



Subject: Invitation to tender for the supply of technical, assistance services in the field of audits and controls

Audit of the annual accounts of the Bio-Based Industries Joint Undertaking (BBI JU) for the years ended 31/12/2020 and 31/12/2021

Dear Madam/Sir,

The BBI JU, (referred to below as *the contracting authority*) is planning to award the contract resulting from the above procurement procedure. The procurement documents consist in this letter, the specific tender specifications with its annexes and the draft specific contract.

The maximum cost of the services including all renewals shall not exceed 60.000,00 Euros.

1. Submission of tenders.

If you are interested in this contract, you must submit a tender in English.

The tender must be submitted in writing to:

procurement@bbi.europa.eu

- With the subject reference “*Audit of the annual accounts of BBI JU 2020-2021: tender of [Your company name]*”;
- *Personally sent by the Partners in charge of the tendering;*
- *Including two distinct files in PDF format: the technical tender and the financial tender. Each of these files must clearly indicate the content in the title ("Technical" and "Financial");*
- *Including the declaration that there are no conflict of interest (template provided in annexes to this invitation) duly signed with letter head in PDF format.*

The time limit for receipt of the tenders is no later than 21/09/2020, 24:00 CET to the address indicated above.

A tender received after the time-limit for receipt of tenders will be rejected. A tender reception confirmation email with the official date and time of receipt of the tender will constitute proof of compliance with the time-limit for receipt of tenders.

Tenders must be perfectly legible so that there can be no doubt as to words and figures.

Tenderers must ensure that their submitted tenders contain all the information and documents required by the contracting authority at the time of submission as set out in the procurement documents.



All costs incurred for the preparation and submission of tenders are to be borne by the tenderers and will not be reimbursed.

2. Legal effects of the invitation to tender and submission of a tender.

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

Up to the point of signature, the contracting authority may cancel the procurement procedure without the candidates or tenderers being entitled to claim any compensation. This decision must be substantiated and the tenderers notified.

The period of validity of the tender, during which tenderers may not modify the terms of their tenders in any respect, is two months from the date indicated in point 1.

Submission of a tender implies acceptance of all the terms and conditions set out in the procurement documents and, where appropriate, waiver of the tenderer's own general or specific terms and conditions. The submitted tender is binding on the tenderer to whom the specific contract is awarded for the duration of the specific contract.

3. Contacts during the procurement procedure.

Contacts between the contracting authority and tenderers are prohibited throughout the procedure save in exceptional circumstances and under the following conditions only:

3.1 Submission phase (before the time-limit for receipt of tenders)

Upon request, the contracting authority may provide additional information solely for the purpose of clarifying the procurement documents.

Any request for additional information must be made in writing only to:

procurement@bbi.europa.eu

with the subject reference "*Audit of the annual accounts of BBI JU 2020-2021: request for additional information*".

The contracting authority is not bound to reply to requests for additional information received less than six working days before the time-limit for receipt of tenders.

The contracting authority may, on its own initiative, inform interested parties of any error, inaccuracy, omission or any other type of clerical error in the text of the procurement documents.

Any additional information including that referred to above will be sent simultaneously to all the invited tenderers.



3.2 Opening of tenders

Once the contracting authority has opened the tender, it becomes its property and it shall be treated confidentially.

3.3 Evaluation phase (after the opening of tenders)

Except in duly justified cases, tenderers who have failed to submit evidence or to make statements as required in the procurement documents, shall be contacted by the contracting authority to provide the missing information or clarify supporting documents.

The contracting authority may correct obvious clerical errors in the tender after confirmation of the correction by the tenderer. Such information, clarification or confirmation shall not substantially change the tender.

3.4 Award phase

You will be informed by e-mail only, at least within two months from the deadline for the submission of offers about the outcome of this procurement procedure. It is your responsibility to provide a valid e-mail address together with your contact details in your tender and to check this e-mail address regularly.

Data protection

If processing a reply to the invitation to tender involves the recording and processing of personal data (such as name, address and CV), such data will be processed pursuant to Regulation (EU) 2018/1725¹ of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC. Unless indicated otherwise, any personal data will be processed solely for evaluation purposes under the call for tenders by BBI JU. Details concerning the processing of your personal data are available in the privacy statement at: <https://www.bbi-europe.eu/about/personal-data-protection>

The tenderer's personal data may be registered in the Early Detection and Exclusion System (EDES) if the tenderer is in one of the situations mentioned in Article 136 FR. For more information, see the Privacy Statement on http://ec.europa.eu/budget/explained/management/protecting/protect_en.cfm).

Philippe Mengal

Executive Director

¹ OJ L 295, 21.11.2018, p. 39



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SPECIFIC TENDER SPECIFICATION

Purpose of the order

Subject of this reopening of competition is the conclusion of a specific contract with one independent external audit firm (audit firm). The audit firm shall audit the annual provisional and final accounts for the financial year ended 31/12/2020 and 31/12/2021 for the Bio-Based Industries Joint Undertaking (BBI JU) located in Av de la Toison d'Or 56-60 | B - 1060 Brussels | Belgium. This assignment will be a 2 years exercise of certification; the awarded tenderer will audit 2 financial years in a row.

Glossary & acronyms

Annual accounts:	<p>The annual accounts comprise the financial statements and the budget implementation reports. They are based on the rules adopted by the accounting officer of the Commission and following the internationally accepted accounting standards for the public sector.</p> <ul style="list-style-type: none">- For the year 2020, the provisional annual accounts are to be prepared by 01/03/2021, final annual accounts by 01/07/2021, and- for the year 2021, the provisional annual accounts are to be prepared by 01/03/2022, final annual accounts by 01/07/2022
Audit firm:	<p>The audit firm that has been awarded a contract, has signed the contract and is providing the audit service</p>
Budget implementation reports:	<p>The budget implementation reports comprise reports which aggregate all budgetary operations for the year in terms of revenue and expenditure and explanatory notes, which supplement and comment on the information given in the reports.</p>
EC:	<p>European Commission</p>
ECA:	<p>The European Court of Auditors</p>
EU:	<p>European Union</p>
Financial statements:	<p>The financial statements include the balance sheet, the statement of financial performance, the cash-flow statement, the statement of changes in net assets and the notes to the financial statements that supplement and comment on the information presented in the statements and also provide a description of the main accounting policies.</p>
FR:	<p>Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No</p>



1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012

- IPSAS:** International Public Sector Accounting Standards issued by the International Accounting Standards Board and the International Financial Reporting Standards Foundation
- ISA:** International Standards of Auditing issued by the International Auditing and Assurance Standards Board and the International Federation of Accountants
- ISSAI:** International Standards of Supreme Audit Institutions issued by the International Organisation of Supreme Audit Institutions
- SAR:** The ECA's Specific Annual Reports

Specification

Service to be provided

1. The following technical specifications explain the service to be provided by the audit firm.

The service to supply is the **financial audit** of BBI JU for the financial year 2020 and for the year 2021, which comprises providing the audit firm's opinion on the reliability of the Joint Undertaking's provisional and final annual accounts.

2. The audit objective is thus to obtain reasonable assurance and to draw an opinion on the reliability of the Joint Undertaking's year 2020 and year 2021 provisional and final annual accounts.
3. Materiality threshold used by the ECA when formulating its opinion on the financial statements is 2% of the balance sheet total or 25% of a given heading with a minimum of 0.5% of the total balance sheet. These thresholds are not optional but are both to be applied.
4. The audit will be carried out in compliance with ISA and ISSAI.

Quality control arrangements

1. The audit firm which performs this audit is governed by:
 - The IFAC International Framework for Assurance Engagements and International Standards on Auditing ('ISAs') for Audits of Historical Financial Information;



- The IFAC Code of Ethics for Professional Accountants (issued by IFAC's International Ethics Standards Board for Accountants (IESBA), which establishes fundamental ethical principles for Auditors with regard to integrity, objectivity, independence, professional competence and due care, confidentiality, professional behaviour and technical standards;
 - The IFAC International Standards on Quality Control (ISQCs), which establish standards and provide guidance on an Auditor's system of quality control.
2. The official contact point to be used in all correspondence with ECA is JU Functional mailbox (ECA-JU@eca.europa.eu).
 3. The ECA, BBI JU and its Accounting Officer will be notified immediately by the audit team leader and kept informed of significant issues arising and/or problems encountered.
 4. The audit working papers/files shall be reviewed by a partner of the audit firm to ensure sufficient documentation of the audit work carried out and the reliability of audit results.
 5. Ownership of the audit working papers shall rest with the audit firm. The ECA shall have access to the audit firm's working papers at any time, also for reasons of quality control. The ECA may take copies of the working papers.
 6. The ECA will review the audit work of the audit firm in accordance with ISA 600/ISSAI 1600. The review by ECA may include an analysis of:
 - standard audit procedures applied (e.g. circularisation and matching of confirmations from suppliers, banks, lawyers; cut-off procedures; inventory and depreciation of assets etc.);
 - the mitigation of BBI JU specific audit risks (e.g. the correct recording of grant related recoveries);
 - the documentation of the audit work;
 - the quality reviews carried out by the audit firms; and
 - any other verifications that the Court may require in relation to professional qualifications, independence, professional competence, resources and quality control processes of the audit firm.
 7. The ECA, and the BBI JU Accounting Officer will be fully involved in the discussion of audit findings between audit firm and BBI JU and informed about any adjustments of the provisional accounts (also such that might not result from audit findings).

Audit team

1. The audit team shall consist of at least one Manager and one Senior. The team must have sufficient experience of performing financial audits.
2. Team Members must be able to work in English.



3. The audit firm must assign suitably qualified staff to carry out audit work in accordance with the quality specifications outlined in this agreement. Documentary evidence of staff qualifications should be provided.

Audit procedure

1. The ECA will provide the audit firm the previous years' audit findings in order to facilitate audit planning and the follow-up of those audit findings. The audit firm will remain available after the audit to provide the ECA with any information and explanations that might be needed by the ECA to conclude its SAR.
2. The audit will be carried out as follows:
 - **Preparation of the audit:** As soon as the contract is signed, the audit firm may start the planning of the audit by collecting necessary information from the ECA and the BBI JU and discussing pertinent matters with ECA officials and BBI JU staff, and its Accounting Officer.
 - **Implementation of the audit:** The audit firm will verify the conformity of the accounts with the applicable provisions as set out in the above section "Service to be provided". The BBI JU will grant the audit firm access to its premises and to all data, information and documents needed to gain the necessary audit evidence. To conclude the audit of the provisional accounts, the audit firm will organise a closing meeting with the BBI JU and its Accounting Officer so as to discuss the audit findings and recommendations. The same should be done for the final accounts if needed.
 - **Reporting:** The audit firm will provide to the ECA, the BBI JU and its Accounting Officer, in the English language, written reports on the audit, presenting its opinion on the reliability of the provisional and final accounts and matters of importance that did not require a modification of the audit opinion (e.g. management letter). Upon request by the ECA, the audit firm shall immediately submit evidence to the ECA in support of any findings raised. The ECA may also ask for any other audit evidence in relation to the audit firm's opinion on the accounts.

Data Protection

1. All information provided to the audit firm by the ECA, the BBI JU or its Accounting Officer shall be treated in strict confidence.
2. Without prejudice to or limitation of the above, the audit firm is required in the performance of the Contract to observe the following security standards.
3. Any communications with the ECA, the BBI JU and its Accounting Officer will be in a medium appropriate to the nature of the content of those communications.
4. The audit firm must ensure that their own standards in relation to all security matters including, but not limited to, physical security, data security, and virus protection shall be in accordance at all times with the highest possible standards, best industry practice, and any relevant legislation or code of practice with which they are bound to comply.



5. The audit firm in discharging the obligations under the Contract must comply with the ECA's policy on Data Collection.

Reference tools

1. The BBI JU was set up by the Council Regulation (EU) No 560/2014 of 6 May 2014 as amended by Council Regulation (EU) 2018/121 of 23 January 2018 with the objective to develop sustainable and competitive bio-based industries in Europe, based on advanced biorefineries that source their biomass sustainably by:

- a) Demonstrating new technologies using European biomasses: new chemical building blocks, new materials, and new consumer products from European biomass
- b) Developing business models integrating economic actors along the value chain
- c) Setting-up flagship biorefinery plants deploying technologies & business models.

Its main tasks are to implement, under Horizon 2020 rules, the Strategic Innovation and Research Agenda (SIRA) developed by the industry.

BBI JU organizes calls for proposals to support research, demonstration and deployment activities enabling the collaboration between stakeholders along the entire value chains covering primary production of biomass, processing industry and final use.

Specifically in charge of:

- Annual Work Plan building coordination
- Contribution to SIRA and KPI review
- Call management
- Project evaluation
- Grant Agreement Process
- Whole project management life cycle
- Communication, dissemination & stakeholder management

2. According to Art. 48 of the BBI JU's Financial Regulation, the Joint Undertaking has to prepare annual accounts. Financial reporting period is the calendar year 2020 and the year 2021. According to the Art. 52, provisional accounts are to be presented by 1 March and final accounts by 1 July of the following year.

3. The ECA is the external auditor of the European Union. In line with the requirements of Article 287 (1) TFEU and Article 54 of the BBI JU's Financial Regulation, the ECA shall prepare annually a SAR on the Joint Undertaking. The SAR provides a basis for the discharge procedure by Parliament and Council which concludes the annual budgetary process. A



central part of the SAR are the ECA's Statements of Assurance on the reliability of the (final) annual accounts and on the legality and regularity of the underlying transactions.

4. Article 70 (6) of the FR requires that an audit firm shall verify that the annual accounts of European Agencies properly present their income, expenditure and financial position prior to the consolidation in the Commission's final accounts. The ECA shall prepare a specific annual report on each of these entities, considering the audit work performed by the audit firm and the action taken in response to its findings.

5. Annual accounts of the year 2019 are accessible under the following address: <https://www.bbi-europe.eu/about/reference-documents> .



Schedule of reports and payments

The audit firm must commit to achieving the deadlines for the audit calendar as follows:

Financial year	Kick-off meeting between ECA, BBI JU, its Accounting Officer and audit firm	Audit of provisional accounts	Deadline to send final audit report and opinion on provisional accounts to the ECA, BBI JU and its Accounting Officer	Follow-up of audit findings and audit of any adjustments of provisional accounts	Deadline to send final audit report and opinion on final accounts to the ECA, BBI JU and its Accounting Officer
2020	before the financial year 2020 audit	01/11/2020 to 31/03/2021	31/03/2021	1 April to 10 June 2021	15/06/2021
2021	October /November 2021	01/11/2021 to 31/03/2022	31/03/2022	1 April to 10 June 2022	15/06/2022

To ensure the proper management of the administrative appropriations and therefore allow the implementation of this two-year-in-a-row certification of annual accounts:

- The specific contract shall finish by 15/06/2021 and will be tacitly reconducted one time to last until 15/06/2022
- A 1st payment of 60% of the Price submitted (point 8 of this specific tender specifications) will take place after the acceptance of "the final audit report and opinion on final accounts" for the 1st certification of accounts, as covered by this specifications.
- A 2nd payment of 40% of the Price submitted (point 8 of this specific tender specifications) will take place after the acceptance of "the final audit report and opinion on final accounts" for the 2nd certification of accounts as covered by this specifications.

Documents to provide to submit an offer

The detail of the documents to provide are listed under point 8: Evaluation of the tenders on the basis of the following criteria.



Force majeure, Damages, Reduction in price, Suspension, Termination

Force majeure

If a party is affected by *force majeure*, it must immediately *notify* the other party, stating the nature of the circumstances, their likely duration and foreseeable effects.

A party is not liable for any delay or failure to perform its obligations under the contract if that delay or failure is a *result* of *force majeure*. If the contractor is unable to fulfil its contractual obligations owing to *force majeure*, it has the right to remuneration only for the services actually provided.

The parties must take all necessary measures to limit any damage due to *force majeure*.

Damages

Delay in delivery

If the contractor fails to perform its contractual obligations within the applicable time limits set out in this contract, the contracting authority may claim liquidated damages for each day of delay using the following formula:

$$0.3 \times (V/d)$$

where:

V is the price of the relevant purchase or deliverable or *result*;

d is the duration specified in the relevant specific contract for delivery of the relevant deliverable or *result*, expressed in days.

Liquidated damages may be imposed together with a reduction in price.

Procedure

The contracting authority must *formally notify* the contractor of its intention to apply liquidated damages and the corresponding calculated amount.

The contractor has 30 days following the date of receipt to submit observations. Failing that, the decision becomes enforceable the day after the time limit for submitting observations has elapsed.

If the contractor submits observations, the contracting authority, taking into account the relevant observations, must *notify* the contractor:

- (a) of the withdrawal of its intention to apply liquidated damages; or
- (b) of its final decision to apply liquidated damages and the corresponding amount.

Nature of liquidated damages



The parties expressly acknowledge and agree that any amount payable under this Article is not a penalty and represents a reasonable estimate of fair compensation for the damage incurred due to failure to provide the services within the applicable time limits set out in this contract.

Claims and liability

Any claim for liquidated damages does not affect the contractor's actual or potential liability or the contracting authority's rights.

Reduction in price

Quality standards

If the contractor fails to provide the service in accordance with the contract ('unperformed obligations') or if it fails to provide the service in accordance with the expected quality levels specified in the tender specifications ('low quality delivery'), the contracting authority may reduce or recover payments proportionally to the seriousness of the unperformed obligations or low quality delivery. This includes in particular cases where the contracting authority cannot approve a *result*, report or deliverable after the contractor has submitted the required additional information, correction or new version.

A reduction in price may be imposed together with liquidated damages.

Procedure

The contracting authority must *formally notify* the contractor of its intention to reduce payment and the corresponding calculated amount.

The contractor has 30 days following the date of receipt to submit observations. Failing that, the decision becomes enforceable the day after the time limit for submitting observations has elapsed.

If the contractor submits observations, the contracting authority, taking into account the relevant observations, must *notify* the contractor:

- (a) of the withdrawal of its intention to reduce payment; or
- (b) of its final decision to reduce payment and the corresponding amount,.

Claims and liability

Any reduction in price does not affect the contractor's actual or potential liability or the contracting authority's rights.

Suspension of the implementation of the contract

Suspension by the contractor

If the contractor is affected by *force majeure*, it may suspend the provision of the services under a specific contract.



The contractor must immediately *notify* the contracting authority of the suspension. The *notification* must include a description of the *force majeure* and state when the contractor expects to resume the provision of services.

The contractor must *notify* the contracting authority as soon as it is able to resume *performance of the specific contract*, unless the contracting authority has already terminated the contract.

Suspension by the contracting authority

The contracting authority may suspend the *implementation of the contract* or any part of it:

- (a) if the procedure for awarding the contract or for its *implementation* proves to have been subject to *substantial errors, irregularities or fraud*;
- (b) in order to verify whether the presumed *substantial errors, irregularities or fraud* actually occurred.

The contracting authority must *formally notify* the contractor of the suspension. Suspension takes effect on the date of *formal notification*, or at a later date if the *formal notification* so provides.

The contracting authority must *notify* the contractor as soon as possible whether:

- (a) it is lifting the suspension; or
- (b) it intends to terminate the contract.

The contractor is not entitled to compensation for suspension of any part of the contract.

Termination of the contract

Grounds for termination by the contracting authority

The contracting authority may terminate the contract in the following circumstances:

- (a) if provision of the services has not actually started within 15 days of the scheduled date and the contracting authority considers that the new date proposed, if any, is unacceptable;
- (b) if the contractor is unable, through its own fault, to obtain any permit or licence required for *implementation of the contract*;
- (c) if the contractor does not implement the contract or performs it in accordance with the tender specifications or *request for service* or is in breach of another substantial contractual obligation;



- (d) if the contractor or any person that assumes unlimited liability for the debts of the contractor is in one of the situations provided for in points (a) and (b) of Article 136(1) of the Financial Regulation²;
- (e) if the contractor or any *related person* is in one of the situations provided for in points (c) to (h) of Article 136(1) or to Article 136(2) of the Financial Regulation;
- (f) if the procedure for awarding the contract or its *implementation* proves to have been subject to *irregularities, fraud or breach of obligations*;
- (g) if the contractor does not comply with applicable obligations under environmental, social and labour law established by Union law, national law, collective agreements or by the international environmental, social and labour law provisions listed in Annex X to Directive 2014/24/EU;
- (h) if the contractor is in a situation that could constitute a *conflict of interest* or a *professional conflicting interest*;
- (i) if a change to the contractor's legal, financial, technical, organisational or ownership situation is likely to substantially affect the *implementation of the contract* or substantially modify the conditions under which the contract was initially awarded or a change regarding the exclusion situations listed in Article 136 of Regulation (EU) 2018/1046 that calls into question the decision to award the contract;
- (j) in the event of *force majeure*, where either resuming implementation is impossible or the necessary ensuing amendments to the contract would mean that the tender specifications are no longer fulfilled or result in unequal treatment of tenderers or contractors;
- (k) if the contractor is in breach of the data protection obligations;
- (l) if the contractor does not comply with the applicable data protection obligations resulting from Regulation (EU) 2016/679.

Grounds for termination by the contractor

The contractor may terminate the contract if:

- (a) it has evidence that the contracting authority has committed *substantial errors, irregularities or fraud* in the procedure for awarding the contract or its *implementation*;

² Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012, OJ L 193 of 30.7.2018, p.1 <https://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1544791836334&uri=CELEX:32018R1046>



- (b) the contracting authority fails to comply with its obligations, in particular the obligation to provide the information needed for the contractor to implement the contract.

Procedure for termination

A party must *formally notify* the other party of its intention to terminate the contract and the grounds for termination.

The other party has 30 days following the date of receipt to submit observations, including the measures it has taken to continue fulfilling its contractual obligations. Failing that, the decision to terminate becomes enforceable the day after the time limit for submitting observations has elapsed.

If the other party submits observations, the party intending to terminate must *formally notify* it either of the withdrawal of its intention to terminate or of its final decision to terminate.

The date on which the termination takes effect must be specified in the *formal notification*.

In the cases referred to in points (e), (f) and (j) above, the termination takes effect on the day following the date on which the contractor receives *notification* of termination.

In addition, at the request of the contracting authority and regardless of the grounds for termination, the contractor must provide all necessary assistance, including information, documents and files, to allow the contracting authority to complete, continue or transfer the services to a new contractor or internally, without interruption or adverse effect on the quality or continuity of the services. The parties may agree to draw up a transition plan detailing the contractor's assistance unless such plan is already detailed in other contractual documents or in the tender specifications. The contractor must provide such assistance at no additional cost, except if it can demonstrate that it requires substantial additional resources or means, in which case it must provide an estimate of the costs involved and the parties will negotiate an arrangement in good faith.

Effects of termination

The contractor is liable for damage incurred by the contracting authority as a result of the termination of the contract including the cost of appointing another contractor to provide or complete the services, unless the damage was caused by the situation specified in point (J) or the termination was initiated by the contractor. The contracting authority may claim compensation for such damage.

The contractor is not entitled to compensation for any loss resulting from the termination of the contract, including loss of anticipated profits, unless the loss was caused by the situation specified in the conditions for a termination initiated by the contractor.

The contractor must take all appropriate measures to minimise costs, prevent damage and cancel or reduce its commitments.



Within 60 days of the date of termination, the contractor must submit any report, deliverable or *result* and any invoice required for services that were provided before the date of termination.

Conflict of interest

The contractor must take all the necessary measures to prevent any situation of conflict of interest or professional conflicting interest.

In case of discovery of a conflict of interest during the evaluation or the implementation of the specific contract, due to the declaration of the tenderer that there are no conflicts of interest provided in the reopening of competition, the situation will be considered as fake declaration. Article 141(1)(b) of the Financial Regulation states: "*has misrepresented the information required as a condition for participating in the (procurement) procedure or has failed to supply that information.*"

In this case, Article 136(5) of the Financial Regulation will be applied:

“the authorising officer responsible may exclude a person or entity referred to in Article 135(2) provisionally without the prior recommendation of the panel referred to in Article 143, where their participation in an award procedure or their selection for implementing Union funds would constitute a serious and imminent threat to the financial interests of the Union. In such cases, the authorising officer responsible shall immediately refer the case to the panel referred to in Article 143 and shall take a final decision no later than 14 days after having received the recommendation of the panel.”

Evaluation of the tenders on the basis of the following criteria

Tenders will be evaluated on the basis of the appropriate set of quality criteria and financial criteria.

Qualitative evaluation

- The quality of the methodology proposed for the audits, emphasising the key aspects needed (for certification of accounts the proposed methodology should notably cover the risks and the sample size for testing); any situation of potential conflict of interest will be disclosed by the tenderer and mitigating measures described (30 points).
- The proposed workplan for the specific contract execution detailing of each phase and including room for manoeuvre in case of unexpected circumstances (40 points).
- The justification of the allocation human resources (number of man days, profiles and respective added value to the assignment in terms of effectiveness and efficiency) proposed by the contractor for each phase of the assignment as defined in the specifications for the reopening of competition (30 points).



Tenders which do not obtain at least 50% of the maximum score for each award criterion and subcriterion and at least 60% of the overall score for all the criteria will not be admitted to the next stage of the evaluation procedure.

Financial evaluation

The financial offer submitted must be presented according to the following table:

	Brussels or Luxembourg				Europe				World			
	Contractor's premises (unit price in €)	Days	Outside contractor's premises (unit price in €)	Days	International experts (unit price in €)	Days	Local experts (unit price in €)	Days	International experts (unit price in €)	Days	Local experts (unit price in €)	Days
Junior												
Senior												
Manager												
Partner												
Specialist												
	(a)		(b)		(c)		(d)		(e)		(f)	

(a), (b), (c), (d), (e) and (f) are the sums of the unit prices multiplied by related the number of days.

Local experts are based in the country where the mission takes place.

International experts are based outside the country where the mission takes place.

For Brussels and Luxembourg, the contractors cannot use the unit price applicable for Europe.

Europe area is defined as the 47 members of the Council of Europe at the date if the 1st of February 2015;

<http://www.coe.int/web/portal/home>

The "World" is composed by any country which is not part of the Council of Europe.

The profiles in the above scenario must comply with the following requirements:

	Minimum experience in auditing	Minimum experience in managing ³	Certified auditor ⁴	Languages ⁵
Junior	1 year	None	No	EN or FR
Senior	5 years	None	Yes	EN or FR
Manager	10 years	5 years	Yes	EN or FR
Partner	15 years	10 years	Yes	EN or FR
Specialist	10 years	None	Yes	EN or FR

³ A team of at least 5 persons.

⁴ Certified Internal Auditor (CIA) (<https://na.theiaa.org/certification/CIA-Certification/Pages/CIA-Certification.aspx>), or equivalent.

⁵ Minimum of level C1; <http://europass.cedefop.europa.eu/en/resources/european-language-levels-cefr/cef-ell-document.pdf>



Price of an offer = (a) + (b) + (c) + (d) + (e) + (f)
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All the unit prices include all costs related to the performance of the contract, including travel costs.

Award of the specific contract

The tenderers will be ranked with the following formula. The contract will be awarded based on the best quality-price ratio method.

Weighting for quality = 60

Weighting for price = 40

Award formula:

$$\text{Score for tender X} = (\text{cheapest price} / \text{price of tender X}) * 40 + (\text{total quality score tender X} / 100) * 60$$



ANNEXES TO THE SPECIFICATIONS





Annex I - Specific Contract

The European Union (hereinafter referred to as "the Union"), represented by the Bio-Based Industries Joint Undertaking (hereinafter referred to as "BBI JU"), which is represented for the purposes of the signature of this contract by Philippe Mengal, the Executive Director of the Joint Undertaking,

of the one part,

and

[official name in full]

[official legal form]⁶

[statutory registration number]⁷

[official address in full]

[VAT registration number]

(hereinafter referred to as "the contractor"⁸), [*represented for the purposes of the signature of this contract by* [name in full and function,]]

of the other part

HAVE AGREED

ARTICLE 1: SUBJECT

- 1.1** The subject matter of this specific contract is the audit the annual provisional and final accounts for the financial year ended 31/12/2020 and 31/12/2021.
- 1.3** The contractor undertakes, on the terms set out in this specific contract and the annexes thereto, which form an integral part thereof, to perform the following tasks specified in Annex 1 and Annex 2.

⁶ Delete if contractor is a natural person or a body governed by public law.

⁷ Delete if contractor is a body governed by public law. For natural persons, indicate the number of their identity card or, failing that, of their passport or equivalent document.

⁸ In the case of a joint offer and provided the invitation to tender so specifies, the following clause should be added below the identification of the parties: "The parties identified above and hereinafter collectively referred to as 'the contractor' shall be jointly and severally liable vis-à-vis the contracting authority for the performance of this contract".



ARTICLE 2: DURATION

- 2.1** This specific contract shall enter into force *on the date on which it is signed by the last contracting party*.
- 2.2** The duration of the tasks shall finish by 15.06.2021. Execution of the tasks shall start from date of entry into force of this specific contract. The contract will be automatically renewed one time to last until 15.06.2022. Renewal does not change or postpone any existing obligations. The period of execution of the tasks may be extended only with the express written agreement of the parties before such period elapses.

ARTICLE 3: PRICES

- 3.1** The total amount to be paid by the BBI JU under this specific contract shall be EUR [amount in figures and in words] covering all tasks executed. The payment methods are defined in the section 4 of the Annex 1. Specific Tender Specifications.
- 3.1.1** The 1st payment of 60% of the amount mentioned in Article 3.1 - EUR [amount in figures and in words] will take place after the acceptance of "the final audit report and opinion on final accounts" for 1st certification of accounts.
- 3.1.2** The 2nd payment of 40% of the amount mentioned in Article 3.1 - EUR [amount in figures and in words] will take place after the acceptance of "the final audit report and opinion on final accounts" for 2nd certification of accounts.
- 3.2** Apart from the price no expenses shall be reimbursed.

In Belgium, use of this contract constitutes a request for VAT exemption No 450, Article 42, paragraph 3.3 of the VAT code (circular 2/1978), provided the invoice includes the statement: 'Exonération de la TVA, Article 42, paragraphe 3.3 du code de la TVA (circulaire 2/1978)'

ARTICLE 4: ANNEXES

- Annex 1. Specific Tender Specifications,
Annex 2. Contractor's tender (technical and financial part)
Annex 3. Declaration of absence of conflict of interest

SIGNATURES

For the Contractor,
[company name/forename/surname/function]

For the BBI JU,
Philippe Mengal, the Executive Director

signature(s): _____

signature[s]: _____

Done at.....

Done at [City], [date]



In duplicate in English.



ANNEXES TO THE SPECIFIC CONTRACT



ANNEX III

-

DECLARATION THAT THERE ARE NO CONFLICTS OF INTEREST

LETTER HEAD

Date....

SUBJECT: DECLARATION THAT THERE ARE NO CONFLICTS OF INTEREST

Reference: Invitation to tender for the supply of technical, assistance services in the field of audits and controls. Audit of the annual accounts of the Bio-Based Industries Joint Undertaking (BBI JU) for the years ended 31/12/2020 and 31/12/2021.

I the undersigned... [representative of *name in full of the tenderer*] tenderer in the aforementioned contract hereby confirm:

- that on the date of submission of the tender, the organisation that I represent and the staff proposed for this tender are not subject to a conflict of interest in the context of this specific 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;
- that I will inform the authorising department, without delay, of any situation constituting a conflict of interest or which could give rise to a conflict of interest;
- that the organisation that I represent and the staff proposed have not made, and undertake not to make, any offer, of any type whatsoever, from which an advantage could be derived in connection with this contract;
- that the organisation that I represent and the staff proposed 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, from any party whatsoever, where such advantage constitutes an illegal practice or involves corruption, either directly or indirectly, inasmuch as it is an incentive or reward relating to the performance of the contract;
- that I am aware that the BBI JU reserves the right to check this information, and I realise the possible consequences that may arise from any false declaration in providing the information required by the authorising department in order to participate in the specific contract.



Full name and signature:

Date: