senegal, Sierra Leone and Togo. The table below shows the number of structures to be audited annually for each country:

Countries	Structures to be audited *				Number of structures to be audited per period	
	NC	TC	PAO-TC or PAO-RC Partnership	3AO	01/01/2022 to 31/12/2022	01/01/2023 to 19/02/2024 (final audits)
Benin	1	1	1		1	3
Burkina Faso	1	1	1	1	2	4
Cape Verde	1	1	1		1	3
Côte d'Ivoire	1	1	1		1	3
The Gambia	1	1	1		1	3
Ghana	1	1	1		1	3
Guinea	1	1	1		1	3
Guinea-Bissau	1	1	1		1	3
Liberia	1	1	1		1	3
Mali	1	1	1		1	3
Niger	1	1	1		1	3
Nigeria	1	1	1		1	3
Senegal	1	1	1		1	3
Sierra Leone	1	1	1		1	3
Togo	1	1	1		1	3

* Maximum number, the number of structures to be audited may be lower

1.3.3 Financial data and volume

Financial and volume data for the period covered by the financial component of the audit is provided below:

- The amount of advance instalments to be audited per structure will be on average:
 - From 250,000 €/year for 3AO;
 - From 80,000 €/year for the NC; and
 - From 45,000 €/year for the Training Centers and PAO-TC or PAO-RC partnerships.
- The number of bank accounts to be audited will be:
 - 1 for 3AO;
 - 15 for the NC;
 - 12 to 15 for the Training Centers; and
 - 12 to 15 for the PAO-TC or PAO-RC partnerships;
 - **A total of 40 accounts minimum and 46 maximum.**

Data for the audit of the internal control system is provided below:

- Number of administrative sites concerned by the program: 40 to 46 distributed in the 15 ECOWAS member states.

Data for the period covered by the audit, as well as on the number and scope of contracts is provided below:

- Whatever the structure to be audited, each contract may not exceed 50,000€;

- For 3AO, the contracts awarded will be essentially national in scope but may be regional and/or international in scope. Bidding procedures will be primarily consultant qualifications, direct consultations, requests for quotations, and competitive bidding for small purchases and/or events in accordance with the PAE Procedures Manual;
- For the NC, training centers and PAO-TC or PAO-RC partnerships, the contracts awarded will be essentially national in scope. Bidding procedures will be primarily consultant qualifications, direct consultations, requests for quotations, and competitive bidding for small purchases and/or events in accordance with the PAE Procedures Manual.

The detailed list of contracts will be sent to the auditors as soon as the contracting plan for each structure is available.

1.3.4 Restrictions to the scope of work

The auditor shall report to ECOWAS as soon as possible about any limitations in the scope of his work he/she may encounter prior to or during the audit.

The auditor shall inform the audited entity of any attempt to restrict the scope of the audit or of any lack of cooperation by the audited entity. The auditor consults with ECOWAS on what action/s may be required, whether or how the audit can be continued and whether changes in the audit scope or timetable are necessary.

In the event of security problems arising, the auditor and ECOWAS agree on the actions to be taken and adjust the scope of work accordingly.

2 Audit methodology and reference framework

2.1 Conduct of the audit

2.1.1 Audit stages

Preparation of the mission

The auditor will contact the Entity to be audited as soon as possible and no later than 7 days after the official notification of the audit to the Entity by ECOWAS, to prepare the mission and agree on its implementation timetable, particularly for fieldwork.

He/she will ensure the availability of:

- the final financial statements and the original supporting documents or photocopies certified as true copies by the Entity and will address the Entity a first request for documents (elements relating to the financial audit and to the internal control system audit);
- the contracts documentation (both for procurement and technical aspects) and their location. Based on the list of contracts annexed to the ToR, he/she will address the Entity a first request for documents.

Preparatory meeting with ECOWAS and the audited Entity

The purpose of this meeting is to exchange views on audit planning and fieldwork, as well as on the timetable for preparing the audit report and to clarify any outstanding issues (in particular actions to be taken following the first request for documents).

It will also be an opportunity to address the following issues: planning of the field mission, logistics and security (premises, vehicles, equipment, etc.), availability of documents, availability of interlocutors and initial appointments scheduling, as well as, if necessary, designation of a focal point at the Entity level.

Execution of the audit missions

The auditor performs the procedures detailed in Section 2.3 of these ToR. The auditor applies a working method as participatory as possible, to obtain as much evidence items and supporting documentation as possible during the mission and prior to the production of the draft report.

Aide-memoire and restitution meeting

At the end of the mission, the auditor prepares an aide-memoire and is required to organise a closing meeting with the audited Entity. ECOWAS representatives may take part in this meeting, aimed at reviewing the aide-memoire and obtaining the Entity's observations on the auditor's findings and recommendations. If necessary, the Entity is invited to provide additional documents and/or information to be taken into consideration in the draft report.

Draft report to be sent to ECOWAS

The draft report must be prepared within a period of **seven (7) working days** after the closing meeting. Submission follows the following stages:

- The draft report is sent at the same time to the audited Entity and to ECOWAS for comments; and
- The auditor integrates the Entity's and ECOWAS's comments and prepares the final report.

ECOWAS and the Entity have **fourteen (14) working days** to provide their comments and any additional (scanned) supporting documentation to the auditor.

If, at the end of this period, the comments and supporting documentation have not been submitted, the auditor then informs ECOWAS, which contacts the Entity to agree on a solution. Any additional time granted by ECOWAS is confirmed in writing to the auditor and the Entity.

Final report

The final report should be sent by the auditor to ECOWAS within **fourteen (14) working days following receipt of comments and observations, and any additional supporting documentation.**

2.1.2 Audit missions timetable

Upon receipt of each stakeholder's disbursement request by ECOWAS or as early as possible, ECOWAS will request the auditor for a verification mission by issuing purchase orders. To enable the financial replenishment, the mission must begin within a period of **fourteen (14) working days after signing the purchase order** and provide the final report within **sixty (60) working days** after the start of the mission.

2.1.3 Mission logistics

The auditor's missions will take place in the offices of each of the Entities to be audited in the 15 ECOWAS Member States. The exact addresses will be communicated in each of the purchase orders issued.

2.1.4 Volume of services

The estimated overall volume of services in man/days for the entire audit team will be determined in the firm's offer, in accordance with the TECH-5 form to be completed.

2.1.5 Report structure and content

The use of the audit report template, provided to the auditor, is mandatory. It must be written in the language designated in the order form (French or English). The findings and misstatements will be presented in the audit report according to the nomenclature provided in Annex 4.2 of the audit report template, and financial findings must be summarized based on the following typology: **eligible expenses, eligible with anomalies, ineligible, not audited.**

The auditor sends the draft report electronically, in Word and Excel for the annexes, simultaneously to ECOWAS and the audited Entity.

The auditor then sends to ECOWAS two (2) original paper versions on the auditor's letterhead and an electronic version (in Word and Excel for the annexes) of the final report along with a cover note. In the cover note, the auditor must confirm that two original paper versions of the final audit report have been sent to the Entity. The word "draft" or "final" should clearly appear on each version. The final report is signed by the partner in charge of the audit mission and its execution.

The auditor must also send the Entity's focal point an electronic version (in PDF format) of the dated and signed final report.

2.2 Audit methodology

2.2.1 Determination of the verification scope

Given the limited number of expenditures that will be made under the PAE by the various Entities to be audited, an audit of all expenditure and contracts is requested.

Therefore, the auditor cannot use expenditure sampling.

Financial audit relating to the use of allocated funds

To ensure that the tests results are representative, the auditor audits 100% (in amount) of the total expenditure stated in the financial report.

Audit of the internal control system

The various financial and administrative management processes assessed as part of the internal control system audit must be subject to compliance testing.

The auditor defines the extent of compliance testing based on the risks identified during the mission preparation and subsequently, while evaluating the internal control system.

Audit of the procurement process

To ensure the representative nature of the controls results, 100% of the contracts are audited.

2.2.2 Eligibility conditions

The auditor performs tests and controls of expenditures eligibility by ensuring:

- Its compliance with:
 - The Financing and/or Contribution Agreements, Memoranda of Understanding and Cooperation, and contracts,
 - The annual programs of activities on which AFD has given an ANO,
 - The procedure manuals, and other local regulations (e.g. for per diems),
 - The technical standards and standards of professional best practices for the contracts execution performance;
- The existence of:
 - Supporting documents by type of expense, provided for by the procedures manual and in compliance with sound management practices,
 - The required documentation for procurement procedures and the contract's technical execution;
- The probative value of supporting documentation (original supporting documentation, compliance with the chronology of dates, compliance with mandatory information requirements, affixing of the visas and signatures);
- That the audited Entity has ensured to obtain the most satisfactory quality/price ratio;
- That the expenditure/contracts have been incurred/executed by the Entity during the PAE implementation period as defined in the Financing and/or Contribution Agreements, and Memoranda of Understanding and Cooperation;
- That expenditure is adequately recorded in the Entity's accounts;
- That expenditure does not include any ineligible costs (e.g. certain taxes or VAT).

2.2.3 Determination of the opinion

The possible audit opinions for financial audits and internal control system audits are an unqualified opinion, a qualified opinion, an adverse opinion and a disclaimer of opinion. The report template, provided attached to the ToR to the auditor, contains guidance for the formulation of the opinions.

Auditors are now required, when expressing an opinion on the current year's financial statements, to consider the possible effect of a modified opinion (qualified, adverse, and disclaimer of opinion) from a previous year that did not result in an appropriate correction or solution (ISA standard 710). This prevents the accumulation of unresolved findings.

2.2.4 Documentation of identified misstatements and weaknesses

The Excel file attached in Annex 4.3 of the audit report template must be used by the auditor to trace and document procedures performed on audited expenditure and contracts and summarise any identified misstatements. Additional Excel files may be sent to the auditors upon request to facilitate the application of audit procedures. Annex 4.3 should be attached to the auditor's report.

Material misstatements detailed in the report should be documented in the auditor's work file electronically or in hard copy format and kept for a period of five (5) years after approval of the final report.

2.3 Audit procedures

2.3.1 Audit of the internal control system

The auditor adapts the scope of his/her review of the design and operation of the internal control system based upon the auditor's prior knowledge of the Entity (for multi-annual audits).

Documents review

The auditor should particularly examine:

- The Memorandum of Understanding and Cooperation, contracts, technical and financial implementation reports, activity programs and budgets, procedures manual and any other existing document;
- The organization set up for administrative, technical and financial management as well as its reliability and adequacy in terms of procedures and human and material resources.

Review of the internal control system

The auditor should verify the reliability and adequacy of the internal control system's organization, its actual design and operating effectiveness, particularly with regard to:

- The organization:
 - Definition of tasks and assignment of responsibilities, in particular for commitment, authorization of expenditure, certification of services rendered and payment;
 - Separation of incompatible or conflicting tasks;
- The procedures in place:
 - Existence of accurate and documented expenditure justification procedures;
 - Implementation of cash control accounts procedures;
 - Compliance with applicable procedures for supplier selection and consultant and service provider recruitment (tender documents, tender or candidate evaluation records and selection minutes);

- Archiving and accountability and, as such:
 - Organization, filing and securing of financial records and documents;
 - Regular and timely production of financial statements and technical and financial implementation reports, etc.
- Specific controls, including:
 - Set up and effective operation of control methods to comply with the MoU on anti-money laundering and combatting the terrorism financing, including completion of due diligence to ensure compliance with economic and financial sanctions regulation;
 - Detection of double financing of expenditure by multiple donors;
 - Existence of operational monitoring and control structures.

Risk Assessment

The previous stage allows the auditor to assess the risks distinctly for each source of information based on 7 criteria: **completeness, effectiveness, evaluation, allocation, rights, obligations and information.**

The auditor should assess the main risks to the achievement of the PAE's objectives, including risks that the financing provided not being used in conformity with the applicable Contractual Conditions, as well as the risk of error, irregularities and fraud with regard to the PAE's financing.

The auditor should also assess whether the design of the internal control system sufficiently mitigates those risks and whether it operates effectively.

Obtaining evidence and control testing

The auditor uses his/her understanding of the internal control system and risks to assess the robustness of controls and test their operational effectiveness, depending on to the audit objective.

Tests of controls should focus on internal control areas and key controls that:

- Are appropriate within the context of the PAE; and
- Prevent and/or allow to detect and correct individual errors or undesired events, such as:
 - The total or partial non-achievement of the audited Entity's PTBA objectives,
 - The non-reliability of the financial and technical implementation reports and/or financial statements of the audited Entity,
 - The fact that funds allocated have not been used in accordance with the signed MoU conditions,
 - The occurrence of fraud and/or irregularities.

2.3.2 Financial statements review and verification of the use of allocated funds

Verification of financial statements

The auditor performs the necessary procedures to verify that resources received and used by the audited Entity within the PAE are effectively reflected in complete, sincere and correctly drawn up financial statements. As such, he/she:

- Ensures that the financial statements have been prepared in accordance with the requirements set out in the MoU and the PAE procedures manual (e.g. accrual or cash-based accounting);
- Ensures that the financial statements present fairly, in all material aspects, the actual expenditure incurred and revenue received by the audited Entity for the period subject to the audit, in conformity with the applicable contractual conditions;
- Ensures that financial statements are consistent with other accounting documents, including the trial balance and books of accounts;

- Ensures that the financial statements are consistent with the technical and financial implementation reports submitted to ECOWAS and any other financial or statutory report prepared within the context of the PAE;
- Reviews adjusting entries made during the financial statements closing process;
- Reconciles the financial statements with the cash situation and/or bank accounts, including by obtaining direct confirmation from the banks managing the accounts;
- Verifies, if applicable, the accuracy of the exchange rates used for monetary conversions, and their compliance with the MoU conditions.

The auditor may choose to request written statements, in a letter of representation (A template, taken from ISA 580, is provided in Annex 4.4; the auditor will verify that ISA 580 has not altered this template) signed by the member(s) of the Management who are primarily responsible for the Entity's management (ISA 580). The purpose of this approach is to obtain evidence that the Management acknowledges its responsibility for: the financial report's reliability, adherence to the financing agreement conditions, compliance with regulations and best practices for procurement and execution of contracts and the organisation of an appropriate internal control system.

Verification of the use of funds

The objective of these procedures is to ensure that:

- The funds allocated to the audited Entity under the PAE by ECOWAS have, in all material aspects during the period subject to the audit, been used in conformity with the applicable contractual conditions;
- The statement of assets presents adequately (number, description and value of assets) and exhaustively the assets acquired for the PAE during the period subject to the audit, in conformity with the contractual conditions and information contained in the financial report.

The auditor's work includes in particular:

- The compliance verification with accounting principles and specific rules;
- The expenditure's compliance verification with the MoU conditions, the activity program and the procedures manual and their consistency with the technical and financial execution reports;
- The verification that expenditure has been implemented during the audited PAE implementation period and supported by accurate, regular and sincere supporting documentation;
- The verification of expenditure statements: expenditure authorizations, documentation of expenditure statements, compliance and validity of such statements.

Verification of the use of funds prior to renewal of advances

The auditor should in addition verify the following key points :

- Attainment of the advance absorption rate defined in the MoU to enable full or partial renewal;
- Correction by the audited Entity, over the audited period, of expenditure previously invalidated for a period.

Verification of analytical and budgetary procedures

The auditor performs an analytical review of expenditure to verify whether:

- The budget presented in the technical and financial execution reports corresponds to the budget approved by the Steering Committee and having received a non-objection notification from AFD (authenticity and approval of the initial budget by components and activities) ;

- The expenditure reported in the technical and financial implementation reports were planned in the budget components and activities;
- Any budgetary amendments have been validated by ECOWAS through the PCU;
- The absorption rate is consistent with the activities implementation schedule. The auditor examines discrepancies and obtains explanations about budgetary over- or under-execution / spending.

2.3.3 Procurement Audit

The auditor verifies and assesses the following aspects:

- Review of the procurement system (actors, regulations and procedures):
 - The functioning of procurement bodies and actors;
 - The mechanisms for preventing and detecting irregularities and fraud (collusion, cover-bidding and agreements between undertakings);
 - The deadlines compliance with applicable rules and the PAE's specific provisions;
 - The compliance and reliability of the documentation filing and archiving system.
- Requirement definition:
 - Contracts compliance with the procurement plan and budgets (implementation schedule and budget envelopes) ;
 - For mutual agreement contracts or direct agreement contracts, that the grounds involved are in compliance with the Manual of procedures guidelines and that there is no abuse of law in such circumstances.
- Competitive tender process (tender file phase, call for tenders):
 - The advertising methods of advertising, deadlines for bids submission and organisation for bids submission;
 - The choice of the type of consultation/selection procedure.
- Evaluation and award:
 - The evaluation methods used, their consistency and compliance with the criteria defined in the tender file as well as their relevance: this assessment will be made on administrative, technical and financial aspects;
 - The consistency between tender analysis reports, tender award minutes, award notifications and awarded contracts;
 - The cases of leniency towards companies during bids evaluations and respect of the principle of fairness;
 - The award of the contract according to the best or lowest bidder rule;
 - The obtaining of reasonable economic conditions by comparing unit prices to those of similar contracts;
 - The cases of breach of the tender process, resulting in agreements between undertakings;
 - The cases of contract splitting.
- Contract management
 - The compliance of the contractual clauses in the initial contract;
 - The existence of guarantees and their probative value;
 - The consistency between technical requirements of the tender files and those attached to the signed contracts;
 - Modifications over the course of contracts, ensuring that they are supported by service orders issued by authorised persons (project management, supervision missions, etc.);

- The legality of addenda to initial contracts in terms of value, technical appropriateness and compliance with ceilings provided for in the regulations.
- The presence of the signed Integrity Statement if required.
- AML/CFT due diligence: the implementation of AML/CFT (Anti-Money Laundering and Combating the Financing of Terrorism) due diligence by the audited Entity prior to contract(s) award, in particular verification of the absence of contract(s) beneficiary(ies) or subcontractors from the financial sanctions lists adopted by the United Nations, European Union and France. In addition, the auditor is in charge of ensuring that the results and ensuing consequences of the search carried out by the Entity have been given due consideration.

2.3.4 Follow-up of the previous audits recommendations

The auditor should review the recommendations contained in previous audit reports, assess their degree of implementation, and re-assess their priority level, if necessary. If it is found that these recommendations have not been applied, the auditor tries to find out the underlying causes and proposes solutions for adjustment purposes.

3 Professional obligations

3.1 Standards and ethics

3.1.1 Professional standards to be used

The auditor should consider the various applicable financial audit reporting guidelines. With regard to the application of ISA Standards, special attention should be given to the following:

- **Fraud and Corruption:** In accordance with **ISA 240** (Consideration of the risk of fraud and error in an audit of financial statements), it is important to identify and assess the risks of fraud, obtain or provide sufficient audit evidence for the analysis of these risks, and deal appropriately with identified or suspected frauds.
- **Laws and Regulations:** When developing the audit approach and executing the audit procedures, the Program compliance with laws and regulations that may significantly affect financial statements should be assessed, as required by **ISA 250** (Consideration of the risk of misstatement in an audit of financial statements resulting from non-compliance with legal and regulatory texts).
- **Governance:** Communication with the Entity's Management members in charge of governance on significant audit matters in compliance with **ISA 260** (Communication on the mission with those charged with Governance).
- **Risks:** To reduce audit risk to a relatively low level, appropriate audit procedures in response to the risks of misstatements identified after the assessment of the internal control system should be implemented, in accordance with **ISA 330** (Audit procedures implemented by the auditor after risk assessment).

In accordance with **ISAE 3000**, the auditor should prepare audit documentation that provides:

- A sufficient and appropriate record of the work serving as a basis for the audit report; and
- Evidence that the audit has been planned and performed according to ISA Standards and in compliance with applicable legal and regulatory requirements.

Audit documentation is defined as the presentation of the audit procedures performed, relevant audit evidence collected and conclusions reached by the auditor.

An audit files consist in one or more folders or other means of archiving, in a physical or electronic form, containing documentation related to a specific mission.

3.1.2 Ethics and independence

The auditor shall comply with the IFAC Code of Ethics for Professional Accountants, developed and issued by IFAC's International Ethics Standards Board for Accountants (IESBA).

This Code establishes fundamental ethical principles for auditors relating to integrity, objectivity, independence, professional competence and due care, confidentiality, professional behaviour and technical standards

3.2 Requirements for the Auditor

3.2.1 Auditor's professional affiliation

By agreeing these ToR, the auditor confirms that he/she is an independent and customarily practicing auditing firm, member of a recognized professional accounting body.

3.2.2 Auditor and audit team qualifications and experience

The auditor will employ staff with appropriate professional qualifications and suitable experience with IFAC standards, in particular International Standards on Auditing, as with experience in auditing projects accounts of entities comparable in size and complexity to the Entity. In addition, the audit team as whole should have:

- Experience with audit of development aids programs and projects funded by national and/or international institutions and/or donors;
- Experience with procurement audits;
- Sufficient knowledge of relevant laws, regulations and rules in ECOWAS countries; this includes regulations related to taxation, social security and labour regulations, accounting and accounting information systems, procurement;
- Fluency in French and English (fluency in Portuguese is an asset) ;
- Audit experience in the PAE activity sector.

3.2.3 Team Profiles

Key experts

Experts who are to perform a significant role in the mission are referred to as " Key Experts ".

- **K-1 Expert – (Audit/signatory partner)**

A Category 1 expert (Audit/signatory partner) must be a partner or other person in a position similar to that of a partner and be a highly qualified expert with relevant professional qualifications, and assuming or having assumed team leader and audit supervisor responsibilities in financial audit practice.

He/she must be a member of a national or international accounting or auditing body or institution. He/she must have at least 10 years of professional experience as a professional auditor or accountant in the field of international donor-funded projects / programs audit.

The audit partner is the person responsible for the specific contract and its performance as well as for the report that is issued on behalf of the firm.

- **K-2 Experts – (confirmed auditors)**

Team leader(s) must be qualified expert(s) with a relevant university degree or professional qualification in accounting and/or auditing, procurement, auditing and have at least 5 years of experience as a professional auditor in the field of international donor-funded projects / programs audit. They must demonstrate successful experience in managing audit teams.

Non-Key experts (optional)

- **N-1 Experts – (assistant auditors)**

Assistant auditors must have a university degree in accounting and/or auditing, procurement, auditing and have at least 2 years of professional experience as a professional auditor in the field of international donor-funded projects / programs audit.

Support staff and technical support and/or subcontractors

The auditor is free to propose additional support (administrative and / or technical) in his/her bid.

3.2.4 Curriculum vitae (C.V.)

The auditor provides the CVs for all experts (key and non-key) proposed as team members. The CVs include information on the types of audits performed by the team members, demonstrating their abilities and capacity to perform the audit, as well as detail information regarding any relevant experience.

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Annex to the Terms of reference

Audit report template and its annexes to download:

<https://app.box.com/s/qlttfr8s4wzzafiaw77c31l45y54aovl>

Annex 2 - Eligibility Criteria - Eligibility in AFD-Financed Procurement

1. Financing allocated by AFD to a Contracting Authority has been entirely untied since 1st January 2002. To the exception of any equipment or any sector which is subject to an embargo by the United Nations, the European Union or France, all goods, works, plants, consulting services and non-consulting services are eligible for AFD financing regardless of the country of origin of the supplier, contractor, subcontractor, consultant or subconsultant inputs or resources used in the implementation processes. The Contracting Authority means the Purchaser, the Employer, the Client, as the case may be, for the procurement of goods, works, plants, consulting services or non-consulting services.
2. Natural or legal Persons¹ (including all members of a joint venture or any of their suppliers, contractors, subcontractors, consultants or subconsultants) shall not be awarded an AFD-financed contract if, on the date of submission of an application, a bid or a proposal, or on the date of award of a contract, they:
 - 2.1 Are bankrupt or being wound up or ceasing their activities, are having their activities administered by the courts, have entered into receivership, or are in any analogous situation arising from a similar procedure;
 - 2.2 Have been:
 - a) convicted, within the past five years by a court decision, which has the force of res judicata in the country where the contract is implemented, of fraud, corruption or of any other offense committed during a procurement process or performance of a contract, unless they provide supporting information together with their Statement of Integrity (Form available as Appendix to the Application, Bid or Proposal Submission Form) which shows that this conviction is not relevant in the context of the Contract;
 - b) subject to an administrative sanction within the past five years by the European Union or by the competent authorities of the country where they are constituted, for fraud, corruption or for any other offense committed during a procurement process or performance of a contract, unless they provide supporting information together with their Statement of Integrity (Form available as Appendix to the Application, Bid or Proposal Submission Form) which shows that this sanction is not relevant in the context of the Contract;
 - c) convicted, within the past five years by a court decision, which has the force of res judicata, of fraud, corruption or of any other offense committed during the procurement process or performance of an AFD-financed contract;
 - 2.3 Are listed for financial sanctions by the United Nations, the European Union and/or France for the purposes of fight-against-terrorist financing or threat to international peace and security;
 - 2.4 Have been subject within the past five years to a contract termination fully settled against them for significant or persistent failure to comply with their contractual obligations during contract performance, unless this termination was challenged and dispute resolution is still pending or has not confirmed a full settlement against them;

¹ Means any Person whether natural or legal, firm, company, corporation, government, state or state agency or any association, or group of two or more of the foregoing (whether or not having separate legal status).

- 2.5 Have not fulfilled their fiscal obligations regarding payments of taxes in accordance with the legal provisions of either the country where they are constituted or the Contracting Authority's country;
 - 2.6 Are subject to an exclusion decision of the World Bank and are listed on the website <http://www.worldbank.org/debarr>, unless they provide supporting information together with their Statement of Integrity (Form available as Appendix to the Application, Bid or Proposal Submission Form) which shows that this exclusion is not relevant in the context of the Contract;
 - 2.7 Have created false documents or committed misrepresentation in documentation requested by the Contracting Authority as part of the procurement process of the Contract.
3. State-owned entities may compete only if they can establish that they (i) are legally and financially autonomous, and (ii) operate under commercial law. To be eligible, a state-owned entity shall establish to AFD's satisfaction, through all relevant documents, including its Charter and other information AFD may request, that it: (i) is a legal entity separate from their state (ii) does not currently receive substantial subsidies or budget support; (iii) operates like any commercial enterprise, and, inter alia, is not obliged to pass on its surplus to their state, can acquire rights and liabilities, borrow funds and be liable for repayment of its debts, and can be declared bankrupt.

Annex 3 – AFD Policy – Corrupt and Fraudulent Practices - Environmental and Social Responsibility

1. Corrupt and Fraudulent Practices

The Contracting Authority and the suppliers, contractors, subcontractors, consultants or subconsultants must observe the highest standard of ethics during the procurement process and performance of the contract. The Contracting Authority means the Purchaser, the Employer, the Client, as the case may be, for the procurement of goods, works, plants, consulting services or non-consulting services.

By signing the Statement of Integrity the suppliers, contractors, subcontractors, consultants or subconsultants declare that (i) “it did not engage in any practice likely to influence the contract award process to the Contracting Authority’s detriment, and that it did not and will not get involved in any anti-competitive practice”, and that (ii) “the procurement process and the performance of the contract did not and shall not give rise to any act of corruption or fraud”.

Moreover, AFD requires including in the Procurement Documents and AFD-financed contracts a provision requiring that suppliers, contractors, subcontractors, consultants or subconsultants will permit AFD to inspect their accounts and records relating to the procurement process and performance of the AFD-financed contract, and to have them audited by auditors appointed by AFD.

AFD reserves the right to take any action it deems appropriate to check that these ethics rules are observed and reserves, in particular, the rights to:

- a) Reject a proposal for a contract award if it is established that during the selection process the bidder or consultant that is recommended for the award has been convicted of corruption, directly or by means of an agent, or has engaged in fraud or anti-competitive practices in view of being awarded the Contract;
- b) Declare misprocurement when it is established that, at any time, the Contracting Authority, the suppliers, contractors, subcontractors, consultants or subconsultants their representatives have engaged in acts of corruption, fraud or anti-competitive practices during the procurement process or performance of the contract without the Contracting Authority having taken appropriate action in due time satisfactory to AFD to remedy the situation, including by failing to inform AFD at the time they knew of such practices.

AFD defines, for the purposes of this provision, the terms set forth below as follows:

- a) Corruption of a Public Officer means:
 - The act of promising, offering or giving to a Public Officer, directly or indirectly, an undue advantage of any kind for himself or for another Person² or entity, for such Public Officer to act or refrain from acting in his official capacity; or
 - The act by which a Public Officer solicits or accepts, directly or indirectly, an undue advantage of any kind for himself or for another Person or entity, for such Public Officer to act or refrain from acting in his official capacity.
- b) A Public Officer shall be construed as meaning:
 - Any person who holds a legislative, executive, administrative or judicial mandate (within the country of the Contracting Authority) regardless of whether that natural Person was

² Means any Person whether natural or legal, firm, company, corporation, government, state or state agency or any association, or group of two or more of the foregoing (whether or not having separate legal status).

nominated or elected, regardless of the permanent or temporary, paid or unpaid nature of the position and regardless of the hierarchical level the natural Person occupies;

- Any other natural Person who performs a public function, including for a State institution or a State-owned company, or who provides a public service;
 - Any other natural Person defined as a Public Officer by the national laws of the country of the Contracting Authority.
- c) Corruption of a Private Person³ means:
- The act of promising, offering or giving to any Private Person, directly or indirectly, an undue advantage of any kind for himself or for another Person or entity, for such Private Person to perform or refrain from performing any act in breach of its legal, contractual or professional obligations; or;
 - The act by which any Private Person solicits or accepts, directly or indirectly, an undue advantage of any kind for himself or for another Person or entity, for such Private Person to perform or refrain from performing any act in breach of its legal, contractual or professional obligations.
- d) Fraud means any dishonest conduct (act or omission), whether or not it constitutes a criminal offence, deliberately intended to deceive others, to intentionally conceal items, to violate or vitiate consent, to circumvent legal or regulatory requirements and/or to violate internal rules in order to obtain illegitimate profit.
- e) Anti-competitive practices mean:
- Any concerted or implied practices which have as their object or effect the prevention, restriction or distortion of competition within a marketplace, especially where they (i) limit access to the marketplace or free exercise of competition by other undertakings, (ii) prevent free, competition-driven price determination by artificially causing price increases or decreases, (iii) restrict or control production, markets, investments or technical progress; or (iv) divide up market shares or sources of supply;
 - Any abuse by one undertaking or a group of undertakings which hold a dominant position on an internal market or on a substantial part of it;
 - Any practice whereby prices are quoted or set unreasonably low, the object of which is to eliminate an undertaking or any of its products from a market or to prevent it from entering the market.

2. Environmental and Social Responsibility

In order to promote sustainable development, AFD seeks to ensure that internationally recognised environmental and social standards are complied with. Suppliers, contractors, subcontractors, consultants or subconsultants for AFD-financed contracts shall consequently undertake in the Statement of Integrity to:

- a) Comply with and ensure that all their subcontractors or subconsultants comply with international environmental and labour standards, consistent with applicable law and regulations in the country of implementation of the contract, including the fundamental conventions of the International Labour Organisation (ILO) and international environmental treaties;
- b) Implement environmental and social risks mitigation measures when specified in the environmental and social management plan (ESMP) provided by the Contracting Authority.

³ Means any natural Person other than a Public Officer.

Annex 4 - Standard Contract: Purchase order Contract

Contract N°ARAA/PAE/2022/PI/...

BETWEEN :

The Economic Community of West African States (ECOWAS) Commission, having its headquarters at 101 Yakubu Gowon Crescent, Asokoro District, P.M.B. 401, Abuja, NIGERIA, represented by Mr. SANGARE Sékou, Commissioner for Agriculture, Environment and Water Resources,

Hereinafter called the "**ECOWAS**" on the one hand,

AND

NAME OF THE SERVICE PROVIDER

whose head office is in _____, registered at the RCS of _____ under the number _____ represented by _____, authorized for the purposes here of by decision of _____ dated _____,

*(Note: If the service provider consists of more than one entity, the above should be partially amended to read as follows: "... (Hereinafter called the "**ECOWAS**" on the one hand, and, on the other hand, a Joint Venture [name of the JV] consisting of the following entities, each member of which will be jointly and severally liable to the ECOWAS for all the service provider's obligations under the Contract, namely, [name of member] and [name of member] (hereinafter called to as the "**Service Provider**").*

Hereinafter called the "**Service Provider**" on the other hand.

Hereinafter called to individually or collectively as the "**Party(ies)**".

THE FOLLOWING IS HEREBY AGREED:

The *Agence française de Développement* (hereinafter called the "AFD") and the ECOWAS Commission have signed two Financing Agreement toward the cost of the ECOWAS Agroecology Program in West Africa (PAE, fr), hereinafter called the "Project", for which ECOWAS is the Project Manager.

WHEREAS, the ECOWAS, as the Client of the following Contract, has requested the Service Provider to provide services as defined in the Terms of Reference specified in Annex A to the Contract (hereinafter referred to as the "Services") for the implementation of the Program, and

WHEREAS, the Service Provider, having represented to the Client that it has the required professional skills, expertise and technical resources, has agreed to provide the Services on the terms and conditions set forth in the Contract,

NOW THEREFORE, THE PARTIES HERETO HEREBY agreed to the following:

The purpose of this Contract (hereinafter, the "Contract") is to specify the conditions under which the Service Provider will be required to provide these Services to the Client.

This Contract is part of a purchase order contract for a maximum amount of XXX Euros (XXX €) excluding taxes. This purchase order contract is a single-award contract.

Furthermore, in order to promote sustainable development, the Parties have each recognized the need to encourage compliance with environmental and social standards recognized by the international community, including the fundamental conventions of the International Labour Organization (ILO) and the international conventions for the protection of the environment.

IT IS THUS AGREED AS FOLLOWS:

Article 1. DEFINITIONS

Terms and expressions whose first letter or letters are capitalized shall have the following meanings for the purposes of the Contract:

Annex Means any annex to the Contract. The Annexes are forming an integral part of the Contract.

(restrictive) Arrangements Means any concerted actions, agreements, express or tacit arrangements or coalitions, including through direct or indirect intermediary of a group company established in any country, when their purpose or effect is to prevent, restrict or distort competition on a market, in particular when they tend to:

- Restrict market access or free competition by other companies;
- Obstruct the setting of prices by the free play of the market by artificially favouring their rise or fall;
- Limit or control production, markets, investments or technical progress;
- Allocate markets or sources of supply.

Confidential Information Means :

- All information, data, documents of any kind and in any form or medium, including, but not limited to any writings, notes, reports, documents, studies, analyses, drawings, letters, listings, software or contents of data stored on a USB key, specifications, figures, graphs, communicated by ECOWAS to the Service Provider under the Contract;
- The Contract (including any information obtained during its negotiation and/or execution) and, more generally, any information or document that the Consultant may have obtained, directly or indirectly, in writing or by any other means, from ECOWAS for the purposes of or in connection with the Contract, including, without limitation, any technical, commercial, strategic or financial information, studies, specifications, software, products;
- The Services (including reports, work, studies performed under the Service) and any information related thereto.

Joint Venture (JV) Means a formal or informal association with or without a legal personality distinct from that of its members, of more than one entity where one member has the authority to conduct all businesses for and on behalf of any and all the members of the JV, and where the members of the JV are jointly and severally liable to the Client for the performance of the Contract.

Personnel	Means, collectively, the Service Provider's personnel (experts) assigned to perform the Services.
Services	Means the work, all tasks, activities, services, deliverables and services, to be performed by the Service Provider under the Contract.

Article 2. PURPOSE OF THE CONTRACT AND CONTRACTUAL DOCUMENTS

2.1 Purpose of the Contract

The purpose of the Contract is to define the conditions under which the Service Provider undertakes to provide ECOWAS, independently, with services and goods that may be provided throughout the operational period of the Project; the Service being more precisely described in Annex A. The Service shall be performed and organised in accordance with the provisions of the Contract and the Annexes.

2.2 Contract documents

1. The Contract ;
2. The Terms of Reference of the Services (Annex A) ;
3. The Service Provider's technical Proposal (Annex B) approved by the Parties, including the Personnel description, tasks and responsibilities with respect to the Services;
4. The Breakdown of the Contract Prices (Annex C), based on the Service Provider's financial Proposal; and
5. The signed Statement of Integrity (Annex D).

Article 3. EXECUTION OF THE SERVICE

3.1. Execution modalities

The Service Provider shall provide, under the execution of the Contract, all of its skills and expertise for the performance of the Services. It shall provide all logistics and equipment necessary for the good execution of the Service.

The Service Provider must perform the Services in accordance with professional standards and practices and shall observe sound management practices.

The Service Provider undertakes to maintain and/or repair the equipment or software provided as part of the Services, for the entire duration of the Program.

The Service Provider shall provide the appropriate qualified and experienced Personnel to perform the various tasks required for the successful completion of the Services. The experts forming the Personnel, including their duties and responsibilities with respect to the Services, are listed in Annex B. The Service Provider shall provide the curricula vitae of the Personnel to ECOWAS.

The Personnel will work under the supervision, legal, hierarchical and disciplinary responsibility of the Service Provider. The Service Provider therefore shall carry out all the Applicable law formalities at the employer's expense, in particular concerning labor and social security regulations and tax obligations. The Personnel shall in all circumstances be under the sole authority of the Service Provider and shall be responsible for their activity exclusively and directly before the Service Provider.

The Service Provider shall take all practicable steps to ensure that the Personnel are suitable to carry out their mission both in the country of their headquarters and in the countries where the mission is carried out. In particular, he will have to carry out the formalities relating to the administrative situation

of the Personnel, obtain the visas and all the necessary documents with regard to the local regulations. The Service Provider also undertakes (i) to have taken all necessary measures (insurance, mutual insurance, etc.) to assist the Personnel in the event of difficulties arising locally, such as, for example, an evacuation for medical or political reasons and (ii) to provide any technical assistance that the personnel may require during the course of their mission.

The Service Provider may proceed with the replacement of one or more members of the Personnel in the event of the failure of the said member(s), provided that (i) the qualifications of the person(s) proposed for replacement are equivalent to or better than those of the person(s) to be replaced (ii) such replacement does not cause any delay to ECOWAS with respect to the performance timetable of the Services, (iii) ECOWAS has obtained prior written approval of the proposed person(s), and (iv) such replacement does not increase the Services's costs. The replacement shall then be made immediately. The Service Provider shall bear all costs associated therewith.

3.2. Services execution location

The location of the Services is specified on each Purchase Order.

3.3. Services execution schedule

The Service Provider undertakes to deliver to ECOWAS the deliverables whose content and delivery date are specified in each Purchase Order.

Each of the deliverables shall be delivered in the number set forth in the Purchase Order. The Service Provider shall be required to provide such deliverables on the media and to the address specified in each Purchase Order. Deliverable compliance will be assessed against the Terms of Reference in Annex A and the specific terms of each Purchase Order. ECOWAS shall approve each compliant deliverable. Only the express written validation of each deliverable by ECOWAS will provide proof of compliance.

In the event of a non-compliant deliverable, ECOWAS shall send observations/comments by any means within fourteen (14) working days of receipt of the deliverable, which shall be taken into account by the Service Provider, which shall submit a modified deliverable within a period of seven (7) working days after receipt of ECOWAS's observations. In the absence of observations/comments from ECOWAS within this fourteen (14) working day period, the deliverable is considered validated.

The Service Provider agrees to perform the Services in accordance with the schedule provided in the Purchase Order. Delay in delivery of a deliverable due to non-validation by ECOWAS of its first version shall in no case result in a delay in the performance schedule of the Services.

Notwithstanding the above, this schedule may be modified exclusively by ECOWAS in the following cases:

- The work cannot start on the scheduled date or cannot proceed as agreed for reasons attributable to ECOWAS;
- Modifications or additions are requested by ECOWAS;
- The Service Provider cancels/reschedules a necessary mission to the Services to be performed in a hazardous area, for security reasons.

3.4. Late delivery penalties

Any delay in the execution that has not been expressly approved by ECOWAS may give rise to late delivery penalties to be paid by the Service Provider in the amount of one hundred and fifty euros exclusive of tax (150 € e-tax.) per calendar day of delay, commencing on the fourth (4th) day following receipt of the formal notice sent by ECOWAS to the Service Provider by registered letter with

acknowledgement of receipt, which has not been followed by action. The amount of the late delivery penalties shall be deducted by ECOWAS from the amount of the balance to be paid, and the surplus, if any, shall be returned by the Service Provider to ECOWAS upon the latter's first request.

The payment of these penalties shall not prevent the termination of the Contract by operation of law, without compensation, to the detriment of the Service Provider.

3.5. Follow-up of the Services execution

The person mentioned in the Purchase Order is by default the ECOWAS representative responsible for controlling the deliverables submitted and validating them. In the event of non-validation, he/she shall send his/her observations/comments to the Service Provider within the period stipulated in Article 3.3.

[_____ Position of the service provider's representative _____] is the Service Provider's correspondent. ECOWAS will forward its observations/recommendations/decisions and/or respond to his/her requests.

The Service Provider shall consider any recommendations and make the requested amendments, in accordance with the Contract and its Annexes.

Article 4. ISSUANCE OF PURCHASE ORDERS

All Services under the Contract are subject, prior to their execution, to the issuance of Purchase Orders by ECOWAS, under the conditions detailed below.

4.1. Preliminary quote

ECOWAS will send a service request to the Service Provider.

The ECOWAS request will include:

- Specific terms of reference
- The nature of the expected deliverable(s)
- The desired availability

Within a maximum of one (1) calendar week, the Service Provider shall provide ECOWAS with (i) a list of the expert(s) mobilized and available during the period under consideration, (ii) a detailed schedule for the Services implementation, and (iii) a detailed cost estimate based on the application of the breakdown of the Contract prices.

The Service Provider shall provide responses to ECOWAS requests for information concerning the Services provided under this Contract.

These responses are referred to as "quotes". The period of availability of the quotations may not exceed seven (7) calendar days.

The unit prices are set forth in Annex C of the Contract and shall be deemed firm and non-revisable for the duration of the Contract.

The experts proposed by the Service Provider correspond to those proposed in the technical Proposal provided in the Annex B. In addition, if exceptionally the Services require the use of a skill not mentioned in the technical Proposal, the Service Provider may propose the CV of a specialized expert by applying unit prices equivalent to those mentioned in the Annex C, without prejudice of the section 3.1 last paragraph. In any event, ECOWAS shall give its prior approval to any new CV submitted by the Service Provider under this Contract.

Each order will be the subject of a specific Purchase Order from ECOWAS to the Service Provider.

4.2. Purchase Order

The Services execution under this Contract is subject to a prior Purchase Order issued by ECOWAS and signed by an authorised representative.

The Service Provider shall perform the Services according to the Purchase Order terms and conditions which specifies:

- The name and legal company name of the Service Provider;
- The Contract reference;
- The Services execution location and schedule;
- The duration of the Services (number of days in accordance with the Experts profiles mentioned in the technical and financial Proposal);
- Remuneration and reimbursable expenses.

ECOWAS allows the Service Provider a maximum of fifteen (15) calendar days from receipt of the Purchase Order to make available and mobilise the appropriate expert(s). If, due to the Services specificities or internal organisational reasons, the Service Provider considers that the mobilisation period is not appropriate, it shall inform ECOWAS at the time of the quotation preparation, and, in consultation with ECOWAS, it shall propose an alternative date for the mobilisation of the experts.

4.3. Modification of the Purchase Order

ECOWAS reserves the right to amend the Services ordered during the execution of the Purchase Order. ECOWAS shall then send a revised Purchase Order, which the Service Provider shall acknowledge. The Service Provider shall then provide an additional quotation covering, if necessary, the scope of Services not already covered by the Purchase Order. The revised Purchase Order shall also correct, if necessary, the price(s) and duration and/or execution date(s) of the Services concerned.

Furthermore, ECOWAS may decide to terminate the Services execution in whole or in part. In the latter case, ECOWAS shall inform the Service Provider by written notice as soon as possible. The Service Provider shall acknowledge receipt by any means.

If the Services are terminated during the Purchase order execution, the amount due to the Service Provider for the balance payment of the order shall be calculated on a pro rata basis of the Services actually performed as the firm component of the Services price. Reimbursable expenses already incurred by the Service Provider shall be due fully. The Service Provider shall submit evidence of the expenses amount claimed with the invoice. The Service Provider shall not be entitled to any additional compensation.

Article 5. REMUNERATION OF THE SERVICE PROVIDER

5.1. Remuneration

The Contract Services execution, described in the specific terms of reference for each mission, is subject to the issue of Purchase Orders.

The Services shall be performed as and when required by issuance of Purchase Orders. They shall be notified to the Service Provider by any means allowing the date of their receipt to be established by the Service Provider and shall be deemed to be an order to perform the Services.

Each Purchase Order shall be prepared and signed jointly by a representative of ECOWAS and the representative of the Service Provider who shall negotiate the Purchase Order terms and conditions, including:

- The Services title and reference;
- The Services object, execution location and date;
- The duration of Services execution;
- The price excluding taxes of the Services by reference to the unit prices indicated in the Financial Proposal/Breakdown of Contract Prices (unit prices);
- Specific conditions;
- If applicable, per diems and estimated transportation costs; and
- The nature and format of the expected deliverable(s).

Billing will be based on the amount established jointly by the parties and mentioned in the Purchase Order. Basically, and unless Purchase Orders modification, the Services will be invoiced independently for each of the Services and shall be made as follows:

- Advance payment of forty percent (40%) of the total amount of the Order at the signing of the Purchase Order;
- Balance payment, upon presentation of an invoice accompanied by supporting documents, after approval of the deliverables provided for in the Purchase Order or the Purchase Order relating to the Services.

The invoices will be established in French in two (2) copies of which at least one (1) original.

5.2. Terms of payment

Payments will be made by bank transfer to the Service Provider's account whose details are as follows:

- Bank :
- Holder :
- IBAN :
- BIC/SWIFT :

The first payment request must be accompanied by the original IBAN issued by the Bank.

Invoices shall be addressed to ECOWAS. Payments shall be made within forty-five (45) days after receipt of the invoice and the documents indicated above, subject to approval of the expected deliverable(s).

5.3 Currency of payment

Payment under the Contract shall be made in the currency (or currencies) expressed in the Contract and each Purchase Order, with a preference for the Euro to facilitate payments by AFD.

Article 6. INTELLECTUAL PROPERTY

6.1. Copyrights assignement

The Service Provider assigns to ECOWAS the exclusive rights on the Services, as well as to any element that constitutes it in part or in full. The Service Provider irrevocably assigns to ECOWAS, on an exclusive basis for the whole world and for the legal duration of copyright, the exploitation, representation, reproduction and adaptation rights for commercial and/or non-commercial purposes that it holds or will hold on the reports, works, studies and documents produced under the Services (hereinafter referred to as the "Assignment").

Specifically, the Assignment includes the rights:

1. To use, reproduce, store, distribute, communicate, execute, translate, exploit, broadcast, represent the Services;
2. For promotional, commercial or non-commercial, public or private purposes, including but not limited to exhibitions, information operations or public relations;
3. In part or in full on any medium, current or future, including paper, optical, digital, magnetic or any other computer, electronic or telecommunications medium.

The Assignment is made as and when the deliverables produced by the Service Provider under the Services are completed.

The Service Provider also acknowledges the right of ECOWAS to transfer to any third party its right to use the deliverables produced by the Service Provider under the Contract.

6.2. Assignment warranties

In the whole course of the Assignment, the Service Provider (i) undertakes not to disseminate the Service in any medium whatsoever without the consent of ECOWAS and (ii) guarantees the peaceful enjoyment of the rights property thus assigned to ECOWAS against all disturbances, claims and evictions of any nature whatsoever. In particular, the Service Provider guarantees that having duly acquired all the rights, in particular intellectual property rights, required for the Assignment.

Consequently, the Service Provider guarantees ECOWAS against any action, complaint, demand or opposition from any person invoking a property right, in particular intellectual property, or an act of competition and/or parasitism which the Assignment would infringe.

The Service Provider guarantees that the Service does not contain anything that could constitute a violation of the laws and regulations applicable to it, in particular with respect to defamation and insult, privacy and image rights, breach of public decency, counterfeiting or plagiarism.

6.3. Assignment remuneration

The Assignment cost is included in the remuneration described in Article 5 of the Contract. The Service Provider acknowledges that it is aware of this and may not claim any additional cost for the Assignment.

Article 7. DECLARATION AND OBLIGATION OF THE SERVICE PROVIDER

7.1. Declaration of the Service Provider

The authorisations required under the Contract and the insurance relating to the Services shall be the responsibility of the Service Provider. The Service Provider declares that it shall take out and maintain, and ensure that its Personnel have insurance covering all risks related to the Services execution, particularly in the event of Personnel abroad transportation. The Service Provider shall provide, at the ECOWAS request, with the corresponding insurance certificate(s).

The Service Provider declares:

- having obtained from the competent authorities all the necessary authorisations to carry out its activity in its country of origin or the country where the Services is to be executed;
- having obtained all the necessary authorisations ensuring the Contract validity and the execution of the obligations arising from it;
- employing the Personnel mobilized in accordance with the applicable labour regulations.

It is to be understood that all travels to areas labelled as orange or red by the French Ministry of European and Foreign Affairs are excluded. If part of the Services to be performed is located in a potentially degraded security zone, the Service Provider undertakes, prior to sending the Personnel to the site where the Service is to be carried out, to obtain information from the French Embassy on the risks involved, and to strictly comply with the security rules issued. The Service Provider undertakes to make its decision to cancel or continue the mission after being duly informed of the risk involved.

7.2. Obligations of the Service Provider

The Service Provider must provide at the signature of the Contract, the following documents:

- An registration extract in the trade and companies register or a copy of the identification card proving the registration in the trade register or a receipt of the deposit at a business formalities center;
- A sworn statement from the Service Provider certifying that it provides its employees with pay slips in compliance with its Headquarters country regulations.

If ECOWAS is informed in writing that the Service Provider or a sub-delegate is not complying with the required formalities, ECOWAS shall send a formal notice to the Service Provider by registered letter with acknowledgement of receipt to put an end to the situation without delay.

The Service Provider must provide evidence that it has put an end to the tortious situation. In the absence of regularization, ECOWAS may either apply the contractual penalties or terminate the Contract without compensation, at the expense and risk of the Service Provider.

7.3. Confidentiality obligations

The Service Provider, acting both on its own behalf and on behalf of the Personnel for whom it acts as guarantor, undertakes, during the course of the Contract and for a period of five (5) years following the end of the Contract, to ensure that the Confidential Information:

- Is protected and kept strictly confidential, and is treated with the same degree of care and protection that it gives to its own confidential information of equal importance;
- Be transmitted internally only to the Personnel;
- Not be used for any other purpose than defined in the Contract.

Notwithstanding the above paragraph, information covered by professional secrecy and bank secrecy shall be kept confidential until such time as the secrecy is lifted.

The Service Provider therefore undertakes not to disclose, directly or indirectly, in part or in whole, the Confidential Information without the express prior written consent of ECOWAS, to keep confidential any information or document acquired under the Contract and not to make any communication to third parties concerning the missions entrusted to it without the prior express written consent of ECOWAS.

At the end of the Contract, the Service Provider undertakes to return all the documents provided.

7.4. Authority of the Service Provider

The Service Provider has no authority to act in the name and on behalf of ECOWAS or to bind the latter, except for an express and special mandate granted to it by ECOWAS on a case-by-case basis. ECOWAS remains the sole judge of any decisions to be taken on the proposals that will be submitted to it by the Service Provider at the end of the Services.

7.5. Integrity clause

The Service Provider declares and undertakes to:

- Not having committed any act likely to influence the competitive bidding process and in particular that no Agreement has been reached and will not be reached;
- What the negotiation, procurement and execution of the Contract did not give rise to, does not give rise to and will not give rise to an Act of Corruption.

The Service Provider will respect the commitments contained in the Statement of Integrity attached in Annex D.

7.6 Sustainable development

ECOWAS pays great importance to compliance with sustainable development standards, both in its social and environmental aspects. Accordingly, the Service Provider undertakes to comply with the provisions set forth in the Statement of Integrity attached in Annex D.

Article 8. OBLIGATION OF ECOWAS

To enable the Service Provider to carry out its work, ECOWAS shall ensure to:

- Assist the Service Provider with providing all the elements it holds that are necessary to enable the Services execution;
- Facilitate the contact of the Service Provider with the ECOWAS and the Program Personnel concerned by the Services.

Article 9. ENTRY INTO FORCE – TERM OF THE CONTRACT

The Contract will enter into force as of its signature by the Parties. The Services begin the day after the date of signature of the Contract and ends no later than the date of the technical completion of the Program, scheduled on the 02/19/2024. The Services termination will be notified to the Service Provider by ECOWAS one (1) month in advance.

At the end of the initial period, the Contract may be renewed once for a maximum period of twenty-four (24) months upon the express decision of ECOWAS. This renewal will be subject to the signature of an amendment.

The Contract may also be terminated by either Party in the cases and in accordance with the terms and conditions set forth in Article 10 of the Contract.

The provisions of Article 5 (Intellectual Property), 7.3 (Confidentiality Obligations), and 13 (Governing Law - Jurisdiction) shall survive the Contract expiration.

Article 10. TERMINATION OF THE CONTRACT

10.1. Termination for convenience

ECOWAS may terminate the Contract at any time by notifying the other Party of its decision at least thirty (30) days' in advance by written letter with acknowledgement of receipt, without compensation to the other Party.

In this case, it shall reimburse the Service Provider for the expenses incurred by the latter up to the date of termination and shall pay the Service Provider, if applicable, the amount corresponding to the part of the Services executed.

10.2. Termination in case of default not attributable to the parties

In the event that, for safety reasons, one or more missions required and included in the Services located in a potentially degraded security area should be cancelled, such cancellation compromising the Services execution under the terms of the Contract, either Party may terminate the Contract by notifying the other Party of its decision at least eight (8) days in advance and by registered letter with acknowledgement of receipt, without compensation for the other Party.

In this case, ECOWAS shall reimburse the Service Provider for the expenses incurred by the latter up to the date of termination and shall pay the Service Provider, if any, the amount corresponding to the part of the Service performed.

10.3. Termination for Default

The Contract may be terminated by either Party by registered letter with acknowledgement of receipt, in the event of failure by the other Party to comply with any of its obligations under the Contract, which has not been remedied within a period of fifteen (15) days after sending a formal notice, by registered letter with acknowledgement of receipt, to remedy said failure. Any termination may be pronounced without prejudice to any damages and interest that may be claimed in addition by the Party victim of the default.

Termination of the Contract by ECOWAS shall be without compensation and shall not affect ECOWAS' ability to enforce rights and obligations arising prior to the date of termination.

10.4 Termination for force majeure

If an event of force majeure prevents the Service Provider from performing its Services and obligations and continues beyond two (2) months from its occurrence, the Contract may be terminated by ECOWAS by simple notification to the Service Provider, without compensation to the Service Provider or notice.

10.5 In all cases of termination provided for in Section 10 of the Contract:

- All rights and obligations of the Parties shall automatically cease except for rights and obligations arising prior to the date of termination, including rights relating to (i) Intellectual property, (ii) Confidentiality obligations and (iii) Governing Law and jurisdiction;
- In all cases, the Service Provider shall, upon receipt of the termination notice, return to ECOWAS the work performed as of the date of termination and all documents, equipment and/or materials that have been made available to it.

Article 11. FEES - TAXES - DUTIES

To be eligible, all expenditures under this Contract shall be exempt from all duties, taxes, and/or other fees or charges of any kind that would be due in connection with the entering into, execution or extension of the Contract.

An exemption from customs duties has been obtained for this Contract.

Article 12. MISCELLANEOUS

The Service Provider may not assign any of its rights and/or obligations under the Contract without the express prior consent of ECOWAS.

All notices, reports and other communications relating to the Contract shall be delivered or sent to the respective addresses of the Parties set forth hereof. They shall become effective upon receipt at such address or at any new address duly notified in writing to the other party.

Any modification of the Contract terms and conditions, including modifications to the nature or volume of the Services or to the amount of the Contract, shall be subject to the written agreement of the Parties.

The Contract original versions are drawn up and signed in the French language. If a translation is made, only the French version shall be deemed authentic in the event of any discrepancy in the interpretation of the provisions of the Contract or in the event of any dispute between the Parties.

Article 13. GOVERNING LAW - JURISDICTION

The law applicable to this Contract shall be ECOWAS law.

Any dispute between the parties arising from the interpretation and/or execution of this contract shall be settled amicably.

Failing an agreement, disputes shall be settled by arbitration in accordance with the following provisions:

1. Selection of the Arbitrator: Each dispute submitted by a Party to arbitration shall be heard by a sole arbitrator, in accordance with the following provisions:

The Parties may agree to appoint a sole arbitrator or, failing agreement on the identity of such sole arbitrator within thirty (30) days after receipt by the other Party of the proposal of a name for such an appointment by the Party who initiated the proceedings, either Party may apply to the International Federation of Consulting Engineers (FIDIC) of Lausanne, Switzerland for list of not fewer than five (5) nominees and, on receipt of such list, the Parties shall alternately strike names therefrom, and the last remaining nominee on the list shall be the sole arbitrator for the matter in dispute. If the last remaining nominee has not been determined within sixty (60) days of the date of this list, the FIDIC shall appoint, upon the request of either Party and from such list or otherwise, a sole arbitrator for the matter in dispute.

2. Rules of procedure: Except as otherwise stated herein, arbitration proceedings shall be conducted in accordance with the rules of procedures of the United Nations Commission on International Trade Law (UNCITRAL) as in force on the date of the Contract.
3. Nationality and qualifications of the Arbitrator: the sole arbitrator appointed shall be an internationally recognized legal or technical expert with extensive experience in relation to the matter in dispute and shall not be a national of the Service Provider's home country (or of the home country of any of their members or Parties in case of Joint Venture) or of the Client's country. For the purposes of this Article, "home country" means any of:
 - a) The country of constitution of the Service Provider or, in case of JV, of any of their members or Parties; or
 - b) The country in which the Service Provider's, or any members or Parties of the JV, principal place of business is located; or
 - c) The country of nationality of a majority of the Service Provider's, or any of their members' or Parties', shareholders; or
 - d) The country of nationality of the Subcontractor concerned, where the dispute involves a subcontract.

4. Miscellaneous: in any arbitration proceeding hereunder:
- a) Proceedings shall, unless otherwise agreed by the Parties, be held in Nigeria;
 - b) The French language shall be the official language for all purposes; and
 - c) The decision of the sole arbitrator shall be final and binding, and shall be enforceable in any court of competent jurisdiction. The Parties hereby waive any objections to or claims of immunity in respect of such enforcement.

Article 14. CONTACTS

For notification and information purposes, the addresses are:

For ECOWAS :

Agence Régionale pour l’Agriculture et l’Alimentation (ARAA)
Attention: Mr. Executive Director
Address: 83 Rue de la Pâture - (SUPER TACO)
BP 4817
Lomé - TOGO
Phone: +228 22 21 40 03

For the Service Provider:

Name of the Service Provider – Contact person
Attention:
Address:

Signed in Lomé, on

In three (3) original copies, one (1) for ECOWAS and one (1) for AFD

FOR THE SERVICE PROVIDER

FOR ECOWAS

Signed by
Title :

Signed by Sékou SANGARE
AERE Commissioner

Annex A of the Contract

Terms of Reference

★ ★ ★

Annex B of the Contract

Service Provider's technical Proposal (including methodology and Key experts)

★ ★ ★

Annex C of the Contract

Financial Proposal and Breakdown of the Contract Price(s)

★ ★ ★

Annex D of the Contract

Statement of Integrity, Eligibility and Environmental and Social Responsibility

★ ★ ★

Annex E of the Contract

Purchase order Template

Annex 5 - Purchase order Template

ECOWAS Agroecology Program

CONTRACT N° ARAA/PAE/2022/PI/05

Audits of the financial, internal control systems and procurement procedures of national and regional stakeholders in the implementation of the Agroecology Program in the 15 ECOWAS Member States

Purchase order n°ARAA/PAE/2022/PI/...-BC...

A. CLIENT :

Economic Community of West African States (ECOWAS) Commission
101 Yakubu Gowon Crescent - Asokoro, PMB 401 - Abuja, NIGERIA

B. CONTRACT HOLDER:

Name of the Service
Provider
Address of the Service
Provider
SIREN Number

C. OBJECT OF THE CONTRACT:

Contract title	Audits of the financial, internal control systems and procurement procedures of national and regional stakeholders in the implementation of the Agroecology Program in the 15 ECOWAS Member States
Contract reference	ARAA/PAE/2022/PI/05
Execution Duration	From ... to ...

D. SERVICES ORDERED

The Service Provider identified above is kindly requested to perform the Services designated below, in accordance with the provisions of the constituent documents of the Contract. He returns, duly filled and signed, a copy of this order form, which will serve as acknowledgment of receipt.

Services title
Delivery address	Agence Régionale pour l'Agriculture et l'Alimentation (ARAA/CEDEAO), 83 rue de la Pâture (Super Taco), 01 BP 4817 - Lomé, Togo

Delivery deadline | ...
Services location | ...

Designation of services ordered	Quantity	Unit price	Total price
TOTAL AMOUNT OF THE PURCHASE ORDER (€)			

Terms of payment:

- Advance payment of forty percent (40%), at the signing of the Purchase Order, i.e... ;
- Balance payment of sixty percent (60%), forty-five (45) days after submission of the final audit reports validated by ECOWAS/RAAF, i.e...

E. CLIENT SIGNATURE:

In Lomé, on

For and on behalf of the ECOWAS Commission

Signed by Ousseini SALIFOU
Executive Director of RAAF

F. ACKNOWLEDGEMENT OF RECEIPT OF THE PURCHASE ORDER BY THE SERVICE PROVIDER:

Purchase Order received on

Remarks, if any:

In....., on.....

For and on behalf of the Service Provider

Signed by
Function

Annex A of the Purchase Order: **Specific terms of reference**

Appendix B of the Purchase Order: **Updated quote from the Service Provider**

Annex 6 – Technical Proposal Forms

TECH-1 Form - Technical Proposal submission form

(Text not to be modified)

_____ [Location, Date]

To the attention of the Executive Director of RAAF/ECOWAS
Agence Régionale pour l'Agriculture et l'Alimentation (ARAA/CEDEAO)
83 rue de la Pâture, Super Taco
Lomé, TOGO

Dear Sir,

We, the undersigned, offer to provide the Services for [Insert Title of Services] in accordance with your Request for Proposal dated [Insert Date]. We are hereby submitting our Proposal, which includes this technical Proposal and a Financial Proposal, sealed in a separate envelope.

[If the Service Provider is a Joint Venture, insert the following: "We are submitting our Proposal as a Joint Venture with: [Insert a list with the 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 formed, "of the Joint Venture 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.

[OR

If the Service Provider's Proposal includes Subcontractors, insert the following:]

We are submitting our Proposal with the following firms as Subcontractors: [Insert a list with full name and address of each Subcontractor].

We hereby declare that:

- a) All the information and statements made in this Proposal are true and we accept that any misrepresentation contained in this Proposal will lead to the rejection of our Proposal by the Client;
- b) Our Proposal shall be valid and remain binding upon us for ninety (90) calendar days (Proposal validity) after the Proposal submission deadline;
- c) We have no a conflict of interest;
- d) We undertake to negotiate a Contract on the basis of the proposed Key Experts. We accept that the substitution of Key Experts for reasons other than those stated in Articles 3.1 and 4.1 of the Standard Contract will terminate the Contract negotiations.
- e) Our Proposal is binding upon us and subject to any modifications resulting from the Contract negotiations.

We undertake, if our Proposal is accepted and the Contract is signed, to initiate the Services related to the mission no later than the day after the date of signature of the Contrat.

We acknowledge and agree that the Client reserves the right to annul the selection process and reject all Proposals at any time prior to Contract award, without thereby incurring any liability to us.

We remain yours sincerely,

Authorised representative signature: _____ *[in letters and initials]*

Name and title of signatory: _____

Name of the Service Provider (company's name or JV's name) : _____

In the capacity of: _____

Address : _____

Contact information (phone and email) : _____

[For a JV, either all members shall sign or only the lead member, in which case the power of attorney to sign on behalf of all members shall be attached.]

Annex to the technical Proposal submission form

Statement of Integrity, Eligibility and Environmental and Social Responsibility

Reference name of the Proposal: _____ (The "**Contract**")

To: _____ (The "**Client**")

1. We recognise 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 benefits directly or indirectly to the Contracting Authority. As a matter of consequence, no legal relationship exists between AFD and our company, our joint venture or our suppliers, contractors, subcontractors, consultants or subconsultants. The Contracting Authority retains exclusive responsibility for the preparation and implementation of the procurement process and performance of the contract. The Contracting Authority means the Purchaser, the Employer, the Client, as the case may be, for the procurement of goods, works, plants, consulting services or non-consulting services.
2. We hereby certify that neither we nor any other member of our joint venture or any of our suppliers, contractors, subcontractors, consultants or subconsultants are in any of the following situations:
 - 2.1 Being bankrupt, wound up or ceasing our activities, having our activities administered by the courts, having entered into receivership, reorganisation or being in any analogous situation arising from any similar procedure;
 - 2.2 Having been:
 - a) convicted, within the past five years by a court decision, which has the force of res judicata in the country where the Contract is implemented, of fraud, corruption or of any other offense committed during a procurement process or performance of a contract (in the event of such conviction, you may attach to this Statement of Integrity supporting information showing that this conviction is not relevant in the context of the Contract);
 - b) subject to an administrative sanction within the past five years by the European Union or by the competent authorities of the country where we are constituted, for fraud, corruption or for any other offense committed during a procurement process or performance of a contract (in the event of such sanction, you may attach to this Statement of Integrity supporting information showing that this sanction is not relevant in the context of the Contract);
 - c) convicted, within the past five years by a court decision, which has the force of res judicata, of fraud, corruption or of any other offense committed during the procurement process or performance of an AFD-financed contract;
 - 2.3 Being listed for financial sanctions by the United Nations, the European Union and/or France for the purposes of fight-against-terrorist financing or threat to international peace and security;
 - 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 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 our fiscal obligations regarding payments of taxes in accordance with the legal provisions of either the country where we are constituted or the Contracting Authority's country;

- 2.6 Being subject to an exclusion decision of the World Bank and being listed on the website <http://www.worldbank.org/debarr> (in the event of such exclusion, you may attach to this Statement of Integrity supporting information showing that this exclusion is not relevant in the context of the Contract);
- 2.7 Having created false documents or committed misrepresentation in documentation requested by the Contracting Authority as part of the procurement process of the Contract.
3. We hereby certify that neither we, nor any of the members of our joint venture or any of our suppliers, contractors, subcontractors, consultants or subconsultants are in any of the following situations of conflict of interest:
 - 3.1 Being an affiliate controlled by the Contracting Authority or a shareholder controlling the Contracting Authority, unless the stemming conflict of interest has been brought to the attention of AFD and resolved to its satisfaction.
 - 3.2 Having a business or family relationship with a Contracting Authority's staff involved in the procurement process or the supervision of the resulting Contract, unless the stemming conflict of interest has been brought to the attention of AFD and resolved to its satisfaction;
 - 3.3 Being controlled by or controlling another bidder or consultant, or being under common control with another bidder or consultant, or receiving from or granting subsidies directly or indirectly to another bidder or consultant, having the same legal representative as another bidder or consultant, maintaining direct or indirect contacts with another bidder or consultant which allows us to have or give access to information contained in the respective applications, bids or proposals, influencing them or influencing decisions of the Contracting Authority;
 - 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 Contracting Authority;
 - 3.5 In the case of procurement of goods, works or plants:
 - a) Having prepared or having been associated with a consultant who prepared specifications, drawings, calculations and other documentation to be used in the procurement process of the Contract;
 - b) Having been recruited (or being proposed to be recruited) ourselves or any of our affiliates, to carry out works supervision or inspection for the Contract.
4. If we are a state-owned entity, and to compete in a procurement 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 Contracting Authority, which will inform AFD, any change in situation with regard to points 2 to 4 here above.
6. In the context of the procurement process and performance of the corresponding contract:
 - 6.1 We have not and we will not engage in any dishonest conduct (act or omission) deliberately intended to deceive others, to intentionally conceal items, to violate or vitiate someone's consent, to make them circumvent legal or regulatory requirements and/or to violate their internal rules in order to obtain illegitimate profit;
 - 6.2 We have not and we will not engage in any dishonest conduct (act or omission) contrary to our legal or regulatory obligations or our internal rules in order to obtain illegitimate profit;
 - 6.3 We have not promised, offered or given and we will not promise, offer or give, directly or indirectly to (i) any Person who holds a legislative, executive, administrative or judicial mandate within the State of the Contracting Authority regardless of whether that Person was

nominated or elected, regardless of the permanent or temporary, paid or unpaid nature of the position and regardless of the hierarchical level the Person occupies, (ii) any other Person who performs a public function, including for a State institution or a State-owned company, or who provides a public service, or (iii) any other person defined as a Public Officer by the national laws of the Contracting Authority's country, an undue advantage of any kind, for himself or for another Person or entity, for such Public Officer to act or refrain from acting in his 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 occupies an executive position in a private sector entity or works for such an entity, regardless of the nature of his/her capacity, any undue advantage of any kind, for himself 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 having for object or for effect to prevent, restrict or distort competition, namely by limiting access to the market or the free exercise of competition by other undertakings;
- 6.6 Neither we nor any of the members of our joint venture or any of our suppliers, contractors, subcontractors, consultants or subconsultants shall acquire or supply any equipment nor operate in any sectors under an embargo of the United Nations, the European Union or France;
- 6.7 We commit ourselves to comply with and ensure that all of our suppliers, contractors, subcontractors, consultants or subconsultants comply with international environmental and labour standards, consistent with laws and regulations applicable in the country of implementation of the Contract, including the fundamental conventions of the International Labour Organisation (ILO) and international environmental treaties. Moreover, we shall implement environmental and social risks mitigation measures when specified in the environmental and social commitment plan (ESCP) provided by the Contracting Authority.
7. We, as well as members of our joint venture and our suppliers, contractors, subcontractors, consultants or subconsultants authorise AFD to inspect accounts, records and other documents relating to the procurement process and performance of the contract and to have them audited by auditors appointed by AFD.

Name: _____ In the capacity of: _____

Duly empowered to sign in the name and on behalf of⁴: _____

Signature: _____ Dated: _____

⁴ In case of joint venture, insert the name of the joint venture. The person who will sign the application, bid or proposal on behalf of the applicant, bidder or consultant shall attach a power of attorney from the applicant, bidder or consultant.

TECH-2 Form - Technical Proposal

A. Service Provider's structure and experience

[Provide here a brief description of your background and organisation of your company, and - in case of a Joint Venture - of each member that will be participating in the Services, including an organisational chart, a list of similar missions carried out as well as their price and the certificates of good execution.]

B. Description of approach, methodology, and work accordance with the Terms of reference

a. Technical approach and methodology:

[Please explain your understanding of the objectives of the Services as outlined in the Terms of reference (ToR), the technical approach and the methodology you would adopt to implement the tasks to deliver the expected output(s)/report(s), and the degree of detail of such output/report. Include here your comments and suggestions you may have on the ToR and comments on counterpart staff and facilities provided by the Client if any. Please do not repeat/copy the ToR in here.]

b. Work plan

[Please outline the plan for the implementation of the main activities or tasks of the Services, their content and duration, phasing breakdown and interrelations, major milestones (including interim approvals by the Client), and tentative delivery dates of the deliverables. The proposed work plan should be consistent with the technical approach and methodology, showing your understanding of the ToR and your ability to translate them into a feasible working plan. A list of the final deliverables (including reports) as final output(s) must be included here. The Work Schedule Form (TECH-3 form) may be used for that purpose.]

C. Service Provider's organisation and personnel

[Please describe the structure and composition of your team, including a list of their Key Experts, Non-Key Experts and relevant administrative support personnel assigned to the Services, and Personnel dedicated to training if the ToR specify training a specific component of the Services. Experts' inputs should be specified and should be consistent with the proposed methodology and the ToR requirements. CVs of all experts and specifications of any subcontractors shall be provided. Forms TECH-4 (and its annexes) and TECH-5 may be used for this purpose.]

D. Potential remarks

[You will formulate your potential remarks relating to the Terms of Reference, the provisional chronogram, or others].

TECH-3 Form – Work schedule and planning for deliverables

N°	Deliverables ⁵ (D-...)	Month											
		1	2	3	4	5	6	7	8	9	n	
D-1	Audit report X of structure X in country A												
	1) preliminary work												
	2) Audit mission to the structure												
	3) Preparation and submission of the draft report												
	4) Preperation and submission of the final report												
D-2	Audit report X of structure Y in country B												
	1)												
D-3	...												
	1)												
	2)												
....												
	1)												
	2)												
D-n	Final and simultaneous audits of all structures in the 15 Member States (February - March 2024)												
	1)												
	2)												

⁵ List the deliverables with the breakdown for activities required to produce them and other benchmarks such as the Client’s approvals. For phases Services, indicate the activities, delivery of reports, and benchmarks separately for each stage.

TECH-4 Form – Proposed Personnel and Subcontractors

The Bidder shall provide the names of suitably qualified personnel and subcontractors as required in the Terms of reference. Information regarding their experience shall be indicated in the CVs below to be completed for each proposed Personnel. **The bidder will limit each proposed CV to 5 pages.**

Name	Designation of the position	Key competencies and relevance to service
1. Key Experts (lead) - MANDATORY		
1.1 K-1 Expert		
1.2 K-2 Expert		
...		
2. Non-Key experts (other) - optional		
2.1 N-1 Expert		
2.2 N-2 Expert		
...		
3. Support personnel and/or subcontractors - optional		
3.1 Subcontractor ST-1		
3.2 Subcontractor ST-2		
...		

Annex 1 to TECH-4 Form - Curriculum Vitae (CV) Personnel

Position title and no.: [e.g. K-1, Team Leader]
Expert's name: [Insert full name]
Date of birth: [day/months/year]
Nationality/Country of residence: [Insérer le pays]

Education : [Summarize university/college and other specialised education completed, giving names of educational institutions, dates attended and the degrees /diploma(s) obtained.]

Employment record relevant to the Services: [Starting with present position, list in reverse chronological order since end of graduation. Please provide dates, name of employing organisation, titles of positions held, and location of the assignment; for jobs held in the last ten years, also indicate the type of activities performed and contact information of previous clients and employing organisation(s) who can be contacted for references. Past employment that is not related to the Services does not need to be included.]

Period	Employing organisation and your title/position. Contact information for references	Country	Summary of activities performed relevant to the Services
[e.g. May 2015 - present]	[e.g. Ministry of _____, advisor/consultant for _____. For references: Phone _____ / Email _____, Mr. Bbbbbbb, Deputy minister]		

Membership in professional associations and publications: _____

Languages skills (indicate only language in which you can work) : _____

Annex 2 to TECH-4 Form - For Subcontractors: Information Sheet

Designation of services requested: [e.g. translation, video editing, etc.]
 Subcontractor's name: [Insert full name]
 Date of creation of the company: [day/month/year]
 Nationality/Headquarters country: [Insert country]

Experiences relevant to the Services:

Period	Name of the Client. Contact information for references	Country	Summary of activities performed relevant to the Services
[e.g. May 2015 - present]	[e.g. Ministry of _____, advisor/consultant for _____. To obtain references: Tel. _____ / e-mail _____, Mr. Bbbbbb, Deputy minister]		

Adequacy (skills/qualifications) for the Services:

Detailed tasks assigned to the Subcontractor among the tasks to be performed by the team	Reference to prior work/assignments that best illustrates the Subcontractor's capabilities to handle the assigned tasks
[List all deliverables/tasks in which the Subcontractor will be involved]	

Subcontractor's contact Information: [email : _____, phone : _____]

Certification :

I, the undersigned, certify that to the best of my knowledge and belief, this information sheet accurately describes my company and our qualifications and experience; and I am available to undertake the Services in case of an award. I understand that any misstatement or misrepresentation described herein may lead to my our disqualification or dismissal by the Client.

[day/month/year]

Name of Subcontractor's authorised representative Signature Date

[day/month/year]

Name of the Service Provider's authorised representative Signature Date
[the same who signs the Proposal]

TECH-5 Form – Team composition, assignment and Key Personnel’ input

N°	Name	Expert’s input (per person/day) for each deliverable listed in the TECH Form –3°								Total Time Input (in days)		
		Position	Location	D - 1	D - 2	D - 3	D - ____	Etc.	HQ ⁶	Field ⁷	Total
Key Experts (lead)⁸												
K-1	[e.g.. Mr. Abbb]	[Head of Mission]	[Headquarters]	[2 days]	[1 day]	[1 day]						
			[Field]	[0,5 day]	[2,5 days]	[0]						
K-2												
...												
Subtotal 1												
Non-Key Experts (other)												
N-1			[Headquarters]									
			[Field]									
...												
Subtotal 2												
Support personnel and/or subcontractors												
ST-1			[Headquarters]									
			[Field]									
...												
Subtotal 3												
Total												

⁶ "Headquarters" means work at the office in the expert's country of residence.

⁷ "Field" means work performed in the Client's country or any other country outside the expert's country of residence.

⁸ For Key Personnel, the input must be indicated individually for the same positions between: Full time input / Part time input

Annex 7 - Financial proposal forms

FIN-1 Form - Financial Proposal form

(Text not to be modified)

[Location, Date]

To the attention of the Executive Director of RAAF/ECOWAS
Agence Régionale pour l'Agriculture et l'Alimentation (ARAA/CEDEAO)
83 rue de la Pâture, Super Taco
Lomé, TOGO

Dear Sir,

We, the undersigned, offer to provide the Services for [Insert Title of Services] in accordance with your Request for Proposal dated [Insert Date] and our technical Proposal.

Our attached financial Proposal is for the amount of [indicate amount(s) in words and figures for each currency(ies)], excluding taxes and duties, as per Article 8 of the Consultation document.

Our financial Proposal shall be binding upon us subject to the modifications resulting from Contract negotiations, up to expiration of the period of ninety (90) calendar days (Proposal validity) after the Proposal submission deadline.

We understand you reserve the right to annul the process and reject all Proposals at any time prior to Contract award.

We remain, yours sincerely,

Authorised representative signature: _____ [in all letters and initials]

Name and title of signatory: _____

In the capacity of: _____

Address : _____

Contact information (phone and email): _____ :

[For a Joint Venture, either all members shall sign or only the lead member, in which case the power of attorney to sign on behalf of all members shall be attached.]

FIN-2 Form – Summary of costs

Item	Cost	
	EURO	XOF
– Activity 1 (deliverable 1)		
– Activity 2 (deliverable 2)		
– ...		
– ...		
– ...		
– ...		
– ...		
TOTAL COST EXCLUDING TAXES OF THE FINANCIAL PROPOSAL		

FIN-3 Form - Price breakdown

FIN-3.1: Breakdown of remuneration

NB : For Lump-Sum Contracts, the data provided in this form will not be used for payment of the Services, but, if applicable, to establish the Service Provider's remuneration for additional services requested by the Client. The format of this form is provided as a guide.

A. _____ Re						
muneration :						
No.	Name	Position (as in TECH-4)	Expert/day remuneration rate (excluding tax)	Total input in Expert/day (from TECH-4)	EURO	XOF
Lead Experts						
K-1			[Headquarters]			
			[Field]			
K-2						
...						
Other experts						
N-1			[Headquarters]			
			[Field]			
N-2						
—						
Support personnel and/or subcontractors						
N-1			[Headquarters]			
			[Field]			
N-2						
—						
TOTAL COSTS EXCL. TAX						

3.2: Breakdown of other expenses

B. _____ Ot							her expenses :	
No.	Type of expenses	Unit	Nature	Unit Cost excluding tax	Quantity	EURO	XOF	
Other expenses (linked to Remuneration)			Lump-Sum					
	Per diem allowances	Day	Lump-Sum					
	International travel	Ticket	Lump-Sum					
	Local travel	Ticket	Lump-Sum					
	Communication cost	By audit	Lump-Sum					
	Reprography of reports	1	Lump-Sum					
	...							
TOTAL COSTS EXCL. TAX								