

Topic	Question	Response				
ToR annexe C	This annexe seems to be missing. Can you please share it.	<p style="text-align: center;">Annex C (to be attached to every Report as integral part)</p> <p style="text-align: center;">Definition of "Relevant Documents" for Procurement</p> <p>The Separate Agreement is always applicable and defines the details of the procurement procedures and potential relevance of the other documents/ rules/ laws listed below.</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Separate Agreement, dated ... (incl. KfW's Procurement Guidelines)</td> </tr> <tr> <td>Procurement-relevant amendments (or attachments) to the Separate Agreement, e.g., by Minutes of Meeting, dated ...</td> </tr> <tr> <td>Procurement (Procedures) Manual (if applicable; has preference over the Separate Agreement), dated ...</td> </tr> <tr> <td>Procurement Plan, dated ... (current version)</td> </tr> </table>	Separate Agreement, dated ... (incl. KfW's Procurement Guidelines)	Procurement-relevant amendments (or attachments) to the Separate Agreement, e.g., by Minutes of Meeting, dated ...	Procurement (Procedures) Manual (if applicable; has preference over the Separate Agreement), dated ...	Procurement Plan, dated ... (current version)
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Location of the audit	We understand that we should involve local audit teams to perform the reasonable assurance work at the various grant beneficiaries. In order to identify the correct teams, can you please let us know the exact location of the implementing partners and where the audits will take place.	See below for locations - we cannot give specific office locations as these are not confirmed to us yet.				
Location of the audit	In relation to Terai Arc Nepal/India, would it be acceptable if our team in Bangladesh also handles projects 2 & 4 in addition to project 5? Otherwise we can propose a team in India.	In theory this should be possible, as long as they visit the site. All audits need to be on site.				
Disposition fund	For the disposition fund, the start date is in the past (30/5/2022). When is the expected start date for that assurance work?	We need the IUCN audits to be fully completed by the 30 June every year, therefore we would expect the next one to start in good time to be completed by that date and the first audit would cover the period from the start of the project until 31 December 2024.				
Programme (1-6)	Can you please confirm the meaning of "expected start date Q2 2025" in the terms of reference. Does it refer to the start of the programme? If so, what is the expected start date for the assurance work?	This is the start of the individual projects therefore the first project audits would only take place in 2026, one year later (depending on the audit reporting periods).				
Assurance reports	Do we understand correctly that there will be a separate report on the disposition fund and a separate report for each of the projects, but no consolidated report?	Correct, separate reports. However, in the IUCN report, there will be a mention of all the audit projects performed during the year under review.				
Assurance reports	Would it be possible to share an example of reports issued for ITHCP last phase both for the first and second component	The reports will be in the format as presented in the ToR - see formatting section.				
Project audits (projects 1-7)	For the projects carried out by the project partners, can you please share some information about the nature of the expenditures?	Expenditures include office supplies, arranging workshops and catering, paying contractors for research or construction work (infrastructure costs), hosting communities meetings (food, transport, accommodation etc), staff wages, printing materials, purchasing equipment (for field research or office equipment), etc.				
Financial proposal	As we have not had the opportunity to hold any meetings during the proposal process, if our financial proposal is not in line with IUCN expectations as we may have misunderstood some of the facts in our technical proposal, is there an opportunity to adjust/amend our financial proposal?	The proposals will all be assessed on the first submission.				
Location of the implementing partners and accounting records	Can you please share the names of the implementing partners/grant beneficiaries. Do we need to go to that location to perform the audit? If so, can you please give us the name and address of the implementing partners so we can calculate the travel expenses. In particular, for Thailand as there is no city/town name mentioned. Also, could there be multiple locations for each project?	If there are multiple locations, they are indicated in the project list within the ToR, i.e. there may be 2 locations in different countries. The locations are provided below. Each project needs to be audited on site, unless this is not possible due to political or safety reasons (this is a requirement from the donor).				

Billing	Will the local Deloitte offices enter into contracts directly with IUCN? And should the local auditors bill IUCN in Gland, or the local IUCN office? This may impact the VAT/tax rate base.	IUCN should only be invoiced for the annual IUCN audit. Ideally the main audit office will invoice the implementing partners, rather than the local offices invoicing the implementing partners, however it is carried out, the auditor will need to invoice the implementing partners directly. IUCN will liaise with one main audit contact person, who should be responsible for managing /coordinating the local audit offices.
Project financial reports	Is it possible to share a copy of a prior project financial report for each location? Also, can you confirm who is preparing such reports ie implementing partner, IUCN local office or central programme team in Gland?	See Withdrawal Application excel file for the template used by the grantees. The grantee prepares and delivers the financial report every 6 months to the IUCN team in Gland for verification. It includes the budget, project expenses to date, and expenses incurred during the reporting period which are also listed out individually with the details.
Proposal documents	You ask for hard copies of our proposal documents to be sent. We would like to ask if it would be possible to send soft copies by email with password protection?	Unfortunately not, we require the documents in hard copy by post, by the due date.
Project Details	Project 7 is noted as "TBD" – are we expected to provide a quote for this final project or should our financial proposal only quote for the known projects?	With regard to the 7th project, as we need a total figure for the proposal from everyone, it would be good to get an indicative quote based on the location being in Asia and potentially being less than EUR 1m (it is included in this description below): Projects worth one million EUR or lower are to be audited every two years. It is foreseen that this will be the case for potentially 2 projects.

Locations

Project 1	Telanaipura, Kota Jambi, Indonesia
Project 2	Terai Arc, Nepal / India (exact location to be confirmed)
Project 3	Babakan, Bogor Tengah - Bogor West Java 16128 Indonesia
Project 4	Terai Arc, Nepal / India (exact location to be confirmed)
Project 5	Dhaka Cantonment, 1206 Dhaka, Dhaka Division, Bangladesh; India location to be confirmed
Project 6	Thailand (location to be confirmed)