

## CONSULTANCY SERVICE AGREEMENT

**THIS AGREEMENT** ("this Agreement") is made on and entered into force on 26<sup>th</sup> of March 2014, by and between the following parties:

[1] **KPMG Romania SRL** ("KPMG") having its registered office in Bucharest, 69-71 Șoseaua București-Ploiești, 1st district, Registered at the Bucharest Trade Registry under no. J40/1829/1995, Fiscal registration code: RO 2627023, legally represented by Florin Bănățeanu, Director

and

[2] **Dorin CORCIMARU**, living in Chisinau, 24 Valea Crucii Street, ap.12, Republic of Moldova, Passport No. A2547398, IDNP 0961212424645, IBAN: MD73MO2259ASV00742877100, Bank: BC "Mobiasbanca – Groupe Societe Generale" SA, SWIFT: MOBBMD22

### WHEREAS,

**KPMG Romania SRL** a company having its registered office in Bucharest, through this contract, engages the Consultant for rendering of services ("**the Services**") that shall be provided to **the Delegation of the European Union to the Republic of Moldova** ("**the Client**") during the extension of the project entitled "Support to the Government of Moldova in the field of Anti-corruption, Reform of Ministry of Internal Affairs and for Preparation and Implementation of the New Agreements between the EU and the Republic of Moldova" ("**the Project**").

Giving its technical expertise, **Dorin CORCIMARU** has been nominated by KPMG, to the Client, to act as a Consultant during the extension of „**the Project**".

The Client has notified KPMG that the Association in which it has participated, has been selected to deliver the Services to the Client;

The Client has entered into a services contract with KPMG on 11.10.2011 (the "**Prime Contract**");

**NOW, THEREFORE**, in consideration of the premises and mutual covenants and agreements herein set forth, the Parties agree as follows:

### Definitions:

1. The term "**the Consultant**" means **Dorin CORCIMARU**;
2. The term the "**Parties**" means KPMG and **Dorin CORCIMARU** collectively and terms such as "any Party", "the Party", "the other Party", etc. shall be construed as appropriate to the use of the term or terms in the Articles, Clauses and Annexes of this Agreement.



## ARTICLE I

### Object Matter of the Agreement

1.1 - In consideration of the activities to be performed as part of Prime Contract, the Consultant hereby undertakes to provide the services listed in Appendix A (Terms of Reference), hereby attached.

1.2 - The present Agreement does not establish a joint-venture as provided by the Romanian Commercial Code, nor does it set-up a new legal entity, the Parties having no obligation of registering or otherwise formalize their collaboration. The employees of one Party shall not be construed as being the other Party's employees, each Party being responsible for the actions of its own employees.

## ARTICLE II

### Prime Contract

2.1 - KPMG shall be responsible for any contract negotiations with the Client and, subject to the Client's approval, shall give the other party to this agreement an opportunity to be present at meetings with the Client, with timely written notification. KPMG will have final-decision making authority in all Services matters. However, KPMG shall consult with and obtain the written agreement of the other party prior to making any contractual change which affects that party's proposed portion of the Services. KPMG shall keep the other party advised in writing of all changes in the Client's requirements which relate to the work to be performed by the Parties.

## ARTICLE III

### Relationship of the Parties

3.1 - Nothing in this Agreement shall be construed to grant the Consultant the right to make commitments of any kind for or on behalf of KPMG.

3.2 - KPMG shall be the sole contractor for the Project and **Dorin CORCIMARU** shall act independently as consultant for KPMG.

3.3 - KPMG shall not solicit from any other firm or individual the specific services and deliverables included in the Consultant's proposed portion of the Services, unless the Client disapproves, for duly justified reasons, of the Consultant and has set out such disapproval in writing that will also be passed on to **Dorin CORCIMARU**.

3.4 - All contacts with the Client with respect to the Prime Contract shall be the responsibility of KPMG. Any contacts, insofar as they relate to the Services, made by the Consultant with the Client shall be only with the full knowledge, prior concurrence and participation of KPMG. For practical reasons, no prior concurrence or participation is necessary if the contact with the Client does not involve Client decisions; in this case a Contact Report shall be submitted by the Consultant to KPMG, providing all relevant information.

3.6 - During the term of this Agreement, and for a period of one year immediately following the termination of this Agreement, no Party shall knowingly make an offer of employment to any officer, Consultant or employee of any other Party without prior written approval of the other Party. Such approval may not be given by the individual who is offered the position.

3.7 – No Party shall remove from the Project the personnel identified in Appendix A or appoint any other personnel without the prior consent of KPMG and the Client as is appropriate, which consent shall not be unreasonably withheld. The Consultant shall coordinate its work with KPMG, at the direction imposed by KPMG, to ensure an appropriate interaction between the work of KPMG and the Consultant, and also between KPMG and the Client.

3.8 – At all times during the performance of the services of the Consultant, KPMG shall have the right to inspect the work performed by the Consultant hereunder, provided KPMG shall give the Consultant a written prior notice of at least 1 working day.

3.9 – KPMG shall retain ownership of the copyright and all other intellectual property rights in the product of the services, whether oral or tangible, and ownership of its working papers, except otherwise provided by the Prime Contract. The Consultant shall retain however ownership of the copyright and all other intellectual property rights in respect of any contract-related materials prepared by Consultant personnel prior to or during provision of the Services, except otherwise provided by the Prime Contract. No Party shall quote the other Party's name or reproduce the other Party's logo in any form or medium without the other Party's prior written consent.

3.10 – The Parties may acquire sensitive information concerning each other's business or affairs in the course of delivering the services ("**Confidential Information**"). In relation to Confidential Information the Parties shall comply with their respective confidentiality standards and they shall adhere to the confidentiality restrictions imposed on them by any other authority in Romania with whose requirements they are bound to comply, as well as any obligations imposed on them by Romanian law. This confidentiality obligation shall not prohibit the disclosure of Confidential Information as required by law or which is now within the public domain, or which is obtained from a third party who is entitled to disclose it publicly, and shall cease to apply to any information which subsequently enters the public domain except as a result of a disclosure which is contrary to these provisions.

3.11 – During the performance of this Contract, KPMG shall not bear any exchange rate risk in relation to any of its financial obligations.

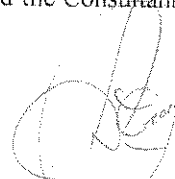
#### **ARTICLE IV** **Performance**

4.1 – All rights and obligations with respect to the Consultant's contractual scope of responsibility (as described in Appendix A) undertaken by KPMG by virtue of its position as Prime Contractor, shall pass through to the Consultant.

4.2 – The Consultant shall comply with all and any specific labour security and health regulations, applicable to the activity performed at the workplace.

4.3 - During the performance of the Project, the Consultant shall provide to KPMG monthly timesheets detailing the number of days and activities performed. KPMG reserves the right to discuss and approve the timesheets submitted by the Consultant before being sent to the Client. The Consultant undertakes to observe the number of hours dedicated to fulfilling his activities, as well as the time-frames thereof, as provided under Appendix A attached hereby.

4.4 - In its position as Prime Contractor, KPMG shall have the right to coordinate the Consultant's activity to be performed under the Prime Contract, and the Consultant undertakes



to cooperate accordingly. However, the above shall not limit the Consultant's liability towards KPMG with respect to fulfilling his specific activities according to the high quality standards requirements provided under the Prime Contract.

4.5 – Subject to the following terms of this clause, Appendix B defines the cost or pricing terms applicable to this Agreement and terms of payment to each Party will be as set out therein. The fees shall be paid by KPMG to the Consultant within 45 business days from the approval date of timesheets.

4.6 - Notwithstanding any other provision to the contrary, all services and/or deliverable items shall be performed and produced strictly in accordance with, but not limited to, the provisions set out in Appendix A and Appendix B, incorporated herein mutatis mutandis, by reference. The Consultant shall take all reasonable and necessary steps to enable KPMG to comply with the Prime Contract with respect to the work to be performed by the Consultant.

4.7 - Any monetary penalty or postponement by the Client of a payment tranche to KPMG by reason of non-fulfillment by the Consultant of an obligation assumed according to Appendix A (e.g. delays, delivery of improper materials etc), shall entitle KPMG to demand and directly recover from the Consultant the amount of such penalties. KPMG shall however have the possibility to retain the above penalties, if appropriate, directly from the amounts to which the Consultant is entitled according to the payment schedule presented in Appendix B, but cannot exceed three times the amount to which the Consultant is entitled to according to Appendix B. Such amounts shall be retained from the payments that KPMG is to make to the Consultant according to art. 4.5 with no notice of payment, prior notification or court intervention being necessary in this respect.

4.8 - Any delay, regardless of cause, in the payments to be made by the Client to KPMG shall entail an identical delay in the payments to be made by KPMG to the Consultant, according to art. 4.5 above.

4.9 - As KPMG shall act as a contact person with the Client, the Consultant undertakes to deliver to KPMG all materials, works, reports etc., for which the Consultant is responsible according to Appendix A at least 10 working days prior to the deadline set for delivery by KPMG of such materials, works, reports, etc., according to the Prime Contract and the Implementation Schedule jointly established with the Client.

4.10 - KPMG shall be entitled to verify the content, quality and/or conformity of materials, works, reports, etc. delivered by the Consultant under the Project and presented to KPMG, for the purpose of ensuring the overall quality of the Services rendered to the Client. If, following such inspection, KPMG finds instances of non-compliance, inconsistencies or other negative aspects, whether technical or formal, likely to affect the quality of materials to be delivered to the Client, it shall promptly notify the Consultant in respect of such issues as above, expressly specifying the elements that need to be changed, adapted, supplemented, etc. Within 48 hours after notification and based on discussions between the Parties, the Consultant shall make the changes suggested by KPMG and shall send the material, work, report, etc. thus revised for another inspection.

4.11 - The inspections made by KPMG according to the provisions above shall not exonerate the Consultant of any of its obligations assumed under this Agreement, nor shall they affect the imposition of other penalties.

4.12 - The Consultant undertakes that he shall timely meet all the obligations assumed under Appendix A according to applicable quality and professional standards and work



instructions, so as to enable KPMG to accurately meet the Prime Contract and the Technical Offer.

4.13 – This Agreement is a “flow-down” agreement. Accordingly, the Consultant shall warrant its services, deliverable items and other work to KPMG in the same manner, to the same extent and for the same period of time as KPMG shall warrant the same to the Client as described in the Prime Contract.

4.14 - For the purposes of liability, the Prime Contract does not distinguish between different types of service and KPMG and the Consultant limit their own liability to the extent of their individual contribution to the entire contract.

## **ARTICLE V**

### **Costs**

5.1 – The total fees (including all project related costs) and the time incurred by the Consultant in order to perform the Services required, prior to be invoiced to the Client, shall be however subject to the prior written approval given by KPMG.

## **ARTICLE VI**

### **Limitations. Representations**

6.1 - The Consultant represents that it shall not initiate any procedure or take any action in court, nor shall it assert other claims or demands against KPMG in connection with its role under the Prime Contract, or in connection with the activities and measures undertaken by KPMG during the term of the Prime Contract on its own behalf or on behalf of the Consultant, by virtue of its representation power under this Agreement. Moreover, the Consultant shall defend and hold KPMG harmless against any claims, demands, legal proceedings or actions in court that might be taken against it as a consequence of the performance and implementation of the Prime Contract.

6.2 - To the extent permitted by law, KPMG shall not be responsible to the Consultant for any damages, prejudice or additional costs borne by the Consultant in connection with the performance and implementation of the Prime Contract, regardless of the cause of such damages, prejudice or costs.

6.3 – The Parties undertake that they will not use, pay or offer money or other consideration such as direct or indirect payments, facilities for any unlawful purposes, including any purposes violating applicable laws, in order to directly or indirectly, cause or otherwise facilitate any act, omission or misrepresentation of any important aspect for (a) any earning (on its behalf or on behalf of any KPMG Personnel or any third party) or (b) any damages or financial losses, to any of the following: (i) Government officials or (including any person holding an executive, legislative, judicial or administrative office, whether elected or appointed, or of any public organization or any person acting in any official capacity for or on behalf of such government, local or central authority, public enterprise or state-owned business); (ii) political parties or party officials; (iii) candidates for political office; or (iv) any person, while knowing that all or a portion of such money or thing of value will be offered, given or promised, directly or indirectly to any of the above-identified persons or organizations. The Consultant also undertakes that it has not offered to pay, nor has it paid, nor will it pay any political contributions to any person or entity on behalf of KPMG, and that it will not use or

offer money or other consideration to any person working for/on behalf of KPMG ("KPMG Personnel") and that the Consultant, its owner(s), principals, directors and officers have not been formally charged with, convicted of, or plead guilty to any offense involving fraud or corruption. The Consultant will indemnify and hold harmless KPMG for any of its proven direct or indirect violation of any applicable laws and this clause.

6.4 – In consideration of article 6.3 above, KPMG will not be obligated in no event under this Contract to take any action or omit to take any action that KPMG believes, in good faith, would cause it to be in violation of the applicable laws.

6.5 - The Consultant undertakes to respect and comply with all relevant provisions under the Romanian labour legislation, currently in force, and hereby guarantees that its personnel, employed under a labour agreement, a collaboration agreement, etc., respects and complies to the above mentioned provisions. The Consultant shall defend and hold KPMG harmless for and against any claims, demands, legal proceedings or actions in court that might be taken against it as a consequence of any act or fact of the Consultant's personnel as well as a consequence of noncompliance with the applicable regulations.

6.6 - Where the Consultant receives any personal data, as provided by Law 677/2001 on personal data processing ("the Data Protection Act"), from KPMG, it shall ensure that it fully complies with the provisions of the Data Protection Act and only processes the data in order to fulfill its obligations under the Contract. The Consultant shall indemnify KPMG for any breach of the Data Protection Act which renders the latter liable for any costs, claims or expenses.

In fulfillment of its obligations under the Data Protection Act, the Consultant shall have such systems in place to ensure the security of the personal data against accidental or unlawful destruction or loss, alteration, unauthorized disclosure or access. These precautions should include technical, physical and organizational security measures, such as measures to prevent unauthorized access, that are commensurate with the sensitivity of the information and the level of risk associated with the processing of the personal data.

The Consultant shall take all reasonable steps to ensure that all its Consultants, contractors and agents comply with this clause where they are processing any of KPMG's personal data.

6.7 – Should the Consultant be the subject of an investigation by a competent authority in connection with the breach of any obligation assumed under art. 6.3, 6.5 and 6.6 above, KPMG reserves the right to stop any payment to which the Consultant would be entitled according to art. 4.5. above, until the completion of such investigation.

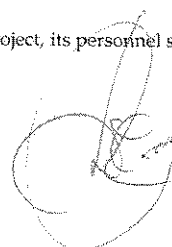
6.8 – The Parties shall be individually liable for the breach of any obligation under art. 6.3, 6.5 and 6.6 above. Under no circumstances may KPMG be held jointly liable for the breach of any of the obligations above by the Consultant.

6.9 – The Consultant represents that it will not spend more than 50 %<sup>1</sup> of its professional annual time working on the Project.

6.10 – The Consultant represents that:

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<sup>1</sup> In case the Consultant spends more than 50 % of its professional annual time on the Project, its personnel shall be treated as KPMG employees for independence purposes.



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- It does not have any material financial interest whether direct or indirect regarding any client of the KPMG member firms for which audit services have been provided (hereinafter referred to as "audit client").
- It does not hold any shareholding participation with an audit client and it does not maintain any cooperation relationships with any members of the personnel, directors, key employees, or partners of an audit client.
- Is not a founder, creditor, director, partner or in any other position equivalent to the position of member of the management of an audit client.
- It does not hold any major shareholding participation, it does not act as a director, collaborator or partner and it does not hold any financial reporting oversight role regarding a SEC member client.
- It has not acquired and does not intend to acquire during the entire period of the Project, and it has not made and does not intend to make any, direct or indirect, financial investments in an audit client.

6.11 – The Consultant shall refrain from any relations (financial, personal, professional or of any other nature) which might question KPMG's ability to act with integrity and objectivity in providing professional services.

The Consultant undertakes to act with ethics and independence and to avoid any and all conflicts of interest, having also the obligation to maintain the objectivity of its opinions and to rationally establish the standards for identifying the relations willing to affect or which may seem to affect its objectivity. The Consultant shall be under the obligation to decline any commissions or any other type of facilities which could be reasonably considered as having a significant and inappropriate influence over its judgment and professional conduct.

6.12 – The Consultant represents to refrain from any act or fact having an anti-competitive character in accordance with the applicable legislation, having also the obligation to refrain from any act or fact having as purpose or effect KPMG's interests, the Consultant's actions or omissions include, without limiting to, the following:

- (i) not to divert, directly or indirectly, clients or other contracting parties of KPMG, not to engage in business related activities with them and not to carry out on their own or through covered persons, identical/ similar business activities to those carried out by KPMG, using KPMG's know-how and standards.
- (ii) not to divert KPMG's clients in its own or a third parties' benefit;
- (iii) not to use the connections established with the Client and KPMG partners during this Contract, in its own or a third party's benefit;
- (iv) to refrain from any action having as object spreading of public statements regarding KPMG's activity, designed to mislead and to create an unfavorable situation thereto and in favor of its competitors.

This Clause shall be applicable during the term of this Agreement, and for a period of one year immediately following the termination of this Agreement.

6.13 - Notwithstanding any other provision in this Contract, KPMG may suspend performance or terminate this Contract by giving 30 days' prior written notice, if the Consultant breaches any of the representations and warranties set forth in this section.

**ARTICLE VII**  
**Penalties, Breach of Contract and Termination**

7.1 – A Party commits a breach of contract where it fails to discharge any of its obligations under this Agreement.

7.2 - In consideration of the provisions under art. 4.10, where KPMG finds, after a second inspection, that the changes, adaptations, supplementations, etc. have not been made according to KPMG's notification and the discussions between the Parties, KPMG shall be entitled, to the extent that such a failure by the Consultant is likely to cause delays against the Implementation Schedule established with the Client, to impose a penalty of 0.1% of the aggregate amount to which the Consultant is entitled under Appendix B ("Parties' Fees").

7.3 - Any breach of an obligation undertaken by the Consultant under this Agreement, which could lead to the termination of the Prime Contract, shall entitle KPMG to solicit to and receive from the Consultant related damages as well to terminate the present agreement without any summon, prior notification or court intervention being necessary in this respect.

7.4 - KPMG shall be entitled to claim and receive compensation and damages from the Consultant where, by reason of acts or facts committed by the latter, KPMG's image or reputation would suffer. Any such situation may entitle KPMG to terminate this Agreement according to the terms under art. 7.3 above.

7.5 - Should the provisions of art. 4.12 be breached, KPMG shall be entitled to charge delay penalties of 0.1% of the aggregate amount to which the Consultant is entitled under Appendix B ("Parties' Fees") for each day overdue.

7.6 - Where a breach of contract occurs, the Party or the Parties injured by the breach shall be entitled to damages which shall not exceed the amount of the fees received by the Party in breach of the Contract until notification of the breach.

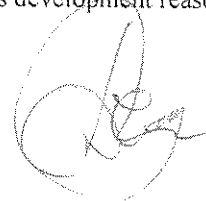
7.7 – Where, due to the breach by the Consultant of the provisions under art. 6.1 – 6.5 above, the performance and/or implementation of the Prime Contract might be affected in any manner whatsoever (e.g. delays in specific activities, termination of contract, etc), KPMG reserves the right to claim and receive directly from the Consultant a penalty equal to 3% of the aggregate amount to which the latter would be entitled according to Appendix B ("Parties' Fees"). However, at KPMG's sole discretion, the amounts in question can be retained from the payments to be made by KPMG to the Consultant under art. 4.5, if such sources prove to be sufficient to cover such penalty. This penalty shall not impair KPMG's right to terminate this Agreement as set forth under art. 7.3 above.

**ARTICLE VIII**  
**Publicity**

8.1 - Any party may from time to time issue a news release, public announcement, advertisement or any other form of publicity concerning its role in the Project, but only with the prior written consent to the terms and nature of such publicity from the other Parties and from the Client.

8.2 - In their publicity, the parties shall give appropriate credit and recognition to the participation of the other Party to this Agreement in a form acceptable to the other Party.

8.3 – Except as may be agreed in writing between the Parties, the terms of this Agreement are to be kept strictly confidential for marketing and business development reasons.





## **ARTICLE IX**

### **Insurance**

9.1 – Each Party will be solely responsible for providing itself with adequate and sufficient insurance coverage for the purpose of this Agreement including in particular such medical, insurance and security arrangements as set out in Article 13 of the General Conditions for Service Contracts for European Community External Actions.

## **ARTICLE X**

### **Term**

10.1 - The term of this Agreement is specified in Appendix A. However, the parties are bound by any obligations undertaken through this agreement and not performed, by the time the Prime Contract is finalised.

## **ARTICLE XI**

### **General**

11.1 - This Agreement may not be assigned or otherwise transferred by any Party, in whole or in part, without the express prior written consent of the other Party and the Client. No provision of this agreement may be waived except in writing by the Party or Parties having the benefit and/or not having the burden of such provision, nor may this agreement be amended except in writing, signed by both Parties.

11.2- This agreement shall be governed and construed under the Romanian laws.

11.3 - Neither party shall be liable for delays or failure in performance due to causes beyond its control from effective commencement of provision of the Services under the Prime Contract. In the event of such a cause, the respective Party shall immediately notify it, in writing, to the Party susceptible to be affected by such delay or failure in performance, describing the cause and its effect upon the notifying Party's performance and the anticipated duration of the inability to perform.

11.4 – The Parties shall use their best efforts to settle amicably all disputes arising out of or in connection with this Agreement or its interpretation. In case of disputes between the parties, the latter shall first attempt to resolve any dispute or alleged breach internally by escalating it through management and, prior to pursuing litigation, use a mutually acceptable alternative dispute resolution process. Any dispute which the Parties fail to resolve as described above, within 30 days from the date when it was notified by one of the Parties, will be settled by the Romanian competent courts.

11.5 - The foregoing represents the complete and exclusive statement of the agreement between the parties, which supersedes any prior oral or written agreements, proposals, commitments, understandings, or communications with respect to the subject matter of this Agreement.

The following Appendices hereto attached represent a fully integrated part of this Agreement;

- Appendix A: "Services to be performed by the Consultant"
- Appendix B: "Consultant's Fees"



IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their duly authorized representatives, as of the date first set forth above.

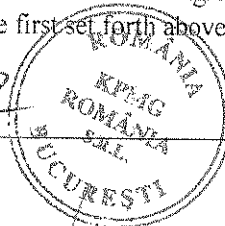
**For KPMG**

By: Florin Bănăţeanu

Director

**For Dorin  
CORCIMARU**

By: Dorin CORCIMARU



A handwritten signature in black ink, appearing to be "Dorin CORCIMARU", written over a horizontal line.

**APPENDIX A**  
**Services to be performed by the Consultant**

**TERMS OF REFERENCE Non-Key Expert (Senior)**  
**Dorin Corcimaru**

**1. General description of the project**

The project "Support to the Government of Moldova in the field of anti-corruption, reform of Ministry of Internal Affairs, including police and personal data protection" (hereinafter referred to as the "Project") aims to support the Moldovan Government in the implementation of the requirements of the chapter Justice, Freedom and Security of the future EU-Moldova Association Agreement and to conform to the recommendations of the on-going EU visa liberalization dialogue.

The Project will support the project partners - the Ministry of Interior (MIA), Police Department, Centre for Combating Economic Crime and Corruption (CCECC), and National Centre for Personal Data Protection (NCPDP) - in the related activities as described in the Terms of Reference of the project and Technical proposal.

Through the currently ongoing reforms both MIA and Police institutions were fit up with structures, which did not exist within the old system.

Against this background, it is of utmost importance that the Ministry of Internal Affairs and Police are further assisted in several key areas, to guarantee the sustainability of reforms. One of the important areas is modern approach to budgeting and planning, as MIA will become beneficiaries of direct budget support from EU. Currently institutional capacities in budgetary control and program budgeting and planning need further improvement. On January 27-31, 2014 MIAPAC project provided technical support to train selected candidates in basic budget planning. During their mission the experts identified that MIA needs further support.

This is why the highest level of ministry management requested the project to continue support to further strengthen the MIA and Police capacities in strategic planning and budgeting.

**2. Rationale for the Mission**

The main **objective of the mission** is to enhance police employees' knowledge in public budgeting and management. The expert will assist MIA and Police subdivisions to enhance their capacities in budget and program planning.

Against this background the following activities are planned:

1. Assisting MIA and Police stakeholders to make budget planning for the Strategic Development Program document 2014-2016 (SDP)
2. Provide support for elaboration of operation procedures for budgeting and budgetary control
3. Provide coaching and advisory as requested by MIA stakeholders in the area of budgeting and planning

The main expected outcomes/ advisory services:

1. MIA and Police stakeholders elaborated first SDP with budget planning component;
2. Operation procedures for budgeting and budgetary control elaborated;
3. Coaching and advisory as requested by MIA stakeholders in the area of budgeting and planning provided.



### 3. Qualifications of Expert

Qualifications:

University degree

General Professional Experience:

At least 10 years of professional working experience in finance, accounting and management

Specific Skills:

Proven expertise in financial reporting, business analysis, project management;

ACCA qualification or similar is desirable

Fluent in written and oral English and Romanian;

Proved communications skills;

### 4. Activities to be carried out /supported by the Consultant

The expert will contribute in close cooperation and under continued guidance of the project TL to the implementation of the following activity and related sub-activities within:

**Result 4:**

Activity 5	Institutional and capacity building
Sub-activity 5.1	Training workshop in basic management and budgeting skills

In fulfilling his obligations the expert will closely cooperate with counterparts and additional experts hired by the project under this bloc of activities

### 5. Expected Results/Outputs

The expert will support the project team in achieving the planned result 3 and 4 within MIA components:

Result 4: Moldovan Police is operating efficiently in line with the new structure and recently adopted legislation

### 6. Input and Timetable

The total estimated input is **10 working days** delivered between March 2013 and April 2014. All working days shall be spent in the Republic of Moldova, unless in exceptional circumstances after prior agreement with the EC project manager, Team Leader and GIZ project manager.

### 7. Logistics and On-site support for the STE

The project office in Chisinau will provide logistical support to the expert.

### 8. Reporting

The expert will prepare a mission report (considering the EU standard for mission reports). Reporting language is English.



## APPENDIX B Consultant's Fees

KPMG will pay a fee of **EUR 180** per day of work, according to specific instructions and related scope of work under agreed addenda, but no more than 10 working days.

The direct incurred costs (e.g. travel and accommodation) will not be covered by KPMG.

The Consultant shall bear all taxes, as applicable, and shall be liable to provide necessary **tax registration evidence** as required by KPMG, to validly instrument the payments according to the applicable double taxation avoidance treaty, prior to receiving any fee payment.

In order to settle in full your invoices we need to receive in original (stamped/ black ink) the Certificate of Tax Residence valid for 2014.

Should the payment be delayed, the Consultant shall be entitled to charge delay penalties of 0.1% of the invoiced amount for each day overdue.

A handwritten signature in black ink, consisting of a large, stylized 'A' or 'K' followed by a smaller, less distinct mark.

