UNAMIR ES-KO INTERNATIONAL 6 JULY - 11 AUG 1995

UNCLASSIFIED

EL/WG APR 2009

PLEASE RETAIN ORIGINAL ORDER

ESKO INTERNATIONAL INC.

MARIO GAVAGNIN

"LE MILLEFIORI" BLDG.
1, RUE DES GENETS
MC 98000 MONACO

TEL: + 33 93250276
FAX: + 33 93255921
TLX: 469157 ESKO MC

NOTE FOR THE FILE

On 9 August 1995, a meeting was held at UNAMIR headquarters to discuss the status of ES-KO International, Inc., the company which has replaced Economat as the supplier of food rations to UNAMIR's military contingent. The following people were present at this meeting: Mr. Jacques Albert and Mr. Dennis Stuckless from UNAMIR's contract management cell, Mr. Mario Gavagnin from ES-KO International, and UNAMIR's Political/Legal Officer.

The meeting had been convened to discuss the possible implications on ES-KO's operations in Rwanda of an amendment passed by the Rwandese National Assembly on 20 June 1995 modifying existing national legislation on turnover tax (l'impôt sur le chiffre d'affaires). This amendment authorises the Director of Customs to withhold clearance of goods imported into Rwanda unless a 10% deposit on the value of the goods is paid on the customs declaration form. The text of the legislation specifies that the deposit is due even if the taxpayer is exempted from import duty. According to the law, this deposit will be deducted from the amount of tax due on the company's sales over the taxable period.

The issue to be resolved during the meeting was whether ES-KO, as a UNAMIR contractor operating in Rwanda, was subject to the payment of such taxes in Rwanda.

Based upon my own understanding of the relevant provisions of the Status of Mission Agreement, as well as the contract between the United Nations and ES-KO, I stated that, in my opinion, ES-KO was only exempt from the payment of direct taxes and customs duties on goods imported for the official and exclusive use of UNAMIR. Mr. Gavagnin disagreed with me on this issue and claimed that his company was exempt from the payment of all taxes in Rwanda. He further added that ES-KO should be considered an agency or subsidiary of the United Nations. I replied that this would not be possible as it would contravene article 28.1 of their contract with the United Nations which states that:

> The Contractor shall be considered as having the legal status of an independent contractor vis à vis the United Nations. The Contractor's personnel and sub-contractors shall not be considered in any respect as being the employees or agents of the United Nations.

I further advised that my interpretation of the nature of the tax referred to in the amendment was that it was an indirect, not direct, tax, and therefore, would not fall under the exemptions provided for under the SOMA and their contract with the United Nations. Although Mr. Gavagnin was not pleased with the above interpretations, he stated that he would consult with his company's headquarters on this matter as this had not been their understanding.

A decision was made to await the return of the SRSG so that an official pronouncement on the matter could be made at a higher level.

Ladan M. Rafii
Political/Legal Officer
11 August 1995

cc: SRSG
ED
CMC

translation (original: **French**)

Article One

Article 8 of law no.29/91 of 28 June 1991 with regard to turnover tax is amended as follows:

"The amount of tax is calculated by the taxpayer himself on the basis of the amount of taxable transactions and the amount of tax due must be paid to the Tax Collector at the time the declaration is deposited.

However, as regards imports, at the time he pays import duty, the taxpayer must give Customs an advance deposit calculated on the CIF value of the goods plus import duty and MAGERWA *(bonded warehouse etc.)* charges.

The rate used to calculate the deposit is 10% for most goods imported in the Republic of Rwanda.

The deposit paid by the taxpayer himself on the customs declaration is to be deducted from the amount of tax due on sales over the taxable period. In no case may the goods be removed before payment of the deposit recorded on a receipt issued by the Customs' Tax Collector. The deposit is due even if the taxpayer is exempted from import duty."

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UNITED NATIONS NATIONS-UNIES

FIELD ADMINISTRATION & LOGISTICS DIVISION

FACSIMILE TRANSMISSION

Outgoing FaxNo.: MIR - 306	Date: 8 AUGUST
To: Mr. CHAIM OUZIEL CAO UNAMIR	From: H. MEDILI DIRECTOR/FALD DPKO/UNHQ/NEW YORK
Fax: 33090	Fax: (212) - 963-2116
Number of transmitted pages: 10	Ref.:RATION CONTRACT 145/95
Attn: Mr. G. BRIERE, FOOD OFFICER,	
Subject: AMENDMENT NO 2 TO PTS/CON/145/95 ESKO RATION CONTRACT.	

1. PLEASE FIND AMENDMENT NO 2 TO PTS/CON/145/95 BETWEEN UN AND ESKO INTERNATIONAL FOR THE PROVISION OF RATIONS TO UNAMIR.

2. TAKE CARE OF THE NEW CEILING AMOUNTS WHICH ARE MUCH LESS THAN IN THE ORIGINAL CONTRACT.

REGARDS

Cleared: I KULOV	**Authorized By:** MR D BEISSEL
Drafted : R SAVENIUS	

UNAMIR REGISTRY Action to: 1 2 — 09 AUG 1995

CMCO

(2) OR

Copies for:

- GAA6
- CCM
- Mrs. Rafei
- SO Food.

9/8

CAO (CMCO) CFS C/LOG

3

PTS REGISTRY
PTS/CON 145/95
COPY NO. 4
AMENDMENT NO. 2

AMENDMENT NO. 2
TO
PTS/CON/145/95
BETWEEN
THE UNITED NATIONS
AND
ES-KO INTERNATIONAL INC.
FOR THE PROVISION OF RATIONS TO UNAMIR

IK LL6

The United Nations Contract No. PTS/CON/145/95 is hereby amended as follows:

I. The total ceiling amount of the Contract specified in paragraph 25.1 shall be amended to read "eleven million eight hundred eighty-four thousand two hundred twenty-five US dollars and thirty-two cents (US$11,884,225.32)."

II. The total ceiling amount of food rations specified in paragraphs 15.1 (c) iv) and 25.8 shall be amended to read "US$8,276,802.40."

III. The paragraphs 5.7, 5.8, 8.4, 25.12 and 26.5 shall be added:

5.7 The Contractor shall undertake the supply of food rations specified in the list excluding wine (said list hereinafter referred to as Appendix P) prior to the mobilization set forth in paragraph 5.6 in accordance with the delivery schedule specified below:

(a) Week 27 of 1995:

Arriving from the Persian Gulf on 2 July 1995
Arriving from North Europe on 4 July 1995
Arriving from Neighboring Countries on 4/5 July 1995

(b) Week 28 of 1995:

Arriving from the Persian Gulf on 9 July 1995
Arriving from North Europe on 11 July 1995
Arriving from Neighboring Countries on 10/11 July 1995

(c) Week 29 of 1995:

Arriving from the Persian Gulf on 16 July 1995
Arriving from North Europe on 18 July 1995
Arriving from Neighboring Countries on 17/18 July 1995

Post-it™ Fax Note 7671 | Date | # of pages ▶ 3
To ELLEN ABBOTT | From PTS / ITALIA SMALL
Co./Dept. FAO | Co. | Phone # | Fax # 3-3503
Phone # | Fax # 3-2116

5.8 The Contractor shall consult with the UN in writing regarding any proposed substitutions or variations to the food rations supplied in accordance with paragraph 5.7 prior to the delivery of food rations scheduled for the period 2 July 1995 through 20 July 1995.

8.4 The provision of food rations specified in paragraph 5.7 for the period 2 July 1995 through 20 July 1995 shall be collected by UNAMIR at the Contractor's warehouse located at Kigali, Rwanda.

25.12 The cost of food rations for the period 2 July 1995 through 20 July 1995 as specified in paragraph 5.7 shall be based on the Contractor's Unit Price set out in Appendix K plus a premium of eighty point six (80.6) percent and shall not exceed US$1,421,601.77.

26.5 Payment by the UN of invoices for the food rations supplied by the Contractor for the period 2 July 1995 through 20 July 1995 in accordance with paragraph 5.7 shall be made by UNAMIR Headquarters within 15 days after receipt of invoices accompanied by the delivery note signed by UNAMIR Designated Officials.

IV. All other terms and conditions shall remain unchanged.

IN WITNESS THEREOF, the Parties have signed this amendment.

For: ES-KO International Inc.

By:

Name: Ennio Zanotti

Title: Managing Director

Date: 30 June 1995

For: The United Nations

By:

Name: Roger A. Adams

Title: Officer-in-Charge
Purchase and Transportation Service,
OCSS

Date: 30 June 1995

		Kgs
158	CORNED BEEF, CANNED	15
315	CRACKERS	199
321	BREAD CRUMBS	30
334	WHITE OATS, DRY, UNCOOKED	133
336	CORNMEAL, DRY, UNCOOKED	25
402	COOKING OIL (OLIVE OIL)	795
412	BUTTER, CANNED	547
416	ASSORTED SALAD DRESSINGS	46
417	MAYONNAISE	66
506	MILK, DRIED	393
508	FRESH CREAM	20
601	COCOA	148
701	COFFEE GROUND	1000
703	COFFEE INSTANT, PORTIONS	66
705	TEA, BULK	336
804	CHINESE BEAN SAUCE	58
809	MINT SAUCE	15
810	WORCESTERSHIRE SAUCE	16
813	MUSTARD, FRENCH, PREPARED	24
814	MUSTARD, ENGLISH, PREPARED	12
816	PICKLES, MIXED	37
819	PIMENTO, CANNED	13
901	APPLESAUCE, CANNED	40
905	PEACHES, CANNED	50
906	PEARS, CANNED	407
907	PINEAPPLE, CANNED	432
944	PECANS, SHELLED	20
1005	GRAPE JELLY	28
1007	HONEY	584
1008	CHOCOLATE SPREAD	299
1009	PEANUT BUTTER	260
1010	GOLDEN SYRUP	39
1103	ICING SUGAR	15
1201	ORANGE JUICE, TETRAPACK	891
1203	APPLE JUICE, TETRAPACK	2135
1205	PINEAPPLE JUICE, TETRAPACK	2033
1212	ORANGE CRYSTALS	557
1213	LEMON CRYSTALS	185
1215	GRAPE CRYSTALS	155
1216	CHERRY CRYSTALS	85
1219	ORANGE SQUASH	573
1220	LEMON SQUASH	25
1221	WINE, RED OR WHITE	2377
1348	PEAS, CANNED	481
1501	KIDNEY BEANS, DRIED	40
1502	NAVY BEANS, DRIED	316
1504	LENTILS, DRIED	272
1510	WHITE BEANS, DRIED	497
1511	BROWN BEANS, DRIED	168

		kgs
515	CHEDDAR, FRESH	35
516	DANISH BLUE, FRESH	50
517	MOZZARELLA, FRESH	10
518	HAVARTI, FRESH	25
519	EDAM, FRESH	10
523	GOUDA, FRESH	10
525	PROCESSED CHEESE SLICES	1020
526	CHEESE, HARD, CANNED	39
527	PARMESAN OR ROMANAO, GRATED	5
		1204
152	SALMON IN BRINE	10
316	BISCUITS, MORNING COFFEE	594
318	BISCUITS, PETIT BEURRE	629
330	CORNFLAKES	320
332	WHEETABIX	75
339	MUESLI TYPE CEREAL	50
405	PEANUT OIL	100
415	GHEE	5
510	EVAPORATED MILK WITHOUT SUGAR	697
511	CONDENSED MILK	187
602	CHOCOLATE DRINK MIX	1253
707	COFFEE INSTANT	817
802	BROWN SAUCE	38
812	SOYA SAUCE	74
820	GREEN OLIVES	168
904	FRUIT COCKTAIL, CANNED	424
947	WALNUTS	5
1204	TOMATO JUICE, TETRAPACK	80
1206	CRANBERRY JUICE COCKTAIL, TETRAPACK	458
1338	BEANS IN TOMATO SAUCE CANNED	172
1339	BEANS, GREEN, CANNED	135
1342	BEETROOTS, CANNED	104
1343	CARROTS, CANNED	167
1346	DICED, MIXED VEG, CANNED	250
1347	MUSHROOMS, CANNED	285
1606	APPLE PIE FILLER	29
1612	MINCEMEAT PIE FILLER	21
1801	CHICKEN SOUP, DEHYDRATED	169
1807	VIANDOX	16
1808	BEEF GRAVY BASE	16
1809	CHICKEN GRAVY BASE	16
1902	ALMOND FLAVOURING	1
1903	ALMOND POWDER	10
1908	CARDAMON	9
1920	FONDOR	3
1922	GELATINE	12
1924	GINGER, GROUND	3
1925	GROUND TARRAGON	3
1926	CURCUMA	2
1931	MUSTARD SEEDS	4
1935	OREGANO	3
1936	PAPRIKA	5
1937	PARSLEY	5
1940	PEPPER, RED (CAYENNE)	18
1943	POULTRY SEASONING	5
1945	SAGE	3
1946	SALT, TABLE	577
		8035

1603	JELLO, VARIOUS FLAVOURS	302
1604	PUDDING MIX - CHOCOLATE	213
1605	PUDDING MIX - VANILLA	164
1606	PUDDING MIX - BUTTERSCOTCH	43
1607	PUDDING MIX - BANANA	151
1611	LEMON PIE FILLER	24
1703	POTATOES, CANNED	309
1707	SPAGHETTI	2222
1708	MACARONI/OTHER PASTA	930
1713	EGG NOODLES	78
1810	SOUP CONDENSED	66
1906	BASIL	3
1907	BAY LEAF	24
1917	CURRY POWDER	70
1921	GARLIC POWDER	36
1928	MARJORAM	1
1930	MUSTARD DRY	2
1932	NUTMEG	102
1933	ONION FLAKES	21
1939	PEPPER, PURE, WHITE	36
1941	PICKLING SPICE	140
1942	POPPY SEED	3
1944	ROSEMARY	3
1948	TABASCO	147
1949	TARRAGON	30
1950	THYME	3
1953	VINEGAR	281
1954	YEAST, DRIED	120
		33391

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1601	CUSTARD POWDER	261
1602	TAPIOCA	70
1609	BLUEBERRY PIE FILLER	174
1610	CHERRY PIE FILLER	8
1613	PEACH PIE FILLER	285
1614	STRAWBERRY PIE FILLER	180
1711	RICE NOODLES	90
1712	INSTANT NOODLES	255
1714	GARRI	35
1715	COUSCOUS	1047
1802	MUSHROOM-SOUP, DEHYDRATED	76
1803	VEGETABLE SOUP, DEHYDRATED	124
1804	ONION SOUP, DEHYDRATED	38
1805	OXTAIL SOUP, DEHYDRATED	72
1806	TOMATO SOUP, DEHYDRATED	54
1901	ALLSPICE	47
1904	BAKING POWDER	40
1905	BAKING SODA	18
1909	CORIANDER	18
1910	CHILI POWDER	101
1911	CHIVES	3
1912	CINNAMON	22
1913	CLOVES, WHOLE	8
1914	CORIANDER	21
1915	CUMIN SEED	13
1916	CUMMIN, POWDER	19
1918	DILL	1
1919	DRIED CHILLIES	9
1927	LEMON ACID EXTRACT	27
1929	MONO SODIUM GLUTAMATE	16
1934	ONION POWDER	107
1936	PEPPER, PURE, BLACK	139
1947	SAVORY	3
1951	TURMERIC	11
1952	VANILLA EXTRACT	30
507	YOGURT, VARIOUS FLAVOURS	5488
909	APPLES, FRESH	3263
912	BLACK CURRANTS	30
913	CHERRIES, FRSH	10
915	DATES, FRESH	252
917	GRAPES, FRESH	997
923	ORANGES, FRESH	765
926	PEARS, FRESH	1009
933	TANGERINES, FRESH	430
1304	BEETROOTS, FRESH	410
1309	CAULIFLOWER, FRESH	625
1319	LETTUCE, ELONGATED (ROMAINE)	10
1321	MINT, FRESH	17
1328	PEPPER, SWEET GREEN, FRESH	427
1329	PEPPER, SWEET RED, FRESH	48
1331	RADISH, FRESH	9
1923	GINGER, FRESH	24
		34937

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		Kgs
148	TUNA	20
154	CURRIED FISH, CANNED	7
155	PILCHARDS, CANNED	7
317	BISCUITS, SWEETMEAL	434
320	WHOLEWHEAT FLOUR	993
323	PANCAKE MIX	87
324	BISCUIT MIX	135
326	COOKIE MIX	45
336	SEMOLINA	25
404	VEGETABLE OIL	430
408	MARGARINE, CANNED	124
505	CHOCOLATE MILK	170
704	TEA BAGS, INDIVIDUAL	603
801	TOMATO KETCHUP	301
803	CHILLI SAUCE	106
807	BBQ SAUCE	74
811	CHUTNEY	57
818	PICKLES, HOT	7
934	RAISINS, DRIED	23
939	ALMONDS, SHELLED	55
940	CASHEW NUTS	80
941	COCONUT	22
943	PEANUTS	35
1001	APRICOT JAM	209
1002	RASPBERRY JAM	175
1003	STRAWBERRY JAM	173
1004	PLUM JAM	122
1005	MARMALADE	107
1202	GRAPEFRUIT JUICE, TETRAPACK	189
1350	WHOLE TOMATOES, CANNED	136
1351	TOMATO PASTE, CANNED	1184
1352	TOMATO SAUCE, CANNED	109
1501	PEAS, DRIED	277
1503	CHICK PEAS, DRIED	65
1507	BLACK BEANS (TURTLE BEANS), DRIED	40

		Kgs
BREAD, FRESH, WHITE (SLICED)		2800
BREAD, FRESH, BROWN (SLICED)		200
BREAD, FRESH, FRUIT		2031
FRENCH BREAD		
PITA BREAD		54
FRESH ROLLS		361
HAMBURGER BUNS		334
HOT DOG BUNS		200
ENGLISH MUFFINS		

		Kgs
GOAT, LIVE		2818
WHITE WINE, ALL PURPOSE		2048
COOKING OIL (SUNFLOWER OIL)		1296
MILK, LONG LIFE		14165
SUGAR, WHITE		3759
RICE, LONG GRAIN		9328
MAIZE MEAL		

EGGS	NUMERO ->	75728
ONIONS, WHITE		2803
POTATOES, FRESH		8409
HALLOUMI		15
BANANAS, FRESH		669
CLEMENTINES, FRESH		557
LEMONS, FRESH		160
MANDARINS, FRESH		500
MANGOS, FRESH		345
MELONS, SWEET, FRESH		112
MELONS, WATER, FRESH		741
PEACHES, FRESH		907
PINEAPPLES, FRESH		345
PLUMS, FRESH		60
PUMPKIN, FRESH		120
AUBERGINES/EGGPLANTS, FRESH		358
BEANS, GREEN, FRESH		340
BROCCOLI, FRESH		150
CABBAGE, FRESH		1706
CARROTS, FRESH		1425
CELERY, FRESH		25
CHINESE CABBAGE, FRESH		120
CORN, FRESH		50
CUCUCMBER, FRESH		300
GARLIC, FRESH		140
LETTUCE, CRISPHEAD (ICEBERG), FRESH		590
LETTUCE, LEAF (BUTTERCRUNCH/CABBAGE)		11
MUSHROOMS, FRESH		347
OKRA (LADY FINGERS), FRESH		601
PARSLEY, FRESH		3
PEAS, FRESH		50
PEPPER, HOT GREEN, FRESH		410
SPINACH, FRESH		11
TOMATOES, FRESH		2990
TURNIPS, FRESH		10
ZUCCHINI, FRESH		81

TOPSIDE, BONELESS, FROZEN	70
RUMP, BONELESS, FROZEN	350
STRIPLOIN, BONELESS, FROZEN	70
GROUND MINCE BEEF, FROZEN	382
BEEF LIVER, FROZEN	242
BEEF STEAK, FROZEN	1371
BEEF PATTIES, FROZEN	52
KIDNEY, FROZEN	256
SAVEROIS, BEEF, FROZEN	141
PORK LOIN CHOPS, CENTRE CUT, FROZEN	70
SAUSAGES, PORK, FROZEN	70
HAM SMOKED, BONELESS, FROZEN	52
BACON, BACK, FROZEN	10
BACON, STREAKY, FROZEN	140
BACON SLICED, FROZEN	40
LAMB, LOIN, BONE-IN, FROZEN	50
LAMB, LEG, BONE-IN, FROZEN	375
MUTTON, FROZEN	1482
CHICKEN, WHOLE, FROZEN	2619
CHICKEN BREAST, FROZEN	335
TURKEY, WHOLE, FROZEN	1120
TURKEY BREAST, FROZEN	83
GOAT BONE-IN, FROZEN	347
FISH WHOLE	1478
FISH FINGERS, FROZEN	35
PRAWNS FRESH	210
FRANKFURTERS	18
SALAMI BEEF	18
MORTADELLA	88
PIZZA SHELL	30
POPPADUMS	36
COTTAGE CHEESE	20

C

/M.A/RT.N/
REPUBLIQUE RWANDAISE
MINISTERE DES FINANCES
DIRECTION DES DOUANES
B.P. 718 KIGALI

3/8/95

MOST URGENT

AVIS AUX IMPORTATEURS

Référence faite à la Loi n° 004/95 du 20 juin 1995 modifiant et complétant la Loi n° 29/91 du 28 juin 1995 relative à l'Impôt sur le Chiffre d'Affaire, j'ai l'honneur de vous informer qu'à partir du 1er août 1995, un acompte de cet impôt sera perçu par le service des Douanes sur toutes les importations.

Le taux de l'acompte est de 10% de la valeur CAF des marchandises importées, majorée des droits d'entrée et des frais MAGERWA.

ITANGAZO RIGENEWE ABATUMIZA IBINTU MU MAHANGA

Duhereye ku Itegeko n° 004/95 ryo kuwa 20 Kamena 1995 rihindura kandi ryuzuza Itegeko n° 29/91 ryo kuwa 28 Kamena 1991 rishyiraho umusoro ku bintu byacurujwe, ndabamenyesha ko, guhera tariki ya mbere Kanama 1995, abatumiza ibintu mu mahanga bazajya bishyurira rimwe n'amahôro ya Gasutamo avansi y'umusoro ku bicuruzwa.

Iyo avansi y'umusoro ihwanye na 10% kugaciro k'ibyatumijwe mu mahanga hiyongereyeho amahôro ya Gasutamo ndetse n'amafaranga ahabwa MAGERWA.

Fait à KIGALI, le 31 juillet 1995

Le Directeur des Douanes a.i.

HABIYAMBERE Sylvestre

N° 004/95 DU 20 JUIN 1995 MODIFIANT COMPLETANT LA LOI N° 29/91 DU 28 N 1991 RELATIVE A L'IMPOT SUR LE IFFRE D'AFFAIRES.

us, Pasteur BIZIMUNGU,
sident de la République,

L'ASSEMBLEE NATIONALE DE TRANSITION A OPTE ET NOUS SANCTIONNONS, PROMULGUONS LOI DONT LA TENEUR SUIT ET ORDONNONS J'ELLE SOIT PUBLIEE AU JOURNAL OFFICIEL DE LA EPUBLIQUE RWANDAISE;

L'Assemblée Nationale de Transition, réunie en sa ance du 15 mai 1995;

Vu la Loi Fondamentale, spécialement en ses articles 9 et 78 alinéa premier de la Constitution du 10 juin 1991;

Revu la loi n° 29/91 du 2 Juin 1991 relative à l'impôt sur le chiffre d'affaires spécialement en son article 8;

ADOPTE:

Article premier.

L'article 8 de la loi n° 29/91 du 28 juin 1991 relative à l'impôt sur le chiffre d'affaires est modifié comm uit:

"Le montant de l'impôt est calculé par le redevable lui-même d'après le chiffre des opérations taxables et le montant e l'impôt dû doit être payé entre les mains du Receveur des In. ts lors de la remise de la déclaration.

Toutefois en ce qui concerne les importations, le redevable est tenu de verser au receveur des Douanes en même temps que les droits d'entrée un acompte calcu sur la valeur CAF des marchandises majorée des droits d'entrée et des frais MAGERWA.

Le taux utilisé pour le calcul de cet acompte est de 10% sur la généralité des importations réalisées en République Rwandaise.

L'acompte liquidé par l'assujetti lui-même sur le formulaire de déclaration de mise en consommation est à valoir sur le montant de l'impôt à payer sur les ventes réalisées au cours de la période imposable. En aucun cas, la marchandise ne pourra être enlevée avant le paiement de l'acompte constatée sur une quittance délivrée par le Receveur des Douanes. L'acompte est dû quand bien même le contribuable serait éxonéré des droits d'entrée".

ITEGEKO N° 004/95 RYO KU WA 20 KAMENA 1995 RIHINDURA KANDI RYUZUZA ITEGEKO N° 29/91 RYO KU WA 28 KAMENA 1991 RISHYIRAHO UMUSORO KU BINTU BYACURUJWE.

Twebwe, Pasiteri BIZIMUNGU
Perezida wa Repubulika,

INTEKO ISHINGA AMATEGEKO Y'INZIBACYUHO YEMEJE, NONE NATWE DUHAMIJE, DUTANGAJE ITEGEKO, RITEYE RITYA KANDI DUTEGETSE KO RYANDIKWA MU IGAZETI YA LETA YA REPUBULIKA Y'U RWANDA.

Inteko Ishinga Amategeko y'Inzibacyuho mu nama yayo yo ku wa 15 Gicurasi 1995;

Ishingiye ku Itegeko Shingiro, cyane cyane mu ngingo zaryo iya 69 n'iya 78 igika cya mbere z' Itegeko Nshinga ryo ku wa 10 Kamena 1991;

Isubiye ku itegeko n° 29/91 ryo ku wa 28 Kamena 1991 ryerekeye umusoro ku bintu byacurujwe, cyane cyane mu ngingo yaryo ya 8;

YEMEJE:

Ingingo ya mbere.

Ingingo ya 8 y'itegeko n° 29/91 ryo ku wa 28 Kamena 1991 rishyiraho umusoro ku bintu byacurujwe ihinduwe itya:

"Usoreshwa wese yibarira umusoro agomba gutanga akurikije ibikoriwa bigomba gutangwaho umusoro, kandi akawushyikiriza Umwakirizi w'Imisoro igihe nzanye imenyesha.

Cyakora ku byerekeye ibitumizwa mu mahanga, ugomba gusora agomba kwishyurira rimwe n'amahoro ya gasutamo, avansi y'umusoro ku bicuruza, iyo avansi ibarirwa ku geziro R'ibyatumijwe mu mahanga ihiyongereyeho amahoro ya gasutamo ndetse n'amafaranga ahabwa MAGERWA.

Ikigereranyo cy'iyo avansi gihwanye na 10% ku bicuruzwa byose byinjira mu gihugu.

Avansi ibazwe na nyiri ugusora ivanwa ku musoro wishyurirwa ibyo bicuruzwa ibyo bimaze kugurishwa. Nta na rimwe ibicuruzwa bishoborakuva muri gasutamo mbere y'uko iyo avansi itangwa, bikagaragazwa na gitansi itangwa n'umwakirizi w'amahoro ya gasutamo. Iyo avansi igomba gutangwa n'iyo usoreshwa yaba asonewe amahoro ya gasutamo".

1380

UNITED NATIONS NATIONS UNIES

FIELD ADMINISTRATION & LOGISTICS DIVISION

MSF 3944-07

FACSIMILE TRANSMISSION

E=22001

Outgoing FaxNo.: MIR - 271	Date: 6 July 1995 25824
To: C. OUZIEL CAO UNAMIR	From: HOCINE MEDILI DIRECTOR FALD/DPKO UNHQ-NEW YORK
Fax: 212 963 3090	Fax: (212) 963-2116
Number of transmitted pages: 30	Ref.:
Attn: MESSRS. ALBERT & BRIERE	
Subject: ES-KO CONTRACT	

1. AS DISCUSSED ON 5 JULY 1995 PLEASE FIND ANNEXED A COPY OF THE CONTRACT PTS/CON/145/95 BETWEEN ES-KO INTERNATIONAL AND THE UNITED NATIONS.

2. FALD WILL SEND THE COMPLETE CONTRACT IN THE NEXT POUCH.

3. REFERENCE IS MADE TO FALD FAX 264 ON 6 JUNE - PLACE YOUR 28 DAYS FOOD ORDER TO ES-KO AS SOON AS POSSIBLE.

REGARDS

CMO 077-3

Drafted by: I. KULOV	Authorized By: R. SANCHEZ

CAO CISS CILM CMCO IO

MSF 3944-07

CONTRACT PTS/CON/145/95

BETWEEN THE

UNITED NATIONS

AND

ES-KO INTERNATIONAL

FOR

PROVISION OF RATIONS

TO THE

UNITED NATIONS ASSISTANCE MISSION IN RWANDA

02

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A. The RFP

B. The Proposal

MSF 3944-07

This Contract is made as of 26 June 1995 between the United Nations, an international inter-governmental organization, with its Headquarters in New York, New York 10017, USA (hereinafter referred to as the "UN" or the "United Nations"), and ES-KO International, Inc., a corporation, incorporated under the laws of Monaco, having its principal office at Le Millefiori Building, 1 rue des Genets, Monte Carlo 98000, Monaco (hereafter referred to as the "Contractor"). The UN and the Contractor are collectively hereinafter referred to as the "Parties".

WITNESSETH

WHEREAS the UN requires the supply and delivery of food rations to military contingent units assigned to the United Nations Assistance Mission in Rwanda;

WHEREAS the Contractor represents that it is qualified, willing and able to supply and deliver such food rations on the terms and conditions set forth in this Contract;

NOW THEREFORE, the UN and the Contractor agree as follows:

Section I
GENERAL

1. Purpose and basis of provision of food rations

1.1 The purpose of this Contract is the supply and delivery, in accordance with the terms and conditions set forth herein, of food rations by the Contractor to military contingent units assigned to the United Nations Assistance Mission in Rwanda (hereinafter referred to as "UNAMIR").

1.2 The basis of provision of food rations is the UN Ration Scale described in Appendix A hereto and the ceiling man-day rate further described herein. The UN Ration Scale provides the maximum allowable entitlement for specific food items for each contingent member. The ceiling man-day rate sets out maximum cost of food entitlement per day for each contingent member. In order to meet the cultural and dietary requirements of the military contingents, substitution in the quantity and range of selected food items in the UN Rations Scale may occur, provided the Contractor agrees to provide such substitution and the substitution is in accordance with the terms and conditions of this Contract, including but not limited to the provisions on contract payment in Section IV hereof.

1.3 The estimated number and location of UNAMIR military contingents for whom the UN may require rations to be provided by the Contractor in accordance

with this Contract is set out in Appendix B. The United Nations does not guarantee the numbers and locations stated. However, it is the UN's intent that the maximum number of such persons will receive food rations whenever local conditions allow.

1.4 The Contractor shall not supply or deliver, and the UN shall not be bound to accept or pay the Contractor for, any food rations, unless such rations are delivered to, and accepted by, the UN in accordance with the terms and conditions of this Contract.

2. Contract Documents

2.1 This document, including all of its Appendices, and the following named documents, incorporated herein by reference, constitute the entire Contract (herein referred to as the "Contract" or "this Contract") between the UN and the Contractor for the supply and delivery of food rations.

(a) the Request for Proposal (RFP) issued by the UN and dated 14 February 1995 under reference Annex A.

(b) the written proposal received by the UN on 16 March 1995, submitted by the Contractor in response to the RFP under reference Annex B.

2.2 The Appendices to this Contract are the following:

Appendix "A"	UN Ration Scale
Appendix "B"	UNAMIR Troop Strength Estimate
Appendix "C"	UN Packaging & Related Standards
Appendix "D"	Form of Performance Bond/Guarantee
Appendix "E"	Medical Release
Appendix "F"	Travel Release
Appendix "G"	UN Meat, Poultry & Fish Specifications/Standards
Appendix "H"	UN Specifications for Vegetables, Fruits, Eggs and Dairy
Appendix "I"	UN Specifications for Dry and Canned Goods
Appendix "J"	Form of Four-Weekly Reconciliation of Invoices and Deliveries

Appendix "K" Contractor's Unit Prices

Appendix "L" Form of Requisition for Rations

Appendix "M" Contract Rates and Prices

Appendix "N" Equipment and Personnel List

Appendix "O" Form of Receiving and Inspection Report

2.3 In the case of any inconsistency among the documents constituting this Contract, the following order of priority shall apply:

(a) This document;

(b) Appendices A through O;

(c) Annex A The RFP;

(d) Annex B The Proposal.

3. Effective date

3.1 This Contract shall be effective on the date aforementioned upon signature by both Parties.

4. Term

4.1 The term of this Contract shall be for a period of twelve (12) months unless the Contract is terminated or cancelled earlier in accordance with the terms and conditions herein. The UN may, at its option, renew the Contract for an additional term upon reasonable notice, in writing, to the Contractor on the same terms and conditions as are provided in this Contract, except for the contract price which shall be as agreed between the Parties.

Section II
RESPONSIBILITIES OF THE CONTRACTOR

5. General scope of work

5.1 The Contractor shall be responsible for the supply and delivery to UNAMIR military contingent units of the highest standard of quality available of food rations, including fresh, dry, cold and frozen foodstuffs, on an "as required" basis, and all services related thereto, in accordance with the terms and conditions of this Contract. To this end, the Contractor's

responsibilities shall include but not be limited to those set out in this Section.

5.2 The Contractor shall be responsible for providing all the necessary personnel, equipment, material, and supplies, and for making all necessary arrangements including transportation and warehousing, to ensure the fulfilment of its obligations under this Contract. The basic requirements for this purpose are set out in Appendix N.

5.3 The Contractor shall perform its obligations under this Contract with due diligence and efficiency and in conformity with sound professional, administrative and financial practices.

5.4 The Contractor shall act at all times so as to protect, and not be in conflict with, the interests of the UN, and shall take all reasonable steps to keep all costs and expenses at a reasonable level.

5.5 The Contractor shall be fully responsible for work or services performed by its agents, servants, employees, and sub-contractors in connection with this Contract. To this end, and without limiting the generality of the foregoing, the Contractor shall select reliable individuals who will perform effectively, respect local customs and conform to the highest standards of professional, moral and ethical conduct.

5.6 The Contractor shall mobilize initial stocks, and have available 28 days of rations, within 25 days of the effective date of this Contract. The Contractor shall be fully mobilized within 60 days of the effective date of this Contract.

6. Requisition for Rations

6.1 The UN will issue to the Contractor from time to time Requisition for Rations in accordance with the format contained in Appendix L, specifying the quantity of rations and price, the delivery point(s), date(s) of delivery and other instructions relating to the food rations required 60 days henceforth. The Contractor shall supply and deliver to the UN the food rations in accordance with the instructions contained in the Requisition for Rations and the requirements of this Contract.

6.2 The UN will issue to the Contractor from time to time and, no less than 15 days prior to delivery and the Contractor shall accept changes or amendments to the previously issued Requisition for Rations in respect of fresh items and to accept minor changes in respect of frozen and dry items. This may result in minor increase/decreases in the Rations Reserve, with any resulting adjustment to the level of the Rations Reserve being made by the Contractor in accordance with the 60 day order cycle.

7. Maintenance of stocks of food rations

7.1 The Contractor shall maintain stock of food rations in its warehouses located at Kigali, in sufficient quantities for a period of 28 days. Such quantities shall be determined on the basis of Requisition(s) for Rations issued by the UN for this purpose. These food rations shall be delivered to the UN against the issued Requisition(s) for Rations.

7.2 In the event of termination, or upon expiration, of this Contract:

(a) The Contractor shall use all efforts to sell or otherwise dispose of any remaining stock of food rations maintained by the Contractor in its warehouses and not yet paid for.

(b) In the event the Contractor is unable to so dispose of such stock, it shall submit to the UN written evidence of its efforts in this regard and the reasons why it cannot dispose of the stock. In such case, the UN shall inspect such stock and shall reimburse the Contractor for the value of such stock of food rations, less any non-conforming rations, based on the Contractor's Unit Prices set out in Appendix K.

(c) With respect to the outstanding Requisition(s) for Rations, the Contractor shall use all efforts to sell or otherwise dispose of the food rations. In the event the Contractor is unable to so dispose of the food rations, it shall submit to the UN written evidence of its efforts in this regard and the reasons why it cannot dispose of the stock. In such case, the UN shall have the option to purchase for use in other missions all or some of the remaining food rations, not to exceed 60 days of rations, at an amount based on the Contractor's Unit Prices set out in Appendix K less any advance payments made in accordance with paragraph 26.2 hereof. The UN will assist the Contractor to dispose of any other outstanding rations not purchased by the UN.

8. Delivery

8.1 The Contractor shall deliver the food rations to the delivery point(s) specified in the relevant Requisition for Rations issued by the UN. It is understood that the delivery points shall be either to the UN at or outside the Contractors' warehouses or to individual military contingents of UNAMIR at the locations specified in Annex B hereto. Prior to undertaking the deliveries, the Contractor shall advise the UN as to the details of each delivery (i.e. number of trucks per convoy, identity of drivers, etc.), five (5) full working days in advance of the proposed delivery. Deliveries shall be made on a phased basis, between Monday and Friday, unless otherwise specified in the Requisition for Rations and agreed by the parties.

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8.2 The Requisition for Rations as set out in the format contained in Appendix L for the supply of food rations shall be prepared and raised by a staff officer of the Integrated Logistic element of the UNAMIR. After review, the Requisition for Rations duly authorized and certified shall be forwarded through the UNAMIR Designated Officials to the Contractor. The Contractor shall provide UNAMIR with a record of receipt. The Contractor is responsible for receipt of stores into the warehouse, however, Receiving and Inspection (hereinafter referred to as "R&I") will be completed at the time of delivery to UNAMIR personnel. The completed R&I report will validate consignment against the Contract including the Requisitions for Rations. The Contractor shall not undertake any delivery to the UN at or outside the Contractor's warehouses or to individual military contingents of UNAMIR unless the R&I Officer (or Resident Administrative Officer acting as R&I Officer), and Staff Officer Food or Contingent Food Officer, and a representative of the Contractor are present. The Contractor shall furnish proper documentation pertaining to the delivery (copy of the Requisition for Rations and the Contractor's delivery docket). The R&I Officer shall complete an R&I report in respect of the delivery and this report must validate the consignment against the Contract and accurately reflect any discrepancy and/or irregularity with respect to the quality and quantity of food delivered. The completed R&I report must be signed by the R&I Officer, and Staff Officer Food or Contingent Food Officer, and Contractor's representative.

8.3 The Contractor shall at all times retain ownership and control of the food rations until such time as physical delivery and acceptance thereof by the UN against the relevant Requisition for Rations in accordance with the requirements of this Contract. The UN shall assume responsibility for the food rations only upon such delivery and acceptance.

9. Quality

9.1 The Contractor shall provide only such food rations as are recognized in the industry as being of the highest standard of quality available and in conformity with the specifications set out in Appendices G, H and I. In particular, the Contractor shall provide meat and dairy products only from sources approved by the European Union or equivalent authoritative body, and maintain documentation at its office verifying such approvals. Such documentation shall be available for inspection by the UN at all reasonable times.

9.2 The Contractor shall produce, procure, certify, store, transport and deliver Halal rations in accordance with the customs of Islam. Halal rations shall be segregated at all times.

from the Contractor's invoices, or request that the rations be replaced, with which the Contractor shall comply, or procure at the Contractor's expense replacement rations on the local market, or call in the Performance Bond/Guarantee, in whole or in part.

12.3 Should the Contractor, for reasons beyond its control, be unable to supply food rations of the type and in the quantity specified in the Requisition for Rations, the Contractor shall notify the UN in writing of any proposed substitutions or variations not less than five (5) working days prior to the scheduled delivery of food rations to be delivered by the Contractor in accordance with the Requisition for Rations issued by the UN. The UN may reject in writing such substitutions or variations by notifying the Contractor thereof within two (2) working days following receipt of the Contractor's notice of substitution or variation, in which case the UN shall not be bound to accept, nor shall in any way be liable for, such substitutions or variations. Substitutions or variations accepted in writing by the UNAMIR designated official shall not constitute a discrepancy or permanent change in the Ration Scale for the purpose of this Contract.

13. Clearances and export licenses

13.1 The Contractor shall be responsible for obtaining the relevant importation certificates, health certificates and other certificates required by the country into which the food supplies are to be imported. The Contractor shall comply with any restriction imposed by the country into which the food rations are to be imported. The Contractor shall also be responsible for obtaining any required export license(s) for the food rations.

13.2 The UN agrees to provide reasonable assistance to the Contractor in obtaining such certificates, as in its sole discretion it may deem appropriate. The UN may also, to the extent feasible, but absolutely without obligation on the UN's part, assist the Contractor in obtaining or certifying documentation which may be needed by the Contractor in order to apply for the payment of subsidies or export restitutions to which the Contractor might be entitled under pertinent regulations of the European Union.

14. Warranties

14.1 The Contractor warrants that the food rations, including the packaging thereof, equipment and materials used in performing this Contract, conform to the specifications and provisions of this Contract and are fit for the purposes for which such goods are ordinarily used and for purposes expressly made known to the Contractor by the UN, and that all food rations are free from all defects at the time of delivery to, and acceptance by, the UN. The Contractor also warrants that the rations are contained or packaged in a manner so as to fully protect the rations.

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15. Reporting

15.1 The Contractor shall provide to the Chief Administrative Office of UNAMIR (CAO), on the first Monday following each four week period, a Periodic Progress Report, in triplicate, which shall set forth in detail the services performed under this Contract during the preceding 4-week period. The Periodic Progress Report shall include, inter alia, the following:

(a) A summary of total food rations delivered and accepted by the UN by location;

(b) Any discrepancies, surpluses, deviations from the specifications, changes to standard delivery schedules, etc.;

(c) An invoice reconciliation against and in accordance with Appendix J as follows:

i) the ceiling man-day rate against the Contractor's invoices for goods delivered;
ii) the delivery receipts;
iii) the Receiving and Inspection reports; and
iv) the total contract ceiling amount for food rations requirement only (contract ceiling amount for food rations: US$ 15,120,083.76) compared to the total amount invoiced by the Contractor for food rations from the initial invoice through the present invoice period.

(d) Inventory of goods held by the Contractor's warehouses located at Kigali in Rwanda.

16. Sanitary Measures

16.1 Throughout the term of this Contract, the Contractor shall ensure that no staff, including those of any sub-contractors who may also be involved in handling foodstuff in any way, that are infected with food-borne diseases, work in any aspect of the food handling cycle.

17. Records and audit

17.1 The Contractor shall maintain a separate and complete set of books and records, which shall include vouchers, import documents, logs of stock maintained pursuant to paragraph 6.1 hereof including in and out dates, and other documentation relating to the performed services. They shall at all times be open for inspection and audit by the UN/UNAMIR auditors or designees acceptable to the Contractor, during normal business hours.

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17.2 When this Contract expires or is terminated, the books and records or true copies thereof shall be immediately delivered to the UN, if requested, and all supporting documentation shall be made available to the UN for examination.

18. Performance Bond/Guarantee

18.1 Within 7 days of signature of this Contract by both parties, the Contractor shall provide the UN with a Performance Bond, in the form of Appendix D hereto, or a similar Guarantee acceptable to the UN in a sum equal to ten percent (10%) of the total contract price. The UN shall be entitled to claim the Bond upon the first written demand of the UN, provided the procedure outlined in paragraph 42.2 hereunder has been adhered to, without having to prove the liability of the Contractor and in accordance with the terms and conditions as set forth in Appendix D.

18.2 For purposes of this Contract and Performance Bond/Guarantee, the Contractor shall be deemed to be in default if after receiving written notice of failure to perform under this contract, the Contractor shall have failed to cure such failure to perform within 15 days following that notice.

Section III
RESPONSIBILITIES OF THE UN

19. Pallets

19.1 The number of pallets received by UNAMIR for delivery purposes will be recorded upon inspection of the delivery. After delivery, the pallets will be returned to the Contractor, who shall provide UNAMIR with a dated written receipt showing the number of pallets returned. Subject to verification by UNAMIR of the actual delivery of pallets, the UN will refund US $ 8.00 per pallet, of pallets received by UNAMIR and not returned to the Contractor, when such loss exceeds ten percent (10%) of the total of pallets received with a delivery, and provided that the failure to return the pallets is not due to the fault of the Contractor.

20. Fuel

20.1 As and when fuel is available to UNAMIR for this purpose, the UN will supply fuel for the Contractor's vehicles when fuel is not available to the Contractor through normal commercial channels. The Contractor shall replace such fuel of same or comparable quality at its own cost to UNAMIR. The UN does not make any warranty or guarantee as to the quality or suitability of such fuel.

21. Transportation

21.1 The UN agrees to allow the Contractor's supervisory and/or specialist personnel, for their convenience and subject to availability, to travel on UNAMIR provided transport strictly for the following purposes :

(a) Medical conditions;

(b) Evacuation due to security developments;

(c) Supervisor/specialist staff travelling in an UNAMIR vehicle to a delivery point specified in a Rations Request.

In consideration of the Contractor's personnel being permitted to travel on UNAMIR-provided transport, each of such personnel shall sign a release from liability in the form attached hereto as Appendix F, prior to their transport on any UNAMIR-provided transport. These release forms may be signed in advance. In such case, the Contractor shall immediately deliver the signed release forms to UNAMIR with copies thereof to the UN.

22. Medical Care

22.1 In the event that the Contractor's personnel require emergency medical treatment, UNAMIR shall allow such personnel access to UNAMIR medical facilities in the mission area. In consideration of the Contractor's personnel being permitted to utilize UNAMIR medical facilities in the mission area, each of such personnel shall sign a release from liability in the form attached hereto as Appendix E, prior to their using any UNAMIR medical facilities and pay expenses incurred as a consequence of treatment. These release forms may be signed and delivered to UNAMIR in advance and shall remain on file throughout the term of this contract.

23. Security

23.1 If the Contractor requests and in the judgement of UNAMIR the security situation on the routes between the Port of Entry to the Contractor's warehouses, between the warehouses and the delivery points, or around the warehouses, becomes hazardous, UNAMIR agrees to provide an escort for the food rations from the warehouses to the delivery points, or a security guard for the warehouses. It is understood, however, that a request for an escort for the food rations or a security guard for the warehouses shall not be unreasonably denied.

21. Transportation

21.1 The UN agrees to allow the Contractor's supervisory and/or specialist personnel, for their convenience and subject to availability, to travel on UNAMIR provided transport strictly for the following purposes :

(a) Medical conditions;

(b) Evacuation due to security developments;

(c) Supervisor/specialist staff travelling in an UNAMIR vehicle to a delivery point specified in a Rations Request.

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24. Confidentiality

24.1 The UN agrees not to disclose to any third parties any confidential information transmitted to it by the Contractor, unless specifically authorized in writing by the Contractor, provided that the confidential information is transmitted in writing and marked "Confidential"; provided that the obligation to maintain the confidentiality of proprietary information shall not apply to information which (i) is, or becomes public knowledge, or (ii) is now or in the future rightfully received by the UN from third parties free of any obligation to keep it confidential, or (iii) is now or in the future approved in writing by the Contractor for release, publication, dissemination or use for purposes other than performance under this Contract, or (iv) was rightfully known to the UN prior to its receipt from the Contractor.

Section IV
CONTRACT PAYMENT

25. Maximum contract amount

25.1 This is a requirements contract, with estimated quantities of food rations based on a good faith estimate of the total troop strength for UNAMIR. The maximum contract amount payable by the UN to the Contractor for the fulfilment of the Contractor's obligations under this Contract, based on the estimated quantities of food rations, is seventeen million two hundred thirty one thousand eighty three US dollars and seventy six cents (US$17,231,083.76). Actual payments against the contract amount shall be effected by the UN in accordance with paragraphs 26 and 27 below, on the basis of actual quantities of food rations delivered to and accepted by the UN. This amount shall not be exceeded without a written contract amendment executed by both Parties in accordance with paragraph 49 hereof. The Contractor shall not supply and deliver any food rations, or perform any services relating thereto, which would result in any payment by the UN in excess of the maximum contract amount fixed in this paragraph.

25.2 The Contractor shall immediately notify the UN in accordance with paragraph 42.2 hereof in the event a Requisition(s) for Rations is received that would exceed the maximum contract amount specified in this Contract. The Parties shall consult within 15 days from the effective date of such notice with a view to amending the Contract pursuant to paragraph 49 hereof or revising the Requisition(s) for Rations.

25.3 The costs for food rations shall be based on the Contractor's Unit Prices set out in Appendix K, which shall remain firm and unchanged during the

term of this Contract, and shall not exceed the following ceiling man-day rates provided in paragraph 25.5 below:

25.4 In the event that the troop strength falls below 1400, the parties shall consult as to whether any revision of the Contract is necessary.

25.5 Ceiling Man-Day Rates based on troop strength of 5,400 to 7,399:

Kigali	Cyangugu	All Others
US$ 7.216	US$ 7.566	US$ 7.335

	CMR (in US$)			Unit Pricing (Appendix K)
Troop Strength	Kigali	Cyangugu	All Others	% of Change
1,400 - 1,999	8.633	9.052	8.776	+19.64%
2,000 - 2,799	8.308	8.711	8.445	+15.13%
2,800 - 3,399	8.073	8.465	8.206	+11.88%
3,400 - 5,399	7.749	8.125	7.877	+ 7.39%
5,400 - 7,399	7.216	7.566	7.335	(quoted above)
7,400 - 9,399	6.845	7.177	6.958	- 5.14%
9,400 - 11,399	6.657	6.980	6.767	- 7.74%
11,400 plus	6.560	6.878	6.668	- 9.09%

25.6 The ceiling man-day rate consists of the following charges: (in US dollars)

	Kigali	Cyangugu	All Others
Ceiling Man-day Rate for Food Cost:	4.543	4.543	4.543
Transportation:	2.540	2.884	2.657
Insurance:	.133	.139	.135
Total Ceiling Man-day Rate:	7.216	7.566	7.335

25.7 Unit Pricing, Appendix K, shall change based on troop strength in accordance with paragraph 25.5 above.

25.8 The costs for food rations shall not exceed US$ 15,120,083.76 for a period of twelve (12) months.

25.9 The costs for warehousing services shall not exceed US$ 92,000.00 per month or US$ 1,104,000.00 annually and shall be based on the rates specified in Appendix M.

25.10 The cost for mobilization of initial 28 day supply of rations, including transportation, shall not exceed US $935,000.00.

25.11 The cost for mobilization of Contractor's personnel, containers (used in warehousing), transport and equipment shall not exceed US$ 72,000.00.

26. Payment terms

26.1 The Contractor shall invoice UNAMIR for an amount equal to 60% of the value of the Requisition for Rations issued by UNAMIR sixty (60) days prior to delivery for each relevant 28-day period when Contractor receives the original Bills of Lading covering each shipment of rations. All Bills of Lading will be issued in the name of the United Nations. All shipments covered by Bills of Lading will be insured and will name the UN as an additional named insured. Contractor's invoices shall reflect the ration prices indicated in Contractor's Unit Prices, Appendix K, and shall be delivered to UNAMIR with the original Bills of Lading covering the rations being invoiced.

26.2 The Contractor shall invoice UNAMIR for payment in respect of the Rations Reserve for an amount equal to 60% of the value of the Requisition for Rations issued by UNAMIR for the revelant 28 day period as provided in paragraph 7.1 herein at the time of each shipment of goods. Commodity prices to be as indicated in Contractor's Unit Prices, Appendix K. Invoices shall be accompanied by relevant Bills of Lading.

26.3 Payment by the UN of invoices will be made from UNAMIR Headquarters after receipt of invoices provided that invoices and accompanying documentation are in order. UNAMIR shall effect payment against invoices within 30 days after their receipt. Certification of invoices shall be completed by the UNAMIR Designated Official within this 30 day period. A prompt payment discount of 4.0% shall be applied to invoices, in respect of food rations only, for payment received by the Contractor within 15 days of receipt of the invoice by the UNAMIR Designated Official.

26.4 The UN shall notify the Contractor of the nature and amounts of any disputed invoices, with an annotation that unless otherwise corrected, such amounts shall be deducted from subsequent invoices. Any disputes or queries on invoices shall not delay payment of the balance of the invoice which is not under query or dispute nor the payment of any other invoice certified by UNAMIR and due for payment.

27. Invoices

27.1 Payments shall be made by the UN against invoices submitted by the Contractor in fourfold to the UNAMIR Designated Official in Kigali. In respect of food rations, invoices shall be submitted for weekly deliveries, shall be accompanied by copies of the Requisition for Rations, the UN R&I Report, the Contractor's Delivery Docket and shall clearly indicate:

(i) the locations where the food rations were delivered;

(iii) the supply dates;

(iv) the food items which they cover, their quantities, unit prices and the delivery dates;

(v) the Requisition(s) for Rations number(s), delivery numbers, and name and number of items as they appear in the Rations Request(s), and brief description.

The Contractor will deduct from these invoices the sums paid previously by the UN on consignments leaving ports of departure as detailed in 26.1 above.

27.2 In regard to warehousing services, invoices shall be submitted on a monthly basis.

27.3 Invoices for mobilization costs, as described under paragraph 25.9, shall be submitted, portionally to the total mobilization costs in paragraph 25.9, after arrival of each shipment during the mobilization period.

27.4 Invoices for mobilization costs as described under paragraph 25.10 shall be submitted at the end of the 60 day mobilization period.

27.5 The UN shall effect payment to the Contractor for mobilization invoices under paragraphs 27.3 and 27.4, in US Dollars in full within 15 days, upon the Contractor's notification, by fax or telex, to UNAMIR, Kigali.

27.6 Invoices for food rations shall be paid in accordance with Appendix K as follows: 50% in US Dollars and 50% in ECU converted at the fixed rate of ECU 1 = US $ 1.3269.

Section V
GENERAL CONDITIONS

28. Legal status

28.1 The Contractor shall be considered as having the legal status of an independent contractor vis-à-vis the United Nations. The Contractor's personnel and sub-contractors shall not be considered in any respect as being the employees or agents of the United Nations.

29. Source of instructions

29.1 The Contractor shall neither seek nor accept instructions from any authority external to the United Nations in connexion with the performance of its services under this Contract. The Contractor shall refrain from any

action which may adversely affect the United Nations and shall fulfil its commitments with the fullest regard for the interests of the United Nations.

30. Contractor's responsibility for employees

30.1 The Contractor shall be responsible for the professional and technical competence of its employees and will select, for work under this Contract, reliable individuals who will perform effectively in the implementation of the Contract, respect the local customs and conform to a high standard of moral and ethical conduct.

Assignment

31.1 The Contractor shall not assign, transfer, pledge or make other disposition of this Contract or any part thereof or of any of the Contractor's rights, claims or obligations under this Contract except with the prior written authorization of the United Nations; provided, however, the foregoing shall not be deemed to restrict Contractor's right to assign, transfer, pledge or otherwise dispose of the actual payments received by the Contractor from the UN under this Contract.

32. Sub-contracting

32.1 In the event the Contractor requires the services of sub-contractors, the Contractor shall obtain the prior written approval and clearance of the United Nations for all sub-contractors. The approval of the United Nations of a sub-contractor shall not relieve the Contractor of any of its obligations under this Contract. The terms of any sub-contract shall be subject to and in conformity with the provisions of this Contract.

33. Officials not to benefit

33.1 The Contractor warrants that no official of the United Nations has been or shall be admitted by the Contractor to any direct or indirect benefit arising from this Contract or the award thereof. The Contractor agrees that breach of this provision is a breach of an essential term of this Contract.

34. Indemnification

34.1 The Contractor shall indemnify, hold and save harmless and defend, at its own expense, the United Nations, its officials, agents, servants and employees, from and against all suits, claims, demands and liability of any nature or kind, including their costs and expenses, arising out of the acts or omissions of the Contractor or its employees or sub-contractors in the performance of this Contract. This provision shall extend to claims and [illegible] in the nature of workmen's compensation claims and those arising out

of the use of patented inventions or devices, copyrighted material or other intellectual property by the Contractor, its officers, agents, servants, employees or sub-contractors and/or others responsible to the Contractor, as well as by the UN. These obligations do not lapse upon termination or expiration of this Contract.

35. Workmen's compensation and other insurance

35.1 The Contractor shall, at its own expense, take out and maintain:

(a) All applicable workmen's compensation and liability insurance with respect to its agents, servants and employees performing work or services in connection with this Contract;

(b) Liability insurance in an appropriate amount for death, bodily injury or damage to property arising from the operation of any vehicles, boats or airplanes or other equipment owned or leased by the Contractor or its agents, servants, employees and sub-contractors performing work or services in connection with this Contract;

(c) Comprehensive general liability insurance in an appropriate amount for all claims by sub-contractors, and by other third parties, for death, bodily injury or damage to property including, but not limited to, products liability, arising from acts performed or omissions committed by the Contractor, its agents, servants, employees or sub-contractors in connection with this Contract.

(d) Such other insurance as may be agreed upon between the UN and the Contractor.

(e) The Contractor shall be responsible for maintaining insurance covering all food items until delivery to the UN. The coverage under such insurance shall be all risk insurance including war risk and the name of the UN is to appear as a beneficiary in the insurance policy.

35.2 The Contractor shall ensure that all policies of insurance referred to above, other than for workmen's compensation, shall name the UN and, where appropriate, sub-contractors concerned, as additional insured parties.

35.3 The Contractor shall provide evidence, to the reasonable satisfaction of the UN, of the insurance referred to above and shall give the UN reasonable advance notice of any proposed changes related to such insurance.

35.4 The UN undertakes no responsibility to provide life, health, accident, travel or any other insurance coverage which may be necessary or desirable in respect of any persons performing services in connection with this Contract.

36. UN Equipment/Property

36.1 Title to any and all equipment and property furnished by the UN for the purpose of this Contract shall rest with the UN. The UN makes no warranty of any kind regarding the condition of such equipment or property. The Contractor shall be responsible and accountable to the UN for all equipment or property purchased with funds provided or to be reimbursed by the UN. To this end, the Contractor shall take all reasonable measures, including maintaining appropriate insurance, necessary to preserve such equipment or property from loss or damage until returned to the UN upon completion of the work or services or termination of this Contract, or when no longer needed by the Contractor for the purposes of this Contract. Such equipment or property shall be returned to the UN in the same condition as when it was made available to the Contractor, subject to normal wear and tear. The Contractor shall be liable to the UN for the loss of or damage to such equipment or property.

37. Copyright, patents and other proprietary rights

37.1 The United Nations shall be entitled to all intellectual property and other proprietary rights including but not limited to patents, copyrights and trademarks, with regard to documents and other materials which bear a direct relation to or are prepared or collected in consequence or in the course of the execution of this Contract. At the United Nations's request, the Contractor shall take all necessary steps, execute all necessary documents and generally assist in securing such proprietary rights and transferring them to the United Nations in compliance with the requirements of the applicable law.

38. Use of name, emblem or official seal of the United Nations

38.1 The Contractor shall not advertise or otherwise make public the fact that it is a contractor with the United Nations. Also the Contractor shall, in no other manner whatsoever use the name, emblem or official seal of the United Nations or any abbreviation of the name of the United Nations in connexion with its business or otherwise.

39. Confidential nature of documents

39.1 All maps, drawings, photographs, mosaics, plans, reports, recommendations, estimates, documents and all other data compiled by or received by the Contractor from the UN under this Contract shall be the property of the United Nations, shall be treated as confidential and shall be

delivered only to the UN authorized officials on completion of work under this Contract.

39.2 The Contractor may not communicate at any time to any other person, Government or authority external to the United Nations, any information known to it by reason of its association with the United Nations which has not been made public except with the authorization of the United Nations; nor shall the Contractor at any time use such information to private advantage. These obligations do not lapse upon termination or expiration of this Contract.

4. Force majeure; other changes in conditions

4.1 In the event of and as soon as possible after the occurrence of any cause constituting force majeure, the Contractor shall give notice and full particulars in writing to the United Nations of such occurrence or change if the Contractor is thereby rendered unable, wholly or in part, to perform its obligations and meet its responsibilities under this Contract. The Contractor shall also notify the United Nations of any other changes in conditions or the occurrence of any event which interferes or threatens to interfere with its performance of the Contract. On receipt of the notice required under this Article, the United Nations shall take such action as, in its sole discretion, it considers to be appropriate or necessary in the circumstances, including the granting to the Contractor of a reasonable extension of time in which to perform its obligations under the Contract.

.2 If the Contractor is rendered permanently unable, wholly, or in part, by reason of force majeure to perform its obligations and meet its responsibilities under this Contract, the United Nations shall have the right to suspend or terminate this Contract on the same terms and conditions as are provided for in paragraph 45, "Termination", except that the period of notice shall be seven (7) days instead of thirty (30) days.

40.3 Force majeure as used in this Article means acts of God, war (whether declared or not), invasion, revolution, insurrection or other acts of a similar nature or force.

41. Contract management

41.1 The Chief Administrative Officer of UNAMIR (CAO) shall have overall responsibility for the management of this Contract. Within 5 days following the effective date of this Contract, the CAO shall appoint an official who shall serve as the UNAMIR Designated Official for the purpose of this Contract. The UNAMIR Designated Official shall be the focal point of contact between the Contractor and UNAMIR for all matters concerned with the day-to-day adminstration and management of this Contract. The UNAMIR Designated

Official shall assign support staff to perform day-to-day inspection and control functions under this Contract.

41.2 Performance meetings will be held between the UNAMIR Designated Official and the Contractor on a weekly basis. Written minutes of the meetings shall be prepared by UNAMIR and forwarded to UN Headquarters and to the Contractor. At the first performance meeting, a list of standard agenda items shall be agreed and promulgated. At each performance meeting, the Parties shall review all progress and performance issues under the Contract, including any differences between the Parties which may arise in the course of implementation of the Contract. The Parties shall document with particularity in the minutes of the performance meetings any differences between the Parties that have arisen or remains unresolved, including any proposals they have made for the resolution of such differences.

41.3 During performance meetings, delivery arrangements may be discussed and modified should troop strength be reduced by 15% at any location as described in Appendix B.

41.4 Instructions from UNAMIR under this contract shall be in writing only. Should any written instructions issued by UNAMIR appear to be in conflict with any of the terms and conditions of this Contract, then the Contractor shall follow the process as described under paragraphs 49.

42. Settlement of Disputes

42.1 In the event of any dispute, controversy or claim arising out of, or relating to this Contract, or the breach, termination, or invalidity thereof, the following procedures for resolution of such disputes shall apply.

42.2 Notification: Any dispute, controversy or claim arising under this Contract shall be reported to the Chief Administrative Officer of UNAMIR (CAO) in a timely manner but not later than thirty (30) days after such dispute, controversy or claim arises. Upon receipt of such notice, the CAO shall transmit the notification to the Chief, Purchase and Transportation Service of the UN.

42.3 Consultation and conciliation: On receipt of the notification hereinabove provided, the Chief, Purchase and Transportation Service of the UN and the General Manager of the Contractor shall institute discussions and consultations within twenty (20) days of receipt of such notification by the Party to which it is addressed with a view to reaching an amicable resolution of the dispute, controversy or claim without causing interruption of the supply and delivery of the food rations.

42.4 Arbitration: If a dispute, controversy or claim is not settled amicably in accordance with the procedures set forth in paragraphs 42.2 to 42.3 above within forty-five (45) days after receipt of notification as provided for in paragraph 42.2 by the Party to which it is addressed, it may be referred by either Party to arbitration in accordance with the UNCITRAL Arbitration Rules then obtaining. Such arbitration shall be conducted in New York under the auspices of the American Arbitration Association (AAA) which shall also serve as the Appointing Authority under the Rules. The Parties shall be bound by the arbitration award rendered in accordance with such arbitration, as the final adjudication of any such controversy or claim.

43. Privileges and immunities

43.1 Nothing in or relating to this Contract shall be deemed a waiver, express or implied, of any of the privileges and immunities of the United Nations.

44. Termination

44.1 Either party may for valid cause terminate this Contract, in whole or in part, upon written notice as herein provided. In the event of any termination no payment shall be due from the United Nations to the Contractor except for work and services satisfactorily performed in conformity with the express terms of this Contract.

44.2 For the purpose of this provision, valid cause shall include, but not be limited to, default by one of the Parties under the Contract, curtailment or termination of the funding or mandate of UNAMIR, and the events set out in paragraphs 40.2, 47.1 and 50.1, except that in the latter case, the periods of termination notice shall be governed by the respective paragraphs.

44.3 In the event one of the Parties fails to perform an obligation under the Contract, the non-defaulting Party shall provide notice thereof to the defaulting Party in accordance with paragraph 42.2. and 51.1 hereof. The defaulting Party shall have 15 days to remedy such failure to perform. Should the defaulting Party fail to so remedy to the satisfaction of the non-defaulting Party, the Contract may be terminated upon 30 days written notice in accordance with paragraph 44.1 above.

45. Tax exemption

45.1 Section 7 of the Convention on the Privileges and Immunities of the United Nations provides, inter alia, that the United Nations including its subsidiary organs, is exempt from all direct taxes and from customs duties in respect of articles imported or exported for its official use. Accordingly, the Contractor authorizes the United Nations to deduct from the Contractor's

invoice any amount representing such taxes or duties charged by the Contractor to the United Nations. Payment of such corrected invoiced amount shall constitute full payment by the United Nations.

45.2 The Contractor shall be wholly responsible for the payment, where payable, of all customs and other import duties, harbour and port dues, wharfage, landing, pilotage and any other dues that are in force during the time of the execution of this Contract.

45.3 In the event any taxing authority refuses to recognize the United Nations exemption from such taxes, duties and/or dues, the Contractor shall immediately consult with the United Nations to determine a mutually acceptable procedure.

46. Observance of the law

46.1 The Contractor shall comply with all laws, ordinances, rules and regulations bearing on the performance of its obligations under the terms of the Contract.

47. Bankruptcy

47.1 Should the Contractor be adjudged bankrupt, or become insolvent or should control of the Contractor change by virtue of insolvency, the United Nations may, without prejudice to any other right or remedy it may have under the Contract, terminate this Contract forthwith.

48. Encumbrances

48.1 The Contractor shall not cause or permit any lien, attachment or other encumbrance by any person to be placed on file or to remain on file in any public office or on file with the UN against any monies due or to become due for any work done or services rendered in connection with this Contract, or by reason of any claim or demand against the Contractor.

49. Amendments

49.1 No modification of or change in this Contract shall be made unless previously approved in writing and signed by the Contractor and the Chief, Purchase and Transportation Service, United Nations, in the form of an amendment to this Contract.

50. Funding

50.1 In the event, through no action initiated by the United Nations, its legislative body does not appropriate funds for the continuation of this

Contract for any fiscal year after the first fiscal year, the United Nations may, at the beginning of the fiscal year for which its legislative body does not appropriate funds and upon thirty (30) days prior written notice to the Contract, give notice to the Contractor of cancellation of the Contract stating the failure of the legislative body to appropriate the necessary funds as the reason for cancellation and the notice shall be accompanied by payment of all amounts then due to the Contractor under this Contract.

51. Notices

51.1 All notices and other communications required or contemplated under this Contract shall be in writing in the English language and shall be delivered either by: (i) personal delivery; (ii) recognized overnight delivery service; (iii) postage prepaid, return receipt requested certified mail; (iv) electronic telefacsimile which must be confirmed by the addressee within twenty-four (24) hours of receipt by telefacsimile or telegram; or (v) telegram which must be confirmed by the addressee within twenty-four (24) hours of receipt by telefacsimile or telegram, addressed to the Party or Parties for whom intended at the address shown below or such other address as the intended recipient previously shall have designated by written notice previously given pursuant to this Contract:

For the UN (to be presented concurrently to both):

UN HQ

Att'n: Chief, Purchase and
Transportation Service
United Nations
866 UN Plaza, Room A-6104
New York, NY 10017, U.S.A.
Fax: 212-963-9858

UNAMIR

Att'n: Chief Administrative Officer
UNAMIR Logistics
[_____]
[_____]
Tel: [_____]
Fax: [_____]

For the Contractor:

Att'n: Managing Director
ES-KO International, Inc.
Le Millefiori Building
1 rue des Genets
Monte Carlo 98000, Monaco
tel: 33-932-50276
fax: 33-932-55921

Rwanda:

Att'n: Logistics Project Manager
Kigali, Rwanda

Notice by certified mail or recognized overnight delivery service shall be effective on the date it is officially recorded as delivered to (or refused by) the intended recipient by return receipt or equivalent. All notices and other communications required or contemplated by this Contract delivered in person, by telefacsimile, or by telegram shall be deemed to have been delivered to and received by the addressee and shall be effective on the date of actual receipt.

MSF 3944-07

This Contract is hereby executed by the Parties at

Signed

Roger A. Adams
Officer-in-Charge
Purchase and Transportation
Service, OCSS

Date 26/06/95

Ennio Zanotti
Managing Director
ES-KO International Inc.

26/6/95