



**Rules and Guidelines  
for Short-term Service Agreements  
between the Ministry of Foreign Affairs (Danida)  
and Enterprises**

**KR-rules**

**Ministry of Foreign Affairs  
(Danida)**

**September 1994  
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## Preface

The Terms of Agreement for Danida short-term agreements on supply of consultancy services include:

1. The agreement with annexes.
2. General Conditions for Consulting Services with Danida, 3<sup>rd</sup> edition, June 1998 (ABR 89 Danida).
3. Rules and Guidelines for Short-term Agreements between Danida and Enterprises on Supply of Consultancy services (KR-rules)<sup>1</sup>.
4. Danida's [Aid Management Guidelines](#)

Agreements made with Enterprises in industrialised countries are covered by the KR-Rules. These agreements can only be concluded by the Business and Contracts Department, Ministry of Foreign Affairs, Copenhagen.

Agreements made with Enterprises in the recipient country or in another developing country can be concluded by Danish embassies. These agreements are concluded on the terms and conditions in Guidelines for Service Agreements between Embassies of Denmark and Local Enterprises (LC-Guidelines)

The KR-rules shall concern only VAT-registered Enterprises, including sole proprietors, as described in detail under “Target Group”.

The KR-rules shall not apply to Danida agreements with individual persons who work on their own behalf. Such agreements are administered by the Personnel Division of the Business and Contracts Department. Neither shall the Terms of Agreement apply to non-governmental organisations (NGOs).

## I. Target Group

The KR-Rules are used for concluding short-term service agreements between Danida and Enterprises in industrialised countries. The agreements cover supply of consultancy services in connection with the preparation and implementation of development activities financed by Danida.

The words “Enterprise” and “Company” are used synonymously with “consultant” in ABR 89 Danida. A person employed with the Enterprise or with sub-contracting Enterprises is described as “consultant”.

The KR-rules shall apply only if all of the following three conditions have been met:

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<sup>1</sup> “KR” is an abbreviation of the Danish term “Korttids-rådgivning” which translates into “Short-term Consultancy Services”.

**Condition 1: Assignments**

The assignment may be one of the following:

- Identification of programmes/projects
- Feasibility studies
- Preparation of programme components/projects
- Participation in appraisal
- Detailed design/specifications
- Tendering
- Supervision and handing-over
- Technical assistance, education and training
- Sector reviews and technical reviews
- Evaluation

A detailed description of the assignments will be found in Danida's [Aid Management Guidelines](#).

**Condition 2: Contract Sum (Fees + Reimbursables)**

The total contract sum shall include all taxes, charges, VAT and other costs. The amount including the above mentioned taxes and VAT shall be less than DKK 1,019,516.- (1/1 2006 – 31/12 2007)

**Condition 3: The Enterprise**

Enterprises shall be legally established and duly registered for VAT with their national customs and tax authorities.

“Enterprise” is used in these guidelines as a general term for various types of enterprises and organisations, including such entities as follows:

- Enterprises carrying on consultancy as their main business
- Enterprises (1) that do not carry on consultancy on a usual basis, and (2) enterprises that can provide consultancy services in certain technical areas.
- Public agencies
- Companies (completely or partly) in public ownership which can supply consultancy services
- Research centres
- Approved technological service institutes
- Institutions of education and training
- Universities and institutions of higher education
- Transport firms and management consultancy firms

If all of the three conditions have not been complied with, you may contact the Business and Contracts Department, phone +45 33 92 02 55, e-mail [erh@um.dk](mailto:erh@um.dk) to obtain information on the rules which apply to the assignment.

## II. Principles for Co-operation

The principles for cooperation are based upon and subject to changes in the rules and regulations governing Danida procurements.

One Enterprise is invited by the Technical Client to submit a bid. The bid is negotiated initially with the Technical Client and the Enterprise and finally with the Business and Contracts Department and the Enterprise.

### Rules of Co-operation

The co-operation between the Enterprise and Danida are based on the following principles:

**Principle 1** Danida will purchase the solution of the assignment on the basis of the Terms of Reference, budget, proposed solution, staffing, time schedules, etc.

The Terms of Reference shall be drafted by the Technical Client. The Terms of Reference provide a definition of Danida's requirements and purpose of the services including the activities that shall be carried out by the Enterprise.

If the Enterprise considers that amendments to the Terms of Reference are necessary or expedient, the Enterprise shall propose such amendments. If the Technical Client agrees to the proposal, the Technical Client shall revise the Terms of Reference accordingly.

It is the Enterprise's responsibility to check that the Terms of Reference has been formulated in a way that is sufficiently clear and that the agreed budget allocated for the assignment is adequate. The agreed budget should, therefore, as a main rule be observed.

Only in the event of unforeseeable circumstances, which were not known or should have been known when concluding the agreement, will Danida consider an increase of the agreed budget. In such case the Enterprise shall immediately send particulars to the Technical Client about the unforeseen circumstances which are expected to occur as soon as they can be foreseen, stating the reason and a proposed solution. This allows the Technical Client to assess whether the assignment shall be reduced or adapted in any other way.

The budget shall not be exceeded. If the Business and Contracts Department has approved an increase of the agreed budget, the work shall be paid as stated in the written approval issued by the Business and Contracts Department.

The Technical Client shall present in writing any desired changes of the original terms of agreement to the Business and Contracts Department. The Business and Contracts Department will then confirm the change if it is acceptable. This will be done in writing to the Enterprise. Budget increases not confirmed in writing by the Business and Contracts Department cannot be expected to be remunerated.

**Principle 2** Danida shall pay for documented agreed man-hours spent and agreed reimbursables up to the maximum total budget stated in the agreement for fees and reimbursables, respectively. The final statement of accounts shall not exceed the amount agreed under the agreement for fees and reimbursables, respectively, just as the principles of the calculation shall comply with what has been stated in the agreement with attached annexes.

**Principle 3** Danida requires an auditor's control of the actual time spent, fees and reimbursables<sup>2</sup>. Danida may at any time request additional documentation and independently implement external audit inspection, possibly by an auditor appointed by Danida.

**Principle 4** Danida requires a signed Quality Certificate for the assignment.

## Rates of Fees

The rates of fees applicable at the time of concluding the agreement shall form the basis of the final statement of accounts.

## Draft Agreement

The Business and Contracts Department concludes the agreement with the Enterprise on the basis of the time framework approved for the assignment by the Technical Client. The financial and legal contents of the agreement shall be approved by the Business and Contracts Department.

Agreements must be signed by the Business and Contracts Department before the Enterprise starts working on the assignment. Any work executed prior to the date stated in the agreement for initiation of the assignment cannot be expected to be reimbursed.

In order for an appropriate conclusion of the agreement to be made, the draft agreement with all necessary annexes shall be submitted by the Technical Client to the Business and Contracts Department no later than 14 days prior to the expected date for initiation of the agreement.

The annexes shall include:

1. Calculation of fees budget - Form 1

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<sup>2</sup> Public authorities and agencies audited by the Danish Auditor General shall not produce any auditor's declaration, but an itemised signed final statement of accounts without any submission of vouchers.

2. Hourly rate calculation based on salary - Form 1a
3. Standard calculation of hourly rate - Form 1b
4. Reimbursables budget - Form 2
5. Terms of Reference
6. Curriculum Vitae for each team member - Form 3

### **Agreements on Legal, Financial and Technical Aspects**

In case of doubt the rules for reimbursement of fees and reimbursables shall always be discussed with the Business and Contracts Department, which is the sole entity to conclude binding agreements on financial and legal contractual issues. Issues on technical aspects shall be dealt with by the Technical Client

### **III. Teams**

Danida's requirements to teams for assignments are described in Danida's [Aid Management Guidelines](#).

The requirements described do not limit the general liability of the Enterprise, cf. also ABR 89 Danida.

#### **Project Manager<sup>3</sup>**

The Enterprise shall designate a person to be the day-to-day Project Manager of the assignment, who participates daily and actively in the solution of all the phases of the assignment both at home and abroad.

On behalf of the Enterprise, the Project Manager shall undertake the management of the work and have the overall responsibility for the assignment in accordance with the concluded agreement including annexes.

The main function of the Project Manager shall be to organise and co-ordinate the work, including being in charge of the practical planning and inspection of the work performed by each team member.

The Project Manager shall:

1. work with the Enterprise on a daily basis and as regards the concrete assignment be personally responsible for the day-to-day project management.

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<sup>3</sup> The term "Project Manager" is used here as a joint description for various terms which in fact cover the same function: Project manager, project manager in charge, team manager, team leader, etc.

2. have thorough knowledge of the technical field required to solve the assignment, and usually also of the country where the assignment is to be carried out.
3. have practical experience, wide and thorough technical competence and qualifications relevant to the performance of the assignment, including also management of the work.
4. Propose other team members for the assignment.

Requirements to the Project Manager also appear from Annex 1.

## **Team Members**

Names of employees of the Enterprise and names of sub-contractors, if any, and their employees taking part in the execution of the assignment shall be stated in the agreement.

The Enterprise shall not make any changes among the members of the team attached to the assignment without obtaining a written approval from the Business and Contracts Department in advance.

## **Quality Certificate**

The Enterprise shall nominate a permanent staff member who is not a member of the team<sup>4</sup> as Quality Manager to be responsible for the quality assurance. The Quality Manager shall have experience from similar assignments and a thorough understanding of the application of Danida's Aid Management Guidelines.

The Quality Manager shall examine the Final Draft Report as well as the Final Report and fill in and sign the Quality Certificate included in the Forms section. The form shall be submitted together with the Final Draft Report.

The Quality Manager shall declare in the Quality Certificate that he/she has read and checked all pages of the report and finds that the report fulfils the requirement stipulated in the Terms of Reference and the contract. The checklist of the Quality Certificate further documents the control performed.

Working hours spent by the Quality Manager are part of the overhead of the Enterprise and can not be calculated separately.

## **Contact Person**

The Enterprise shall designate a Contact Person. Without undue delay, also in the Project Manager's absence, the Contact Person shall be able to provide all necessary documentation to Danida, including documentation of pay, curriculum vitae and completed forms concerning:

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<sup>4</sup> Danida may on a case by case basis on smaller assignments judge it acceptable that the Project Manager is assigned as Quality Manager

1. Calculation of fees budget - Form 1
2. Hourly rate calculation based on salary - Form 1a
3. Standard calculation of hourly rate - Form 1b
4. Reimbursables budget - Form 2
5. Curriculum Vitae for each team member - Form 3
6. Current registration of time spent and reimbursables during assignment, including travel accounts
7. Final accounts

The working hours spent by the Contact Person of the Enterprise and others on the administration of the assignment shall not be included in the budget of the assignment. All administration charges shall be covered under the overhead of the Enterprise.

## **IV. Assignment**

### **Tenders**

Tenders shall be made in the form of a draft agreement prepared in accordance with the KR-rules. The Project Manager shall normally be involved already when the Enterprise is preparing the draft agreement.

The draft agreement shall meet Danida's Terms of Reference

The Terms of Reference prepared by the Technical Client will offer a definition of Danida's requirements and objectives with the services, including the activities to be performed by the Enterprise.

If the Enterprise considers that amendments to the Terms of Reference are necessary or expedient, the Enterprise shall propose such amendments. If the Technical Client agrees to the proposal, the Technical Client shall revise the Terms of Reference accordingly.

It shall be the responsibility of the Enterprise to ensure that its employees and sub-contracting consultants are informed about all relevant details for the solution of the assignment.

The following documents shall be submitted to Danida:

1. Draft agreement
2. Annexes to the agreement shall be as follows in the stated order of priority:

Annex letter Annex name:

A	Terms of Reference
B	Form 1 Calculation of fees budget
C	Form 1a Hourly rate calculation based on salary
D	Form 1b Standard calculation of hourly rate
E	Form 2 Reimbursables budget and travel budget for each team member
F	Form 3 Curriculum vitae - One for each team member

### Requirements of Form

There are certain requirements to the report/assignment, cf. Danida's [Aid Management Guidelines](#)

The final report/assignment to Danida shall meet the general requirements of quality as described in Annex 2.

In addition, there may be quality requirements specific to the assignment described in the Terms of Reference.

### Approval of Final Report.

Amending the Final Draft Report after presentation to the Technical Client and to the recipient country partner shall form part of the agreement and is included in the fees under the agreement.

Comments from the Technical Client on the Final Draft Report shall be provided to the Enterprise no later than 3 months after receipt of the report. The Technical Client shall provide its reasons and fix a deadline for submission of the indicated changes.

When submitting the Final Report, the Enterprise shall request the Technical Client to issue a written approval.

No later than 30 days after the Enterprise has forwarded the Final Report, the Technical Client shall either send the approval to the Enterprise to the effect that the assignment has been completed finally or a written notification of the conditions that should be settled within an appropriately short time-limit before the declaration of completion can be issued.

On receipt of the approval, the final accounts shall be prepared and submitted to the Business and Contracts Department. Based on the final accounts, the refund or payment of fees and reimbursables shall be made.

The Technical Clients approval of the Final Report shall not relieve the Enterprise from its responsibility concerning faults and deficiencies.

## V. The Agreement

Danida standard short-term agreement on supply of consultancy services includes the following clauses:

- Clause 1. The Parties
- Clause 2. Objective and Outcome of Assignment
- Clause 3. Basis of Agreement
- Clause 4. Requirements of Form
- Clause 5. Quality Control
- Clause 6. Deadlines
- Clause 7. Place of Assignment
- Clause 8. Organisation of Assignment
- Clause 9. Budget
- Clause 10. Payment
- Clause 11. Advance Payment Guarantee
- Clause 12. Accounts and Audit
- Clause 13. Insurance
- Clause 14. Liability
- Clause 15. Anticorruption
- Clause 16. Settlement of Disputes
- Clause 17. Solemn Declaration

An agreement shall be prepared for each assignment (one set of Terms of Reference) with one Enterprise responsible for the assignment. The Enterprise itself shall conclude any agreements with sub-contracting consultants in connection with the assignment. Thus, as a main rule split-consultancy is not permitted, cf. Clause 8 of the agreement on organisation of assignment.

The following pages contain an explanation on how to fill in the items of the agreement. The explanation uses three different fonts with the following meaning:

- Ordinary font. Text to be copied literally.
- **Bold font.** Variables must **be replaced by concrete content**, for instance the name of a person. Variables are in brackets to make them easier to spot. These brackets should not be copied to the agreement.
- *Italic font.* Text for the information of the Enterprise. These texts *shall not be included in the agreement.* (Please note that, for instance, in Clauses 1 and 2 there are some special explanations which must be copied to the agreement. These do not appear in italics)

**Short-term Agreement with the Ministry of Foreign Affairs  
on  
Supply of Consultancy Services**

**Clause 1. The Parties**

This agreement has been entered into by and between:

Ministry of Foreign Affairs  
Business and Contracts Department  
2, Asiatisk Plads  
1448 Copenhagen K  
Denmark

Phone: +45 33 92 02 55  
E-mail: erh@um.dk

and

Company name: **[Company name]**  
Address: **[Address]**  
Postal code and town: **[Postal code and town]**  
Country: **[Country]**

Phone: **[Phone]**  
E-Mail: **[E-Mail]**

The Ministry of Foreign Affairs has designated the following as Technical Client:

Contact person: **[Name and department/embassy]**

The Technical Client is responsible for the technical aspects of the assignment. Communication regarding the execution of the assignment shall be forwarded to the Contacts Person of the Technical Client

The Business and Contracts Department is responsible for all financial and legal matters.

The Business and Contracts Department of the Ministry of Foreign Affairs has designated the signatory to this agreement as the Department's Contact Person.

Communication regarding financial and legal matters shall be forwarded to the Contact Person of the Business and Contracts Department with reference to the Ministry's Contract Number.

The Enterprise has designated the following persons as:

Project Manager: **[Name and department]**

Quality Manager: **[Name and department]**

Contact Person: [Name and department]

## Clause 2. Objective and Outcome of Assignment

The objective of the assignment is as stipulated in the Terms of Reference

Reference in general is made to Danida's [Aid Management Guidelines](#)

## Clause 3. Basis of Agreement

The agreement has been made on the following basis:

1. The present agreement with annexes.
2. Annexes to the agreement are as follows in the stated order of priority:

<u>Annex letter:</u>	<u>Annex name:</u>
A	Terms of Reference
B	Form 1 Calculation of fees budget
C	Form 1a Hourly rate calculation based on salary
D	Form 1b Standard calculation of hourly rate
E	Form 2 Budget of reimbursables
F	Form 3 Curriculum Vitae - One form for each participant

3. General Conditions for Consulting Services with Danida, 3<sup>rd</sup> edition, June 1998 (ABR 89 Danida).
4. Rules and Guidelines for Short-term Agreements between Danida and Enterprises on Supply of Consultancy services (KR-rules).
5. Danida's [Aid Management Guidelines](#).

In case of any discrepancy between the above documents, they shall apply in the order of priority stated above.

The above basis for agreements shall also apply to any addenda to agreements.

## Clause 4. Requirements of Form

General reference is made to Danida's [Aid Management Guidelines](#)

The report shall be constructed in such a way that there is an obvious connection for the reader between the descriptions of objective, analysis, and outcome of the assignment and the conclusions and recommendations of the report.

The outcome of the assignment shall be documented and submitted in a written report.

The Enterprise shall submit the Final Draft Report in:

**[Number of]** copies in **[Language]**

The Enterprise shall submit the Final Report in:

**[Number of]** copies in **[Language]**

Moreover, the Final Report shall be submitted on a diskette in accordance with the rules in Annex 2.

### **Clause 5. Quality Control**

The Final Draft Report shall be submitted along with the Quality Certificate filled in and signed by the Quality Manager.

### **Clause 6. Deadlines**

The agreement comes into force at the signing by both parties of the agreement. The Enterprise signs the agreement first, the Business and Contracts Department of the Ministry of Foreign Affairs signs afterwards. The assignment cannot be commenced until at the earliest the date the Business and Contracts Department signs the agreement.

The time schedule has been agreed as follows:

Date for commencement of assignment: **[Date]**.

The Enterprise's Final Draft Report with Quality Certificate shall be submitted not later than **[Weeks]** weeks after the date of commencement.

The Ministry of Foreign Affairs has up to three months from the receipt of the Final Draft Report and Quality Certificate to approve the report.

The Final Report of the Enterprise shall be submitted not later than **[Weeks]** weeks after the Enterprise's receipt of the Technical Clients comments.

### **Clause 7. Place of Assignment**

The recipient country is: **[Recipient country]**

The assignment will actually be used in:

- Denmark
- The recipient country

Moreover, reference is made to the Terms of Reference in Annex A.

The Enterprises is solely responsible for the correct VAT treatment of the assignment.

## Clause 8. Organisation of Assignment

(1) The Enterprise shall be:

Sole consultant

Total consultant and has entered into an agreement on the assignment with the following Enterprise/Enterprises as sub-contracting consultant(s):

Name of enterprise(s):     []                      Name(s) of person:         []  
Address:                         []  
Postal code and town:        []  
Phone:                            []

(2) According to agreement between the Enterprise and the Ministry of Foreign Affairs, the assignment shall be staffed with a team consisting of the consultants with the division of roles appearing from Forms 1, 1a, and 1b, which are attached as Annexes B, C, and D to this agreement.

## Clause 9. Budget

- (1) The fees budget of the Enterprise is based on the budgeted
- (2) man-hours of the assignment, cf. Forms 1, 1a, and 1b and shall be divided as stated therein. Forms 1, 1a, and 1b are Annexes B, C, and D of this agreement.

Fees budget: DKK **[Fees budget]**

(2) The reimbursables budget of the Enterprise shall be based on the expenses necessary for the solution of the assignment. The reimbursables budget shall be divided between the items stated in Form 2. Form 2 is Annex E of this agreement.

Reimbursables budget: DKK **[Reimbursables budget]**

(3) Total budget for the agreement amounts to:

Total budget: DKK **[Fees + reimbursables budget]**

All amounts in the agreement are in Danish kroner (DKK) including all taxes, charges, and VAT. Fluctuations in foreign prices and exchange rates are of no concern to the Ministry of Foreign Affairs and will therefore not result in any adjustment of the agreed total budget in Danish kroner.

## Clause 10. Payment

(1) Fees and reimbursables shall be paid to the Enterprise in two instalments:

1. 75 per cent of the fees budget + 75 per cent of the reimbursables budget is payable on commencement of the assignment against application for advance payment + advance payment guarantee, cf. Clause 6 on deadlines.
2. Any remaining fees + any remaining remuneration of reimbursables are payable on the Ministry of Foreign Affairs' approval of the final accounts + auditor's clean declaration.
3. Repayment by the Enterprise of fees and reimbursables paid in excess shall be attached to the final accounts + auditor's declaration.

The Ministry of Foreign Affairs may request detailed documentation additional to the final accounts as a condition for the payment of balance of fees and/or remaining remuneration, cf. ABR 89 Danida.

The time for payment for advance payments is a maximum of 30 days after the Business and Contracts Departments receipt of Application for Advance Payment and Guarantee for Advance Payment where applicable.

The final payment of any balance of fees and reimbursables which appear from the final accounts, shall take place when the Final Report has been approved by the technical Client.

The time for payment against final accounts is a maximum of three months after receipt by the Business and Contracts Department of a copy of written approval of the Final Report issued by the Technical Client, final accounts and a clean Auditor's Declaration on Final Accounts.

(2) The Ministry of Foreign Affairs' payments may be made through a banker's transfer to the following bank:

Name of bank:            [ ]  
Address:                   [ ]  
Postal code and town:   [ ]  
Country:                   [ ]  
Registration number:    [ ]  
Account number:         [ ]

The above information concerning the bank shall be stated in the Enterprise's application for payment, invoice, etc.

### **Clause 11. Advance Payment Guarantee<sup>5</sup>**

The Enterprise shall provide security for the Ministry of Foreign Affairs' advance payments stated in Clause 10 for fees and reimbursables through:

A banker's guarantee with guarantee number: **[Guarantee number]**  
with the following bank:

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<sup>5</sup> Danish public agencies shall be exempted from providing security.

Name of bank: [ ]  
 Address: [ ]  
 Postal code and town: [ ]  
 Country [ ]  
 Phone: [ ]

An insurance guarantee with policy number: **[Policy number]**  
 with the following insurance company:

Name of company: [ ]  
 Address: [ ]  
 Postal code and town: [ ]  
 Country [ ]  
 Phone: [ ]

for the advance payments amounting to:

Fees:	DKK	<b>[75 per cent of fees budget]</b>
Reimbursables:	DKK	<b>[75 per cent of reimbursables budget]</b>
Total advance payments:	DKK	<b>[Sum of advance payments]</b>

In the event of an extension of the agreement appearing from the Business and Contracts Department's written confirmation, the Enterprise shall increase the guarantee so as to correspond to any increase in advance payments.

On submission of the Final Draft Report the Enterprise can submit an application for the release of the advance payment guarantee if such guarantee has been provided.

The advance payment guarantee is subsequently released when the Ministry of Foreign Affairs (Danida) has approved the Enterprise's final fees and reimbursables accounts in accordance with the agreement.

In the event that an advance payment guarantee is to be provided, all payments shall be subject to the guarantee being received by the Business and Contracts Department. Charges for obtaining the advance payment guarantee are to be paid by the Enterprise.

*In general a guarantee shall always be provided. The Enterprise may choose whether to provide a banker's guarantee or an insurance guarantee. The guarantee amount shall correspond to the advance payments. The issuer (bank or insurance company) shall make use of the special guarantee form in the section Forms. The Ministry of Foreign Affairs (Danida) may grant exemptions from the requirement of providing an advance payment guarantee. All inquiries in this regard should be directed to the Business and Contracts Department of the Ministry of Foreign Affairs' (Danida)*

*In the event of the total advance payment amount to less than DKK 300,000.-, the Business and Contracts Department of the Ministry of Foreign Affairs (Danida) can at its discretion waive the demand for an advance payment guarantee.*

## Clause 12. Accounts and Audit

The Enterprise's final fees and reimbursables accounts shall be computed on the basis of the final accounts of the Enterprise for the assignment.

The final fees accounts shall not exceed the maximum total fees budget. A changed distribution of time spent for the individual consultant up to a maximum of 20 per cent of the total fees budget for the individual consultant is acceptable if justified by the requirements of the assignment.

The final reimbursables accounts shall not exceed the maximum total reimbursables budget. In the final reimbursables accounts no budget item shall exceed the budget with more than 20 per cent..

The final accounts shall be checked by the Project Manager of the Enterprise.

The final accounts shall be audited and provided with an auditor's declaration by the external auditor of the Enterprise in accordance with the conditions of the KR-rules. The Enterprise's auditor shall be either a state authorised public accountant or a registered public accountant.

The final accounts and the auditor's declaration shall be submitted to the Ministry of Foreign Affairs not later than three months after the submission of the Final Report/solution of the assignment.

In the event that within three months of the Ministry of Foreign Affairs' written approval, the Enterprise has not sent in the final accounts and auditor's declaration to the Ministry of Foreign Affairs and still has not submitted the final accounts and auditor's declaration one month after the Ministry of Foreign Affairs' written request to this effect, the Enterprise shall be obliged to pay back to the Ministry of Foreign Affairs all amounts received.

The Ministry of Foreign Affairs or an auditor appointed by the Ministry shall at any time be entitled to audit the final accounts of the Enterprise and any other documentation for the assignment.

### **Clause 13. Insurance**

(1) The Enterprise has taken out a professional liability insurance with:

Policy number:	[ ]
Name of insurance company:	[ ]
Address:	[ ]
Postal code and town:	[ ]
Country:	[ ]
Phone:	[ ]

The insurance shall cover the Enterprise itself and any sub-contracting companies, consultants and other third parties, when the assignment is implemented as stated in Clause 8. The insurance shall cover the liability of the Enterprise for up to five years after the termination of the assignment, i.e. the Ministry of Foreign Affairs' approval of the final accounts of the Enterprise. On demand, the Enterprise shall undertake to

document that insurances have been taken out and are in force. The cost of the Enterprise's professional liability insurance shall be paid by the Enterprise.

(2) If the assignment is being carried out abroad, the Enterprise shall take out adequate insurances for sickness and accident (including repatriation) for employees of the Enterprise, sub-contracting consultants etc. and liability insurance for the Enterprise and all employees, also including local employees.

The cost of insurances for sickness and accident for employees is covered by the Ministry of Foreign Affairs as reimbursables. Other expenses in this connection shall be covered by the Enterprise.

(3) It has been agreed between the parties that the following additional insurances shall be taken out:

Type	Area of cover	Scope	Amount DKK
[Type]	[Area of cover]	[Scope]	[Insurance amount]

The Enterprise shall take out insurance for the liability of the Enterprise in connection with any damage to equipment made available to the Enterprise for the assignment.

Expenses for additional insurance required and approved by the Ministry of Foreign Affairs are covered as reimbursables.

*Depending on the concrete assignment the Enterprise shall have additional insurance cover.*

*In cases where there may be a need for the Enterprise to have additional insurance cover, for instance a motor vehicle liability insurance, if a motor vehicle is hired locally, insurance of equipment, personal property/ contents insurance for employees, etc. in the event of actual expatriation, and work-injury insurance if employees perform actual work locally.*

(4) On demand the Enterprise is obliged to present documentation that insurances with adequate cover have been taken out and are in force.

## Clause 14. Liability

*For assignments related to the preparation, implementation and monitoring of investments in physical infrastructure, e.g. transport, communications and energy, the maximum amount of compensation payable by the Enterprise to the Ministry of Foreign Affairs in respect of professional liability shall be DKK 25,000,000.-, or such other higher amount deemed necessary by Ministry of Foreign Affairs*

*For other assignments the maximum amount of compensation payable by the Enterprise to the Ministry of Foreign Affairs in respect of professional liability shall be DKK 10,000,000.-*

The maximum amount of compensation payable by the Enterprise to the Ministry of Foreign Affairs is:

- DKK 10,000,000.-
- DKK 25,000,000.-

Cf. ABR 89 Danida, Rule 6. Liability

### **Clause 15. Anticorruption**

No offer, payment, consideration, or benefit of any kind which constitute illegal or corrupt practices, shall be made, either directly or indirectly, as an inducement or reward in relation to:

- a. the tendering,
- b. the award of the contract, or
- c. the execution of the contract.

Any such practice will be grounds for the immediate cancellation of this contract and for such additional actions, civil and/or criminal, as may be appropriate. At the discretion of the Ministry of Foreign Affairs a further consequence of any such practice can be the definite exclusion from any tendering for Ministry of Foreign Affairs funded activities.

### **Clause 16. Settlement of Disputes**

Any dispute between The Ministry of Foreign Affairs and the Enterprise on the conclusion, interpretation, and implementation of this agreement shall be settled finally and binding by the Danish Institute of Arbitration (Det Danske Voldgiftsinstitut) in Copenhagen.

Danish law shall regulate the matters of the parties.

### **Clause 17. Solemn Declaration**

The Enterprise solemnly declares that the information and declaration by the Enterprise in this agreement with relating annexes are correct.

This agreement shall be signed in two identical copies of which the Enterprise and the Ministry of Foreign Affairs shall each have one.

**For the Enterprise:**

\_\_\_\_\_, this \_\_\_\_\_ 200\_\_

\_\_\_\_\_  
(Signature) (Stamped name)

**For the Ministry of Foreign Affairs:**

Copenhagen, this \_\_\_\_\_ 200\_\_

Contract Number: \_\_\_\_\_

File Number: \_\_\_\_\_

---

(Signature) (Stamped name)

Contact Person

## VI. Rates and Calculations

This chapter contains a schedule for the calculations which the Enterprise has to make when filling in the agreement.

### 1. Categories

At first, the persons shall be categorised, cf. Schedule 1. This is necessary as different rules apply to the different categories.

### 2. Time budget

Working hours spent on quality control by the Quality Manager as well as the working hours spent by the Contact Person and others on the administration of the assignment shall not be included in the budget of the assignment. All administration charges and any internal quality control procedures of the Enterprise shall be covered under overhead of the Enterprise.

Time budget for each individual employee shall be specified in Form 1 and divided between:

1. Preparation in Denmark or other industrialised country
2. Journey there and back
3. Abroad (in recipient country)  
Week-days and work done and documented over weekends
4. Finalising in Denmark or other industrialised country

The time budget in Denmark shall be calculated on the basis of a 37-hour working week/7.4-hour working day. Time used within normal working hours shall not be distinguished from time used outside normal working hours.

The time budget in other industrialised countries is calculated in accordance with the existing rules on working hours.

The time budget in the recipient country shall be calculated on a 40-hour working week/8-hour working day, regardless of the working hours officially in force. For the first two weekends documented work done may be included with a maximum of 8 hours per day.

In connection with the journey there and back a travelling time of a maximum of 8 hours each way per person may be included, corresponding to a total maximum of 16 hours per person for the journey there and back.

### 3. Hourly Rates

Attention should be paid to the current maximum rates and to the fact that in certain cases a standard rate fixed by Danida must be used.

As a main rule, the fee shall be calculated on the basis of the normal pre-tax pay to the team member employed as salaried staff with the Enterprise.

The hourly rates shall be calculated in accordance with Form 1a on the basis of the normal pre-tax salary, cf. the latest pay slip multiplied by 12 and divided by 1655 hours. With this formula, holiday pay has already been included in the fee and shall therefore not be included separately in the calculation of fees.

The salary used in the calculations is the normal pre-tax pay of a full-time employee with a 37-hour working week, or the salary paid to the Enterprise's consultant if it has been agreed that the salary should be less during the execution of the assignment.

No profit-dependent bonus shall be included in the salary.

In order to form part of the pre-tax salary a remuneration shall meet all conditions below simultaneously:

- 1) The consultant shall have the remuneration at his/her disposal
- 2) The tax administration shall consider the remuneration to be equal to pay
- 3) The value of the benefit shall be taxable as income and value-assessed nation-wide by the tax administration
- 4) The value of the remuneration shall appear with a fixed amount on the pay slip of the individual consultant each month of the year

Salary shall be calculated with Form 1a on the basis of the latest pre-tax monthly pay. It shall be calculated as fixed monthly pay before tax plus pension contribution paid by the Enterprise, cf. the latest pay slip plus holiday bonus (not holiday pay) plus benefits plus statutory contributions less compensation.

Pre-tax monthly pay is:

Fixed monthly pay  
+ Pension contribution paid by the Enterprise  
+ Holiday bonus (usually 1 per cent)  
+ Taxable benefits  
+ Statutory contributions less compensation.

The formula looks like this:

Pre-tax monthly pay x 12 months/norm hours per annum 1655 = Calculated pay per hour.

The salary-based calculation of hourly rates is not used for consultants who cannot document monthly pay as salaried staff. Nor is the salary-based calculation of hourly rates used for owners and co-owners who cannot document monthly pay in the previous accounting year. For these persons a standard-based (non-salary based) calculation of hourly rates is used, cf. Schedule 1b, based on the seniority of the consultant in relation to his/her degree from a university or other institution of higher education.

It shall not be permitted to use the standard rates in cases where a salary-based hourly rate may be calculated which is less than the standard rate.

#### 4. Hourly Rate of Fees

Then an hourly rate of fees shall be calculated for each person. This is equal to the hourly rate (calculated pay per hour) + overhead factor. Schedule 1 shows the maximum hourly rates and fixed overhead factors approved by Danida.

#### 5. Reimbursables

Reimbursables include direct expenses which the Ministry of Foreign Affairs (Danida) has approved as refundable and which must be documented through external vouchers from third party and travel account.

Reimbursables may include:

1. Per diems
2. Hotel
3. International air fares
4. Local transport
5. Local assistance
6. Reproduction/copying
7. Communication from abroad necessary to the assignment (not private communication)
8. Laundry
9. Vaccinations
10. Sickness and accident insurance
11. Excess baggage
12. Visa expenses
13. Transport (Denmark/country of residence) residence-airport
14. Fee for auditor's declaration to Danida (max. DKK 5,400.-)
15. Other reimbursables

In the event that the project work takes place solely in Denmark or another industrialised country, only reproduction/copying and fee for auditor's declaration to Danida shall be refundable. Any additional expenses incurred by the Enterprise for the solution of the assignment shall be included under the overhead factor of the Enterprise.

However, reimbursables for assignments in Denmark or another industrialised country may be refunded if the assignment requires travelling within Denmark or another industrialised country such as inspection of supplies and goods during production or prior to shipment from Denmark. Thus, expenses for transport, travels to meetings, discussions, information collection etc. shall not be refunded by Danida.

A budget in Form 2 must be prepared for the relevant reimbursables.

#### 6. Final Accounts

The Enterprise shall prepare a final statement of accounts. The final accounts shall be prepared in accordance with the agreement made, and be audited by the external auditor of the Enterprise.

A copy of the Final Accounts shall by e-mail be submitted to the Technical Client at the same time as the Final Accounts are submitted in paper to the Business and Contract Department. The Final Accounts shall be submitted no later than three months after the handing over of the Final Report.

The person responsible for the preparation of the final statement of account shall ensure that the team members are familiar with:

1. what expenses shall be covered as reimbursables under the agreement.
2. how to prepare current registration of hours.
3. the requirements of documentation to be met, including documented travel accounts.

The Project Manager shall ensure that current approval and registration of man-hours and reimbursables concerning the assignment be made.

#### Accounts

The final statement of accounts shall be prepared by means of four special forms found in the chapter "Forms":

- Final fees accounts (Accounts Forms 1a +1b)
- Final reimbursables accounts (Accounts Form 2)
- Final settlement of fees and reimbursables (Accounts Form 3)
- Auditor's declaration (Accounts Form 4)

#### Final fees accounts

Final fees accounts (Accounts Forms 1a + 1b) shall be filled in with man-hour spent and fees per person for the columns (a) Budget, (b) Approved change, and (c) Realised.

Realised time spent shall be calculated as registered man-hour spent in accordance with certified hour-lists or approved invoices with indication of hours for each consultant.

- Preparation in Denmark or other industrialised country is calculated on the basis of a 37-hour working week/7.4-hour working day. No distinction shall be made between time spent within and outside normal working hours.
- Journeys there and back: a travelling time of a maximum of 8 hours each way per person corresponding to a total maximum of 16 hours per person/round trip.
- Abroad. In the recipient country:
  - Weekdays. Hours spent in the recipient country shall be calculated on the basis of a 40-hour working week/8-hour working day, regardless of the official working hours.

- Work done and documented during weekends. For the first two weekends time-spent of a maximum of 8 hours per day may be included.
- Finalising in Denmark or other industrialised country is calculated on the basis of a 37-hour working week/7.4-hour working day. No distinction shall be made between time spent within and outside normal working hours

Realised fees shall be calculated as realised time spent multiplied by the hourly rate of fees under the agreement. Invoices (with time-lists) shall be issued for external team members in relation to the Enterprise, on which the hours spent on the assignment and the hourly rate shall appear. Time-lists shall be available as documentation of the time-spent for the Enterprise's own team members.

Amounts in the “Deviations”-column shall then be calculated. The amount to be settled towards the Danida shall be determined for each person.

A changed distribution of time spent for the individual consultant up to a maximum of 20 per cent of the total fees budget for the individual consultant is acceptable if justified by the requirements of the assignment. The final fees accounts shall not exceed the maximum total fees budget.

The box “Fees to be settled” shall be filled in and transferred to Accounts Form 3. The maximum amount to be transferred shall not exceed the approved fees budget.

#### Final reimbursables accounts

In the final reimbursables accounts (Accounts Form 2) the columns (a) Budget, (b) Approved change, and (c) Realised shall be filled in and afterwards the column “Deviations” shall be calculated and filled in.

- Realised reimbursables consist of the actual expenses paid for the types of reimbursable under the agreement. Documentation is required in the form of certified vouchers for the individual reimbursables. Reimbursables paid in foreign currency shall in principle be converted at the rate of exchange at the time of payment, but monthly rates of exchange based on current foreign exchange lists may be applied. Only one of these principles shall be used.
- Hotel reimbursables shall be entered in the final accounts with the actual expenses paid. Per diems shall observe the Ministry of Foreign Affairs’ (Danida) rules on official travel in accordance with circulars from the Danish the Ministry of Finance on “Agreement on official travel” and “Adjustment of rates for official travel”.
- Danida will approve a maximum over-expenditure of 20 per cent on each reimbursable item, but only to the extent savings are made on other items. The final reimbursables accounts shall not exceed the maximum total reimbursables budget.

- Column d shall be filled in with the deviation between budget (columns a + b) and realised (column c). If the deviation exceeds 20 per cent, the amount exceeding 20 per cent shall be entered in column e.
- Column f is calculated as follows:
  - \* If the deviation (column d) is larger than zero, (column f) is equal to (column c) - (column e).
  - \* If the deviation (column d) is less than zero, then (column f) is equal to (column c).
- The “Total” field shall be filled in with the sum of column f.
- The “Total maximum” field shall be filled in with the sum of columns a and b.
- The “Reimbursables to be settled” field shall be filled in with the smallest amount from the fields “Total to be settled” and “Total maximum” and be transferred to Accounts Form 3.

#### Final settlement of fees and reimbursables

Final settlement of fees and reimbursables (Accounts Form 3) shall then be filled in with previously received advance payments, where after the balance with Danida will appear.

All three forms (Accounts Forms 1, 2, and 3) handed over to the external auditor together with the reimbursable vouchers, a copy of the agreement with annexes and a copy of these guidelines.

When submitting the Final Accounts the Enterprise shall enclose a copy of the written approval of the Final Report issued by the Technical Client.

#### Audit by external auditor

The audit of the final accounts shall be based on:

- (1) terms and conditions of the KR-rules and ABR 89 Danida and the agreement with annexes and
- (2) the actual time registration and book-keeping of the assignment.

The auditor shall state any deviations between the final accounts and the agreement made in the declaration.

The auditor shall verify in particular:

- that time spent is in accordance with the time registration of the assignment, including certified time lists or approved external invoices with statements of hours for each consultant.

- that rates of fees are in accordance with the rates under the agreement and documented by the latest pay slip immediately prior to the conclusion of the agreement.
- that “fees to be settled” are calculated correctly.
- that reimbursable items are documented by external vouchers or travel accounts in which per diems are correctly calculated with regard to rates and periods.
- that “reimbursables to be settled” are calculated correctly.

The final accounts shall be provided with a declaration as shown in the form Auditor's declaration on the final accounts (Accounts Form 4) which is found in the Forms chapter.

## **VII. Forms**

These are the forms attached to these guidelines:

### **Schedules**

- Schedule 1    Categorisation of team members of assignment, maximum hourly rates and overhead factor.
- Schedule 2    Schedule of types of reimbursables.

### **Forms**

- Form 1        Calculation of fees budget
- Form 1a       Hourly rate calculation based on salary
- Form 1b       Standard calculation of hourly rates
- Form 1c       Solemn declaration on consultancy as main-/full-time/sole occupation
- Form 2        Reimbursables budget
- Form 3        Curriculum Vitae

### **Advance payment application**

Form for application for advance payment.

### **Advance payment guarantee**

Danida's standard for provision of guarantee.

Request for release.

**Certificate of Quality**

**Accounts Forms**

Accounts Form 1a	Final fees accounts - specification of man-hours
Accounts Form 1b	Final fees accounts - amount in DKK
Accounts Form 2	Final reimbursables accounts
Accounts Form 3	Final statement of fees and reimbursables
Accounts Form 4	Auditor's declaration on the final accounts.

## Schedule 1

**Categorisation of Team Members of Assignment, Maximum Hourly Rates and Overhead Factor.**A. Salary-based calculation of hourly rates

Based on salary for consultants employed with contract-holder and any consultants employed with sub-contractors. Max hourly rate is adjusted annually. Current rate is available on [Documents](#)

Category	Description	Relation of team member to contract-holder	Employed with	Main occupation	Max. hourly rate DKK (January 2006)	Fixed overhead factor
A	Project Manager	Employed <sup>6</sup>	Contract-holder	Consultancy	430,-	140%
B	Consultant	Employed	Contract-holder	Consultancy	430,-	120%
C	Consultant	-	Sub-contractor	Consultancy	430,-	120%
D	Consultant/ Project Manager	-	Self-employed, individual consultant/ Sole proprietor	Consultancy	cf. B. Standard-based calculation of hourly rate	100% <sup>7</sup>
E	Consultant	-	Sub-contractor/ contract-holder	Other than consultancy	430,-	100%
F	Trainee	Employed	Contract-holder	Consultancy	271,-	0%

<sup>6</sup> It is a precondition for a fixed overhead factor of 140% that the assignment includes contributions from other team members.

<sup>7</sup> It is a precondition for a fixed overhead factor of 100% that consultancy is carried on as main, full-time or sole occupation. A solemn declaration to this effect must be signed and handed in, cf. Form 1c. If consultancy is carried on as a part-time occupation, the fixed overhead factor will be reduced to 60%.

Assignments by Sole Consultants

A consultant who solves an assignment on his/her own, belongs to category B. Sole proprietorships, however, to category D.

Fixed Overhead Factor:

In certain cases and upon a concrete assessment and previous notification of the consultancy enterprise in question the Ministry of Foreign Affairs (Danida) may decide to base the calculations on a reduced overhead factor.

B. Standard-based (non-salary based) calculation of hourly rates

To be used for consultants who are not salaried staff, for sole proprietors and for employees with companies who cannot document the consultant's latest salary.

For consultants employed on salaried-staff terms fees must be calculated cf. the latest pay slip immediately prior to the conclusion of the agreement, and determination of salary-based hourly rates shall be made cf. paragraph A above. No standard rates shall be applied when a salary-based hourly rate can be calculated that is less than the standard rate.

Seniority table	Hourly rate DKK (January 2006)
Less than 5 years	273,-
From 5 to 9 years	314,-
From 10 to 14 years	350,-
From 15 to 19 years	378,-
More than 20 years	402,-

The hourly rate is adjusted annually. Current rate is available on [Documents](#)

The overhead factor shall be used as indicated under A. Salary-based calculation of hourly rates above.

The upper limit for hourly rates (salary-based and non-salary based) shall be adjusted every 12 months as per 1<sup>st</sup> January on the basis of the change in the net consumer-price index from the Danish Statistical Office (Danmarks Statistik) as per 1<sup>st</sup> October of the previous year based on the net consumer-price index which was 100,8 on 1st October 2000.

C. Local consultants

With a view to increasing capacity in the private sector in the partner country the Enterprises are encouraged to involve local consultants to the greatest possible extent. The local consultants can be either consultants who are nationals of the recipient country (so-called "local" local consultants) or consultants from an industrialised country, who either are permanently employed as salaried employees with a company that is legally established and registered in the recipient country or stationed to work on

a daily basis and with their main occupation at a liaison office in the recipient country, (so-called expatriate consultants). Rates are gross (overhead included).

The Technical Client shall assess together with the Enterprise whether it is necessary to allocate more time to the Project Manager due to the fact that inclusion of local consultants might make greater demands on the Project Manager for supervision, control, technology transfer and capacity building.

The Enterprise shall submit proposals for an hourly rate of fees for each “local” local consultant or expatriate consultant. The hourly rate of fees shall correspond to the level in the private sector in the country in question for a person with equivalent education, qualifications and seniority.

Danida assesses the hourly rate of fees proposed by the Enterprise on the basis of information on the level of the market in the recipient country in question which is reported to the Business and Contracts Department by the local embassy or obtained by the Business and Contracts Department through direct contact to the local embassy in a specific case. Information on the current fee level for “local” local consultants and expatriate consultants in recipient countries can be obtained from [Documents](#).

**Schedule 2****Schedule of Types of Reimbursables**

Reimbursables include documented actual expenses which Danida has approved as refundable. Reimbursables must be documented by external vouchers from third party. The reimbursables stated below will be refunded against subsequent documentation in the form of external vouchers and travel accounts.

Expenses will be refunded in accordance with the bank's average exchange rate for sale of the currency of the country of service over the month in which the expense has been paid or at the latest available exchange rate. The exchange rates used shall be documented.

Expenses that are not included in the types of reimbursables stated below are not refundable. Such expenses shall be covered by the Enterprise's overhead factor.

Reimbursables may include:

1. Per diems
2. Hotel
3. International air fares
4. Local transport
5. Local assistance
6. Reproduction/copying
7. Communication from abroad necessary to the assignment (not private communication)
8. Laundry
9. Vaccinations
10. Sickness and accident insurance
11. Excess baggage
12. Visa expenses
13. Transport (Denmark/country of residence) residence-airport
14. Fee for auditor's declaration to Danida (max. DKK 5,400.-)
15. Other reimbursables.

In the event that the project work takes place solely in Denmark or in another industrialised country, only reproduction/copying and fee for auditor's declaration to the Danida shall be refundable. Any additional expenses of the Enterprise for the solution of the assignment shall be included under the overhead factor of the Enterprise.

However, reimbursables may be refunded if the assignment requires travelling within Denmark or another industrialised country, such as inspection of supplies and goods during production or prior to shipment from Denmark. Thus expenses for transport, travels to meetings, discussions, information collection etc. will not be refunded by the Danida.

A budget must be prepared for the relevant reimbursables in Form 2.

The budget of fees and reimbursables shall be prepared in accordance with the terms and conditions of the KR-rules and ABR 89 Danida.

The form shall always contain the types of reimbursable shown. If a type of reimbursable is not used, a "0" (zero) shall be added in the amount column, and in the statement the words "Not applicable" shall be entered in the box of the item concerned.

Only in exceptional cases may other types of reimbursables be added than items 1-14 above. A special written approval from the Business and Contracts Department is required to do so.

The statement shall give a brief description of how the reimbursable has been calculated i.e. the number of items multiplied by Danish kroner per item. The rates will appear from the chapter "Rates and calculations".

Type of reimbursable No.	Type of reimbursable	Notes
1	Per diem (food and necessities)	<p>The budget should follow the per-diem rates of Danida which are based on the current rates of the Danish Ministry of Finance. Current per diem rates can be found on <a href="#">Documents</a></p> <p>Per diem shall be calculated from arrival in the recipient country to departure from the recipient country. Per diems are calculated per full hour at 1/24 of the per diem rate for the country concerned.</p> <p>If the consultant stays at a hotel where meals are included in the rate, and therefore does not have to defray expenses for meals, the per diem rate shall be reduced by 75%. Where only some meals are provided, the per diem shall be reduced correspondingly: breakfast is calculated at 15%, lunch at 30% and dinner at 30% of the per diem rate.</p> <p>Per diems shall be paid only for as long as no private household has been established.</p>

Type of reimbursable No.	Type of reimbursable	Notes
2	Hotel expenses	<p>Reasonable expenses for hotel room will be refunded against vouchers provided that luxury hotels are used only where absolutely necessary.</p> <p>If the consultant takes up private accommodation, a bed-night contribution is granted which amounts to 1/3 of the per diem rate for the country concerned.</p>

Type of reimbursable No.	Type of reimbursable	Notes
3	International air travels	<p>Expenses for the consultant's travels between home and the place of the assignment and return travel shall be defrayed by Danida as reimbursables.</p> <p>Any discount schemes shall be used. Such discount schemes shall be to the benefit of Danida. The maximum shall be the economy class fare at the travel agency of the Ministry of Foreign Affairs.</p> <p>Expenses shall be refunded only against documentation i.e. in connection with the consultant's submission of accounts he/she shall attach the air ticket used, a</p>

		certified copy of the ticket or an invoice from a travel agency for the ticket with a copy of the ticket, as a refund will not be granted otherwise.
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Type of reimbursable No.	Type of reimbursable	Notes
4	Local transport abroad	Transport charges (car, air, and train) in connection with local official travel shall be refunded. Besides, transport to and from airport, railway station etc. at arrival in and departure from the recipient country shall be refunded.  Expenses shall be refunded only against required documentation and only when it is a matter of official travel.
4a	Local transport abroad, public transport	Type and fares shall be specified in the currency of the recipient country and the rate of exchange used for converting into DKK.
4b	Local transport abroad, refund of car hire under specific agreement Danida	Expenses for car hire shall be refunded. The expenses shall be specified in the currency of the recipient country and the rate of exchange used for converting into DKK.

Type of reimbursable No.	Type of reimbursable	Notes
5	Local assistance	Local assistance for interpretation, guide etc. may be refunded against prior agreement at an hourly or daily rate which is reasonable in relation to the current pay-level of the recipient country.

Type of reimbursable No.	Type of reimbursable	Notes
6	Reproduction and copying, including local photocopying necessary to the assignment.	The expenses shall be refunded at an amount per page of a maximum of DKK 2.00.

Type of reimbursable No.	Type of reimbursable	Notes
7	Communication abroad and from abroad necessary to the assignment.	Expenses for telephone, fax and telex abroad and from abroad to the country of residence which are necessary for official reasons and are necessitated by the assignment shall be refunded (not private communication).

		Expenses for telephone, telex, fax, etc. in the country of residence will not be refunded.
--	--	--

Type of reimbursable No.	Type of reimbursable	Notes
8	Laundry	Laundry shall be refunded

Type of reimbursable No.	Type of reimbursable	Notes
9	Vaccinations	Vaccinations for the recipient country required and made shall be refunded.

Type of reimbursable No.	Type of reimbursable	Notes
10	Sickness and accident insurance	Insurance shall be refunded by a maximum amount per day during the stay abroad and during the period of travel.

Type of reimbursable No.	Type of reimbursable	Notes
11	Excess baggage	Against necessary documentation Danida will refund an amount for journeys there and back of a maximum of 10 kg each way to cover expenses for excess baggage necessary to the assignment (documents, equipment, etc.)

Type of reimbursable No.	Type of reimbursable	Notes
12	Visa	Expenses.

Type of reimbursable No.	Type of reimbursable	Notes
13	Transport (Denmark/ country of residence) residence-airport	Expenses for transport between residence and airport in Denmark or country of residence against necessary documentation. Trips to and from airport must be made by means of public transportation. Expenses for transportation by taxi can only be refunded if there are specific reasons which must be stated in the accounts. When transportation is by own car, a mileage allowance is granted in accordance with the existing guidelines laid down by the Danish Ministry of Finance.

Type of reimbursable No.	Type of reimbursable	Notes
14	Fee for auditor's declaration	The actual expense for audit of the final accounts for the assignment in question shall be refunded, usually up to a maximum of DKK 5,400.-.

Type of reimbursable No.	Type of reimbursable	Notes
15	Transportation of equipment	Expenses for transportation of equipment required for the assignment may be refunded separately against documentation upon agreement with Danida.

# Form 1 Calculation of Fees Budget

## Man-hours and calculated fee

Recipient country:  
Start of assignment:

Project name:

File No.:

Sex (M/F)	Name of consultant	Denmark/ industrialised country Preparation (7.4 hours per working day)	Abroad		Denmark/ industrialised country Finalising (7.4 hours per working day)	Travel time (Max. 8 hours each way)	Man-hours per consultant	Rate/hour cf. Forms 1a/1b (to two decimals)	Category (letter cf. Schedule 1)	Overhead factor in per cent cf. Schedule 1	Fee rate/hour (Max. cf. Schedule 1) (to no decimals)	Computed total fees per consultant (to two decimals)
			Weekday (8 hours per working day)	Weekends (Max. 8 hours per working day)								
		Hours	Hours	Hours	Hours	Hours	Hours	DKK			DKK	DKK
TOTAL												

Man-year (standard hours):

1655 man-hours

Fee-rate/hour: Hourly rate incl. overhead factor, but not exceeding max. hourly rate incl. overhead factor cf. Schedule 1.

Man-month:

137.9 hours

Computed fees: Fee-rate/hour by man-hours.

Working week in Denmark:

37 hours

Working week in other industrialised country:

Existing rules on working hours

Working week in recipient country:

40 hours

Outward & return travel:

Max. 8 hours per outward or return travel

Weekends:

The two first weekends abroad, documented work time of max. 8 hours per day may be included.

# Form 1a Hourly Rate Calculation Based on Salary

## Calculated hourly rate per consultant based on salary paid

For employees with consultants of contract-holder and any sub-contractors.

Name of enterprise	Name of consultant	Function on assignment	Latest fixed salary cf. latest pay slip <sup>8</sup>	Pension contribution <sup>9</sup> + Holiday allowances 1 per cent a <sup>10</sup> + Statutory contributions – Compensation on contributions <sup>11</sup>	Benefits of the consultant <sup>12</sup>	Calculated annual pay (a+b+c) x 12	Hourly rate d/1655 hours (Transfer to Form 1)
			a	b	c	d	
DKK							

Date:

<sup>8</sup> Fixed pay is the normal fixed monthly pay of the employee based on a working week of 37 hours (in Denmark) and full employment. The latest pay slip to be used as documentation for auditor and as a basis of calculation. If the consultant receives lower pay during work abroad, this lower pay shall be used. Persons not working with a company shall use Form 1b which shall be signed by the project manager.

<sup>9</sup> Pension paid by the enterprise per month according to latest pay slip.

<sup>10</sup> Holiday allowances of the enterprise are usually 1 per cent of pre-tax salary.

<sup>11</sup> Statutory contributions per month in Denmark as can be found on [Documents](#)

<sup>12</sup> Benefits shall meet all conditions below simultaneously:

- 1) The consultant receives the benefit,
- 2) The tax administration shall consider the remuneration to be equal to pay
- 3) The value of the benefit shall be taxable as income by the tax administration
- 4) Which appears with a fixed amount of the pay slip of the individual consultant each month of the year.

Pay bonus dependent on profit (e.g. profit sharing by enterprise or allocation of shares to employee) cannot be included.

**Form 1b Standard Calculation of Hourly Rate**  
**Calculated hourly rate per consultant based on standard fees**

The salary-based calculation of hourly rates is not used for consultants who cannot document monthly pay as salaried staff. Nor is the salary-based calculation of hourly rates used for owners and co-owners who cannot document monthly pay in the previous accounting year. For these persons a standard-based (non-salary based) calculation of hourly rates is used, cf. Schedule 1, B, based on the seniority of the consultant in relation to his/her degree from a university or other institution of higher education.

For consultants employed as salaried employees, fees must be calculated on the basis of the latest pay slip cf. Form 1a. It shall not be allowed to apply standard rates in cases where it is possible to calculate a salary-based hourly rate, which is lower than the standard rate.

Name of enterprise	Name of consultant	Function on assignment	Education	Year of degree <sup>13</sup> cf. attached CV (Form 3) signed by consultant	Seniority by years <sup>14</sup>	Hourly rate by seniority table <sup>15</sup> (Transfer to Form 1)  DKK

<sup>13</sup> Year of degree from university or similar degree documented by consultant's signature on attached CV.

<sup>14</sup> Present year minus year of degree.

<sup>15</sup> Seniority table will be found in Schedule 1.

**Form 1c      Solemn Declaration**

I hereby solemnly declare that I carry on consultancy as my main-, full-time or sole occupation.

**[place], [date]**

**[name]**

## Form 2 Reimbursables Budget

include direct, actual expenses which have been approved by Danida as refundable. The reimbursables stated may be refunded against subsequent documentation by external vouchers from third party and from travel accounts. The table shall always contain the types of reimbursable shown. If a reimbursable is not used, a "0" (zero) shall be added in the amount column, and in the statement the words "Not applicable" shall be entered in the box of the item concerned. Only in exceptional cases may other types of reimbursable be added. This will require a Reimbursables special written approval from Danida's Business and Contracts Department. The statement shall render a brief description of how the reimbursable has been calculated i.e. number of items multiplied by DKK per item. The rates are laid out in the chapter "Rates and calculations".

Name of consultant	Per diem			Accommodation			International air journeys					Total DKK a+b+c
	Number of days	p/d rate	Total per diem	Number of days	Rate per day	Total accommodation	City of departure	City of arrival	No. of journeys	Return air fare	Total air journeys	
		DKK	DKK a		DKK	DKK b				DKK	DKK c	
Total												

**Number of days:** From time of arrival in recipient country until departure from recipient country.

**Per diem rate:** Current rates available on [Documents](#)

**Return air fare:** Maximum air fare by economy class at the travel agency of the Ministry of Foreign Affairs. Current discount schemes are to be used. Discount schemes shall be to the benefit of Danida.

The total amount in DKK shall be transferred to the following page

Form 2 - continued      Reimbursables Budget

				Total	DKK	
AMOUNT CARRIED FORWARD FROM PREVIOUS PAGE (Per diem, accommodation & international air fares)						
<b>LOCAL TRANSPORT</b>	Number of days	Price per day (local currency)	Rate of exchange			
o Car with driver						
o Car without driver						
o Transport on arrival and departure in recipient country						
o Air transport	Number of persons	Fare per return ticket	Rate of exchange			
Destination: _____						
o Public transport						
<b>TOTAL LOCAL TRANSPORT</b>						
o Local assistance (guide, interpreter, etc.) (state type): _____	Number of days	Payment per day (local currency)	Rate of exchange			
Reproduction and copying, including local photocopying necessary to assignment	Number of reports	Number of pages per report	Price per page (max. DKK 2.00 per page)			
Communication from abroad necessary to assignment (not private communication)						
Laundry	Number of times	Price per laundry	Rate of exchange			
Vaccinations	Number of vaccinations	Price per vaccination				
Sickness and accident insurance	Number of persons	Number of days per person	Premium per day			
Excess baggage (Max. 10 kg each way)						
Visa	Number of persons	Price per visa				
Transport : residence-airport	Number of persons	Price per journey				
Fee for auditor's declaration (max. DKK 5,400.-)						
Other reimbursables:						
(State type)						
1. _____						
2. _____						
3. _____						
4. _____						
<b>TOTAL REIMBURSABLES BUDGET:</b>						

In the final reimbursables accounts any budget item may be 20% higher than estimated in the budget. However, the total of final reimbursables may not exceed the maximum total of the reimbursables budget.

**Form 3      Brief Curriculum Vitae**

**Brief Curriculum Vitae - KR-rules**

<b>Assignment/Project:</b>				
<b>Proposed position on the proposed team:</b>				
<b>1. PERSONAL DATA</b>				
Family name:		First Name(s):		
Date of birth: (Danish: CPR No.)				
Civil status:				
Number of children (below 18 years of age):				
Nationality:				
Country of permanent residence:				
<b>2. EMPLOYMENT RECORD</b> (Most recent employment first)				
Employer's Company Name:	Period of service and length:		Position with the Enterprise:	
<b>3. EDUCATION</b>				
Institution (University, etc.), city and country:		Length of education (Date: from (month/year) to (month/year))		Degree/Diploma obtained:
<b>4. LANGUAGE SKILLS OF RELEVANCE TO THE ASSIGNMENT</b> (State language, formal language education and level of speaking, reading and writing skills (mother tongue, perfect, average, poor))				
Language:	Formal Education:	Speaking skills:	Reading skills:	Writing skills:

**5. PROFESSIONAL EXPERIENCE**

(Key experience and qualifications of relevance to the assignment/project)

**6. SPECIAL EXPERIENCE FROM DEVELOPING COUNTRIES**

(List projects of relevance to the assignment/project)

Year:	Project name:	Country:	Area of responsibility:	Name of Client:

**7. OTHER INFORMATION OF RELEVANCE TO THE ASSIGNMENT**



## Guarantee for Advance Payment

Guarantee Number: [No.]

To: Ministry of Foreign Affairs  
Business and Contracts Department  
2, Asiatisk Plads  
1448 Copenhagen K  
Denmark

Project name: [Project name]  
Country: [Country]  
Agreement No.: [Agreement No.]  
File No.: [File No.]

The undersigned:

**[The guarantor]**

residing in:

**[Town and country]** (hereinafter called the "guarantor") hereby provides an unconditional and irrevocable guarantee for the benefit of the Ministry of Foreign Affairs (Danida) (hereinafter called "Danida") for an amount of:

**[75 per cent of the agreement sum (fees and reimbursables budget)]** Danish Kroner (DKK) **[Amount of guarantee in letters]**

in security of the consultant's (as defined below) possible obligation of repayment of advance payments (as defined below) to Danida.

(1) **[Name and address of the Enterprise]** (hereinafter called "The Enterprise") has, in accordance with agreement of:

**[Date and No. of agreement]** (hereinafter called "The agreement") undertaken to execute and complete certain services, i.e.:

**[Short description of the services]** (hereinafter called "The services").

(2) In the agreement it is stated that at the time of initiating the services, the Enterprise shall receive the following advance payments from The Ministry of Foreign Affairs (Danida):

**[75 per cent of fees budget]** - 75 per cent of the fees budget in accordance with the agreement, i.e. Danish kroner (DKK **[Amount in letters]**) and

**[75 per cent of reimbursables budget]** - 75 per cent of the reimbursables budget in accordance with the agreement, i.e. Danish kroner (DKK **[Amount in letters]**), (hereinafter called "the advance payments"), provided that the Enterprise provides an advance payment guarantee in the form of a banker's/insurance guarantee issued by a recognised bank/insurance company.

The conditions for the above guarantee are as follows:

The undersigned hereby confirm to The Ministry of Foreign Affairs (Danida) that we provide a guarantee for a total amount of:

**[Amount of guarantee = 75 per cent of fees and reimbursables budgets]** Danish kroner (DKK **[Amount in letters]**),

and that we undertake to provide payment to the Ministry of Foreign Affairs (Danida) at the first written request from the Ministry of Foreign Affairs (Danida) and without any obligation on the part of the Ministry of Foreign Affairs (Danida) to document its claim or in any other way substantiate it, provided that this request be submitted with a written declaration prepared by the Ministry of Foreign Affairs (Danida) from which it appears that (1) the Enterprise shall refund the advance payments to the Ministry of Foreign Affairs (Danida) and (2) that the reason for the mentioned refund has occurred.

We hereby accept that the Ministry of Foreign Affairs (Danida) shall not make any prior request to the Enterprise concerning payment of the amount concerned before the Ministry of Foreign Affairs (Danida) may apply to us with its claim.

Moreover, we accept that no extension of deadlines or other changes of conditions in the agreement or of the services to be performed in accordance with the agreement and which may be agreed between the Ministry of Foreign Affairs (Danida) and the Enterprise, shall in any way exempt the undersigned from our obligations in accordance with this present guarantee provided that the undersigned be informed about any such changes.

This present guarantee shall be valid from the time of the advance payment and until the Ministry of Foreign Affairs (Danida) has approved the Enterprise's final fees and reimbursables accounts in accordance with the agreement.

Any dispute between The Ministry of Foreign Affairs (Danida) and the guarantor on the conclusion, interpretation, and implementation of this guarantee shall be settled finally and binding by the Danish Institute of Arbitration (Det Danske Voldgiftsinstitut) in Copenhagen.

This guarantee shall be governed by the laws of Denmark.

On expiration the present document should be returned to the undersigned.

Date:

Guarantor:

Name: **[Name]**

Address: **[Address]**

Postal code and town: **[Postal code and town]**

Phone: **[Phone]**

Signature of Guarantor:

**Application for Release of Advance Payment Guarantee***To be written on the Enterprise's letterhead*

---

place                      date

Ministry of Foreign Affairs  
Business and Contracts Department  
2, Asiatisk Plads 2  
1448 Copenhagen K  
Denmark

Dear Sirs,

Project name:                      **[Project name]**  
Country:                              **[Country]**  
Agreement No.:                      **[Agreement No.]**  
File No.:                                **[File No.]**  
Guarantee No.:                      **[Guarantee No.]**

Application for release of advance payment guarantee for above agreement

Advance payment guarantee                      **[Guarantee amount]**                      DKK

Yours faithfully,

**[Stamp of enterprise]**

**[Signature and stamped name]**

**Quality Certificate**

(To be submitted with Final Draft Report)

Name of enterprise and project manager:	
Project name:	
File No.:	
Agreement No.:	

In my capacity of Quality Manager I have personally checked all pages of the present report and the Terms of Reference to which the report refers. I guarantee that the quality is in accordance with the Terms of Reference follows Danida's Aid Management Guidelines

The following indicates that I have performed the quality assurance:

- The method used in the assignment is sufficiently described
- There is a clear description of the problems that the assignment aims at solving
- Problems are addressed in the relevant sections and chapters
- There are clear descriptions of assumptions and a appraisal of the assumptions made
- There is an assessment of sustainability when required
- The summary includes a well-balanced analysis and description of alternative proposals for solving the problems.
- The general language of the report is clear and concise
- The report, summary, conclusions, and recommendations are presented in a clear and easily understood language without unnecessary use of technical terms
- A proof-reading has been undertaken to minimise misprints, spelling, and grammar mistakes
- Maps, illustrations, charts, tables etc. are developed, placed in correct context in the report and source of the information has been provided
- List of abbreviations, and explanation of technical terms and concepts etc. have been provided in the report
- A list of contents, annexes, and sources with distinct pages has been provided
- The writing and layout have been met

In addition I can confirm that:

- All individual team members have contributed to the implementation of the assignment

Date:

---

Signature of Quality Manager:

**Form 1a - Final Fees Account**  
Specification of Man-hours

Enterprise: \_\_\_\_\_

Contract No.: \_\_\_\_\_

Project name: \_\_\_\_\_

File No.: \_\_\_\_\_

Name of Consultant	Denmark Preparation (7.4 hours per working day)			Abroad						Denmark Finalising (7.4 hours per working day)			Travel time (Max. 8 hours each way)			Man-hours per consultant  Hours		
				Weekday (8 hours per working day)			Weekends (Max. 8 hours per working day)											
	Budget	Approved change	Realised	Budget	Approved change	Realised	Budget	Approved change	Realised	Budget	Approved change	Realised	Budget	Approved change	Realised	Budget	Approved change	Realised
	a	b*)	c	A	b*)	c	a	b*)	c	a	b*)	c	a	b*)	c	a	b*)	c
<b>Time to be settled</b>																		

\*) Reference to written confirmation of approval from the Ministry of Foreign Affairs' (Danida), Business and Contracts Department:

The Ministry of Foreign Affairs' (Danida) letter/e-mail of:

File No.: 104.



**Accounts Form 2 - Final Reimbursables Account**

Enterprise: \_\_\_\_\_ Contract No.: \_\_\_\_\_

Project name: \_\_\_\_\_ File No.: \_\_\_\_\_

**All amounts are inclusive of all taxes, charges, and VAT**

No.	Type of reimbursable	Budget	Approved change	Realised	Deviation	Deviation above 20 per cent	To be settled
		DKK	DKK	DKK	DKK	DKK	DKK
		a	b*)	c	d	e	f
1	Per diem						
2	Accommodation						
3	International air fares						
4	Local transport, incl. transport on arrival and departure in recipient country						
5	Local assistance						
6	Reproduction/Copying incl. local photocopying necessary for assignment						
7	Communication from abroad						
8	Laundry						
9	Vaccinations						
10	Sickness and accident insurance						
11	Excess luggage						
12	Visa						
13	Transport (Denmark/country of residence) residence-airport						
14	Fee for auditor's declaration (max. DKK 5,400.-)						
15	Other approved reimbursables (State type): 1. 2. 3. 4.						
	<b>Total</b>						
<b>Total maximum DKK</b>							
<b>Reimbursables to be settled</b>							

\*) Reference to written confirmation of approval from the Ministry of Foreign Affairs' (Danida) Business and Contracts Department

**The Ministry of Foreign Affairs' (Danida) letter/fax of:**

**File No.:** 104.

**Deviation** (column d) calculated as  $c - (a + b)$

**Deviation above 20 per cent** (column e):  $d > 0.20*(a + b)$ ;  $e = d - 0.20*(a + b)$ ; or else  $e = 0$

**To be settled** (column f): If  $e > 0$ ,  $f = c - e$  or else  $f = c$ , HOWEVER, the sum of column f shall not exceed the sum of column a + column b.

**Total maximum** is equal to the sum of column a plus the sum of column b.

**Reimbursables to be settled** shall be the smaller figure of f-Total and f-Total maximum. The amount chosen shall be transferred to Accounts Form 3 (Final Reimbursables Account).

In the final reimbursables account each item shall not deviate more than 20 per cent from the budget. The sum of the final reimbursables, however, shall not exceed the maximum total reimbursables budget.

**Accounts Form 3 - Final Statement of Fees and Reimbursables**Name and address  
of enterprise: \_\_\_\_\_ Contract No.: \_\_\_\_\_

Project name: \_\_\_\_\_ File No.: \_\_\_\_\_

Invoice No.: \_\_\_\_\_

DKK incl, taxes, charges and VAT	Fees	Reimbursables	Total
Final accounts			DKK
- Less advance payment			DKK
<b>Total</b>			DKK
Amount to be refunded to the Ministry of Foreign Affairs' (Danida) bank account			DKK
Balance payment to the Enterprise			DKK

If the **Total** amount is positive, the amount shall be entered under "Balance payment to the Enterprise".

If the amount is negative, the amount shall be entered under "Amount to be refunded to the Ministry of Foreign Affairs' (Danida) bank account". The amount shall be transferred to: Jyske Bank, Vesterbrogade 9, DK-1780 Copenhagen V, Reg.No. 8109, account 100727-8, SWIFT-code: JYBADKKK, IBAN No. DK781090001007278.

The Ministry of Foreign Affairs' (Danida) payments can be made by bank transfer to:

Name of bank            []  
Address                    []  
Postal code and town    []  
Country                   []

Registration No.        []  
Account No.             []

Amount to be refunded is attached by cheque.

**Accounts Form 4 - Auditor's Report on Final Accounts**

Enterprise: \_\_\_\_\_ Contract No.: \_\_\_\_\_  
Project name: \_\_\_\_\_ File No.: \_\_\_\_\_

In our capacity of independent auditor for the above enterprise we have audited the attached Final Accounts with:

Fees to be settled total DKK \_\_\_\_\_  
Reimbursables to be settled total DKK \_\_\_\_\_

Drawing up the Final Accounts in accordance with the contract and the KR-rules is the responsibility of the Management. Our responsibility is to express an opinion on the Final Accounts based on our audit.

**Basis of opinion**

We conducted our audit in accordance with International Standards on Auditing (ISA 800), the contract and the KR-rules. Those prescriptions and standards require that we plan and perform the audit to obtain reasonable assurance whether the Final Accounts are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the costs reported in the Final Accounts. An audit also includes assessing that the accounting policies used by the Management are consistent with those indicated in the Agreement.

In connection with the audit we have;

- Based our audit on our knowledge of and assessment of the internal control environment of the enterprise
- Performed tests of the internal controls of the enterprise

As part of our audit of the Final Accounts we have performed substantive audit of the following areas;

	Not applicable	Test on a sample basis	100 % substantive tests
Time spent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rates of fees	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Fees to be settled	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Documentation of reimbursables	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Reimbursables to be settled	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

We believe our audit provides a reasonable basis for our opinion.

- Our audit did not give raise to any qualification
- Audit gave raise to following qualification; \_\_\_\_\_

**Opinion**

In our opinion (*considering the above qualifications*), the attached final accounts have in all material aspects been prepared in accordance with the stipulations of the contract and the KR-rules.

**Matter of Emphasis**

- Our audit did not give raise to any matters of emphasis
- Our audit gave raise to following matters of emphasis; \_\_\_\_\_

\_\_\_\_\_  
Place

\_\_\_\_\_  
Date

\_\_\_\_\_  
Auditors stamp

\_\_\_\_\_  
Auditor's signature

## Annex 1 - Requirements to the Project Manager

The project manager must :

- have substantial experience in development co-operation.
- be able to make good use of all team members representing different professions. He/she must be able to establish conformity and coherence in the final work from the team.
- be able to provide quality assurance of other team members' contributions.
- stimulate co-operation between the team members, and facilitate co-operation between the team members and the counter part representatives in the country in question.
- when there is disagreements in the group be able to take decisions on the basis of sound judgement and with the point of departure in Danida guidelines and/or other guidance tools.
- be able to negotiate and communicate well.
- be able to take active part in the data collection, analyses and discussions that lead to the submission of the draft report or other type of final product of the assignment.
- take responsibility for the ensuring timely result at the agreed quality.
- possess sufficient writing skills and relevant foreign oral and writing skills necessary for the specific assignment.

## Annex 2 - General quality requirements for reports

In general the reports must be presented in a precise and clear language. All abbreviations must be explained when used the first time and a list of abbreviations must be enclosed as an annex.

### 1. Quality assurance of technical contents

- \* Descriptions of objective, outputs, activities etc must be clear and well defined.
- \* Conclusions shall be precise and clear
- \* There must be clear coherence between objective, analysis and conclusions
- \* Sources of information must be indicated (including documents, interviews etc.).
- \* All significant technical terms and concepts must be explained briefly.

### 2. Quality assurance of readability

- \* Sentences should be short, precise and to the point.
- \* Technical terms should only be used when necessary.
- \* Illustrations and tables should be used when it supports the text.
- \* The report should be printed in font type Garamond 13 or similar

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