

## REQUEST FOR TENDERS

RFT: 2023/051  
File: AP\_2/44  
Date: 23 November, 2023  
To: Interested consultants  
From: Loraini Sivo, PEBACC+ Project Manager

**Subject: Request for tenders (RFT): Appointment of Auditors for Kiwa Pacific Ecosystem based Adaptation to Climate Change (PEBACC+) project 2022-2026**

### 1. Background

- 1.1. The Secretariat of the Pacific Regional Environment Programme (SPREP) is an intergovernmental organisation charged with promoting cooperation among Pacific islands countries and territories to protect and improve their environment and ensure sustainable development.
- 1.2. SPREP approaches the environmental challenges faced by the Pacific guided by four simple Values. These values guide all aspects of our work:
  - We value the Environment
  - We value our People
  - We value high quality and targeted Service Delivery
  - We value Integrity
- 1.3. For more information, see: [www.sprep.org](http://www.sprep.org).

### 2. Specifications: statement of requirement

- 2.1. SPREP wishes to call for tenders from qualified and experienced consultants who can offer their services to conduct a financial, procurement and internal control for SPREP's Kiwa PEBACC+ project for the years 11 March 2022 to 31 December 2023, 1 January 2024 to 31 December 2024, 1 January 2025 to 31 January 2026.
- 2.2. The Terms of Reference for the consultancy are set out in Annex A.
- 2.3. The successful consultant must supply the services to the extent applicable, in compliance with SPREP's Values and Code of Conduct: <https://library.sprep.org/sites/default/files/sprep-organisational-values-code-of-conduct.pdf>. Including SPREP's policy on Child Protection, Environmental Social Safeguards, Fraud Prevention & Whistleblower Protection and Gender and Social Inclusion.
- 2.4. SPREP Standard Contract Terms and Conditions are non-negotiable

### 3. Conditions: information for applicants

- 3.1. To be considered for this tender, interested consultants must meet the following conditions:
  - i. Must be certified auditors with extensive experience in auditing work under the International Standards on Auditing (ISA) and other accepted international best practices in audits for public organisations, inter-governmental and regional organisations.

- ii. Interested bidders must also have experience in auditing other relevant corporate and administrative operations.
  - iii. The SPREP Financial Regulations requires the External Auditor to be independent in line with the ethical and independence requirements under the International Federation of Accountants (IFAC) rules and regulations.
  - iv. The audit must report on compliance with the IFRS and ISA.
  - v. Any Accounting Firm based outside of Samoa wishing to conduct Auditing services in Samoa have to apply first to the Samoa Institute of Accountants (SIA) <https://sia.org.ws> for a 'Temporary Certificate of Public Practice' (TCPP) in relation to rendering audit services and thus signing an Audit Opinion for a client.
  - vi. Submit a detailed Curriculum vitae detailing qualification and previous relevant experience for each proposed personnel;
  - vii. Provide three referees relevant to this tender submission, including the most recent work completed;
  - viii. Complete the **tender application form** provided (*Please note you are required to complete in full all areas requested in the Form, particularly the Statements to demonstrate you meet the selection criteria – DO NOT refer us to your CV. Failure to do this will mean your application will **not** be considered*).  
*Provide examples of past related work outputs*  
*For the Technical and Financial proposals, you may attach these separately.*
  - ix. Provide a copy of valid business registration/license.
- 3.2 Tenderers must declare any areas that may constitute conflict of interest related to this tender and sign the **conflict-of-interest form** provided.
- 3.3 **Tenderer is deemed ineligible due to association with exclusion criteria, including** bankruptcy, insolvency or winding up procedures, breach of obligations relating to the payment of taxes or social security contributions, fraudulent or negligent practice, violation of intellectual property rights, under a judgment by the court, grave professional misconduct including misrepresentation, corruption, participation in a criminal organisation, money laundering or terrorist financing, child labour and other trafficking in human beings, deficiency in capability in complying main obligations, creating a shell company, and being a shell company.
- 3.4 Tenderer must sign a declaration of **honour form** together with their application, certifying that they do not fall **into** any of the exclusion situations cited in 3.3 above and where applicable, that they have taken adequate measures to remedy the situation.

#### 4. Submission guidelines

- 4.1. Tender documentation should demonstrate that the interested consultant satisfies the conditions stated above and in the Terms of Reference and is capable of meeting the specifications and timeframes. Documentation must also include supporting examples to address the evaluation criteria.
- 4.2. Tender documentation should be submitted in English and outline the interested consultant's complete proposal:
- a) **SPREP Tender Application form and conflict of interest form.** (*Please note you are required to complete in full all areas requested in the Form, particularly the Statements to demonstrate you meet the selection criteria – DO NOT refer us to your CV. Failure to do this will mean your application will **not** be considered*).  
*Provide examples of past related work outputs*  
*For the Technical and Financial proposals, you may attach these separately.*
  - b) **Declaration of Honour**
  - c) **Curriculum Vitae** of the proposed personnel to demonstrate that they have the requisite skills and experience to carry out this contract successfully.
  - d) **Technical Proposal** which contains the details to achieve the tasks outlined in the Terms of Reference.

- e) **Financial Proposal** – which contains a detailed outline and schedule of priced tasks in accordance with tasks outlined under the Terms of Reference’s Audit Stages and Timetable sections submitted in United States Dollars (USD) and inclusive of all associated taxes.

- 4.3. Provide three referees relevant to this tender submission, including the most recent work completed.
- 4.4. Tenderers/bidders shall bear all costs associated with preparing and submitting a proposal, including cost relating to contract award; SPREP will, in no case, be responsible or liable for those costs, regardless of the conduct or outcome of the bidding process.
- 4.5. The tenderer/bidder might be requested to provide additional information relating to their submitted proposal, if the Tender Evaluation Committee requests further information for the purposes of tender evaluation. SPREP may shortlist one or more Tenderers and seek further information from them.
- 4.6. The submitted tender proposal must be for the entirety of the Terms of Reference and not divided into portions which a potential tenderer/bidder can provide services for.
- 4.7. The Proposal must remain valid for 90 days from date of submission.
- 4.8. Tenderers must insist on an acknowledgement of receipt of tender.

## **5. Tender Clarification**

- 5.1. a. Any clarification questions from applicants must be submitted by email to [procurement@sprep.org](mailto:procurement@sprep.org) before 18 December 2023. A summary of all questions received complete with an associated response posted on the SPREP website [www.sprep.org/tender](http://www.sprep.org/tender) by 20 December 2023.
- b. The only point of contact for all matters relating to the RFT and the RFT process is the SPREP Procurement Officer.
- c. SPREP will determine what, if any, response should be given to a Tenderer question. SPREP will circulate Tenderer questions and SPREP’s response to those questions to all other Tenderers using the SPREP Tenders page (<https://www.sprep.org/tenders>) without disclosing the source of the questions or revealing any confidential information of a Tenderer.
- d. Tenderers should identify in their question what, if any, information in the question the Tenderer considers is confidential.
- e. If a Tenderer believes they have found a discrepancy, error, ambiguity, inconsistency or omission in this RFT or any other information given or made available by SPREP, the Tenderer should promptly notify the Procurement Officer setting out the error in sufficient detail so that SPREP may take the corrective action, if any, it considers appropriate.

## **6. Evaluation criteria**

- 6.1. SPREP will select a preferred consultant on the basis of SPREP’s evaluation of the extent to which the documentation demonstrates that the tenderer offers the best value for money, and that the tender satisfies the following criteria:
- 6.2. A proposal will be rejected if it fails to achieve 70% or more in the technical criteria and its accompanying financial proposal shall not be evaluated.

### **I. Technical Score – 80%**

Criteria	Detail	Weighting
<b>Experience</b>	i. Must be an independent external auditor and is a registered member of a national accounting or auditing body or institution such as the International Federation of Accountants (IFAC). Is also certified to perform audits.	10%
	ii. Should have proven experience in a similar assignment and have experiences in auditing projects. The auditor should also have audit experience in development projects and programmes funded by national and/or international institutions and/or donors. Experience with procurement and technical audits. Sufficient knowledge of relevant laws, regulations and rules in the country would be an asset, this includes, but is not limited to taxation, social security and labor regulations, accounting and accounting information systems and procurement. Some work experience in the Pacific region would be an advantage.	15%
	iii. The auditor should have sufficient staff to conduct the audit exercise with appropriate qualifications and suitable experience in IFAC standards. Refer to 3.1 conditions of the application above. It is the responsibility of the auditor to propose and use an engagement team composed of an appropriate mix of auditors for this engagement. (Staff profiles and CVs must clearly outline staff qualifications and experience. – Refer Sections 3.2.2 – 3.2.4 of ToR on Qualifications, experience, and team composition)	25%
<b>Technical Proposal / Methodology</b>	iv. A detailed methodology on how the work is to be carried out with a schedule of the audit engagement will be assessed in terms of its responsiveness to the schedule requirements of SPREP to show ability to meet deadlines	30%

## II. Financial Score – 20%

The following formula shall be used to calculate the financial score for ONLY the proposals which score 70% or more in the technical criteria:

$$\text{Financial Score} = a \times \frac{b}{c}$$

Where:

a = maximum number of points allocated for the Financial Score

b = Lowest bid amount

c = Total bidding amount of the proposal

## 7. Variation or Termination of the Request for Tender

- 7.1 a. SPREP may amend, suspend or terminate the RFT process at any time.
- b. In the event that SPREP amends the RFT or the conditions of tender, it will inform potential Tenderers using the SPREP Tenders page (<https://www.sprep.org/tenders>).
- c. Tenderers are responsible to regularly check the SPREP website Tenders page for any updates and downloading the relevant RFT documentation and addendum for the RFT if it is interested in providing a Tender Response.
- d. If SPREP determines that none of the Tenders submitted represents value for money, that it is otherwise in the public interest or SPREP's interest to do so, SPREP may terminate this RFT

process at any time. In such cases SPREP will cancel the tender, issue a cancellation notice and inform unsuccessful bidders accordingly.

## **8. Deadline**

- 8.1. **The due date for submission of the tender is: 12 January 2024, midnight (Apia, Samoa local time).**
- 8.2. Late submissions will be returned unopened to the sender.
- 8.3. Please send all tenders clearly marked 'RFT 2023/051: **Appointment of Auditors for Kiwa PEBACC+ project 2022-2026**'

Mail: SPREP  
Attention: Procurement Officer  
PO Box 240  
Apia, SAMOA  
Email: [tenders@sprep.org](mailto:tenders@sprep.org) (MOST PREFERRED OPTION)  
Fax: 685 20231  
Person: Submit by hand in the tenders' box at SPREP reception,  
Vailima, Samoa.

Note: Submissions made to the incorrect portal will not be considered by SPREP. If SPREP is made aware of the error in submission prior to the deadline, the applicant will be advised to resubmit their application to the correct portal. However, if SPREP is not made aware of the error in submission until after the deadline, then the application is considered late and will be returned unopened to the sender.

SPREP reserves the right to reject any or all tenders and the lowest or any tender will not necessarily be accepted.

SPREP reserves the right to enter into negotiation with respect to one or more proposals prior to the award of a contract, split an award/award and to consider localized award/awards between any proposers in any combination, as it may deem appropriate without prior written acceptance of the proposers.

**A binding contract is in effect, once signed by both SPREP and the successful tenderer. Any contractual discussion/work carried out/goods supplied prior to a contract being signed does not constitute a binding contract.**

**For any complaints regarding the Secretariat's tenders please refer to the Complaints section on the SPREP website**  
<http://www.sprep.org/accountability/complaints>

## Annex A

### TERMS OF REFERENCE FOR A FINANCIAL, PROCUREMENT AND INTERNAL CONTROL AUDIT

Kiwa Initiative – Nature-based solutions for climate resilience in the Pacific

Agreement number(s):	<b>AFD CZZ2750 04 E &amp; FFEM CZZ2928 01 J</b>
Entity subject to the audit:	Secretariat of the Pacific Regional Environment Programme (SPREP)
Country:	Samoa
Period covered:	Year 1: 11 March 2022 to 31 December 2023 Year 2: 1 January 2024 to 31 December 2024 Year 3: 1 January 2025 to 31 January 2026

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# 1 Audit Context, Objectives and Scope

## 1.1 Context

### 1.1.1 Presentation of entity implementing the project (the Contracting Authority)

The Secretariat of the Pacific Regional Environment Programme (SPREP) is an intergovernmental organisation charged with promoting cooperation among Pacific islands countries and territories to protect and improve their environment and ensure sustainable development. SPREP approaches the environmental challenges faced by the Pacific guided by four simple Values. These values guide all aspects of our work:

- We value the Environment
- We value our People
- We value high quality and targeted Service Delivery
- We value Integrity

For more information, see: [www.sprep.org](http://www.sprep.org).

### 1.1.2 Presentation of the Project / Programme

Additional information about the Project / Programme is available in Annex 4.1.

- Officially started in March 2020, the “Kiwa Initiative – Nature-based Solutions for climate resilience” is the first programme ever to gather five donors (France, the European Union, Canada, Australia and New Zealand) and regional/national partners around a common objective: to enhance access to funding for rights-based gender-sensitive and socially-inclusive climate change adaptation through nature-based solutions for Pacific Island Countries and Territories (PICTs), including local, national and regional authorities as well as civil society organisations. Taking action to protect biodiversity (conservation/restoration) and developing Nature-Based Solutions (NBS) to anticipate, reduce vulnerabilities and strengthen adaptive capacities of Pacific Island Countries and Territories in the face climate change are the core governing principles of the Initiative.
- SPREP and AFD signed on 11 March 2022 the Grant financing Agreement N°AFD CZZ2750 04 E & N°FFEM CZZ2928 01 J for the project « Pacific Ecosystem based Adaptation to Climate Change – PEBACC+ project », funded under the B2 component of the Kiwa Initiative with a co-funding from the French Facility for Global Environment (FFEM).
- The aim of the PEBACC+ project is to strengthen the resilience of the ecosystems, economies and populations of Fiji, Vanuatu, Solomon Islands, New Caledonia and Wallis and Futuna to the effects of climate change.

### 1.1.3 Context of the Audit

This audit is a requirement as per the Financing Agreement dated 11 March 2022 between Agence Française De Développement ‘The Agency’ and The Secretariat of the Pacific Regional Environment Programme (SPREP) ‘The Beneficiary’. (cf. section 3.2.1 (h) of the Grant Financing Agreement)

The Project will be subject to annual financial audits. These audits shall be performed by an independent, reputable audit firm selected by the SPREP after receipt of non-objection by AFD on (i) the terms of reference of the audit, (ii) the appointed auditing firm. The audit must, in particular, verify that Drawdowns/Advances paid into the Project Account have been used in accordance with the terms of the Financing Agreement and include the verification that the procurement procedures used by SPREP are compliant with provisions of the Financing Agreement.

The first two annual project audit reports will be available at the latest three (3) months after each calendar year (March 30<sup>th</sup>). The last audit report will be available at the latest three (3) months after the end of the project (April 30<sup>th</sup>).

These TOR will form an integral part of the contract between the Contracting Authority (SPREP) and the auditor.

## 1.2 Audit Objectives

The objectives of this audit are to enable the auditor to express a professional opinion on whether:

- **the financial statements<sup>1</sup>** of the Project / Programme present fairly, in all material aspects, the expenditure actually incurred, and revenue actually received for the Project / Programme for the period covered by the audit;
- **the funds allocated to the Project / Programme have, in all material aspects, been used in conformity with the applicable contractual conditions; the expenditure is compliant with the rules of sound financial management, assessed notably in the light of eligibility criteria (see Annex 4.2 – Nomenclature of Findings and Misstatements);**
- **contracts** have been awarded in accordance with applicable rules and in accordance with the principles of economy, efficiency, transparency and fairness, **and in compliance with AML/CFT due diligence requirements.**

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

## 1.3 Scope (or Extent) of the Audit

### 1.3.1 Contractual Conditions

- Financing Agreement dated 11 March 2022;
- Activity programmes that required an AFD No-objection;
- Procurement Guidelines for SPREP;
- Indicative Procurement Plan under review/validation by AFD.
- Procedures manuals (MOP) approved by AFD.

### 1.3.2 Period(s) Covered

Audits will be conducted annually over the following period:

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<sup>1</sup> The generic term “financial statements” is used regardless of the format used by the Entity: balance sheet and operations / income statement, situation of budget execution, supply and use table, etc.

- Audit 1: Reporting period 11 March 2022 to 31 December 2023. Audit report due March 30, 2024
- Audit 2: Reporting period 1 January 2024 to 31 December 2024. Audit report due March 30, 2025
- Audit 3: Reporting period 1 January 2025 to 31 January 2026. Audit report due April 30, 2026

The contract is multiannual for the duration of the project and will be reviewed after every twelve months.

### 1.3.3 Financial and Volume Data

The 4 years funded Project has an overall Budget of EUR 5,800,000. The indicative financial allocations across the different project components are as follow for the two different project donors:

	FFEM	AFD-KIWA	Program	Share
<b>Component 1</b>	962 690 €	2 139 310 €	3 102 000 €	<b>53%</b>
<b>Component 2</b>	402 828 €	895 172 €	1 298 000 €	<b>22%</b>
<b>Component 3</b>	180 517 €	401 150 €	581 667 €	<b>10%</b>
<b>Project management costs</b>	149 689 €	332 644 €	482 333 €	<b>8,31%</b>
<b>Operation &amp; Evaluation</b>	104 276 €	231 724€	336 000 €	<b>5, 8%</b>
<b>Total</b>	<b>1 800 000 €</b>	<b>4 000 000 €</b>	<b>5 800 000 €</b>	<b>100%</b>

A breakdown indicative budget allocation by component and activities is also summarised below:

DESCRIPTION	TOTAL Approved BUDGET	Kiwa	FFEM
<b>I.ACTIVITIES IMPLEMENTATION</b>			
<b>Component 1: Strengthen stakeholders' experience in the practical implementation of ecosystem-based adaptation (EbA) and nature-based solutions (NBS) as a climate change adaptation strategy in Fiji, Vanuatu &amp; Solomon Islands</b>	<b>3,102,000</b>	<b>2,139,310</b>	<b>962,690</b>
Activity 1.1 Supporting EbA and NbS demonstration activities at the historic PEBACC project sites to consolidate and broaden the range of activities offered	1,730,600	1,193,516	537,084
Activity 1.2 Expanding EbA and NbS demonstration sites to diversify funded adaptation options	825,467	569,288	256,179
Activity 1.3 Institutionalise EbA and NbS at national and sub-national level	545,933	376,506	169,427

<b>Component 2: Integrate and support the implementation of the Ecosystem-based Adaptation (EbA) and Nature-based Solutions (NbS) approach as a strategy contributing to climate change adaptation in New Caledonia and Wallis &amp; Futuna</b>	<b>1,298,000</b>	<b>895,172</b>	<b>402,828</b>
Activity 2.1: Raise awareness of the EbA and NbS approach among local institutions and authorities (technical staff and decision-makers) and implement the ESRAM process adapted to the context	257,334	177,472	79,862
Activity 2.2: Provide technical and financial support for EbA and NbS demonstration activities at identified pilot sites in New Caledonia and Wallis and Futuna	841,199	580,137	261,062
Activity 2.3: Integrating the EbA approach and NbS into territorial strategic policy documents	199,467	137,563	61,904
<b>Component 3: Strengthen regional cooperation among Pacific Countries and Territories on ecosystem-based adaptation by promoting the sharing of experiences and lessons learned from projects to increase the resilience of people and ensure the sustainability of EbA implementation activities</b>	<b>581,667</b>	<b>401,150</b>	<b>180,517</b>
Activity 3.1: Sharing learning and experiences of the EbA and NbS approaches between countries and project stakeholders	322,667	222,529	100,138
Activity 3.2: Promote the PEBACC + concept across the Pacific region as an intervention logic to be scaled up and replicated for climate change adaptation	259,000	178,621	80,379
<b>Operation and evaluation (HR costs specifically allocated to administrative and project coordination tasks, not for the implementation of activities)</b>	<b>336,000</b>	<b>231,724</b>	<b>104,276</b>
Project management costs (admin + PMF)	482,333	332,644	149,689
<b>Total</b>	<b>5,800,000</b>	<b>4,000,000</b>	<b>1,800,001</b>

Indicative Expenditure amount implemented over the period:

Year 1	Year 2	Year 3	TOTAL
1,977,665	1,938,608	1,883,728	5,800,000

Detailed multi-year budget is also attached as Annex 4.3. The budget will be adjusted on a yearly basis depending on unspent funds being carried forward to the following year.

Expected financial and volume data for the first period (11/03/2022-31/12/2023) covered by the financial component of the audit is provided below:

- Budget for the first period – EUR 1,977,665;
- Expenditure amount implemented as of August 2023 – EUR 250,000
- Separate bank account. BSP 2001386529
- Number of expenses as of August 2023—250

- Indicative number of supporting documents corresponding to these expenses – 1000

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

- 2 contracts were signed as of August 2023 with no further contract expected to be signed until the end of the first year (11/03/2022-31/12/2023). Furthermore, an estimated 40 indicative contracts are anticipated across the project implementation.

A indicative list of contracts (under review/validation by AFD) is attached to these TOR (as Annex 4.6)]. This indicative procurement plan is subject to modification.

### 1.3.4 Restrictions to the Scope of Work

The auditor reports to the Contracting Authority as soon as possible about any limitations in the scope of work he/she may find prior to or during the audit.

He/she informs the Entity of any attempt to restrict the scope of the audit, or any lack of cooperation on the part of the Entity. The auditor consults with the Contracting Authority on what action may be required, whether or how the audit can be continued and whether changes in the audit scope or the timetable are necessary.

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

## 2 Audit Methodology and Reference Framework

### 2.1 Conduct of the Audit

#### 2.1.1 Audit Stages

##### a) Engagement preparation

The auditor should contact SPREP as soon as possible (and no later than 5 days) after the audit has been formally announced to the Entity by the Contracting Authority, to prepare the engagement and agree on its timetable, notably for field work.

He /she should ensure the availability:

- of the final financial statements and of the original supporting documents or photocopies of the originals certified by the Entity and shall address the Entity a first request for documents (elements relating to the financial audit and to the audit of the internal control system);
- of the contracts documentation (both for procurement) and their location. Based on the indicative list of contracts (under review/validation by AFD) annexed to the TOR, he / she will address the Entity a first request for documents.

b) Preparatory meeting with the Contracting Authority

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

c) Opening meeting with the Project / Programme

An opening meeting with SPREP is organised to address the following topics: planning of the audit fieldwork, logistics and security (premises, vehicles, equipment, etc.), documents availability, key staff availability and initial meetings set up and, if applicable, designation of a focal point at the Entity level.

d) Execution of the audit engagement

The auditor performs the procedures detailed in section 2.3 of these TOR. He uses a working method as participatory as possible, to obtain as much evidence items and supporting documentation as possible during the engagement and prior to the production of the draft report.

e) Aide-mémoire and restitution meeting

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

f) Draft Report to be sent to SPREP

The draft report must be prepared within a period of 5 working days after the closing meeting. Submission follows the following stages:

<b>Draft report (DR) sent simultaneously to the AFD and SPREP</b>
The DR is sent at the same time to AFD and SPREP for their comments
The auditor integrates the comments from AFD and SPREP and prepares the final report

g) Comments on the draft report by AFD and SPREP

AFD and SPREP have 10 working days to provide their comments and any additional (scanned) supporting documentation to the auditor.

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

h) Final report

The final report must be submitted by the auditor within 5 working days following receipt of comments and observations, and of any additional supporting documentation.

## 2.1.2 Audit Timetable

### a) Annual Audits

The indicative start date for the mission is **January 15, 2024**. Start-up must occur within 5 working days after official notification.

The period between the audit closing meeting and submission of the final audit report to SPREP must not exceed 5 working days.

The maximum duration of the mission is set at 55 working days.

Example of a detailed timetable to be completed by the auditor for a mission of a maximum 3-month duration:

	January				February				March				
	W1	W2	W3	W4	W1	W2	W3	W4	W1	W2	W3	W4	W5
Engagement preparation													
Opening meeting with the Entity													
Fieldwork													
Aide-mémoire and restitution meeting													
Draft report submission (5 days after mission)													
SPREP and AFD observations on Draft Report (10 days after report is received)													
Submission of final report to AFD and SPREP (5 days after receiving comments and possible additional supporting documentation)													

## 2.1.3 Engagement Logistics

The audit is to be conducted virtually due to the decentralisation of project activities in the 5 countries – Fiji, Vanuatu, Solomon Island, New Caledonia and Wallis and Futuna. The SPREP team both based in Samoa and Fiji that handles financial records of the project will work with the auditors to ensure timely submission of required documents for assessment from the auditors. Most financial documents are kept in Samoa such as payroll, employee contracts, contractor contracts and payments and bank statements etc hence a mission to Samoa can be accommodated depending on budget availability. The option to do mission in one of the project sites can be facilitated where SPREP sees it fit.

All information relating to the audit will be provided upon request by the auditors to the Finance and Administration Division of SPREP;

A secure and air-conditioned space is provided within the Finance and Administration Division building located at Vailima with Internet connection.

## 2.1.4 Volume of Services

The estimated overall volume of services over the whole period (3 audits – 1 per year) in man-days for the entire audit team is 30 – 42 days. The table below details the volumes of services by expert:



	Key experts				Non-key experts		
	Partner	Team Leader	Supervisor	Senior Auditor No. 1	Assistant Auditor No. 1	Assistant Auditor No. 2	TOTAL
Min. No. days	1	3	6	6	7	7	30
Max. No. days	3	5	8	8	9	9	42

### 2.1.5 Report Structure and Content

The use of the audit report template, provided to the auditor, is mandatory. It should be presented in English. Findings and misstatements will be presented in the audit report according to the nomenclature provided in Annex 4.2. and financial findings should be summarised based on the following typology: eligible expenditure, eligible with misstatements, ineligible, unaudited.

The auditor sends the draft report electronically, in Word and Excel for the annexes simultaneously to AFD and SPREP.

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

## 2.2 Audit Methodology

### 2.2.1 Sample Determination

The auditor may use sampling based on his / her risk assessment.

Sample determination may be reviewed for each financial year audited.

#### a) Financial audit relating to the use of allocated funds

To ensure that the tests results are representative, the auditor audits at least 65% (in amount) of the total expenditure stated in the financial report. In case of financial findings greater than 10% of the total amount of audited expenditure, the testing rate should be increased to 85%. 50% of each budget line, and 10% of each sub-line, should be audited.

Regarding the audit of the use of funds and based on potential fiduciary risks (e.g. internal control environment considered weak), the project team may request an audit of all expenditure or of one or more of the expenditure categories (or budget lines).

#### b) Procurement Audit

100% of contracts are audited.

## 2.2.2 Eligibility Conditions

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

- its compliance:
  - with the financing agreement, Manual of Operations and with the contracts,
  - with procurement legislation, SPREP procurement guidelines and other local regulations (e.g. for per diem),
  - with technical standards and standards of professional practice for the performance of contracts;
- the existence:
  - of supporting documents by type of expenditure provided for by the procedures manual and in compliance with sound management practices in the absence of requirements in the procedures manual
  - of the required documentation for procurement procedures and contracts' technical execution.
- the probative value of supporting documentation (original supporting documentation, compliance with the chronology of dates, compliance with mandatory information requirements, affixing of stamps and signatures);
- that the Project / Programme has ensured to obtain the most satisfactory quality/price ratio;
- that the expenditure/contracts have been incurred/executed by SPREP during the Project / Programme implementation period defined in the financing agreement;
- that expenditure is adequately recorded in SPREP's accounts;
- that expenditure does not include any ineligible costs (e.g. certain taxes or VAT).
- That expenditure is adequately geographically and thematically distributed as requested by AFD (and as explained in the Kiwa reporting templates)<sup>2</sup>.

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<sup>2</sup> As soon as an expenditure (including regional) can be associated with the category "ACP (except Cook Islands and Tokelau) or the category OCT non-ODA eligible territories" (New Caledonia and French Polynesia.), the Beneficiary will have to operate this breakdown. The portion of regional expenditures that can be easily and clearly attributed to specific countries or territories must be systematically attributed. As indicated in the Kiwa Annual Financial Report template, the Beneficiary will have to do a specific reporting for Wallis and Futuna, Cook Islands and Tokelau to allow for a close follow-up of expenses in those territories/countries. The criteria for the geographical allocation of the expenditure is primarily based on the **logic of which beneficiary(ies) will benefit from the action, and NOT on the location of the expenditure**. For example, expenses related to a workshop, taking place in Noumea but organised exclusively for representatives of ACP countries will be considered as expenses for ACP. In the case where a regional expense cannot easily be considered as being for the benefit of one category or another, the Beneficiary will be allowed to put them into the category « Regional expenses not attributable to ACP/OCT ». This concerns regional expenses that are by definition transversal/cross-sectoral. A breakdown of expenses that can be clearly associated with the topic of "**Invasive alien species**" is requested within each activity/cost category/country-territory. For all other topics, the expenses are declared as "**Other themes**".

### 2.2.3 Determination of the Opinion

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

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

### 2.2.4 Documentation of Identified Misstatements and Weaknesses

The Excel file attached in Annex 4.4 should be used by the auditor to document procedures performed on audited expenditure and contracts and summarise identified misstatements. Annex 4.4 should be attached to the auditor's report.

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

## 2.3 Audit Procedures

### 2.3.1 Financial Statements Review and Verification of the Use of Allocated Funds

#### a) Verification of financial statements

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

- ensures that the Project/Programme financial statements have been prepared in accordance with the requirements set out in the financing agreement, as well as in the Project/Programme procedures manual (e.g. accrual or cash-based accounting);
- ensures that the financial statements presents fairly, in all material aspects, the actual expenditure incurred and revenue received for the Project/Programme for the period subject to the audit, in conformity with the applicable contractual conditions (including geographical and thematic distribution);
- ensures that the financial statements are consistent with other accounting documents including the trial balance and books of accounts;
- ensures that the financial statements are consistent with the technical and financial implementation reports submitted to AFD and any other financial or statutory reports prepared within the context of the Project / Programme;
- reviews adjusting entries made during the financial statements closing process;
- reconciles the financial statements with the cash situation and/or bank accounts, including by obtaining direct confirmation from the banks managing the accounts;

- verifies, if applicable, the accuracy of exchange rates used for monetary conversions, as well as their compliance with the financing agreement conditions;
- verifies, if applicable, the procedures used to control funds sent to other entities involved in activities implementation.

The auditor may elect to request written statements in a letter of representation (A template, from ISA 580, is provided in Annex 4.5; the auditor will verify that ISA 580 has not altered this template) signed by member(s) of the Management who are primarily responsible for the Entity's management (ISA 580). The purpose of this approach is to obtain evidence that the Management acknowledges its responsibility for: the financial report's reliability, adherence to the financing agreement conditions, compliance with regulations and best practices for procurement and execution of contracts, and the organisation of an appropriate internal control system.

#### b) Verification of the use of funds

The objective of these procedures is to ensure that:

- the funds allocated to the Project / Programme by AFD for the period subject to the audit have, in all material aspects, been used in conformity with the applicable contractual conditions;
- the statement of assets presents adequately (number, description and value of assets) and exhaustively the assets acquired for the Project / Programme for the period subject to the audit, in conformity with the contractual conditions and information contained in the financial report.

The auditor's work covers in particular:

- the compliance verification with accounting principles and specific rules;
- the verification of expenditure's compliance with activities agreed upon in the financing agreement and/or delegation agreement, activity programme and procedures manual, as well as their consistency with technical and financial performance reports;
- the verification that expenditure has been implemented during the implementation period of the audited Project / Programme and is supported by accurate, regular and sincere supporting documentation;
- the verification of statements of expenditure: expenditure authorisations, documentation of expenditure statements, compliance and validity of such statements.

#### c) Analytical and budgetary procedures

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

- the budget presented in the technical and financial performance reports corresponds to the budget in the financing and/or delegation agreement and/or approved by the steering committee and/or having received a non-objection notification from AFD (authenticity and approval of the initial budget by lines and sub-lines);
- the expenditure reported in the technical and financial performance reports were foreseen in the budget lines and sub-lines;
- budgetary amendments have received a non-objection notification from AFD and/or have been formalised in an addendum to the financing agreement;

- the Project / Programme absorption rate is consistent with the activities implementation schedule. The auditor examines discrepancies and obtains explanations about over- or under-execution in the budget.

### 2.3.2 Procurement Audit

The auditor examines and assesses the following aspects:

- a) Contracts subject to an AFD No-objection
- a) Review of the procurement system (actors, regulation and procedures)
    - deadlines compliance with applicable rules and the Project's / Programme's specific provisions
  - b) Requirement definition
    - contracts compliance with the procurement plan and budgets (implementation calendar and budget envelopes)
  - c) Contract management
  - d) The presence of the declaration of honour on exclusion criteria and selection criteria Contracts subject to an AFD No-objection
    - For contracts subject to an AFD No-objection, the auditor is asked to verify that the necessary No-objection have been requested and delivered.
  - e) AML/CFT due diligence
    - the performance of AML/CFT (Anti-Money Laundering And Combating The Financing Of Terrorism) due diligence by the Entity prior to contract(s) award, in particular verification of the absence of contracts beneficiary(ies) or subcontractors from the financial sanctions lists adopted by the United Nations, European Union and France. Furthermore, the auditor should ensure that the results and ensuing consequences of the search carried out by the Entity have been given due consideration.

### 2.3.3 Follow-up of the Recommendations of Previous Audits

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

## 3 Professional obligations

### 3.1 Standards and ethics

#### 3.1.1 Professional Standards to be Used

The auditor should take into consideration the various guidelines applicable to the production of financial audit reports. With regard to the application of ISA Standards, special attention should be given to the following:

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

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

- sufficient and appropriate evidence of the work serving as a basis for his audit report; and
- evidence that the audit has been planned and performed according to ISA standards and in compliance with applicable legislative and regulatory requirements.

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

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

#### 3.1.2 Ethics and Independence

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

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

## 3.2 Requirements for the Auditor

### 3.2.1 Auditor's Professional Affiliation

By agreeing these TOR, the auditor confirms that he/she meets at least one of the following conditions:

- the auditor is a member of a national accounting or auditing body or institution which in turn is a member of the International Federation of Accountants (IFAC); or
- the auditor is a member of a national accounting or auditing body or institution; although this organisation is not a member of IFAC, the auditor commits him/herself to undertake this engagement in accordance with the IFAC standards and ethics set out in these TOR.

### 3.2.2 Audit Team Qualifications and Experience

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

- experience with audits of development aid projects and programmes funded by national and/or international institutions and/or donors;
- experience with procurement audits;
- sufficient knowledge of relevant laws, regulations and rules in the country would be an asset; this includes, but is not limited to taxation, social security and labour regulations, accounting and accounting information systems, procurement;
- excellent knowledge of French (or other official language of the country);
- audit experience in the Project/Programme sector.

### 3.2.3 Team Profiles

#### 3.2.3.1 Key Experts

Experts who are to perform an important role in the mission are referred to as “Key Experts”.

#### **Category 1 – (Audit partner)**

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

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

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

### Category 2 – (e.g. Team Leader)

Team Leader(s) should be qualified expert(s) with a relevant university degree or professional qualification in accounting and/or auditing. They must have at least 8 years of experience as a professional auditor in the field of donor-funded projects / programmes audit. They must demonstrate successful experience in managing audit teams.

### Category 3 – (e.g. Supervisor)

Supervisors should be qualified experts with a university degree or relevant professional qualification in accounting and/or auditing and have at least 5 years of experience as a professional auditor in the field of donor-funded projects / programmes audit.

### Category 4 – (e.g. Senior Auditor)

Senior auditors should be qualified experts with a university degree or relevant professional qualification in accounting and/or auditing and have at least 3 years of experience as a professional auditor in the field of donor-funded projects / programmes audit.

#### 3.2.3.2 Non-Key Experts

### Category 5 – (e.g. assistant auditor)

Assistant auditors must have a university degree in accounting and/or auditing and have at least 1 year of professional experience as a professional auditor in the field of donor-funded projects / programmes audit.

#### 3.2.3.3 Support Staff and Technical Support

The auditor is free to propose additional support (administrative and/or technical) in his/her bid, the cost of which should then be incorporated in the expert fees.

#### 3.2.4 Curriculum Vitae (CVs)

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

#### 3.2.5 Composition of the Audit Team

	Cat 1: Partner	Cat 2: Team Leader	Cat 3: Supervisor	Cat 4: Senior Auditor	Cat 5: Assistant Auditor	TOTAL
Min. No. of auditors						
Other personnel (technical or PM)						
<b>TOTAL</b>						



## 4 Appendices

4.1 Key Project/Programme Information

4.2 Nomenclature of Findings and Misstatements

4.3 Multi-year Budget (2023 – 2025)

4.4 List of Expenditures and Findings (Model)

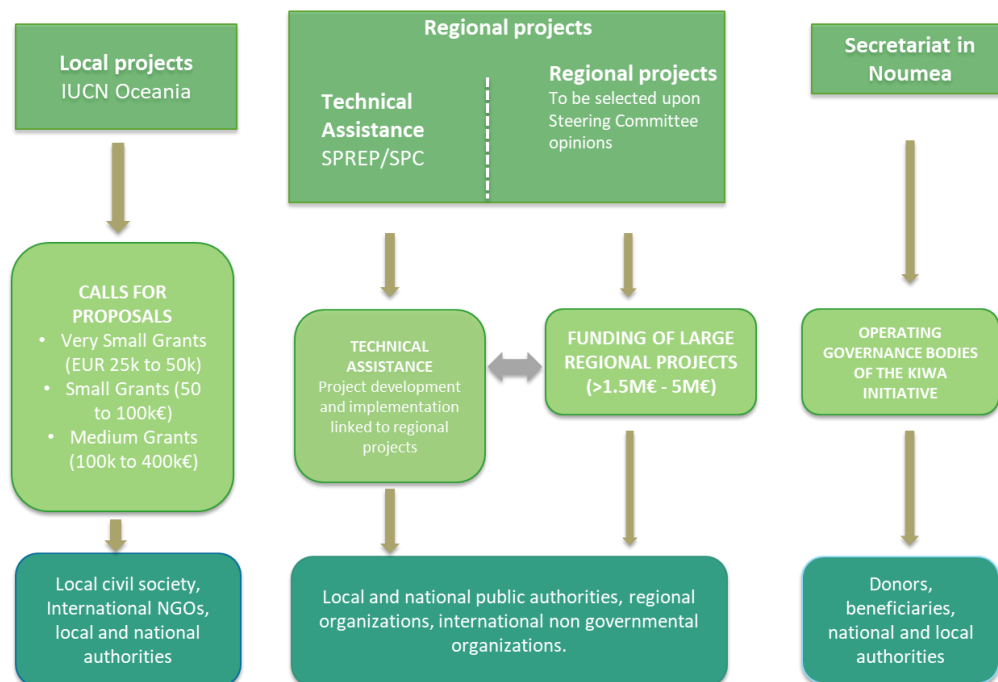
4.5 Letter of Representation (Model)

4.6 Audit Report Template

4.7 Indicative List of Contracts (under review/validation by AFD)

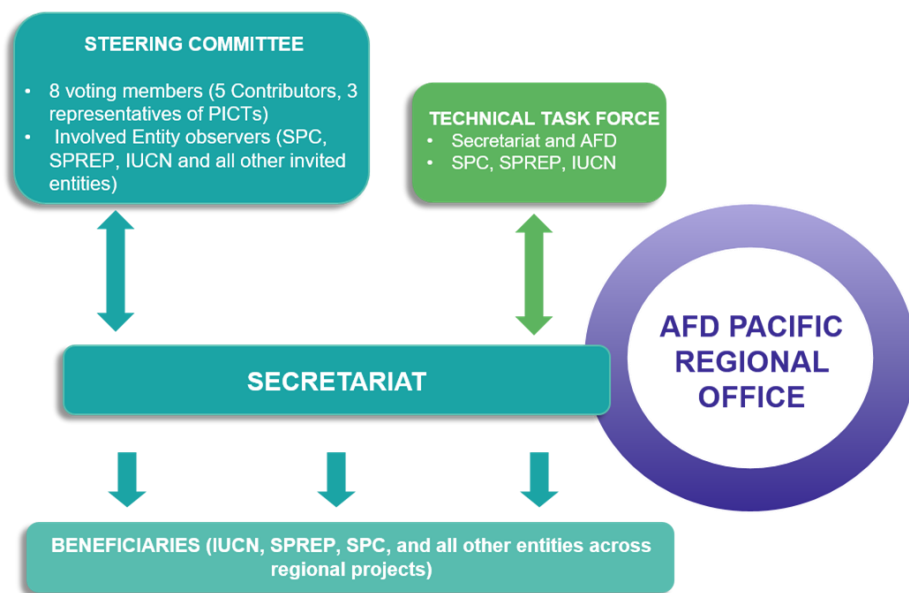
## Annex 4.1 Key Project Information

The Kiwa Initiative is designed to increase the capacities of PICTs to access climate funding mechanisms and to protect, restore, and enhance biodiversity in order to adapt to climate change impacts and to strengthen the resilience of their socio-ecological systems. The main activities within the scope of the Initiative can be summarised into three main components: regional projects (including at least two eligible countries or territories), local projects (for very small, small or medium-sized grants, managed by IUCN), and a technical assistance programme.



### Overall architecture for project development and implementation under the Kiwa Initiative

*L'Agence Française de Développement* (AFD) is responsible for implementing the Initiative in close collaboration with its governing bodies, namely the Steering Committee, the Secretariat and the Technical Task Force. The overall governance structure of the Initiative can be pictured as follow:



#### Governance structure of the Kiwa Initiative

- The Steering Committee (SC) is the strategic direction body of the Initiative. It is a consensus-building forum, the role and function of which is to provide strategic orientations, recommendations, advice and guidance and to issue opinions concerning funding decisions and support communication, information sharing and coordination between the donors, representatives of PICTs, SPC, SPREP and IUCN.
- The Kiwa Initiative Secretariat's mission is to provide technical, logistical, communication, administrative and financial support to AFD for the management of the Initiative. It includes a support for the preparation of the Steering Committee meetings, the design and monitoring of the reporting tools and activities, the communication and visibility strategy of the Initiative, the relationships between all the parties involved, etc.
- The Technical Task Force is a technical group gathering AFD, the Kiwa Initiative Secretariat, SPC, SPREP and IUCN as the three organisations providing technical support for the Initiative. The purpose of this technical group is to promote exchanges and coordination between the entities in charge of technical assistance within the Initiative.

SPREP and AFD signed on 11 March 2022 the Grant financing Agreement N°AFD CZZ2750 04 E & N°FFEM CZZ2928 01 J for the project « Pacific Ecosystem based Adaptation to Climate Change – PEBACC+ project », funded under the B2 component of the Kiwa Initiative with a co-funding from the French Facility for Global Environment (FFEM).

The aim of the PEBACC+ project is to strengthen the resilience of the ecosystems, economies and populations of Fiji, Vanuatu, Solomon Islands, New Caledonia and Wallis and Futuna to the effects of climate change. PEBACC+ builds on approaches and activities implemented by SPREP in Fiji, Solomon Islands and Vanuatu under the PEBACC project, funded by the German Government between 2015 and 2020.

The specific objective of the PEBACC+ project is to develop, sustain and institutionalise the ecosystem-based approach to climate change adaptation in the target countries and territories. The project is structured around the three operational components and eight specific objectives (SO) detailed below.

- Component 1: Strengthen stakeholders' experience in the practical implementation of ecosystem-based adaptation (EbA) and nature-based solutions (NbS) as a climate change adaptation strategy in Fiji, Vanuatu & Solomon Islands.
  - SO 1.1. Support EbA and NbS demonstration activities at historical PEBACC project sites to consolidate and expand the range of activities offered
  - SO 1.2 Expand EbA and NbS demonstration sites to diversify adaptation options funded SO 1.3 Institutionalise and ensure the sustainability of EbA and NbS at national and sub-national levels
- Component 2: Integrate and support the implementation of the Ecosystem-based Adaptation (EbA) and Nature-based Solutions (NbS) approach as a strategy contributing to climate change adaptation in New Caledonia and Wallis and Futuna
  - SO 2.1 Raise awareness of the EbA and NbS approach among local institutions and communities (technical staff and decision-makers) and implement the ESRAM process, adapted to the context and according to the demand
  - SO 2.2 Provide technical and financial support to EbA and NbS demonstration activities on identified pilot sites in New Caledonia and Wallis and Futuna.
  - SO 2.3 Integrate the EbA approach and NbS into territorial strategic guidance documents and ensure their sustainability
- Component 3: Strengthen regional cooperation among Pacific Countries and Territories on ecosystem-based adaptation by promoting the sharing of experiences and lessons learned from projects to increase the resilience of people and ensure the sustainability of EbA implementation activities
  - SO 3.1. Share learning and experiences of EbA and NbS approaches among countries and project stakeholders
  - SO 3.2. Promote the PEBACC concept across the Pacific region as an intervention logic to be expanded and replicated for climate change adaptation.

## Annex 4.2 Nomenclature of Findings and Misstatements

Finding N°	GENERAL AUDIT FINDINGS	Mis-statement N°	MISSTATEMENTS	COMMENTS
1	Completeness of supporting documentation	1	Missing documents	All missing documents except contract related expenditure (treated separately) including: vehicle maintenance logbook, mission order and report, TOR for workshops and seminars, boarding passes, proforma invoices, contracts and purchase orders, payment cheques copies, employment contracts, payslips, attendance lists, signed payment records, workshop and seminar proceedings and reports, etc.
2	Payment-related issues	2	Payment not yet debited	Payment entered in a record but not yet debited (appears in bank reconciliation)
		3	Petty cash threshold exceeded	Applicable if there is a defined threshold and unless special derogation
		4	Petty cash expense paid by bank	Cash withdrawal not recorded in the petty cash book
		5	Discrepancy between invoice amount and amount paid	Discrepancy between paid amount and invoiced amount
3	Formal regularity, accuracy and probative value	6	Absence of stamp or signature	Project manager's stamp on invoices / payment records, "certified true & correct" stamp, report not signed by the mission members, report not validated by the project manager, timesheets not approved, delivery note (DN) not signed by project, purchase order (PO) not signed by manager,

				unsigned attendance list, “arrival” and “departure” stamp on mission orders, etc.
		7	Absence of mandatory information on supporting documentation	Project name on invoices, supplier contact information, mandatory statements on invoices, vehicle number on repair and fuel invoices, wording “payment”, revenue stamp
		8	Arithmetic errors	Addition, multiplication, quantities per unit price
		9	Inconsistencies in the supporting documentation	Discrepancies regarding description, quantities, unit prices between PO, invoice, DN, contract; payment record and attendance list; catering expenses and attendance list, etc.
		10	Incoherence of dates	Invoice dated prior to order or contract, competing proforma dated after PO
		11	Other misstatements	Altered documents, photocopies, invoices prepared by the project on behalf of third parties, invoices from different suppliers with the same presentation and font
4	Budget implementation	12	Unauthorised budget overrun/budget reallocation	Budget overrun not in conformity with AFD rules
		13	Non-compliant use of contingency reserve	Contingency reserve used without a prior written approval
		14	Accounting/budget line error	Error on expenditure account : error of principle or budget code error
5	Other regulatory and contractual provisions	15	Expenses incurred outside the budget period	Expenditure incurred prior to signature of the agreement (apart from bank charges) or after project closure
		16	Non-compliance with regulatory provisions (AFD, national counterparty, etc.)	Allowance and per diem not compliant with official rates, salaries of contract personnel not compliant with the official pay scale, fuel reimbursed at a non-compliant km rate, contract renewed without amendment

		17	Non-compliance with the terms of contracts with third parties	Non-compliance with terms of payment or delivery schedule, late delivery penalties not applied
		18	Non-compliance with the terms of contracts with a delegator of funds or a co-financing partner	Non-compliance with expenditure eligibility criteria, contractual dates, reporting and visibility obligations ; non-compliance of tasks carried out on behalf of third parties in case of a co-financing agreement

6	Price, relevance and probative value of expenditure	19	Excessive price	reference to usual market prices, market price list, comparison with other sources (other suppliers, other projects, etc.), abnormal variations from one period to another
		20	Unjustified quantities	excessive quantities compared to the requirements, which can mask excessive unit prices (actual delivered quantities being lesser)
		21	Expenses unrelated to project	expenditure not foreseen in the agreement, expenditure unrelated to project activities, planned expenditure but physically allocated to another recipient
		22	Questionable purchases at end of the project	Inability to absorb funds prior to project closure, excessive quantities, late investments, supplier not able to perform prior to project closure
7	Compliance with tax and social regulations	23	Undue VAT payment	VAT wrongfully included in invoices, except for lawful derogations (fuel, telephone, electricity)
		24	Absence of withholding tax (invoices, salaries)	Payroll deductions not applied, taxation on industrial and commercial profits not applied (varies according to national regulation), taxation on rents not applied
		25	Non-compliance with social obligations	Inappropriate basis for calculation, inappropriate social contributions rate, declarations with errors, late submission of declarations and late payments, ineligible late-filing penalties

8	Procurement procedures	26	Missing documents	Tender dossier, tender invitation letter, tenderers' bids, written record of the opening of the tenders received, evaluation report, tender award minutes, non-objection notification, service order, guarantees provided (submission and performance ), statements of account of work, works acceptance report, etc.
		27	Non-compliant tendering process and contract award	Non-compliance with submission deadlines, absence of advertisement, non-compliance with procurement thresholds, lowest bidder not selected, imprecise or discriminatory evaluation criteria, unwarranted disqualification of a bid, non-compliant tender evaluation committee, absence of negotiation report (cases where there is a single offer or unsuccessful tender procedure),
		28	Non-compliant contract and execution	Absence or non-compliance of guarantees, payment of initial advance without a guarantee (when required), non-compliance with terms of payment, non-compliance with tasks/works execution schedule, late delivery penalties not applied
9	Irregularities	29	Cover bidding	Identical presentation of proformas, bids showing similarities, agreement between undertakings
		30	Expenditure splitting	Circumvention of competitive procedures by splitting orders of identical goods / supplies (that may involve several budget lines)
		31	Payment without supporting documentation	Total absence of supporting documentation
		32	Forged documents	Proven production of forged supporting documentation
		33	Double invoicing	Specific order invoiced twice; invoice paid twice
		34	Fictitious services	Invoicing without completion of any services / delivery of any supplies, rendered services unsubstantiated, fraudulent estimation of the number of participants to a seminar, excessive hotel prices or excessive number of nights
		35	Other irregularities	



## Annex 4.3: Multi – Year Budget 2023 - 2025

The detailed multi-year budget below is also attached as separate excel document in the folder of document that will be provided by SPREP for the audit exercise.

DESCRIPTION	TOTAL Approved BUDGET			BREAKDOWN PER YEAR								
		Kiwa	FFEM	2023	Kiwa	FFEM	2024	Kiwa	FFEM	2025	Kiwa	FFEM (0.310344828)
<b>I.ACTIVITIES IMPLEMENTATION (including HR)</b>	<b>4,981,667</b>											
<b>Component 1: Strengthen stakeholders' experience in the practical implementation of ecosystem-based adaptation (EbA) and nature-based solutions (NBS) as a climate change adaptation strategy in Fiji, Vanuatu &amp; Solomon Islands</b>	<b>3,102,000</b>	<b>2,139,310</b>	<b>962,690</b>	<b>1,054,934</b>	<b>727,541</b>	<b>327,393</b>	<b>1,018,500</b>	<b>702,414</b>	<b>316,086</b>	<b>1,028,566</b>	<b>709,356</b>	<b>319,210</b>
<b>Activity 1.1 Supporting EbA and NbS demonstration activities at the historic PEBACC project sites to consolidate and broaden the range of activities offered</b>	<b>1,445,000</b>	<b>996,552</b>	<b>448,448</b>	<b>580,800</b>	<b>400,552</b>	<b>180,248</b>	<b>576,800</b>	<b>397,793</b>	<b>179,007</b>	<b>573,000</b>	<b>395,172</b>	<b>177,828</b>
<b>Activity 1.2 Expanding EbA and NbS demonstration sites to diversify funded adaptation options</b>	<b>610,000</b>	<b>420,690</b>	<b>189,310</b>	<b>270,734</b>	<b>186,713</b>	<b>84,021</b>	<b>269,000</b>	<b>185,517</b>	<b>83,483</b>	<b>285,733</b>	<b>197,057</b>	<b>88,676</b>
<b>Activity 1.3 Institutionalise EbA and NbS at national and sub-national level</b>	<b>195,000</b>	<b>134,483</b>	<b>60,517</b>	<b>203,400</b>	<b>140,276</b>	<b>63,124</b>	<b>172,700</b>	<b>119,103</b>	<b>53,597</b>	<b>169,833</b>	<b>117,126</b>	<b>52,707</b>
<b>Component 2: Integrate and support the implementation of the Ecosystem-based Adaptation (EbA) and Nature-based Solutions (NBS) approach as a strategy contributing to climate change adaptation in New Caledonia and Wallis &amp; Futuna</b>	<b>1,298,000</b>	<b>895,172</b>	<b>402,828</b>	<b>492,600</b>	<b>339,724</b>	<b>152,876</b>	<b>453,700</b>	<b>312,897</b>	<b>140,803</b>	<b>351,700</b>	<b>241,862</b>	<b>108,838</b>

Activity 2.1: Raise awareness of the EbA and NbS approach among local institutions and authorities (technical staff and decision-makers) and implement the ESRAM process adapted to the context	200,000	137,931	62,069	147,867	101,977	45,890	98,467	67,908	30,559	11,000	6,897	3,103
Activity 2.2: Provide technical and financial support for EbA and NbS demonstration activities at identified pilot sites in New Caledonia and Wallis and Futuna	680,000	468,966	211,034	282,233	194,643	87,590	282,233	194,643	87,590	276,733	190,850	85,883
Activity 2.3: Integrating the EbA approach and NbS into territorial strategic policy documents	120,000	82,759	37,241	62,500	43,103	19,397	73,000	50,345	22,655	63,967	44,115	19,852
<b>Component 3: Strengthen regional cooperation among Pacific Countries and Territories on ecosystem-based adaptation by promoting the sharing of experiences and lessons learned from projects to increase the resilience of people and ensure the sustainability of EbA implementation activities</b>	<b>581,667</b>	<b>401,150</b>	<b>180,517</b>	<b>172,167</b>	<b>118,736</b>	<b>53,431</b>	<b>211,000</b>	<b>145,517</b>	<b>65,483</b>	<b>198,500</b>	<b>136,897</b>	<b>61,603</b>
Activity 3.1: Sharing learning and experiences of the EbA and NbS approaches between countries and project stakeholders	200,000	137,931	62,069	96,167	66,322	29,845	80,000	55,172	24,828	37,333	25,747	11,586
Activity 3.2: Promote the PEBACC + concept across the Pacific region as an intervention logic to be scaled up and replicated for climate change adaptation	100,000	68,966	31,034	76,000	20,690	9,310	30,000	20,690	9,310	40,000	27,586	12,414
<b>Operation and evaluation (HR costs specifically allocated to administrative and project coordination tasks, not for the implementation of activities)</b>	<b>336,000</b>	<b>231,724</b>	<b>104,276</b>	<b>98,584</b>	<b>67,989</b>	<b>30,595</b>	<b>98,583</b>	<b>67,988</b>	<b>30,595</b>	<b>138,833</b>	<b>95,747</b>	<b>43,086</b>
Project management costs (admin + PMF)	<b>482,333</b>	<b>332,644</b>	<b>149,690</b>	<b>158,435</b>	<b>109,266</b>	<b>49,169</b>	<b>155,763</b>	<b>107,423</b>	<b>48,340</b>	<b>168,135</b>	<b>115,955</b>	<b>52,180</b>

Admin costs (including office, audits, midterm evaluation, other costs)	102,894	70,961	31,933	30,000	20,690	9,310	30,000	20,690	9,310	42,894	29,582	13,312
Total direct costs	5,420,561	3,738,318	1,682,243	1,848,285	1,274,679	573,606	1,811,783	1,249,506	562,277	1,760,493	1,213,443	546,050
PMF/Indirect costs (7% direct costs)	379,439	261,682	117,757	129,380	89,228	40,152	126,825	87,465	39,359	123,235	84,989	38,245
Total	5,800,000	4,000,000	1,800,000	1,977,665	1,363,907	613,758	1,938,608	1,336,971	601,637	1,883,728	1,298,433	584,295

## Appendix 4.4 List of Expenditures and Findings (Model)

This will be attached as a separate excel document in the folder of documents that will be provided by SPREP for the audit exercise. A sample of the model is identified below.

[illegible]

## Annex 4.5 Letter of Representation (Model)

(Entity Letterhead)

(To Auditor)

(Date)

This representation letter is provided in connection with your audit of the financial statements of **ABC Company** for the year ended **December 31, 20XX 2** for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, **(or give a true and fair view)** in accordance with International Financial Reporting Standards.

We confirm that, **(to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves):**

### Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated [insert date], for the preparation of the financial statements in accordance with International Financial Reporting Standards; in particular the financial statements are fairly presented **(or give a true and fair view)** in accordance therewith.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards.
- All events subsequent to the date of the financial statements and for which International Financial Reporting Standards require adjustment or disclosure have been adjusted or disclosed.
- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter.
- [Any other matters that the auditor may consider appropriate).]

### Information Provided

- We have provided you with:
  - o Access to all information of which we are aware that is relevant to the preparation of the financial statements, such as records, documentation and other matters;
  - o Additional information that you have requested from us for the purpose of the audit; and
  - o Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

- All transactions have been recorded in the accounting records and are reflected in the financial statements.

- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

- We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:

- o Management;

- o Employees who have significant roles in internal control; or

- o Others where the fraud could have a material effect on the financial statements. (ISA 240)

- We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.

- We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.

- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

- (Any other matters that the auditor may consider necessary)

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Management

Management

## Annex 4.6 Audit Report Template

An audit report template is provided and can be used as a guide to factor key areas of the final reporting in the file of documents that will be provided by SPREP for the audit exercise.

## Annex 4.7 Indicative List of Contracts (under review/validation by AFD)

<u>Contract name</u>	<u>Contract amount and currency (taxes included)</u>	<u>- Location</u>	<u>Type of contract[1]</u>	<u>Type of competition)[2]</u>	<u>Procurement procedure[3]</u>	<u>Selection method[4]</u>	<u>Review by AFD[5]</u>	<u>Specific Procurement Notice Publication date</u>	<u>Bid or Proposal Opening date</u>	<u>Contract signing date</u>	<u>Contract completion date</u>
<b>Project management</b>											
Coordinator NC and W&F	Projected : 274 500 Actual: 225,345 Difference: 49,155	New Caledonia/Wallis and Futuna	<u>IC</u>	<u>IPC</u>	<u>REOI</u>	<u>QCBS</u>	PRIOR	completed	completed	June 2023	November 2025
ESS Specialist	Projected : 30 000 Actual: 30,552 Difference: 552	Regional	<u>IC</u>	<u>IPC</u>	<u>REOI</u>	<u>QCBS</u>	PRIOR	completed	completed	August 2023	February 2025
Project midterm evaluation	Projected : 40 000 Actual: Difference	Regional	<u>C</u>	<u>IPC</u>	<u>REOI</u>	<u>QCBS</u>	PRIOR	Q3-2024	Q4 2024	Q4-2024	Q1 2025
Audits	Projected : 15 000 Actual: Difference	Regional	<u>C</u>	<u>IPC</u>	<u>REOI</u>	<u>QCBS</u>	PRIOR	Q4-2023	Q1-2024	Q1-2024	Q1-2026
Translation and interpretation EN/FR	Projected : tbd Actual: Difference	New Caledonia/Wallis and Futuna	<u>IC</u>	<u>IPC</u>	<u>REOI</u>	<u>QCBS</u>	PRIOR	TBC	TBC		



Translations vernacular	Projected : tbd Actual: Difference	Fiji, Vanuatu, Solomon Island	IC	IPC	REOI	QCBS	PRIOR	TBC	TBC		
<b>Component 1</b>											
Upgrading of plant nursery in Mua, Taveuni (Activity 1.1.1)	Projected : 30,000 Actual: Difference	Fiji	W	NPC	IB/RQ	QCBS	Ex-Post	Q4- 2023	Q1-2024	Q1-2024	Q2 2024
Blue Line Boundary Reforestation and Maintenance and Monitoring (Activity 1.1.1)	Projected : 60 000 Actual: Difference	Fiji	NC	NPC	DC	FBS	Ex-Post	Q4- 2023	Q1-2024	Q1-2024	Q4 2025
AgroForestry - Demo Sites Setup and Maintenance (Activity 1.1.1)	Projected : 40 000 Actual: Difference	Fiji	NC	NPC	DC	FBS	Ex-Post	Q4- 2023	Q1-2024	Q1-2024	Q4 2025
Development of Catchment Management Plan ((Activity 1.1.1)	Projected : 15 000 Actual: Difference	Fiji	IC	IPC	REOI	QCBS	PRIOR	Q4- 2023	Q1-2024	Q1-2024	Q4 2025
Recruitment of Catchment Coordinator (3) (Activity 1.1.1)	Projected : 30 000 Actual: Difference	Fiji	IC	NPC	IC	FBS	PRIOR	Q4- 2023	Q1-2024	Q1-2024	Q4 2025

Coastline Reforestation, Maintenance and Monitoring (Activity 1.1.1)	Projected : 10 000  Actual: Difference	Fiji	<u>NC</u>	<u>NPC</u>	<u>DC</u>	<u>FBS</u>	Ex-Post	Q4- 2023	Q1-2024	Q1-2024	Q4 2025
Recruitment of technical advisor for Mangrove Replanting	Projected : 10 000  Actual: Difference	Fiji	<u>IC</u>	<u>NPC</u>	<u>REOI</u>	<u>QCBS</u>	PRIOR	TBC	TBC		
Riparian Zone Reforestation, Maintenance and Monitoring (Activity 1.1.1)	Projected : 30 000  Actual: Difference	Fiji	<u>NC</u>	<u>NPC</u>	<u>DC</u>	<u>FBS</u>	Wx-Post	Q4- 2023	Q1-2024	Q1-2024	Q4 2025
Water Catchment Cordination and Network Support (Activity 1.1.1)	Projected : 30 000  Actual: Difference	Fiji	<u>NC</u>	<u>NPC</u>	<u>DC</u>	<u>FBS</u>	PRIOR	Q4- 2023	Q1-2024	Q1-2024	Q4 2025
Technical Training - Agroforestry (Activity 1.1.1)	Projected : 20 000  Actual: Difference	Fiji	<u>NC</u>	<u>NPC</u>	<u>DC</u>	<u>FBS</u>	Ex-Post	Q2- 2024	Q3-2024	Q3-2024	Q4 2025
Consultant – Barana Women Intervention (Activity 1.1.2)	Projected: 25,000  Actual:	Solomon Island	<u>C</u>	<u>NPC</u>	<u>REOI</u>	<u>QCBS</u>	PRIOR	Q1-2024	Q1-2024	Q2-2024	Q4-2024

	<i>Difference</i>										
Consultant – Review of Barana Park Management Plan (Activity 1.1.2)	<i>Projected : 10,000</i>  <i>Actual: Difference</i>	<i>Solomon Island</i>	<u>C</u>	<u>NPC</u>	<u>IB/RQ</u>	<u>QCBS</u>	PRIOR	<i>Q4-2023</i>	<i>Q4-2023</i>	<i>Q4-2024</i>	<i>Q1- 2024</i>
Consultancy - Development of financial strategy for the Park ( Activity 1.1.2)	<i>Projected : 7,000</i>  <i>Actual: Difference</i>	<i>Solomon Island</i>	<u>C</u>	<u>NPC</u>	<u>IB/RQ</u>	<u>QCBS</u>	PRIOR	<i>Q2-2025</i>	<i>Q3-2025</i>	<i>Q4-2025</i>	<i>Q4-2025</i>
Landscaping activities-way finding at Botanical Gardens (Activity 1.1.3)	<i>Projected : 40 000</i>  <i>Actual: Difference</i>	<i>Solomon Island</i>	<u>W</u>	<u>NPC</u>	<u>IB/RQ</u>	<u>QCBS</u>	Ex-Post	<i>Q4-2023</i>	<i>Q1-2024</i>	<i>Q1-2024</i>	<i>Q3 2024</i>
Capacity-building for Honiara Botanical Garden Staff (Activity 1.1.3)	<i>Projected : 10 000</i>  <i>Actual: Difference</i>	<i>Solomon Island</i>	<u>C</u>	<u>IPC</u>	<u>REOI</u>	<u>QCBS</u>	Ex-Post	<i>Q1-2024</i>	<i>Q2-2024</i>	<i>Q2-2024</i>	<i>Q4 2024</i>
Setting up waste management system (drums, waste) (Activity 1.1.3)	<i>Projected : 10 000</i>  <i>Actual: Difference</i>	<i>Solomon Island</i>	<u>C</u>	<u>IPC</u>	<u>REOI</u>	<u>QCBS</u>	PRIOR	<i>Q4-2023</i>	<i>Q1-2024</i>	<i>Q1-2024</i>	<i>Q2 2024</i>

ESRAM Study in Maramasike and South Malaita (Activity 1.2.2)	Projected : 60 000  Actual: Difference	Solomon Island	<u>C</u>	<u>IPC</u>	<u>RO</u>	<u>QCBS</u>	PRIOR	Q1-2024	Q2-2024	Q2-2024	Q4 2024
Invasive Species Survey and Training - Barana Park (Activity 1.1.2)	Projected : 20 000  Actual: Difference	Solomon Island	<u>C</u>	<u>IPC</u>	<u>REOI</u>	<u>FBS</u>	PRIOR	Q4-2023	Q1-2024	Q1-2024	Q4 2025
Feasibility Study and Vegetation Survey of Botanical Garden (Activity 1.1.2)	Projected : 15 000  Actual: Difference	Solomon Island	<u>C</u>	<u>IPC</u>	<u>REOI</u>	<u>FBS</u>	PRIOR	Q4-2023	Q1-2024	Q1-2024	Q4 2024
Technical Training - Nursery (Activity 1.1.2) through Forestry	Projected : 20 000  Actual: Difference	Solomon Island	<u>NC</u>	<u>NPC</u>	<u>DC</u>	<u>FBS</u>	Ex-Post	Q2-2024	Q2-2024	Q3-2024	Q4-2025
Purchasing of seedlings (Activity 1.1.2)	Projected: 30,000 Actual: Difference	Solomon Island	<u>P</u>	<u>NPC</u>	<u>DC</u>	<u>FBS</u>	Ex-Post	Q2-2024	Q2-2024	Q3-2024	Q2 2024
Support for the information center resources and information center (maintenance of information,	Projected : 36,000  Actual:	Solomon Island	<u>W</u>	<u>NPC</u>	<u>IB/RO</u>	<u>QCBS</u>	Ex-Post	Q3-2023	Q3-2023	Q1-2024	Q1-2024

resourcing with brochures, trainings to be ongoing in information center) (Activity 1.1.3)	<i>Difference</i>										
Feasibility study for corridors of biodiversity in Tagabe upper catchment (Activity 1.1.4)	<i>Projected : 10 000</i>  <i>Actual:</i> <i>Difference</i>	Vanuatu	<u>C</u>	<u>IPC</u>	<u>REOI</u>	<u>QCBS</u>	PRIOR	Q4-2023	Q1-2024	Q1-2024	Q4 2024
Development of the Savusavu Blue Town Master Plan (Activity 1.2.1)	<i>Projected : 50 000</i>  <i>Actual:</i> <i>Difference</i>	Fiji	C	<u>IPC</u>	<u>REOI</u>	<u>QCBS</u>	PRIOR	Q1-2024	Q2-2024	Q2-2024	Q4 2024
Development of MA Plan and business plan in Lenakel (1.2.5)	<i>Projected : 60,000</i>  <i>Actual:</i> <i>Difference</i>	Vanuatu	<u>C</u>	<u>IPC</u>	<u>REOI</u>	<u>QCBS</u>	PRIOR	Q1-2024	Q2-2024	Q2-2024	Q4 2024
Extension of Lenakel forest nursery (Activity 1.2.5)	<i>Projected : 35 000</i>  <i>Actual:</i> <i>Difference</i>	Vanuatu	<u>W</u>	<u>NPC</u>	<u>IB/RQ</u>	<u>QCBS</u>	Ex-Post	Q4-2023	Q1-2024	Q1-2024	Q3 2024
Set up of Lenakel community	<i>Projected : 2 500</i>	Vanuatu	<u>W</u>	<u>NPC</u>	<u>IB/RQ</u>	<u>QCBS</u>	Ex-Post	Q4-2023	Q1-2024	Q1-2024	Q3 2024

nursery (Activity 1.2.5)	<i>Actual: Difference</i>										
Elaboration of ESRAM technical and methodological guide and training material (Activity 1.3.1)	<i>Projected : 15 000  Actual: Difference</i>	<i>Regional</i>	<i>C</i>	<i>IPC</i>	<i><u>REOI</u></i>	<i>QCBS</i>	PRIOR	<i>Q4 2023</i>	<i>Q1-2024</i>	<i>Q1-2024</i>	<i>Q3 2024</i>
EbA and NbS Training - Scoping, Design and delivery of national training (Activity 1.3.2)	<i>Projected : 45,000  Actual: Difference</i>	<i>Fiji, Vanuatu, Solomon Island</i>	<i>C</i>	<i>IPC</i>	<i><u>REOI</u></i>	<i>FBS</i>	Ex-Post	<i>Q2-2024</i>	<i>Q3-2024</i>	<i>Q3-2024</i>	<i>Q4 2025</i>
Identifying Sustainable Financing Mechanism Options	<i>Projected : 30,000  Actual: Difference</i>	<i>Fiji, Vanuatu, Solomon Island</i>	<i>C</i>	<i>IPC</i>	<i><u>REOI</u></i>	<i>QCBS</i>	PRIOR	<i>Q2- 2024</i>	<i>Q3-2024</i>	<i>Q3-2024</i>	<i>Q1 2025</i>
<b><u>Component 2</u></b>											
ESRAM in New Caledonia (Activity 2.1.1)	<i>Projected : 75 000  Actual: Difference</i>	<i>New Caledonia\</i>	<i><u>C</u></i>	<i><u>IPC</u></i>	<i><u>REOI</u></i>	<i><u>QCBS</u></i>	PRIOR	<i>Q4-2023</i>	<i>Q1-2024</i>	<i>Q1-2024</i>	<i>Q4 2024</i>
ESRAM in Wallis and Futuna (Activity 2.1.1)	<i>Projected : 45 000  Actual: Difference</i>	<i>New Caledonia</i>	<i>C</i>	<i><u>IPC</u></i>	<i><u>REOI</u></i>	<i><u>QCBS</u></i>	PRIOR	<i>Q4-2023</i>	<i>Q1-2024</i>	<i>Q1-2024</i>	<i>Q4 2024</i>

EbA and NbS mainstreaming into policy - NC (Activity 2.3.1)	Projected : 70 000  Actual: Difference	Wallis and Futuna	C	IPC	<u>REOI</u>	QCBS	PRIOR	Q4-2023	Q1-2024	Q1-2024	Q4 2024
EbA and NbS mainstreaming into policy - WF (Activity 2.3.2)	Projected : 35 000  Actual: Difference	Wallis and Futuna	C	IPC	<u>REOI</u>	QCBS	PRIOR	Q4-2023	Q1-2024	Q1-2024	Q4 2024
<b>Component 3</b>											
Publishing	Projected : 20,000  Actual: Difference	Regional	C	IPC	<u>REOI</u>	QCBS	PRIOR	TBD			Q4 2025
Communication material	Projected : 50,000  Actual: Difference	Regional	G	NPC	IB/RQ	QCBS	PRIOR	TBD			Q4 2025

[\[1\] C for consulting services; IC for individual consultants; W for works; G for goods; P for Plants; NC for non-consulting services.](#)

[\[2\] NPC: national procurement competition; IPC: international procurement competition.](#)

[\[3\] For goods, works, plants and non-consulting services: PQL+IB: Prequalification and Invitation for Bids; IB: Invitation for Bids; RQ: Request for Quotations; DC: Direct Contracting.](#)

For consulting services: REOI: Request for Expression of Interest; RQ: Request for Quotations; DC: Direct Contracting.

[\[4\] For consulting services: QCBS: Quality and Cost Based Selection; QBS: Quality Based Selection; FBS: Fixed Budget Based Selection; LCS: Least Cost Based Selection.](#)

For goods, works, plants and non-consulting services, the contract should be awarded to the qualified bidder whose bid is technically substantially compliant and is the lowest evaluated bid; other selection method shall require prior approval from AFD.

[\[5\] Decision to carry out Post reviews requires AFD's prior approval.](#)