**TERMS OF REFERENCE FOR AUDITING FIRM**

**PREPARATION OF THE PROCUREMENT AUDIT FOR THE BANK’S FUNDED OPERATIONS OF AFRICAN DEVELOPMENT BANK SUPPORT TO THE COLLABORATIVE AFRICA BUDGET REFORM INITIATIVE (CABRI).**

**1. Introduction**

1.1 In 2016, the Collaborative Africa Budget Reform Initiative (CABRI) received a grant from the African Development Bank for the financing of The Regional Institutional Support Project On Public Financial Governance (RISPFG).

1.2 Basic Project Data

Project ID: P-Z1-K00-081

Approval date: May 13, 2016

Signature date: 4 July 2016

Effectiveness: 23 August 2016

Closure date: 31 December 2019, this date has been extended.

Total Regional Grant and Loan (UA): ADF: 2.670 million

1.3 Project Objective

The objective of the project is to promote efficiency, transparency and accountability in the management of public resources. It specifically aims at strengthening budget reforms through technical assistance, knowledge and advisory services and peer learning among community of budget practitioners.

1.4 Project Components

* **Improving Fiscal and Budget Policy**: Key activities are: (i) Strengthening public investment management in infrastructure: (ii) Agriculture and Health budget analysis. The project will provide funds for technical assistance to undertake the above activities with a view to improve efficiency and transparent in budget management. It will cover fiscal policy and revenue management in the extractive industry, as well as value for money in health financing.
* **Enhancing budget transparency and accountability:** The objectives of the programs are to:(i) improve the process in which governments produce, publish, and disseminate comprehensive, timely, and regular budget information through budget documents; and (ii) enable the roles of oversight institutions and citizens to access budget information to improve accountabilityKey activities include; (i) partnerships for greater accountability, through peer learning and twining programs; (ii) Budget reform and accountability in member states; and (iii) aid transparency and use of country systems. It will cover case studies in use of country systems in Senegal and Sierra Leone; transparency review in DRC and Nigeria; PFM knowledge hub and budget practices and procedures.
* **Enhancing Institutional capabilities**: Key activities include; (i) creating policy space for reforms, building capable ministries of finance; sector analytical capabilities, and leadership stories. Strengthening cash management and statistical data base of central governments.
* **Network Governance:** includes knowledge dissemination of knowledge products, Africa wide platform, through workshops and conferences.
* **Project Management:** Operating and corporate services

# **2. Terms of Reference (TOR)for Borrower’s Procurement Audit Under BPS**

* 1. **Introduction**

The Bank’s Procurement Policy Framework adopts a risk-based engagement with its Borrowers which is broad-based and is founded on an overall strategy to support RMCs by using their procurement systems, as a first step, where these are reviewed and found generally consistent with the Bank’s policy and principles. An approach referred to as “building by using”, it seeks to use Borrowers Procurement Systems (BPS) to the extent possible with capacity development to build up RMCs capability.

* 1. **Objectives**

The objective of this audit is to: (i) verify the compliance and performance of procurement procedures and contract management with the provisions of the Financing Agreement (FA) and as reflected in the most recent approved Procurement Plan; (ii) verify physical and technical compliance of deliveries in relation with the disbursement rate; and (iii) review CABRI’s procurement capacity to fulfil its fiduciary mandate.

* 1. **Scope of the Audit**
		1. During the assignment, the Auditor shall tackle the fundamental aspects of the transactions

made under the project and financed by the Bank, with respect to the provisions of the RMCs Public Procurement Laws and Regulations, and the fiduciary work normally carried out by bank staff. It will mainly involve the following:

* Verifying the Compliance of the procurement process, tendering and the evaluation with the provisions of the FA, procurement plans, the provisions of the public procurement law and regulations, the auditor will assess:
	+ compliance with the legal, institutional mandates, regulations, policies, procedures and contracts;
	+ the consistency between procurement plans and actual implementation progress; and
	+ effectiveness of due internal controls covering procurement planning, related solicitation methods and procedures, and execution processes including authorization, approval processes, and contract management procedures; and
	+ Contract management i.e. amendments, payments, claims and implementation timelines.
* Verifying conformity of technical quality and quantities delivered in accordance with the contract’s conditions while ensuring reliability and integrity of financial and operational information as these relate to those deliveries, including
	+ Reasonableness of unit prices of contracts;
	+ Conformity of the final contract with the approved solicitation documents, in particular with regard to the validity of Addenda, Change Orders, and any other Amendments made to the original contract during its execution; and
	+ The eligibility of expenditures.
* The risks regarding the respect of the principles of procurement, control, competences and the management capacity of the CABRI staff, and more generally those related to the national system.
* Assessing the overall CABRI capacity to validate that it is in line with the assessment made during project appraisal. The assessment shall be based on a threefold due diligence process covering CABRI on the basis of an evaluation of past performance and operational track record: 1) compliance with the country’s legal and institutional framework and other legal and regulatory obligations; 2) overall qualitative and quantitative capacity in terms of organizational structure, internal procedures, resources, and qualified staff; and 3) ability to carry out procurement processes in a diligent, effective, and efficient manner.
	+ 1. The examination and analysis of each contract selected and the determination of the whether the actions taken by CABRI of the project, conform with the RMCs Procurement Laws and Regulations and the FA, which will be based, but not be limited on the following documentation:
* Procurement Plans (PPs) and Updates; The Borrower’s PPs and their updates duly approved by the Bank and incorporated into the FA must be examined.
* Advertisements: The procedures of publicity and their validity must be checked, in particular the requirements as regards the location of the required publication, indications that the AfDB is the source of financing, the period for preparation of tenders, the deadline date for submissions and opening of the offers, the required guarantees for the bid/tenders, the address where to obtain the invitation to tender documents... etc.
* The Solicitation Documents: Must be examined to determine if standard documents were used for the invitation to tender; eligibility, bid and performance guarantees, currencies (of the offer, the evaluation and the payment), validity of the prices, formulas for adjusting prices, proof (support documents) for the capacity of the tenderer to carry out the contract; criteria for evaluating the offer, local contents like preferences (if applicable), technical specifications, terms of reference... etc.
* Bid/Tender/Proposals Opening: The procedures of opening the bids must be examined; compliance with the deadline dates for the submissions; period between the deadline date of submissions and opening of bids; records of the presence of representatives of the tenderers; rejection of late submissions, opening of all the tenders in convenient time, reading of the details, official minutes of the bid opening, official report of the discussions of the problems associated with the tenders at the time of opening the bids.
* Bid/Tender/Proposals Evaluation: The evaluation of the bids/tenders/proposals must be checked: arithmetic errors, use of a points system instead of the criteria of evaluation indicated in the tender documents (if applicable), commercial and financial requirements imposed on the tender and to the tenderers, determination of substantial responsiveness to the technical specifications (to raise minor or major variations), application of preferences in favour of the country of the Borrower (if applicable), validity of the offers and the guarantees of the offer, awarding the contract to the tenderer evaluated with the lowest substantial responsiveness, notification of the contract award, etc..
* Contract Award: The performance guarantee must be reviewed: coherence of the deadlines with the tender documents; official reports of negotiations related to the contracts of consultants and of the modifications made to the final versions of the contracts for goods, works and services. Any changes, addenda, amendments made to the approved contracts must also be examined.
* Contract Execution and disbursement: The compliance of the delivered goods and completed works and services with the requirements, specifications and payment schedule defined in the contract
1. **Sampling**
	1. If agreed, the Auditor will make a representative selection of procurement transactions, that is, contracts for goods, works, non-consulting and consulting services that used BPS, in order to examine them. The sample size "a posteriori" may vary depending on its importance within this framework, the amounts spent, or the number of contracts signed.
	2. The procurement transactions covered by the sample could be in the making or under execution. It is important that the sample selected shall be representative of the following:
* the various types of contracts;
* the different service providers of goods, works, non-consulting and consulting services;
* the methods of acquisition used, Open Competitive Bidding, Limited Competitive Bidding, Direct Procurement (DP);
* selection based on quality & Cost (QCBS), Least Cost (LCS), Quality only (QBS), Consultants’ Qualifications (CQS), Fixed Budget (FBS) and Single Source Selection (SSS) also selection of individual consultants whichever is applicable on the project; and
* the complexity of the contracts and the number of endorsements made.

3.3 It is the responsibility of the Auditor to ensure this representativeness, based on his experience with similar audits. During the assignment, the Auditor may modify the sample by adding, substituting or eliminating some contracts if a different option of analysis proves more representative in terms of its contribution towards a more significant report.

3.4 For each one of these selections, a significant number of procurement transactions have to be reviewed in order to verify, on the one hand, the conformity of the mode of procurement with that envisaged in the FA and the Procurement Plan (PP), and on the other hand, the conformity of the procedures used with those of the BPS.

3.5 Lastly, a specific review will have to be performed where the procurement procedure was the object of a complaint by the tenderers or where any prohibited practices are deemed to have been committed.

3.6 By using the objectives and criteria mentioned above, the Auditor should be able to choose and examine a minimum number of contracts, representing approximately 20 % of the total.

3.7 Guidance on Procurement Sampling is attached (Attach Annex D).

1. **Steps in Executing the Audit**
	1. The Auditor will organize his preparation for the report, according to a specific work plan, approved by CABRI. In principle, his work should proceed in three phases:
* Phase I - Preparation of the Assignment – Duration 1 week: - This phase must include consultations with all the individuals responsible or implied in the management of procurements for the project, concerning the status and the documents of the project including the FA and PAR, the experience and capacities of CABRI, the existence of known problems.
* Phase II - Actual Audit Execution – Duration 2 weeks: - Execution of the scope of the audit shall normally be undertaken in the field. This phase covers execution of the various reviews and examinations stipulated in section 2 in this TOR on *"Scope of the Audit"*. It starts with an “*initial documentary review”* during which key bidding and contract information is gathered using the *“Contract Data Sheet”* (attached) [Attach Annex E]. This is followed by more “*detailed documentary reviews”*; then by “*documentary checks of contract performance”*; and it ends with the “*physical verification of goods and civil works”* as attached detailed in the *“Note on Procurement Sampling”* [Attach Annex D]. The Auditor should normally prepare most of the report in the field and this activity should culminate in a preliminary report to be discussed with CABRI at the end of the field mission; and
* Phase III - Drafting the Final Audit Report – Duration 1 week) - The Auditor shall complete the final version of the report according to a format approved by the Borrower and previously agreed with the Bank. A sample format for the Borrower’s Audit Report which is recommended by the Bank is attached (attached Annex F). It is expected that the final version will contain the opinion of the Auditor regarding the regularity and compliance with the procurement procedures and with the provisions of the FA, indicating any material deviations in the latter as well as the weaknesses of CABRI or, where necessary, in the fiduciary work of the Bank with regard to the reviews[[1]](#footnote-0) carried out in the field by Bank Staff. The conclusions will highlight any red flags for wrong doings or negligence on the part of CABRI or the national authorities associated with execution of the project. The report will also recommend specific follow-up actions, including further enquiries, change of procedures and where necessary, in the institutional mechanisms with respect to public procurements.
1. **Duration of the Audit**
	1. The audit assignment is envisaged for a duration of 4 weeks.
2. **Data, Documents, Services and Facilities**
	1. During execution of the assignment in the country, CABRI shall ensure that the Auditor will have at his/her disposal all what is necessary to make the mission a success:
* CABRI will make a Liaison Officer, usually the project procurement specialist, available during all the stages requiring the Auditor’s presence in the field;
* CABRI will make available all relevant documentation for the as requested by the Auditor, in particular, the project appraisal report, the FA and pertinent supervision reports.
	1. Most of the documents and information will be available in CABRI’s project files, and the Auditor shall be prepared to review and inspect this information in the offices of CABRI.
	2. The Auditor shall work in close collaboration with the Liaison Officer and staff of CABRI for day-to-day activities and the review work to be performed. As far as practical, the Auditor should give CABRI advance notice of specific information and documents which will be required. CABRI shall arrange for the site visits if required.

# Annex D : Guidance on Procurement Audit Sampling

1. **General Considerations**
	1. The Auditor is responsible for the selection of the contracts to be reviewed on the basis of the information provided by the Borrower and other sources. The number of contracts in the Audit sample does not necessarily have to lead to any statistically significant findings. The exercise needs to be sufficiently material to support demonstrable findings and credible recommendations.
	2. The main criteria and considerations to be used in selecting the Audit sample of contracts should include the following:
* The target population of bids/contracts should be those which have been completed -- or which were approved at least 2-3 years ago -- for services and for goods and equipment, and at least 3-4 years ago for works. Consultant contracts, which tend to last for the duration of a project, may be ongoing;
* The sample should cover the various procurement methods provided for in the Financing Agreement’s (FA) Procurement Method (OCB - International/National, LCB, Direct Procurement), taking into consideration cases of prequalification and post qualification.
* Complexity (high, moderate, simple,) and value (high, medium, low).
* If there are a large number of small contracts, it may be possible to group a number of small contracts as one, for purposes of the Audit;
* Complaints/Protest/Disputes/Claims during bidding and contract execution and how these were addressed.
* Critical items for success of the project;
* Contracts awarded to the lowest evaluated bidder which met the qualification criteria; awarded to higher bids as the lowest bidder failed to meet the qualification criteria or for other reasons, etc.; and
* Contract Addenda/Change Orders/Variation Orders/ amendments.
	1. The above review of available data should be undertaken for contracts awarded to date under each project.
	2. Distortions in the procurement process are frequently manifested in one or more of the following situations:
* Low participation of bidders and reduced competition;
* One or more bidders winning a disproportionate amount of contracts in a project over time;
* Bid prices consistently over cost estimates and/or current market prices;
* Significant number of changes from bid to contract award and to final completion; and
* Significant and recurring increases in the final contract price over the original bid price and/or the original contract price, due to contract addenda, amendments and change orders.

If patterns are identified in a series of contracts, which reflect any of the above distortions, one or more of the contracts in the series should be selected for more detailed review in the Audit sample.

* 1. The Auditor, during execution of the assignment, will have the flexibility to select, substitute or drop particular contract(s) if an alternative line of investigation is judged more effective in generating conclusions. However, it should not be the response to the lack of access to the required documentation.
	2. In order to address the main areas mentioned above, it may be necessary to develop a set of ad hoc Audit techniques involving initial and final documentary reviews which are described in the sections following hereon.
1. **Initial Documentary Review**
	1. It may be useful to develop a standard "Contract Data Sheet” to perform the initial documentary review. For each of the selected contracts, key information should be gathered based on documents obtained from CABRI’s procurement methods and procedures (solicitation documents; pre-qualification questionnaires/ bids/ technical and financial proposals; evaluation reports; signed contracts; contract addenda, change orders, amendments, claims, payment certificates, acceptance certificates, etc.), as well as from the Bank Staff Project Appraisal Reports (PARs) and Financing Agreements (Loan Agreements/ Grant Protocol Agreements) available from CABRI. A Model Contract Data Collection Sheet is provided in Annex D.
	2. The aim of this initial review is not necessarily to find all the information which will be needed for the purpose of the Audit, but rather to collect and compile key procurement data to the greatest extent possible, based on documents made available to the Auditor. In some instances, specific contract information may not be found through the review. This may be retrieved during later phases of the Audit or identified as a deficiency in the information trail of the project. In any similar situation, the Auditor will report on the absence of any documentation due to either a poor filing system, or to voluntary retention from CABRI. In cases of voluntary retention from CABRI, the situation should be reported to the national Public Procurement Oversight Body (PPOB).
	3. The data sheet should include factual indicators related to the procurement of goods, works, non-consulting and consulting services for each bid or proposal and to the execution of the awarded contract. Presented in a comparative manner, this basic information provides the starting point for assessing performance and for identifying patterns, potential deviations or cases of non-conformities.
2. **Further Documentary Reviews**

3.1 For all contracts in the review sample, the Audit would specifically review:

* Solicitation[[2]](#footnote-1) documents to assess the compliance of these documents with the Borrower's procedures and the timeliness of the Procurement Plan;
* Prequalification, bid and proposals evaluation reports to verify the compliance of CABRI's evaluation with the solicitation documents and the timeliness of the decision process;
* Signed contracts to verify their consistency with the bidding documents;
* The time lags between key events to assess the time effectiveness of the procurement process in relation to the approved Procurement Plan in the FA. The requisite authority’s approval at each stage of the process should be specifically analyzed to assess the timeliness and comprehensives of the Borrower's review, particularly regarding omissions or deviations in the Borrowers' documents which were picked up or missed; and
* OCB (International and National), LCB, other methods and procedures used in the project(s) together with the national review comments and "no objections" in accordance with the Borrowers Procurement Laws and Regulations.
1. **Documentary Checks of Contract Performance**
	1. In addition to the documentary review mentioned above, specific file checks should be performed at CABRI’s premises. The main objective of this additional control is to evaluate the performance of contracts awarded and to assess their degree of compliance with agreed requirements and technical specifications (e.g., test, inspection certificates), payment terms and timely performance. This review should cover about half of the contracts reviewed and focus on the following items:
* Quantitative and qualitative changes in contract scope: Based on the information included in the contract data sheets, change orders should be reviewed in order to assess their compliance with the Borrower’s procedures;
* Status of deliveries: The dates of the different deliveries agreed in each contract should be checked and any discrepancy noted. In appropriate instances, the final destination of deliveries should also be verified;
* Status of payments: Evidences of payments by CABRI for all the selected contracts should be checked. Payment information should also be used to cross check and to confirm the date of contract completion; and
* Quality documentation: The Auditor should also check the availability of quality documentation mentioned in each contract, such as certificates and inspections performed.

# Annex E: Contract Data Collection Sheet

**1. General**

1.1 Country :

* 1. Project Title :
	2. Project Identification Number :
	3. Loan/Grant Reference Number :
	4. Executing Agency (EA) :
	5. Total Project Cost :
	6. Loan/Grant Amount :
	7. Loan/Grant Approval Date :
	8. Loan/Grant Signature Date :
	9. Loan/Grant Effective Date :
	10. Initially estimated duration :
	11. Current disbursement deadline :
	12. Other sources of Finance :

1.14 Contract Name :

1.15 Contract Number :

1.16 Description of goods, works or services :

1.17 Successful Bidder :

1.18 Number of bids received :

1.19 Date of award/signature :

1.20 Date contract performance completed :

1.21 Location of goods, works or services :

**2. Procurement Details** Actual /Plan/Budget

2.1 Contract Package :

 *(Items and Quantities)*

2.2 Categories of Expenditure :

*(Types of Contract - Goods, Works, Consulting Services)*

2.3 National Procurement Method :

*(OCB,* *LCB, Shopping, QCBS**, Direct Procurement, etc)*

2.4 Prequalification (yes/no) :

2.6 Single stage/ Two stage :

2.7 BPS Review approval procedure :

1. **Review of Procurement Processing Timelines (Tables E1 and E2)**

*(Comparison with Procurement Plan (PP))*

|  |
| --- |
| **Table E1: Procurement Process Stages and Dates for Goods and Works** |
| **Principal Stages** | **Procurement Plan Date** | **Actual Date** | **Observations** |
| Complete preparation of Bidding Document and Specific Procurement Notice (SPN) |  |  |  |
| Issue of SPN |  |  |  |
| Deadline for Submission of Bids/ Tenders |  |  |  |
| Opening of Bids/ Tenders |  |  |  |
| Evaluation Report Completed |  |  |  |
| Seek opinion of National Authority on the evaluation report |  |  |  |
| Contract Approved/Signature |  |  |  |
| Complaints on the process |  |  |  |
| Contract Amendments if any |  |  |  |
| Performance Guarantee |  |  |  |
| Advance Payment Guarantee |  |  |  |
| Payments |  |  |  |
| Certifications and Date of Completion/Delivery |  |  |  |
| Unit Prices in line with the market |  |  |  |
| Filing of documents |  |  |  |
| Red Flags for Prohibited Practices |  |  |  |

|  |
| --- |
| **Table E2: Procurement Process Stages and Dates for Consulting Services** |
| **Principal Stages** | **Procurement Plan Date** | **Actual Date** | **Observations** |
| Request for Expression of Interest (REOI) prepared |  |  |  |
| Issue REOI |  |  |  |
| Complete preparation of Shortlist |  |  |  |
| Shortlist Approved |  |  |  |
| Complete preparation of Requests for Proposals (RFP) |  |  |  |
| RFPs Issued to Shortlisted Consultants |  |  |  |
| Receipt of Proposals |  |  |  |
| Opening of Technical Proposals |  |  |  |
| Complete Evaluation of Technical Proposals |  |  |  |
| Opening of Financial Proposals |  |  |  |
| Prepare Combined Evaluation report |  |  |  |
| Seek opinion of National Authority on the evaluation report |  |  |  |
| Contract Approved/Signature |  |  |  |
| Completion of Contract Performance |  |  |  |
| Complaints on the process |  |  |  |

**4. Contract Costs** Actual Plan/Budget

4.1 Exchange rate/date (if used) :

4.2 Price of lowest evaluated bidder :

4.3 Contract value at award :

4.4 Contingencies  :

4.5 Final contract price :

**5. Contract Administration**

5.1 Contract Addenda/Change Orders/Variation Orders/Amendments:

|  |  |  |  |
| --- | --- | --- | --- |
| Number | Description | Date | Price Impact |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |

5.2 Contract Payments:

|  |  |  |  |
| --- | --- | --- | --- |
| Number | Amount | Date of Invoice | Date of Payment |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| Final Payment |  |  |  |
| Total Payments |  |  |  |

**6. Disbursements**  Actual Planned/FA

6.1 Disbursement method :

 *(Direct, SOE, Special Account)*

6.2 Percentage of Bank financing :

6.3 Disbursements:

*1. Amount; date.*

*2. Amount; date.*

*3. Amount; date.*

*4. Amount; date.*

**7. Deliverables.**

|  |  |  |  |
| --- | --- | --- | --- |
| Number | Quantity or% of Works | Date Deliveredor Completed | Remarks(Note any discrepancies from Contract) |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |

# Annex F: Sample Outline of Borrower’s Procurement Audit Report

**COUNTRY**

**NAME OF PROJECT**

1. **Summary of Findings and Recommendations**
2. **Outline of the Audit**

2.1 Objectives and Terms of Reference :

2.2 Scope, Approach and Content :

1. **Source Data**

3.1 Executing Agency (EA) of the project :

3.2 Total Project Cost :

3.3 Loan/Grant ADF or ADB :

3.4 Other sources of financing :

* Government :
* Others :

3.5 Date of loan approval :

3.6 Estimated date of Commencement :

3.7 Estimated duration of the project :

3.8 Expenditure Categories[[3]](#footnote-2) and Modes of Procurement: Modes[[4]](#footnote-3) as defined in the Project Appraisal Report (PAR) (*where necessary, from the Loan/Grant Agreement if modification can be identified*) by Expenditure Categories (Civil Works, Goods and Consultancy Services) executed under BPS:

1. **Proceedings**
	1. Definition and Justification of the sampling:
	2. Table of procurement transactions which were subjected to review:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Expenditure****Category** | **Description of Transaction** | **Procurement Mode** | **Name of Contractor/ Supplier /Consultant[[5]](#footnote-4)** | **Amount****(HT, National Currency)[[6]](#footnote-5)** | **Status of Execution** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| **TOTAL AMOUNT** |  |  |

* 1. Summary of audit methodology.
1. **Findings**

5.1 Results of the assessment of modification in the BPS

5.2 detailed examination of the procurement transactions compliance for each procurement of Goods, Works Non-Consulting and Consulting Service.

 5.2.1 Presentation of the procurement process (objective, procurement mode, review procedure).

 5.2.2 Findings from the review of the procurement processing timelines, based Table E1 and E2 of Annex E.

 5.2.3 Conclusions from the review. Detailed summary of major and/or minor deviations.

5.3 Performance of Procedures and processes for procurement, contracting and contract management.

5.4 Potential irregular practices (prohibited practices).

5.5 Capacity of the Executing Agency (EA) and the risks: *(Analysis of the risks regarding the EA’s compliance with the principles of procurement, control, competences and the management capacity of the EA staff, and more generally those related to the national system).*

1. **Conclusions, Recommendations and Actions**

(*The conclusions and recommendations will have to relate to the areas of analysis indicated under item 4 of the Terms of reference; this paragraph could be supplemented by a matrix of the recommended actions, if necessary).*

1. Review and monitoring of procurement plans and related updates, action plan agreed in the PAR, contract implementation, etc. [↑](#footnote-ref-0)
2. Solicitation documents include prequalification and bidding documents, requests for proposals (RFPs), requests for quotations (RFQs). [↑](#footnote-ref-1)
3. Expenditure Categories comprise Works = W; Goods = G; and Consulting Services = C. Goods and Works also include non-consulting services. [↑](#footnote-ref-2)
4. Procurement Modes for Goods and Works comprise Open Competitive Bidding (OCB – International/ National); Limited Competitive Bidding (LCB – International/ National) and Direct Procurement (DP); while those for Consulting Services include Shortlisting and Direct Contracting or Single Source Selection, as specified in the Financing Agreement (FA). [↑](#footnote-ref-3)
5. Where Contracts have been signed. [↑](#footnote-ref-4)
6. *1UA = ……. (Local currency)* [↑](#footnote-ref-5)