

Contract for Consulting Services

International Auditors' Services Contract (184/2015)

Between

State of Palestine

General Supplies Department (GSD)

And

Moore Stephens LLP

21 / 9 / 2016



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7. Time for Completion
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III. SPECIAL CONDITIONS OF CONTRACT



(Handwritten signature)

CONTRACT

This CONTRACT (hereinafter called the "Contract") is made on 21/ 9/ 2016 between, on the one hand, **General Supplies Department (GSD)** for the benefit of the Joint Financing Arrangement of the **Ministry of Education** (hereinafter called the "Client") and, on the other hand, **Moore Stephens LLP, London** (hereinafter called the "Auditors").

WHEREAS

- (a) the Client has requested the Auditors to provide certain auditing services as defined in the General Conditions of Contract attached to this Contract (hereinafter called the "Services");
- (b) the Auditors, having represented to the Client that they have the required professional skills, and personnel and technical resources, have agreed to provide the Services on the terms and conditions set forth in this Contract;

Now THEREFORE the parties hereto hereby agree as follows:

1. The following documents attached hereto shall be deemed to form an integral part of this Contract:

- Letter of Invitation
- Audit guidelines and Terms of Reference
- Supplementary Information for Auditors
- Bid Form and Related Amendments
- Letter of Award and Award Conditions
- The General Conditions of Contract
- The Special Conditions of Contract
- Any other documents issued prior to the signature of this Contract
- Financial and technical proposal (Not in contradiction to the contract conditions).
- The following Appendices



2. The mutual rights and obligations of the Client and the Auditors shall be as set forth in the Contract, in particular:

- (a) The Auditors shall carry out the Services in accordance with the provisions of the Contract; and
- (b) the Client shall make payments to the Auditors in accordance with the provisions of the contract.

IN WITNESS WHERE OF, the Parties hereto have caused this Contract to be signed in their respective names as of the day and year first above written.

FOR AND ON BEHALF OF
General Supplies Department (GSD)
By: Moayad Odeh
General Manager of General Supplies Department
Authorized Representative

FOR AND ON BEHALF OF
Moore Stephens LLP, London
By : Paul Stockton, Partner
Moore Stephens LLP, London
Authorized Representative

اختتام
11. 10 2016

MOORE STEPHENS

Moore Stephens LLP, 150 Aldersgate Street,
London EC1A 4AB

II. GENERAL CONDITIONS OF CONTRACT

1. General Provisions

1.1 Definitions

Unless the context otherwise requires, the following terms whenever used in this Contract have the following meanings:

- a) "Applicable Law" means the laws and any other instruments having the force of law in the Government's country (or in such other country as may be specified in the Special Conditions of Contract (SC)), as they may be issued and in force from time to time;
- b) "Contract" means the Contract signed by the Parties, to which these General Conditions of Contract (GC) are attached, together with all the documents listed in Clause I of such signed Contract;
- c) "Contract Price" means the price to be paid for the performance of the Services, in accordance with Clause 6;
- d) "foreign currency" means any currency other than the currency of the Government;
- e) "GC" means these General Conditions of Contract;
- f) "Government" means the Government of the Client's country;
- g) "local currency" means the currency of the Government;
- h) "Party" means the Client or the Auditors, as the case may be, and "Parties" means both of them;
- i) "Personnel" means persons hired by the Auditors or by any SubAuditors as employees and assigned to the performance of the Services or any part thereof;
- j) "SC" means the Special Conditions of Contract by which the GC may be amended or supplemented;
- k) "Services" means the work to be performed by the Auditors pursuant to this Contract, as described in Appendix A; and



1.2 Validity of the Contract

This contract will become valid after the approval of the Client.

1.3 Law Governing the Contract

This Contract, its meaning and interpretation, and the relation Contract between the Parties shall be governed by the Applicable Law.

1.4 Language

This Contract has been executed in the language specified in the SC, which shall be the binding and controlling language for all matters relating to the meaning or interpretation of this Contract.

1.5 Notices

Any notice, request, or consent made pursuant to this Contract shall be in writing and shall be deemed to have been made when delivered in person to an authorized representative of the Party to whom the communication is addressed, or when sent by registered mail, telex, telegram, or facsimile to such Party at the address specified in the SC.

1.6 Location

The Services shall be performed at such locations as are specified in Appendix A and, where the location of a particular task is not so specified, at such locations, whether in the Government's country or elsewhere, as the Client may approve.

1.7 Authorized Representatives

Any action required or permitted to be taken, and any document required or permitted to be executed, under this Contract by the Client or the Auditors may be taken or executed by the officials specified in the SC.

1.8 Taxes and Duties

Unless otherwise specified in the SC, the Auditors, and his Personnel shall pay such taxes, duties, fees, and other impositions as may be levied under the Applicable Law, the amount of which is deemed to have been included in the Contract Price.

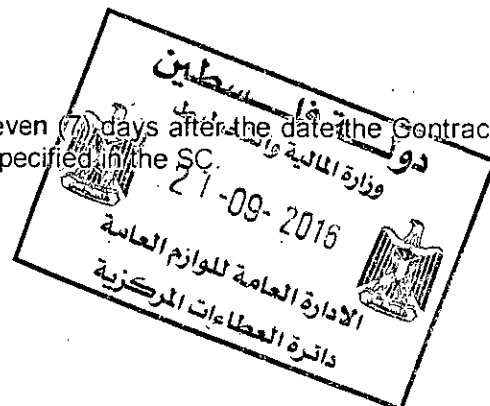
2. COMMENCEMENT, COMPLETION, MODIFICATION, AND TERMINATION OF CONTRACT

2.1 Effectiveness of Contract

This Contract shall come into effect on the date the Contract is signed by both parties or such other later date as may be stated in the SC.

2.2 Commencement of Services

The Auditors shall begin carrying out the Services seven (7) days after the date the Contract becomes effective, or at such other date as may be specified in the SC.



2.3 Expiration of Contract

Unless terminated earlier pursuant to Clause 2.6, this Contract shall terminate at the end of such time period after the Effective Date as is specified in the SC.

2.4 Modification

Modification of the terms and conditions of this Contract, including any modification of the scope of the Services or of the Contract Price, may only be made by written agreement between the Parties .

2.5 Force Majeure

2.5.1 Definition

For the purposes of this Contract, "Force Majeure" means an event which is beyond the reasonable control of a Party and which makes a Party's performance of its obligations under the Contract impossible or so impractical as to be considered impossible under the circumstances.

2.5.2 No Breach of Contract

The failure of a Party to fulfill any of its obligations under the contract shall not be considered to be a breach of, or default under, this Contract insofar as such inability arises from an event of Force Majeure, provided that the Party affected by such an event (a) has taken all reasonable precautions, due care and reasonable alternative measures in order to carry out the terms and conditions of this Contract, and (b) has informed the other Party as soon as possible about the occurrence of such an event.

2.5.3 Extension of Time

Any period within which a Party shall, pursuant to this Contract, complete any action or task, shall be extended for a period equal to the time during which such Party was unable to perform such action as a result of Force Majeure.

2.5.4 Payments

During the period of their inability to perform the Services as a result of an event of Force Majeure, the Auditors shall not be entitled to continue to be paid under the terms of this Contract

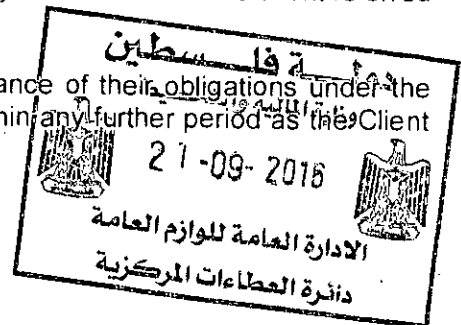
2.6 Termination

2.6.1 By the Client

The Client may terminate this Contract, by not less than ten (10) days' written notice of termination to the Auditors, to be given after the occurrence of any of the events specified in paragraphs (a) through (c) of this Clause 2.6.1 and sixty (60) days' in the case of the event referred to in (d):

(a) if the Auditors do not remedy a failure in the performance of their obligations under the Contract, within five (5) days after being notified or within any further period as the Client may have subsequently approved in writing;

(b) if the Auditors become insolvent or bankrupt;



(c) if, as the result of Force Majeure, the Auditors are unable to perform a material portion of the Services for a period of fifteen (15) days; or

(d) if the Client, in its sole discretion, decides to terminate this Contract.

2.6.2 By the Auditors

The Auditors may terminate this Contract, by not less than thirty (30) days' written notice to the Client, such notice to be given after the occurrence of any of the events specified in paragraphs (a) and (b) of this Clause 2.6.2:

(a) if the Client fails to pay any moneys due to the Auditors pursuant to this Contract and not subject to dispute pursuant to Clause 7 within forty-five (45) days after receiving written notice from the Auditors that such payment is overdue; or

(b) if, as the result of Force Majeure, the Auditors are unable to perform a material portion of the Services for a period of fifteen (15) days.

2.6.3. Payment upon Termination

Upon termination of this Contract pursuant to Clauses 2.6.1 or 2.6.2, the Client shall make the following payments to the Auditors:

(a) remuneration pursuant to Clause 6 for Services satisfactorily performed prior to the effective date of termination;

(b) except in the case of termination pursuant to paragraphs (a) , (b) and (c) of Clause 2.6.1, total remuneration of the Contract if the Auditors started to perform the final stage of the Services after a written notice by the Client .

3. OBLIGATIONS OF THE AUDITORS

3.1 General

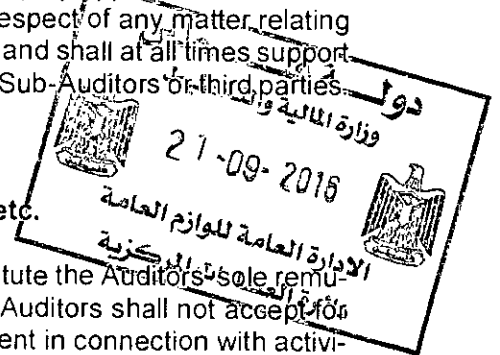
The Auditors shall perform the Services and carry out their obligations with all due diligence, efficiency, and economy, in accordance with generally accepted professional techniques and practices, and shall observe sound management practices, and employ appropriate advanced technology and safe methods. The Auditors shall always act, in respect of any matter relating to this Contract or to the Services, as faithful advisers to the Client, and shall at all times support and safeguard the Client's legitimate interests in any dealings with Sub-Auditors or third parties.

3.2 Conflict of Interests

3.2.1 Auditors Not to Benefit from Commissions, Discounts, etc.

The remuneration of the Auditors pursuant to Clause 6 shall constitute the Auditors' sole remuneration in connection with this Contract or the Services, and the Auditors shall not accept for their own benefit any trade commission, discount, or similar payment in connection with activities pursuant to this Contract or to the Services or in the discharge of their obligations under the Contract, and the Auditors shall use their best efforts to ensure that the Personnel, any Sub-Auditors, and agents of either of them similarly shall not receive any such additional remuneration.

(a) during the term of this Contract, any business or professional activities in the Government's country which would conflict with the activities assigned to them under this Contract; or



(b) after the termination of this Contract, such other activities as may be specified in the SC.

3.3 Confidentiality

The Auditors, and the Personnel of either of them shall not, either during the term or within two (2) years after the expiration of this Contract, disclose any proprietary or confidential information relating to the Project, the Services, this Contract, or the Client's business or operations without the prior written consent of the Client.

3.4 Insurance to Be Taken Out by the Auditors

The Auditors (a) shall take out and maintain, and shall cause any Auditors to take out and maintain, at their (or the Sub-Auditors', as the case may be) own cost but on terms and conditions approved by the Client, insurance against the risks, and for the coverage, as shall be specified in the SC; and (b) at the Client's request, shall provide evidence to the Client showing that such insurance has been taken out and maintained and that the current premiums have been paid.

3.5 Auditors' Actions Requiring Client's Prior Approval

The Auditors shall obtain the Client's prior approval in writing before taking any of the following actions:

- (a) entering into a subcontract for the performance of any part of the Services,
- (b) appointing such members of the Personnel not listed by name in Appendix C ("Key Personnel and Sub-Auditors"), and
- (c) any other action that may be specified in the SC.

3.6 Reporting Obligations

The Auditors shall submit to the Client the reports and documents specified in the invitation letter, in the numbers, and within the periods set forth in the said letter.

3.7 Documents Prepared by the Auditors to Be the Property of the Client

All plans, drawings, specifications, designs, reports, and other documents and software submitted by the Auditors in accordance with Clause 3.6 shall become and remain the property of the Client, and the Auditors shall, not later than upon termination or expiration of this Contract, deliver all such documents and software to the Client, together with a detailed inventory thereof. The Auditors may retain a copy of such documents and software.

Restrictions about the future use of these documents, if any, shall be specified in the SC.

4. OBLIGATIONS OF THE CLIENT

4.1 Payments

The Client shall pay the Auditors according to the payment schedule attached hereof.

4.2 Documents

The Client will provide the Auditors with the available and related documents and information, but not those that the Auditors have to provide according to this Contract.



5. PAYMENTS TO THE AUDITORS

5.1 Lump Sum Remuneration

The payment to the Auditors is made from the contributions of the Joint Financing Partners to the Annual Plan and Budget of the Ministry of Education in accordance to Section 10, Paragraph 59 of the JFA Agreement. The Auditors' total remuneration shall not exceed the Contract Price and shall be a fixed lump sum including all staff costs, printing, communications, travel, accommodation, and the like, and all other costs incurred by the Auditors in carrying out the Services described in Appendix A. Except as provided in Clause 5.2, the Contract Price may only be increased above the amounts stated in Clause 6.2 if the Parties have agreed to additional payments in accordance with Clause 2.4.

5.2 Contract Price

- (a) The price payable in USD is set forth in the SC.
- (b) If applicable, the price payable in local currency is set forth in the SC.

5.3 Payment for Additional Services

The remuneration due for additional services shall be agreed upon by both Parties.

5.4 Terms and Conditions of Payment

Payments will be made to the account of the Auditors and according to the payment schedule stated in the SC. Unless otherwise stated in the SC, the first payment shall be made against the provision by the Auditors of a bank guarantee for the same amount, and shall be valid for the period stated in the SC. Any other payment shall be made after the conditions listed in the SC for such payment have been met, and the Auditors have submitted an invoice to the Client specifying the amount due.

6. SETTLEMENT OF DISPUTES

6.1 Amicable Settlement

The Parties shall use their best efforts to settle amicably all disputes arising out of or in connection with this Contract or its interpretation.

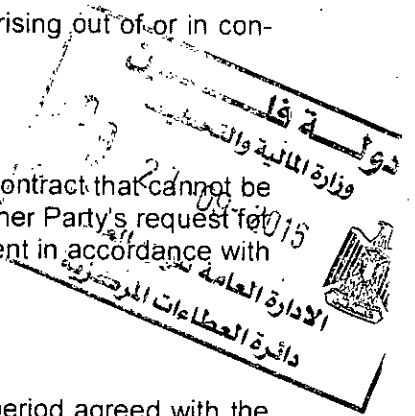
6.2 Dispute Settlement

Any dispute between the Parties as to matters arising pursuant to this Contract that cannot be settled amicably within ten (10) days after receipt by one Party of the other Party's request for such amicable settlement may be submitted by either Party for settlement in accordance with the provisions specified in the SC.

7. TIME OF COMPLETION

7.1 The Auditors shall complete the Services required within the time period agreed with the Client from the date of signing the Contract. This time of completion includes that which is required by the Client and the Donor to review the works and it also includes the time needed for the amendments and corrections that the Auditors have to make for the work according to the written comments of the Client.

8. LIQUIDATED DAMAGES FOR DELAY



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8.1 If the Auditors shall fail to complete the works within the time schedule prescribed in clause 8 hereof or extended time, and the Client did not deem it necessary to withdraw the works from the Auditors, then the Auditors shall pay to the Client the sum stated in the SC as liquidated damages for every day or part of a day which shall elapse between the time prescribed by clause 8 hereof or extend time as the case may be and the date of completion of the works. The said sum shall be payable by the sole fact of the delay without any previous notice or any legal proceedings and without having to establish the damage which shall in all cases be considered as ascertained . The Client may without prejudice to any other method of recovery deduct the amount of such damages from any money in his hands due or may become due to the Auditors or from the Auditors's guaranties. The payment or deduction of such damages shall not relieve the Auditors from his obligations to complete the works or from any other of his obligations and liabilities under the Contract .

دولة قطر
وزارة المالية والتخطيط
21-09-2016
الادارة العامة للوازم العامة
دائرة العطاءات المركزية



III. SPECIAL CONDITIONS OF CONTRACT

Number of GC Clause

Amendments of, and Supplements to, Clauses in the General Conditions of Contract

1.1 The language is: English

1.2 The addresses are:

For the Client: General Supplies Department (GSD),
Ministry of Finance (MOF),
Al Bireh, State of Palestine

Attention:
Tel:
Facsimile:

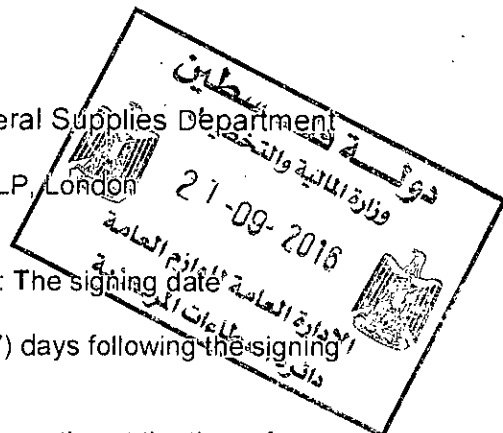
For the Auditors:

Attention: Paul Stockton Partner Moore Stephens LLP, London
Telex: +44 (0)20 5334 9191
Facsimile: +44 (0)20 7248 3408

1.3 The Authorized Representatives are:

For the Client: Moayad Odeh/ General Manager of General Supplies Department

For the Auditors: Paul Stockton, Partner, Moore Stephens LLP, London



2.1 The date on which this Contract shall come into effect is: The signing date

2.2 The date for the commencement of Services is Seven (7) days following the signing date.

2.3 The completion period shall be agreed upon between the parties at the time of contract signature.

2.4 The risks and coverage shall be:

- (i) Third Party motor vehicle Unlimited third party bodily injury / third party property damage caused by private car limited to £20 million (GBP)
- (ii) Third Party liability £25 million (GBP) public liability
- (iii) Employer's liability and workers' compensation £20 million (GBP)
- (iv) Professional liability in excess of £5 million (GBP)
- (v) Loss or damage to equipment and property An all risks policy is in place with respect to declared equipment / property

2.5 "The Auditors shall not use these documents for purposes unrelated to this Contract without the prior written approval of the Client."

3.1 (a) The value of the Contract is 80356\$ for each of 3 years and will be paid in U.S. Dollars.

ad 2.4 (i): third party property damage caused by a commercial vehicle limited to £10 million (GBP)

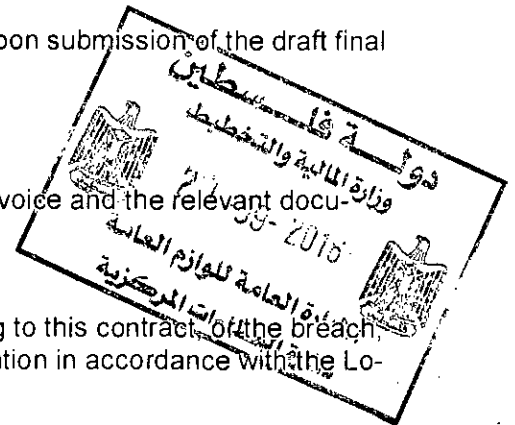
3.2 The accounts are:
for foreign currency: see below
for local currency: /

Payments shall be made according to the following schedule:

- Ten (10) percent of the lump sum amount shall be paid upon submission and approval of the inception report.
- Thirty (30) percent of the lump sum amount shall be paid upon submission and approval of the interim report.
- Sixty (60) percent of the lump sum amount shall be paid upon submission of the draft final report and upon its approval by the Client.

3.3 Payment shall be made within 30 days of receipt of the invoice and the relevant documents and within 60 days in the case of the final payment.

3.4 Any dispute, controversy, or claim arising out of or relating to this contract, its breach, termination, or invalidity thereof, shall be settled by arbitration in accordance with the Local Arbitration Rules as at present in force.



ad 3.2 bank account details

Account name : Moote Stephens LLP - US \$ Current Account
Account number : 009 500 84
Sort code : 60-08-23
IBAN : GB56 NWBK 6073 0100 9500 84
IBAN BIC : NWBK GB 2L
Bank : Natwest Bank Plc
94 Moorgate
London
EC2M6UR

A handwritten signature or set of initials in the bottom right corner of the page.

Contract for Consulting Services

International Auditors' Services Contract (184/2015)

Between

State of Palestine

General Supplies Department (GSD)

And

Moore Stephens LLP

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1. The following documents attached hereto shall be deemed to form an integral part of this Contract:

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- Supplementary Information for Auditors
- Bid Form and Related Amendments
- Letter of Award and Award Conditions
- The General Conditions of Contract
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- (b) the Client shall make payments to the Auditors in accordance with the provisions of the contract.

IN WITNESS WHERE OF, the Parties hereto have caused this Contract to be signed in their respective names as of the day and year first above written.

FOR AND ON BEHALF OF
General Supplies Department (GSD)
By: Moayad Odeh
General Manager of General Supplies Department
Authorized Representative

FOR AND ON BEHALF OF
Moore Stephens LLP, London
By : Paul Stockton, Partner
Moore Stephens LLP, London
Authorized Representative

11. 16 / 2016


MOORE STEPHENS

Moore Stephens LLP, 150 Aldersgate Street,
London EC1A 4AB

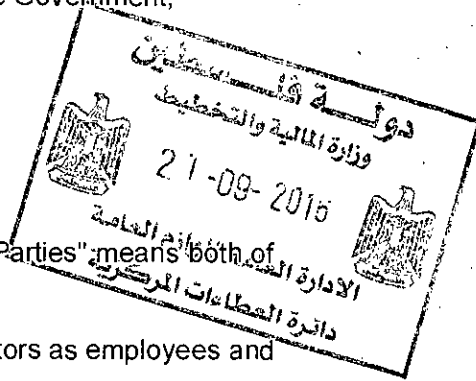
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1. General Provisions

1.1 Definitions

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- e) "GC" means these General Conditions of Contract;
- f) "Government" means the Government of the Client's country;
- g) "local currency" means the currency of the Government;
- h) "Party" means the Client or the Auditors, as the case may be, and "Parties" means both of them;
- i) "Personnel" means persons hired by the Auditors or by any SubAuditors as employees and assigned to the performance of the Services or any part thereof;
- j) "SC" means the Special Conditions of Contract by which the GC may be amended or supplemented;
- k) "Services" means the work to be performed by the Auditors pursuant to this Contract, as described in Appendix A; and



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Any notice, request, or consent made pursuant to this Contract shall be in writing and shall be deemed to have been made when delivered in person to an authorized representative of the Party to whom the communication is addressed, or when sent by registered mail, telex, telegram, or facsimile to such Party at the address specified in the SC.

1.6 Location

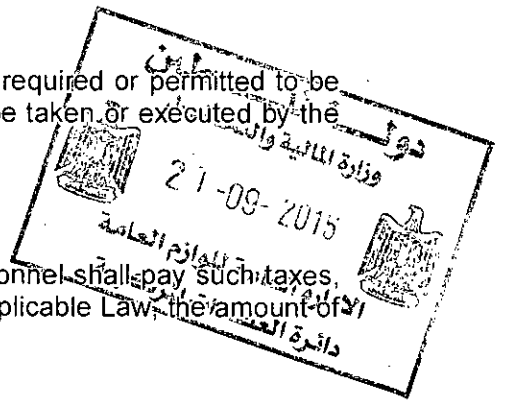
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1.7 Authorized Representatives

Any action required or permitted to be taken, and any document required or permitted to be executed, under this Contract by the Client or the Auditors may be taken or executed by the officials specified in the SC.

1.8 Taxes and Duties

Unless otherwise specified in the SC, the Auditors, and his Personnel shall pay such taxes, duties, fees, and other impositions as may be levied under the Applicable Law, the amount of which is deemed to have been included in the Contract Price.



2. COMMENCEMENT, COMPLETION, MODIFICATION, AND TERMINATION OF CONTRACT

2.1 Effectiveness of Contract

This Contract shall come into effect on the date the Contract is signed by both parties or such other later date as may be stated in the SC.

2.2 Commencement of Services

The Auditors shall begin carrying out the Services seven (7) days after the date the Contract becomes effective, or at such other date as may be specified in the SC.

2.3 Expiration of Contract

Unless terminated earlier pursuant to Clause 2.6, this Contract shall terminate at the end of such time period after the Effective Date as is specified in the SC.

2.4 Modification

Modification of the terms and conditions of this Contract, including any modification of the scope of the Services or of the Contract Price, may only be made by written agreement between the Parties .

2.5 Force Majeure

2.5.1 Definition

For the purposes of this Contract, "Force Majeure" means an event which is beyond the reasonable control of a Party and which makes a Party's performance of its obligations under the Contract impossible or so impractical as to be considered impossible under the circumstances.

2.5.2 No Breach of Contract

The failure of a Party to fulfill any of its obligations under the contract shall not be considered to be a breach of, or default under, this Contract insofar as such inability arises from an event of Force Majeure, provided that the Party affected by such an event (a) has taken all reasonable precautions, due care and reasonable alternative measures in order to carry out the terms and conditions of this Contract, and (b) has informed the other Party as soon as possible about the occurrence of such an event.

2.5.3 Extension of Time

Any period within which a Party shall, pursuant to this Contract, complete any action or task, shall be extended for a period equal to the time during which such Party was unable to perform such action as a result of Force Majeure.

2.5.4 Payments

During the period of their inability to perform the Services as a result of an event of Force Majeure, the Auditors shall not be entitled to continue to be paid under the terms of this Contract.

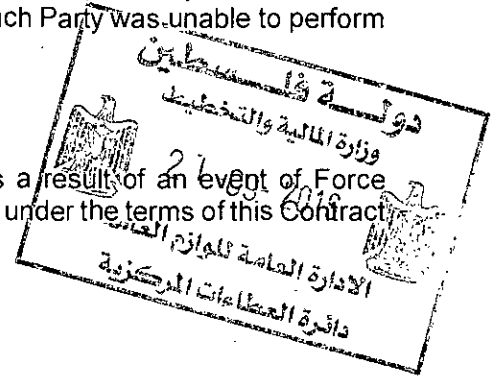
2.6 Termination

2.6.1 By the Client

The Client may terminate this Contract, by not less than ten (10) days' written notice of termination to the Auditors, to be given after the occurrence of any of the events specified in paragraphs (a) through (c) of this Clause 2.6.1 and sixty (60) days' in the case of the event referred to in (d):

(a) if the Auditors do not remedy a failure in the performance of their obligations under the Contract, within five (5) days after being notified or within any further period as the Client may have subsequently approved in writing;

(b) if the Auditors become insolvent or bankrupt;



(c) if, as the result of Force Majeure, the Auditors are unable to perform a material portion of the Services for a period of fifteen (15) days; or

(d) if the Client, in its sole discretion, decides to terminate this Contract.

2.6.2 By the Auditors

The Auditors may terminate this Contract, by not less than thirty (30) days' written notice to the Client, such notice to be given after the occurrence of any of the events specified in paragraphs (a) and (b) of this Clause 2.6.2:

(a) if the Client fails to pay any moneys due to the Auditors pursuant to this Contract and not subject to dispute pursuant to Clause 7 within forty-five (45) days after receiving written notice from the Auditors that such payment is overdue; or

(b) if, as the result of Force Majeure, the Auditors are unable to perform a material portion of the Services for a period of fifteen (15) days.

2.6.3. Payment upon Termination

Upon termination of this Contract pursuant to Clauses 2.6.1 or 2.6.2, the Client shall make the following payments to the Auditors:

(a) remuneration pursuant to Clause 6 for Services satisfactorily performed prior to the effective date of termination;

(b) except in the case of termination pursuant to paragraphs (a) , (b) and (c) of Clause 2.6.1, total remuneration of the Contract if the Auditors started to perform the final stage of the Services after a written notice by the Client .

3. OBLIGATIONS OF THE AUDITORS

3.1 General

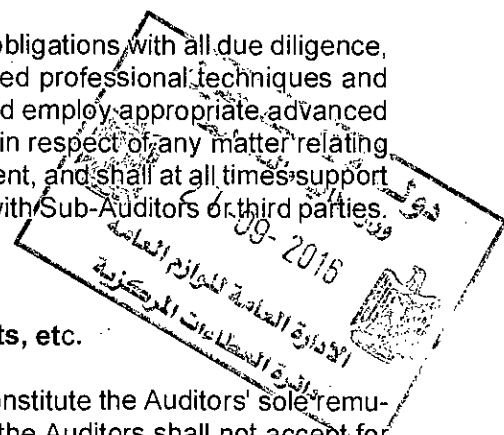
The Auditors shall perform the Services and carry out their obligations with all due diligence, efficiency, and economy, in accordance with generally accepted professional techniques and practices, and shall observe sound management practices, and employ appropriate advanced technology and safe methods. The Auditors shall always act, in respect of any matter relating to this Contract or to the Services, as faithful advisers to the Client, and shall at all times support and safeguard the Client's legitimate interests in any dealings with Sub-Auditors or third parties.

3.2 Conflict of Interests

3.2.1 Auditors Not to Benefit from Commissions, Discounts, etc.

The remuneration of the Auditors pursuant to Clause 6 shall constitute the Auditors' sole remuneration in connection with this Contract or the Services, and the Auditors shall not accept for their own benefit any trade commission, discount, or similar payment in connection with activities pursuant to this Contract or to the Services or in the discharge of their obligations under the Contract, and the Auditors shall use their best efforts to ensure that the Personnel, any Sub-Auditors, and agents of either of them similarly shall not receive any such additional remuneration.

(a) during the term of this Contract, any business or professional activities in the Government's country which would conflict with the activities assigned to them under this Contract; or



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(b) after the termination of this Contract, such other activities as may be specified in the SC.

3.3 Confidentiality

The Auditors, and the Personnel of either of them shall not, either during the term or within two (2) years after the expiration of this Contract, disclose any proprietary or confidential information relating to the Project, the Services, this Contract, or the Client's business or operations without the prior written consent of the Client.

3.4 Insurance to Be Taken Out by the Auditors

The Auditors (a) shall take out and maintain, and shall cause any Auditors to take out and maintain, at their (or the Sub-Auditors', as the case may be) own cost but on terms and conditions approved by the Client, insurance against the risks, and for the coverage, as shall be specified in the SC; and (b) at the Client's request, shall provide evidence to the Client showing that such insurance has been taken out and maintained and that the current premiums have been paid.

3.5 Auditors' Actions Requiring Client's Prior Approval

The Auditors shall obtain the Client's prior approval in writing before taking any of the following actions:

- (a) entering into a subcontract for the performance of any part of the Services,
- (b) appointing such members of the Personnel not listed by name in Appendix C ("Key Personnel and Sub-Auditors"), and
- (c) any other action that may be specified in the SC.

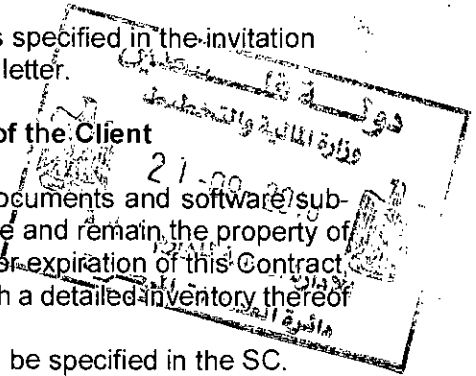
3.6 Reporting Obligations

The Auditors shall submit to the Client the reports and documents specified in the invitation letter, in the numbers, and within the periods set forth in the said letter.

3.7 Documents Prepared by the Auditors to Be the Property of the Client

All plans, drawings, specifications, designs, reports, and other documents and software submitted by the Auditors in accordance with Clause 3.6 shall become and remain the property of the Client, and the Auditors shall, not later than upon termination or expiration of this Contract, deliver all such documents and software to the Client, together with a detailed inventory thereof. The Auditors may retain a copy of such documents and software.

Restrictions about the future use of these documents, if any, shall be specified in the SC.



4. OBLIGATIONS OF THE CLIENT

4.1 Payments

The Client shall pay the Auditors according to the payment schedule attached hereof.

4.2 Documents

The Client will provide the Auditors with the available and related documents and information, but not those that the Auditors have to provide according to this Contract.

5. PAYMENTS TO THE AUDITORS

5.1 Lump Sum Remuneration

The payment to the Auditors is made from the contributions of the Joint Financing Partners to the Annual Plan and Budget of the Ministry of Education in accordance to Section 10, Paragraph 59 of the JFA Agreement. The Auditors' total remuneration shall not exceed the Contract Price and shall be a fixed lump sum including all staff costs, printing, communications, travel, accommodation, and the like, and all other costs incurred by the Auditors in carrying out the Services described in Appendix A. Except as provided in Clause 5.2, the Contract Price may only be increased above the amounts stated in Clause 6.2 if the Parties have agreed to additional payments in accordance with Clause 2.4.

5.2 Contract Price

- (a) The price payable in USD is set forth in the SC.
- (b) If applicable, the price payable in local currency is set forth in the SC.

5.3 Payment for Additional Services

The remuneration due for additional services shall be agreed upon by both Parties.

5.4 Terms and Conditions of Payment

Payments will be made to the account of the Auditors and according to the payment schedule stated in the SC. Unless otherwise stated in the SC, the first payment shall be made against the provision by the Auditors of a bank guarantee for the same amount, and shall be valid for the period stated in the SC. Any other payment shall be made after the conditions listed in the SC for such payment have been met, and the Auditors have submitted an invoice to the Client specifying the amount due.

6. SETTLEMENT OF DISPUTES

6.1 Amicable Settlement

The Parties shall use their best efforts to settle amicably all disputes arising out of or in connection with this Contract or its interpretation.

6.2 Dispute Settlement

Any dispute between the Parties as to matters arising pursuant to this Contract that cannot be settled amicably within ten (10) days after receipt by one Party of the other Party's request for such amicable settlement may be submitted by either Party for settlement in accordance with the provisions specified in the SC.

7. TIME OF COMPLETION

7.1 The Auditors shall complete the Services required within the time period agreed with the Client from the date of signing the Contract. This time of completion includes that which is required by the Client and the Donor to review the works and it also includes the time needed for the amendments and corrections that the Auditors have to make for the work according to the written comments of the Client.

8. LIQUIDATED DAMAGES FOR DELAY



8.1 If the Auditors shall fail to complete the works within the time schedule prescribed in clause 8 hereof or extended time, and the Client did not deem it necessary to withdraw the works from the Auditors, then the Auditors shall pay to the Client the sum stated in the SC as liquidated damages for every day or part of a day which shall elapse between the time prescribed by clause 8 hereof or extend time as the case may be and the date of completion of the works. The said sum shall be payable by the sole fact of the delay without any previous notice or any legal proceedings and without having to establish the damage which shall in all cases be considered as ascertained . The Client may without prejudice to any other method of recovery deduct the amount of such damages from any money in his hands due or may become due to the Auditors or from the Auditors's guaranties. The payment or deduction of such damages shall not relieve the Auditors from his obligations to complete the works or from any other of his obligations and liabilities under the Contract .



(Handwritten signature)

III. SPECIAL CONDITIONS OF CONTRACT

Number of GC Clause

Amendments of, and Supplements to, Clauses in the General Conditions of Contract

1.1 The language is: English

1.2 The addresses are:

For the Client: General Supplies Department (GSD),
Ministry of Finance (MOF),
Al Bireh, State of Palestine

Attention:
Tel:
Facsimile:

For the Auditors:

Attention: Paul Stockton Partner Moore Stephens LLP, London
Telex: +44 (0)20 5334 9191
Facsimile: +44 (0)20 7248 3408

1.3 The Authorized Representatives are:

For the Client: Moayad Odeh/ General Manager of General Supplies Department

For the Auditors: Paul Stockton, Partner, Moore Stephens LLP, London

2.1 The date on which this Contract shall come into effect is: The signing date

2.2 The date for the commencement of Services is Seven (7) days following the signing date.

2.3 The completion period shall be agreed upon between the parties at the time of contract signature.

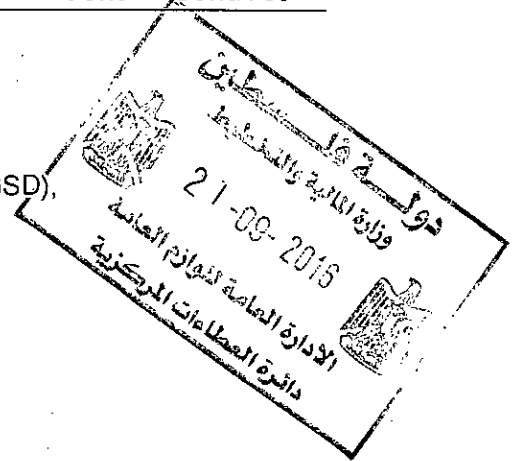
2.4 The risks and coverage shall be:

- Unlimited third party bodily injury / third party property
damage caused by private car limited to £20 million (GBP) /
- (i) Third Party motor vehicle £25 million (GBP) public liability
 - (ii) Third Party liability £20 million (GBP)
 - (iii) Employer's liability and workers' compensation in excess of £5 million (GBP)
 - (iv) Professional liability An all risks policy is in place with respect to declared equipment / property
 - (v) Loss or damage to equipment and property

2.5 "The Auditors shall not use these documents for purposes unrelated to this Contract without the prior written approval of the Client."

3.1 (a) The value of the Contract is 80356\$ for each of 3 years and will be paid in U.S. Dollars.

ad 2.4 (i): third party property damage caused by a commercial vehicle limited to £10 million (GBP)



بنك القدس
Quds Bank



AC:477-0000007-5-3213-0

ID:563200880

Tel:0599000000

CERTIFIED BANK CHECKS
QUDS BANK TULKAREM

Branch: Tulkarem Branch - 477 -

شيك بنكي
بنك القدس
مصرف للمستفيد الأول فقط
فرع طولكرم

Pay Against This Cheque
For The Order Of

السادة / وزارة المالية

The Sum Of

ثمانية آلاف وستمائة وثمانون فقط

بلغ

USD

8035

Signature



التوقيع

Date

18.9.2016

رقم الفرع Branch No.

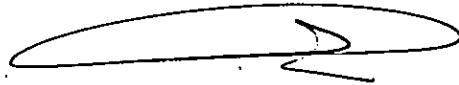
رقم الحساب Account No.

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كفالة من تلميذ لبدأ العقار بتاريخ 18/9/2016

Moore Stephens



18.9.2016



THE LIMITED LIABILITY PARTNERSHIPS ACT 2000

Partnership No. OC 313071

PARR, KEVIN JOHN PHILLIPS, ANDREW POTTS, STEPHEN ANTHONY JOHN RAMSBOTTOM, JONATHAN ANDREW RANDALL, THOMAS GEORGE REED, OMAR KHAIYAM RAPON, KELLY SHEPPARD, NICHOLAS JOHN SIMKINS, JAMES CHARLES SPRINGHAM, IAN BERNARD STAUNTON, DAVID MICHAEL SWEET, DUNCAN KENRIC SWIFT, MICHAEL JOHN TOVEY, NEIL RICHARD TUSTIAN, KEVIN DAVID VOLLER, JAMES MARTIN WALSH, THOMAS SAUL WARD, NICHOLAS CLIVE WARNER, VALERIE DIANE WATSON, TIMOTHY WEST, STEPHEN ROBERT WHEELER, STEVEN WILLIAMS, RICHARD JOHN WILLIS, VINCENT PHILIP WOOD, GEOFFREY WILLIAM WOODHOUSE, TIMOTHY JAMES WOODWARD and DAVID WRIGHT are the members of the partnership,
c) the situation of the registered office is 150 ALDERSGATE STREET, LONDON EC1A 4AB.

According to the documents on file and in the custody of the Registrar, the Limited Liability Partnership is up to date with its filing requirements.

No action is currently being taken by the Registrar of Companies to strike the Limited Liability Partnership off the register or to dissolve it as defunct. As far as the Registrar is aware the partnership is not in liquidation or subject to an administration order, and no receiver or manager of the partnership's property has been appointed.*****

Given at Companies House, the 31st May 2016

J
for the Registrar of Companies

Part 2 of 2

This certificate records the result of a search of the information registered by the Registrar. This information derives from filings accepted in good faith without verification. For this reason the Registrar cannot guarantee that the information on the register is accurate or complete.



Companies House

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APOSTILLE
(Convention de La Haye du 5 octobre 1961)

1. Country: United Kingdom of Great Britain and Northern Ireland
Pays/Pais

This public document
Le présent acte public / El presente documento público

2. Has been signed by Christopher Gerard Higgins
a été signé par
ha sido firmado por

3. Acting in the capacity of Notary Public
agissant en qualité de
quien actúa en calidad de

4. Bears the seal/stamp of The Said Notary Public
est revêtu du sceau / timbre de
y está revestido del selio / timbre de

Certified
Attesté / Certificado

5. at London **6. the** 02 June 2016
à / en le / el día

7 by Her Majesty's Principal Secretary of State for Foreign and
par / por Commonwealth Affairs

8. Number L021200
sous no / bajo el número

9. Seal / stamp **10. Signature:** P. Forbes
Sceau / timbre: Signature:
Selio / timbre: Firma:

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THE LIMITED LIABILITY PARTNERSHIPS ACT 2000

Partnership No. OC 313071

PARR, KEVIN JOHN PHILLIPS, ANDREW POTTS, STEPHEN ANTHONY JOHN RAMSBOTTOM, JONATHAN ANDREW RANDALL, THOMAS GEORGE REED, OMAR KHAIYAM RIPON, KELLY SHEPPARD, NICHOLAS JOHN SIMKINS, JAMES CHARLES SPRINGHAM, IAN BERNARD STAUNTON, DAVID MICHAEL SWEET, DUNCAN KENRIC SWIFT, MICHAEL JOHN TOVEY, NEIL RICHARD TUSTIAN, KEVIN DAVID VOLLER, JAMES MARTIN WALSH, THOMAS SAUL WARD, NICHOLAS CLIVE WARNER, VALERIE DIANE WATSON, TIMOTHY WEST, STEPHEN ROBERT WHEELER, STEVEN WILLIAMS, RICHARD JOHN WILLIS, VINCENT PHILIP WOOD, GEOFFREY WILLIAM WOODHOUSE, TIMOTHY JAMES WOODWARD and DAVID WRIGHT are the members of the partnership,

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