

CLARIFICATIONS

Contract title: Consultancy Services for Climate Finance Project Pipeline Development

Reference: MOZ22006-10161

Nº	Issue / question raised	Response
1.	Kindly confirm the withholding tax rate applicable to a consulting company that is tax resident in South Africa, taking into account any applicable double-taxation treaty provisions.	A withholding tax of 20% of the fee applies to non-residents companies
2.	Could you also please confirm: <ul style="list-style-type: none"> whether the applicable withholding tax should be incorporated into the total tender price presented in the financial offer; and 	Yes
3.	Whether Enabel will deduct the tax at source and provide the successful tenderer with the corresponding withholding tax certificate.	Yes
4.	Scope and Scale of the Pipeline Could you please indicate the expected scale of the final climate finance project pipeline, including: <ul style="list-style-type: none"> The indicative number of projects to be screened and assessed; and The expected number of priority projects to be included in the final validated pipeline? 	The indicative number of projects to be screened and assessed will depend on the priority sectors and investments identified under the Programa Integrado de Investimento (PII) 2026–2030, as well as the climate finance potential and implementation readiness identified through consultations with DNFC and relevant stakeholders. The consultancy is expected to develop and validate a prioritised climate finance project pipeline rather than achieve a predetermined number of projects.
5.	Access to Project Information Will the Consultant be granted direct access to the Módulo de Gestão de Investimento Público (MIP) database and any associated project documentation required for project screening, assessment and prioritisation?	The Plataforma Digital de Gestão de Investimento Público – Módulo de Gestão de Investimento Público (MIP) is publicly available through the website of the Ministry of Economy and Finance and may be accessed directly by consultants. Additional project documentation may be shared by DNFC and relevant institutions where available and considered necessary for the assignment.
6.	Coverage of Eligible Projects Should the climate finance pipeline focus exclusively on public sector investments, or may it also include public-private partnerships (PPPs), state-owned enterprise investments and private-sector-led projects where these contribute to national climate and development	No. While the assignment is primarily anchored in the PII, MIP and other public investment portfolios, the pipeline should seek to diversify financing opportunities and may include projects with potential for concessional finance, blended finance and private sector participation, relevant to the assignment

	objectives?	
7.	<p>Priority Climate Finance Mechanisms</p> <p>Are there specific climate, environmental or development finance mechanisms that the Government of Mozambique and/or Enabel would like the assignment to prioritise, such as the Green Climate Fund (GCF), Adaptation Fund, Global Environment Facility (GEF), Climate Investment Funds (CIF), bilateral facilities or specific development finance institutions?</p>	The consultant is expected to assess financing opportunities across relevant climate and environmental financing mechanisms. Priority should be given to financing sources where access barriers are lower and where Mozambique has historically demonstrated capacity, eligibility or institutional readiness to mobilise resources
8.	<p>Concept Note Requirements</p> <p>Does Enabel expect the concept note to be prepared according to the template and requirements of a specific financing mechanism, or should the appropriate financing mechanism be identified and agreed during implementation?</p>	The financing mechanism has not yet been selected. The appropriate financing mechanism and concept note format will be identified and agreed in consultation with DNFC during implementation, based on the findings of the pipeline assessment and the consultant's recommendations
9.	<p>Expected Maturity of the Concept Note</p> <p>Could Enabel clarify the expected level of development of the final concept note, specifically whether it should:</p> <ul style="list-style-type: none"> • Serve as a high-quality concept note for further development; • Be submission-ready for a financing institution; or • Serve as a pre-feasibility level investment concept? 	The expected level of development of the concept note will be determined in coordination with DNFC, taking into consideration the selected project and the requirements of the financing mechanism identified during implementation
10.	<p>Stakeholder Engagement Requirements</p> <p>Could Enabel provide an indication of the number and type of institutions expected to participate in consultations, validation discussions and technical review processes throughout the assignment?</p>	The number and profile of participating institutions will be determined in coordination with DNFC. Stakeholders are expected to include representatives from relevant government institutions and members of the GCF Advisory Committee, among others, as appropriate to the assignment
11.	<p>Capacity-Building Session</p> <p>Could Enabel confirm:</p> <ul style="list-style-type: none"> • The anticipated number of participants in the two-day capacity-building retreat; and • Whether training materials should be provided in Portuguese, English, or both languages? 	The final number of participants will be agreed with DNFC but is not expected to exceed 25 government representatives and stakeholders. All training materials shall be provided in Portuguese. Translation support may be provided by Enabel during the capacity-building session where necessary
12.	Geographic Coverage and Travel	No travel outside Maputo is currently anticipated for

	Does Enabel anticipate stakeholder consultations outside Maputo? If so, could you please clarify the expected geographic scope and whether local travel costs within Mozambique should be included in the financial proposal?	this assignment. As specified in the Terms of Reference, stakeholder engagement activities will take place in Maputo
13.	Existing Studies and Reference Materials Will DNFC and Enabel provide existing climate finance assessments, project inventories, climate finance strategies, pipeline studies, previous concept notes and related background documentation at the commencement of the assignment?	Existing documentation and reference materials will be shared where available. If additional information held by other institutions is considered critical for the execution of the assignment, consultations with those institutions may be facilitated
14.	Is there an indicative budget or ceiling?	We cannot disclose that information.
15.	Is the financing mechanism for the concept note already chosen (GCF, Adaptation Fund, GEF or blended)?	No. The financing mechanism has not yet been selected. The choice will depend on the results of the initial assessment, project prioritisation process and consultations with DNFC regarding Mozambique's potential to access the relevant financing source
16.	Are recommendations on the accredited entity or direct-access modality, including national entity accreditation, expected within the concept note?	Yes
17.	Can the criminal record certificate of the legal representative be dated in 2025, provided it remains valid under the applicable regulations?	All documents should be up to date
18.	How will access to the MIP data and the PII project files be arranged?	Refer to question 5 – with DNFC coordination
19.	Our company is registered and tax-resident in Belgium, and the consultancy services could be provided primarily remotely, without a permanent office in Mozambique. Could you please clarify: Would the 20% non-resident withholding tax apply to our company, even if the services are performed remotely from outside Mozambique?	Yes the WHT still applies even if you work remotely, your invoices will be directed to our address in Mozambique and your work will directly benefit our projects implemented here in Mozambique
20.	Is there any applicable tax treaty, exemption, or reduced withholding tax rate for Belgian companies?	No tax treaty is available between Mozambique and Belgium.
21.	Would the withholding tax be deducted from the total invoice amount excluding VAT?	Yes
22.	Since Enabel is headquartered in Belgium, could you please confirm whether we should apply 21%	For non-resident firms, withholding tax of 20% applies

	Belgian VAT in our financial proposal, or whether a VAT exemption or different VAT treatment applies given that the services will be delivered under the Mozambique programme? The tender specifications note that services are deemed to be located in Mozambique and that Mozambican tax legislation applies.	
23.	Financial capacity (ToR, section 6): the specifications ask for the 2023, 2024 and 2025 financial statements “confirming minimum turnover of 25.000 euros”. Does this threshold apply per year, cumulatively over the three years, or as an average ? And does it apply to each member of a consortium, to the lead only, or to the consortium as a whole? If the 2025 statements are not yet finalised or filed, would other proof be accepted?	The threshold of 25.000 euros is an average for the 3 years. And it should apply to the whole consortium. The statements for 2025 should be finalized by now.
24.	Expert profile (ToR, section 6): the profile refers to “the Consultant or team of consultants”, while the award criteria refer to CVs meeting the minimum requirements “set for the expert”. Must each proposed expert individually meet the minimum profile (Master’s degree, 7 years of experience, concept note experience, experience with international finance institutions), or is it assessed for the team collectively? Related to this, are the CV points assessed per expert or for the team as a whole?	It means that for every requirement stated in the document, at least one expert should fulfill it.
25.	Portuguese: the profile states that proficiency in written and spoken Portuguese is required, while the verification table asks whether “you or one of the members of your team” is fluent in technical Portuguese. Can you confirm that team-level fluency is sufficient? Would Enabel accept a consortium where the lead consultant covers the climate finance and pipeline expertise, supported by Portuguese-fluent consultants for the consultations and local analysis? And should these consultants be formal consortium members, or can they be listed as subcontractors?	Portuguese is required for the execution of the assignment. All deliverables and supporting materials must be prepared in Portuguese and stakeholder engagement activities will be conducted primarily in Portuguese. Communication with Enabel may be conducted in English where necessary. Enabel will only provide live Portuguese-English interpretation during the capacity-building session if required
26.	Duration: the ToR states 80 working days over four months, but the deliverables are due “within 80 days” from the kick-off meeting, and the kick-off itself is set at day 2 or within 5 days of contract signature. Are the deliverable due dates	The deliverable schedule presented in the Terms of Reference refers to working days. The consultancy duration remains 80 working days over four months

	in working days or calendar days?	
27.	Concept note: the objectives refer to “at least one” concept note, while task 5 and deliverable 7 refer to one. Is one the expected number? Has the financing mechanism already been identified (GCF or another)? Is “investment grade” meant as a standard concept note template, or something more detailed? And is the endorsement through the national coordination mechanism part of the consultant’s timeline?	One concept note is expected under the assignment. The financing mechanism has not yet been identified and will be selected following the assessment and prioritisation process in consultation with DNFC
28.	Capacity building: the ToR mentions “one practical training”, a “session” and a “two-day retreat”. Could you confirm the format, expected number of participants and location? Enabel covers venue and logistics; does this include participants’ travel and accommodation?	The activity will consist of a practical two-day retreat for a maximum of approximately 25 participants. The retreat will be held in the greater Maputo area, with the exact location to be confirmed. Venue, participant accommodation and participant travel costs will be covered by Enabel
29.	Consultations: the scope includes sectoral and sub-national plans, but all stakeholder engagement is stated to take place in Maputo. Should provincial consultations be done remotely? How many in-person days in Maputo are expected from the team? And what access will the consultant have to the MIP platform and the PII data?	Refer to question 5 - The MIP platform and PII are publicly available. Stakeholder consultations and coordination meetings with relevant institutions will take place in Maputo during the course of the assignment
30.	Languages: which deliverables are required in Portuguese, which in English and which in both? Is translation of the written deliverables, such as the final pipeline and concept note, the consultant’s responsibility?	All deliverables and supporting materials should be prepared in Portuguese, as well as meeting with Government conducted in this language. The final project pipeline and concept note may additionally be requested in English where required by Enabel or by the selected financing mechanism. Enabel will only provide live translation support during the capacity-building session
31.	Review: what is the expected turnaround for Enabel, DNFC and MPD comments on each deliverable? Does MPD clearance affect the acceptance of deliverables, and does the delivery clock stop during review periods?	Review timelines depend on the availability and feedback processes of the relevant government institutions and may extend to two to three weeks or longer in some cases. MPD clearance forms part of the deliverable approval process and may therefore affect final acceptance of deliverables
32.	Travel: the price section says international air transport is reimbursed by Enabel and excluded from the lump sum, but the same section says tickets “are arranged and covered by the bidder”. Which applies? And should the tender form show a lump sum, a man-day breakdown, or both?	Travels are reimbursed by Enabel shall prevail
33.	Payment: clause 25.4 says 50% is paid after	It's the same thing written in different ways.

	acceptance of deliverable 5 and 50% after deliverable 8, while the ToR (section 9) says 50% after deliverables 1 to 5, “until the submission of workshop programs and training materials”. Deliverable 6 (the session) falls after deliverable 5, and workshop programmes and training materials are not listed as a deliverable. Which arrangement applies?	
34.	We consider the estimated 80 days Level of Effort over 4 months to be sufficient for the portfolio review, pipeline development, project prioritisation and capacity building activities. However, in our experience, the development of a concept note can take several months, depending on the nature of the project selected. As such, it is impossible to know at this point how long this activity will take, and whether it will fit within a 4-month timeline (which we consider unlikely). Likewise, CN development may require fieldwork, for which is it not possible to budget at this time. Is there any flexibility in the duration of the assignment to allow for CN development? And if CN development requires fieldwork, how are we to reflect this in our financial proposal, or will it be budgeted for separately?	The assignment may be extended where justified by factors outside the consultant's control, such as delays in the review, validation or clearance of deliverables by government institutions. Any such extension would be subject to approval by Enabel
35.	We note the requirement for written and spoken Portuguese competency. If a proposed international expert does not have Portuguese language skills, is it sufficient for another key team member to cover this requirement (e.g. a national consultant)?	Yes
36.	Is it possible to know the ceiling for financial bids?	Not possible to disclose that information
37.	Can a single individual consultant (natural person, duly registered independent) submit a tender on his own, without a firm? The ToR (section 7) invites "consultants or consulting firms" and an "Identification form – Natural person" is included. Which of the documents listed in clause 5.5 (g)–(k) and 5.6(c) apply to a natural person? These are: certificate of registration, power of attorney, statutes, criminal record, and tax and social-contribution certificates. For a Mozambique-resident independent consultant, which documents are acceptable? For example: NUIT/tax registration and the certidão de quitação from the Autoridade Tributária; the INSS certificate (if registered as self-employed); the Certificado de Registo Criminal.	Yes, individual consultants must provide all documents that apply
38.	The minimum requirement is "a Master's degree	Preference will be given to consultants holding degrees

	in economics, finance, public policy, development studies, international relations, or a related discipline relevant to the assignment." Would a Master's degree in Engineering Management be accepted as a related discipline, if it covers project and programme management, investment and economic appraisal, and systems engineering/decision analysis? May a transcript or programme description be attached as supporting evidence?	in the disciplines specified in the Terms of Reference or in closely related fields demonstrably relevant to the assignment. Supporting documentation may be provided as part of the proposal
39.	he ToR asks for "financial statements of the last 3 years (2023, 2024, 2025) confirming minimum turnover of 25,000 euros". (a) For an individual consultant who does not prepare formal or audited financial statements, is any of the following acceptable: annual IRPS income-tax returns, bank statements, a list of contracts with invoices or payment certificates, or a signed declaration of turnover? (b) Does the EUR 25,000 threshold apply to each year, the annual average, or the cumulative total over 2023–2025? (c) Which exchange rate should be used to convert MZN/USD revenue to EUR? (d) If the 2025 accounts or return are not yet finalised, can 2025 be evidenced by other means?	a) Yes, b) average for the 32 years, c) national central bank, d) 2025 financial statements must be finalized by now.
40.	Experience requirement – "equivalent financing document". Would documents such as an Emission Reductions Program Document (ERPD) for the FCPF Carbon Fund, or design and safeguards documents (SESA/ESMF) prepared for a World Bank / CIF Forest Investment Program project, count as "a concept note, project proposal or equivalent financing document developed in accordance with the requirements of an international climate or development finance institution or fund", where the tenderer contributed to their preparation?	Not sufficient on their own, unless the tender's definition of equivalent financing document explicitly encompasses supporting project-preparation documents and the contribution was substantive and demonstrable
41.	CV format and minimum-requirement table. Is there a mandatory CV template? Should the "Assessment of minimum requirement for the consultant" table (ToR section 6, Yes/No) be completed and signed by the tenderer and submitted with the tender?	The is no cv template. There is no need to fill yes or no as long as the requirement are met in the CV's
42.	Number and level of concept notes. The ToR requires "at least one" concept note. Will additional concept notes earn extra points, or is one concept note the expected scope for pricing? Does "investment-grade" mean the concept note template of the chosen fund (e.g. GCF Concept Note), or also pre-feasibility-level	Refer to questions 27 and 9 – the concept note will not be submitted to the fund by the consultant

	economic/financial analysis? Has an accredited or implementing entity already been identified? Is the consultant expected to submit the concept note to the fund within the contract period?	
43.	Pipeline size. Is there an indicative expected number of projects for (a) the screened long list and (b) the detailed priority project profiles in Deliverable 5? Should the pipeline cover only public investments (PII/MIP, sector and provincial plans), or also private-sector projects and projects of development partners?	Refer to questions 4 and 6
44.	Day count. Are the timings in the deliverables table ("Day 10, 30, 45, 50, 70, 80" / "within X days from kick-off") working days counted from the kick-off meeting, consistent with "80 working days over four (4) months"? If they are calendar days, the final deliverable would fall about 2.6 months after kick-off, before the end of the 4-month contract period.	Refer to question 26 – working days starting from kick off meeting
45.	Expected start date. What is the expected kick-off date? If kick-off falls in December 2026, would the Christmas / New Year period be taken into account in the timeline (e.g. through suspension or agreed adjustment)?	Its not possible to make that assessment right now, it will depend on the evaluation process of the bids receive and yes, the Christmas holidays will be taken into consideration
46.	Data access. Will DNFC/MPD provide, from the start of the assignment: (a) access to or an export of the MIP (Plataforma Digital de Gestão de Investimento Público); (b) the project-level annex/database of the PII 2026–2030; (c) relevant sectoral and provincial plans; (d) the GCF Country Programme and any existing project lists or pipelines? Will an official introduction letter to line ministries and provincial governments be issued?	Refer to question 29
47.	GCF Advisory Committee and training. How many participants are expected at the two-day capacity-building retreat? What is the composition of the GCF Advisory Committee and other stakeholders? Is the retreat to be held in Maputo city or at a residential venue outside Maputo? The ToR states that "all workshop expenses will be covered by Enabel" and that venue and logistics are covered by Enabel. Please confirm whether this includes the consultant's own accommodation and transport if the retreat is residential, and also participant per diems, materials printing and the validation/closing sessions.	Refer to question 11, 28 – the consultant's expenses will be reimbursed by Enabel. Enabel to cover all expenses of participants
48.	Provincial plans and consultations. The ToR states that "all stakeholder engagement activities	Refer to question 12

	will be delivered in Maputo". Please confirm that no missions to provinces are expected, and that provincial stakeholders may be consulted remotely or during their presence in Maputo.	
49.	Languages and translation. Which deliverables must be in Portuguese only and which in both Portuguese and English (the ToR mentions the final pipeline and the concept note)? Is the translation of written deliverables to be included in the tenderer's price, or provided by Enabel (the ToR mentions translation support only for the capacity-building session)?	Refer to questions 25 and 30
50.	For a Mozambique tax-resident individual consultant, which withholding tax will Enabel apply (clause 8.1 only describes non-resident tax)? Should the tender price be the gross amount "including withholding tax"?	Withholding tax is only for non-Mozambique residents
51.	Should Mozambican VAT (IVA) be shown on the price form if the tenderer is VAT-registered, or is Enabel's contract exempt?	You can see the price form on page 40 of the tender document, fill it as it is
52.	The Tender Form asks for man-day rates "distinguishing between assignments requiring an overnight stay and assignments not requiring an overnight stay". If all work is in Maputo, is a single man-day rate acceptable?	Yes
53.	Section 8 states that international air transport is reimbursed by Enabel, and also that it is "arranged and covered by the bidder". Please confirm which applies. We assume it is not relevant for a Maputo-based consultant.	International air transport is reimbursed by Enabel shall prevail
54.	Please confirm that the 5% performance bond applies to an individual service provider. Is a guarantee issued by a bank established in Mozambique acceptable (clause 8.2 derogation)?	Yes
55.	Page limits and submission. (a) Do the limits of 5 pages (methodology) and 3 pages (work plan) exclude the cover page, table of contents and annexes (e.g. a Gantt chart)?	Yes
56.	Clauses 5.5 and chapter 6 refer to "chapter 8 Forms", "6 Selection file" and "clause 15 award criteria", while the forms are in chapter 7 and the award criteria in clause 14. Please confirm that the forms in chapter 7 (Identification, Subcontractors, Prices, Declaration on honour, Financial identification, Integrity statement) are the complete set required at submission.	You need to comply with every document and form required in the whole tender document

57.	Travel costs: Can you confirm that approved international flights between Germany and Mozambique will be reimbursed separately from the lump-sum tender price, while accommodation, per diems, visas and local transport must be included in the financial proposal?	Refer to question 53
58.	Place of performance: Considering that Clause 18 identifies the contractor's country of residence as the place of performance, can you clarify the expected physical presence in Maputo and whether technical analysis, report preparation and other non-stakeholder-facing activities may be conducted remotely from Germany	Presence in Maputo will be considered a strong asset given the need for stakeholder engagement and training expected to be held in person and in Portuguese.
59.	Will the 20% be deducted from our full invoice, including the part that pays for our Mozambican expert?	Yes
60.	Will Enabel give us a certificate showing the amount deducted?	Yes
61.	Can you confirm whether a German-registered consulting company without a permanent establishment in Mozambique would be subject to 20% withholding tax on the total invoiced consultancy fee, even if part of the assignment is performed remotely from Germany?	Yes
62.	Does the 20% withholding rate apply to this specific consultancy, or could a different rate or exemption apply?	A non-resident entity carrying out economic activities in Mozambique without local taxpayer registration is generally subject to a final 20% withholding tax on Mozambique-source income.
63.	Should a German company invoice Enabel without German VAT, and would Mozambican VAT be handled through the reverse-charge mechanism?	A German company should normally invoice without German VAT for services supplied to Enabel in Mozambique. Regarding Mozambican VAT, the tender specifications provide that VAT is excluded from the tender price and should be quoted separately, if applicable. The applicability and treatment of German VAT must be determined in accordance with the applicable German tax legislation; therefore, we cannot confirm solely on the basis of the tender documents that the reverse-charge mechanism applies.
64.	Can you confirm that the tender price must include the applicable non-resident withholding tax and that the withholding will be deducted from the amount invoiced?	Yes
65.		