

BIDDING DOCUMENTS
(PROCUREMENT OF SERVICES)

SERVICES FOR
FINANCIAL AUDIT SERVICE

Prepared by



IOM International Organization for Migration
OIM Organisation Internationale pour les Migrations
OIM Organización Internacional para las Migraciones

IOM NIGERIA

31 December 2020

REQUEST FOR PROPOSALS

Country: Nigeria

Project Name: Emergency Shelter, Camp Management Support and Non-Food Items assistance to conflict-affected population in North-East Nigeria

Title of Services: *Audit Service*

Table of Contents

Invitation to Submit Expression of Interest	3
Section I. Invitation Letter	4
Section II. Instructions to Service Providers/ Consulting Firms.....	7
Section III. Technical Proposal Standard Forms	18
Section IV. Financial Proposal Standard Forms	28
Section V. Terms of Reference	34
Section VI. A. Proforma Contract	36
B. Bank Guarantee for Advance Payment.....	45



IOM International Organization for Migration
OIM Organisation Internationale pour les Migrations
OIM Organización Internacional para las Migraciones

IOM NIGERIA

INVITATION TO BID

31 December 2021

The International Organization for Migration (IOM) is an intergovernmental humanitarian organization established in 1951 and is committed to the principle that humane and orderly migration benefits both migrants and society.

IOM Bids Evaluation and Award Committee (“BEAC”) now invites interested *certified audit firms* for the *financial audit service of the CHINA INTERNATIONAL DEVELOPMENT COOPERATION AGENCY (hereinafter referred to as CIDCA) funded project “Emergency Shelter, Camp Management Support and Non-Food Items assistance to conflict-affected population in North-East Nigeria” (hereinafter referred to as the Project).*

Bid document shall be submitted in original and duplicate copy and should be received either by hand or through mail by the BEAC with office address at *55 Hassan Musa Katsina, Asokoro, Abuja* no later than *Friday 15th January 2021 at 10.00 hrs*

Any queries should be sent to iomabujatenders@iom.int on or before 12th January 2021

The BEAC reserves the right to accept or reject any Expression of Interest, and to annul the selection process and reject all Expression at any time, without thereby incurring any liability to the affected Service Providers/ Consulting Firms

Report any solicitation or suspected fraud to OIGIntake@iom.int or go to <https://weareallin.iom.int/reports>

IOM staff members shall not offer or promise any favour, gift, remuneration or any other personal benefit to another staff member or to any third party with a view to causing him or her to perform, fail to perform or delay the performance of any official act. Similarly, IOM staff members shall neither seek nor accept any favour, gift, remuneration or any other personal benefit from another staff member or from any third party in exchange for performing, failing to perform or delaying the performance of any official act.

Section II. Instructions to Service Providers/ Consulting Firms

1. Introduction

- 1.1 Interested bidders shall submit a Technical Proposal and Financial Proposal for the services required. The proposal shall be the basis for contract negotiations and ultimately for a signed contract with the selected Service Provider/ Consulting Firm.
- 1.2 Service Providers/ Consulting Firms should familiarize themselves with local conditions and take them into account in preparing the proposal. Service Providers/ Consulting Firms are encouraged to visit IOM before submitting a proposal and to attend a pre-proposal conference if is specified in Item 2.3. of this Instruction.
- 1.3 The Service Provider/ Consulting Firm costs of preparing the proposal and of negotiating the contract, including visit/s to the IOM, are not reimbursable as a direct cost of the assignment.
- 1.4 Service Provider/ Consulting Firm shall not be hired for any assignment that would be in conflict with their prior or current obligations to other procuring entities, or that may place them in a position of not being able to carry out the assignment in the best interest of the IOM.
- 1.5 IOM is not bound to accept any proposal and reserves the right to annul the selection process at any time prior to contract award, without thereby incurring any liability to the Service Provider/ Consulting Firm.
- 1.6 IOM shall provide at no cost to the Service Provider/ Consulting Firm the necessary inputs and facilities, and assist the Firm in obtaining licenses and permits needed to carry out the services and make available relevant project data and report (see Section V. terms of reference).

2. Corrupt, Fraudulent, and Coercive Practices

- 2.1 IOM Policy requires that all IOM Staff, bidders, manufacturers, suppliers or distributors, observe the highest standard of ethics during the procurement and execution of all contracts. IOM shall reject any proposal put forward by bidders, or where applicable, terminate their contract, if it is determined that they have engaged in corrupt, fraudulent, collusive or coercive practices. In pursuance of this policy, IOM defines for purposes of this paragraph the terms set forth below as follows:
 - Corrupt practice means the offering, giving, receiving or soliciting, directly or indirectly, of any thing of value to influence the action of the Procuring/Contracting Entity in the procurement process or in contract execution;
 - Fraudulent practice is any act or omission, including a misrepresentation, that

knowingly or recklessly misleads, or attempts to mislead, the Procuring/Contracting Entity in the procurement process or the execution of a contract, to obtain a financial gain or other benefit to avoid an obligation;

- Collusive practice is an undisclosed arrangement between two or more bidders designed to artificially alter the results of the tender procedure to obtain a financial gain or other benefit;
- Coercive practice is impairing or harming, or threatening to impair or harm, directly or indirectly, any participant in the tender process to influence improperly its activities in a procurement process, or affect the execution of a contract

3. Conflict of Interest

3.1 All bidders found to have conflicting interests shall be disqualified to participate in the procurement at hand. A bidder may be considered to have conflicting interest under any of the circumstances set forth below:

- A Bidder has controlling shareholders in common with another Bidder;
- A Bidder receives or has received any direct or indirect subsidy from another Bidder;
- A Bidder has the same representative as that of another Bidder for purposes of this bid;
- A Bidder has a relationship, directly or through third parties, that puts them in a position to have access to information about or influence on the Bid of another or influence the decisions of the Mission/procuring Entity regarding this bidding process;
- A Bidder submits more than one bid in this bidding process;
- A Bidder who participated as a consultant in the preparation of the design or technical specifications of the Goods and related services that are subject of the bid.

4. Clarifications and Amendments to RFP Documents

4.1 At any time before the submission of the proposals, IOM may, for any reason, whether at its own initiative or in response to a clarification amend the RFP. Any amendment made will be made available to all short-listed Service Providers/ Consulting Firms who have acknowledged the Letter of Invitation.

4.2. Service Providers/ Consulting Firms may request for clarification(s) on any part of the RFP. The request must be sent in writing or by standard electronic means and submitted to IOM at the address indicated in the invitation at least *3 (Three) calendar days* before the set deadline for the submission and receipt of Proposals . IOM will respond in writing or by standard electronic means to the said request and

this will be made available to all those who acknowledged the Letter of Invitation without identifying the source of the inquiry.

5. Preparation of the Proposal

- 5.1 A Service Provider/ Consulting Firm Proposal shall have two (2) components:
 - a) the Technical Proposal, and
 - b) the Financial Proposal.
- 5.2 The Proposal, and all related correspondence exchanged by the Service Providers/ Consulting Firms and IOM, shall be in *English*. All reports prepared by the contracted Service Provider/ Consulting Firm shall be in *English*.
- 5.3 The Service Providers/ Consulting Firms are expected to examine in detail the documents constituting this Request for Proposal (RFP). Material deficiencies in providing the information requested may result in rejection of a proposal.

6. Technical Proposal

- 6.1 When preparing the Technical Proposal, Service Providers/ Consulting Firms must give particular attention to the following:
 - a) If a Service Provider/ Consulting Firm deem that it does not have all the expertise for the assignment, it may obtain a full range of expertise by associating with individual consultant(s) and/or other Service Providers/ Consulting Firms or entities in a joint venture or sub-consultancy, as appropriate. Service Providers/ Consulting Firms may associate with the other Service Providers/ Consulting Firms invited for this assignment or to enter into a joint venture with Service Providers/ Consulting Firms not invited, only with the approval of IOM. In case of a joint venture, all partners shall be jointly and severally liable and shall indicate who will act as the leader of the joint venture.¹
 - b) For assignment of the staff, the proposal shall be based on the number of professional staff-months estimated by the firm, no alternative professional staff shall be proposed.
 - c) It is desirable that the majority of the key professional staff proposed is permanent employees of the firm or have an extended and stable working relationship with it.
 - d) Proposed professional staff must, at a minimum, have the experience of at least *five years*, preferably working under conditions similar to those prevailing in the country of the assignment.

6.2 The Technical Proposal shall provide the following information using the attached Technical Proposal Standard Forms TPF 1 to 8 (Section III).

- a) A brief description of the Service Provider/ Consulting Firm organization and an outline of recent experience on assignments of a similar nature (TPF 2), if it is a joint venture, for each partner. For each assignment, the outline should indicate the profiles of the staff proposed, duration of the assignment, contract amount, and firm's involvement.
- b) Any comments or suggestions on the Terms of Reference to improve the quality/effectiveness of the assignment and on the data, list of services, and facilities to be provided by IOM (TPF-3). In this regard, unless the Service Provider/ Consulting Firm clearly states otherwise, it shall be assumed by IOM that work required to implement any such improvements, are included in the inputs shown on the Service Provider/ Consulting Firm staffing schedule.
- c) A description of the approach, methodology and work plan for performing the assignment (TPF-4). An organization chart indicating relationships among the Service Provider/ Consulting Firm and any associate(s), IOM, and other parties or stakeholders, if any, involved in the assignment. The work plan should be consistent with the work schedule (TPF-8)
- d) The list of proposed Professional Staff team by area of expertise, the position and tasks that would be assigned to each staff team members (TPF-5).
- e) Latest CVs signed by the proposed professional staff and the authorized representative submitting the proposal (TPF-6) Key information should include number of years working for the firm and degree of responsibility held in various assignments during the last *five years*.
- f) A time schedule estimates of the total staff input (Professional and Support Staff, staff time needed to carry out the assignment, supported by a bar chart diagram showing the time proposed for each Professional and Staff team members (TPF-7). The schedule shall also indicate when experts are working in the project office and when they are working at locations away from the project office.
- g) A time schedule (bar chart) showing the time proposed to undertake that the activities indicated in the work plan (TPF-8).
- h) A detailed description of the proposed methodology and staffing for training if the RFP specifies training as specific component of the assignment.

6.3 The technical proposal shall not include any financial information.

7. Financial Proposal

7.1 In preparing the Financial Proposal, Service Providers/ Consulting

Firms are expected to take into account the requirements and conditions outlined in the RFP. The Financial Proposal shall follow the Financial Proposal Standard Forms FPF 1

- 7.2 The Financial proposal shall include all costs associated with the assignment. If appropriate, these costs should be broken down by activity. All items and activities described in the Technical proposal must be priced separately; activities and items in the Technical Proposal but not priced shall be assumed to be included in the prices of other activities or items.
- 7.3. Service Providers/ Consulting Firms shall express the price of their services in *NGN (Nigerian Naira)*
- 7.4 The Financial Proposal shall be valid for *60-90 calendar days*. During this period, the Service Provider/ Consulting Firm is expected to keep available the professional staff for the assignment. IOM will make its best effort to complete negotiations and determine the award within the validity period. If IOM wishes to extend the validity period of the proposals, the Service Provider/ Consulting Firm has the right not to extend the validity of the proposals.

8. Submission, Receipt, and Opening of Proposals

- 8.1 Service Providers/ Consulting Firms may only submit one proposal. If a Service Provider/ Consulting Firm submits or participates in more than one proposal such proposal shall be disqualified.
- 8.2 The original Proposal (both Technical and Financial Proposals) shall be prepared in indelible ink. It shall contain no overwriting, except as necessary to correct errors made by the Service Providers/ Consulting Firms themselves. Any such corrections or overwriting must be initialed by the person(s) who signed the Proposal.
- 8.3 The Service Providers/ Consulting Firms shall submit one original and one copy of the Proposal. Each Technical Proposal and Financial Proposal shall be marked "Original" or "Copy" as appropriate. If there are any discrepancies between the original and the copies of the Proposal, the original governs.
- 8.4 The original and all copies of the Technical Proposal shall be placed in a sealed envelope clearly marked "TECHNICAL PROPOSAL." Similarly, the original Financial Proposal shall be placed in a sealed envelope clearly marked "FINANCIAL PROPOSAL" and with a warning "DO NOT OPEN WITH THE TECHNICAL PROPOSAL." Both envelopes shall be placed into an outer envelope and sealed. The outer envelope shall be labeled with the submission address, reference number and title of the project and the name of the Consultant.
- 8.5 Proposals must be received by IOM at the place, date and time indicated in the invitation to submit proposal or any new place and date established by the IOM. Any Proposal submitted by the Service Provider/ Consulting Firm after the deadline for receipt of Proposals prescribed by IOM shall be declared "Late," and shall not be accepted by the IOM and returned to the consultant unopened.
- 8.6 After the deadline for the submission of Proposals, all the Technical

Proposal shall be opened first by the BEAC. The Financial Proposal shall remain sealed until all submitted Technical Proposals are opened and evaluated. The BEAC has the option to open the Financial Proposal publicly or not.

9. Evaluation of Proposals

- 9.1 After the Proposals have been submitted to the BEAC and during the evaluation period, Service Providers/ Consulting Firms that have submitted their Proposals are prohibited from making any kind of communication with any BEAC member, as well as its Secretariat regarding matters connected to their Proposals. Any effort by the Service Providers/ Consulting Firms to influence IOM in the examination, evaluation, ranking of Proposal, and recommendation for the award of contract may result in the rejection of the Service Provider/ Consulting Firm Proposal.

10. Technical Evaluation

- 10.1 The entire evaluation process, including the submission of the results and approval by the approving authority, shall be completed in not more than *30 calendar days* after the deadline for receipt of proposals.
- 10.2 The BEAC shall evaluate the Proposals on the basis of their responsiveness to the Terms of Reference, compliance to the requirements of the RFP and by applying an evaluation criteria, sub criteria and point system. Each responsive proposal shall be given a technical score. The proposal with the highest score or rank shall be identified as the Highest Rated/Ranked Proposal.
- 10.3 A proposal shall be rejected at this stage if it does not respond to important aspects of the TOR or if it fails to achieve the minimum technical qualifying score which is *70*.
- 10.4 The technical proposals of Service Providers/ Consulting Firms shall be evaluated based on the following criteria

<i>Prices Offered</i>	<i>40</i>
<i>Experience and Staff</i>	<i>30</i>
<i>Payment Terms</i>	<i>30</i>

The minimum technical score St required to pass is: 70 Points

- 10.5 Technical Proposal shall not be considered for evaluation in any of the following cases:
- a) late submission, *i.e.*, after the deadline set
 - b) failure to submit any of the technical requirements and provisions provided under the Instruction to Service Provider/Consulting Firm and Terms of Reference (TOR);

11. Financial Evaluation

- 11.1 The BEAC shall determine the completeness of the Financial Proposal

whether all the Forms are present and the required to be priced are so priced.

- 11.2 The BEAC will correct any computational errors. In case of a discrepancy between a partial amount and the total amount, or between words and figures, the former will prevail. In addition, activities and items described in the Technical proposal but not priced, shall be assumed to be included in the prices of other activities or items.

12. Negotiations

- 12.1 The aim of the negotiation is to reach agreement on all points and sign a contract. The expected date for contract negotiation is *19th January 2021*
- 12.2 Negotiation will include: a) discussion and clarification of the Terms of Reference (TOR) and Scope of Services; b) Discussion and finalization of the methodology and work program proposed by the Service Provider/ Consulting Firm; c) Consideration of appropriateness of qualifications and pertinent compensation, number of man-months and the personnel to be assigned to the job, and schedule of activities (manning schedule); d) Discussion on the services, facilities and data, if any, to be provided by IOM; e) Discussion on the financial proposal submitted by the Service Provider/ Consulting Firm; and f) Provisions of the contract. IOM shall prepare minutes of negotiation which will be signed both by IOM and the Service Provider/ Consulting Firm.
- 12.3 Having selected the Service Provider/ Consulting Firm on the basis of, among other things, an evaluation of proposed key professional staff, IOM expects to negotiate a contract on the basis of the experts named in the proposal. Before contract negotiations, IOM shall require assurances that the experts shall be actually available. IOM will not consider substitutions during contract negotiation unless both parties agree that the undue delay in the selection process makes such substitution unavoidable or for reasons such as death or medical incapacity. If this is not the case and if it is established that staff were referred in their proposal without confirming their availability the Service Provider/ Consulting Firm may be disqualified. Any proposed substitution shall have equivalent or better qualifications and experience than the original candidate.
- 12.5 All agreement in the negotiation will then be incorporated in the description of services and form part of the Contract.
- 12.6 The negotiations shall conclude with a review of the draft form of the Contract which forms part of this RFP (Section VI). To complete negotiations, IOM and the Service Provider/ Consulting Firm shall initial the agreed Contract. If negotiations fail, IOM shall invite the second ranked Service Provider/ Consulting Firm to negotiate a contract. If negotiations still fail, the IOM shall repeat the process for the next-in-rank Service Providers/ Consulting Firms until the negotiation is successfully completed.

13. Award of Contract

- 13.1 The contract shall be awarded, through a notice of award, following

negotiations and subsequent post-qualification to the Service Provider/ Consulting Firm with the Highest Rated Responsive Proposal. Thereafter, the IOM shall promptly notify other Service Providers/ Consulting Firms on the shortlist that they were unsuccessful and shall return their unopened Financial Proposals. Notification will also be sent to those Service Providers/ Consulting Firms who did not pass the technical evaluation.

13.2 The Service Provider/ Consulting Firm is expected to commence the assignment on *1st February 2021 and completed by 26th February 2021*

14. Confidentiality

14.1.1 Information relating to the evaluation of proposals and recommendations concerning awards shall not be disclosed to the Service Provider/ Consulting Firm who submitted Proposals or to other persons not officially concerned with the process. The undue use by any Service Provider/ Consulting Firm of confidential information related to the process may result in the rejection of its Proposal and may be subject to the provisions of IOM's anti-fraud and corruption policy.

Section III. Technical Proposal Standard Forms

TPF-1: Technical Proposal Submission Form

[Location, Date]

To: *[Chairperson Name and address of IOM Mission]*

Ladies/Gentlemen:

We, the undersigned, offer to provide the Services for *[insert Title of services]* in accordance with your Request for Proposal (RFP) dated *[insert Date]* and our Proposal. We are hereby submitting our Proposal, which includes this Technical Proposal, and a Financial Proposal sealed under a separate envelope.

If negotiations are held after the period of validity of the Proposal, we undertake to negotiate on the basis of the proposed staff. Our Proposal is binding upon us and subject to the modifications resulting from Contract negotiations.

We acknowledge and accept IOM's right to inspect and audit all records relating to our Proposal irrespective of whether we enter into a contract with IOM as a result of this proposal or not.

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

We remain,

Yours sincerely,

Authorized Signature:

Name and Title of Signatory:

Name of Firm:

Address:

TPF-2A: Service Provider/ Consulting Firm's Organization

[Provide here brief (two pages) description of the background and organization of your firm/entity and each associate for the assignment (if applicable)]

TPF-2B - Service Provider/ Consulting Firm's Experience

**Relevant Services Carried Out in the Last Five Years
That Best Illustrate Qualifications**

Using the format below, provide information on each assignment for which your firm/entity, either individually as a corporate entity or as one of the major companies within an association, was legally contracted.

Assignment Name:		Country:
Location within Country:		Professional Staff Provided by Your Firm/Entity(profiles):
Name of Client:		Nº of Staff:
Address:		Nº of Staff-Months; Duration of Assignment:
Start Date (Month/Year):	Completion Date (Month/Year):	Approx. Value of Services (in Current US\$):
Name of Associated Service Providers/ Consulting Firms , If Any:		Nº of Months of Professional Staff Provided by Associated Service Providers/ Consulting Firms :
Name of Senior Staff (Project Director/Coordinator, Team Leader) Involved and Functions Performed:		
Narrative Description of Project:		
Description of Actual Services Provided by Your Staff:		

Firm's Name: _____

TPF-3: Comments and Suggestions of Service Providers/ Consulting Firms on the Terms of Reference and on Data, Services, and Facilities to be Provided by IOM

A. On the Terms of Reference:

[The Service Provider/ Consulting Firm should present and justify here any modifications or improvement to the Terms of Reference that they are proposing to improve performance in carrying out the assignment (such as deleting some activity you consider unnecessary, or adding another, or proposing a different phasing of the activities). Such suggestions should be concise and to the point, and incorporated in the Service Provider/ Consulting Firm's Proposal.]

- 1.
- 2.
- 3.
- 4.
- 5.

B. On the data, services, and facilities to be provided by IOM:

[Comment here on counterpart staff and facilities to be provided by IOM according to Paragraph 1.6 of Section II – Instructions to Service Providers/ Consulting Firms, including administrative support, office space, local transportation, equipment, data, etc.]

- 1.
- 2.
- 3.
- 4.
- 5.

TPF – 4: Description of the Approach, Methodology and Work Plan for Performing the Assignment

[Technical approach, methodology and work plan are key components of the Technical proposal. The Consultant is suggested to present the Technical Proposal using the following:

- a) Technical Approach and methodology
 - b) Work Plan and
 - c) Organization and Staffing
- a) **Technical Approach and Methodology.** In this section the Service Provider/ Consulting Firm should explain their understanding of the objectives of the assignment, approach to the services, methodology for carrying out the activities and obtaining the expected output, and the degree of details of such output. The Consultant should highlight the problems being addressed and their importance, and explain the technical approach that would be adopted to address them. The Consultant should also explain the methodologies being proposed to adopt and highlight the compatibility of those methodologies with the proposed approach.
- b) **Work Plan.** In this section the Service Provider/ Consulting Firm should propose the main activities of the assignment, their content and duration, phasing and interrelations, milestones (including interim approvals by the IOM, and delivery dates of the reports. The proposed work plan should be consistent with the technical approach and methodology, showing understanding of the TOR and ability to translate them into a feasible working plan. A list of the final documents, including reports, drawings, and tables to be delivered as final output, should be included here. The Work Plan should be consistent with the Work Schedule (TPF-8).
- c) **Organization and Staffing.** In this section the Service Provider/ Consulting Firm should propose the structure and composition of the team. Main disciplines of the assignment should be listed, the key expert responsible, and the proposed technical and support staff.

TPF – 5: Team Composition and Task Assignments

1. Technical/Managerial Staff		
Name	Position	Task

2. Support Staff		
Name	Position	Task

TPF – 6: Format of Curriculum Vitae (CV) for Proposed Professional Staff

Proposed Position: _____

Name of Firm: _____

Name of Staff: _____

Profession: _____

Date of Birth: _____

Years with Firm/Entity: _____ Nationality: _____

Membership in Professional Societies: _____

Detailed Tasks Assigned: _____

Key Qualifications:

[Give an outline of staff member's experience and training most pertinent to tasks on assignment. Describe degree of responsibility held by staff member on relevant previous assignments and give dates and locations. Use about half a page.]

Education:

[Summarize college/university and other specialized education of staff member, giving names of schools, dates attended, and degrees obtained. Use about one quarter of a page.]

Employment Record:

[Starting with present position, list in reverse order every employment held. List all positions held by staff member since graduation, giving dates, names of employing organizations, titles of positions held, and locations of assignments. For experience in last ten years, also give types of activities performed and client references, where appropriate. Use about two pages.]

Languages:

[For each language indicate proficiency: excellent, good, fair, or poor in speaking, reading, and writing.]

Certification:

I, the undersigned, certify that to the best of my knowledge and belief, these data correctly describe me, my qualifications, and my experience. I understand that any willful misstatement described herein may lead to my disqualification or dismissal, if engaged.

Date: _____
[Signature of staff member and authorized representative of the firm] Day/Month/Year

Full name of staff member: _____

Full name of authorized representative: _____

TPF-7: Time Schedule for Professional Personnel

			Months (in the Form of a Bar Chart)												
Name	Position	Reports Due/Activities	1	2	3	4	5	6	7	8	9	10	11	12	Number of Months
															Subtotal (1) _____
															Subtotal (2) _____
															Subtotal (3) _____
															Subtotal (4) _____

Full-time: _____
 Reports Due: _____
 Activities Duration: _____
 Location _____

Part-time: _____

Signature of Authorized Representative: _____
 Full Name: _____
 Title : _____

TPF-8: Activity (Work) Schedule

A. Field Investigation and Other Activities														
No.	Activity/Work Description	<i>Duration</i>												
		1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th h	11th h	12th h	
1														
2														
3														
4														
5														

B. Completion and Submission of Reports

Reports	Date
1. Inception Report	
2. Interim Progress Report (a) First Status Report (b) Second Status Report	
3. Draft Report	
4. Final Report	

Section IV. Financial Proposal - Standard Forms

FPF-1: Financial Proposal Submission Form

[Location, Date]

To: *[Name of Chairperson and address of IOM Mission]*

Ladies/Gentlemen:

We, the undersigned, offer to provide the consulting services for *[insert Title of consulting services]* in accordance with your Request for Proposal (RFP) dated *[insert date]* and our Proposal (Technical and Financial Proposals). Our attached Financial Proposal is for the sum of *[Amount in words and figures]*. This amount is exclusive of the local taxes, which we have estimated at *[Amount(s) in words and figures]*.

Our Financial Proposal shall be binding upon us subject to the modifications resulting from Contract negotiations, up to expiration of the validity period of *(insert validity period)* of the Proposal.

We acknowledge and accept the IOM right to inspect and audit all records relating to our Proposal irrespective of whether we enter into a contract with the IOM as a result of this Proposal or not.

We confirm that we have read, understood and accept the contents of the Instructions to Service Providers/ Consulting Firms (ITC), Terms of Reference (TOR), the Draft Contract, the provisions relating to the eligibility of Service Providers/ Consulting Firms , any and all bulletins issued and other attachments and inclusions included in the RFP sent to us.

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

We remain,

Yours sincerely,

Authorized Signature:

Name and Title of Signatory:

Name of Firm:

Address:

Section V. Terms of Reference

Terms of Reference

I. Introduction:

The International Organization for Migration (hereinafter referred to as IOM) obtained a voluntary contribution of 1,051,329 US Dollars from the People's Republic of China represented by the CHINA INTERNATIONAL DEVELOPMENT COOPERATION AGENCY (hereinafter referred to as CIDCA) to finance a project entitled “**Emergency Shelter, Camp Management Support and Non-Food Items assistance to conflict-affected population in North-East Nigeria**” (hereinafter referred to as the Project). The Project implementation period was from 01 January 2020 to 31 October 2020.

The purpose of the Project was to **support the Government of Nigeria in meeting the humanitarian needs in the North-east and the provision of direct humanitarian assistance to improve the conditions of IDPs and affected populations.**

The overall objective of the Project was to **provide humanitarian and lifesaving assistance to crisis-affected populations in north-east Nigeria across three sectors of intervention: emergency shelter, non-food items (NFI) and camp coordination and camp management (CCCM) across the following locations in Borno State: Bama, Pulka, Dikwa, Kala Balge, Gwoza, Ngala, Kaga and Monguno.**

Under this project, IOM will distribute non-food items in response to urgent life-saving needs of new arrivals and displaced populations in camp or camp-like settings; provide emergency shelter assistance in response to urgent needs of new arrival and displaced populations in camp or camp-like settings; deploy mobile site facilitation units and team leaders to continue and enhance site facilitation services and activities in targeted areas; maintain, improve and upgrade camps for new arrivals and displaced populations.

The Project was undertaken in 8 locations in Borno State, namely **Bama, Pulka, Dikwa, Kala Balge, Gwoza, Ngala, Kaga and Monguno.**

IOM wishes to engage the services of an audit firm for the purpose of auditing this Project, as stipulated in the agreement between IOM and CIDCA (hereinafter referred to as the Agreement). The audit shall be carried out in accordance with international audit standards issued by The International Auditing and Assurances Standards Board (IAASB) supported by The International Federation of Accountants (IFAC). The audit shall be carried out by an external, independent and qualified auditor (Certified Public Accountant/Authorized Public Accountant) in **IOM Nigeria Maiduguri office.**

II. Objectives and scope of the audit:

The auditor shall use ISA 800/805 as basis for the risk assessment.

1. The objective is to audit the Financial Report for the Project for the period from 01 January 2020 to 31 October 2020 and express an audit opinion according to ISA 800/805 on whether the Financial Report of the Project is in accordance with IOM's accounting records and agreed budget.

2. The auditor shall examine, assess and report on compliance with the terms and conditions of the Agreement.
3. The auditor shall express an opinion whether the Financial Report is correct and gives a true and fair view of the activities of the Project and whether the execution has complied with the rules and conditions governing the use of funds as expressed in the Agreement.

III: Agreed upon procedures ISRS 4400, review the following areas in accordance with the Terms of reference below

1. Follow up whether salary costs debited to the project/programme are recorded in a systemized way and examine whether the salary costs can be verified by sufficient supporting documentation.
2. Examine whether the financial report includes a comparison between the actual costs/expenditures of activities and the budgeted costs/expenditures in the template and as per the amounts approved by CIDCA for the period.
3. Based on materiality and risk the auditor shall examine on a test basis whether there is supporting documentation related to incurred costs. Regardless of materiality of the findings the auditor shall quantify the amount for costs lacking sufficient supporting documentation.
4. Examine whether the exchange rate policy has been consistently applied in line with the Organization's policy.
5. Follow up whether IOM has adhered to its procurement guidelines as referred to in the agreement.
6. Review, if applicable, if outgoing balance for previous period is the same as incoming balance for the current period.
7. Verify the unspent balance at the end of the financial year against accounting records and its supporting documentation.
8. Verify the unspent balance that shall be repaid to CIDCA in the final report of the last agreement year. (Only applicable in the final report of the last agreement year which is 2019. This is not applicable to projects funded in 2018)
9. If funds have been forwarded to implementing partners, the auditor shall review whether IOM has signed agreements with its implementing partner organizations that reflect the applicable eligibility and audit requirements. Additionally, the auditor shall examine on a test basis that there is supporting documentation related to the expenditure reported by the implementing partners. The size of the test shall be based on the auditor's risk analysis. The auditors shall report the identified amount in case there is any missing supporting documentation.

IV. Reporting

- The report shall contain details regarding the audit methodology and the scope of the audit.
- The report shall contain an assurance that the audit was performed in accordance with international standards and by an independent qualified auditor.
- The report shall be signed by the responsible auditor (not just the audit firm) including the title of the responsible auditor.
- The reporting from the auditor shall include an independent auditor's report in accordance with the format in standard ISA 800/805 and the auditor's opinion shall be clearly stated. The independent auditor's report shall clearly stipulate that the audit has been conducted in accordance with ISA 800/805.
- The financial report that has been subject of the audit shall be attached to the audit reporting.
- The reporting shall also include a Management letter that discloses all audit findings (significant and other findings), as well as project weaknesses, or other weaknesses that might affect the project, identified during the audit process.
- The auditor shall make recommendations to address any project weaknesses, or other weaknesses that might affect the project, identified. The recommendations should be presented in priority.
- If IOM does not agree with an auditor recommendation, or if IOM explains the reason for the finding for example, then the auditor shall make a final comment to IOM's response.
- If the auditor assesses that no findings or weaknesses have been identified during the audit that would result in a Management Letter, an explanation of this assessment must be disclosed in the audit reporting.
- The Management Letter shall state the measures that have been taken as a result of last previous project audits funded by CIDCA in the country through this agreement and whether measures taken have been adequate to deal with reported shortcomings.
- The agreed upon procedures ISRS 4400 under section III, shall be reported separately in a "Report of factual findings". The size of the sample of reviewed audit reporting shall be stated in the report. When the auditor conducts agreed upon procedures according to ISRS 4400 and assesses that the observations presented in the "Report of factual findings" include the information that would have been included in a Management letter, a separate Management letter does not need to be issues for the ISRS 4400 assignment. Instead it is sufficient if the "Report on factual findings" include an explanation as to why a Management letter has not been issues.

- The draft report shall be written in English and be presented to IOM in Excel Word and PDF formats within **4 weeks** of the commencement of the audit.
- The final report shall not exceed 20 pages and should be presented to IOM in two hard copies and one digital PDF version for onward transmission to CIDCA.
- The audit shall commence on **an agreed date after successive selection of the audit firm.**

Section VI – Contract for Services

LEG-C.10. AUDIT SERVICE AGREEMENT (updated 27 July 2018)

Note: All Directors/CoMs/HoOs are responsible for personally ensuring that the instructions in IN/99 Rev.2 effective 1 September 2015 (Delegation of Authority for Concluding Contracts and Agreements) are followed, that the checklist (attached at the end of the template) is completed and signed by them if LEG approval is not required and insert in Article 21 any specific donor requirements which must be flown down to IOM's subcontractors.

IOM office-specific Ref. No.:	
IOM Project Code:	
LEG Approval Code / Checklist Code	

Service Agreement
Between
The International Organization for Migration
And
[Name of the Other Party]
On
Audit Services

1. Introduction and Integral Documents

The Service Provider agrees to provide IOM with audit services for *[insert the Project name]* (the "Project") in accordance with the terms and conditions of this Agreement and its Annexes, if any.

The following documents form an integral part of this Agreement: *[add or delete as required]*

- Annex A: Terms of Reference (including Delivery Schedule)
- Annex B: Price Schedule
- Annex C: Bid/Quotation Form
- Annex D: Accepted Notice of Award (NOA)
- Annex E: *[Name of the Funding Agreement financing the Project]* ("Funding Agreement")

2. Parties

The Parties to this Agreement are the **International Organization for Migration**, Mission in *[XXX]*, *[Address of the Mission]*, represented by *[Name, Title of Chief of Mission etc.]*, hereinafter referred to as IOM, and *[Name of the Other Party]*, *[Address]*, represented by *[Name, Title of the representative of the Other Party]*, hereinafter referred to as the Service Provider.

3. Services Supplied

3.1 The Service Provider agrees to provide independent audit service for the Project to the IOM in accordance with the "Terms of Reference" (Annex A) (the "Services") The Services shall include:

[add or delete as required – the more detail, the better]

- a) Preparation of the financial audit, including a meeting with IOM staff on how to access documents required for the audit.
- b) Auditing and reporting on the Project financial statements, verification of documents and, as necessary, interview with relevant IOM staff

c) Delivery of an audit certificate in compliance with ...*(e.g. the model for an audit certificate provided in Annex X of the Funding Agreement (Annex E)).*

d) Delivery of a draft final audit report prior to the issuance of the audit certificate and no later than *(date)* in order to enable IOM to provide necessary clarifications or further information.

e) Delivery of the final audit report incorporating all IOM's comments no later than *(date)*.

f) Debriefing for IOM to present findings as well as recommendations for compliance/improvement.

g) ...

3.2 The Service Provider shall commence the provision of Services from *[date]* and fully and satisfactorily complete them by *[date]*.

3.3 The Service Provider agrees to provide the Services required under this Agreement in strict accordance with the specifications of the Terms of References (Annex A) and the International Standards on Auditing.

4. Charges and Payments

4.1 The all-inclusive Service fee for the Services under this Agreement shall be *USD XXX ([amount in words])*, which is the total charge to the IOM.

4.2 The Service Provider shall invoice IOM upon completion of all the services. The invoice shall include: *[services provided, hourly rate, number of hours billed, any travel and out of pocket expenses, (add/delete as necessary)]*

4.3 Payments shall become due *[insert number of days in numbers and words]* days after IOM's receipt and approval of the invoice, subject to IOM's receipt and approval of the final audit report of the Project. Payment shall be made in *[Currency]* by *[bank transfer]* to the following bank account: *[insert the Service Provider's bank account details]*.

4.4 The Service Provider shall be responsible for the payment of all taxes, duties, levies and charges assessed on the Service Provider in connection with this Agreement.

4.5 IOM shall be entitled, without derogating from any other right it may have, to defer payment of part or all of the Service fee until the Service Provider has completed to the satisfaction of IOM the services to which those payments relate or when IOM reasonably suspects that the Service Provider is in breach of any of the provisions in the Agreement and/or pending a compliance review by IOM and/or the Donor.

5. Warranties

5.1 The Service Provider warrants that:

(a) It is a company financially sound and duly licensed, with adequate human resources, equipment, competence, expertise and skills necessary to provide fully and satisfactorily, within the stipulated completion period, all the Services in accordance with this Agreement;

(b) It shall comply with all applicable laws, ordinances, rules and regulations when performing its obligations under this Agreement;

(c) In all circumstances it shall act in the best interests of IOM;

(d) No official of IOM or any third party has received from, will be offered by, or will receive from the Service Provider any direct or indirect benefit arising from the Agreement or award thereof;

(e) It has not misrepresented or concealed any material facts in the procurement of this Agreement;

- (f) The Service Provider, its staff or shareholders have not previously been declared by IOM ineligible to be awarded agreements by IOM;
- (g) It has or shall take out relevant insurance coverage for the period the Services are provided under this Agreement;
- (h) The Price specified in this Agreement shall constitute the sole remuneration in connection with this Agreement. The Service Provider shall not accept for its own benefit any trade commission, discount or similar payment in connection with activities pursuant to this Agreement or the discharge of its obligations thereunder. The Service Provider shall ensure that any subcontractors, as well as the personnel and agents of either of them, similarly, shall not receive any such additional remuneration.
- (i) It shall respect the legal status, privileges and immunities of IOM as an intergovernmental organization, such as inviolability of documents and archive wherever it is located, exemption from taxation, immunity from legal process or national jurisdiction. In the event that the Service Provider becomes aware of any situation where IOM's legal status, privileges or immunities are not fully respected, it shall immediately inform IOM.
- (j) It must not employ, provide resources to, support, contract or otherwise deal with any person, entity or other group associated with terrorism as per the most recent Consolidated United Nations Security Council Sanctions List and all other applicable terrorism legislation. If, during the term of this Agreement, the Service Provider determines there are credible allegations that funds transferred to it in accordance with this Agreement have been used to provide support or assistance to individuals or entities associated with terrorism, it will inform IOM immediately who in consultation with the donors as appropriate, shall determine an appropriate response. The Service Provider shall ensure that this requirement is included in all subcontracts.

5.2 The Service Provider warrants that it shall abide by the highest ethical standards in the performance of this Agreement, which includes not engaging in any fraudulent, corrupt, discriminatory or exploitative practice or practice inconsistent with the rights set forth in the Convention on the Rights of the Child. The Service Provider shall immediately inform IOM of any suspicion that the following practice may have occurred or exist:

- (a) a corrupt practice, defined as the offering, giving, receiving or soliciting, directly or indirectly, of anything of value to influence the action of IOM in the procurement process or in contract execution;
- (b) a fraudulent practice, defined as any act or omission, including a misrepresentation or concealment, that knowingly or recklessly misleads, or attempts to mislead, IOM in the procurement process or the execution of a contract, to obtain a financial gain or other benefit or to avoid an obligation or in such a way as to cause a detriment to IOM;
- (c) a collusive practice, defined as an undisclosed arrangement between two or more bidders designed to artificially alter the results of the tender process to obtain a financial gain or other benefit;
- (d) a coercive practice, defined as impairing or harming, or threatening to impair or harm, directly or indirectly, any participant in the tender process to influence improperly its activities, or affect the execution of a contract.
- (e) an obstructive practice, defined as (i) deliberately destroy, falsifying, altering or concealing of evidence material to IOM investigations, or making false statements to IOM investigators in order to materially impede a duly authorized investigation into allegations of fraudulent, corrupt, collusive, coercive or unethical practices; and/or threatening, harassing or intimidating any party to prevent it from disclosing its knowledge of matters relevant to the investigation or from pursuing the investigation; or (ii) acts intended to materially impede the exercise of IOM's contractual rights of access to information.

- (f) any other unethical practice contrary to the principles of efficiency and economy, equal opportunity and open competition, transparency in the process and adequate documentation, highest ethical standards in all procurement activities.

5.3 The Service Provider further warrants that it shall:

- a) Take all appropriate measures to prohibit and prevent actual, attempted and threatened sexual exploitation and abuse (“SEA”) by its employees or any other persons engaged and controlled by it to perform activities under this Agreement (“other personnel”). For the purpose of this Agreement, SEA shall include:
 - 1. Exchanging any money, goods, services, preferential treatment, job opportunities or other advantages for sexual favours or activities, including humiliating or degrading treatment of a sexual nature; abusing a position of vulnerability, differential power or trust for sexual purposes, and physical intrusion of a sexual nature whether by force or under unequal or coercive conditions.
 - 2. Engaging in sexual activity with a person under the age of 18 (“child”), except if the child is legally married to the concerned employee or other personnel and is over the age of majority or consent both in the child’s country of citizenship and in the country of citizenship of the concerned employee or other personnel.
- b) Strongly discourage its employees or other personnel having sexual relationships with IOM beneficiaries.
- c) Report timely to IOM any allegations or suspicions of SEA, and investigate and take appropriate corrective measures, including imposing disciplinary measures on the person who has committed SEA.
- d) Ensure that the SEA provisions are included in all subcontracts.
- e) Adhere to above commitments at all times. Failure to comply with (a)-(d) shall constitute grounds for immediate termination of this Agreement.

5.4 The above warranties shall survive the expiration or termination of this Agreement.

6. Audit

The Service Provider agrees to maintain financial records, supporting documents, statistical records and all other records relevant to the Services in accordance with generally accepted accounting principles to sufficiently substantiate all direct and indirect costs of whatever nature involving transactions related to the provision of Services under this Agreement. The Service Provider shall make all such records available to IOM or IOM's designated representative at all reasonable times until the expiration of seven years from the date of final payment, for inspection, audit, or reproduction. On request, employees of the Service Provider shall be available for interview.

7. Independent Contractor

The Service Provider shall perform all Services under this Agreement as an independent contractor and not as an employee or agent of IOM.

8. Dispute resolution

- 8.1. Any dispute, controversy or claim arising out of or in relation to this Agreement, or the breach, termination or invalidity thereof, shall be settled amicably by negotiation between the Parties.
- 8.2. In the event that the dispute, controversy or claim has not been resolved by negotiation within 3 (three) months of receipt of the notice from one party of the existence of such dispute, controversy or claim, either Party may request that the dispute, controversy or claim

- is resolved by conciliation by one conciliator in accordance with the UNCITRAL Conciliation Rules of 1980. Article 16 of the UNCITRAL Conciliation Rules does not apply.
- 8.3 In the event that such conciliation is unsuccessful, either Party may submit the dispute, controversy or claim to arbitration no later than 3 (three) months following the date of termination of conciliation proceedings as per Article 15 of the UNCITRAL Conciliation Rules. The arbitration will be carried out in accordance with the 2010 UNCITRAL arbitration rules as adopted in 2013. The number of arbitrators shall be one and the language of arbitral proceedings shall be English, unless otherwise agreed by the Parties in writing. The arbitral tribunal shall have no authority to award punitive damages. The arbitral award will be final and binding.
- 8.4 The present Agreement as well as the arbitration agreement above shall be governed by the terms of the present Agreement and supplemented by internationally accepted general principles of law for the issues not covered by the Agreement, to the exclusion of any single national system of law that would defer the Agreement to the laws of any given jurisdiction. Internationally accepted general principles of law shall be deemed to include the UNIDROIT Principles of International Commercial Contracts. Dispute resolution shall be pursued confidentially by both Parties. This Article survives the expiration or termination of the present Agreement.

9. Delays/Non-Performance

- 9.1 If, for any reason, the Service Provider does not carry out or is not able to carry out its obligations under this Agreement and/or according to the project document, it must give notice and full particulars in writing to IOM as soon as possible. In the case of delay or non-performance, IOM reserves the right to take such action as in its sole discretion is considered to be appropriate or necessary in the circumstances, including imposing penalties for delay or terminating this Agreement.
- 9.2 Neither Party will be liable for any delay in performing or failure to perform any of its obligations under this Agreement if such delay or failure is caused by force majeure, such as civil disorder, military action, natural disaster and other circumstances which are beyond the control of the party in question. In such event, the Party will give immediate notice in writing to the other Party of the existence of such cause or event and of the likelihood of delay.

10. Confidentiality

- 10.1 All information which comes into the Service Provider's possession or knowledge in connection with this Agreement is to be treated as strictly confidential. The Service Provider shall not communicate such information to any third party without the prior written approval of IOM. The Service Provider shall comply with IOM Data Protection Principles in the event that it collects, receives, uses, transfers or stores any personal data in the performance of this Agreement. These obligations shall survive the expiration or termination of this Agreement.
- 10.2 Each of the personnel of the Service Provider who perform the Services under this Agreement may be requested to sign a separate Confidentiality Agreement prior to accessing information, documents, records of IOM.
- 10.3 Notwithstanding the previous paragraph, IOM may disclose information related to this Agreement, such as the name of the Service Provider and the value of the Agreement, the title of the contract/project, nature and purpose of the contract/project, name and locality/address of the Service Provider and the amount of the contract/project to the extent as required by its Donor or in relation to IOM's commitment to any initiative for transparency and

accountability of funding received by IOM in accordance with the policies, instructions and regulations of IOM.

11. Notices

Any notice given pursuant to this Agreement will be sufficiently given if it is in writing and delivered, or sent by prepaid post or facsimile to the other Party at the following address:

International Organization for Migration (IOM)

Attn: [Name of IOM contact person]

[IOM's address]

Email: [IOM's email address]

Full name of the Service Provider

Attn: [Name of the Service Provider's contact person]

[Service Provider's address]

Email: [Service Provider's email address]

12. Use of IOM Name

The official logo and name of IOM may only be used by the Service Provider in connection with the Services and with the prior written approval of IOM.

13. Intellectual Property

All intellectual property and other proprietary rights including, but not limited to, patents, copyrights, trademarks, and ownership of data resulting from the performance of the Services, including the draft/final audit reports produced under this Agreement, shall be vested in IOM, including, without any limitation, the rights to use, reproduce, adapt, publish and distribute any item or part thereof.

14. Guarantee and Indemnities

- 14.1 The Service Provider shall guarantee any work performed under this Agreement for a period of 12 months after final payment by IOM under this Agreement.
- 14.2 The Service Provider shall at all times defend, indemnify, and hold harmless IOM, its officers, employees, and agents from and against all losses, costs, damages and expenses (including legal fees and costs), claims, suits, proceedings, demands and liabilities of any kind or nature to the extent arising out of or resulting from acts or omissions of the Service Provider or its employees, officers, agents or subcontractors, in the performance of this Agreement. IOM shall promptly notify the Service Provider of any written claim, loss, or demand for which the Service Provider is responsible under this clause. This indemnity shall survive the expiration or termination of this Agreement.

15. Status of IOM

Nothing in or relating to the Agreement shall be deemed a waiver, express or implied, of any of the privileges and immunities of the International Organization for Migration as an intergovernmental organization.

16. Assignment and Subcontracting

- 16.1 The Service Provider shall not assign or subcontract the activities under this Agreement in part or all, unless agreed upon in writing in advance by IOM. Any subcontract entered into by the Service Provider without approval in writing by IOM may be cause for termination of the Agreement.
- 16.2 In certain exceptional circumstances by prior written approval of IOM, specific jobs and portions of the Services may be assigned to a subcontractor. Notwithstanding the said written approval, the Service Provider shall not be relieved of any liability or obligation under this Agreement nor shall it create any contractual relation between the subcontractor and IOM. The Service Provider shall include in an agreement with a subcontractor all provisions in this Agreement that are applicable to a subcontractor, including relevant Warranties and Special Provisions. The Service Provider remains bound and liable thereunder and it shall be directly responsible to IOM for any faulty performance under the subcontract. The subcontractor shall have no cause of action against IOM for any breach of the subcontract.

17. Waiver

Failure by either Party to insist in any one or more instances on a strict performance of any of the provisions of this Agreement shall not constitute a waiver or relinquishment of the right to enforce the provisions of this Agreement in future instances, but this right shall continue and remain in full force and effect.

18. Severability

If any part of this Agreement is found to be invalid or unenforceable, that part will be severed from this Agreement and the remainder of the Agreement shall remain in full force.

19. Entirety

This Agreement embodies the entire agreement between the Parties and supersedes all prior agreements and understandings, if any, relating to the subject matter of this Agreement.

20. Termination

- 20.1 IOM may terminate or suspend this Agreement at any time, in whole or in part.
- 20.2 In the event of termination of this Agreement, IOM will only pay for the Services completed in accordance with this Agreement unless otherwise agreed. Other amounts paid in advance, if any, will be returned to IOM within 7 (seven) days from the date of termination.
- 20.3 Upon any such termination, the Service Provider shall waive any claims for damages including loss of anticipated profits on account thereof.
- 20.4 In the event of suspension of this Agreement, IOM will specify the scope of activities and/or deliverables that shall be suspended in writing. All other rights and obligations of this Agreement shall remain applicable during the period of suspension. IOM will notify the Service Provider in writing when the suspension is lifted and may modify the completion

date. The Service Provider shall not be entitled to claim or receive any Service fee or costs incurred during the period of suspension of this Agreement.

21. Special Provisions (Optional)

Due to the requirements of the Donor financing the Project, the Implementing Partner shall agree and accept the following provisions:

[Insert all donor requirements which must be flown down to IOM's implementing partners and subcontractors. In case of any doubt, please contact LEGContracts@iom.int]

22. Final clauses

- 22.1 This Agreement will enter into force upon signature by both Parties. It will remain in force until completion of all obligations of the Parties under this Agreement unless terminated earlier in accordance with Article 20.
- 22.2 Amendments may be made by mutual agreement in writing between the Parties.

Signed in two copies in English,

For and on behalf of

The International Organization
for Migration

For and on behalf of

[Full name of the Service Provider]

Signature

Signature

Name

Name

Position

Position

Date

Date

Place

Place