



EUROPEAN COMMISSION
ENTERPRISE AND INDUSTRY DIRECTORATE-GENERAL

SMEs and Entrepreneurship
Director

Brussels, 25/04/2012
ENTR/E3 (2012) Ares 302522

Dear Sir/Madam,

Subject: Invitation to Tender – Call for tenders
No 153/PP/ENT/CIP/12/F/S01C04 Open procedure,

Accounting guide for SMEs

Thank you for your interest in the above-mentioned contract. We are pleased to enclose a copy of the tendering documents.

1. Lodging of the tender

If you are interested, you should submit a tender in one of the official languages of the European Union.

The deadline for submission of tenders is:

28 – June – 2012

Tenders may be:

a) either sent by registered mail, (date of postmark serving as evidence of timely delivery);
to the following address:

*European Commission
Enterprise and Industry Directorate-General
Invitation to tender No: 153/PP/ENT/CIP/12/F/S01C04
Name of Unit: Directorate E, Unit E.3
Office address: (BREY 06/193)
B-1049 Brussels, Belgium*

b) or sent by courier services (date of deposit slip serving as evidence of timely delivery),
to the address below,

c) or delivered by hand, in person or by an authorised representative (date of acknowledgement of receipt by the Commission serving as evidence of timely delivery) to
the following address:

Service central de réception du courrier

*Avenue du Bourget, 1-3
B-1140 Bruxelles, Belgique*

The envelope should bear the above-mentioned address

How to reach avenue du Bourget 1-3 :

http://ec.europa.eu/enterprise/calls/hand_delivery.html

In case of hand-delivery, a receipt must be obtained as proof of submission, signed and dated by the official in the Commission's central mail department who took delivery. This department is open from 08.00 to 17.00 from Monday to Thursday and from 08.00 to 16.00 on Friday; it is closed on Saturdays, Sundays and Commission holidays.

Please note that for security reasons hand deliveries (including courier services) are not accepted in other Commission buildings.

2. Presentation of the tender

The tender must be submitted, **in triplicate**, under double sealed cover.

The inner envelope should be addressed to the department indicated in a) and marked "**Invitation to tender 153/PP/ENT/CIP/12/F/S01C04**" and "**Not to be opened by the internal mail service**".

If self-adhesive envelopes are used, they must be sealed with adhesive tape and the sender must sign across the tape.

Tenders must be drawn up following the instructions and using the model forms in the specifications. These specifications and the draft contract are attached to this invitation to tender. The specifications list all the documents that must be produced in order to tender, including supporting evidence of economic, financial, technical and professional capacity.

For further modalities on drafting your tender, please refer to section 4 of the tender specifications attached.

3. Acceptance of terms and conditions

Submission of a tender implies acceptance of the terms and conditions set out in this invitation to tender, in the specifications and in the draft contract and, where appropriate, waiver of the tenderer's own general or specific terms and conditions. It is binding on the tenderer to whom the contract is awarded for the duration of the contract.

Please refer to section 3.3 of the attached tender specifications for further information.

4. Period of validity of the tender

The offer must remain valid for a period of 7 months following the final date for submitting tenders (see below). During this period, the tenderer may not modify the terms of his tender in any respect.

5. Contact between the tenderers and the Commission

Contacts between the Commission and the tenderers may take place only under exceptional circumstances. Please refer to section 3.2 of the attached tender specifications for further details.

6. Other provisions

This invitation to tender is in no way binding on the Commission. The Commission's contractual obligation commences only upon signature of the contract with the successful tenderer.

Up to the point of signature, the contracting authority may either abandon the procurement or cancel the award procedure, without the tenderers being entitled to claim any compensation.

We look forward to receiving your tender.

Yours sincerely,

(E-signed)

Joanna DRAKE

Annex: Tendering documents including technical specifications and draft contract



European Commission
Enterprise & Industry Directorate General

CALL FOR TENDER

No 153/PP/ENT/CIP/12/F/S01C04

TITLE

Accounting guide for SMEs

Open procedure

TENDER SPECIFICATIONS

TABLE OF CONTENTS

1. TECHNICAL SPECIFICATIONS.....	6
1.1. DESCRIPTION OF TASKS	6
1.2. BACKGROUND.....	9
1.3. REPORTS AND DOCUMENTS	9
2. CONTRACTUAL CONDITIONS.....	14
2.1. NATURE OF THE CONTRACT	14
THE STUDY ON “ACCOUNTING GUIDE FOR SMEs” IS A SERVICE CONTRACT.	14
2.2. STARTING DATE OF THE CONTRACT AND DURATION OF THE TASKS.....	14
2.3. TERMS OF PAYMENT	14
2.4. GUARANTEES	14
2.5. PLACE OF PERFORMANCE.....	14
2.6. SUBCONTRACTING.....	14
2.7. JOINT OFFERS.....	15
3. ADMINISTRATIVE INFORMATION CONCERNING THE INVITATION TO TENDER.....	17
3.1. DATE AND PLACE OF OPENING OF THE TENDERS	17
3.2. CONTACT BETWEEN THE TENDERER AND THE COMMISSION	17
3.3. GENERAL TERMS AND CONDITIONS FOR THE SUBMISSION OF TENDERS	18
3.4. NO OBLIGATION TO AWARD THE CONTRACT.....	19
3.5. DATA PROTECTION.....	19
3.6. OPPORTUNITIES FOR SMALL AND MEDIUM SIZED ENTERPRISES	20
4. FORM AND CONTENT OF THE TENDER	21
4.1. HOW TO SUBMIT A TENDER	21
4.2. STRUCTURE OF THE TENDER.....	21
4.2.1. <i>Section One: Administrative proposal</i>	22
4.2.2. <i>Section Two: The Exclusion Criteria Form</i>	23
4.2.3. <i>Section Three: Evidence relating to the selection criteria</i>	23
4.2.4. <i>Section Four: Technical proposal</i>	24
4.2.5. <i>Section Five: Financial proposal</i>	25
5. ASSESSMENT AND AWARD OF CONTRACT.....	28
5.1. STAGE 1 – APPLICATION OF EXCLUSION CRITERIA AND EXCLUSION OF TENDERERS	28
5.1.1. <i>Declaration</i>	28
5.1.2. <i>Grounds for disqualification</i>	28
5.1.3. <i>Evidence</i>	29
5.1.4. <i>Administrative and financial penalties</i>	30
5.2. STAGE 2 - APPLICATION OF SELECTION CRITERIA (SELECTION OF TENDERERS)	30
5.2.1. <i>Selection criteria</i>	31
5.2.2. <i>Evidence of the economic and financial capacity of the service provider(s)</i>	31
5.2.3. <i>Evidence of the technical and professional capacity of the service provider(s)</i>	32
5.3. STAGE 3 - APPLICATION OF AWARD CRITERIA (ASSESSMENT OF TENDERS)	33
5.4. INFORMATION FOR TENDERERS	35
5.5. AWARD OF THE CONTRACT	35
6. ANNEXES.....	36
6.1. EXCLUSION CRITERIA FORM (INVITATION TO TENDER No 153/PP/ENT/CIP/12/F/S01C04.....	37
6.2. DRAFT SERVICE CONTRACT	39
6.3. FINANCIAL AND ECONOMIC CAPACITY OVERVIEW FORM (INVITATION TO TENDER NO 153/PP/ENT/CIP/12/F/S01C04.....	40
6.4. SUBCONTRACTOR / LETTER OF INTENT 153/PP/ENT/CIP/12/F/S01C04.....	41
6.5. POWER OF ATTORNEY	42
6.6. CHECKLIST OF DOCUMENTS TO BE SUBMITTED.....	46

1. TECHNICAL SPECIFICATIONS

1.1. DESCRIPTION OF TASKS

Objective

The objective of the Study is to present an “Accounting guide for SMEs” (hereafter: the Accounting Guide) which:

1. Contributes to the development of good accounting practices for those European SMEs which are not covered by harmonised EU accounting rules and thereby might be subject to an unnecessary high administrative burden at a national level;
2. Provides Member States and stakeholders with information about current good accounting practices in Europe for those European SMEs which are not covered by harmonised EU accounting rules; and
3. Presents recommendations on good accounting practices in specified accounting areas for those European SMEs which are not covered by harmonised EU accounting rules in the form of an Accounting Guide and encourage Member States and other stakeholders to follow up on it. The Accounting Guide should also indicate areas within the accounting field where the administrative burden could be reduced without having a material impact on the quality of the financial information that is published by these SMEs.

Tasks

The main task is to develop an Accounting Guide for those European SMEs which are not covered by harmonised EU accounting rules and operating in the non-financial business economy. The Accounting Guide shall take into account the information needs of both users and preparers in the accounting field. The Accounting Guide shall deal with at least the following specified accounting areas:

- Accounting systems
 - Ø Internal accounting
 - § Content
 - Ø External accounting
 - § Content
 - Ø Tax accounting
 - § Content
 - Ø Other accounting systems
- Accounting framework
 - Ø Accounting principles
 - § Cash basis accounting
 - § Accrual basis accounting
 - § Matching
 - § Materiality
 - § Other accounting principles

- Ø Principles for external financial statements
 - § True and fair view
 - § Going concern
 - § Prudence
 - § Opening balance
 - § Consistency
 - § Separate valuation
 - § Other principles
- Recording of financial transactions
 - Ø Financial records
 - § Content
 - Ø Double-entry vs. single-entry bookkeeping
 - Ø Chart of accounts
 - § Content
 - Ø Other
- Components of financial statements
 - Ø Profit and loss account
 - § Content/Layout
 - Ø Balance sheet
 - § Content/Layout
 - Ø Cash flow statement
 - § Content/Layout
 - Ø Notes to financial statements
 - § Content/Layout
 - Ø Consolidated financial statements
 - § Content/Layout
 - Ø Other financial statements
 - § Content/Layout
- Annual report (management report)
 - Ø Content
- Auditing
 - Ø Scope
 - Ø Content of audit report
- Publication of financial statements

The Accounting Guide shall be structured pursuant to both legal forms and sizes of SMEs, e.g. as Sub accounting guides according to this matrix:

Matrix of Sub accounting guides for SMEs

Legal form Size	Type I	Type II
Medium-sized	Sub accounting guide I Medium	Sub accounting guide II Medium
Small-sized	Sub accounting guide I Small	Sub accounting guide II Small
Micro I	Sub accounting guide I Micro I	Sub accounting guide II Micro I
Micro II	Sub accounting guide I Micro II	Sub accounting guide II Micro II

The Study shall be carried out in minimum 25 Countries selected among Member States, EEA countries and candidate countries. When applicable the Study can utilise the results of two previous Commission reports on this subject.

The Study consists of three modules:

1. Desk research: Identifying and analysing the accounting requirements (both legally binding and recommendations) in the specified accounting areas for those European SMEs which are not covered by harmonised EU accounting rules as in force on the signature of the service contract in the non-financial business economy for the minimum 25 Countries selected. Especially good accounting practices in the specified accounting areas shall be identified and well substantiated recommendations on the good accounting practices shall be made based on the identified and analysed information in the Desk research;
2. Survey: Analysing and identifying the users' and preparers' needs in the specified accounting areas for those European SMEs which are not covered by harmonised EU accounting rules in the non-financial business economy for the minimum 25 Countries selected. For this purpose a Survey on good accounting practices in the specified accounting areas shall be carried out among users and preparers of accounting information. Well substantiated recommendations on the good accounting practices in the specified accounting areas shall be made based on the identified and analysed results of the Survey at an aggregate European level; and
3. Accounting Guide: Based on the results in the Desk research and the Survey modules, the Contractor shall identify and provide well substantiated recommendations on the good accounting practices in the specified accounting areas in Sub accounting guides for those European SMEs which are not covered by harmonised EU accounting rules. Special attention should be given to recommendations that could reduce the

administrative burden of SMEs for producing financial statements without having an impact on the quality of financial reporting. A cost-benefit model should be used when providing the recommendations.

1.2. BACKGROUND

The service contract is for a study on an “Accounting guide for SMEs”. The study shall comprise both a desk research and a survey in specific accounting areas in minimum 25 countries in Europe in the non-financial business economy. Based on the results of the desk research and the survey the Contractor shall produce an “Accounting guide for SMEs” in the non-financial business economy.

The legal base of the contract is Decision No 1639/2006/EC of the European Parliament and of the Council of 24 October 2006 establishing a Competitiveness and Innovation Framework Programme (2007 to 2013) OJ L 310, 9.11.2006, p. 15.

The contract will be awarded to the tenderer whose tender fulfils all the requirements stipulated in the tender documents and in addition has produced the most cost-effective tender.

1.3. REPORTS AND DOCUMENTS

The Contractor is to provide the required reports and documents in accordance with the conditions of the standard service contract appended in Annex 6.2.

Work carried out by the Contractor in performance of the service contract will be subject of the following meetings, reports, workshops and a seminar:

1. Kick-off meeting

The Contractor and the Commission expert group shall have a kick-off meeting no later than 2 months after the signature of the service contract in the premises of the European Commission in Brussels. In this meeting the Contractor shall present a draft with content of the two different questionnaires to be used in the Survey. The Contractor shall also present a detailed time schedule with a work programme in steps for the completion of the three modules of the Study.

The Commission expert group shall provide comments and feedback on the presented material which the Contractor has to send to the Commission expert group via the European Commission at least 17 days before the meeting date. The questionnaires for the Survey and the work programme have to be agreed upon by the Commission expert group within two weeks after the date of the kick-off meeting. The Commission does not reimburse travel expenses to the Contractor.

2. First workshop

The first workshop between the Contractor and the Commission expert group shall take place in Brussels no later than 10 months after the signature of the service contract. In this workshop the Contractor shall present the information gathered so far and outline a draft structure of the Accounting Guide indicating which pieces of information still have to be collected.

1. Technical specifications

The Contractor shall present the first preliminary identified good accounting practices in the specified accounting areas according to both legal form and size of SMEs for both the Desk research and the Survey.

The Commission expert group shall provide comments and feedback on the presented material which the Contractor has to send to the Commission expert group via the European Commission at least 17 days before the meeting date. The Commission does not reimburse travel expenses to the Contractor.

3. First interim report

The first interim report shall describe the work carried out so far and the remaining work programme until completion of the Study. It shall in particular show which steps in the work programme were undertaken in order to collect information in the Desk research and the Survey modules. The report shall compare the time schedule to the one that was originally planned if the two are different.

The first interim report shall also present the information gathered so far and outline a draft structure of the Accounting Guide indicating which pieces of information still have to be collected.

The first interim report shall present the first preliminary identified good accounting practices in the specified accounting areas according to both legal form and size of SMEs for both the Desk research and the Survey. The report shall be in the English language.

The first interim report must be sent to the European Commission for comments no later than 11 months after the signature of the service contract. The European Commission shall have 45 days from receipt of the first interim report to approve or reject the report. Within 30 days of receiving any comments, the Contractor shall send the European Commission the final version of the first interim report, which will take account of the comments made by the European Commission.

4. Second workshop

The second workshop with the Commission expert group shall take place in Brussels no later than 19 months after the signature of the service contract. In this workshop the Contractor shall present the draft content of the three modules of the Study and outline a detailed structure of the Accounting Guide indicating which pieces of information still have to be collected.

The Contractor shall also present the nearly finalized good accounting practices in the specified accounting areas according to both legal form and size of SMEs for both the Desk research and the Survey.

The Commission expert group shall provide comments and feedback on the presented material which the Contractor has to send to the Commission expert group via the European Commission at least 21 days before the meeting date. The Commission does not reimburse travel expenses to the Contractor.

5. Second interim report

The second interim report shall describe the work carried out so far and the remaining work programme until completion of the Study. It shall in particular show which steps in the work programme were undertaken in order to collect information in the Desk research and the Survey modules and who was contacted in this process. The report shall compare the time schedule to the one that was originally planned if the two are different.

The second interim report shall present the draft content of the three modules of the Study and outline a detailed structure of the Accounting Guide indicating which pieces of information still have to be collected.

The second interim report shall also present nearly finalised good accounting practices in the specified accounting areas according to both legal form and size of SMEs for both the Desk research and the Survey. The report shall be in the English language.

The second interim report must be sent to the European Commission for comments no later than 20 months after the signature of the service contract. The European Commission shall have 45 days from receipt of the second interim report to approve or reject the report. Within 30 days of receiving any comments, the Contractor shall send the European Commission the final version of the second interim report, which will take account of the comments made by the European Commission.

6. Final report

The final report could conform to the following schema:

1. Title page
2. Table of contents
3. Executive summary
4. Introduction
5. Research methodology
6. Results from the modules
 - Ø Desk research
 - Ø Survey
 - Ø Accounting Guide
 - § Sub accounting guide I Medium
 - § Sub accounting guide I Small
 - § Etc.
7. Conclusions
8. Annexes

The report shall describe the overall work carried out and include a sound analysis of findings and factually based conclusions in line with the objective of the Study. The report shall present the identified and well substantiated recommendations on good accounting practices for the specified accounting areas in form of Sub accounting guides according to legal form and size of the SMEs. The final report shall also contain a short summary of the main results in an Executive Summary of no more than 3 pages in English, French and German. In addition the report shall contain a synthesis of the key findings of not more than 1 page which could – for example- be used as the basis for a press release.

As annexes to the final report the Contractor shall provide:

- Glossary of used abbreviations and definitions
- Reports on the accounting requirements for SMEs in the Countries selected
- List of used references
- The two questionnaires in all languages used for the interviews
- A list with contact details of the persons who have been interviewed in the Survey.
- The complete set of replies to the questionnaires by the respondents in electronic format. Its content shall be presented under an application (Excel is preferred) that permits further analysis and processing of data.

The full final report shall be in English of publishable quality and delivered both in paper and in electronic form.

Drafts of the final report must be submitted to the European Commission no later than 23 months after the signature of the contract. The European Commission shall have 60 days from receipt of the draft final report to approve or reject the report. Within 30 days of receiving any such comments, the Contractor shall send the European Commission the final report, which shall take account of the comments made by the European Commission.

The quality of the final report will be assessed and rated on the basis of the following nine quality criteria:

1. **Relevance:** Does the Study deal adequately with requests for information from the Commission and is it in line with the specifications?
2. **Appropriate methodology:** Is the design of the Study adequate and suitable for providing the results required (within time limits) to answer the objectives of the Study?
3. **Reliable data:** Is data collected or selected suitable and sufficiently reliable for the expected use?
4. **Sound analysis:** Is the analysis of the data complete and appropriate to make well substantiated recommendations on good accounting practices?
5. **Credible results:** Are the results logical and justified by the analysis of the data and compatible with previous studies and literature?
6. **Valuable conclusions:** Are the recommendations appropriate and are they unbiased by personal or partisan considerations?
7. **Clarity:** Does the report describe the context and goal of the Study and are the results structured in such a way that the information provided is easily understood?
8. **Language:** Is the English language used in the report understandable, of high quality and publishable?
9. **Overall assessment**

1. Technical specifications

The ratings to be used for each quality criteria are: unacceptable-poor-satisfactory-good-excellent.

When the final report is approved, it may be printed and/or published on the Directorate General for Enterprise and Industry's internet web site.

7. Seminar

Based on the approved final report and on the request of the European Commission, the Contractor (by at least one of the senior experts) is obliged to give an interactive audio-visual presentation in English of the Accounting Guide to the Commission expert group in a seminar in Brussels no later than 3 months after the final report of the Study has been approved by the European Commission. The Contractor shall devote one working day to the seminar and the date shall be specified and organised by the European Commission. The presentation shall present the results of the three modules of the Study. All presentations shall be submitted by the Contractor to the European Commission at least 21 days before the seminar. The Commission does not reimburse travel expenses to the Contractor.

Time-line	Meetings	Deliverables
Signature of the contract		Service contract signed by both parties
No later than 2 months after the signature of the contract	Kick-off meeting with the Commission expert group	Draft questionnaires and work programme
No later than 10 months after the signature of the contract	First work shop with the Commission expert group	Material to be presented by the Contractor
No later than 11 months after the signature of the contract		Draft of first interim report
No later than 19 months after the signature of the contract	Second work shop with the Commission expert group	Material to be presented by the Contractor
No later than 20 months after the signature of the contract		Draft of second interim report
No later than 23 months after the signature of the contract		Draft of the final report
No later than 3 months after the approval of the final report	Seminar with the Commission expert group	Presentations by the Contractor

2. CONTRACTUAL CONDITIONS

2.1. NATURE OF THE CONTRACT

The study on “Accounting guide for SMEs” is a service contract.

2.2. STARTING DATE OF THE CONTRACT AND DURATION OF THE TASKS

The contract shall enter into force on the date on which it is signed by the last contracting part).

It is expected to be signed in December 2012

The duration of the tasks shall not exceed 24 months.

The execution of the tasks may not start before the contract has been signed. The period of execution of the tasks may be extended, only with the written agreement of the contracting parties, before the end of the period originally stated in the contract.

2.3. TERMS OF PAYMENT

Not applicable.

2.4. GUARANTEES

Not applicable.

2.5. PLACE OF PERFORMANCE

The place of performance of the tasks shall be the Contractor's premises or any other place indicated in the tender, with the exception of the Commission's premises.

2.6. SUBCONTRACTING

Subcontracting is defined as the situation where a contract has been or is to be established between the Commission and a contractor and where the contractor, in order to carry out that contract, enters into legal commitments with other legal entities for performing part of the service. However, the **Commission has no direct legal commitment with the subcontractor(s).**

At the level of the liability towards the Commission, tasks provided for in the contract may be entrusted to subcontractors, but **the contractor retains full liability towards the Commission for performance of the contract as a whole.**

Accordingly:

- The Commission will treat all contractual matters (e.g. payments) exclusively with the contractor, whether or not the tasks are performed by a subcontractor;
- The Commission will privilege direct contacts with the contractor, who is responsible for executing the contract;

- Under no circumstances can the contractor avoid liability towards the Commission on the grounds that the subcontractor is at fault. The contractor remains notably fully responsible for timely execution.

A contract which includes subcontracting is subject to certain general conditions in particular the provisions on subcontracting, checks and audits, and confidentiality. Where justified by the subject matter of the contract, a statement of confidentiality may be required to be submitted to the Commission. **The subcontracting arrangement between the contractor and his subcontractor is supposed to render directly applicable all those contractual obligations with regard to the Commission to the subcontractor.**

Consequently, the bid must clearly identify the subcontractor(s) and document their willingness to accept the tasks and their acceptance of the terms and conditions set out in section 3.3, in particular article II.20 of the standard service contract by returning the form in annex 6.4, filled in and signed.

Tenderers must inform the subcontractor(s) and include in their sub-contracting documents that Article II.20 of the standard service contract (Annex 6.2) may be applied to sub-contractors.

Once the contract has been signed, Article II.6 of the above-mentioned service contract shall govern the subcontracting.

2.7. JOINT OFFERS

A joint offer is a situation where an offer is submitted by a group of tenderers. If awarded the contract, the tenderers of the group will have an equal standing towards the Commission in executing a supply, service or works contract.

The Commission will not request consortia to have a given legal form in order to be allowed to submit a tender, but reserves the right to require a consortium to adopt a given legal form **before the contract is signed** if this change is necessary for proper performance of the contract. This can take the form of an entity with or without legal personality but offering sufficient protection of the Commission's contractual interests (depending on the Member State concerned, this may be, for example, a consortium or a temporary association).

Grouping of firms must nominate one party to be responsible for the receipt and processing of payments for members of the grouping, for managing the service administration, and for coordination. The documents required and listed in the present specifications must be supplied by every member of the grouping, the checklist in annex 6.6 will help verifying the level of information to be provided according to the role of each entity in the tender.

Each member of the grouping assumes a joint and several liability towards the Commission.

The offer has to be signed by all members of the group. However, if the members of the group so desire they may grant an authorisation to one of the members of the grouping. In this case they should attach to the offer a power of attorney (see model in

annex 6.5). For groupings not having formed a common legal entity, model 1 should be used, and for groupings with a legal entity in place model 2.

The contract will have to be signed by all members of the group. If the members of the group so desire, they may grant authorisation to one of the members of the grouping by signing a power of attorney. The same model as above duly signed and returned together with the offer (see annex 6.5) is valid also for signature of the contract.

Partners in a joint offer assume joint and several liability towards the Commission for the performance of the contract as a whole.

Statements, saying for instance: “that one of the partners of the joint offer will be responsible for part of the contract and another one for the rest”, or “that more than one contract should be signed if the joint offer is successful”, are thus incompatible with the principle of joint and several liability. The Commission will disregard any such statement contained in a joint offer, and reserves the right to reject such offers without further evaluation, on the grounds that they do not comply with the tendering specifications.

An economic operator can only participate once as a tenderer, whether as single tenderer, lead organisation in a consortium/joint bid or partner in a consortium. **The economic operator may however agree to act as a subcontractor in a distinct bid** from which it is participating as either of the aforementioned options. However, such a situation is not advisable for the high potential of conflicts of interest it may generate.

3. ADMINISTRATIVE INFORMATION CONCERNING THE INVITATION TO TENDER

These specifications follow the publication of a contract notice in OJ S.

3.1. DATE AND PLACE OF OPENING OF THE TENDERS

Tenders will be opened at **10.00** on **12.07.2012**

at the following location:

<p><i>Office address:</i></p> <p style="text-align: center;">DG Enterprise and Industry Avenue d'Auderghem 45, Office 06/193 B-1049 Brussels</p>
--

An **authorised representative** of each tenderer may attend the opening of the bids. Companies wishing to attend are requested to notify their intention by sending a fax (+322 299 80 25) or e-mail (entr-financing-innovation-and-smes@ec.europa.eu) at least 48 hours in advance to the address given under the above mentioned address. This notification must be signed by an authorised officer of the tenderer and specify the name of the person who will attend the opening of the bids on the tenderer's behalf.

3.2. CONTACT BETWEEN THE TENDERER AND THE COMMISSION

Contacts between the Commission and the tenderers may take place only in **exceptional circumstances** and under the following conditions only:

- Before the final date for submission of tenders:
 - * The Commission may, on its own initiative, inform interested parties of any error, inaccuracy, omission or other clerical error in the text of the call for tenders.

This information will be published solely via e-tendering, at the internet address indicated in the contract notice and repeated below:

<https://etendering.ted.europa.eu/cft/cft-display.html?cftId=36>

- * Potential tenderers may request clarifications with regard to the tender documents and the nature of the contract.

The requests for additional information may be made exclusively through e-tendering by following the link indicated in the contract notice and repeated below:

<https://etendering.ted.europa.eu/cft/cft-display.html?cftId=36>

3. Administrative information concerning the invitation to tender

Insofar as it has been requested in good time, the additional information will be made available to all economic operators interested in this call and logged in e-tendering no later than six calendar days before the final date for the receipt of bids or, in the case of requests for information received less than eight calendar days before the final date for the receipt of bids, as soon as possible after the request for information has been received.

Potential tenderers are encouraged to formulate, at least six days before the time limit to submit tenders, any remark, complaint or objection they would have in relation to all aspects of this call for tender in order that the Commission can evaluate the need for corrective measures and implement them before the submission of tenders.

The answers to the requests for additional information will be made available solely via e-tendering at the address indicated in the contract notice and repeated below:

<https://etendering.ted.europa.eu/cft/cft-display.html?cftId=36>

Contracting authorities are not bound to reply to requests for additional information made less than five working days before the deadline for submission of tenders.

- After the opening of tenders :

If clarification is requested or if obvious clerical errors in the tender need to be corrected, the contracting authority may contact the tenderer provided the terms of the tender are not modified as a result.

3.3. GENERAL TERMS AND CONDITIONS FOR THE SUBMISSION OF TENDERS

The present tender documents are drawn up in respect of the Financial Regulation applicable to the general budget of the European Communities (Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 as amended by Council Regulation (EC, Euratom) N° 1995/2006 of 13 December 2006), as well as its implementing rules (Commission Regulation (EC, Euratom) No 2342/2002 of 23 December 2002 as amended by i) Commission Regulation 1261/2005 of 20 July 2005, ii) Commission Regulation 1248/2006 of 7 August 2006 and iii) Commission Regulation (EC, Euratom) No 478/2007 of 23 April 2007), hereinafter referred to as the Financial Regulation.

Participation in tendering procedures is open on equal terms to all natural and legal persons from one of the EU Member States and to all natural and legal persons in a third country which has a special agreement with the European Union in the field of public procurement on the conditions laid down in that agreement.

Where the Plurilateral Agreement on Government Procurement (GPA) concluded within the WTO applies, the contracts are also open to nationals of the countries that have ratified this Agreement, on the conditions it lays down. In that connection, it should be noted that the services under Annex IIB to Directive 2004/18/EC and the R&D services listed in category 8 of Annex IIA to that Directive are not caught by the Agreement.

3. Administrative information concerning the invitation to tender

The parties to the GPA can be consulted on the following web page: http://www.wto.org/english/tratop_e/gproc_e/memobs_e.htm#parties.

Operators in third countries which have signed a bilateral or multilateral agreement with the European Union in the field of public procurement must be allowed to take part in the tendering procedure on the conditions laid down in this agreement. The Commission refuses tenders submitted by operators in third countries which have not signed such agreements for the present call for tender.

Submission of a tender implies acceptance of the terms and conditions set out in this invitation to tender, in the tendering specifications and in the draft contract and, where appropriate, waiver of the tenderer's own general or specific terms and conditions. It is binding on the tenderer to whom the contract is awarded for the duration of the contract.

Once the Commission has accepted the tender, it shall become the property of the Commission and the Commission shall treat it confidentially.

The Commission shall not reimburse expenses incurred in preparing and submitting tenders.

The Protocol on the Privileges and Immunities or, where appropriate, the Vienna Convention of 24 April 1963 on Consular Relations shall apply to this invitation to tender.

Variants are not allowed.

3.4. NO OBLIGATION TO AWARD THE CONTRACT

This invitation to tender is in no way binding on the Commission. The Commission's contractual obligation commences only upon signature of the contract with the successful tenderer.

Up to the point of signature, the contracting authority may either abandon the procurement or cancel the award procedure. This decision must be substantiated and the tenderers notified.

No compensation may be claimed by tenderers whose tender has not been accepted, including when the Commission decides not to award the contract.

3.5. DATA PROTECTION

If processing your reply to the invitation to tender involves the recording and processing of personal data (such as your name, address and CV), such data will be processed pursuant to Regulation (EC) No 45/2001 on the protection of individuals with regard to the processing of personal data by the European Union institutions and bodies and on the free movement of such data. Unless indicated otherwise, your replies to the questions and any personal data requested are required to evaluate your tender in accordance with the specifications of the invitation to tender and will be processed solely for that purpose by Directorate General Enterprise and Industry, Financing innovation and SMEs (DG ENTR/E.3). Details concerning processing of your personal data are available on the privacy statement at the page http://ec.europa.eu/dataprotectionofficer/privacystatement_publicprocurement_en.pdf.

3. Administrative information concerning the invitation to tender

You are informed that for the purposes of safeguarding the financial interest of the Union, your personal data may be transferred to internal audit services, to the Court of Auditors, to the Financial Irregularities Panel and/or to the European Anti-Fraud Office (OLAF).

Data of economic operators which are in one of the situations referred to in Articles 93, 94, 96(1)(b) and 96(2)(a) of the Financial Regulation¹ may be included in a central database and communicated to the designated persons of the Commission, other institutions, agencies, authorities and bodies mentioned in Article 95(1) and (2) of the Financial Regulation. This refers as well to the persons with powers of representation, decision making or control over the said economic operators. Any party entered into the database has the right to be informed of the data concerning it, up on request to the accounting officer of the Commission.

3.6. OPPORTUNITIES FOR SMALL AND MEDIUM SIZED ENTERPRISES

The Directorate General for Enterprise and Industry has the task to promote opportunities for Small and Medium sized Enterprises (SMEs) and is aiming in its activities to facilitate the activities of SMEs. In this context, **SMEs are particularly encouraged to submit tenders** either on its own if feasible or by constituting a bid using either of the options mentioned in sections 2.6 and 2.7.

The **Enterprise Europe Network** provides advice on tender opportunities and training in relation to procurement, which may be of assistance to newly initiated tenderers. Please refer to the following web-site for further details:

<http://www.enterprise-europe-network.ec.europa.eu/services/advice-eu-law-and-standards>

The Commission has further published a brochure on "Doing business with the European Commission – Tips for potential contractors":

http://ec.europa.eu/budget/library/biblio/publications/business/doing_business_en.pdf

¹ Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 (OJ L 248 of 16.09.2002), as amended by Council Regulation (EC, Euratom) No 1995/2006 of 13 December 2006 (OJ L 390 of 30.12.2006)

4. FORM AND CONTENT OF THE TENDER

4.1. HOW TO SUBMIT A TENDER

Tenderers shall observe precisely the indications in sections 1 and 2 of the invitation to tender in order to ensure their tenders are admissible.

Evidence of timely submission by post or courier service will be constituted by the date of dispatch, the postmark or the date of the deposit slip. In the case of hand-delivery, the signed and dated receipt will serve as evidence.

Late delivery will lead to the non admissibility of the tender and its rejection from the award procedure for this contract. Offers sent by e-mail or by fax will also be non admissible. Envelopes found open at the opening session will also lead to non admissibility of the tender. Consequently, tenderers must ensure that their bids are packed in such a way as to prevent any accidental opening during its mailing.

4.2. STRUCTURE OF THE TENDER

- Tenders must be **perfectly legible** so that there can be **no doubt as to words and figures**.
- Tenders must be **clear and concise**, with **continuous page numbering**, and **assembled in a coherent fashion** (e.g. bound or stapled, etc.).
- Tenders must be written in **one of the official languages of the European Union**.
- Tenders **must include** all the **information and documents requested by the Commission** in order to assess the tender. In order to help tenderers presenting a complete tender, **a checklist of the documents to submit is provided in annex 6.6**. This checklist does not need to be included in the tender but we encourage to use it in order to ease the assessment of the tenders;
- **Prices must be established in euros.**

All tenders must be presented in five sections:

Section one: Administrative information

Section two: The exclusion criteria form

Section three: Evidence relating to the selection criteria

Section four: Technical Proposal – Addressing technical specifications and award criteria

Section five: Financial Proposal

4.2.1. Section One: Administrative proposal

Tenderers may choose between presenting a **joint bid** (see section 2.7) and introducing a bid as a **sole contractor**, in both cases with the possibility of having one or several subcontractors (see section 2.6).

Whichever type of bid is chosen, the tender must stipulate the legal status and role of each legal entity in the tender proposed and the monitoring arrangements that exist between them and, failing this, the arrangement they foresee to establish if they are awarded the contract (see sections 2.6 and 2.7).

a) To identify himself the tenderer must fill in a Legal Entity Form and a Financial Identification Form:

- The **Legal Entity Form** is to be **signed by a representative of the tenderer authorised to sign contracts with third parties**.
- The form is available for individuals, private entities and public entities at the following address :

http://ec.europa.eu/budget/contracts_grants/info_contracts/legal_entities/legal_entities_en.cfm. The Legal Entity Form **must be accompanied by all the information** indicated in the form. When neither this form nor the evidence to be attached to them includes the following information, the tender must include:

For private and public entities:

- a legible copy of the notice of **appointment of the persons authorised to represent the tenderer in dealings with third parties** and in legal proceedings, or a copy of the publication of such appointment if the legislation which applies to the legal entity concerned requires such publication. Any delegation of this authorisation to another representative not indicated in the official appointment must be evidenced.

For Individuals:

- Where applicable, a proof of **registration**, as prescribed in their country of establishment, on one of the **professional or trade registers** or any other official document showing the registration number.
- The **Financial identification form** shall be duly filled in and signed by an authorised representative of the tenderer and his or her banker. A specific form for each Member State is available at the following Internet address:

http://ec.europa.eu/budget/contracts_grants/info_contracts/financial_id/financial_id_en.cfm

- b) The tender must include a **statement confirming the validity of the tender** (preferably in blue ink) signed by the authorised representative.

c) The tender must indicate the **name of a contact person** in relation to the submission of the bid.

- ! *All tenderers, as part of a consortium or a joint bid if applicable, must provide their legal entity files as well as the necessary evidence. Only subcontractors are requested to provide solely the legal entity file without evidence.*

- ! *Economic operators already registered as a legal entity in the Commission's files (i.e. they are or have been contractors of the Commission) are not obliged to provide the evidence requested in the form, on condition they indicate in their offer the references of the procedure and the Commission's department for which this evidence was already provided.*

- ! *In case of a joint bid or a bid presenting subcontracting, only the co-ordinator is obliged to return the financial identification form.*

4.2.2. Section Two: The Exclusion Criteria Form

Tenderers or their representatives shall provide a declaration on their honour, duly signed and dated in which they:

- state whether or not they are in one or more of the situations referred to in Articles 93 and 94 of the Financial Regulation and detailed in the form;

- undertake to submit to the Commission any additional document relating to the exclusion criteria, that the Commission considers necessary to perform its checks, within seven calendar days following the receipt of the Commission's request.

To this end, tenderers must fill in and sign the form in Annex 6.1 to these specifications.

Where the bid involves more than one legal entity (including subcontractors), each entity must provide the form.

Any total or partial omission for which one or more legal entities involved in the tender are responsible may lead the Commission to exclude the tender from the procedure, in accordance with Articles 93 and 94 of the Financial Regulation.

4.2.3. Section Three: Evidence relating to the selection criteria

Tenderers must provide proof of their economic and financial capacity by submitting the documents stated under paragraph 5.2.2 below.

They must equally provide proof of their professional and technical capacity by submitting the documents required under paragraph 5.2.3 below.

4.2.4. Section Four: Technical proposal

Tenderers must include in their bids the **technical proposal addressing all aspects detailed in the technical specifications** set out in section 1.1.

The technical proposal must respond to these technical specifications and provide, as a minimum, all the information needed for the purpose of awarding the contract.

The following aspects should be taken into consideration when drafting the tender:

- (a) methodology for implementation;
- (b) reasons for the proposed methodology;
- (c) how do you intend to build on and link with previous activities (where applicable);
- (d) project management and procedures for internal evaluation;
- (e) level of involvement and activity of other stakeholders;
- (f) role of each partner (in case of a consortium, joint bid and/or use of subcontractors);
- (g) team proposed for implementation of the contract The composition of the team, which will be implementing the project must be properly described. Team staff should be singled out by function (E.g. project managers, administrator, secretary, expert, technical assistant);
- (h) a plan of action with description of activities and their timing.

Due consideration should also be given to the award criteria and method as stipulated under section 5.3 in this document.

Please note that, to grant equal treatment of all tenders, **it is not possible to modify offers after their submission in relation to the technical and financial proposals.** As a consequence, **incompleteness in this section can only result in negative impact for the evaluation of award criteria.** Please note also, that proposals deviating from the technical specifications may be rejected for non-conformity.

The technical specifications and the tenderer's bid shall be integral parts of the contract and will constitute annexes to the contract.

4.2.5. Section Five: Financial proposal

Tenderers must use the following format to formulate their financial proposal:

<i>Price component</i>	<i>Unit price</i>	<i>Quantity</i>	<i>Total</i>
DESK RESEARCH			
Human resources			
Person X (role)			
Person Y (role)			
.....			
Other			
Item X			
Item Y			
.....			
Subtotal (1)			
SURVEY			
Human resources			
Person X (role)			
Person Y (role)			
.....			
Other			
Item X			
Item Y			
.....			
Subtotal (2)			
ACCOUNTING GUIDE			
Human resources			
Person X (role)			
Person Y (role)			
.....			
Other			
Item X			

4. Form and content of the tender

Item Y			
.....			
Subtotal (3)			
TOTAL (1+2+3)			

The tenderer's attention is drawn to the following points:

- **prices must be expressed in euros;**
- **prices should be quoted free of all duties, taxes and other charges, i.e. also free of VAT.** The European Union Institutions are exempt from such charges in the EU under Articles 3 and 4 of the Protocol on the Privileges and Immunities of the European Union of 8 April 1965 (OJ L 152 of 13 July 1967). Exemption is granted to the Commission by the governments of the Member States, either through refunds upon presentation of documentary evidence or by direct exemption.

For those countries where national legislation provides an exemption by means of a reimbursement, the amount of VAT is to be shown separately. In case of doubt about the applicable VAT system, it is the tenderer's responsibility to contact his or her national authorities to clarify the way in which the European Union is exempt from VAT;

- **Prices shall not be conditional and be directly applicable by following the technical specifications.**
- **Prices shall be fixed and not subject to revision.**
- The reference price for the award of the contract shall consist of

a) The amount in payment of the tasks executed, as stated in Article I.3.1 of the contract.

For each category of staff to be involved in the project, the tenderer must specify:

- the total labour costs;
- the **daily rates** and **total number of days** (man-days) each member of staff will contribute to the project;
- other categories of costs, indicating the nature of the cost, the total amount, the unit price and the quantity. Flat-rate amounts should be avoided. If, exceptionally, they are used, specimen quotations for the flat-rate amounts must be provided;

b) The amount corresponding to the reimbursable expenses

Not applicable.

Bids involving more than one legal entity must specify the amounts under a) and b) for each legal entity.

- ! The Commission will reject tenders where no technical offers or financial offers are proposed.**
- ! Non-conformity with the technical specifications in section paragraph 1.1 will also result in rejection from award.**
- ! The Commission reserves the right, however, to request clarification or additional evidence in relation to the exclusion and selection stages after the opening within a time-limit stipulated in its request and in the conditions explained in section paragraph 3.3.**

5. ASSESSMENT AND AWARD OF CONTRACT

The assessment will be based on the information provided in the tender. The Commission reserves the right to use any other information from public or specialist sources.

This assessment will be performed by applying the criteria set out in these specifications. To award the contract, the assessment of admissible bids (see sections 1 and 2 of the Invitation to tender) will be carried out in three successive stages. Only bids meeting the requirements of one stage will be examined in the next stage.

The aim of each of these stages is:

- 1) to check, in the first stage (exclusion criteria), whether tenderers can take part in the tendering procedure and, where applicable, be awarded the contract;
- 2) to check, in the second stage (selection criteria), the technical and professional capacity and economic and financial capacity of each tenderer who has passed the exclusion stage;
- 3) to assess on the basis of the award criteria the technical and financial offers and establish a ranking list, by order of merit, of all tenders having passed the exclusion and selection stages, as well as the quality thresholds set for the assessment of the award criteria.

5.1. STAGE 1 – APPLICATION OF EXCLUSION CRITERIA AND EXCLUSION OF TENDERERS

5.1.1. Declaration

As mentioned above under paragraph 4.2.2, tenderers or their representatives shall provide the form in Annex 6.1 duly signed and dated in which they declare:

- not to be in one or more of the situations referred to in Articles 93 and 94 of the Financial Regulation and detailed in the form;
- to undertake to submit to the Commission any additional document relating to the exclusion criteria, that the Commission considers necessary to perform its checks, within seven calendar days following the receipt of the Commission's request.

5.1.2. Grounds for disqualification

In accordance with Articles 93 and 94 of the Financial Regulation, tenderers shall be excluded from the selection and award procedures if they do not satisfy criteria a) to f) specified in the standard form in annex 6.1.

In addition, contracts may not be awarded to tenderers who, during the procurement procedure are subject to a conflict of interest (criteria g) or are guilty of misrepresentation in supplying the information required by the contracting authority as a condition of participation in the contract procedure or fail to supply this information (criteria h) or fall into one of the situations as specified under criteria a) to f).

If a member of a consortium is subject to exclusion, the rest of the consortium shall be excluded.

If a subcontractor is subject to exclusion, the tender shall be excluded.

5.1.3. Evidence

The tenderer to whom the contract is to be awarded shall provide, within the 15 days following the receipt of the letter informing him of the proposed award of the contract and preceding the signature of the contract, the following evidence confirming the declaration referred to in paragraph 5.1.1:

1. The Commission shall accept as satisfactory evidence that the tenderer to whom the contract is to be awarded is not in one of the situations described in point (a), (b) or (e) of Article 93(1) of the Financial Regulation, **a recent extract from the judicial record or, failing that, an equivalent document recently issued by a judicial or administrative authority in the country of origin or provenance showing that those requirements are satisfied;**
2. The Commission shall accept, as satisfactory evidence that the tenderer is not in the situation described in point (d) of Article 93(1) of the Financial Regulation, **a recent certificate issued by the competent authority of the State.**
3. Where the document or certificate referred to in paragraphs 1 and 2 is not issued in the country concerned and for the other cases of exclusion referred to in Article 93 of the Financial Regulation, it may be replaced by **a sworn or, failing that, a solemn statement made by the interested party before a judicial or administrative authority, a notary or a qualified professional body in his country of origin or provenance.**
4. Depending on the national legislation of the country in which the tenderer is established, the documents referred to in paragraphs 1, 2 and 3 shall relate to legal persons and/or natural persons including, where necessary, company directors or any person with power of representation, decision-making or control in relation to the tenderer. This would be the case when the national legislation concerned gives juridical responsibility of the acts committed by a legal entity (moral persons) to their legal representatives. The tenderer shall provide information on the ownership or on the management, control and power of representation of the legal entity whenever necessary for the proper understanding of the evidence submitted or whenever the Commission requests it.
5. Where they have doubts as to whether tenderers are in one of the situations of exclusion, the Commission may itself apply to the competent authorities referred to in paragraph 3 to obtain any information they consider necessary about that situation.

The Commission may waive the obligation of a tenderer to submit the documentary evidence referred to in paragraphs 1 and 2 if such evidence has already been submitted to it for the purposes of another procurement procedure and provided that

the issuing date of the documents does not exceed one year and that they are still valid. In such a case, the tenderer shall declare on his honour that the documentary evidence has already been provided to the Commission in a previous procurement procedure and confirm that no changes in his situation have occurred. He shall indicate in its tender all the references necessary to allow the Commission services to check this evidence.

You may refer to the e-Certis web-site listing the certificates available in EU Member States:

<http://ec.europa.eu/markt/ecertis/login.do>

5.1.4. Administrative and financial penalties

By returning the form in Annex 6.1, duly signed, tenderers confirm that they have been notified of the following points:

Administrative or financial penalties may be imposed by the Commission on tenderers who are in one of the cases of exclusion provided for in 5.1.2 above after they have been given the opportunity to present their observations.

These penalties are detailed in Article 96 of the Financial Regulation and Articles 133a and 134b of the Regulation laying down the rules for the implementation of the Financial Regulation. We invite tenderers to read carefully these two articles.

5.2. STAGE 2 - APPLICATION OF SELECTION CRITERIA (SELECTION OF TENDERERS)

This part of the tender concerns the criteria and evidence relating to the technical and professional capacity and economic and financial capacity of the service provider(s) involved in the bid. It should also contain any other document that the tenderer(s) wish(es) to include by way of clarification.

An economic operator may rely on the capacities of other entities, regardless of the legal nature of the links which it has with them. In that case, evidence must be provided that it will have at its disposal the resources necessary for performance of the contract, for example by producing a clear undertaking on the part of those entities to place those resources at its disposal.

If several service providers are involved in the bid, each of them must have the professional and technical capacity to perform the tasks assigned to them in the tender and the necessary economic and financial capacity.

This rule applies to all legal entities once they have chosen to be tenderers. If the tender includes subcontractors, the Commission reserves the right to request evidence of their economic and financial capacity if the tasks subcontracted represent a substantial part of the contract.

5.2.1. *Selection criteria*

<u>SELECTION CRITERIA</u>
1. FINANCIAL AND ECONOMIC CAPACITY
1.1 Sufficient economic and financial capacity to guarantee continuous and satisfactory performance throughout the envisaged lifetime of the contract.
1.2 Turnover 5 times superior to the value of this contract.
2. TECHNICAL AND PROFESSIONAL CAPACITY
2.1 University education degrees in accounting and at least 5 years experience in the field of accounting of the tenderer’s managerial staff (at least 3 persons).
2.2 At least 5 years relevant experience of the tenderer’s managerial staff (at least 2 persons) in studies at European level.
2.3 Capacity of the tenderer in terms of availability of human and technical resources.
2.4 Expertise in the field of drafting reports, surveying techniques, collection of data, statistical editing, quantitative analyses, conducting data analysis and drafting recommendations.
2.5 Adequate and relevant language skills to execute the required tasks in a selected number of countries and high quality of oral language skills in English. Linguistic abilities to draft reports in English.
2.6 The tenderer must be ISO 9001 (or equivalent) certified.

These criteria will be assessed on the basis of the documents referred to in paragraphs 5.2.2 and 5.2.3.

5.2.2. *Evidence of the economic and financial capacity of the service provider(s)*

All tenderers must provide proof of their economic and financial capacity by submitting the following documents:

- a) A full copy of the concerned legal entities’ annual accounts (balance sheet, profit and loss account, notes on the accounts and auditors' remarks when applicable) of the last two years, as approved by the general assembly of the company and, where applicable, audited and/or published. These documents must be signed by the authorised representative of the tenderer;
- b) Alternatively to a), by filling Annex 6.3, consisting of an extract of the concerned legal entities’ annual accounts (balance sheet, profit and loss account, notes on the accounts and auditors' remarks when applicable) of the last two years, as approved by the general assembly of the company and, where applicable, audited

4. Assessment and award of contract

and/or published. These documents must be signed by the authorised representative of the tenderer.

- c) a statement of overall turnover and turnover concerning the tasks, supplies or services covered by this contract for the last three financial years;
- d) Appropriate statements from banks or evidence of professional risk indemnity insurance, for legal entities facing the impossibility to fully present evidence a).

If, for some exceptional reason which the Commission considers justified, a tenderer is unable to provide one or other of the above documents, he or she may prove his or her economic and financial capacity by any other document which the Commission considers appropriate. In any case, the Commission must at least be notified of the exceptional reason and its justification in the tender. The Commission reserves the right to request any other document enabling it to verify the tenderer's economic and financial capacity.

5.2.3. Evidence of the technical and professional capacity of the service provider(s)

The ability of service providers to perform services will be assessed in particular with regard to their know-how, efficiency, experience and reliability as specified in paragraph 5.2.1.

Evidence of the technical and professional capacity of the providers involved in the tender may be furnished on the basis of the following documents:

- a) the educational and professional qualifications of the service provider or contractor and/or those of the firm's managerial staff and, in particular, those of the person or persons responsible for providing the services or carrying out the tasks; The Europass curriculum vitae format (<http://europass.cedefop.europa.eu/en/documents/curriculum-vitae/templates-instructions>) shall be filled in and signed, by each person involved in the execution of the tasks foreseen in the tender. The precise contractual link with the tenderer will also be described.

This evidence refers to selection criteria 2.1, 2.2, 2.4 and 2.5.

- b) a list:
 - i) of the principal services provided in the past three years, with the sums, dates and recipients, public or private; or
 - ii) of the services carried out in the last three years, with the sums, dates and place. The list of the most important services shall be accompanied by certificates of satisfactory execution, specifying whether they have been carried out in a professional manner and have been fully completed;

This evidence refers to selection criteria 2.2 and 2.4.

- c) a description of the human resources and the technical equipment, tools and plant to be employed by the firm for performing a service contract;

This evidence refers to selection criterion 2.3.

4. Assessment and award of contract

- d) a description of the measures employed to ensure the quality of supplies and services, and a description of the firm's study and research facilities;

This evidence refers to selection criterion 2.4.

- e) an indication of the technicians or technical bodies involved, whether or not belonging directly to the firm, especially those responsible for quality control;

This evidence refers to selection criterion 2.6.

- f) a statement of the average annual manpower and the number of managerial staff of the service provider or contractor in the last three years;

This evidence refers to selection criterion 2.1.

- g) an indication of the proportion of the contract which the service provider may intend to subcontract.

This evidence refers to selection criterion 2.3.

By submitting a tender, each legal entity involved therein accepts the possibility of a check being carried out by the Commission on its technical capacities and, if necessary, on its research facilities and quality control measures.

In addition, all tenderers are informed that they may be asked to prove that they are authorised to perform the contract under national law, as evidenced by inclusion in a professional or trade register or a sworn declaration or certificate, membership of a specific organisation, express authorisation, or entry in the VAT register.

5.3. STAGE 3 - APPLICATION OF AWARD CRITERIA (ASSESSMENT OF TENDERS)

The contract will be awarded to the **most cost-effective tender**. The following award criteria will be applied:

No	Qualitative award criteria	Weighting (maximum points)
1.	Clarity, completeness and overall coherence of the tender.	20
2.	Quality, detail and completeness of the proposed methodology to collect and analyse data and information.	20
3.	Innovativeness and creativity of the proposed methodology in relation to tasks to be performed.	20
4.	Quality and efficiency of the proposed project management (including quality control, risk management and reporting).	20
5.	Level of involvement of senior experts and related allocation of human resources.	20
Total number of points		100

4. Assessment and award of contract

The selected tender is assessed according to the above qualitative award criteria and the weighting applicable to each criterion.

Tenders scoring

- * less than 70 % in the overall points total or
- * less than 50% in the points awarded for a single criterion

will be excluded from the rest of the assessment procedure.

Award criterion
Total price

! Tenders presenting a total price superior to the maximum amount of 400.000,00 € will be excluded from the rest of the assessment procedure.

The contract will be awarded to the tender which is the most cost-effective (offers the best value for money) on the basis of the ratio between the total points scored and the price.

Final Evaluation
Total Quality Points/Price The Total Quality Points shall have a 70% weight and the Price a 30% weight in the formula: $(70\% * \text{Total Quality Points}) / (30\% * \text{Price})$

Tenders should elaborate on all points addressed by these specifications in order to score as many points as possible. The mere repetition of mandatory requirements set out in these specifications, without going into details or without giving any added value, will only result in a very low score. In addition, if certain essential points of these specifications are not expressively covered by the tender, the Commission may decide to give a zero mark for the relevant qualitative award criteria.

5.4. INFORMATION FOR TENDERERS

The Commission will inform tenderers of decisions reached concerning the award of the contract, including the grounds for any decision not to award a contract or to recommence the procedure.

If a written request is received, the Commission will inform all rejected tenderers of the reasons for their rejection and all tenderers submitting an admissible tender of the characteristics and relative advantages of the selected tender and the name of the successful tenderer.

However, certain information may be withheld where its release would impede law enforcement or otherwise be contrary to the public interest, or would prejudice the legitimate commercial interests of economic operators, public or private, or might prejudice fair competition between them.

5.5. AWARD OF THE CONTRACT

The procurement procedure is concluded by a contract signed by the parties. In this case, the General Terms and Conditions applicable to service contracts referred to above shall apply.

After the period of validity of the tender has expired, conclusion of the contract shall be subject to the tenderer's agreement in writing.

The Commission shall not sign the contract or framework contract with the successful tenderer until a standstill period of 14 calendar days has elapsed, running from the day after the simultaneous dispatch of the award decisions and decisions to reject.

After the award, during standstill period, the Commission will request to the tenderer proposed for award the evidence on exclusion criteria defined in paragraph 5.1.3. If this evidence was not provided or proved to be unsatisfactory the Commission reserves the right to cancel the award procedure or to change the award decision to the benefit of the next best ranked tenderer on condition that he satisfies with the provision of the evidence on exclusion.

6. ANNEXES

ANNEXES

6.1. EXCLUSION CRITERIA FORM (INVITATION TO TENDER NO 153/PP/ENT/CIP/12/F/S01C04)

Exclusion Criteria Form

The undersigned [*name of the signatory of this form, to be completed*]:

1. in his/her own name (*if the economic operator is a natural person or in case of own declaration of a director or person with powers of representation, decision making or control over the economic operator²*)

or

2. representing (*if the economic operator is a legal person*)

official name in full (*only for legal person*):

official legal form (*only for legal person*):

official address in full:

VAT registration number:

declares that the company or organisation that he/she represents / he/she:

- a) is not bankrupt or being wound up, is not having its affairs administered by the courts, has not entered into an arrangement with creditors, has not suspended business activities, is not the subject of proceedings concerning those matters, and is not in any analogous situation arising from a similar procedure provided for in national legislation or regulations;
- b) has not been convicted of an offence concerning professional conduct by a judgment which has the force of *res judicata*;
- c) has not been guilty of grave professional misconduct proven by any means which the contracting authorities can justify;
- d) has fulfilled all its obligations relating to the payment of social security contributions and the payment of taxes in accordance with the legal provisions of the country in which it is established, with those of the country of the contracting authority and those of the country where the contract is to be carried out;
- e) has not been the subject of a judgement which has the force of *res judicata* for fraud, corruption, involvement in a criminal organisation or any other illegal activity detrimental to the Union's financial interests;
- f) is not a subject of the administrative penalty for being guilty of misrepresentation in supplying the information required by the contracting authority as a condition of participation in the procurement procedure or failing to supply an information, or being declared to be in serious breach of his obligation under contract covered by the budget.

² To be used depending on the national legislation of the country in which the tenderer is established and where considered necessary by the contracting authority (see art. 134(4) of the Implementing Rules).

In addition, the undersigned declares on their honour:

- g) they have no conflict of interest in connection with the contract; a conflict of interest could arise in particular as a result of economic interests, political or national affinities, family or emotional ties or any other relevant connection or shared interest;
- h) they will inform the contracting authority, without delay, of any situation considered a conflict of interest or which could give rise to a conflict of interest;
- i) they have not made and will not make any offer of any type whatsoever from which an advantage can be derived under the contract;
- j) they have not granted and will not grant, have not sought and will not seek, have not attempted and will not attempt to obtain, and have not accepted and will not accept any advantage, financial or in kind, to or from any party whatsoever, constituting an illegal practice or involving corruption, either directly or indirectly, as an incentive or reward relating to award of the contract.
- k) that the information provided to the Commission within the context of this invitation to tender is accurate, sincere and complete.
- l) that in case of award of contract, they shall provide the evidence that they are not in any of the situations described in points a, b, d, e above³.

For situations described in (a), (b) and (e), production of a recent extract from the judicial record is required or, failing that, a recent equivalent document issued by a judicial or administrative authority in the country of origin or provenance showing that those requirements are satisfied. Where the Tenderer is a legal person and the national legislation of the country in which the Tenderer is established does not allow the provision of such documents for legal persons, the documents should be provided for natural persons, such as the company directors or any person with powers of representation, decision making or control in relation to the Tenderer.

For the situation described in point (d) above, recent certificates or letters issued by the competent authorities of the State concerned are required. These documents must provide evidence covering all taxes and social security contributions for which the Tenderer is liable, including for example, VAT, income tax (natural persons only), company tax (legal persons only) and social security contributions.

For any of the situations (a), (b), (d) or (e), where any document described in two paragraphs above is not issued in the country concerned, it may be replaced by a sworn or, failing that, a solemn statement made by the interested party before a judicial or administrative authority, a notary or a qualified professional body in his country of origin or provenance.]

By signing this form, the undersigned acknowledges that they have been acquainted with the administrative and financial penalties described under art 133 and 134 b of the Implementing Rules (Commission Regulation 2342/2002 of 23/12/02), which may be applied if any of the declarations or information provided prove to be false.

Full name

Date

Signature

³ Mandatory for contracts of value above €125 000 only (see art. 134(2) of the Implementing Rules). The contracting authority can nevertheless request such evidence for contracts with a lower value.

6.2. DRAFT SERVICE CONTRACT

**6.3. FINANCIAL AND ECONOMIC CAPACITY OVERVIEW FORM (INVITATION TO TENDER
No 153/PP/ENT/CIP/12/F/S01C04**

Financial and Economic Capacity Overview			
Currency : EURO		Figures (000)	
	N* (* most recent figures available)	N-1	N-2
Total Balance Sheet			
TRADE DEBTORS <i>Amounts due by commercial customers</i>			
CAPITAL and RESERVES (Equity) <i>Amounts owned by the company</i>			
TRADE CREDITORS <i>Amounts due to commercial suppliers</i>			
SHORT TERM DEBT			
LONG TERM DEBT			
LIQUIDITY <i>Bank accounts, cash at hand</i>			
<u>About PROFIT & LOSS</u>			
TURNOVER			
ORDINARY RESULT			
EXTRAORDINARY RESULT			
INCOME TAX			
NET RESULT			

You may add any data that you would consider of vital relevance for your organisation and for the understanding of the above figures.

Comments: Please explain BRIEFLY important variations from one year to another if appropriate. In case of negative equity or repeated losses, please explain how the future of the organisation will be ensured.

6.4. SUBCONTRACTOR / LETTER OF INTENT 153/PP/ENT/CIP/12/F/S01C04

Study on “Accounting guide for SMEs”

The undersigned:

Name of the company/organisation:

Address:

Declares hereby the intention to collaborate in the execution of the tasks subject to the above call for tender, in accordance with the terms of the offer to which the present form is annexed, if the contract is awarded to *(name of the tenderer)*.

Declares hereby accepting the general conditions attached to the tendering specifications for this call for tender, and in particular article II.20 of the standard service contract in relation with checks and audits.

Full name	Date	Signature
.....		

6.5. POWER OF ATTORNEY

POWER OF ATTORNEY – MODEL 1

Agreement / Power of Attorney

(DESIGNATING ONE OF THE COMPANIES OF THE GROUP AS LEADER AND GIVING A MANDATE TO IT)

We the undersigned:

- Signatory 1 (Name, Function, Company, Registered address, VAT Number)
- Signatory 2 (Name, Function, Company, Registered address, VAT Number)
-
- Signatory N (Name, Function, Company, Registered address, VAT Number),

Each of them having the legal capacity required to act on behalf of his/her company, HEREBY AGREE AS FOLLOWS:

In case the European Commission awards Contract (« **the Contract** ») to Company 1, Company 2, ..., Company N (« **the Group Members** »), based on the joint offer submitted by them on for the supply of and/or the provision of services for ... (« **the Supplies and/or the Services** »).

(1) As co-signatories of the Contract, all the Group Members:

- (a) Shall be jointly and severally liable towards the European Commission for the performance of the Contract.
- (b) Shall comply with the terms and conditions of the Contract and ensure the proper execution of their respective share of the Supplies and/or the Services.

(2) To this effect, the Group Members designate Company X as **Group Leader**. *[N.B.: The Group Leader has to be one of the Group Members]*

(3) Payments by the European Commission related to the Supplies or the Services shall be made through the Group Leader's bank account .*[Provide details on bank, address, account number, etc.]*.

(4) The Group Members grant to the Group Leader all the necessary powers to act on their behalf in connection with the Supplies and/or the Services. This mandate involves in particular the following tasks:

- (a) The Group Leader shall sign any contractual documents — including the Contract, and Amendments thereto— and issue any invoices related to the Supplies or the Services on behalf of the Group Members.
- (b) The Group Leader shall act as single point of contact for the European Commission in connection with the Supplies and/or the Services to be provided under the Contract. It shall co-ordinate the provision of the Supplies and/or the Services by the Group Members to the European Commission, and shall see to a proper administration of the Contract.

Any modification to the present agreement / power of attorney shall be subject to the European Commission's express approval.

This agreement / power of attorney shall expire when all the contractual obligations of the Group Members towards the European Commission in connection with the Supplies and/or the Services to be provided under the Contract have ceased to exist. The parties cannot terminate it before that date without the Commission's consent.

Signed in on

Name

Function

Company

Name

Function

Company

Name

Function

Company

Name

Function

Company

POWER OF ATTORNEY – MODEL 2

Agreement / Power of Attorney**(CREATING THE GROUP AS SEPARATE ENTITY, APPOINTING A GROUP
MANAGER AND GIVING A MANDATE TO HIM/HER)**

We the undersigned:

- Signatory 1 (Name, Function, Company, Registered address, VAT Number)
- Signatory 2 (Name, Function, Company, Registered address, VAT Number)
-
- Signatory N (Name, Function, Company, Registered address, VAT Number),

Each of them having the legal capacity required to act on behalf of his/her company, HEREBY AGREE AS FOLLOWS:

In case the European Commission awards Contract (« **the Contract** ») to Company 1, Company 2, ..., Company N (« **the Group Members** »), based on the joint offer submitted by them on for the supply of and/or the provision of services for ... (« **the Supplies and/or the Services** »).

(1) As co-signatories of the Contract, all the Group Members:

- (a) Shall be jointly and severally liable towards the European Commission for the performance of the Contract.
- (b) Shall comply with the terms and conditions of the Contract and ensure the proper execution of their respective share of the Supplies and/or the Services.

(2) To this effect, the Group Members have set up under the laws of the Group (« **the Group** »). The Group has the legal form of a [*Provide details on registration of the Group: VAT Number, Trade Register, etc.*].

(3) Payments by the European Commission related to the Supplies or the Services shall be made through the Group's bank account . [*Provide details on bank, address, account number, etc.*].

(4) The Group Members appoint Mr/Ms as **Group Manager**.

(5) The Group Members grant to the Group Manager all the necessary powers to act alone on their behalf in connection with the Supplies and/or the Services. This mandate involves in particular the following tasks :

- (a) The Group Manager shall sign any contractual documents—including the Contract, and Amendments thereto—and issue any invoices related to the Supplies or the Services on behalf of the Group Members.
- (b) The Group Manager shall act as single point of contact for the European Commission in connection with the Supplies and/or the Services to be provided under the Contract. He/she shall co-ordinate the provision of the Supplies and/or the Services by the Group Members to the European Commission, and shall see to a proper administration of the Contract.

Any modification to the present agreement / power of attorney shall be subject to the European Commission's express approval.

This agreement / power of attorney shall expire when all the contractual obligations of the Group Members towards the European Commission in connection with the Supplies and/or the Services to be provided under the Contract have ceased to exist. The parties cannot terminate it before that date without the Commission's consent.

Signed in on

Name

Function

Company

Name

Function

Company

Name

Function

Company

Name

Function

Company

6.6. CHECKLIST OF DOCUMENTS TO BE SUBMITTED

The purpose of the table below is to facilitate the preparation of the tender by providing an overview of the documents that must be included (marked by n) depending on the role of each economic operator in the tender (coordinator/group leader in joint bid, partner in joint bid, single contractor, main contractor, subcontractor).

Some of the documents are only relevant in cases of joint bids or when subcontractors are involved. Additional documents might be necessary depending on the specific characteristics of each tender.

Description	Section	Coordinat or or group leader in joint bid	All partners in joint bid	Single or Main contractor	Sub- contractor
Power of attorney of partners in joint bid indicating the group leader (see annex 6.5)	1		n		
Letter of intent of subcontractor (see annex 6.4)	1				n
Legal Entity Form (see paragraph 4.2.1) Download the form from : http://ec.europa.eu/budget/contracts_grants/info_contracts/legal_entities/legal_entities_en.cfm	1	n	n	n	n
Supporting documents for the Legal Entity File Form	1	n	n	n	
Financial Identification form (see paragraph 4.2.1) Download the form from: http://ec.europa.eu/budget/contracts_grants/info_contracts/financial_id/financial_id_en.cfm	1	n		n	
Exclusion Criteria form (see paragraph 5.1.1 and annex 6.1)	2	n	n	n	n
Evidence of Economic and financial capacity (see paragraph 5.2.2 and annex 6.3)	3	n	n	n	
Evidence of Technical and professional capacity (see paragraph 5.2.3) Go to the following page to fill in the CV: http://europass.cedefop.europa.eu/en/documents/curriculum-vitae/templates-instructions	3	n	n	n	n

The following sections must be provided in the bid, their absence would mean rejection of the bid for incompleteness:

Description	Section	Coordinator or single tenderer
Technical Proposal (see paragraph 4.2.4 and section 1.)	4	n
Financial Proposal (see paragraph 4.2.5)	5	n