



Auditing Company LLC "KRESTON TASHKENT"
15, Istikbol, Yashnabad District,
Tashkent, Uzbekistan, 100047
Phone (90) 346-34-43
Email: krestontashkent@gmail.com

**AUDITOR
KRESTON TASHKENT**

Technical Proposal for Audit of the
Financial Statements of Reconstruction of
4R87 Road Guzar-Chim-Kukdala Project,
SFD, KFAED Loans No.3/544, 828 for
2021-2022 Financial Years

Original

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1. TECHNICAL PROPOSAL SUBMISSION FORM

October 4, 2022

To: Project Implementation Unit of the Republican Road Fund under the State Committee for Roads (RRF)

*The Republican Road Fund under the State Committee for Roads
Mustaqillik Ave, 68a, Tashkent, 10000, Republic of Uzbekistan
+(998-71) 207-91-94*

Dear Sirs:

We, the undersigned, offer to provide the consulting services for Audit of the Financial Statements of the Reconstruction of 4R87 Road Guzar-Chim-Kukdala Project, SFD, KFAED Loans No.3/544, 828, for 2021-2022 Financial Years in accordance with your Request for Proposal No.150244 and our Proposal. We are hereby submitting our Proposal, which includes this Technical Proposal, and a Financial Proposal sealed under a separate envelope.

If negotiations are held during the period of validity of the Proposal, i.e., before February 4, 2023 we undertake to negotiate on the basis of the proposed staff. Our Proposal is binding upon us and subject to the modifications resulting from Contract negotiations.

We understand that the Implementation Unit of RRF is not bound to accept any Proposal that the Implementation Unit of RRF receives.

Yours sincerely,



**Andrey Pak
CEO
KRESTON TASHKENT, LLC**

15, Istikbol, Yashnabad District,
Tashkent, Uzbekistan, 100047

1.1. Certificate of Incorporation



Юридик шахсни давлат рўйхатидан ўтказилганини тўғрисида

ГУВОҲНОМА

Регистрация тартиб рақами № 37 № 734

2013 й. 8 август

Маъмур гувоҳнома Маъ'улияти cheklangan jamiyati shaklidagi

"KRESTON TASHKENT" auditorlik tashkiloti, qisqa nomi esa

MCB "KRESTON TASHKENT" AT булаган юридик

давлат тизимига тузилган

шахси Ўзбекистон Республикаси Адлия вазирлиги томонидан берилди.

Ташкили-ҳуқуқий шакли:	ТХШ 1153
Мулклик шакли:	МШ 142
Давлат рўйхатидан ўтказиш санасига почта маънаси:	МХОВТ 1726269
Юридик шахс коди:	КТУТ 18310117
Давлат рўйхатидан ўтказиш санасига асосий фаолият тури коди:	ХХТУТ 84400
Солиқ тўловчининг идентификация рақами:	СТНР 203781264

Қўшилган маълумотлар: Жанит янги Адлия вазирлиги томонидан 2001 йил 13 декабрда 37-сон
рестр рақами билан давлат рўйхатидан ўтказилган

М.А.  Торган Кучнар 
(имзо)

1.2. Audit License



1.3. Assurance Policy

LIMITED LIABILITY INSURANCE COMPANY		ОБЩЕСТВО С ОГРАНИЧЕННОЙ ОТВЕТСТВЕННОСТЬЮ СТРАХОВАЯ КОМПАНИЯ
ПОЛИС № АА/13-4/291 СТРАХОВАНИЯ ПРОФЕССИОНАЛЬНОЙ ОТВЕТСТВЕННОСТИ АУДИТОРСКИХ ОРГАНИЗАЦИЙ		
СП ООО СК «EUROASIA INSURANCE», на основании Лицензии Министерства финансов республики Узбекистан №00236 от 19.11.2018 года и Правил страхования по классу 13 отрасли общего страхования, в том же согласно нижеотмеченному Договору страхования профессиональной ответственности аудиторской организации предоставляет страховую защиту:		
1. СТРАХОВАТЕЛЬ:	Аудиторская Организация "KRESTON TASHKENT" ООО	
2. ДОГОВОР СТРАХОВАНИЯ:	АА/13-4/291	
3. ПЕРИОД СТРАХОВАНИЯ:	с 24.05.2022 г. по 23.05.2023 г. (обе даты включительно)	
4. ГЕОГРАФИЧЕСКАЯ ЗОНА:	Республика Узбекистан	
5. СТРАХОВОЙ СЛУЧАЙ:	факт наступления ответственности Страхователя за причинение вреда Выгодоприобретателю вследствие: некачественно или ненадлежаще проведенной аудиторской проверки; оказания некачественных профессиональных аудиторских услуг.	
6. СТРАХОВАЯ СУММА:	4 000 000 000,00 (четыре миллиарда) сум.	
7. ОБЩАЯ СТРАХОВАЯ ПРЕМИЯ:	2 700 000,00 (два миллиона семьсот тысяч) сум, без НДС.	
8. ОПЛАЧЕННАЯ СТРАХОВАЯ ПРЕМИЯ:	2 700 000,00 (два миллиона семьсот тысяч) сум, без НДС.	
Обязательства СП АО СК «EUROASIA INSURANCE» по выплате страхового возмещения вступают в силу с <u>24.05.2022 года и действуют до 24.00 часов 23.05.2023 года (обе даты включительно).</u>		
От имени Страховщика Менеджера филиала «Аналит» Салимов Ю.С.		
		
	Республика Узбекистан, г.Ташкент, 100097, пр. Бунёдкор, дом 42/1. Телефоны: (78) 150 26 80; 150 26 81/82; (71) 200 99 22; Call center 1147 info@euroasia.uz / www.euroasia.uz	

1.4. Certificate of Membership





5 August 2013.

To:

National Association of Accountants and Auditors of Republic of Uzbekistan

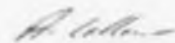
CONFIRMATION

Dok Audit LLC


Herewith, we can confirm that the Kreston International Quality Review conducted on 20 June 2013 has been satisfactorily completed.

Dok Audit LLC is now permitted to use the Kreston branding and the name Kreston Tashkent LLC is approved.

Yours sincerely,



Andrew Collier
Director of Quality and Professional Standards



MEMBER OF
Springfield Lyons Business Centre
Springfield Lyons approach
Chelmsford
Essex CM2 5LB
England



The Kreston International Quality review and the related report are for the internal use of Kreston International and its member firms only and are not intended for use by anyone outside of the Kreston International organisation. The review is carried out based on the criteria set by Kreston International which may differ from the requirements imposed by local regulators.

Kreston International is a global network of accounting firms each of which is a separate independent legal entity and as such has no liability for the acts or omissions of any other member firm. Kreston International Limited provides no services to clients and has no liability for the acts or omissions of any member firm.

1.5. The World Bank Accreditation



International Business Center, 15th Floor, 107 B, Amir Timur Street, Tashkent 100064, Uzbekistan
Tel: (99871) 120 24 00; Fax: (99871) 120 24 01 (02)

December 26, 2019

#06450/19

Mr. Andrey Pak
Director
Kreston Tashkent
Tashkent,
REPUBLIC OF UZBEKISTAN

Dear Mr. Pak,

Re: Assessment of Audit Firms in Uzbekistan – Acceptability of Kreston Tashkent

Thank you for your cooperation extended to the Bank team during the review of the acceptability of the Kreston Tashkent to audit World Bank (WB) financed operations in Uzbekistan.

I am pleased to inform you that following this assessment, the Bank has found the Kreston Tashkent *Acceptable (project and grant financial statements only)* to audit WB-financed operations in Uzbekistan.

This assessment is effective as of the date of this letter. Should you have any further questions, please contact Elbek Yusupov at eyusupov@worldbank.org.

Sincerely,



Sergiy Zorya
Acting Country Manager for Uzbekistan

1.6. Power of Attorney – Limited

KRESTON TASHKENT LLC, 15, Istikbol, Yashnabad District, Tashkent, Uzbekistan, 100047 (Company), the undersigned, hereby appoint and make Andrey Pak as it's attorney-in-fact who shall have full power and authority to represent the Company and act on it's behalf for ONLY the following matters:

Providing information about the Company in order to participate in the selection of an audit company providing the consulting services for Audit of the Financial Statements of the Reconstruction of 4R87 Road Guzar-Chim-Kukdala Project, SFD, KFAED Loans No.3/544, 828, for 2021-2022 Financial Years;

1. Participating in Auditor selection procedures;
2. Signing agreements and contract under this Proposals

This Power of Attorney shall be effective on the date of October 4, 2022 and terminate on the date of February 4, 2023, unless it revoked sooner.



15, Istikbol, Yashnabad District,
Tashkent, Uzbekistan, 100047

2. CONSULTANT'S ORGANIZATION AND EXPERIENCE.FIRM'S REFERENCES

2.1. Consultant's Organization

Our Company

Our company was established on December, 2001 under the name "DOK AUDIT" LLC and successfully functions in highly competitive market of auditing services in Republic of Uzbekistan since 2002.

In 2011 the Company became member of international network of independent organizations "KRESTON INTERNATIONAL".

Kreston International was created in 1971 and at present time is one of the world's largest international networks of independent auditing organizations. Kreston International has 600 operating offices in 98 countries throughout the world with 19 000 highly qualified specialists.

In 2013 management of the network "KRESTON INTERNATIONAL" seconded specialists in Tashkent with the view of checking the quality of our auditing services and conformity with International Standards on Quality Control (ISQC).

On the basis of the quality control results our company received the right to operate under the brand "KRESTON INTERNATIONAL" for promotion to the world market.

On August, 2013 we registered the new name JSC "KRESTON TASHKENT" LLC (hereinafter – the Company) in accordance with established procedure. Certificate of state registration of auditing organization was assigned by Ministry of Justice of Uzbekistan on 8th August, 2013 with the ref. №37.

The membership in one of the largest international auditing networks allows JSC "KRESTON TASHKENT" LLC to provide wider variety of services to both domestic companies and international partners as well as to engage high level professionals working throughout the world in our projects.

Thus combining international experience with practical working experience in Uzbekistan our company is able to provide high quality auditing services mostly considering client's requests.

Audit License was issued by Ministry of Finance on 31st of January, 2008 with the ref. №00358 to operate audit for all business entities. The new license is issued on 17th April 2019 with ref. №00815.

Founders of the company are natural persons who are certified auditors, having great practical experience in auditing and providing related professional services according to national and international standards.

Professional risks of "KRESTON TASHKENT" LLC are insured by insurance company JV "EUROASIA INSURANCE" LLC to the amount of 4 billion sums.

IN OCTOBER 2019 THE COMPANY PASSED THE WORLD BANK ACCREDITATION AND IN DECEMBER WAS RECOGNIZED AS ACCEPTABLE FOR THE AUDIT OF THE WORLD BANK PROJECTS.

The staff “KRESTON TASHKENT” LLC consists of 19 specialists including 11 certified auditors operating in audit services market and having work experience more than 10-15 years as auditors and chief accountants.

Our professional employees (auditors and audit assistants) are members of Chamber of Auditors of Uzbekistan and National Association of Accountants and Auditors (NAAA Uz).

On the basis of annually rating survey of auditing organizations conducted by Rating agency “Audit Rating” JSC “KRESTON TASHKENT” LLC (before renamed “DOK AUDIT” LLC) is consistently ranked in the highest group A++ representing the list of the most reliable and dynamically developing auditing organizations. They are characterized by “auditing services with highest quality, excellent reputation, the presence of regular clientele inside and outside the country, high corporate potential”.

“KRESTON TASHKENT” LLC is included in the list of auditing organizations allowed to conduct external audits at enterprises with a state-owned stake in the authorized capital of more than 50 percent, annually formed by the State Property Committee and the Ministry of Finance of Uzbekistan (see the official websites of the State Property Committee and the Ministry of Finance of the Republic of Uzbekistan).

“KRESTON TASHKENT” provides all types of audit and consulting services provided by law. In order to improve the quality and effectiveness of audit services, the organizational structure of “KRESTON TASHKENT” LLC consists of the departments listed below, each of which is staffed with specialists whose qualifications are most appropriate for the specialization of the department.

Our Team

Our staff consists of 8 auditors who all have CAP certificate. Moreover, two auditors and one specialist have CIPA Certificate and Certificate of Tax Consultant, four auditors and one specialist have ACCA certificate DiplIFR.

Improving professional qualifications of specialists is always in the focus of attention of “KRESTON TASHKENT” management. The current programme for subject seminars in combination with individual secondments of the specialists covers all principal disciplines and directions for training auditors and consultants.

2.2. Consultant's Experience

“KRESTON TASHKENT” LLC is interested in performing audit (or review) of projects financed by international organizations and intends in future to develop this direction.

From 2013 to date, specialists of “KRESTON TASHKENT” in accordance with International Standards of Auditing (ISA) carried out an audit of the list of projects financed by international organizations, including:

<i>N</i>	<i>Project</i>	<i>Period</i>	<i>Client</i>	<i>Country</i>	<i>Firm</i>
1	Medium-Size Cities Integrated Urban Development, IBRD No.8914-UZ	2019-2021	Ministry of Investment and Foreign Trade	Uzbekistan	Kreston Tashkent
2	Institutional Capacity Building Project. IDA No.6431-UZ	2020-2021	Ministry of Finance	Uzbekistan	Kreston Tashkent
3	Amu-Bukhara Irrigation System Rehabilitation Project, ADB No. 3025/3026-UZB	2020-2021	Ministry of Finance	Uzbekistan	Kreston Tashkent
4	Horticulture Value Chain Infrastructure Project	2020-2021	UZAIFSA	Uzbekistan	Kreston Tashkent
5	Reconstruction of M39 Road Tashkent-Termez (21 km), IsDB No.UZB-0061	2019-2021	Road Fund	Uzbekistan	Kreston Tashkent
6	Emergency Medical Services Project, IDA No.6210-UZ	2019-2021	Ministry of Health	Uzbekistan	Kreston Tashkent
7	Affordable Rural Housing Program Project, ADB No.3535-UZB	2019	Ministry of Economy	Uzbekistan	Kreston Tashkent
8	Regarding the support to the development of higher education in Uzbekistan Project, IDB No.UZB-0077	2019-2020	Ministry of Higher and Special Secondary Education	Uzbekistan	Kreston Tashkent
9	Supportive project of farms of RUz, Sheladia Associates, Inc. (USA);	2015	Sheladia Associates, Inc	Uzbekistan	Kreston Tashkent
10	Project of water resources management RUz, Sheladia Associates, Inc. (USA)	2015	Sheladia Associates, Inc	Uzbekistan	Kreston Tashkent
11	Project RESP II No. 7F-06401.02.11, Swiss Agency for Development and Cooperation	2013-2014	Swiss Agency for Development and Cooperation	Uzbekistan	Kreston Tashkent
12	Project WRMSP No. 7F-06436.01.01 Swiss Agency for Development and Cooperation.	2013-2014	Swiss Agency for Development and Cooperation	Uzbekistan	Kreston Tashkent

At present time our Company possesses enough human recourses to conduct this type of audit services. Besides specialists taking part in above-mentioned projects, in the staff of “KRESTON TASHKENT” LLC there are specialists with extensive experience in conducting audit in projects financed by different international organizations.

As employees of senior positions in a company accredited by the World Bank and included in the shortlist of the World Bank, ADB, IDB and the Global Fund, Olga Osipova, Andrei Pak and Iroda Shadmanova have extensive practical experience in conducting an audit in accordance with ISA of financial statements prepared under IPSAS projects financed by these financial institutions. Among these projects, the following can be distinguished:

WB Projects (IBRD / IDA):

- No.6210-UZ Emergency Medical Services Project for 2019;
- No.4745-UZ “Energy Efficiency Facility for Industrial Enterprises” for 2012-2013
- No. 8393-UZ “Development of the horticulture sector in the Republic of Uzbekistan” for 2015-2017
- No. 8465-UZ “Construction of the electrified “Angren-Pap” railway line for 2015-2017
- No. 4433-UZ "Support for Agricultural Enterprises, Phase II" for 2009-2011, 2014
- Loan No. 3979_UZ and Grant No. H 124_UZ "Health-II" for 2007-2008
- “Health-3” for 2016
- “Improving the health of women and children” for 2010-2011
- IBRD loan No. 4707-UZ, IDA loan No. 3796-UZ “Reconstruction of the Drainage and Irrigation Infrastructure and Restoration of the Wetlands, Phase 1” for 2006-2008
- No. 4598-UZ "Development of school education, Phase II", 2010-2011
- No. TF057070 “Development of sericulture in Karakalpakstan”, 2006-2008
- No. TF055174 “Strengthening the capacity of audit institutions in the public sector”, 2006-2008

ADB Projects:

- No.3535-UZB Affordable Rural Housing Program Project, for 2019;
- No. 3067-UZB “Municipal Solid Waste Management” for 2015-2017
- No. 2746-UZB, No. 2868-UZB, No. 2777-UZB, No. 2965-UZB “Development of regional highways. Phase II”, “Development of regional highways. Phase III” for 2015-2017
- No. 2492-UZB, No. 2493-UZB “Water Resources Management in the Ferghana and Zarafshan Valleys” for 2015-2016
- No. 2069-UZB "Rehabilitation of the Amu-Zang machine channel system", for 2012-2013
- ADB loan 2245/46-UZB, Grant 0080-UZB “Improvement of land reclamation conditions in the Bukhara, Navoi and Kashkadarya regions” for 2008-2009
- No. 2017-UZB "Improvement of the productivity of grain crops"for 2007-2008
- No. 2090-UZB “Improving the Health of Women and Children” for 2007
- No. 1961-UZB "Development of the education sector" for 2005-2007

IDB projects:

- No.UZB-0077 “Regarding the support to the development of higher education in Uzbekistan” Project, for 2019
- No. UZB-0075 “Development of Housing Construction in the Rural Area (Phase-1)” for 2015-2016
- No. UZB-0068 “Implementation of energy-efficient technologies in the street lighting system of the city of Tashkent” for 2015-2016
- No. UZB-0012 “Modernization of an asphalt plant and purchase of equipment for the construction and maintenance of roads in the city of Tashkent” for 2005-2009
- No. UZB-045 “Restoration of irrigation and drainage networks in Jizzakh and Syrdarya regions” for 2010-2014
- No. UZB-038 “Construction of a power line with a voltage of 500 kV substation “Guzar”- substation “Surkhan” with an autotransformer at substation “Surkhan”, for the period from July 1, 2008 to November 30, 2010
- No. UZB-0012 “Modernization of an asphalt plant and purchase of equipment for the construction and maintenance of roads in the city of Tashkent” for 2005-2008

Global Fund Projects:

- “Reducing the morbidity and mortality from tuberculosis in Uzbekistan by improving the quality of TB care” for 2009-2010, 2012, 2017
- “Continuing to scale up the response to HIV infection, focused on especially vulnerable groups of the population and strengthening the system and potential for universal access to HIV prevention, diagnosis, treatment and care in the Republic of Uzbekistan” for 2016
- “Consolidation of the achieved results and support of measures to eliminate malaria in Uzbekistan” for 2012

On August, 2017 our company passed the qualification of the European Bank for Reconstruction and Development (EBRD) to participate in the implementation of the EBRD Program in Uzbekistan Advice for Small Businesses - BAS. This program aims to stimulate the development of small and medium-sized enterprises through the provision of practical advice on business issues.

In the framework of given program our specialists carried out the following projects:

- Project Preparation of consolidated financial statements of company groups JV “ABN-MB” LLC in accordance with IFRS for the period 2016-2018, including:
 - (i) Preparation of consolidated financial statements of group of companies JV “ABN-MB” LLC, SCF “MIRZO BOBUR” LLC, DE “ABN-MB Brewery”, “Bon Agro systems” LLC, “Afsona Makon” LLC in accordance with IFRS for 2016, 2017;
 - (ii) Preparation of financial statements of each company belonging to the group in accordance with IFRS for 2016. 2017.
 - (iii) Performance of financial review of group of companies for the first half of 2017;
 - (iv) Training IFRS and procedure of transformation of company’s relevant personnel.
- Project Preparation of transformational table “Imkon Plus” LLC and groups of companies in accordance with IFRS for the period 2016-2018, including:
 - (i) Preparation of transformational table “Imkon Plus” LLC and groups of companies Imkon Premix LLC, Imkon Broiler LLC, Imkon Sut Faiz LLC in accordance with IFRS for 2016.
 - (ii) The financial review of the Group for the first half of 2017;
 - (iii) Training in IFRS and the transformation procedures of the relevant personnel of the Company.
- Project Preparation of consolidated / combined management financial statements of “NAVRO’Z-PTK” LLC and a group of companies in accordance with IFRS for 2016, 2017, including:
 - (i) Preparation of consolidated / combined management financial statements of “NAVRO’Z-PTK” LLC and Navruz International Corp, Norin Bottlers, Aqua Bottlers, Germes North Trade, Orion Impex, TANO Farm and KAMILKA PRODUCTS (jointly - the Group) in accordance with IFRS for 2016, 2017;
 - (ii) Conducting a financial review of the Group of Companies for the 1st half of 2017 and the 1st half of 2018;
 - (iii) Training in IFRS and the transformation procedures of the relevant personnel of the Main Company.

3. Firm's References

Projects financed by IBRD

Assignment Name: Emergency Medical Services Project, IDA No.6210-UZ Expression of a professional opinion on the Project Financial Statements for 2019 fiscal year, including funds received and expenditures		Country: Republic of Uzbekistan
Location within Country: Tashkent City		Professional Staff Provided by Your Firm/Entity(profiles): Andrey Pak – Audit Team Leader Iroda Shadmanova – Audit Manager Olga Osipova - Auditor
Name of Client: Ministry of Health		Number of Staff: 3 (for 2019-2021)
Address: 2, Kichik Halqa Yuli Street, Tashkent, Republic of Uzbekistan		Number of Staff-Months; Duration of Assignment: 3
Start Date (Month/Year): June 22, 2020	Completion Date (Month/Year): July, 2020	Approx. Value of Services (in Current US\$): We are not authorized to provide the data without the client's consent owing to the confidential nature of this information
Name of Associated Consultants, If Any: Not used		N ^o of Months of Professional Staff Provided by Associated Consultants: Not provided
Name of Senior Staff (Project Director/Coordinator, Team Leader) Involved and Functions Performed: Andrey Pak (Audit Team Leader) – Audit managing		
Narrative Description of Project: The objective of the Project is to increase the effectiveness and efficiency of the Uzbekistan Emergency Medical Services.		
Description of Actual Services Provided by Your Staff: Financial review of the financial statements of the Project in accordance with International Standards on Auditing		

Assignment Name: “Institutional Capacity Building” Project, IDA No.6431-UZ Expression of a professional opinion on the Project Financial Statements for 2020 fiscal year, including funds received and expenditures		Country: Republic of Uzbekistan
Location within Country: Tashkent City		Professional Staff Provided by Your Firm/Entity(profiles): Andrey Pak – Audit Team Leader Iroda Shadmanova – Audit Manager Olga Osipova – Auditor
Name of Client: Ministry of Finance		Number of Staff: 3 (for 2020)
Address: 29, Istiklol Street, Tashkent, Republic of Uzbekistan		Number of Staff-Months; Duration of Assignment: 1
Start Date (Month/Year): April, 2021	Completion Date (Month/Year): April, 2021	Approx. Value of Services (in Current US\$): We are not authorized to provide the data without the client’s consent owing to the confidential nature of this information
Name of Associated Consultants, If Any: Not used		N ^o of Months of Professional Staff Provided by Associated Consultants: Not provided
Name of Senior Staff (Project Director/Coordinator, Team Leader) Involved and Functions Performed: Andrey Pak (Audit Team Leader) – Audit managing		
Narrative Description of Project: The Project Development Objective is to strengthen public financial management and enable the market operation of the corporate sector.		
Description of Actual Services Provided by Your Staff: Financial review of the financial statements of the Project in accordance with International Standards on Auditing		

Projects financed by IDB

Assignment Name: Regarding the support to the development of higher education in Uzbekistan Project, IDB No.UZB-0077 Expression of a professional opinion on the Project Financial Statements for 2019 fiscal year, including funds received and expenditures		Country: Republic of Uzbekistan
Location within Country: Tashkent City		Professional Staff Provided by Your Firm/Entity(profiles): Andrey Pak – Audit Team Leader Iroda Shadmanova – Audit Manager Olga Osipova - Auditor
Name of Client: Ministry of Higher and Special Secondary Education		Number of Staff: 3
Address: 96, Chimboy-2 street, Tashkent, Uzbekistan, 100095		Number of Staff-Months; Duration of Assignment: 3 (for 2019-2021)
Start Date (Month/Year): March 11, 2020	Completion Date (Month/Year): March 25, 2020	Approx. Value of Services (in Current US\$): We are not authorized to provide the data without the client's consent owing to the confidential nature of this information
Name of Associated Consultants, If Any: Not used		N ^o of Months of Professional Staff Provided by Associated Consultants: Not provided
Name of Senior Staff (Project Director/Coordinator, Team Leader) Involved and Functions Performed: Andrey Pak (Audit Team Leader) – Audit managing		
Narrative Description of Project: The objective of the project is to support to Government's ongoing reforms in modernization of the higher education sector in line with the best international practices. The modernization includes: establishment of the constellation of the state of the art scientific and academic research centers covering strategic sectors of the national economy; expanding and improving teaching facilities of higher education institutions of the country; modernizing teaching methods, approaches and curricula in line with the best international practices.		
Description of Actual Services Provided by Your Staff: Financial review of the financial statements of the Project in accordance with International Standards on Auditing		

Assignment Name: Reconstruction of M39 Road Tashkent-Termez (100 km) Project, IDB No.UZB-0061 Expression of a professional opinion on the Project Financial Statements for 2019-2020 fiscal years, including funds received and expenditures		Country: Republic of Uzbekistan
Location within Country: Tashkent City		Professional Staff Provided by Your Firm/Entity(profiles): Andrey Pak – Audit Team Leader Iroda Shadmanova – Audit Manager Olga Osipova - Auditor
Name of Client: Republican Road Fund		Number of Staff: 3
Address: 68, Mustakillik street, Tashkent, Uzbekistan		Number of Staff-Months; Duration of Assignment: 3 (for 2019-2020)
Start Date (Month/Year): July, 2021	Completion Date (Month/Year): July, 2021	Approx. Value of Services (in Current US\$): We are not authorized to provide the data without the client’s consent owing to the confidential nature of this information
Name of Associated Consultants, If Any: Not used		N ^o of Months of Professional Staff Provided by Associated Consultants: Not provided
Name of Senior Staff (Project Director/Coordinator, Team Leader) Involved and Functions Performed: Andrey Pak (Audit Team Leader) – Audit managing		
Narrative Description of Project: Main objective of the Project at contributing to the economic development of Uzbekistan and enhancing commercial exchanges with neighbouring member countries through the reconstruction and upgrading of a portion of about 21 km of the M39 road “Tashkent-Termez” (sections km 1395 - km 1400, km 1410 – km 1426) passing through Baysun, Sherabad, Muzrabad, Angora and Termez districts in Surkhandarya Region		
Description of Actual Services Provided by Your Staff: Financial review of the financial statements of the Project in accordance with International Standards on Auditing		

Projects financed by ADB

Assignment Name: Affordable Rural Housing Program Project, ADB No.3535-UZB Expression of a professional opinion on the Project Financial Statements for 2019 fiscal year, including funds received and expenditures		Country: Republic of Uzbekistan
Location within Country: Tashkent City		Professional Staff Provided by Your Firm/Entity(profiles): Andrey Pak – Audit Team Leader Olga Osipova– Audit Manager Iroda Shadmanova - Auditor
Name of Client: Ministry of Economy		Number of Staff: <p style="text-align: center;">3</p>
Address: 45A I.Karimov street, Tashkent 100003 Republic of Uzbekistan, 4 room, 30, A.Navoi street, Tashkent 100003 Republic of Uzbekistan		Number of Staff-Months; Duration of Assignment: <p style="text-align: center;">1 (for 2019)</p>
Start Date (Month/Year): June 15, 2020	Completion Date (Month/Year): June 24, 2020	Approx. Value of Services (in Current US\$): We are not authorized to provide the data without the client’s consent owing to the confidential nature of this information
Name of Associated Consultants, If Any: Not used		N ^o of Months of Professional Staff Provided by Associated Consultants: Not provided
Name of Senior Staff (Project Director/Coordinator, Team Leader) Involved and Functions Performed: Andrey Pak (Audit Team Leader) – Audit managing		
Narrative Description of Project: The objective of the Program is to support the implementation of State Affordable Rural Housing Program to increase the number of rural families meeting the social equity criteria benefit from affordable housing constructed in accordance with national quality standards.		
Description of Actual Services Provided by Your Staff: Financial review of the financial statements of the Project in accordance with International Standards on Auditing		

Assignment Name: Amu-Bukhara Irrigation System Rehabilitation Project, ADB No. 3025-UZ/3026-UZB (SF) Expression of a professional opinion on the Project Financial Statements for 2020 fiscal year, including funds received and expenditures		Country: Republic of Uzbekistan
Location within Country: Tashkent City		Professional Staff Provided by Your Firm/Entity(profiles): Andrey Pak – Audit Team Leader Olga Osipova– Audit Manager Iroda Shadmanova - Auditor
Name of Client: AIFSA		Number of Staff: 3
Address: Block A, 1A, Labzak str, Tashkent, Republic of Uzbekistan		Number of Staff-Months; Duration of Assignment: 1 (for 2020)
Start Date (Month/Year): May, 2021	Completion Date (Month/Year): May, 2021	Approx. Value of Services (in Current US\$): We are not authorized to provide the data without the client's consent owing to the confidential nature of this information
Name of Associated Consultants, If Any: Not used		N ^o of Months of Professional Staff Provided by Associated Consultants: Not provided
Name of Senior Staff (Project Director/Coordinator, Team Leader) Involved and Functions Performed: Andrey Pak (Audit Team Leader) – Audit managing		
Narrative Description of Project: The Project addresses the issues of irrigated agriculture and water management in the Amu-Bukhara irrigation system (ABIS) in the Bukhara and Navoi regions. The Project will result in sustainable economic and social welfare in the communities dependent on ABIS.		
Description of Actual Services Provided by Your Staff: Financial review of the financial statements of the Project in accordance with International Standards on Auditing		

Assignment Name: Horticulture Value Chain Infrastructure Development Project, ADB No.3737-UZB Expression of a professional opinion on the Project Financial Statements for 2020 fiscal year, including funds received and expenditures		Country: Republic of Uzbekistan
Location within Country: Tashkent City		Professional Staff Provided by Your Firm/Entity(profiles): Andrey Pak – Audit Team Leader Olga Osipova– Audit Manager Iroda Shadmanova - Auditor
Name of Client: AIFSA		Number of Staff: 3
Address: Block A, 1A, Labzak str, Tashkent, Republic of Uzbekistan		Number of Staff-Months; Duration of Assignment: 1 (for 2020)
Start Date (Month/Year): May, 2021	Completion Date (Month/Year): May, 2021	Approx. Value of Services (in Current US\$): We are not authorized to provide the data without the client’s consent owing to the confidential nature of this information
Name of Associated Consultants, If Any: Not used		N ^o of Months of Professional Staff Provided by Associated Consultants: Not provided
Name of Senior Staff (Project Director/Coordinator, Team Leader) Involved and Functions Performed: Andrey Pak (Audit Team Leader) – Audit managing		
Narrative Description of Project: The objective of the Project is to increase the potential of the Republic in the field of agricultural products processing.		
Description of Actual Services Provided by Your Staff: Financial review of the financial statements of the Project in accordance with International Standards on Auditing		

Projects financed by SADC

Assignment Name: Expression of a professional opinion on the Project Financial Statements for 2013- 2014 fiscal years, including funds received and expenditures		Country: Republic of Uzbekistan
Location within Country: Tashkent City		Professional Staff Provided by Your Firm/Entity(profiles): Timur Kadyrov – Audit Team Leader Elnur Yarashev – Auditor
Name of Client: Swiss Agency for Development and Cooperation RESP II No. 7F-06401.02.11 Project		Number of Staff: <p style="text-align: center;">2</p>
Address: 4, 1 passage, Sh.Rustavelli street, Tashkent		Number of Staff-Months; Duration of Assignment: <p style="text-align: center;">2</p>
Start Date (Month/Year): 2013: January 15, 2014 2014: February 16, 2015	Completion Date (Month/Year): 2013: January 15, 2014 2014: February 16, 2015	Approx. Value of Services (in Current US\$): We are not authorized to provide the data without the client’s consent owing to the confidential nature of this information
Name of Associated Consultants, If Any: Not used		N ^o of Months of Professional Staff Provided by Associated Consultants: Not provided
Name of Senior Staff (Project Director/Coordinator, Team Leader) Involved and Functions Performed: Timur Kadyrov (Audit Team Leader) – Audit managing		
Narrative Description of Project: The main goal of the RESP-II project is to increase the productivity, financial and environmental stability of agriculture, and the profitability of agribusiness. Thus, the project contributes to the further development of private farming, increasing the well-being of farmers, preserving the environment, improving social harmony, and increasing the efficiency of water resources management.		
Description of Actual Services Provided by Your Staff: Financial review of the financial statements of the Project in accordance with International Standards on Auditing		

Assignment Name: Expression of a professional opinion on the Project Financial Statements for 2013- 2014 fiscal years, including funds received and expenditures		Country: Republic of Uzbekistan
Location within Country: Tashkent City		Professional Staff Provided by Your Firm/Entity(profiles): Timur Kadyrov – Audit Team Leader Elnur Yarashev – Auditor
Name of Client: Swiss Agency for Development and Cooperation WRMSP 7F-06436.01.01 Project		Number of Staff: 2
Address: 4, 1 passage, Sh.Rustavelli street, Tashkent		Number of Staff-Months; Duration of Assignment: 2
Start Date (Month/Year): 2013: January 07, 2014 2014: February 05, 2015	Completion Date (Month/Year): 2013: February 20, 2014 2014: February 19, 2015	Approx. Value of Services (in Current US\$): We are not authorized to provide the data without the client's consent owing to the confidential nature of this information
Name of Associated Consultants, If Any: Not used		N ^o of Months of Professional Staff Provided by Associated Consultants: Not provided
Name of Senior Staff (Project Director/Coordinator, Team Leader) Involved and Functions Performed: Timur Kadyrov (Audit Team Leader) – Audit managing		
Narrative Description of Project: The goal of the WRMSP project is to ensure sustainability and increase the level and productivity of agricultural production in Uzbekistan by ensuring the full operability and efficient operation of the selected pump irrigation stations. The project consists of two main components: (1) Reconstruction and modernization of irrigation and land reclamation infrastructure and (2) Improvement of water resources management.		
Description of Actual Services Provided by Your Staff: Financial review of the financial statements of the Project in accordance with International Standards on Auditing		

Projects financed by Sheladia Associates, Inc (USA)

Assignment Name: Expression of a professional opinion on the Project Financial Statements for 2015 fiscal year, including funds received and expenditures		Country: Republic of Uzbekistan
Location within Country: Tashkent City		Professional Staff Provided by Your Firm/Entity(profiles): Timur Kadyrov – Audit Team Leader Elnur Yarashev – Auditor
Name of Client: Sheladia Associates, Inc (Америка) Farming Support Project		Number of Staff: <p style="text-align: center;">2</p>
Address: 15825 Shady Grove Road Suite 100* Rockville, Maryland 20850, USA		Number of Staff-Months; Duration of Assignment: <p style="text-align: center;">2</p>
Start Date (Month/Year): January 20, 2016	Completion Date (Month/Year): January 29, 2016	Approx. Value of Services (in Current US\$): We are not authorized to provide the data without the client’s consent owing to the confidential nature of this information
Name of Associated Consultants, If Any: Not used		N ^o of Months of Professional Staff Provided by Associated Consultants: Not provided
Name of Senior Staff (Project Director/Coordinator, Team Leader) Involved and Functions Performed: Timur Kadyrov (Audit Team Leader) – Audit managing		
Narrative Description of Project: The main goal of the RESP-II project is to increase the productivity, financial and environmental stability of agriculture, and the profitability of agribusiness. Thus, the project contributes to the further development of private agriculture, increasing the welfare of farmers, preserving the environment, improving social harmony, and increasing the efficiency of water resources management.		
Description of Actual Services Provided by Your Staff: Financial review of the financial statements of the Project in accordance with International Standards on Auditing		

Assignment Name: Expression of a professional opinion on the Project Financial Statements for 2015 fiscal year, including funds received and expenditures		Country: Republic of Uzbekistan
Location within Country: Tashkent City		Professional Staff Provided by Your Firm/Entity(profiles): Timur Kadyrov – Audit Team Leader Elnur Yarashev – Auditor
Name of Client: Sheladia Associates, Inc (Америка) Water Resources Management Project		Number of Staff: 2
Address: 15825 Shady Grove Road Suite 100* Rockville, Maryland 20850, USA		Number of Staff-Months; Duration of Assignment: 2
Start Date (Month/Year): January 04, 2016	Completion Date (Month/Year): January 19, 2016	Approx. Value of Services (in Current US\$): We are not authorized to provide the data without the client's consent owing to the confidential nature of this information
Name of Associated Consultants, If Any: Not used		N ^o of Months of Professional Staff Provided by Associated Consultants: Not provided
Name of Senior Staff (Project Director/Coordinator, Team Leader) Involved and Functions Performed: Timur Kadyrov (Audit Team Leader) – Audit managing		
Narrative Description of Project: The goal of the WRMSP project is to ensure sustainability and increase the level and productivity of agricultural production in Uzbekistan by ensuring the full operability and efficient operation of the selected pump irrigation stations. The project consists of two main components: (1) Reconstruction and modernization of irrigation and land reclamation infrastructure and (2) Improvement of water resources management.		
Description of Actual Services Provided by Your Staff: Financial review of the financial statements of the Project in accordance with International Standards on Auditing		

4. COMMENTS OR SUGGESTIONS ON THE TERMS OF REFERENCE AND ON COUNTERPART STAFF AND FACILITIES TO BE PROVIDED BY THE CLIENT

As mentioned in the request the main objective of assignment is to enable the selected Consultant (Auditor) to express a professional opinion as to whether:

- The Project Financial Statements (PFS) show true and fair view of the annual Project's financial position as fiscal year ending 31 December 2021, 31 December 2022 and funds receipts from SFD and KFAED and expenditures incurred during the period then ending.
- Expenditures reimbursed on basis of Statements of Expenditures are eligible to Bank financing and are reflected on the PFS properly. The assignment will cover the resources provided by the SFD and KFAED.

The Terms of Reference for providing Auditing Services, as well as Services and Facilities to be provided by the Client, which all are defined in the appropriate Sections of the request are acceptable for us.

There are no specific comments and suggestions on the Terms of Reference and on Counterpart Staff and Facilities to be provided by the Client.

5. DESCRIPTION OF THE METHODOLOGY AND WORK PLAN FOR PERFORMING THE ASSIGNMENT

5.1. Methodology

This Proposal has been prepared to tender for selection of the Auditor of the Financial Statements of the Reconstruction of 4R87 Road Guzar-Chim-Kukdala Project (hereafter referred to as the Project), implemented by Implementation Unit of RRF (hereafter referred to as the Client) and financed by the Islamic Development Bank (hereafter referred to as the Bank, IDB), according to the Loan Agreement SFD, KFAED Loans No.3/544, 828 (hereafter referred to as the Loan Agreement).

The objective of the audit is to enable the Auditor to express a professional opinion on the Financial Statements of the Project, for the financial years ending 31 December 2021, 31 December 2022.

The audit under this engagement shall be performed in conformity with International Standards on Auditing (ISA) as published by the International Federation of Accountants (IFAC), with special reference to ISA 800 (Auditor's Report on Special-Purpose Audit Engagements) and also in accordance with the appropriate the Bank Guidelines.

In accordance with the methodology applied by the Auditor, audit includes the following stages:

- agreement on terms of the engagement
- gathering information
- developing the audit strategy
- obtaining audit evidence
- forming an opinion
- reporting

5.1.1. Agreement on Terms of the Engagement

We first agree the objectives of the engagement, and the nature and dates of our reports with the Client.

5.1.2. Gathering Information

We develop comprehension of the Client's business, accounting system and organization, and the ways in which the Client's management exercise controls.

In addition to obtaining data to be sufficient to assess inherent risks and the control environment and then to select audit procedures, we determine audit units, i.e. discrete business segments with different audit risk components and different control environments.

5.1.3. Developing the Audit Strategy

Based on our knowledge, we then go on to detailed assessment of the risks, which would potentially affect the financial statements. Then we develop the audit strategy World to be specific for the Project and focus our efforts on financial statement areas where there are significant risks of material misstatement. We select the procedures, which shall provide us with the necessary assurance with optimum input and efficiency.

Furthermore, we necessarily determine, in conformity with International Standards on Auditing, the parameter of materiality, which we subsequently use as a

quantitative criterion in performing the procedures selected during the audit and in expression of an opinion about whether the Project financial statements are free from material misstatement.

5.1.4. Obtaining Audit Evidence

We then perform selected audit procedures while ensuring that those are carried out by the staff members who have the level of experience and knowledge relevant to the procedures planned. The results are assessed to determine whether we have sufficient audit evidence or additional procedures should be performed.

5.1.5. Forming an Opinion

We gather all evidence we have obtained and consider whether we have obtained high, but not absolute, assurance that the risk of material misstatement has been reduced to the necessarily appropriate low level.

5.1.6. Reporting

We issue our report ensuring a clear expression of the opinion on the Financial Statements. Additionally, we report on other matters covered by the terms of our engagement.

Two documents - Audit Opinion (Audit Report) and Management Letter - are generally included in our report.

The Audit Opinion (Audit Report) reflects our opinion on reliability of the audited Project Financial Statements. Subject to specific nature of the Client's operations, the Audit Opinion may include separate paragraphs commenting thereon.

The Management Letter normally includes some confidential information, such as:

- comments and observations on the accounting records, systems and controls;
- information on problems, which might have a significant impact on reliability of the financial statements and going concern of the Client,
- any other matters which we consider pertinent to be brought to attention of the Client's management and other users of the financial statements.

5.2. Work Plan

The following work shall be performed under the Assignment:

- (1) Reviewing the Project structures
- (2) Reviewing the Project internal control systems
- (3) Evaluation of the methodology applied by the Client to accounting and financial reporting in conformity with generally accepted accounting principles
- (4) Examination of financial and economic transactions under the Project including the compliance of the Client with the covenants of the Loan Agreement.
- (5) Obtaining audit evidence for the Project
- (6) Generalization of audit results and reporting
- (7) Subsequent control of the audit quality

5.2.1. Reviewing the Project structures

The package plan at this stage includes works on preliminary reviewing economic operations, accounting and control systems of the Project and final planning the scope, time schedule and extent of the works to be performed.

In performing the Assignment, we plan to have briefings with the Client's management to identify the most significant audit relevant matters with regard to the Project structure, constituent and other documents, which determine the status, nature of operations being performed, accounting policy, etc. Furthermore, organizational matters in connection with performing the Assignment and details of the work plan of the audit are subject to discussion with the Client's management.

This stage includes the following steps:

- Negotiations and briefings with management of the Client.
- Gaining and reviewing general information on economic and financial operations, accounting and control systems of the Project.
- Analysis of peculiarities of financial and economic operations of the Project.
- Detailed planning the package of reviewing procedures to be performed.

5.2.2. Reviewing the Project Internal Control Systems

The general purposes of reviewing the Project internal control systems (ICS) are as follows:

- reviewing the Project general organization structures;
- reviewing levels of authority within the Client organization and establishing whether those are duly documented and communicated;
- reviewing segregation of duties and systems of internal cross checks, particularly with respect to:
 - procurement,
 - count and safety of material assets,
 - operation of bank accounts,
 - bank reconciliation (separated from the record keeping) maintenance of documentation;
- development of recommendations on optimization of the Client's organizational structure and management system.

In reviewing the Project ICS, we shall perform the following procedures:

- Analysis of the executive and management system (set of internal procedures) for the completeness, consistency and compliance with the current legislation and Bank requirements.
- Analysis of the completeness and effectiveness of ICS.
- Analysis of the procedures of monitoring (regular assessment and quality) of the ICS performance.
- Reviewing the document turnover system and organization of accounting work.

During performing these procedures we shall assess the adequacy of the Project financial management systems, and internal controls, including whether: (i) proper authorizations are obtained and documented before transactions are entered into; (ii) accuracy and consistency are achieved in recording, classifying, summarizing and reporting transactions; (iii) reconciliations with internal and external evidence are performed on a timely basis by the appropriate level of management; (iv) balances can be confirmed with external parties; (v) adequate documentation and an audit trail is

retained to support transactions; (vi) transactions are allowable under the agreements governing the project; (vii) errors and omissions are detected and corrected by project personnel in the normal course of their duties, and management is informed of recurring problems or weaknesses; (viii) management does not override the normal procedures and the internal control structure; and (ix) assets are properly accounted for, safeguarded and can be physically inspected.

5.2.3. Evaluation of the methodology applied by the Client to accounting and financial reporting in conformity with accepted accounting principles

For better understanding the Project implementation, based on the Loan Agreements No.3/544 and No.828 (hereafter referred to as the Agreements) we shall review the scheme for financing and implementation of Project and examine amendments (if any) to the Agreement and documents which determine the Uzbek counterpart financing.

We shall comment on the Project's accounting policies, and confirm the extent to which the agreed Project accounting policies have been applied. In particular, we shall note the impact on the Project Financial Statements (PFS) arising from any material deviations from the agreed accounting standards. We shall also comment on any accounting policy changes, either during a financial year, or from one year to another.

To test the Project accounting system we are going to perform the following procedures:

- Reviewing the current Project accounting policies and the conformity thereof with requirements stipulated by the Agreements, nature and conditions of financial and economic operations of the Client.
- Reviewing the document turnover system and organization of accounting work.
- Analysis of the completeness of entries in the accounting books on any economic transactions.
- Analysis of the methodology for accounting adopted.

5.2.4. Examination of financial and economic transactions under the Project

At this stage, the set of review and substantive procedures envisage the following scope of works:

- examination of all necessary supporting documents, records and accounts that have been kept in respect of all Project ventures (including expenditures reported via Statements of Expenditures and Designated/Special Accounts);
- verification of the use of the income received as the interest charged on Special Accounts balance and the Project Counterpart accounts, the income received from selling bidding documents on the Project;
- testing of the Designated/Special Accounts and other accounts of the Project;
- ascertaining whether the information and reporting thereof are useful and timely for the management/Project implementation and monitoring;
- reviewing covenants and special requirements of Agreements and other financial agreements to ascertain whether those are complied with.

During performing these procedures, we shall pay particular attention to whether all necessary supporting documents, records, and accounts have been kept in respect of all project activities, with clear linkages between the accounting records and the PFS.

This will include: (i) computation and recalculation, including checking the mathematical accuracy of estimates, accounts or records; (ii) reconciliation, including reconciling related accounts to each other, subsidiary records to primary records and

internal records to external documents; (iii) physical observation, including inspecting or counting tangible assets, such as materials, inventory or equipment; (iv) confirmation, including directly confirming balances or transactions with external third parties, such as cash balances, accounts receivable or accounts payable; (v) sampling, including vouching or examining supporting documentation to determine if balances are properly stated; and (vi) tracing, including tracing journal postings, subsidiary ledger balances, and other details to corresponding general ledger accounts or trial balances.

Project Financial Statements (PFS)

The Project Financial Statements (PFS) should include:

- (i) A Summary of Funds received, showing the Bank, Project funds from other donors, and counterpart funds separately;
- (ii) A Summary of Expenditures paid in cash, shown under the main project headings and by main categories of expenditures, both for the current fiscal year and accumulated to-date;
- (iii) When the entity makes publicly available its approved budget, a comparison of budget and actual amounts either as a separate additional financial statement or as a budget column in the statement of cash receipts and payments

As an annex to the special-purpose Project Financial Statements, we shall verify the reconciliation, prepared by the Project staff, between the amounts shown as "received by the Project from the Bank" and that shown as being disbursed by the Bank. As part of that reconciliation, the Project Financial Statements should state the mechanism for the disbursement, that is, Special Account replenishment either on basis of Statements of Expenditures submitted to the Bank, or direct payments made by the Bank.

Statements of Expenditures (SOEs)

As part of the audit of the PFS, we shall audit all Statements of Expenditure (SOEs) used as the basis for the submission of withdrawal applications. We shall apply such test and controls, as we consider necessary under the circumstances. We shall carefully compare these expenditures for Project eligibility with the relevant general condition, relevant Agreementss, and disbursement letter. Where ineligible expenditures are identified as having been included in withdrawal applications and reimbursed against, we shall disclose these items in the Notes and in the Management Letter.

We will pay particular attention as to whether:

- the SOEs have been prepared in accordance with the provisions of Agreementss;
- Expenditures have been made wholly and necessarily for the realization of project objectives.
- Information and explanation necessary for the purpose of the audit have been obtained;
- Supporting records and documents necessary for the purpose of the audit have been retained;
- SOEs can be relied upon to support the related withdrawal applications.

Besides primary opinions on the Project Financial Statements, the Audit Report will include a separate paragraph commenting on the accuracy and propriety of expenditures withdrawn under the SOE procedures and the extent to which the Bank can rely on SOEs as a basis for financing disbursement.

Special Accounts

In conjunction with the audit of the Project Financial Statements, we shall examine the activities of the Special Accounts associated with the Project.

The Special Accounts usually comprise:

- deposits and replenishments received from Bank
- payments substantiated by withdrawal applications
- interest that may be earned from the balances and which belong to the Recipient;
- the remaining balances at the end of each fiscal year.

In performing the Assignment, we shall pay particular attention as to the compliance with the Bank's procedures and the balances of the Special Accounts at the end of the Project end period. We shall examine the eligibility of financial transactions during the period under review and fund balances at the end of such a period, the operation and use of the Special Accounts in accordance with the Agreements, and the adequacy of internal controls for this type of disbursement mechanism.

Goods and Services

We shall examine a table prepared by the Client that comprises of a complete listing of all contract commitments made under the Project and regularly updated. We shall check that the total amount withdrawn (paid) under each contract does not exceed the total amount of the contract.

In doing so, we shall examine "certificates of receipts" or "payment certificates" issued by the recipient of goods, works or services for whom these contracts were made, verified or otherwise supported by statements made by technical experts, as may be necessary. Such certificates are issued to confirm that goods, works and services in quality and quantity as required under the contract have been delivered to the recipient and that payment is justified.

Our procedures will be performed in compliance with the Bank's Procurement Guidelines.

5.2.5. Obtaining audit evidence

This stage includes the package of reviewing procedures enabling one to achieve main objectives provided for by the Activity (Work) Schedule under the Assignment.

In performing the Assignment, we shall obtain audit evidence to evaluate whether the methodology applied by the Client to accounting and reporting, including the expertise of opening balance, is in conformity with agreed Project accounting policies, and whether the Project Financial Statements give a true and fair view. We shall select the appropriate procedures to obtain audit evidence.

As basic procedures in performing the Assignment on evaluation of the accounting methodology and compliance of financial reporting with generally accepted accounting principles as well as auditing the Project activity and Financial Statements, we shall apply the procedures that enable us to express a professional opinion in the context of the following statements:

- All funds provided to the Project have been used, accounted for and classified in accordance with the relevant Agreements;

- All the transactions related to the project are reflected in the PFS issued according to Generally accepted Accounting Policies;
- Goods, works and services financed have been procured in accordance with the relevant Agreements;
- All necessary copy of supporting documents, records, and accounts have been kept in respect of all project activities. Clear linkages should exist between the books of account and reports presented to the Bank;
- Compliance with specific covenants of the Agreements (e.g., compliance with the short-term and long-term borrowing conditions, cash flow covenant);
- Eligibility of expenditures claimed under Statement of Expenditures submitted to the Bank for replenishment. This is in addition to substantiation of these expenditures;
- External funds have been used in accordance with the conditions of the relevant Agreements, with due attention to economy and efficiency, and only for the purposes for which the financing was provided;
- Counterpart funds have been provided and used in accordance with the relevant Agreements, and only for the purposes for which they were provided;
- The PFS have been prepared in accordance with generally accepted accounting principles and practices, and give a true and fair view of the financial position of the Project as of 31 December 2020, 2021 and 1 July 2022 and of the resources and expenditures for the fiscal years then ending.

5.2.6. Generalization of audit results and reporting

For generalization, we shall assess the findings of the audit procedures as to the impact of misstatements that may be identified on the reliance of the Project Financial Statements.

Under results of our work, we shall prepare the following documents for each audited period 2021-2022 fiscal years:

- Audit Report;
- Management Letter.

Audit Report which shall include an explicit professional opinion whether:

- (a) the Project Financial Statements (PFS) show true and fair view of the Project's financial position as 2021-2022 fiscal years and funds receipts and expenditures incurred during these periods;
- (b) Expenditures reimbursed on basis of Statements of Expenditures are eligible to Bank financing and are reflected on the PFS.

Besides a primary opinion on the PFS, the Audit Report will include separate paragraphs commenting on the accuracy of the SOE Withdrawal Schedule and the Designated/Special Account Statements, and the extent to which the Bank can rely thereon.

Also we will take into account relevant statutory and other mandatory disclosures and accounting requirements stipulated in the Agreements and express in the Audit Report any relevant exception and the impact of the exception on the PFS.

Matters that might have a significant impact on the Financial Statements audited, as well as matters related to functioning of management information systems and other significant matters shall be reported in the Management Letter.

In particular, Management Letter will include:

- Comments and observations on the accounting records, systems, and controls that were examined during the course of the audit;
- Any material weaknesses in the accounting and internal control systems that were identified during the audit and recommendations to rectify identified weaknesses;
- The degree of compliance with each of the financial covenants in the Agreements and recommendations for improvement;
- Matters that have come to the auditor's attention during the course of the audit which have a significant impact on Project implementation;
- Any other matters that we consider should be brought to the attention of the Project's management;
- Significant matters that the auditor considers should be brought to the Bank's attention.
- Project management's comments in the final Management letter.

As annex of the Management Letter, we will mention whether or not recommendations issued on the previous Management Letter have been considered by the PIU and/or Executing Agency.

5.2.7. Subsequent control of the audit quality

Subsequent quality control of the audit performed will represent an examination of the Project Financial Statements, audit reports and selected working papers to provide additional guarantees that the audit objectives have been achieved.

At this stage the work by each auditor as well as by each assistant to an auditor will be analyzed by Audit Team Leader and Audit Partner in order to obtain evidences confirming that:

- Audit has been performed in conformity with the audit program;
- Performed work and obtained results are adequately presented;
- All significant issues of an audit are resolved or presented in the audit conclusions;
- The objectives of substantive audit procedures were achieved;
- Conclusions made on the basis of performed work and support opinion presented in the Auditor's Reports.

5.3. Organization and Staffing

To improve efficiency of work performance under this Project, we propose to create the team of "KRESTON TASHKENT" permanent staff.

Audit Partner will be Mr. Andrey Pak, CEO, who has 15 years' experience in audit and 9 years' with projects financed by international financial institutions.

Audit Manager-Team Leader will be Ms. Iroda shadmanova, Quality Control Department Director, Audit Partner, who has 15 years' experience in audit and 10 years' with projects financed by international financial institutions.

Audit Manager-Team Leader`s total experience in audit and accounting is more than 20 years.

Auditor in Charge will be Ms. Olga Osipova – IFRS and ISA Department Director, Audit Partner, who has 30 years' experience in audit and 15 years' with projects financed by international financial institutions.

Audit Team Leader and Audit Manager’s assignments will be implementation of strategic and efficient management of the audit, including:

- monitoring of implementation works under the audit process based on timely reports of the auditors on the work performed, arising problems and immediate plans. Consideration of proposals on modification (adjustment, addition) of individual kinds of works and specification of priorities;
- administration - preparation of orders and instructions regulating the procedure for and arrangement of works of the auditors;
- creation of conditions for KRESTON TASHKENT, LLC staff to get access to information deemed necessary for the audit implementation;
- preliminary discussion with the Client’s staff of conclusions made and decisions proposed by the auditors.

Proposed structure and composition of our team are given below:



6. TEAM COMPOSITION AND TASK ASSIGNMENTS

1. Technical/Managerial Staff		
Name	Position	Task
Andrey Pak	Team-Leader	Engagement management
Iroda Shadmanova	Senior Auditor	Operative process management
Olga Osipova	Auditor	Evidence collection

2. Support Staff		
Name	Position	Task
Pavel Kim	Auditor assistant	Evidence collection

7. WORK SCHEDULE AND PLANNING FOR DELIVERABLES

No.	Deliverables	Months			
		1	2	3	Total (summary for 2021-2022)
Familiarization the project					
D-1	1. Reviewing the Project structure	0.5	0.5	0.5	10 man-days
D-2	2. Reviewing the Project internal control system	0.5	0.5	0.5	10 man-days
D-3	3. Evaluation of the methodology applied by the Client to accounting and financial reporting	0.5	0.5	0.5	10 man-days
Works "in the fields"					
D-4	Expertise of financial and economic transactions	0.5	0.5	0.5	10 man-days
D-5	Obtaining audit evidence for the Project	0.3	0.3	0.3	20 man-days
Final procedures					
D-6	Generalization of audit results and reporting	0.3	0.3	0.3	20 man-days
D-7	Subsequent control of the audit quality	0.5	0.5	0.5	10 man-days

8. TEAM COMPOSITION, ASSIGNMENT, AND KEY EXPERTS' INPUTS

No.	Name, Nationality and DOB	Position	Expert's input (in person/month) per each Deliverable (listed in TECH-5)							Total Time-input (in months)			
			D-1	D-2	D-3	D-4	D-5	D-6	D-7	Home	Field	Total	
KEY EXPERTS. National													
K-1	Andrey Pak	Team Leader	1.00							1.00	2.00		2.00
K-2	Olga Osipova	Auditor in Charge	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	3.50		3.50
K-3	Iroda Shadmanova	Auditor		1.00	1.00	1.00	0.50	0.50			4.00		4.00
TOTAL			1.50	1.50	1.50	1.50	1.00	1.00	1.50	9.50			9.50

9. CURRICULUM VITAE (CV) FOR PROPOSED PROFESSIONAL STAFF

ANDREY PAK

1. **Proposed Position:** Audit Partner – Team Leader
2. **Name of Firm:** KRESTON TASHKENT, LLC
3. **Name of Expert:** Andrey Pak
4. **Telephone:** +998 90 346 3443, +998 99 346 3443
- E-mail:** a.pak@kreston.uz
5. **Date of Birth** September 2, 1986
- Citizenship:** Uzbekistan
6. **Education:**

Institution [Date from - Date to]	Degree(s) or Diploma(s) obtained:
Courses of ATC International Moscow, Tashkent, October-November 2016	ACCA DipIFR-Rus Diploma
NABA courses of national certification of accountants, 2015	Certified Accountant
Eurasian Council of Certified Accountants and Auditors, «Financial Accounting, Managerial Accounting, Financial Management, Corporate Taxation, Business Law», CIPA training courses, Tashkent, Uzbekistan, 2006-2007	Certified Accountant Practitioner (CAP)
Tashkent Financial Institute, Tashkent, Uzbekistan, 2008-2010	Master's degree in Accounting and Audit
Tashkent Financial Institute, Tashkent, Uzbekistan, 2004-2008	Bachelor's degree in Accounting and Audit

7. Membership of Professional Societies:

- Member of Chamber of Auditors of Uzbekistan
- International network of accounting firms “Kreston International”

8. Other Training:

Institution [Date from - Date to]	Degree(s) or Diploma(s) obtained:
CIPA Courses "Financial Accounting 2", 2011	Certificate of Achievement
English courses "Compass Education", 2010	Certificate of participation
Regional Fiduciary Training, World Bank, December 2011	Certificate of participation
CIPA "Audit" courses, Tashkent, Uzbekistan, 2010	Certificate of participation
TEMPUS Project "Business Development" Courses, 2006	Certificate of Achievement

9. Countries of Work Experience: Uzbekistan

10. Languages:

Language	Reading	Speaking	Writing
Uzbek	Excellent	Good	Good
Russian	Excellent	Excellent	Excellent
English	Good	Satisfactory	Good

11. Employment Record:

<i>Period:</i>	July 2019 – present time
<i>Location:</i>	Tashkent, Uzbekistan
<i>Entity, organization:</i>	AO "KRESTON TASHKENT" LLC
<i>Position:</i>	CEO, Senior Partner
<i>Functions:</i>	<ul style="list-style-type: none"> • audit, consulting; • personnel management, personnel policy.
<i>Period:</i>	September 2018 - June 2019
<i>Location:</i>	Tashkent, Uzbekistan
<i>Entity, organization:</i>	"PROKAR EKSPERT AUDIT" LLC, JPA International, auditing company
<i>Position:</i>	Audit Director, Partner
<i>Functions:</i>	<ul style="list-style-type: none"> • audit, consulting; • personnel management, personnel policy.
<i>Period:</i>	September 2018 - June 2019
<i>Location:</i>	Tashkent, Uzbekistan
<i>Entity, organization:</i>	JV "UzAuto-INZI" LLC
<i>Position:</i>	Head of Internal Audit (part-time)
<i>Functions:</i>	<ul style="list-style-type: none"> • consulting; • personnel management.

<i>Period:</i>	December 2009 - September 2018
<i>Location:</i>	Tashkent, Uzbekistan
<i>Entity, organization:</i>	"TSIAR-FINANS" LLC, GGI Alliance, auditing company
<i>Position:</i>	Audit Manager
<i>Functions:</i>	<ul style="list-style-type: none"> • Assessment of the applied accounting and financial reporting methods; • Audit of financial and economic operations; • Collection of audit evidence; • Summary of results and reporting.

<i>Period:</i>	2008 - December 2009
<i>Location:</i>	Tashkent, Uzbekistan
<i>Entity, organization:</i>	"TSIAR-AUDIT" LLC, auditing company
<i>Position:</i>	Auditor
<i>Functions:</i>	<ul style="list-style-type: none"> • Study of financial and economic operations; • Collection of audit evidence; • Reporting.

<i>Period:</i>	2007 – 2008
<i>Location:</i>	Tashkent, Uzbekistan
<i>Entity, organization:</i>	Agency "KONSAUDITINFORM", auditing company
<i>Position:</i>	Auditor
<i>Functions:</i>	<ul style="list-style-type: none"> • Study of financial and economic operations; • Collection of audit evidence.

<i>Period:</i>	2005 – 2007
<i>Location:</i>	Tashkent, Uzbekistan
<i>Entity, organization:</i>	"IQTIDOR-AUDIT" LLC, auditing company
<i>Position:</i>	Auditor
<i>Functions:</i>	<ul style="list-style-type: none"> • Study of financial and economic operations; • Collection of audit evidence. Collection of audit evidence.

12. Detailed Tasks Assigned:

- Reviewing the Project structure.
- Subsequent control of the audit quality.
- General supervision.

13. Work Undertaken that Best Illustrates Capability to Handle the Tasks Assigned:

Mr. Pak has extensive academic experience. He graduated from the Tashkent Financial Institute with a degree in Accounting and Auditing, which gave him the opportunity to master the complex analytical functions of accounting.

To keep his knowledge up-to-date and to advance in the profession Mr. Pak has been continuously perfecting his abilities by self-education and getting through specialized advanced training courses. For instance, he attended courses in Financial and Management Accounting, Financial Management, Business Taxation and Auditing. In

2012, Mr. Pak received the qualification certificate of the auditor. In 2007 Mr. Pak received the certificate of Certified Accountant Practice (CAP). In 2016 Mr. Pak received a diploma in International Financial Reporting Standards (DipIFR).

Mr. Pak has vast experience in conducting audits according to national (NSA, NAS) and international (ISA, IFRS) standards. As a Partner and Head of Audit Groups, Auditor he participated in more than 300 Audit projects, and also conducted a study of the internal control system of projects, assessment of the accounting and financial reporting methodology, obtaining audit results and reporting, as well as subsequent quality control.

Mr. Pak's experience in conducting audits in accordance with International Standards on Auditing (ISAs) includes a number of audits of business entities, non-profit organizations and projects, including those financed by international financial organizations - the International Bank for Reconstruction and Development (IBRD), the European Bank for Reconstruction and Development (EBRD), Islamic Development Bank (IDB), Cooperation Office of the Embassy of Switzerland in Uzbekistan, United Nations Development Program (UNDP) in Uzbekistan, the Global Fund to Fight AIDS, tuberculosis and malaria and others.

Mr. Pak's WB-financed projects experience includes audits of the following projects:

Work Undertaken that Best Illustrates Capability to Handle the Tasks Assigned	Degree of Responsibility
Audit of the Emergency Medical Services Project, No.6210-UZ for 2019	Audit Partner
Audit of the Horticultural Development Project No. 8393-UZ for the period 2015-2017	Audit Manager
Audit of the «PAP-ANGREN RAILWAY» Project No. 8465-UZ for the period 2015-2017	Audit Manager
Audit of the "Rural Enterprise Support, Phase II", Project IDA Credit No. 4433-UZB, for 2009 - 2011, 2014	Auditor

Mr. Pak's experience in IFI-financed projects also includes a number of audits of projects financed by European Bank for Reconstruction and Development (EBRD), Islamic Development Bank (IDB), Asian Development Bank (ADB), and others, e.g.:

Work Undertaken that Best Illustrates Capability to Handle the Tasks Assigned	Degree of Responsibility
Audit of the Affordable Rural Housing Project, No. 3535-UZB for 2019	Audit Partner
Audit of the Regarding the support to the development of higher education in Uzbekistan Project No.UZB-0077 for 2019	Audit Partner
Audit of the "Solid Waste Management Improvement" for 2015-2017	Audit Manager
Audit of the annual financial statements of CAREC Corridor 2 Road Investment Program - Project 2, ADB Loan No.2746-UZB, for 2015-2017, Tashkent, Uzbekistan	Auditor

Audit of the annual financial statements of CAREC Corridor 2 Road Investment Program - Project 3, ADB Loan 2868-UZB, for 2015-2017, Uzbekistan	Auditor
Audit of the annual financial statements of Second CAREC Corridor 2 Road Investment Program - Project 1, ADB Loan No.2772-UZB, for 2015-2017, Uzbekistan	Auditor
Audit of the annual financial statements of Second CAREC Corridor 2 Road Investment Program - Project 2, ADB Loan No.2965-UZB, for 2015-2017, Uzbekistan	Auditor
Audit of the Water Resources Management at Ferghana and Zarafshan Valleys Project, ADB Loans NO.2492-UZB and No.2493-UZB(SF) for 2015-2016	Audit Manager
«Amu-Zang irrigation rehabilitation project», ADB LOAN No.2069-UZB, 2012-2013	Audit Manager
Audit of the ADB Project “Water supply and sanitation services. Tranche I”, ADB LOAN No. 2564-UZB, 2010-2012	Auditor
Audit of the ADB Project “Water supply and sanitation services. Tranche II”, ADB LOAN No. 2633-UZB, 2010-2012	Auditor
Audit of the annual financial statements of Woman and Child Health Development Project (ADB Loan 2090-UZB), Uzbekistan for 2010-2011	Auditor
Audit of the Water Management Skills Development Project (Phase III) in Uzbekistan for 2010	Audit Manager
Western Uzbekistan Rural Water Supply Project, ADB Loan No.1903-UZB, 2008	Auditor
«Kashkadarya and Navoi Rural Water Supply and Sanitation», ADB Loan No.2208- UZB, 2008-2010	Auditor
Audit of Project No. UZB-0075 “Construction of Modern Rural Houses (Phase-1)” for 2015-2016, Tashkent, Uzbekistan	Auditor, Audit Manager
Audit Project No.UZB-0068 “Implementation of energy-efficient technologies in the street lighting system of the city of Tashkent” for 2014-2015	Auditor, Audit Manager
Audit of the annual financial statements of Support to Development of Oncology Services Project in the Republic of Uzbekistan, IDB Loan Agreement UZB-063, for 2013-2014, Tashkent, Uzbekistan	Auditor, Audit Manager
Audit of Project No. UZB-045 “Rehabilitation of Irrigation and Drainage Networks in Djizak and Syrdarya Provinces”, for the period from July 1, 2008 to December 31, 2011	Auditor
Audit of the Global Fund Project “Consolidating and expanding DOTS framework in Uzbekistan by scaling up the management of drug - resistant tuberculosis 2010-2014” Project, GRANT №UZB-809-G05-T, 2009-2010, 2012, 2017	Audit Manager
Audit of the Global Fund Round 8 Program «To continue to reduce the burden of tuberculosis in Uzbekistan by high quality case management of susceptible TB cases, rapid diagnosis and	Audit Manager

uninterrupted treatment of drug resistant cases and reduction of nosocomial transmission» Project for 2016 год	
Audit of the Global Fund Project Audit “Strengthening of the achieved results and supporting measures on elimination of malaria in Uzbekistan” for 2012	Audit Manager
Audit of financial statements of PME “IMFON-PLYUS” - Beneficiary of the EBRD Direct Investment Program for 2009 in accordance with IFRS	Auditor
Audit of financial statements of JV “TARLEPLAST” LLC - Beneficiary of the EBRD Direct Investment Program for 2011-2012	Audit Manager
Audit of financial statements of “Mehnat-Pivo” LLC, the EBRD loan recipient, for 2009, according to ISAs prepared in accordance with IFRS	Auditor
Audit according to International Standards on Auditing (ISAs) of the financial statements of JV “JurabekLaboratories”, prepared in accordance with IFRS and NAS for 2009-2014.	Auditor
Audit according to International Standards on Auditing (ISAs) of the financial statements of JV “Jurabek Laboratories” prepared in accordance with IFRS and NAS for 2018	Audit Partner

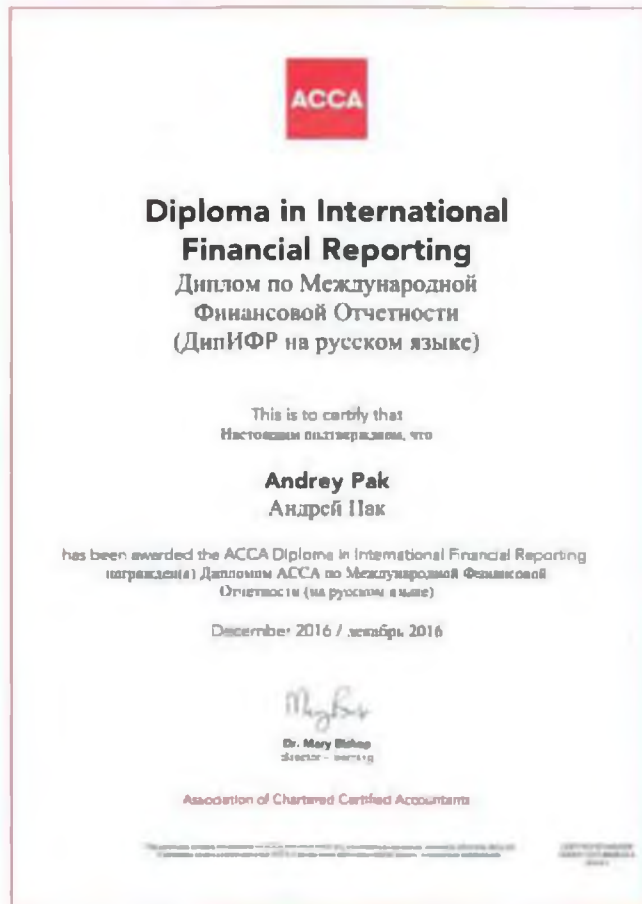
14. Certification:

I, the undersigned, certify that to the best of my knowledge and belief, this CV correctly describes myself, my qualifications, and my experience, and I am available to undertake the assignment in case of an award. I understand that any misstatement or misrepresentation described herein may lead to my disqualification or dismissal by the Client, and/or sanctions by the Bank.

[Signature of expert]

Date: _____
Day/Month/Year

Name of Expert: Andrey Pak



OLGA OSIPOVA

1. **Proposed position:** Auditor
2. **Name of Firm:** KRESTON TASHKENT, LLC
3. **Name of Expert:** Olga Osipova
4. **Telephone:** +998 90 185 5567
- E-mail:** o.osipova@kreston.uz
5. **Date of Birth** September 24, 1964
- Citizenship:** Uzbekistan
6. **Education:**

Institution [Date from - Date to]	Degree(s) or Diploma(s) obtained:
Courses of ATC International Moscow, Tashkent, October-November 2009	ACCA DipIFR-Rus Diploma
Eurasian Council of Certified Accountants and Auditors, «Financial Accounting, Managerial Accounting, Financial Management, Corporate Taxation, Business Law», CIPA training courses, Uzbekistan, 2005-2007	Certified Accountant Practitioner (CAP)
USAID Project, "Audit, Management Accounting, Taxation and Law, Financial Accounting", Tashkent, 2001	Certified Auditor
Tashkent State Economic University, Department of Accounting and Audit, 1994-2002	Accountant - Economist
Tashkent Communication Polytechnic, 1987-1988	Accountant

7. Membership of Professional Societies:

- Member of National Association of Accountants and Auditors of Uzbekistan
- International network of accounting firms "Kreston International"

8. Other Training:

Institution [Date from - Date to]	Degree(s) or Diploma(s) obtained:
USAID Project, "Audit", training courses PRAGMA Corporation, Tashkent, Uzbekistan, October, 2007	Certificate of Achievement
Seminar "Audit: Changes in International Standards on Auditing and the Code of Ethics", 2012.	Certificate of participation
Regional Fiduciary Training, World Bank, December, 2011	Certificate of participation
USAID Project, "Financial Management", PRAGMA Corporation training courses, Tashkent, Uzbekistan, June, 2003	Certificate of participation

9. **Countries of Work Experience:** Uzbekistan, Kyrgyzstan, Turkmenistan

10. Languages:

Language	Reading	Speaking	Writing
<i>Uzbek</i>	<i>Excellent</i>	<i>Good</i>	<i>Good</i>
<i>Russian</i>	<i>Excellent</i>	<i>Excellent</i>	<i>Excellent</i>
<i>English</i>	<i>Good</i>	<i>Satisfactory</i>	<i>Excellent</i>

11. Employment Record:

<i>Period:</i>	September 2015 – present time
<i>Location:</i>	Tashkent, Uzbekistan
<i>Entity, organization:</i>	AO "KRESTON TASHKENT" LLC
<i>Position:</i>	Director of the ISA Audit and IFRS Reporting Department
<i>Functions:</i>	<ul style="list-style-type: none"> • audit, consulting; • personnel management.

<i>Period:</i>	December 2009 - July 2015
<i>Location:</i>	Tashkent, Uzbekistan
<i>Entity, organization:</i>	"TSIAR-FINANS" LLC, auditing company
<i>Position:</i>	Deputy Director, Audit Partner
<i>Functions:</i>	<ul style="list-style-type: none"> • audit, consulting; • personnel management.

<i>Period:</i>	2002 - December 2009
<i>Location:</i>	Tashkent, Uzbekistan
<i>Entity, organization:</i>	"TSIAR-AUDIT" LLC, auditing company
<i>Position:</i>	Director
<i>Functions:</i>	<ul style="list-style-type: none"> • audit, consulting; • personnel management.

<i>Period:</i>	1998-2001
<i>Location:</i>	Tashkent, Uzbekistan
<i>Entity, organization:</i>	OJSC Tashselmash
<i>Position:</i>	Chief Accountant
<i>Functions:</i>	<ul style="list-style-type: none"> • accounting, preparation of financial statements

<i>Period:</i>	1989-1998
<i>Location:</i>	Tashkent, Uzbekistan
<i>Entity, organization:</i>	OJSC Tashselmash
<i>Position:</i>	Head of the Bureau of Financial and Credit Plans
<i>Functions:</i>	<ul style="list-style-type: none"> • of financial and credit development plans

12. Detailed Tasks Assigned:

- Reviewing the Project structure.
- Review of the internal control system.
- Assessment of the applied accounting and financial reporting methods.
- Summary of results and reporting.
- Subsequent control of the audit quality.

13. Work Undertaken that Best Illustrates Capability to Handle the Tasks Assigned:

Ms. Osipova has extensive academic experience. She graduated from Tashkent State University with a degree in Accounting, which gave her the opportunity to master the complex analytical functions of accounting.

To keep her knowledge up-to-date and to advance in the profession Ms. Osipova has been continuously perfecting her abilities by self-education and getting through specialized advanced training courses. For instance, she attended courses in Financial and Management Accounting, Financial Management, Business Taxation and Auditing which emphasized International Accounting Standards. In 2001, Ms. Osipova received the qualification certificate of the auditor. In 2007, Ms. Osipova received the certificate of Certified Accountant Practice (CAP). In 2009, Ms. Osipova received a diploma in International Financial Reporting Standards (DipIFR).

With over 12 years of accounting experience, Ms. Osipova started her career in professional services industry.

Ms. Osipova has vast experience in conducting audits according to national (NSA, NAS) and international (ISA, IFRS) standards. As a Partner and Head of Audit Groups, she participated in more than 300 Audit projects, and also conducted a study of the internal control system of projects, assessment of the accounting and financial reporting methodology, obtaining audit results and reporting, as well as subsequent quality control.

Ms. Osipova's experience in conducting audits in accordance with International Standards on Auditing (ISA) includes a number of audits of business entities, non-profit organizations and projects, including those financed by international financial organizations - the International Bank for Reconstruction and Development (IBRD), the European Bank for Reconstruction and Development (EBRD), Islamic Development Bank (IDB), Cooperation Office of the Embassy of Switzerland in Uzbekistan, United Nations Development Program (UNDP) in Uzbekistan, the Global Fund to Fight AIDS, tuberculosis and malaria and others.

Ms. Osipova's WB-financed projects experience includes audits of the following projects:

Work Undertaken that Best Illustrates Capability to Handle the Tasks Assigned	Degree of Responsibility
Audit of the annual financial statements of "Basic Education" Project (IDA Credit No. 4240-UZ), Uzbekistan, 2009-2011	Audit Team Leader
Audit of the annual financial statements of "Basic Education, Phase II" Project (IDA Credit No. 4598-UZ), Uzbekistan, 2010-2012	Audit Team Leader
Audit of the annual financial statements of Ferghana Valley Water Resources Management Phase-I Project (IDA Credit 4648-UZ), Tashkent, Uzbekistan, 2012-2014	Audit Team Leader
Audit of the annual financial statements of Grant for affordable services and water conservation for the urban poor Project (JFPR Grant No. 9054-UZB), Uzbekistan, 2006-2008	Audit Team Leader
Audit of IDB Project No. UZB-045 "Rehabilitation of Irrigation and Drainage Networks in Djizak and Syrdarya Provinces", 2010-2014	Audit Team Leader
Audit of the annual financial statements of Road Construction, Maintenance and Repair Equipment and Upgrading of Asphalt Plant Project, IDB Installment Sale Loan Agreement No. UZB-0012, for 2005-2009, Uzbekistan	Audit Team Leader

Audit of IDB Project No. UZB-045 “Rehabilitation of Irrigation and Drainage Networks in Djizak and Syrdarya Provinces”, 2013-2015	Audit Team Leader
Audit of the annual financial statements of Drainage Irrigation and Wetlands Improvement, Phase-1 Project (IBRD Loan 4707-UZ, IDA Credit 3796-UZ), for 2006-2009, Tashkent, Uzbekistan	Audit Team Leader

Ms. Osipova’s experience in IFI-financed projects also includes a number of audits of projects financed by European Bank for Reconstruction and Development (EBRD), Islamic Development Bank (IDB), Asian Development Bank (ADB) and others, e.g.:

Work Undertaken that Best Illustrates Capability to Handle the Tasks Assigned	Degree of Responsibility
Audit of the Affordable Rural Housing Project, No. 3535-UZB for 2019	Audit Team Leader
Audit of the annual financial statements of CAREC Regional Road Project, ADB Loan No. 2403-UZB, Uzbekistan, 2011-2012	Audit Team Leader
Audit of the annual financial statements of Surkhandarya Water Supply and Sanitation Project, ADB Loan No.2466-UZB (FS), ADB Grant No.0131-UZB, for 2009-2011, Uzbekistan	Audit Team Leader
Audit of the annual financial statements of Public finance management reform Project (ADB Loan 2338-UZB), Uzbekistan, 2008-2011	Audit Team Leader
Audit of the annual financial statements of Amu Zang Irrigation Rehabilitation Project (ADB Loan 2069-UZB), for 2007-2008, Uzbekistan	Audit Team Leader
Audit of the annual financial statements of Land Improvement Project (ADB Loan 2245/46-UZB, ADB Grant 0080-UZB), for 2008-2010, Uzbekistan	Audit Team Leader
Audit of the annual financial statements of AkAltin Agricultural Development Project (ADB Loan 1833-UZB), for 2007-2008, Uzbekistan	Audit Team Leader
Audit of the annual financial statements of Grain Productivity Improvement Project (ADB Loan 2017-UZB), for 2007-2008, Uzbekistan	Audit Team Leader
Project procurement related audit of Agriculture Area Development Project in Kyrgyz Republic (ADB Loan 1726-KGZ), Bishkek, 2001-2007	Audit Team Leader
Audit of the Education Sector Development Project, ADB Loan No. 1961-UZB, 2005-2007	Audit Team Leader
Audit of the procurement process in the framework of the Project “Improving Water Supply Systems in Gulistan, Jizzakh, Karshi” 2001 - 2006. ADB loan No. 1892-UZB	Audit Team Leader
Audit of the Project “Development of senior secondary education (system)”, ADB Loan No. 1737-UZB	Audit Team Leader
Audit of the annual financial statements of CAREC Regional Road Project, ADB Loan No. 2403-UZB, Uzbekistan, 2011-2012	Audit Team Leader
Audit of the annual financial statements of “Carewib (Central Asia Regional Water Information Base) Phase II”, “Integrated Water Resources Management In Fergana Valley Phase IV”, «Water Productivity Improvement At Plot Level» Projects, financed against SDC	Audit Team Leader
Within the framework of the EBRD Project Preparation of consolidated financial statements of the group of companies of the JV “ABN-MB” LLC in accordance with IFRS for 2016-2018	Audit Team Leader

Within the framework of the EBRD Project, Preparation of the transformation table of "Imkon Plus" LLC and a group of companies in accordance with IFRS for 2016	Audit Team Leader
Within the framework of the EBRD Project, the preparation of consolidated / combined management financial statements of "NAVRO'Z-PTK" LLC and the group of companies Navruz International Corp, Norin Bottlers, Aqua Bottlers, Germes North Trade, Orion Impex, TANO Farm and KAMILKA PRODUCTS (jointly - the Group) in accordance with IFRS for 2016, 2017	Audit Team Leader
Conducting a Financial Review for the EBRD (FinancialDueDiligence) of the "Merdem Catering" Company, Turkmenistan, for 2009-2010, in accordance with ISA	Audit Team Leader
Conducting a Financial Review for the EBRD (FinancialDueDiligence) of the Altyn Aylak Group (brewing), Turkmenistan, for 2010-2011, in accordance with ISA	Audit Team Leader
Audit according to International Standards on Auditing (ISAs) of financial statements of JV "Tarleplast", the recipient of an EBRD loan, for 2007-2009 and 2011, prepared in accordance with IFRS	Audit Team Leader
Audit according to International Standards on Auditing (ISAs) of financial statements of IMF "IMFON-PLYUS" - Beneficiary of the EBRD Direct Investment Program for 2006-2009, 2011 2017-2018, prepared in accordance with IFRS	Audit Team Leader
Audit according to International Standards on Auditing (ISAs) of financial statements of JV "Seal MAG" - Beneficiary of the EBRD Direct Investment Program for 2005-2009 and 2011, IFRS	Audit Team Leader
The project "Improvement of the Sanitary Cleaning System of the city of Tashkent", implemented at the expense of the IBRD Loan No. 4326-UZ and the EBRD Loan No. 732	Audit Team Leader

15. Certification:

I, the undersigned, certify that to the best of my knowledge and belief, this CV correctly describes myself, my qualifications, and my experience, and I am available to undertake the assignment in case of an award. I understand that any misstatement or misrepresentation described herein may lead to my disqualification or dismissal by the Client, and/or sanctions by the Bank.

[Signature of expert]

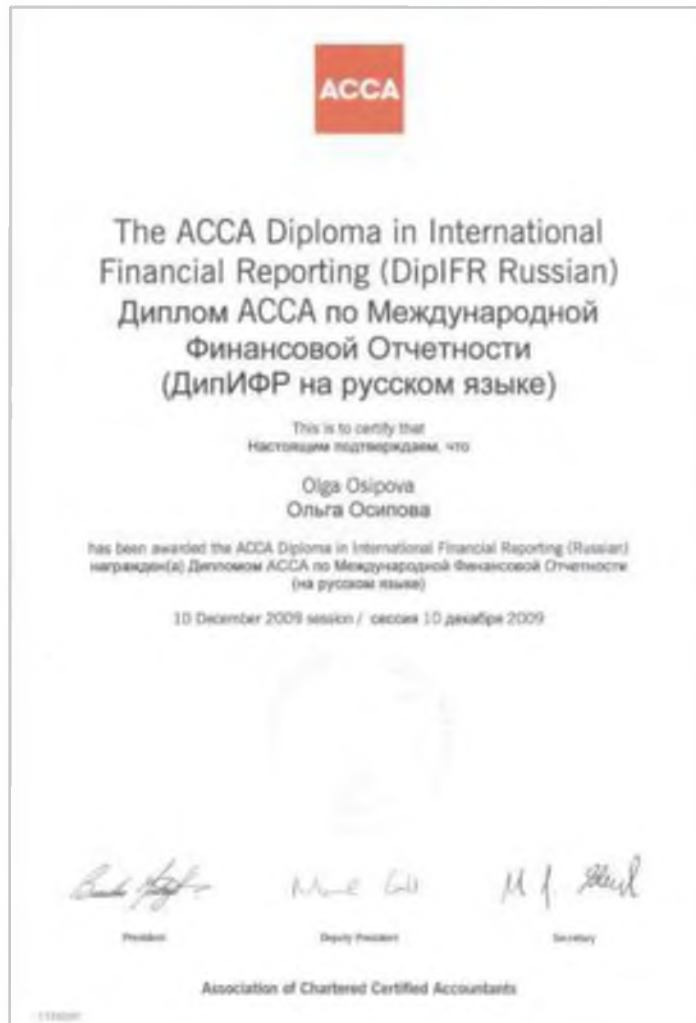
Date: _____
Day/Month/Year

Name of Expert: Olga Osipova

[Signature of expert]

Date: _____
Day/Month/Year

Full name of authorized representative: Andrey Pak



IRODA SHADMANOVA

1. **Proposed position:** Audit manager
2. **Name of Firm:** KRESTON TASHKENT, LLC
3. **Name of Expert:** Iroda Shadmanova
4. **Telephone:** +998 91 162 9242
- E-mail:** i.shadmanova@kreston.uz
5. **Date of Birth** January 11, 1985
- Citizenship:** Uzbekistan
6. **Education:**

Institution [Date from - Date to]	Degree(s) or Diploma(s) obtained:
Courses of ATC International Moscow, Tashkent, September-November 2016	ACCA DipIFR-Rus Diploma
Advanced courses: Audit, Managerial Accounting, Taxation and Law, Financial Accounting at the Chamber of Auditors of Uzbekistan, 2008	Certified Auditor
Eurasian Council of Certified Accountants and Auditors, «Financial Accounting, Managerial Accounting, Financial Management, Corporate Taxation, Business Law», CIPA training courses, Uzbekistan, 2007-2008	Certified Accountant Practitioner (CAP)
Tashkent State Economic University, Tashkent, Uzbekistan, 2006-2008	Master Degree in Accounting and Audit
Tashkent Financial Institute, Tashkent, Uzbekistan, 2002-2006	BA in Accounting and Audit

7. Membership of Professional Societies:

- Member of National Association of Accountants and Auditors of Uzbekistan
- International network of accounting firms "Kreston International"

8. Other Training:

Organizer	Course	Period
Chamber of Auditors of Uzbekistan	Advanced training of auditors	2009-2017
	Advanced training in CAP level within the framework of the CIPA	2010-2016
	Advanced training in DipIFR	2017

9. **Countries of Work Experience:** Uzbekistan, Kyrgyzstan

10. Languages:

Language	Reading	Speaking	Writing
<i>Uzbek</i>	<i>Excellent</i>	<i>Excellent</i>	<i>Excellent</i>
<i>Russian</i>	<i>Excellent</i>	<i>Excellent</i>	<i>Excellent</i>
<i>English</i>	<i>Good</i>	<i>Satisfactory</i>	<i>Satisfactory</i>

11. Employment Record:

<i>Period:</i>	July 2019 – present time
<i>Location:</i>	Tashkent, Uzbekistan
<i>Entity, organization:</i>	AO "KRESTON TASHKENT" LLC
<i>Position:</i>	Head of Quality Control Department
<i>Functions:</i>	audit, consulting

<i>Period:</i>	September 2018 - July 2019
<i>Location:</i>	Tashkent, Uzbekistan
<i>Entity, organization:</i>	JV "ASIA TRANS GAS" LLC
<i>Position:</i>	Leading Specialist of IFRS
<i>Functions:</i>	Accounting according to IFRS, consulting

<i>Period:</i>	December 2009 - September 2018
<i>Location:</i>	Tashkent, Uzbekistan
<i>Entity, organization:</i>	"TSIAR-FINANS" LLC, auditing company
<i>Position:</i>	Auditor
<i>Functions:</i>	audit, consulting

<i>Period:</i>	December 2008 - December 2009
<i>Location:</i>	Tashkent, Uzbekistan
<i>Entity, organization:</i>	"TSIAR-AUDIT" LLC, auditing company
<i>Position:</i>	Auditor
<i>Functions:</i>	audit, consulting

<i>Period:</i>	2007 - December 2008
<i>Location:</i>	Tashkent, Uzbekistan
<i>Entity, organization:</i>	"TSIAR-AUDIT" LLC, auditing company
<i>Position:</i>	Audit assistant
<i>Functions:</i>	audit, consulting

12. Detailed Tasks Assigned:

- Review of the internal control system.``
- Assessment of the applied accounting and financial reporting methods.
- Audit of financial and business operations.
- Summary of results and reporting.

13. Work Undertaken that Best Illustrates Capability to Handle the Tasks Assigned:

Ms. Shadmanova received her Bachelor degree in management from Tashkent Financial Institute, and her master degree in audit from Tashkent State Economic University. She has a set of diverse abilities in economic analysis and comprehensive understanding of complex accounting systems. To keep her knowledge up-to-date and to advance in the profession Ms. Shadmanova has been continuously perfecting her abilities by self-education and getting through specialized advanced training courses. For instance, she has completed advanced training courses in Financial and Management Accounting, Business Taxation which emphasized International Accounting Standards.

In 2008 Ms. Shadmanova achieved Certified Accountant Practitioner (CAP) qualification. In 2008 Ms. Shadmanova obtained auditor's qualification certificate. In 2016 Iroda Shadmanova received the ACCA Diploma in International Financial Reporting Standards (DipIFR).

With over 2 years of accounting experience, Ms. Shadmanova started her career in professional services industry. She joined KRESTON TASHKENT as an auditor in 2019. Considered as highly-qualified specialist Ms. Shadmanova was promoted to the position of head of department.

During her career in the company she has participated in more than 300 audits. Ms. Shadmanova has vast experience in conducting audits according to national (NSA, NAS) and international (ISA, IFRS) standards. She also conducted a study of the internal control system, assessment of the accounting and financial reporting methodology, obtaining audit results and reporting, as well as quality control.

Ms. Shadmanova's WB-financed projects experience includes audits of the following projects:

Work Undertaken that Best Illustrates Capability to Handle the Tasks Assigned	Degree of Responsibility
Audit of the Emergency Medical Services Project, No.6210-UZ for 2019	Audit Manager – Team Leader
Audit of the IDB UZB-0061 Project "Reconstruction of the M39 Tashkent-Termez Highway", for 2014-2016	Audit Manager
IDA CREDIT No.4896-UZ and No.5231-UZ: "HEALTH SYSTEM IMPROVEMENT PROJECT" / "HEALTH 3". 2016-2017	Audit Manager
IDA CREDIT No.5679-UZ: "REGIONAL ROADS DEVELOPMENT PROJECT". 2016-2017	Audit Manager
LOAN agreement №UZB-0060«support to SECONDARY EDUCATION SECTOR IN Uzbekistan» project. 2013-2014	Audit Manager
IDA Credit No.5241-UZ: «ENERGY EFFICIENCY FACILITY FOR INDUSTRIAL ENTERPRISES» PROJECT. 2012-2013	Auditor

Ms. Shadmanova's experience in IFI-financed projects also includes a number of audits of projects financed by World Bank, European Bank for Reconstruction and Development (EBRD), Islamic Development Bank (IDB), Asian Development Bank (ADB) and others, e.g.:

Work Undertaken that Best Illustrates Capability to Handle the Tasks Assigned	Degree of Responsibility
Audit of the Regarding the support to the development of higher education in Uzbekistan Project No.UZB-0077 for 2019	Audit Manager – Team Leader
ADB LOAN No.2772-UZB. “SECOND CAREC CORRIDOR 2 ROAD INVESTMENT PROGRAM – PROJECT 1”. 2016	Auditor
ADB LOAN No.2965-UZB: “SECOND CAREC CORRIDOR 2 ROAD INVESTMENT PROGRAM” – PROJECT 2. 2016	Auditor
ADB LOAN No.3481-UZB: “KASHKADARYA REGIONAL ROAD PROJECT”. 2016-2017	Auditor
ADB LOAN №2069-UZB: «AMU-ZANG IRRIGATION REHABILITATION PROJECT» 2009	Audit Manager
ADB LOAN 2017-UZB: GRAIN PRODUCTIVITY IMPROVEMENT PROJECT. 2008	Auditor
ADB LOAN No.3039-UZB: “housing for integrated rural development investment program – PROJECT 2”. 2015-2016	Audit Manager
ADB Loan No. 2245-UZB, ADB Loan No. 2246-PRC (SF), ADB GRANT No. 0080-UZB. «Land improvement PROJECT». 2008-2010	Auditor
ADB LOAN No. 2466-UZB, ADB GRANT No. 0131-UZB. «SURKHANDARYA WATER SUPPLY AND SANITATION PROJECT». 2009-2011	Auditor
ADB LOAN No. 2208-UZB: «KASHKADARYA AND NAVOI RURAL WATER SUPPLY AND SANITATION SECTOR PROJECT» 2007-2008	Auditor
ADB LOAN No.2564-UZB: “water supply and sanitation services” investment program. tranchei. 2016	Auditor
ADB LOAN No.2633-UZB: “water supply and sanitation services” investment program. tranche ii 2015	Auditor
ADB LOAN No.2825-UZB: “water supply and sanitation services”. investment program. trancheiil. 2016	Auditor
Audit of financial statements of JV Seal MAG - Beneficiary of the EBRD Direct Investment Program for 2013-2015	Auditor
Audit of financial statements of IMF “IMKON-PLYUS” - Beneficiary of the EBRD Direct Investment Program for 2006-2009, in accordance with ISA	Auditor
Audit of financial statements of JV “JurabekLaboratories” Beneficiary of the EBRD Direct Investment Program 2008-2010, in accordance with ISA	Auditor

16. Certification:

I, the undersigned, certify that to the best of my knowledge and belief, this CV correctly describes myself, my qualifications, and my experience, and I am available to undertake the assignment in case of an award. I understand that any misstatement or misrepresentation described herein may lead to my disqualification or dismissal by the Client, and/or sanctions by the Bank.

[Signature of expert]

Date: _____
Day/Month/Year

Name of Expert: Iroda Shadmanova


[Signature of expert]

Date: _____
Day/Month/Year

Full name of authorized representative: Andrey Pak



1.1. Certificate of Incorporation



Юридик шахсни давлат рўйхатидан ўтказилганлиги тўғрисида

ГУВОҲНОМА

Регистратсия тартиб рақами № 37 № 714

2013 й. 8 август

Мақсуд тузилмаси: Мас'улияти cheklangan jamiyati shaklida

"KRESTON TASHKENT" mahfiyotlik tashkiloti, aksdagi kompaniya
 МСҲ "KRESTON TASHKENT" АТ 040404 юрдин

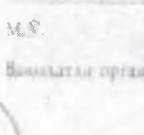

Давлат рўйхатидан ўтказилган

шахси Ўзбекистон Республикаси Административ тизимидан берилди.

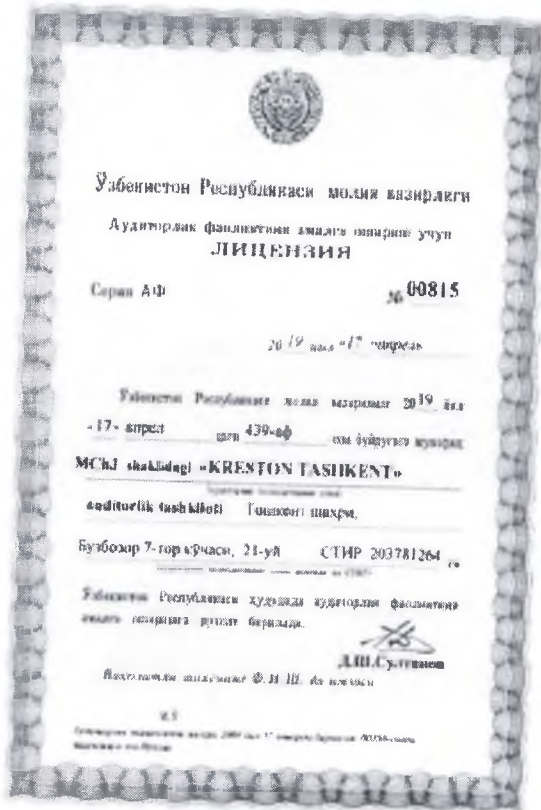
Ташкилий-ҳуқуқий шакли:	ТХШ 1153
Мулк тарзи шакли:	МШ 142
Давлат рўйхатидан ўтказилиш санасига асосан ворига рақами:	МҲОБТ 1726269
Юридик шакл коди:	КГУТ 18310117
Давлат рўйхатидан ўтказилиш санасига асосан фискал тўри коди:	ХХГУТ 84400
Солиқ тўловчи рақами идентификация рақами:	СТНР 203781264

Қўрилган жамъиятлар: Жамъиятнинг Административ тизимидан 2013 йил 11 августда 070404

республика босма-ахборот рўйхатидан: Ўзбекистон

М.С.  Тоғайев Қувват 

1.2. Audit License



ДОГОВОР С ФИКСИРОВАННОЙ СУММОЙ №53-АИ/2022 на оказание аудиторских услуг

НАСТОЯЩИЙ КОНТРАКТ («Контракт») заключен 25 октября 2022 года, между Проектом «Реконструкция автомобильной дороги 4R87 «Гузар-Чим-Кукдала (35 км)», основное место деятельности которого находится в Мустакиллик шох. 68А, г.Ташкент, Республика Узбекистан и Аудиторская Компания ООО «KRESTON TASHKENT», имеющий его главный офис, расположенный в Республика Узбекистан, 100047, г. Ташкент, ул. Истикбол, 15.

ПОСКОЛЬКУ Клиент желает, чтобы Консультант оказал услуги, указанные ниже, и ПРИНИМАЯ ВО ВНИМАНИЕ, что Консультант готов предоставить эти услуги,

ПОЭТОМУ НАСТОЯЩИМ СТОРОНЫ соглашаются о нижеследующем:

1. Услуги.

- (a) Консультант оказывает услуги, указанные в Приложении А «Техническое задание и объем услуг», которое является неотъемлемой частью настоящего Контракта/Договора («Услуги»),
- (b) Консультант должен предоставить персонал, указанный/перечисленных в Приложении В «Персонал Консультанта», для оказания Услуг.
- (c) Консультант должен предоставить Клиенту/Заказчику следующие отчеты:
 - Аудиторский отчет (Заключение) по МСА 800
 - Письмо Руководству.

2. Срок.

Консультант должен оказывать Услуги в течение периода, начинающегося 15 декабря 2022 года и продолжающегося до 31 декабря 2022 года, или любого другого периода, который может быть впоследствии согласован сторонами в письменной форме. Предварительная версия отчетов предоставляется до 27 декабря 2022 года.

В срок до 15 декабря 2022 года все транзакции, относящиеся к 2022 году, должны быть проведены, финансовая отчетность Проекта за 2022 год подготовлена. Срок аудиторских услуг может быть продлен в результате несвоевременного предоставления для аудита указанной информации.

3. Оплата

Для Услуг, оказываемых в соответствии с Приложением А, Заказчик должен/обязан заплатить Консультанту сумму, не превышающую максимальный размер/лимит 57 800 000 (пятьдесят семь миллионов восемьсот тысяч) узбекских сум. Эта сумма была установлена на основе понимания того, что она включает все расходы и прибыль Консультанта, а также любые налоговые обязательства, которые могут быть возложены на Консультанта. Сумма услуги без НДС.

Б. График платежей

График выплат указан ниже:

- За 2021-2022 годы:

30% авансовый платеж не позднее срока начала работ;

70% после получения Клиентом окончательного отчета, приемлемого для Клиента.

С. Условия оплаты

Предоплата должна быть произведена в *узбекских суммах* не позднее даты начала работ, оставшаяся сумма – не позднее чем через 5 дней после представления Консультантом счетов в двух экземплярах Координатору, указанному в параграфе 4.

4. Администрирование проекта

А. координатор,

Координатором Клиента является Курбанов Э. Координатор будет нести ответственность за координацию действий по настоящему Контракту, за принятие и утверждение отчетов и других результатов, предоставляемых Клиенту, а также за получение и утверждение счетов на оплату.

В. Отчеты,

Отчеты, перечисленные в пункте С, должны быть представлены в ходе выполнения задания и станут основой для платежей, которые будут производиться в соответствии с параграфом 3.

С. Записи и Счета

Консультант должен вести точные и систематические записи и отчеты в отношении Услуг, в которых будут четко определены/указаны все сборы и расходы. Клиент оставляет за собой право проводить аудит или назначать авторитетную бухгалтерскую фирму для аудита записей Консультанта, касающихся сумм, требуемых по настоящему Контракту, в течение срока его действия и любого продления, а также в течение трех месяцев после этого.

5. Стандарты производительности.,

Консультант обязуется предоставлять Услуги в соответствии с высочайшими стандартами профессиональной и этической компетентности и добросовестности. Консультант незамедлительно заменяет любых сотрудников, назначенных в соответствии с настоящим Контракту, которых Клиент/Заказчик считает неудовлетворительными.

6. Конфиденциальность,

Консультант не должен в течение срока действия настоящего Контракта и в течение двух лет после его истечения раскрывать какую-либо служебную или конфиденциальную информацию, касающуюся Услуг, настоящего Контракта, бизнеса или операций Клиента без предварительного письменного согласия Клиента.

7. Права собственности на материал,

Любые отчеты об исследованиях или другие материалы, графики, программное обеспечение или иное, подготовленные Консультантом для Клиента в соответствии с Контрактом, принадлежат и остаются собственностью Клиента. Консультант может сохранить копию таких документов и программного обеспечения².

8. Консультант не должен заниматься определенными видами деятельности.

Консультант соглашается с тем, что в течение срока действия настоящего Контракта и после его расторжения Консультант и любое лицо, аффилированное с Консультантом, будут лишены права предоставлять товары, работы или услуги (кроме Услуг и любого их продолжения) для любого возникающего в результате проекта из Услугами или тесно связанных с ними.

9. Страхование,

Консультант будет нести ответственность за получение любого соответствующего страхового покрытия.

10. Переуступка.

Консультант не может переуступать настоящий Контракт или передавать его в субподряд без предварительного письменного согласия Клиента.

11. Право, регулирующее договор и язык.

² Ограничения относительно будущего использования этих документов и программного обеспечения, если таковые имеются, должны быть указаны в конце параграфа 7.

Договор регулируется законодательством Республики Узбекистан и язык Договора должен быть на русском языке.

12. Мошенничество и коррупция

Консультант и его персонал не должны участвовать в коррупционных, мошеннических, сговорчивых, принудительных или препятствующих действиях,. Бенефициар оставляют за собой право отклонить предложение о присуждении вознаграждения; убрать персонал; отменить финансирование части контракта; и / или добиваться санкций против/в отношении Консультанта, если будет установлено, что Консультант участвовал в коррупционных, мошеннических, сговорчивых, принудительных или препятствующих действиях при конкуренции или в процессе выполнении контракта.

13. Разрешение спора,

Любой спор, возникающий из договора, который не может быть урегулирован мирным путем между сторонами, рассматривается межрайонным экономическим судом города Ташкента.

14. Вступление в силу

Настоящий Договор вступает в силу после подписания обеими сторонами, в УДОСТОВЕРЕНИЕ ЧЕГО стороны подписали настоящий Контракт своими должным образом уполномоченными представителями в 2 копиях в городе Ташкент 25.10.2022, указанные выше. Договор действует до 31 декабря 2022 года.

ЗАКАЗЧИК:

**ГРП Реконструкция автомобильной
дороги 4R87 «Гузар-Чим-Кукдала»**

Г.Ташкент ул Мустакиллик 68А

Р/с:304510860262667045199118001

Миллий банк М.Улугбек филиали

МФО:00895

Ўзбекистон Республикаси Молия вазирлиги

Ҳазначилиги инн 201122919

Р/с:23402000300100001010

МФО:00014



Директор:

Джуманкулов А

Юрист:  Джуманкулов

ИСПОЛНИТЕЛЬ:

АО "KRESTON TASHKENT" OOO

адрес: Узбекистан, 100047, г. Ташкент,
ул. Истикбол, 15

Р/с: 20208000404152580001

в ЧОАКБ «InFinBANK» г. Ташкент

МФО 01041

ИНН 203781264, ОКЭД 69202

Рег.код плательщика НДС 326 020 002 755



Генеральный директор

Пак А.

Техническое задание

1. Введение

Настоящее Техническое задание подготовлено в соответствии с заёмным Соглашением №3/544 между Республикой Узбекистан и Саудовским фондом развития (SFD), от 28.06.2011, и заёмным Соглашением №828 между Республикой Узбекистан и Кувейтским фондом арабского экономического развития (KFAED) от 29 марта 2011 г.

1.1. Общие сведения Постановлением Президента Республики Узбекистан №1671 от 28.12.2011 г., реализуется проект «Реконструкция автомобильной дороги 4R87 «Гузар-Чим-Кукдала».

Сумма кредита составляет 51 миллионов долларов США, сроком на 20 года, включая 5 года льготного периода. Инвестиционная программа направлена на реконструкцию и улучшение 35 км дороги Государственной автомобильной дороги Гузар-Чим-Кукдала с существующего двухполосного асфальтового покрытия на четырёхполосное.

Реализация проекта выглядит следующим образом: Строительные работы, включающие реконструкцию 35 км автодороги (Гузар-Чим-Кукдала). Консультационные услуги по строительству.

Согласно указанному постановлению:

- Республиканский дорожный фонд при Комитете автомобильных дорог определен исполнительным агентством проекта «Реконструкция дороги 4R87 «Гузар-Чим-Кукдала», который несет ответственность за эффективное использование заемных средств и реализацию проекта.
- Группа реализации проекта при Республиканском дорожном фонде, является действующим органом этого проекта.
- Аудитор должен понимать «цель, для которой предназначены средства» в контексте общих целей проекта, а также с точки зрения бюджета конкретного проекта.

1.2. Управление занятости

Контракт об оказании аудиторских услуг будет заключаться с Группой реализации проекта (ГРП) «Реконструкция автомобильной дороги 4R87 Гузар-Чим-Кукдала». 68, проспект Мустакиллик, Ташкент, Узбекистан. Телефон: 71-207-91-94

2. Цели и ответственность за подготовку финансовой отчетности по проекту.

Цели аудита финансовой отчетности проекта - дать возможность аудитору за 2021 и 2022 финансовый годы выразить независимое и объективное мнение о том, достоверно ли представлена финансовая отчетность проекта во всех существенных отношениях, объективное представление о финансовом положении проекта, его финансовых результатах и денежных потоках и предоставить разумную уверенность в соблюдении определенных требований.

В аудиторском заключении должно содержаться отдельный пункт об использовании заемных средств для целей проекта и соблюдении финансовых кредитного соглашения. В заключении аудита должно быть указано об использовании всех заёмных средств, отозванного у КФАЭР и СФР для целей проекта, как согласовано между КФАЭР, СФР и Заемщиком в соответствии с кредитным соглашением и о соблюдении заемщиком всех финансовые условия кредитного соглашения.

3. Объем аудита

Проверка аудитора должна включать оценку систем и операционных процедур для бухгалтерского учета, хранения активов, контроля окружающей среды и внутреннего финансового контроля, финансовой отчетности и связанных систем. Анализ объяснений, представленных аудитору, и вся информация, необходимая для обоснования заключения аудитора и составления отчета аудитора, будет предоставлена Группой реализации проекта, Республиканским дорожным фондом и Министерством финансов.

Стандарты аудита. Аудит должен проводиться в соответствии с Международными стандартами аудита (ISA). Эти стандарты требуют, чтобы аудитор соблюдал этические требования, а также планировал и проводил аудит таким образом, чтобы получить разумную уверенность в том, что финансовая отчетность проекта не содержит существенных искажений. Аудит включает выполнение процедур для получения (по получению) аудиторских доказательств в отношении сумм и раскрытия информации в финансовой отчетности проекта. Выбранные процедуры зависят от суждения аудитора, включая оценку рисков существенного искажения финансовой отчетности проекта вследствие недобросовестных действий или ошибок. При проведении такой оценки рисков аудитор рассматривает внутренний контроль, имеющий отношение к подготовке и достоверному представлению финансовой отчетности по проекту, с целью разработки аудиторских процедур, соответствующих обстоятельствам, но не с целью выражения мнения об эффективности внутреннего контроля организации. Аудит также включает оценку уместности используемой учетной политики и обоснованности бухгалтерских оценок, сделанных руководством, а также оценку общего представления финансовой отчетности проекта.

Применяемые стандарты будут задокументированы в проектных / кредитных документах и будут включать: Стандарты, принятые «Комитет по международным стандартам аудита и подтверждения достоверности информации» (IAASB): 1. Международные стандарты аудита; а также 2. Международный стандарт по заданиям по подтверждению достоверности информации (ISAE).

Рабочая программа финансовой отчетности проекта. Аудитор проверит, что финансовые отчеты по проекту подготовлены в соответствии с Международными стандартами учета в государственном секторе (IPSAS), принятыми Комитетом по международным стандартам учета в государственном секторе (IPSASB). Исполнительное агентство и / или реализующее агентство несет ответственность за подготовку финансовой отчетности проекта, а не аудитор.

Заключение, обеспечивающее разумную уверенность в использовании средств займа и соблюдении финансовых условий. Аудитор предоставит обоснованное мнение, обеспечивающее уверенность, в соответствии с ISAE 3000 «Задания, обеспечивающие уверенность, кроме аудитов, или обзоров исторической финансовой информации» в отношении следующих подтверждений, представленных руководством в Заявлении о соответствии (Заявление о соответствии):

- (i) Поступления от займа использовались только для целей проекта; а также
- (ii) что заемщик или агентство-исполнитель соблюдали финансовые условия юридического соглашения, (где применимо).

Аудитор определит степень соблюдения каждого финансового обязательства в кредитном соглашении.

Конкретные замечания. В ходе аудита аудитор обращает особое внимание на следующее: (i) использование внешних средств согласно соответствующим юридическим и финансовым соглашениям;

(ii) предоставление встречных средств согласно соответствующим соглашениям и их использование только по/ для назначенных целей;

iii) ведение надлежащих бухгалтерских книг и записей;

(iv) наличие основных средств проекта и связанных с ними средств внутреннего контроля;

(v) Если разумная уверенность была предоставлена с использованием ISAE 3000, отчет о гарантии должен содержать, среди прочего:

- Заявление о том, что задание было выполнено в соответствии с ISAE 3000; - предметы/вопросы; - критерии измерения/оценки; - Краткое изложение выполненных работ; а также - Заключение аудитора. (vi) В отношении процедуры авансового счета (если применимо), аудиторские процедуры планируются и выполняются для обеспечения

(a) авансовый счет (и любые субсчета) управлялись в соответствии с Руководством по предоставлению кредит SFD и KFAED, (b) остаток денежных средств на авансовом счете (и любых субсчетах) подтвержден доказательствами, (c) расходы, оплаченные с авансового счета (и любых субсчетов), соответствуют утвержденной цели проекта и категориям затрат, указанным в кредитном соглашении, и (d) количество расходов, оплаченных с авансового счета (и любых субсчетов), соответствует процентным показателям выплат, указанным в кредитном соглашении;

(i) ведется соответствующая подтверждающая документация для подтверждения требований, указанных в ведомости расходов, на возмещение соответствующих понесенных расходов и погашение авансов, предоставленных на авансовый счет (где применимо);

(viii) В отношении процедуры Отчета о расходах (где применимо), аудиторские процедуры планируются и выполняются для обеспечения того, чтобы (a) Отчет о расходах был подготовлен в соответствии с Руководством по предоставлению ссуды SFD и KFAED, (b) индивидуальные платежи для расходы, указанные в отчете о расходах, подтверждаются доказательствами, (c) расходы, указанные в отчете о расходах, соответствуют утвержденной цели проекта и категориям затрат, указанным в кредитном соглашении, и (d) количество расходов, указанных в отчете расходов соответствует процентным ставкам выплат, указанным в кредитном договоре; а также

(ix) Любые недостатки внутреннего контроля над процессом закупок.

4. Состав команды и квалификационные требования к ключевым специалистам.

4.1. Независимость

Аудитор должен быть беспристрастным и независимым от любых аспектов руководства или финансового интереса к аудируемой организации. В частности, аудитор должен быть независимым от органов контроля организации. Аудитор не должен в течение периода, охватываемого аудитом, быть нанятым, работать в качестве директора или иметь какие-либо финансовые или тесные деловые отношения с организацией. Аудитор не должен иметь каких-либо близких личных отношений с каким-либо старшим

участником управления организацией. Аудитор должен раскрывать любые проблемы или отношения, которые могут поставить под угрозу его независимость. 4.2. Компетентность аудитора и аудиторского персонала

Аудитор должен иметь разрешение на практику в Узбекистане и уметь применять согласованные стандарты аудита. Аудитор должен иметь опыт аудита проектов международных финансовых институтов или аналогичных. У аудитора должен быть соответствующий персонал с соответствующей профессиональной квалификацией и подходящим опытом, включая опыт аудита счетов организаций, сопоставимых по характеру, размеру и сложности с организацией, аудит которой они должны проводить.

С этой целью аудитор должен предоставить биографические данные (CV) аудиторов, которые будут предоставлять заключения и отчеты, вместе с резюме менеджеров, надзорных органов и ключевого персонала, который может быть вовлечен в аудиторскую работу. Эти резюме должны включать подробную информацию об аудитах, проведенных этим персоналом, включая текущие задания.

Квалификационные требования. Консультант может выделить ресурсы в соответствии с рабочим планом. Тем не менее, затраты профессионального персонала на ключевых экспертов оцениваются следующим образом:

1) Руководитель группы / старший менеджер аудитора (национальный) - 4 человеко-месяца • Степень бакалавра в области бухгалтерского учета, финансов или смежных областях и профессиональная бухгалтерская квалификация, такая как АССА (глобальная международная ассоциация сертифицированных присяжных бухгалтеров) / CPA / CA от организационного члена IFAC (Международная федерация по автоматическому управлению). Степень магистра будет преимуществом. • Желательно 12 лет опыта работы, включая анализ стандартов аудита, годовой учет проекта, политику бухгалтерского учета, системы внутреннего контроля, методологию ведения учета. • Опыт работы руководителем группы в сфере аудита. • Опыт работы в Узбекистане или в регионе Центральной Азии и работа с международными организациями / международными агентствами.

2) Помощник менеджера аудитора (национальный) - 4 человеко-месяца • Степень бакалавра в области бухгалтерского учета, финансов или смежных областях. Степень магистра будет преимуществом. • Желательно иметь 10-летний опыт работы, включая анализ стандартов аудита, ежегодный учет проекта, учетную политику, системы внутреннего контроля, методологию ведения учета. • Опыт работы в Узбекистане или в регионе Центральной Азии и работа с международными организациями / международными агентствами.

4.3. Подача предложения и рабочего плана

Вам предлагается представить предложение и план работы по предоставлению аудиторских услуг, описанных в этом письме. Предложения должны касаться, среди прочего:

- Будет ли аудит проводиться как завершённый (т.е. будут ли аудиторы проводить аудит после окончания финансового года, когда бухгалтерские книги закрываются или закрываются).
- Будет ли аудит, проведенный после окончания финансового года, дополняться одним или несколькими промежуточными аудитами в течение финансового года. Основная цель состоит в том, чтобы протестировать действующие системы и внутренний контроль, а также уменьшить давление на персонал организации и аудитора в конце года.
- Способ, которым аудитор предлагает выполнить любые законодательные требования, относящиеся к аудиту или к которым они могут быть косвенно связаны договорными обязательствами работодателя (например, SFD аудиторские требования, отчеты о расходах, авансовые счета).
- Процедурные требования для определенных процедур проверки (например, проверка запасов, запасов, активов и т. Д.).
- Конкретные действия, необходимые со стороны работодателя (например, доступ к компьютерным системам и записям, раскрытие информации).
- Обсуждения перед подписанием заключения и отчета по любым вопросам, возникающим в результате аудита, и с кем эти обсуждения будут проводиться.
- График предоставления заключений и отчетов.

5. Предоставление мнений и отчетов.

Аудитор предоставит аудиторское заключение по годовой финансовой отчетности проекта с письмом руководству в соответствии со следующими сроками:

Отчеты Заем 3/544 и заем 828 за 2021 и 2022 финансовые года

Проект итогового отчета не позднее 27 декабря 2022 г.

Заключительный отчет не позднее 31 декабря 2022 г.

Все отчеты должны быть предоставлены в трех экземплярах (трех экземплярах) на английском и русском языках.

5.1. Описание материалов и сроков доставки

Годовая отчетность по проекту и подтверждающая документация будут предоставлены аудитору до 15 декабря 2022 года для отчетности за 2021 и 2022 финансовые годы.

5.2. Аудированная финансовая отчетность проекта (APFS) APFS включает:

- Отчет о поступлениях и платежах;
- Отчет о запланированных и фактических

расходах; • Выписка с авансового счета (если применимо); • Сводный отчет о расходах (если применимо); • Основные принципы учетной политики и пояснительные примечания; • Отчет об использовании средств по проектной деятельности; а также • Примечания к финансовой отчетности и любые согласованные дополнительные таблицы (например, сводка активов).

5.3. Письма руководства По завершении аудита аудитор подготовит письмо руководству по аудируемому проекту, детализируя:

(i) любые недостатки в системах бухгалтерского учета и внутреннего контроля, выявленные в ходе аудита, включая любые нарушения в использовании процедур авансового счета и ведомости расходов (где применимо);

(ii) Любые выявленные недостатки внутреннего контроля, связанные с процессом закупок, например, в областях торгов, оценки и управления контрактами;

(iii) Рекомендации по устранению выявленных недостатков;

(iv) комментарии руководства по рекомендациям ревизоров с указанием сроков их выполнения;

v) статус важных вопросов, поднятых в предыдущих письмах руководству;

(vi) Любые другие вопросы, которые, по мнению аудитора, должны быть доведены до сведения руководства проекта; а также

(vii) Подробная информация о любых неприемлемых расходах, выявленных в ходе аудита. Расходы считаются неприемлемыми, если они относятся к (i) расходам, понесенным для целей, отличных от целей, предусмотренных юридическим соглашением (ями); (ii) расходы, не разрешенные условиями юридических / финансовых соглашений; и (iii) расходы, понесенные с нарушением действующих государственных постановлений.

6. Вклад клиента и партнерский персонал

Клиент предоставит следующие ресурсы и возможности: я. Меблированное офисное помещение с кондиционером в офисе ГРП; II. Соответствующие данные по проекту и отчеты по запросу; а также iii. Помощь консультантам в координации встречи.

6.1. Заявление о доступе Аудитор будет иметь полный доступ в любое разумное время ко всем записям и документам, включая бухгалтерские книги,

юридические соглашения, банковские записи, счета-фактуры и любую другую информацию, связанную с проектом и сочтенную необходимой аудитором.

Аудитору будут оказывать полное содействие все сотрудники RRF, CR и ОРП, чья деятельность связана или может быть отражена в годовой финансовой отчетности.

7. Заказчик предоставит следующие исходные данные, данные по проекту и отчеты, чтобы облегчить подготовку предложений. Будет предоставлена вся необходимая информация и данные, необходимые для облегчения подготовки предложения.

1. Ключевой персонал		
Имя	Позиция	Задача
Андрей Пак	Руководитель группы	Управление проектом
Ирода Шадманова	Старший аудитор	Управление операционным процессом
Ольга Осипова	Аудитор	Сбор доказательств

2. Вспомогательный персонал		
Имя	Позиция	Задача
Фаррух Усмонов	Аудитор	Сбор доказательств

Протокол закупочной комиссии по отбору наилучшего предложения лот № 150244 на приобретение аудитор хизмати

Способ проведения электронный

Дата 17.10.2022

Время рассмотрения 17.10.2022 17:19

Закупочная комиссия ГРП Реконструкция автодороги М39 Ташкент-Термиз и реконструкция автодороги 4Р87 Гузар-Чим-Кукдала по займу ИБР, (Далее – Комиссия) в составе:

Председатель комиссии	DJUMANKULOV ABDUXAKIM ASHILOVICH	директор	4Р87 Гузор Чим Кукдала ЛАОГ
Секретарь комиссии	IBROXIMOVA DILNOZA NURIDDIN QIZI	харид буйича мутахассис	4Р87 Гузор чим Кукдала ЛАОГ
Член комиссии	BOBOQULOVA SHAXNOZA ILXOMJONOVNA	таржимон	4Р87 Гузор Чим Кукдала ЛАОГ
Член комиссии	ABDULLAYEV ELYOR ERKINOVICH	юрист консуль	4Р87 Гузор Чим Кукдала
Член комиссии	ZAXIDOVA ZAMIRA SOBIRJONOVNA	бош хисобчи	4Р87 Гузор Чим Кукдала ЛАОГ
Член комиссии	KURBANOV ERGASH KURBONAZAROVICH	финансис	4Р87 Гузор Чим Кукдала ЛАОГ

Рассмотрев поступивших предложений со стороны участников по опубликованному объявлению на специальном информационном портале от 17.10.2022 года № лота 150244.

Метод оценки предложений – Бальный метод (Весовой коэф.техничко-квалификационной части: 100.00 / Весовой коэф. ценовой части: .00)

Мин. балл: 0

Предмет закупки:


Наименование товара (работы, услуги)	Аудиторские услуги
Подробное описание	2021-2022 йиллар учун аудиторлик текшируви
Количество товара	1,00
Единица измерения	
Цена товара (услуги) за единицу	60 000 000.00
Стартовая сумма	60 000 000.00
Валюта	UZS

По итогам рассмотрения поступивших предложений по технической части участникам присвоены следующие баллы:

Критерий №1 • Степень бакалавра в области бухгалтерского учёта, финансов или смежных областях. • Желательно иметь 5-летний опыт работы, включая анализ стандартов аудита, ежегодный учет проекта, учетную политику, системы внутреннего контроля, методологию ведения учета. • Опыт работы в Узбекистане или в регионе Центральной Азии и работа с международными организациями / международными агентствами.

Тип: Текстовое значение

Описание: Степень бакалавра в области бухгалтерского учёта, финансов или смежных областях. • Желательно иметь 5-летний опыт работы, включая анализ стандартов аудита, ежегодный учет проекта, учетную политику, системы внутреннего контроля, методологию ведения учета. • Опыт работы в Узбекистане или в регионе

Центральной Азии и работа с международными организациями / международными агентствами. 

Обязательность: Критично

Наименование участника	Макс балл	Значение участника	Балл участника	Тип оценки	Примечание	Причина
ООО KRESTON TASHKENT	5	приложено	5	Экспертная		
MARIKON AUDIT АУДИТ.ПРЕДП-Е	5	Свидетельства и пр.документы	2	Экспертная		
MCHJ FTF-LEA-AUDIT AT	5	Да	3	Экспертная		
BALANS-INFORM-AUDIT XF	5	Подтверждающий документ прилагается	4	Экспертная		

Оценка участников финансовой части составила:

Наименование участника	Стартовая сумма	Предлагаемая сумма	Сумма с учетом конвертации (UZS)	Применение преференции	Общее значение (UZS)	Дата предложения	Оценка стоимости (балл)
BALANS-INFORM-AUDIT XF	60 000 000.00	35 000 000.00 UZS	35 000 000.00	00.00	35 000 000.00	13.10.2022 08:59:53	0
ООО KRESTON TASHKENT	60 000 000.00	57 800 000.00 UZS	57 800 000.00	00.00	57 800 000.00	04.10.2022 10:11:11	0
MARIKON AUDIT АУДИТ.ПРЕДП-Е	60 000 000.00	58 800 000.00 UZS	58 800 000.00	00.00	58 800 000.00	07.10.2022 14:55:29	0
MCHJ FTF-LEA-AUDIT AT	60 000 000.00	59 700 000.00 UZS	59 700 000.00	00.00	59 700 000.00	10.10.2022 10:43:11	0

Итоговая оценка участников включая финансовой части составила:

Наименование участника	Общий балл по технической части	Общий балл по финансовой части	Итоговый балл
BALANS-INFORM-AUDIT XF	80	0	80
ООО KRESTON TASHKENT	100	0	100
MARIKON AUDIT АУДИТ.ПРЕДП-Е	40	0	40
MCHJ FTF-LEA-AUDIT AT	60	0	60

Закупочная комиссия по отбору наилучшего предложения лот № 150244 от 17.10.2022 года на приобретение аудитор хизмати определила победителем:

ООО KRESTON TASHKENT
203781264

и резервный исполнитель: BALANS-INFORM-AUDIT XF (203022051)

Проголосовали

Комиссия	Ф.И.О.	Голосование	Комментарии
Председатель комиссии	DJUMANKULOV ABDUXAKIM ACHILOVICH	Согласен	
Член комиссии	BOBOQULOVA SHAXNOZA ILXOMJONOVNA	Согласен	
Член комиссии	ZAXIDOVA ZAMIRA SOBIRJONOVNA	Согласен	

Протокол закупочной комиссии подписан посредством ЭЦП

Протокол закупочной комиссии по отбору наилучшего предложения лот № 150244 на приобретение аудиторских услуг

Способ проведения электронный

дата 17.10.2022

Время рассмотрения 17.10.2022 17:19

Закупочная комиссия ГРП Реконструкция автодороги М39 Ташкент-Термиз и реконструкция автодороги 4P87 "ГузурЧим-Кукдала" по займу ИБР. (Далее - Комиссия) в составе:

Председатель комиссии	DJUMANKULOV ABDUXAKIM ACHILOVICH	директор	4P87 Гузур-Чим-Кукдала ЛАОГ
Секретарь комиссии	IBROXIMOVA DILNOZA NURIDDIN QIZI	харид буйича мутахассис	4P87 Гузур-Чим-Кукдала ЛАОГ
Член комиссии	BOBOQULOVA SHAXNOZA ILXOMJONOVNA	таржимон	4P87 Гузур-Чим-Кукдала ЛАОГ
Член комиссии	ABDULLAYEV ELYOR ERKINOVICH	юрист консуль	4P87 Гузур- Чим-Кукдала
Член комиссии	ZAXIDOVA ZAMIRA SOBIRJONOVNA	бош хисобчи	4P87 Гузур Чим-Кукдала ЛАОГ
Член комиссии	KURBANOV ERGASH KURBONAZAROVICH	финансист	4P87 Гузур-Чим-Кукдала ЛАОГ
Член комиссии	RASHIDOV DADAXON MUXAMMAD UGLI	мониторинг	4P87 Гузур-Чим-Кукдала ЛАОГ

Рассмотрев поступивших предложений со стороны участников по опубликованному объявлению на специальном информационном портале от 17.10.2022 года № лота 150244.

Метод оценки предложений - Бальный метод (Весовой коэф.технико-квалификационной части: 100.00 / Весовой коэф. ценовой части: .00)

Мин. балл: 0 предмет закупки:

Наименование товара (работы, услуги)	Аудиторские услуги
Подробное описание	2021-2022 йиллар учун аудиторлик текшируви
Количество товара	
Единица измерения	
цена товара (услуги) за единицу	60 000 000.00
Стартовая сумма	60 000 000.00
Валюта	UZS

По итогам рассмотрения поступивших предложений по технической части участникам присвоены следующие баллы:

- Критерий №1 • Степень бакалавра в области бухгалтерского учёта, финансов или смежных областях.
- Желательно иметь 5-летний опыт работы, включая анализ стандартов аудита, ежегодный учет проекта, учетную

политику, системы внутреннего контроля, методологию ведения учета. • Опыт работы в Узбекистане или в регионе Центральной Азии и работа с международными организациями / международными агентствами.

Тип: Текстовое значение

Описание: Степень бакалавра в области бухгалтерского учёта, финансов или смежных областях.
• Желательно иметь 5-летний опыт работы, ВКЛЮЧАЯ анализ стандартов аудита, ежегодный учет проекта, учетную политику, системы внутреннего контроля, методологию ведения учета. • Опыт работы в Узбекистане или в регионе

Центральной Азии и работа с международными организациями / международными агентствами.

Обязательность: критично

Наименование Участника	Макс балл	Значение участника	Балл участника	Тип оценки	Примечание
000 KRESTON TASHKENT	5	приложено	5	Экспертная	Согласно представленной информации, участник имеет достаточно обширный опыт (12 проектов) работы международными финансовыми институтами с 2006 года, как ИБР, АБР, ВБ и ПРООН. Компания представила биографические данные (CV) руководителя группы с выше 12 летним опытом и ведущие аудиторы с выше 5 летним опытом.
MARIKON AUDIT АУДИТ.ПРЕДИП-Е	5	Свидетельства и пр.документы	2	Экспертная	Согласно представленной информации, участник не предоставил информацию об опыте работы за последние годы. Компания также не представила биографические данные (CV) по специалисту компании.
MCHJ FTF-LEA-AUDIT AT	5	да	3	Экспертная	Согласно предоставленной информации, участник имеет достаточно обширный опыт работы с 2001 года, но не имеет опыта работы с международными финансовыми институтами. Компания не представила подтверждающие биографические данные (CV) по специалисту компании.
BALANS-INFORM-AUDIT XF	5	Подтверждающий документ прилагается	4	Экспертная	Согласно предоставленной информации, участник имеет достаточно обширный опыт работы с 2001 года, но не имеет опыта работы с международными финансовыми институтами. Компания представила биографические данные (CV) но специалисты компании не соответствуют нашим требованиям.

Оценка участников финансовой части составила:

Наименование участника	Стартовая сумма	Предлагаемая сумма	Сумма с учетом конвертации (UZS)	Применение преференции	Общее значение (UZS)	Дата предложения	Оценк стоимости (балл)
BALANS-INFORM-AUDIT XF	60 000 000.00	35 000 000.00 UZS	35 000 000.00	00.00	35 000 000.00	13.10.2022	0

000 KRESTON TASHKENT	60 000 000.00	57 800 000.00 UZS	57 800 000.00	00.00	57 800 000.00	04.10.2022	0
MARIKON AUDIT АУДИТ.ПРЕДП-Е	60 000 000.00	58 800 000.00 UZS	58 800 000.00	00.00	58 800 000.00	07.10.2022	0
MCHJ FTF-LEA-AUDIT AT	60 000 000.00	59 700 000.00 UZS	59 700 000.00	00.00	59 700 000.00	10.10.2022	0

Итоговая оценка участников включая финансовый части составила:

Наименование участника	Общий балл по технической части	Общий балл по финансовой части	Итоговый балл
BALANS-INFORM-AUDIT XF	80	0	80
000 KRESTON TASHKENT	100	0	100
MARIKON АШИТ АУДИТ.ПРЕДП-Е	40	0	40
MCHJ FTF-LEA-AUDIT AT	60	0	60

Закупочная комиссия по отбору наилучшего предложения лот № 150244 от 17.10.2022 года на приобретение аудиторских услуг определила победителем:

000 KRESTON TASHKENT

203781264и резервный исполнитель: BALANS-INFORM-AUDIT XF (203022051)

Проголосовали

Комиссия	Ф.И.О.	Голосование	Подпись
Председатель комиссии	DJUMANKULOV ABDUXAKIM ACHILOVICH	Согласен	
Член комиссии	BOBOQULOVA SHAXNOZA ILXOMJONOVNA	Согласен	
Член комиссии	ZAXIDOVA ZAMIRA SOBIRJONOVNA	Согласен	
Член комиссии	ABDULLAYEV ELYOR ERKINOVICH	Согласен	
Член комиссии	RASHIDOV DADAXON MUXAMMAD UGLI	Согласен	
Член комиссии	KURBANOV ERGASH KURBONAZAROVICH	Согласен	
Секретарь комиссии	IBROXIMOVA DIL.NOZA NURIDDIN QIZI	Согласен	



3. BREAKDOWN OF REMUNERATION (FIN-3)
(Total for 2021-2022)

No.	Name	Nationality	Currency	Person-month Remuneration Rate (Home)	Time Input in Person/Month (from TECH-6) (Home)	UZS
	Position (as in TECH-6)	Firm		Person-month Remuneration Rate (Field)	Time Input in Person/Month (from TECH-6) (Field)	
KEY EXPERTS						
K-1	Andrey Pak	UZB	UZS	2.00	8 500 000	17 000 000
	Team Leader	KRESTON TASHKENT LLC		-		
K-2	Iroda Shadmanova	UZB	UZS	3.50	6 800 000	23 800 000
	Auditor in charge	KRESTON TASHKENT LLC		-		
K-3	Olga Osipova	UZB	UZS	4.00	4 250 000	17 000 000
	Auditor	KRESTON TASHKENT LLC		-		
FINAL COSTS: KEY AND NON-KEY EXPERTS						57 800 000