

SPECIFICATIONS

To Invitation to Tender CLIMA.A.4/ETU/2012/0016

Resource efficiency policies for land use related climate mitigation

These specifications follow the publication of the prior information notice in OJEU 2012/S 30-047385 of 14/02/2012

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PART 1: TECHNICAL DESCRIPTION

1. Background

Introduction

The Europe 2020 Strategy¹ of the European Commission and the related Resource Efficiency Flagship Initiative² set out resource efficiency and low-carbon development as key drivers for the chosen growth, welfare and employment model for the EU over the next decade.

Significant improvements in resource efficiency are needed in order to successfully face the triple challenge of increasing resource scarcity, elevated resource price levels, and resource price volatility. Deep decarbonisation is necessary in order to protect society from the dangerous impacts of climate change.

Decarbonisation implies a step-wise reduction in greenhouse gas emissions, and, in principle, a decoupling of economic growth from emissions from fossil carbon use. In 2009, the EU agreed on its Climate & Energy Package and endorsed targets to reduce greenhouse gas emissions by 20%, to raise energy efficiency by 20%, and to increase the share of renewable energy in energy consumption to 20% by 2020³. The decoupling process requires economic and social transition and restructuring, involving all economic sectors and all parts of society.

Nature of land use related emission mitigation options

Agricultural land use and forestry are the only socio-economic sectors not only emitting greenhouse gases, but also absorbing the latter, managing photosynthesis and natural growth. Therefore, greenhouse gas emission mitigation options in the land use sector can be targeted both towards emission reduction and towards removal increase. Basically, there are 4 general mitigation options related to agricultural and forestry land use. These 4 options imply the use of the land for biomass production for fossil energy substitution, material/product substitution related to harvested wood products and other bio-materials/bio-chemicals, and to use the land in a way which increases the overall stocks of terrestrial carbon in soils, above and below ground living biomass, and in litter/dead organic matter.

Existing land use related mitigation policies and strategies in the EU

Several factors, including direct and indirect policy intervention, impact on the level of land use related greenhouse gas emissions. A number of policies and strategies have been specifically developed to mitigate land use related greenhouse gas emissions. For example, the

¹ COM(2010) 2020 final: EUROPE 2020 A strategy for smart, sustainable and inclusive growth.

² COM(2011) 21: A resource-efficient Europe – Flagship initiative under the Europe 2020 Strategy.

³ http://ec.europa.eu/clima/policies/brief/eu/package_en.htm

sustainability criteria for biofuels as included in the renewable energy directive⁴ and in the fuel quality directive⁵ have been established to ensure that the emission saving benefits associated with biofuels are not counterbalanced by soil carbon losses assignable to the biofuel production process. The Commission recommended Member States to apply EU biofuel sustainability standards to biomass for energy use in general⁶. The greenhouse gas emission reduction targets as agreed under the Kyoto Protocol⁷ do also cover agricultural and forestry land use related emissions. The Commission Communications 'Roadmap to a Resource Efficient Europe'⁸ and 'Roadmap for moving to a competitive low carbon economy in 2050'⁹ identify land as a scarce resource, whose use needs to be optimised in the framework of action on climate change mitigation. With its recent proposal for a decision of the European Parliament and of the Council on accounting rules and action plans on greenhouse gas emissions and removals resulting from land use related activities¹⁰, the Commission intends to further promote climate mitigation related to terrestrial carbon stock management.

In terms of area coverage, agriculture and forestry are the major land users globally and in the EU, with food, feed, fibre, fuel demand steering respective land use patterns and associated terrestrial carbon stocks. In terms of policy coverage and quantity of biomass absorbed, the food and feed sector appears to be the most important demand channel for bio-based products originating from land use, but the appropriate functioning and sustainability of the overall food system has recently been questioned¹¹. Questions relate to a broad range of issues, such as soil quality and balanced land use (i.a. cropland/grassland relation, crop rotation diversity and length), agricultural input and output management (including energy efficiency, nutrient flows, trade patterns, greenhouse gas emission profiles), price formation and transmission processes, waste occurrence and disposal, food consumption patterns and consumer health and purchase power, and others are major issues of concern. The Commission proposal on the future of the Common Agricultural Policy after 2013 aims to support the competitiveness, sustainability and territorial balance of the EU agricultural sector, and proposes to link agricultural direct income support with land use related climate action¹². In February 2012, the Commission launched a strategy and action plan to promote the Bioeconomy and to pave the way to a more innovative, resource efficient and competitive society that reconciles food

⁴ Directive 2009/28/EC of the European Parliament and of the Council of 23 April 2009 on the promotion of the use of energy from renewable sources and amending and subsequently repealing Directives 2001/77/EC and 2003/30/EC.

⁵ Directive 2009/30/EC of the European Parliament and of the Council of 23 April 2009 amending Directive 98/70/EC as regards the specification of petrol, diesel and gas-oil and introducing a mechanism to monitor and reduce greenhouse gas emissions and amending Council Directive 1999/32/EC as regards the specification of fuel used by inland waterway vessels and repealing Directive 93/12/EEC.

⁶ http://ec.europa.eu/energy/renewables/bioenergy/sustainability_criteria_en.htm

⁷ http://unfccc.int/kyoto_protocol/items/2830.php.

⁸ COM(2011) 571 final: Roadmap to a Resource Efficient Europe.

⁹ COM(2011) 112 final: A Roadmap for moving to a competitive low carbon economy in 2050.

¹⁰ COM (2012) 93 - 12/03/2012. Proposal of the European Commission for a decision of the European Parliament and of the Council on accounting rules and action plans on greenhouse gas emissions and removals resulting from activities related to land use, land use change and forestry.

¹¹ http://ec.europa.eu/economy_finance/articles/structural_reforms/article16028_en.htm

¹² http://ec.europa.eu/agriculture/cap-post-2013/legal-proposals/index_en.htm

security with the sustainable use of renewable resources for industrial purposes while ensuring environmental protection¹³.

The resource efficiency roadmap identifies land use and the food sector, beside the housing and mobility sectors, as key domains for effective restructuring and climate change mitigation. The roadmap requests the halt of soil sealing by 2050, the restoration of ecosystems and of biodiversity, an increase of soil carbon contents, prevention of soil erosion, a reduction of resource input (potentially including land resource use) into the food supply chain by 20%, a cut of food waste disposal by 50% by 2020, a ban of energy recovery from organic waste which could alternatively be recycled, the establishment of appropriate price signals and incentives for sustainable production and consumption. The resource efficiency roadmap also encourages the use of bio-energy, and the substitution of carbon intensive materials in chemistry, construction, etc by bio-products.

Problem: Difficulties of consolidation and negative spill-over effects of individual policies

Currently, individual policies and strategies impacting on land use, biomass production, trade and use are not integrated in view of maximising their overall greenhouse gas emission mitigation effect. Furthermore, the overall mitigation effect resulting from individual policy interventions and triggered feedback mechanisms across sectors and economic actors is not appropriately quantified and understood. For example, mitigation strategies focusing on the implementation of fertiliser use constraints in one area could result in lower land productivity and biomass supply in this area, which again could trigger carbon releases due to land use change in other areas. Indirect land use change associated with bio-energy crop expansion is another prominent example of unintended side effects of policy intervention¹⁴. Potentially climate harmful direct land use change takes place, for example, if set aside land or grassland is converted into cropland so as to produce maize as feedstock for bio-gasification. Bio-gasification plants are often operated in a sub-optimal way, both in terms of feedstock input (inter alia too low animal manure utilisation rate) and in terms of heat energy recovery¹⁵. Biomass (mainly wood pellet) co-firing in coal power plants covered by the EU emission trading scheme can lead to unsustainable forest management and/or deforestation in third countries¹⁶. Soil carbon emissions related to the drainage of wetlands for afforestation can endanger the environmental integrity of the latter. Public support granted for bio-energy production might reduce greenhouse gas emissions due to fossil fuel substitution, but higher emission reductions could eventually be realised if the biomass involved would have been used for long-lasting material substitution in the construction sector.

System approach towards land use related climate change mitigation

¹³ http://ec.europa.eu/research/bioeconomy/press/newsletter/2012/02/sustainable_economy/index_en.htm

¹⁴ http://ec.europa.eu/dgs/jrc/index.cfm?id=2820&dt_code=HLN&obj_id=515

¹⁵ <http://niedersachsen.nabu.de/themen/landwirtschaft/biomasse/06431.html>

¹⁶ http://ec.europa.eu/energy/renewables/studies/doc/bioenergy/2003_cofiring_eu_bionet.pdf

In order to appropriately associate the differentiated profile of land use related greenhouse gas emissions with relevant climate change mitigation policy, and in order to avoid the occurrence of negative side effects endangering the environmental integrity of climate action, mitigation policy needs to adhere to a system approach, integrating all important aspects of land use, biomass production, trade and use related greenhouse gas emissions. The resource efficiency roadmap of the Commission stipulates the need for coherent and consistent policy conception and implementation at all relevant levels for the sake of sustainable development in Europe. For this purpose, existing knowledge generation processes¹⁷ and policy design efforts need to be aligned and harmonised so as to maximise the resource efficiency of land use in view of climate change mitigation.

2. Objective

The objective of the study is to recommend a policy framework suited to optimise the reduction of land use related greenhouse gas emissions and to simultaneously maximise carbon removals, by promoting the 4 mitigation options as identified above in a coherent and consistent way, while preventing negative spill-over effects. Effective implementation of the policy framework should be envisaged to take place over the period until 2030.

3. Content / Description of the tasks

In order to achieve the objective the contractor should perform the following 4 basic tasks:

1. Description of historic trends and of the current situation with regard to land use patterns and land use changes and related greenhouse gas emissions/removals at EU level and globally.

Based on a thorough assessment of quality, reliability, harmonisation degree, and availability of existing literature, studies, statistics, administrative and other data, historic trends and the current situation with regard to land use, land use patterns, land use change and related greenhouse gas emission/removal monitoring, reporting, verification and accounting need to be described in detail, both for the EU and globally. Key drivers for the perceived trends in land use and related emissions/removals, i.e. demographic, socio-economic, policy, financial drivers, institutional, administrative, organisational frameworks, agricultural/forestry sector and market, natural and other drivers - need to be outlined, analysed, assessed, weighted, compared and concluded on. In this context, inter alia, it needs to be elaborated, not at least considering inter-regional costs and profitability of different land uses and the bio-product/commodity trade environment, to what extent the EU drives land use and land use change abroad, and to what extent third countries drive land use in the EU – and how this relates to greenhouse gas emission/removal

¹⁷ Inter alia, knowledge resulting from the following ongoing Commission studies needs to be considered: 'Land as an environmental resource' ENV.B.1/ETU/2011/0029, 'Carbon Preservation and Sequestration in Agricultural Soils – CAPRESE' DG AGRI, 'Invitation to tender for the supply of statistical services - Methodological studies in the field of Agro-Environmental Indicators, Lot 1 (Livestock N and P excretion factors) and Lot 2 (Grassland area, production and use)' DG ESTAT.

monitoring, reporting, verification and accounting of land use and bio-product marketing, waste and consumption.

2. Elaboration of a baseline 2010 until 2030 for land use and related emissions/removals, at EU level and globally.

Following a similar approach and similar requirements (not at least regarding the consideration of key drivers and their development) as for task 1 but now looking into the future with a time perspective from 2010 until 2030 and operating on the basis of a set of clear and consistent assumptions, a land use and land use related greenhouse gas emission/removal baseline needs to be constructed, for the EU and globally. Appropriate land use, bio-product marketing, exchange and disposal, and related greenhouse gas emission/removal modelling until 2030 would be an asset. Extensive inside needs to be provided on what the key drivers for land use and related emissions are, and how these drivers are likely to develop. In this context, a sensitivity analysis should be done for different drivers, such as rates of technological progress impacting on agricultural productivity, dietary changes impacting on food demand, macro economic changes impacting on biomass supply, trade and demand patterns, and other drivers, at EU level and globally.

3. Systemic analysis of policy options impacting on land use and related greenhouse gas emissions/removals.

The potential contractor should already in his offer provide a well justified proposal for appropriate identification, design and decision criteria with regard to suited policy options to be analysed, and, based on this, a sound proposal for those policy options to be further analysed and considered in the framework of the study, as well as an outline of analytical approaches, methods, cause-effect chains, aspects and implications intended to use, apply, cover, assess and evaluate. Suited policy options impacting on land use, land use change, bio-product marketing, exchange and disposal, and on related greenhouse gas emissions/removals as well as an outline on how and with regard to which relevant aspects these policy options will be analysed, assessed and evaluated need to be proposed by the potential Contractor in the offer. In the framework of the contract, policy options to be finally considered will be defined together with the Commission. In particular, the Contractor will explain and document how he intends to link elaborated insights on land use drivers, land use and related emission developments, and considerations and decisions on valid systemic approaches regarding the identification and design of reasonable system boundaries and consistent policies suited to trigger land use related climate mitigation. The range of relevant options can include options like a reduction in the demand for agricultural food commodities and for animal feed, options to optimise land use for greenhouse gas emission abatement respectively maximisation of carbon removal from the atmosphere, options to optimise carbon emission abatement for a given resource and/or a given bio-product use application, options focusing on the design and implementation of so called production and use 'cascades', options to trigger climate friendly green investments and capital flows in the land use and biomass sector, options to green consumer demand, etc. Again, special attention needs to be given to the requirement to consider systemic aspects in the analysis, identifying and avoiding

negative policy spill-over effects and mitigation conflicts as described in the problem definition part of the background section above.

4. Elaboration of an integrated policy framework for land use related climate change mitigation.

Based on the results of the previous tasks of this study and considering relevant policy mandates, budgets, processes and regulation respectively intervention at different levels, a policy framework needs to be elaborated and recommended which is suited to reduce greenhouse gas emissions, by promoting the 4 land use related mitigation options (as identified in the background section above) in a coherent and consistent way, while preventing negative spill-over effects. Effective implementation of the policy framework should be envisaged to take place over the period until 2030. The pathway towards the elaboration of the policy framework, costs and benefits of its implementation, including benefits for the EU greenhouse gas emission/removal balance and co-benefits for third countries, need to be addressed, explained, discussed and documented in detail.

4. Experience required of the Contractor

The core team of the successful tenderer should have

- demonstrable expertise of preferably 10 years in the field of macroeconomic analysis linked to sector and microeconomic analysis, system analysis, input/output economics, agricultural and forestry, biomass production and use engineering and development analysis, and preferably at least 5 years in the field of ex-post, positive (empirical) assessment of resource, ecosystem, (cultural) habitat management and related socio-economic analysis;
- knowledge of and familiarity with land use policy, land use planning, land use information and statistics, and relevant decision making processes at EU and Members States, regional level, and at global level;
- proven understanding of economic and financial governance mechanisms, including trade regulation, commodity and services market administration, demand side policies, social and behavioural sciences;
- expertise in greenhouse gas emission monitoring, reporting, verification, accounting, in particular related to the domains land use, bio-product marketing, exchange and consumption, agriculture and forestry, but also related to other inventory sectors to the extent necessary;
- a proven track record of (preferably peer reviewed) publications in the area of sustainable land use, bio-product marketing, exchange and consumption and related greenhouse gas emissions;
- the ability to produce and present results and reports in fluent English.

5. Deliverables

Within the contract the deliverables are:

- an inception report outlining the contractors' understanding of the contract requirements and proposing sound approaches with regard to contract objective and task achievement, due at least 5 working days before the kick-off meeting in Brussels during which it will be presented by the Contractor and discussed. The kick-off meeting should take place within one month after contract signature, within 10 working days after the kick-off meeting, the Contractor provides draft minutes of the meeting as well as a modified version of the inception report, reflecting the discussion which took place during the kick-off meeting;
- a first interim report on the results of task 1, due 6 months after signature of the contract;
- a second interim report on the results of task 2 and on those results of task 3 dealing with the discussion and specification of appropriate policy measures, and providing justification of how the proposed measures consistently fit together to address the identified problems in a systemic manner, and a description of the understanding of relevant system functioning and crucial interlinks, and approaches and instruments used in order to analyse major causes and effects, due 12 months after signature of the contract; the second interim report is to be presented to the Commission in Brussels within 1 month after its delivery;
- a final consolidated report on the results of tasks 1 to 4 to be delivered 17 months after the signature of the contract; the final report is to be presented to the Commission in Brussels within 3 weeks after its delivery.

6. Intellectual property rights

Modes of exploitation

All studies/analysis/elaborations/thesis/materials/reports, computations, documented data, database format and data, methods of creation, discoveries produced within this Contract and for which the rights vest in the Union and thereby the Union has acquired the ownership in accordance with Article II.10 of the draft contract may be used in the following way:

- i) distribution:
 - publishing in paper copies
 - publishing in electronic form as downloadable/non-downloadable file
 - making available on internet
 - broadcasting
 - public presentation or display
 - communication through a press information services,
 - inclusion in widely accessible databases or indexes
 - in any form and by any method existing at this date and in the future
 - giving access on individual requests without right to reproduce or exploit, as provided for by Regulation 1049/2001 regarding public access to European Parliament, Council and Commission documents
- ii) storage:
 - in paper format
 - in electronic format
 - in original format (sculpture, maquette etc.)
- iii) archiving in line with the applicable document management rules
- iv) modifications made by the Commission or by a third party:

- shortening
- making a summary
- modification of the content
- technical changes to the content:
 - necessary correction of technical errors
 - adding new parts or functionalities
 - changing functionalities
 - providing third parties with additional information concerning the result (e.g. source code)
- addition of new elements, paragraphs titles, leads, bolds, legend, table of content, summary, graphics, subtitles, sound, etc.,
- preparation in audio form, preparation as a presentation, animation, pictograms story, slide-show, public presentation etc.
- extracting a part or dividing into parts
- use of a concept or preparation of a derivative work
- digitisation or converting the format for storage or usage purposes
- translate, subtitle, dub
- v) language versions:
 - working languages of EC
 - official languages of EU
 - languages used within EU
 - languages of candidate countries
 - [other languages]
- vi) use for own purposes:
 - making available to the staff of the Commission
 - making available to the persons and entities working for the Commission or cooperating with it, including: contractors, subcontractors whether legal or natural persons, EU-institutions, agencies and bodies, Member States institutions
 - installing, uploading, processing
 - arranging, compiling, combining, retrieving
 - making a copy, reproducing
- vii) allow use of results by third parties:
 - for commercial or non commercial purposes,
 - against payment, without payment or against fulfilment of other conditions
 - assignment in full or in part
 - giving a licence
 - for a particular period or unlimited in time

Pre-existing rights, intermediaries, creators' rights

Where industrial and intellectual property rights, including rights of ownership and use of the Contractor and third parties, exist prior to the Contract being entered into, ("pre-existing rights") the Contractor shall establish a list which shall specify all pre-existing rights and disclose it to the Commission at the latest when delivering a final result.

For the purpose of this service contract, as a rule all pre-existing rights to delivered results shall vest in the Union and thereby under the terms of the Contract be effectively transferred to the Union, as provided for in Article I.9.1 of the draft contract except where this vesting would be too costly or not possible, to be evidenced by the contractor. In this case, as stated under Article II.10.4 of the draft contract, the Contractor has to make sure a specific licence is available, permitting use of any pre-existing rights not vested into the EU for a period corresponding to the duration of the contract, if such a licence is required for the Union to use the delivered results as foreseen under the terms of the contract.

The Contractor shall present relevant and exhaustive proofs of acquiring all necessary rights together with delivery of the final report at the latest. The obligation of proof presentation should be fulfilled by presentation of the contractors', all subcontractors' intermediating in the transfer of rights and creators' statements prepared in accordance with annexes A1 and A2 of the draft contract.

In case parts of the results were created by employees of the Contractor, documentary evidence shall be provided as to how the creators' or authors' rights were transferred to the Contractor, i.e. a copy of the relevant agreement or extract from the employment contract should be provided¹⁸.

7. Duration of the tasks

The tasks should be completed within **18** months of the signature of the contract (see point 5). The execution of the tasks may not start before the contract has been signed.

8. 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.

¹⁸ All free-lance, self-employed individuals are to be treated as subcontractors and should fill in annex A2 of the draft contract individually, contrary to employees for whom extract from standard work contract can be presented in general.

PART 2: ADMINISTRATIVE DETAILS

1. General terms and conditions for the submission of tenders

- Submission of a tender implies that the tenderer accepts all the terms and conditions set out in these specifications (including the annexes) and waives all other terms of business.
- Submission of a tender binds the contractor to whom the contract is awarded during performance of the contract.
- Changes to tenders will be accepted only if they are submitted on or before the final date set for the submission of tenders.
- Expenses incurred in respect of the preparation and presentation of tenders cannot be refunded.
- No information of any kind will be given on the state of progress with regard to the evaluation of tenders.
- Once the Commission has accepted the tender, it shall become the property of the Commission and the Commission shall treat it confidentially.
- 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.

2. No obligation to award the Contract

- Fulfilment of adjudication or invitation to tender procedure shall not involve the Commission in any obligation to award the contract.
- The Commission shall not be liable for any compensation with respect to tenderers whose tenders have not been accepted. Nor shall it be liable in the event of its deciding not to award the contract.

3. Joint tenders

When a consortium / partnership is envisaged three cases can arise:

- I. The offer originates from a consortium already formally set up as a separate and legal entity able to submit its statutes, mode of operation, technical and financial capacity, such as result from the contributions of its various members. It is such a consortium that will bear the technical and financial responsibility for the contract and will present the requested financial guarantee, if applicable.
- II. The offer originates from companies not yet having created a consortium as a separate legal entity but planning to constitute one as referred to in item I, if their joint offer is accepted. In such a situation, the tenderer will have to provide the legal form, the envisaged draft statutes and mode of operation of the consortium, the various technical and financial contributions, letters of intent, as well as the guarantees envisaged, where applicable.

- III. The offer originates from companies not wishing to constitute formally a consortium as a separate legal entity and thus constituting effectively an association. In such a case, the offer will be submitted in the form of subcontracting (cf. point 4 below), in which case one of the companies shall assume the total responsibility for the offer. This company will sign the contract in its name, the other companies then being regarded as subcontractors of the first.

For joint tenders described in cases I and II above, the information required in

- Part 2, 6.2 (“administrative proposal”)
- Part 3, 1 (“information for assessment of exclusion criteria”) and
- Part 3, 2 (“information for assessment of selection criteria”)

must be provided for **all** members participating in the tender.

For sub-contractors (joint tenders described in case III) please refer to point 4 below. Furthermore, the questionnaire in Annex 2 must be completed.

4. Subcontractors

Sub-contracting for the purpose of the contract is permitted where there is a need for specific expertise.

Sub-contracting 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 sub-contractor(s)**. At the level of the liability towards the Commission, tasks provided for in the contract may be entrusted to sub-contractors, 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 sub-contractor;
- 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 sub-contractor is at fault.

A contract which includes sub-contracting is subject to certain general conditions in particular the provisions on sub-contracting, 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 sub-contracting arrangement between the contractor and his sub-contractor should render directly applicable all those contractual obligations with regard to the Commission to the sub-contractor.**

Consequently, the bid must clearly identify the sub-contractor(s) and document their willingness to accept the tasks and their acceptance of the terms and conditions set out in part 3, point 2 below, in particular article II.20 of the standard service contract by returning the form in Annex 2, duly filled in and signed.

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

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

Where sub-contracting exceeds 60.000€ or 20% of the contract value (the highest value will be applied), the sub-contractor(s) concerned will be assessed against the exclusion criteria, including absence of conflict of interest (see Annex 5), and selection criteria.

Documents to be submitted - subcontracting

If the bid envisages subcontracting, it must include the following:

Administrative information and evidence for access to the contract

1. The **questionnaire for joint bids and subcontracting** provided in Annex 2, signed by a legal representative of the tenderer. A separate copy of the second page of this questionnaire must be provided for each sub-contractor, and include the following information:
 - the reasons for sub-contracting;
 - the role, activities and responsibilities of each sub-contractor;
 - and the volume/proportion of tasks for each sub-contractor.
2. A **declaration of intent** by each sub-contractor stating its intention to collaborate with the tenderer if the contract is awarded to it.

Documents relating to the exclusion criteria

1. Subcontractors must provide the duly signed declaration on the grounds for exclusion (Annex 5). Where the value of the sub-contracting to be executed by a subcontractor in a bid is equal to or exceeds 60.000€ or 20% of the value of the contract (whichever is higher of the two), the subcontractor must if and when requested, provide all the supporting documents to the declaration as specified in part 3, point 1. Where these services represent less than the above mentioned ceiling, the subcontractor shall not be required to provide the supporting evidence. The Commission reserves the right to ask for those documents if considered necessary.

Documents relating to the selection criteria

1. Where the value of the subcontracting to be performed by a sub-contractor in a bid is equal to or exceeds 60.000€ or 20% of the value of the contract, the sub-contractor must provide the documents relating to financial and economic capacity as specified in part 3, point 2. Where these services represent less than above mentioned ceiling, the sub-contractor does **not** have to provide the **documents relating to financial and economic capacity**. However, if the tenderer is relying on the capacities of the sub-contractors to fulfil the selection criteria, as stated in the questionnaire for joint bids and subcontracting (Annex 2), these documents must be submitted. The Commission also reserves the right to ask for those documents in other cases if considered necessary.
2. The sub-contractor must answer the questions in the technical questionnaire concerning the services it is proposing to perform.

Documents relating to the award criteria

The documents relating to the award criteria shall be provided only by the tenderer.

Tenderers should note that the Commission will consider the level of intended subcontracting in the assessment of the award criterion “project management and availability”.

5. Payments

This contract will be paid on a lump sum basis.

An interim payment of 30% will be paid upon acceptance by the Commission of the first interim report.

A final payment of 70% will be paid upon acceptance by the Commission of the final report.

The Commission is exempt from all taxes and dues, including value added tax, pursuant to the provisions of Articles 3 and 4 of the Protocol on the Privileges and Immunities of the European Union with regard to its financial contribution under the contract.

6. Content of the tender

All tenders must be presented in three sections:

6.1. Financial offer

- A financial offer duly dated and signed by the person authorised to sign on behalf of the organisation. The price must be quoted in Euro using the template in annex 3, including for the countries which do not form part of the Euro zone. For the tenderers of the countries which do not form part of the Euro zone, the amount of the offer cannot be revised because of exchange rate movements. The choice of exchange rate belongs to

the tenderer, who assumes the risks or opportunities associated with these exchange rate movements.

- The price must be a fixed amount, inclusive of all expenses.
- The price will not be subject to revision.
- The price range within which offers will be accepted for this contract is fixed at **€ 279 000 – 310 000 (two hundred and seventy-nine thousand Euro – three hundred and ten thousand Euro)**. Any offers received that do not respect the upper limit will be automatically excluded from the evaluation procedure. The lower limit is indicative.
- The price quotation must be signed by the tenderer or his duly authorised representative.
- The price must be quoted free of all duties, taxes and other charges, including VAT, as European Union is exempt from such charges under Articles 3 and 4 of the Protocol (n° 7) on the Privileges and Immunities of the European Union (OJEU C 83 of 30 March 2010). 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 doubts about the applicable VAT system, it is the tenderer's responsibility to contact his national authorities to clarify the way in which the European Union is exempt from VAT.
- The offer shall remain valid for a period of 12 months, as from the deadline for submission of offer.

6.2. Administrative offer

- An administrative information form containing information on the full name of the organisation, legal status, address, person to contact, person authorised to sign on behalf of the organisation, telephone number, and facsimile number. The form must be duly dated, signed and stamped by the person authorised to sign on behalf of the company (see annex 1).
- Legal entity and financial identification forms (see annex 4), proof of enrolment (certificates) in one of the professional or trade registers, in country of establishment.
- If the tenderer is a natural person; she/he will be required to provide proof of her/his status as a self-employed person. To this end she/he must supply details of her/his social security cover and situation with regards to VAT regulation.
- A declaration of the candidate's eligibility; certifying that he/she is not in one of the situations listed in articles 93 and 94 of the Financial Regulation of the European Communities (Official Journal L 390 of 30/12/2006) (see annex 5)
- Documents relating to the selection criteria (see part 3, point 2.1. Financial and Economic capacity)
- The service provider's educational and professional qualifications and those of the firm's managerial staff and, in particular, those of the person or persons responsible for providing the services (curriculum vitae presented on the EU standard form which can be downloaded from the following address –

<http://europass.cedefop.europa.eu/europass/home/vernav/Europass+Documents/Europass+CV/navigate.action> together with a consolidated overview of CVs in an excel table.

- A list, preferably in English or French of the principal studies, services contracts, consultancy work, surveys, publications or other work previously carried out during the past three years, indicating the name of the client and stating which, if any, were done for the European Commission.
- Tenders from consortia of firms or groups of service providers must specify the role, qualifications and experience of each member (see also part 3, points 1, 2 and 3 – exclusion, selection and award criteria).

6.3. Technical offer

- A technical offer with the methodology needed to fulfil the requirements mentioned in Part 1, point 3 must be submitted. The tender should give indications on the theoretical background used, the methodology used in the work that will be undertaken and on its appropriateness for this purpose. It should also give indications on the data to be used and their reliability.

PART 3: ASSESSMENT AND AWARD OF A CONTRACT

The assessment will be based on each tenderers bid.

All the information will be assessed in the light of the criteria set out in these specifications. The procedure for the award of the contract will concern only admissible bids and it will be carried out in three successive phases. The first step is to check that the tenderers are not excluded in any way from taking part in the tender procedure. The second step is to check the tenderer's capacity (financial and technical) to perform the contract and the final step is to assess the quality of the offers against the award criteria for each offer that has passed the exclusion and selection phase.

In the case of joint tenders, the exclusion, selection and award criteria will be applicable to all the members of the consortium. The same principle will also be applied in the case where there are sub-contractors. The bid must clearly identify the subcontractors and document their willingness to accept the tasks and thus acceptance of the terms and conditions set out in Part 2.1. Tenderers must inform the subcontractors that Article II.20 of the standard contract will be applied to them. Once the contract has been signed, Article II.6 of the above mentioned contract shall govern subcontractors.

1. Exclusion criteria

Tenderers must declare on their honour that they are not in one of the situations referred to in articles 93 and 94 a) of the Financial Regulation. Tenderers or their representatives must therefore fill in and sign the form in Annex 5 to these specifications. Hereby agreeing to submit to the Commission, **if and when requested to do so**, those certificates or documents demonstrating that the tenderer is not in any of the situations described under points (a), (b), (d) and (e) below:

These articles are as follows:

Article 93:

1. Applicants or tenderers shall be excluded if:

- (a) They are bankrupt or being wound up, are having their affairs administered by the court, have entered into an arrangement with creditors, have suspended business activities, are the subject of proceedings concerning those matters, or are in any analogous situation arising from a similar procedure provided for in national legislation or regulations;
- (b) They have been convicted of an offence concerning their professional conduct by a judgment which has the force of *res judicata*;
- (c) They have been guilty of grave professional misconduct proven by any means which the contracting authority can justify;
- (d) They have not fulfilled obligations relating to the payment of social security contributions or the payment of taxes in accordance with the legal provisions of the country in which they are established or with those of the country of the contracting authority or those of the country where the contract is to be performed;
- (e) They have been the subject of a judgment 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) They are currently subject to an administrative penalty referred to in Article 96(1).

Article 94

A contract shall not be awarded to candidates or tenderers who, during the procurement procedure for this contract:

- (a) are subject to a conflict of interest;
- (b) are guilty of misrepresentation in supplying the information required by the contracting authority as a condition of participation in the procurement procedure or fail to supply this information;
- (c) find themselves in one of the situations of exclusion, referred to in Article 93(1), for this procurement procedure.

2. Selection criteria

Only those tenders fulfilling all the selection criteria will be examined in the light of the award criteria. The selection criteria are set out below

2.1. Financial and economic capacity should be shown by means of the following:

- A simplified balance sheet and profit and loss account, exclusively based on the annex 6 form attached to these specifications;

In the event that the tenderer – for valid reasons which must be communicated to the Commission - is unable to complete the form as proposed above one of the following alternatives would be acceptable

- a. financial statements for the last two financial years;
- OR**
- b. other substantiating documents if the candidate or tenderer cannot, for valid reasons, provide those indicated above

2.2. Technical and professional competence:

- Experience as evidenced by the qualifications, both educational and professional, of the service provider or contractor and those of the firm's managerial staff and, in particular those of the person or persons responsible for carrying out the service/work. Curriculum vitae must be provided.
- A reference list of relevant previous projects over the past 3 years must be provided, indicating the sums involved, dates, recipients, public or private.

2.3. Authorisation to perform the contract

- A tenderer must prove that he is authorised to perform the contract under national law, as evidenced by inclusion in a trade or professional register, or a sworn declaration or

certificate, membership of a specific organisation, express authorisation or entry in the VAT register.

2.4. Access to the market

- A tenderer must indicate in which State they have their headquarters or domicile and to present the supporting evidence normally acceptable under their own law.

3. Award criteria

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

Award criteria 1 – Understanding (max points 40)

This criterion serves to assess whether the tenderer has understood all of the issues involved, as well as the nature of the work to be undertaken and the requirement of the 'integrated system coverage' of the final product.

Award criteria 2 – Methodology (max points 50)

The degree to which the methodology shows the capacity to resolve the questions underlying in the tender in a realistic and well-structured way, as well as whether the methods proposed are suited to the needs and expertise requirements as set out by the Commission in the Technical Description.

Award criteria 3 – Project management and availability (max points 10)

Offers will be assessed as regards the quality of the team organisation (including clear team leadership designation), the time attributed to each team member and the availability of resources for the completion of the contractual tasks, which should be clearly outlined in the tender.

Since assessment of the tenders will be based on the quality of the proposed services, 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 expressly covered by the tender, the Commission may decide to give a zero mark for the relevant qualitative award criteria.

4. Points

A points system to evaluate the award criteria relating to the technical value of the offers will be applied.

A maximum of 40 points will be attributed to criterion 1, a maximum of 50 points will be attributed to criterion 2, and a maximum of 10 points will be attributed to criterion 3. In addition a minimum threshold will be set up under this system of points:

- Technical sufficiency levels: Selected companies will have to score a minimum of 24, 30 and 6 points under criteria 1, 2 and 3 respectively, with a minimum total of 60 points.

5. Budget

The price range is fixed between € 279 000 and € 310 000 excluding VAT (including fees, travel and all other costs). Any offers received that do not respect the upper limit will be automatically excluded from the evaluation procedure. The lower limit is indicative.

The price quoted must be a firm, non-revisable price and must be quoted in euro.

Having examined the tenders from a technical point of view, the evaluation committee will proceed considering which is the economically most advantageous offer taking into account **only those tenders that have obtained at least 60 out of the 100 points that are available for the technical quality of the bid**. The evaluation committee will then proceed with the financial comparison of the tenders retained for further consideration according to the ranking procedure below.

6. Ranking of the tenders and award of the contract.

The bid offering the best value for money will be chosen, provided that the minimum number of points cited above is achieved. The ranking of the tenders will be calculated as follows:

- All bids that do not reach the stated technical sufficiency levels for each individual award criteria will not be considered for contract award.
- All bids that have passed the individual levels and score 60 or higher are deemed to be technically sufficient. Then the price is divided by the total number of points awarded to obtain the price-quality ratio. The award of the contract will be made in accordance with the lowest ratio.

The Commission reserves the right not to select any tender if the amounts tendered exceed the budget envisaged for this project.

7. Opening of tenders

The tenders received will be opened on **31/07/2012 at 10h30** in the Commission building at **Avenue de Beaulieu 5, B-1160 Brussels**.

One authorised representative of each tenderer (with proof of identity) may attend the opening of tenders (no expenses paid). Please inform clima-tenders@ec.europa.eu of the name of the attendee in advance of the opening.

8. Information for tenderers

After the award decision has been taken, the Commission will inform tenderers including the grounds for any decision not to award a contract or to recommence the procedure.

ANNEX 1 - ADMINISTRATIVE INFORMATION FORM

Organisation or individual:

NAME:

.....

ADDRESS:

.....

Address where contract should be sent to (if different from above):

.....

PERSON AUTHORISED TO SIGN CONTRACT:

Name

and

position:

.....

PERSON FOR ROUTINE CONTACT:

Name and position:

.....

ADDRESS:

.....

Telephone and E-mail:

Signature of Tenderer

ANNEX 2 - QUESTIONNAIRE FOR JOINT BIDS AND SUBCONTRACTING

This questionnaire should only be completed if your tender involves a joint bid or subcontracting.

Joint bid (refer to part 2, point 3)

1. Does your bid involve more than one tenderer? Yes ☐ No ☐

Questions 2 - 4 shall be answered only if you have answered yes to question 1.

2. Please fill in the name of the company having power of attorney for the group of tenderers and acting as a co-ordinator:

3. Please fill in the names of the other companies taking part in the joint offer:

4. If a consortium or similar entity exists, please fill in the name and the legal status of the entity:

Subcontracting (refer to part 2, point 4)

5. Does your bid involve subcontracting? Yes ☐ No ☐

If the answer is yes, please complete question 6, and the next page per sub-contractor.

6. List of sub-contractors:

.....

.....

.....

Reasons, roles, activities and responsibilities of sub-contractors.

Please complete this page for each sub-contractor (one page per sub-contractor):

Name of the sub-contractor:

.....

Official legal form:

.....

Country of registration:

.....

Statutory registration number:

.....

(Internet address, if applicable):

.....

Official address in full:

.....

.....

Contact person:

.....

Telephone number:

.....

Reasons for subcontracting:

.....

Role, activities and responsibilities of the sub-contractor:

.....

The volume or the proportion of the sub-contracting:

.....

Do you intend to rely on capacities from the sub-contractor in order to fulfil the selection criteria? If yes, specify which selection criterion - financial and economic capacity or technical and professional capacity - and be aware that the tenderer must provide the documents which make it possible to assess the selection criteria.

.....

Tenderer:

Date:

Signature:

ANNEX 3 - FINANCIAL OFFER TEMPLATE

(FOR GUIDANCE PURPOSES ONLY)

PRICE AND ESTIMATED BUDGET BREAKDOWN

Calculation of the costs (incl. travel, overheads, consumables and any other related costs)

Type of service provider	Position within the project team	Number of working days	Allocation of tasks	Proportion of the contract in %	Costs in €
Lead contractor					

	<i>Sub-total</i>	.....		.....	.....
Sub-contractor 1					

	<i>Sub-total</i>	.....		.....	.....
Sub-contractor 2					

	<i>Sub-total</i>	.....		.....	.....
Sub-contractor 3					

	<i>Sub-total</i>	.....		.....	.....
.....					
External experts					

	<i>Sub-total</i>	.....		.....	.....
	Total	.....		.....	.....

Signature of Tenderer

.....

Date

.....

ANNEX 4 - LEGAL ENTITY AND FINANCIAL IDENTIFICATION FORMS

These forms can be downloaded from

http://ec.europa.eu/budget/contracts_grants/info_contracts/legal_entities/legal_entities_en.cfm
(Legal entity form)

http://ec.europa.eu/budget/contracts_grants/info_contracts/financial_id/financial_id_en.cfm
(financial identification form)

ANNEX 5

DECLARATION ON EXCLUSION CRITERIA AND ABSENCE OF CONFLICT OF INTERESTS

Name of the organisation/individual:

Legal address:

Registration number:

VAT number:

Name of the signatory of this form:

Position:

- ☐ representative legally authorised to represent the tenderer vis-à-vis third parties and acting on behalf of the aforementioned company or organisation *[please tick box if applicable]*

hereby certifies that *[please tick one of the two boxes]*

- ☐ they
- ☐ the company or organisation that they represent:
- a) are/is not bankrupt or being wound up, is not having their affairs administered by the court, has not entered into an arrangement with creditors, has not suspended business activities, is not the subject of proceedings concerning those matters, or is not in any analogous situation arising from a similar procedure provided for in national legislation or regulations;
 - b) have/has not been convicted of an offence concerning their professional conduct by a judgement which has the force of *res judicata*;
 - c) have/has not been found guilty of grave professional misconduct proven by any means which the Commission can justify;
 - d) have/has fulfilled obligations relating to the payment of social security contributions or the payment of taxes in accordance with the legal provisions of the country in which they are established or those of the country of the contracting authority or those of the country where the contract is to be performed;
 - e) have/has not been the subject of a judgment 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) are/is currently not subject to an administrative penalty referred to in [Article 96\(1\)](#).

In addition, the undersigned declares on their honour:

- g) that on the date of submission of the tender, they, the company or organisation they represent and the staff proposed for this tender are not subject to a conflict of interests in the context of this invitation to tender; the undersigned undertakes to inform the Commission without delay of any change to this situation after the date of submission of the tender;
- h) that the information provided to the Commission within the context of this invitation to tender is accurate, sincere and complete;
- i) **that, if and when requested, they will provide the evidence required under point 1, part 3 of the Specifications.**

Full name:

Date

Signature:

ANNEX 6

Explanation – please read carefully before completing the financial capacity form (in a separate excel table)

How to complete Annex 6

Simplified balance sheet and profit and loss account

Annex 6 has to be completed by all private tenderers (and their partners in case of a consortium). Tenderers considered as public bodies or international organisations shall not complete this form. Private tenderers shall indicate if they are profit making or non profit making companies/organisations.

The purpose of this form is to collect financial data based on your company's/organisation's balance sheets. Please find below a correspondence table giving an explanation on the regrouping of different accounts with respect to the 4th Accounting Directive.

You should carefully complete this form. Given its complexity, we advise you to have the form completed by a professional accountant or an auditor. The data reported will be used to evaluate the financial viability of the company/organisation. Therefore it is very important that data reported are accurate. The Commission may wish to cross check the data with those reported in the official certified accounts.

The amounts have to be filled in Euros (for financial statements established in other currencies please refer to EC InforEuro exchange rates available on <http://ec.europa.eu/budget/inforeuro/index.cfm?fuseaction=home&SearchField=&Period=2003-9&Delim=,&Language=en> according to the closing date of the statement)

Abbreviation t-1 and t0

The abbreviation *t0* represents the last certified historical balance sheet and profit and loss account; *t-1* is the balance sheet prior to the last certified one. Consequently, the *closing date t0* is the closing date of the last certified historical balance sheet; the *closing date t-1* is the closing date of the balance sheet prior to the last one. *Duration t0* is the number of months covered by the last historical balance sheet. *Duration t-1* is the number of months covered by the previous certified historical balance sheet.

Results

The data submitted will be used to calculate the following ratios:

- 1) *Quick Ratio* = *Current assets - Stocks - Debtors > 1 year / Short term debt (bank and non bank)*
indicates if the tenderer could face his short terms obligations
- 2) *GOP Ratio* = *Interest / GOP*
compares the interest paid with the gross operation profit (Autonomy)
- 3) *Profitability (1)* = *GOP / Turnover*
measures the risk of the company in its business cycle (proportion of the economic surplus generated by the business activity)
- 4) *Profitability (2)* = *NOP (i.e. GOP - depreciation) / Turnover*
measures the risk of the company in its business cycle (after depreciation)
- 5) *Solvency* = *Total debt / Equity*
shows the proportion of external financing of the company (independence of the tenderer from external financing)

**** Activity ratio** : *contract amount by year / turnover*

Determines the importance of the market for the tenderer and its ability to manage the complementary volume of activity.

The financial data will be used to assess the applicant's liquidity, solvency, financial profitability, and the ability to meet obligations and manage the complementary volume of activity. Financial capacity assessment shall guarantee a selection of tenderers with sound and sufficient financial resources allowing them to run their activities over the period of implementation of the contract. In cases where the financial performance of the applicant is not stable, the Commission may seek to safeguard the interest of the European Union by asking for a guarantee from a bank or financial institution equal to the amount of the pre-financing payment.

BALANCE SHEET		CORRESPONDANCE 4th ACCOUNTING DIRECTIVE	
ASSETS		ASSETS / 4th ACCOUNTING DIRECTIVE (Article 9)	
1. Subscribed capital unpaid		A. Subscribed capital unpaid	A. Subscribed capital unpaid (including called capital)
2. Fixed assets		C. Fixed Assets	
2.1. Intangible fixed assets		B. Formation expenses as defined by national law C. I. Intangible fixed assets	B. Formation expenses as defined by national law C.I.1. Cost of research and development C.I.2. Concessions, patents, licences, trade marks and similar rights and assets, if they were: (a) acquired for valuable consideration and need not be shown under C (I) (3); or (b) created by the undertaking itself C.I.3. Goodwill, to the extent that it was acquired for valuable consideration C.I.4. Payments on account
2.2. Tangible fixed assets		C.II. Tangible fixed assets	C.II.1. Land and buildings C.II.2. Plant and machinery C.II.3. Other fixtures and fittings, tools and equipment C.II.4. Payment on account and tangible assets in course of construction
2.3. Financial assets		C.III. Financial assets	C.III.1. Shares in affiliated undertakings C.III.2. Loans to affiliated undertakings C.III.3. Participating interests C.III.4. Loans to undertakings with which the company is linked by virtue of participating interest C.III.5. Investments held as fixed assets C.III. 6. Other loans C.III.7. Own shares (with an indication of their nominal value or, in the absence of a nominal value, their accounting par value)
3. Current assets		D. Currents assets	
3.1. Stocks		D.I. Stocks	D.I.1. Raw materials and consumables D.I.2. Work in progress D.I.3. Finished products and goods for resale D.I.4. Payment on account
3.2.1. Debtors due after one Year		D.II. Debtors, due and payable after more than one year	D.II.1. Trade debtors D.II.2. Amounts owed by affiliated undertakings D.II.3. Amounts owed by undertakings with which the company is linked by virtue of participating interest D.II.4. Others debtors D.II.6. Prepayments and accrued income
3.2.2. Debtors due within one year		D.II. Debtors due and payable within a year	D.II.1. Trade debtors D.II.2. Amounts owed by affiliated undertakings D.II.3. Amounts owed by undertakings with which the company is linked by virtue of participating interest D.II.4. Others debtors D.II.6. Prepayments and accrued income
3.3. Cash at bank and in hand		D.IV. Cash at bank and in hand	D.IV. Cash at bank and in hand
3.4. Other current assets		D.III Investments	D.III.1. Shares in affiliated undertakings D.III.2. Own shares (with an indication of their nominal value or, in the absence of a nominal value, their accounting par value)

Total assets

	D.III.3. Other investments
Total assets	

LIABILITIES
4. Capital and reserves
4.1. Subscribed capital
4.2. Reserves
4.3. Profit and loss brought forward from the previous years
4.4. Profit and loss for the financial year
5. Creditors
5.1.1 Long term non-bank debt
5.2.1. Long term bank debt
5.1.2. Short term non-bank debt
5.2.2. Short term bank debt
Total liabilities

LIABILITIES / 4th ACCOUNTING DIRECTIVE (Article 9)	
A. Capital and reserves	
A.I. Subscribed capital	A.I. Subscribed capital
A.II. Share premium account	A.II. Share premium account
A.III. Revaluation reserve	A.III. Revaluation reserve
A.IV. Reserves	A.IV.1. Legal reserve, in so far as national law requires such a reserve A.IV.2. Reserve for own shares A.IV.3. Reserves provided for by the articles of association A.IV.4. Other reserves
A.V Profit and loss brought forward from the previous years	A.V Profit and loss brought forward from the previous years
A.VI. Profit or loss for the financial year	A.VI. Profit or loss for the financial year
C. Creditors	
B. Provisions for liabilities and charges (> one year)	B.1. Provisions for pensions and similar obligations B.2. Provisions for taxation B.3. Other provisions
C. Creditors (> one year)	C.1. Debenture loans, showing convertible loans separately C.3. Payments received on account of orders in so far as they are not shown separately as deductions from stocks C.4. Trade creditors C.6. Amounts owed to affiliated undertakings C.7. Amounts owed to undertakings with which the company is linked by virtue of participating interests C.8. Other creditors including tax and social security C.9. Accruals and deferred income
C. Creditors "credit institutions" (> one year)	C.2. Amounts owed to credit institutions C.5. Bills of exchange payable
B. Provisions for liabilities and charges (= one year)	B.1. Provisions for pensions and similar obligations B.2. Provisions for taxation B.3. Other provisions
C. Creditors (= one year)	C.1. Debenture loans, showing convertible loans separately C.3. Payments received on account of orders in so far as they are not shown separately as deductions from stocks C.4. Trade creditors C.6. Amounts owed to affiliated undertakings C.7. Amounts owed to undertakings with which the company is linked by virtue of participating interests C.8. Other creditors including tax and social security C.9. Accruals and deferred income
C. Creditors "credit institutions" (= one year)	C.2. Amounts owed to credit institutions C.5. Bills of exchange payable
Total liabilities	

PROFIT AND LOSS ACCOUNT
6. Turnover
7. Variation in stocks
8. Other operating income
9. Costs of material and consumables
10. Other operating charges
11. Staff costs
12. Gross operating profit
13. Depreciation and value adjustments on non financial assets
14. Net operating profit
15. Financial income and value adjustments on financial assets
16. Interest paid
17. Similar charges
18. Profit or loss on Ordinary activities
19. Extraordinary income and Charges
20. Taxes on profits
21. Profit or loss for the Financial year

PROFIT AND LOSS ACCOUNT / 4TH ACCOUNTING DIRECTIVE (Article 23)	
1. Net turnover	1. Net turnover
2. Variation in stock of finished goods and in work in progress	2. Variation in stocks of finished goods and in work in progress
3. Work performed by the undertaking for its own purposes and capitalized. 4. Other operating income	3. Work performed by the undertaking for its own purposes and capitalized 4. Other operating income
5. (a) Raw materials and consumables 5. (b) Other external charges	5. (a) Raw materials and consumables 5. (b) Other external charges
8. Other operating charges	8. Other operating charges
6. Staff costs	6. (a) Wages and salaries 6. (b) social security costs, with a separate indication of those relating to pensions
Gross operating profit .	
7. Depreciation and value adjustments on non financial assets	7. (a) Value adjustments in respect of formation expenses and of tangible and intangible fixed assets 7. (b) Value adjustments in respect of current assets, to the extent that they exceed the amount of value adjustments which are normal in the undertaking concerned
Gross operating profit - Depreciation and value adjustments on non-financial assets	
Financial income and value adjustments on financial assets	9. Income from participating interests 10. Income from other investments and loans forming part of the fixed assets 11. Other interest receivable and similar income 12. Value adjustments in respect of financial assets and of investments held as current assets
Interest paid	13. Interest payable and similar charges
Similar Charges	
Profit or loss on ordinary activities	15. Profit or loss on ordinary activities after taxation
Extraordinary income and charges	16. Extraordinary income 17. Extraordinary charges
Taxes	14. Tax on profit or loss on ordinary activities 19. Tax on extraordinary profit or loss 20. Other taxes not shown under the above items
Profit or loss for the financial year	21. Profit or loss for the financial year

ANNEX 7



EUROPEAN COMMISSION
DIRECTORATES-GENERAL
ENVIRONMENT AND CLIMATE ACTION
SRD - Shared Resources Directorate
SRD.2 – Finance

(Please fill in your address)

ACKNOWLEDGEMENT OF YOUR TENDER

Our reference: CLIMA.A.4/ETU/2012/0016

Your reference:

We wish to confirm the receipt and opening of your offer¹. Your offer will now be evaluated by the Commission and its experts. You will be informed of the result in due course.

We thank you for your interest.

MarketsTeam
SRD.2

¹ Your personal contact data has been recorded in a database used by the Markets Team of unit SRD.2 for the administrative management of offers. The Commission is bound by Regulation 45/2001 on the protection of individuals with regard to the processing of personal data by the Union institutions and bodies. For more information, and to exercise your rights to access and eventually correct data concerning you, please don't hesitate to contact us.

ANNEX 8

CHECK LIST

	Document / information	Page(s) in offer
1	Administrative information form filled in	
2	Financial offer duly signed	
3	Legal entity and financial identification forms completed and signed	
4	Declaration of the candidate's eligibility regarding exclusion criteria, completed, signed and dated (and supporting evidence, if relevant)	
5	Questionnaire for joint bids and sub-contracting	
6	Acknowledgement form with candidate's address	
7	Technical bid	
8	Possible annexes	
9	Tender labelled & packaged correctly (pages 1-2 Invitation to tender)	