



EUROPEAN COMMISSION
ENTERPRISE AND INDUSTRY DIRECTORATE-GENERAL

CALL FOR TENDERS

No ENTR/09/022

Accounting requirements for SMEs

Open procedure, 2009/S 84-120263 of 2 May 2009

SPECIFICATIONS

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1. PRELIMINARY INFORMATION CONCERNING THE INVITATION TO TENDER

These specifications follow the publication of:

- the prior information notice in OJ S 51 - 072980 of 14 March 2009 and,
- the contract notice in OJ S 84 – 120263 of 2 May 2009.

1.1. NATURE OF THE CONTRACT

The service contract is for a study on “Accounting requirements for SMEs”. The study shall comprise both the existing accounting requirements for SMEs and the perceived needs for accounting information from SMEs in minimum 15 countries in Europe (i.e. in Member States and EEA countries) in the non-financial business economy from both the users’ point of view and the SMEs’ own needs for accounting information. The final result of the study shall be for the Contractor to come forward with concrete proposals on possible future accounting requirements for SMEs in the non-financial business economy.

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

1.2. BACKGROUND

Article 173 of the Treaty calls for the Union and the Member States to “ensure that the conditions necessary for the competitiveness of the Union's industry exist” and to encourage an environment favourable to initiative and development of undertakings throughout the Union, in particular the SMEs. In this context DG Enterprise and Industry wants to create an environment favourable to SME co-operation, particularly in the field of cross-border co-operation, where similar or same accounting rules would be beneficial for the undertakings.

The importance of accounting as a source of information for owners and managers of small enterprises and their different stakeholders is obvious. In the European Union (EU), there is accounting legislation in place for different kinds of companies. As regards listed companies in the EU, we have the International Accounting Standards (IAS)/International Financial Reporting Standards (IFRS) as adopted by the EU (IAS Regulation (EC) N° 1606/2002)¹. Concerning limited liability companies, there are at EU level the Fourth Directive (78/660/EEC)² and the Seventh Directive (83/349/EEC)³, together named the Accounting Directives, which are transposed by Member States into

¹ IAS Regulation (EC) No 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards

http://eur-lex.europa.eu/LexUriServ/site/en/oj/2002/l_243/l_24320020911en00010004.pdf

² <http://eur-lex.europa.eu/LexUriServ/site/en/consleg/1978/L/01978L0660-20040501-en.pdf>

³ <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:31983L0349:EN:HTML>

their national accounting legislation to become local GAAP (General Accepted Accounting Principles). However, there is no accounting legislation in force at EU level for those enterprises which are not covered by the IAS Regulation and the Fourth and Seventh Directives. In recent years there have been some accounting standard projects aimed at SMEs but these initiatives have mainly been intended for the local needs of certain Member States only, with the exception of one international project by the International Accounting Standards Board (IASB) who issued in 2007 an exposure draft (ED) for an international financial reporting standard (IFRS) for SMEs.

In 2007 the European Commission set out a vision for simplifying EU rules on company law, accounting and auditing in a Communication⁴. Some elements of the Communication have been taken forward by the Commission in a legislative proposal⁵ to amend the Accounting Directives as regards certain disclosure requirements for medium-sized companies and the obligation to draw up consolidated accounts. Recently the European Commission has announced that micro entities would be exempted from the Accounting Directives⁶ and that in addition a modernisation and simplification of the Accounting Directives would be carried out in the near future⁷. In 2008 the Directorate General for Enterprise and Industry in the European Commission published an expert group report on “Accounting systems for small enterprises – recommendations and good practices”⁸. This report describes e.g. the accounting systems and accounting framework in place for small enterprises not regulated at EU-level and identifies some good practices for these enterprises. On this account, there is obviously a need to find out more about the accounting requirements for SMEs in Europe in the future. Therefore, it is considered necessary and important to carry out a Study which looks into the accounting requirements for SMEs from the point of view of users and preparers of financial statements.

It is important that the accounting systems for SMEs should fulfil such functions as providing essential financial information for their owners and managers in order for them to be able to manage their businesses in a competitive environment and to make informed decisions to prevent business failure and to expand the business. However, SMEs and their management may have particular needs and conditions, so that accounting systems need to be flexible in order not to impose unnecessary administrative burdens.

The study shall provide an overview of existing accounting requirements and the perceived needs for accounting information from SMEs in Europe in the non-financial business economy from both the users’ and preparers’ point of view. For this purpose a Study shall be carried out in minimum 15 countries selected among Member States and EEA countries.

⁴ http://ec.europa.eu/internal_market/company/docs/simplification/com2007_394_en.pdf

⁵ <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=COM:2008:0195:FIN:EN:PDF>

⁶ http://ec.europa.eu/internal_market/accounting/docs/news/legal_proposal_en.pdf

⁷ http://ec.europa.eu/internal_market/consultations/2009/company_law_dir_en.htm

⁸ http://ec.europa.eu/enterprise/entrepreneurship/craft/accounting/accounting_en.htm

For more details, see Section 4 of the Technical Specifications.

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

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

It is expected to be signed in December 2009

The duration of the tasks shall not exceed 12 months.

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

1.4. PERIOD OF VALIDITY OF THE TENDER

The offer must remain valid for a period of 10 months following the final date for submitting tenders (see point 3 of the invitation to tender). During this period, the tenderer may not modify the terms of his tender in any respect.

1.5. DATE AND PLACE OF OPENING OF THE TENDERS

Tenders will be opened at 15.00 on 24 June 2009 at the following location:

Office address:

DG Enterprise and Industry
Avenue d'Auderghem 45,
Office 05/303
B-1049 Brussels

An **authorised representative** of each tenderer may attend the opening of the bids. Companies wishing to attend are requested to notify their intention by sending a fax or e-mail at least 48 hours in advance to the address given under 1.6. This notification must be signed by an authorised officer of the tenderer and specify the name of the person who will attend the opening of the bids on the tenderer's behalf.

1.6. CONTACT BETWEEN THE TENDERER AND THE COMMISSION

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

- Before the final date for submission of tenders:

- * At the request of the tenderer, the contracting authority may provide additional information solely for the purpose of clarifying the nature of the contract.
- * The Commission may, on its own initiative, inform interested parties of any error, inaccuracy, omission or other clerical error in the text of the call for tenders.
- After the opening of tenders :
 If clarification is requested or if obvious clerical errors in the tender need to be corrected, the contracting authority may contact the tenderer provided the terms of the tender are not modified as a result.

The requests for additional information may be made **to the address below by letter, fax or e-mail.**

*European Commission
 Enterprise Directorate-General
 Invitation to tender No: ENTR/09/22
 Unit E.3 “Crafts, small businesses, cooperatives and mutuals”
 BREY – Avenue d’Auderghem, office 05/303
 B-1049 Brussels - BELGIUM
 Fax: (+32-2)-296.62.78 - e-mail: ENTR-ACCOUNTING-STUDY@ec.europa.eu*

Insofar as it has been requested in good time, the additional information will be made available to all economic operators who requested specifications or showed interest in submitting a bid no later than six calendar days before the final date for the receipt of bids or, in the case of requests for information received less than eight calendar days before the final date for the receipt of bids, as soon as possible after the request for information has been received.

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

The answers to the requests for additional information can also be found at the following Internet address:

<http://ec.europa.eu/enterprise/newsroom/cf/newsbytheme.cfm?displayType=fo&fosubType=t>

1.7. TERMS OF PAYMENT

Payments shall be made in accordance with Articles I.3, I.4 & II.4 of the draft service contract (Annex 5.2).

The payment scheme will consist of one 25 % interim payment and the 75 % balance.

The schedule and the procedure for the approval of payments and the documents to be submitted are described in Articles I.4, II.4, II.5 and II.7 and in Annex I to the draft service contract referred to above.

1.8. GUARANTEES

Not applicable.

1.9. GENERAL TERMS AND CONDITIONS FOR THE SUBMISSION OF TENDERS

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

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

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

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

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

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

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

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

Variants are not allowed.

1.10. NO OBLIGATION TO AWARD THE CONTRACT

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

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

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

1.11. 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.

1.12. SUBCONTRACTING

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

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

Accordingly:

- The Commission will treat all contractual matters (e.g. payments) exclusively with the contractor, whether or not the tasks are performed by a subcontractor;
- The Commission will privilege direct contacts with the contractor, who is responsible for executing the contract;
- Under no circumstances can the contractor avoid liability towards the Commission on the grounds that the subcontractor is at fault.

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

Consequently, the bid must clearly identify the subcontractor(s) and document their willingness to accept the tasks and their acceptance of the terms and conditions set out in 1.9 above, in particular article II.17 of the standard service contract by returning the form in annex 5.5, filled in and signed.

Tenderers must inform the subcontractor(s) and include in their sub-contracting documents that Article II.17 of the standard service contract (Annex 5.2) may be applied to sub-contractors.

Once the contract has been signed, Article II.13 of the above-mentioned service contract shall govern the subcontracting.

1.13. JOINT OFFERS

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

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

Grouping of firms must nominate one party to be responsible for the receipt and processing of payments for members of the grouping, for managing the service administration, and for coordination. The documents required and listed in the present specifications must be supplied by every member of the grouping, the checklist in annex 5.7 will help verifying the level of information to be provided according to the role of each entity in the tender.

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

The offer has to be signed by all members of the group. However, if the members of the group so desire they may grant an authorisation to one of the members of the grouping. In this case they should attach to the offer a power of attorney (see model in annex 5.6). For groupings not having formed a common legal entity, model 1 should be used, and for groupings with a legal entity in place (model 2).

The contract will have to be signed by all members of the group. If the members of the group so desire, they may grant authorisation to one of the members of the grouping by signing a power of attorney. The same model as above duly signed and returned together with the offer (see annex 5.6) is valid also for signature of the contract.

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

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

2. FORM AND CONTENT OF THE TENDER

2.1. GENERAL

Tenders must be **signed** by the tenderer or his duly authorised representative. Tenders must be **perfectly legible** so that there can be **no doubt as to words and figures**.

Tenders must be clear and concise, with continuous page numbering, and assembled in a coherent fashion (e.g. bound or stapled, etc.).

Tenders must be written in one of the official languages of the European Union.

Tenders **must include** the following information:

- all the **information and documents requested by the Commission** in order to assess the tender. In order to help tenderers presenting a complete tender, **a checklist of the documents to submit is provided in annex 5.7**. This checklist does not need to be included in the tender but we encourage to use it in order to ease the assessment of the tenders;
- the **price in euros**;
- one **specimen signature of an authorised representative** on the legal entity form (http://europa.eu/comm/budget/execution/legal_entities_fr.htm), and a statement confirming the validity of the tender (preferably in blue ink), the tender must provide evidence of the authorisation to sign in name of the tenderer;
- the **name of a contact person** in relation to the submission of the bid.

2.2. HOW TO SUBMIT A TENDER

Tenderers shall observe precisely the indications in point 3 and 4 of the invitation to tender in order to ensure their tenders are admissible.

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

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

2.3. STRUCTURE OF THE TENDER

All tenders must be presented in five sections:

Section one: Administrative information – Presentation of the tender (see 2.1 & 2.3.1)

Section two: Evidence relating to the exclusion criteria (see 3.1)

Section three: Evidence relating to the selection criteria (see 3.2.2 & 3.2.3)

Section four: Technical Proposal – Addressing technical specifications and award criteria (see 2.3.2, 3.3 and 4)

Section five: Financial Proposal (see 2.3.3)

2.3.1. *Section One: Administrative proposal*

a) Tenderers may choose between presenting a **joint bid** (see 1.13) and introducing a bid as a **sole contractor**, in both cases with the possibility of having one or several subcontractors (see 1.12).

Whichever type of bid is chosen, the tender must stipulate the legal status and role of each legal entity in the tender proposed and the monitoring arrangements that exist between them and, failing this, the arrangement they foresee to establish if they are awarded the contract (see 1.12 and 1.13).

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

- The **Legal Entity Form** is to be signed by a representative of the tenderer authorised to sign contracts with third parties. There is one form for individuals, one for private entities and one for public entities. Specific forms in each Member State language are available at :

http://europa.eu/comm/budget/execution/legal_entities_fr.htm

- The **Financial identification form** shall be duly filled in and signed by an authorised representative of the tenderer and his or her banker. A specific form for each Member State is available at the following Internet address:

http://europa.eu/comm/budget/execution/ftiers_fr.htm.

The Legal Entity Form **must be accompanied by all the information** indicated in the form. When neither this form nor the evidence to be attached to them includes the following information, the tender must include:

For private and public entities:

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

For Individuals:

- Where applicable, a proof of **registration**, as prescribed in their country of establishment, on one of the **professional or trade registers** or any other official document showing the registration number.

All tenderers must provide their legal entity files as well as the necessary evidence. Only subcontractors are requested to provide solely the legal entity file without evidence.

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

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

2.3.2. Section Four: Technical proposal

Tenderers must include in their bids the technical proposal addressing all aspects detailed in the specifications set out in section 4 below.

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

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

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

2.3.3. Section Five: Financial proposal

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

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

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

- **Prices shall not be conditional and be directly applicable by following the technical specifications.**
- **Prices shall be fixed and not subject to revision.**
- The reference price for the award of the contract shall consist of one amount.
 - a) **the amount in payment of the tasks executed,** as stated in Article I.3.1 of the contract.

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

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

Bids involving more than one legal entity must specify the amounts under for each legal entity.

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

<i>Price component</i>	<i>Unit price</i>	<i>Quantity</i>	<i>Total</i>
Human resources			
Person X (role)			
Person Y (role)			
.....			
Subtotal (1)			
Other			
Item X			
Item Y			
.....			
Subtotal (2)			
TOTAL a) (1+2)			

The Commission will reject tenders where no technical offers or financial offers are proposed.

Non-conformity with the technical specifications in section 4 will also result in rejection from award.

The Commission reserves the right, however, to request clarification or additional evidence in relation to the exclusion and selection stages after the opening within a time-limit stipulated in its request and in the conditions explained in section 1.6.

3. ASSESSMENT AND AWARD OF CONTRACT

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

This assessment will be performed by applying the criteria set out in these specifications. To award of the contract, the assessment of admissible bids (see 2.2) will be carried out in three successive stages. Only bids meeting the requirements of one stage will be examined in the next stage.

The aim of each of these stages is:

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

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

3.1.1. Declaration

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

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

To this end, tenderers must fill in and sign the form in Annex 5.1 to these specifications.

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

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

3.1.2. Grounds for disqualification

In accordance with Articles 93 and 94 of the Financial Regulation, tenderers shall be excluded from the selection and award procedures if they do not satisfy criteria a) to f) specified in the standard form in annex 5.1.

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

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

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

3.1.3. Evidence

The tenderer to whom the contract is to be awarded shall provide, within the 15 days following the receipt of the letter informing him of the proposed award of the contract and preceding the signature of the contract, the following evidence confirming the declaration referred to in paragraph 3.1.1:

1. The Commission shall accept as satisfactory evidence that the tenderer to whom the contract is to be awarded is not in one of the situations described in point (a), (b) or (e) of Article 93(1) of the Financial Regulation, a recent extract from the judicial record or, failing that, an equivalent document recently issued by a judicial or administrative authority in the country of origin or provenance showing that those requirements are satisfied;
2. The Commission shall accept, as satisfactory evidence that the tenderer is not in the situation described in point (d) of Article 93(1) of the Financial Regulation, a recent certificate issued by the competent authority of the State.
3. Where the document or certificate referred to in paragraph 1 & 2 is not issued in the country concerned and for the other cases of exclusion referred to in Article 93 of the Financial Regulation, it may be replaced by a sworn or, failing that, a solemn statement made by the interested party before a judicial or administrative authority, a notary or a qualified professional body in his country of origin or provenance.
4. Depending on the national legislation of the country in which the tenderer is established, the documents referred to in paragraphs 1, 2, 3 and 3.1.1 shall relate to legal persons and/or natural persons including, where necessary, company directors or any person with power of representation, decision-making or control in relation to the candidate or tenderer. This would be the case when the national legislation concerned gives juridical responsibility of the acts committed by a legal entity (moral persons) to their legal representatives. The tenderer shall provide information on the ownership or on the management, control and power of representation of the legal entity whenever necessary for the proper understanding of the evidence submitted or whenever the Commission requests it.
5. Where they have doubts as to whether tenderers are in one of the situations of exclusion, the Commission may itself apply to the competent authorities referred to in paragraph 3 to obtain any information they consider necessary about that situation.
6. The Commission may waive the obligation of a tenderer to submit the documentary evidence referred to in paragraphs 1 and 2 if such evidence has already been submitted to it for the purposes of another procurement procedure and provided that the issuing date of the documents does not exceed one year and that they are still valid. In such a case, the tenderer shall declare on his honour that the documentary evidence has already been provided to the Commission in a previous procurement

procedure and confirm that no changes in his situation have occurred. He shall indicate in its tender all the references necessary to allow the Commission services to check this evidence.

3.1.4. *Administrative and financial penalties*

By returning the form in Annex 5.1, duly signed, tenderers confirm that they have been notified of the following points.

Administrative or financial penalties may be imposed by the Commission on tenderers who are in one of the cases of exclusion provided for in 3.1.2 above after they have been given the opportunity to present their observations.

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

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

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

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

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

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

3.2.1. Selection criteria

<u>SELECTION CRITERIA</u>
1. FINANCIAL AND ECONOMIC CAPACITY
1.1 Sufficient economic and financial capacity to guarantee continuous and satisfactory performance throughout the envisaged lifetime of the contract.
2. TECHNICAL AND PROFESSIONAL CAPACITY
2.1 A minimum of five years experience of the firm's managerial staff in the field of accounting.
2.2 At least three years relevant experience of the tenderer in studies at European level.
2.3 Capacity of the tenderer in terms of availability of human and technical resources.
2.4 Fluency in both written and oral English (person or persons responsible for providing the services or carrying out the tasks).
2.5 Reliability in terms of technical resources and quality control.

These criteria will be assessed on the basis of the documents referred to in 3.2.2 and 3.2.3.

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

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

- a) *A full copy of the concerned legal entities' annual accounts (balance sheet, profit and loss account, notes on the accounts and auditors' remarks when applicable) of the last two years, as approved by the general assembly of the company and, where applicable, audited and/or published. These documents must be signed by the authorised representative of the tenderer;*
- b) *Alternatively to a), by filling Annex 5.4, consisting of an extract of the concerned legal entities' annual accounts (balance sheet, profit and loss account, notes on the accounts and auditors' remarks when applicable) of the last two years, as approved by the general assembly of the company and, where applicable, audited and/or published. These documents must be signed by the authorised representative of the tenderer.*

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

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

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

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

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

- a) *the educational and professional qualifications of the service provider or contractor and/or those of the firm's managerial staff and, in particular, those of the person or persons responsible for providing the services or carrying out the tasks; The Europass curriculum vitae format (http://europass.cedefop.europa.eu/europass/preview.action?locale_id=1) shall be filled in and signed, by each person involved in the execution of the tasks foreseen in the tender. The precise contractual link with the tenderer will also be described.*
- b) *a list of the principal services provided and supplies delivered in the past three years, with the sums, dates and recipients, public or private;*
- c) *a description of the technical equipment, tools and plant to be employed by the firm for performing a service or tasks contract;*
- d) *an indication of the technicians or technical bodies involved, whether or not belonging directly to the firm, especially those responsible for quality control;*
- e) *a statement of the average annual manpower and the number of managerial staff of the service provider or contractor in the last three years;*
- f) *an indication of the proportion of the contract which the service provider may intend to subcontract.*

By submitting a tender, each legal entity involved therein accepts the possibility of a

check being carried out by the Commission on its technical capacities and, if necessary, on its research facilities and quality control measures.

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

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

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

No	Qualitative award criteria	Weighting (maximum points)
1.	Clarity, completeness and overall coherence of the tender.	20
2.	Quality, detail and completeness of the proposed methodology of the survey.	30
3.	Quality and detail of the three proposed questionnaires of the survey.	20
4.	Quality of the proposed outline of the results, the findings and the geographical coverage of the survey.	20
5.	Quality and detail of the description of the quality control system to be applied by the tenderer.	10
Total number of points		100

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

Tenders scoring less than 60 %) in the overall points total or less than 50% in the points awarded for a single criterion will be excluded from the rest of the assessment procedure.

Award criterion	
	Total price

Tenders presenting a total price superior to the maximum amount of 500.000 € will be excluded from the rest of the assessment procedure.

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

Final Evaluation	
	Total Quality Points/Price

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

3.4. INFORMATION FOR TENDERERS

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

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

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

3.5. AWARD OF THE CONTRACT

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

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

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

After the award, during standstill period, the Commission will request to the tenderer proposed for award the evidence on exclusion criteria defined in section 3.1.3. If this evidence was not provided or proved to be unsatisfactory the Commission reserves the right to cancel the award procedure or to change the award decision to the benefit of the next best ranked tenderer on condition that he satisfies with the provision of the evidence on exclusion.

3.6. DATA PROTECTION

The follow up of your response to the invitation to tender will require the recording and further processing of personal data (name, address, CV, for example). This data will be processed in accordance with the requirements of Regulation (CE) 45/2001 on the protection of individuals with regard to the processing of personal data by Community institutions and bodies and on the free movement of such data. Except if mentioned otherwise, replies to questions and personal data are necessary for the purpose of assessing your tender according to the specifications of the invitation to tender and will only be processed by Unit E.3 “Crafts, small businesses, cooperatives and mutuals” of Enterprise and Industry Directorate General for this purpose. You may, upon request, obtain the communication of your personal data and rectify any inaccurate or incomplete personal data. Should you have any queries concerning the processing of your personal data, please address them to Enterprise and Industry Directorate General of the European Commission: Unit E.3 “Crafts, small businesses, cooperatives and mutuals”. As regards to the processing of your personal data, you have a right to recourse at any time to European Data Protection Supervisor.

4. TECHNICAL SPECIFICATIONS

4.1. BACKGROUND

The importance of accounting as a source of information for owners and managers of small enterprises and their different stakeholders is obvious. In the European Union (EU), there is accounting legislation in place for different kinds of companies. As regards listed companies in the EU, we have the International Accounting Standards (IAS)/International Financial Reporting Standards (IFRS) as adopted by the EU (IAS Regulation (EC) N° 1606/2002)⁹. Concerning limited liability companies, there are at EU level the Fourth Directive (78/660/EEC)¹⁰ and the Seventh Directive

⁹ IAS Regulation (EC) No 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards

http://eur-lex.europa.eu/LexUriServ/site/en/oj/2002/l_243/l_24320020911en00010004.pdf

¹⁰ <http://eur-lex.europa.eu/LexUriServ/site/en/consleg/1978/L/01978L0660-20040501-en.pdf>

(83/349/EEC)¹¹, together named the Accounting Directives, which are transposed by Member States into their national accounting legislation to become local GAAP (General Accepted Accounting Principles). However, there is no accounting legislation in force at EU level for those enterprises which are not covered by the IAS Regulation and the Fourth and Seventh Directives. In recent years there have been some accounting standard projects aimed at SMEs but these initiatives have mainly been intended for the local needs of certain Member States only, with the exception of one international project by the International Accounting Standards Board (IASB) who issued in 2007 an exposure draft (ED) for an international financial reporting standard (IFRS) for SMEs. .

In 2007 the European Commission set out a vision for simplifying EU rules on company law, accounting and auditing in a Communication¹². Some elements of the Communication have been taken forward by the Commission in a legislative proposal¹³ to amend the Accounting Directives as regards certain disclosure requirements for medium-sized companies and the obligation to draw up consolidated accounts. Recently the European Commission has announced that micro entities would be exempted from the Accounting Directives¹⁴ and that in addition a modernisation and simplification of the Accounting Directives would be carried out in the near future¹⁵. In 2008 the Directorate General for Enterprise and Industry in the European Commission published an expert group report on “Accounting systems for small enterprises – recommendations and good practices”¹⁶. This report describes e.g. the accounting systems and accounting framework in place for small enterprises not regulated at EU-level and identifies some good practices for these enterprises. On this account, there is obviously a need to find out more about the accounting requirements for SMEs in Europe in the future. Therefore, it is considered necessary and important to carry out a Study which looks into the accounting requirements for SMEs from the point of view of users and preparers of financial statements.

4.2. OBJECTIVE

The overall aim of the Study is to produce a report which comprises both the existing accounting requirements for SMEs, the users’ perceived needs for accounting information from SMEs in Europe (i.e. in Member States and EEA countries) as well as the SMEs’ own needs for accounting information in the non-financial business economy. The final result of the Study shall be for the Contractor to come forward with concrete proposals on possible future accounting requirements for SMEs in the non-financial business economy.

¹¹ <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:31983L0349:EN:HTML>

¹² http://ec.europa.eu/internal_market/company/docs/simplification/com2007_394_en.pdf

¹³ <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=COM:2008:0195:FIN:EN:PDF>

¹⁴ http://ec.europa.eu/internal_market/accounting/docs/news/legal_proposal_en.pdf

¹⁵ http://ec.europa.eu/internal_market/consultations/2009/company_law_dir_en.htm

¹⁶ http://ec.europa.eu/enterprise/entrepreneurship/craft/accounting/accounting_en.htm

4.3. DESCRIPTION OF TASKS

The tasks are to provide an overview of existing accounting requirements and the perceived needs for accounting information from SMEs in Europe in the non-financial business economy from both the users' and preparers' point of view. For this purpose a Study shall be carried out in minimum 15 countries selected among Member States and EEA countries. The Study consists of three modules:

1. Desk research: Identifying and analysing factual information on accounting requirements for SMEs as in force on the signature of the service contract for the selected minimum 15 countries in the non-financial business economy. Especially good accounting practices shall be identified, recommendations shall be made and conclusions shall be drawn based on the identified and analysed information in the desk research. Also some statistical data on SMEs should be collected and presented;
2. Survey: Analysing and identifying the users' perceived needs for accounting information from SMEs in Europe as well as the SMEs' own needs for accounting information in the non-financial business economy for the minimum 15 countries selected. For this purpose a Survey shall be carried out among users, preparers and accounting professionals. Recommendations on perceived accounting requirements shall be made and conclusions shall be drawn based on the analysed results of the Survey;
3. Provide input for future policy initiatives: Based on the results in the desk research and the Survey modules, the Contractor shall identify and provide argumentation for the form and content of possible future policy initiatives for accounting requirements for SMEs in the non-financial business economy. This task should be seen in the light of the European Commission's work to exempt micro entities from the Accounting Directives¹⁷ and the revision of the Accounting Directives¹⁸. Special attention should be given to policy initiatives that could reduce the administrative burden of SMEs for producing financial statements without having an impact on the quality of financial reporting. A cost-benefit model should be used for this purpose.

4.4. DEFINITIONS

4.4.1. Legal form of SMEs

The legal form of an SME (small and medium-sized entity) can be a:

- Private joint stock companies with limited liability for those owning shares
- Personally owned limited and unlimited liability partnerships. Included are also other legal forms such as co-operatives, associations, etc.
- Personally owned and no limit to personal liability such as sole proprietorships (unincorporated).

Listed companies¹⁹ are excluded from the Study. In the following an "SME" is used as a synonym to an "entity".

¹⁷ http://ec.europa.eu/internal_market/accounting/docs/news/legal_proposal_en.pdf

¹⁸ http://ec.europa.eu/internal_market/consultations/2009/company_law_dir_en.htm

¹⁹ As defined in IAS Regulation (EC) No 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards

4.4.2. Sizes of SMEs

The SMEs are defined in the Study as entities in three size categories (for the exact definitions see the footnotes). The size category is determined by meeting two of the three criteria in one size category:

- Medium-sized entity²⁰:
 - Balance sheet total of not more than EUR 17.500.000; Net turnover of not more than EUR 35.000.000; Average number of employees not more than 250.
- Small entity²¹:
 - Balance sheet total of not more than EUR 4.400.000; Net turnover of not more than EUR 8.800.000; Average number of employees not more than 50.
- Micro-entity²²:
 - Balance sheet total of not more than EUR 500.000; Net turnover of not more than EUR 1.000.000; Average number of employees not more than 10.

4.4.3. Non-financial business economy

Non-financial business economy is defined in the Study as the economic activities other than those of the financial service activities, including insurance, reinsurance and pension funding activities and activities to support financial services. Reference: Eurostat (NACE Rev. 2, except for Section K)²³.

4.4.4. Accounting terminology

The accounting terminology used is that of the Fourth Company Law Directive 78/660/EEC and the Seventh Company Law Directive 83/349/EEC but also that of Commission Regulation (EC) No 1126/2008²⁴ (the "Consolidation Regulation" repealing and replacing Regulation No. 1725/2003).

²⁰ Article 27 of the Fourth Company Law Directive 78/660/EEC as amended by Directive 2006/46/EC of the European Parliament and the Council of 14 June 2006

²¹ Article 11 of the Fourth Company Law Directive 78/660/EEC as amended by Directive 2006/46/EC of the European Parliament and the Council of 14 June 2006

²² Article 1 of the Proposal for a Directive of the European Parliament and the Council amending Council Directive 78/660/EEC on the annual accounts of certain types of companies as regards micro-entities adopted on 26.2.2009 COM (2009) 83 final. The working definition of a micro-entity might change at a later stage before the Directive has been adopted by the European Parliament and the Council.

²³ http://epp.eurostat.ec.europa.eu/portal/page?_pageid=3233,73049386&_dad=portal&_schema=PORTAL

²⁴ Commission Regulation (EC) No 1126/2008 of 3.11.2008 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council

4.4.5. Categories of respondents to questionnaires

4.4.5.1. *Users' category*

A user is a person who uses the financial statements of SMEs in the decision making related to his/her profession e.g. a banker/creditor, a tax authority, a business owner, a manager, a supplier, a customer or an employee.

4.4.5.2. *Preparers' category*

A preparer is a person who is mainly involved in and/or in charge of the preparation of the financial statements of an SME. The preparer must have experience in the field of accounting and/or auditing.

4.4.5.3. *Accounting professionals' category*

An accounting professional is a person who is mainly working with auditing and/or accountancy consultation tasks in a well established accounting or auditing firm and dealing with SMEs of different legal forms and sizes. The accounting professional must have at least 5 years experience in the field of accounting and/or auditing.

4.5. MODULES OF THE STUDY

4.5.1. Desk research

4.5.1.1. *Accounting requirements in force*

The Contractor shall identify and analyse the accounting requirements (both legally binding and recommendations) for each legal form and size of SMEs in the non-financial business economy in the selected minimum 15 countries as in force on the signature of the service contract. The legal form and size of SMEs are those defined in the chapter on “Definitions”.

4.5.1.2. *Statistical data*

The Contractor should collect statistical data for each legal form and size of SMEs in the non-financial business economy in all Member States and EEA countries. The collected data should be comparable between countries as regards the time period (latest available data), legal form and size of SMEs. The data to collect shall contain per country for each legal form and size of SMEs at least: number of entities, number of persons employed, sector of business activity (see the definition on “non-financial business economy”) and share of employment. If a cross-tabulation by size class and legal form is not available then an approximation can be used instead.

4.5.1.3. *Presentation of information from the desk research*

Accounting requirements in force

A well structured overview of the accounting requirements for SMEs in force on the signature of the service contract shall be presented, the information shall be analysed and presented per country for each legal form and size of SMEs with references to legal acts, court decisions, decrees, accounting standards and recommendations etc. which have to be referenced so that verification is possible. Especially good accounting practices shall be identified, recommendations shall be made and well substantiated conclusions shall be drawn based on the identified and analysed information.

Statistical data

The collected statistical data shall be presented for all Member States and EEA countries per country for each legal form and size of SMEs: the number of entities, the number of persons employed, the sector of business activity (see the definition on “non-financial business economy”) and the share of employment and all data shall be summarised.

4.5.2. **Survey**

4.5.2.1. *Approach and specifications for data collection (methodology)*

The **tenderer** shall specify the proposed methodological approach in the offer. It must, at a minimum, include the following:

- The selection of users, preparers and accounting professionals to be interviewed shall be done by a sampling method. The indicative percentages of all respondents in each category is:
 - 70% in the users’ category with a sufficient spread ensured among different users;
 - 20% in the preparers’ category with a sufficient spread among different legal form and size of SMEs; and
 - 10% in the accounting professionals’ category with experience in different legal form and size of SMEs.
- The samples shall comprise minimum 15 countries selected as follows:
 - All 7 countries: France, Germany, Italy, The Netherlands, Poland, Spain and The United Kingdom;
 - 3 countries to be selected among the following: Austria, Belgium, Greece, Ireland, Lichtenstein, Luxembourg and Portugal;
 - 3 countries to be selected among the following: Bulgaria, Cyprus, Czech Republic, Estonia, Hungary, Latvia, Lithuania, Malta, Romania, Slovakia and Slovenia;
 - 2 countries to be selected among the following: Denmark, Finland, Iceland, Norway and Sweden.
- The expected confidence level of the samples per country shall be indicated.

- Details of the sample sizes and their composition per country in order to obtain results with the expected confidence level.
- For each selected country, the samples shall be representative as regards each legal form and each size of SMEs in the non-financial business economy but also as regards the interviews with users, preparers and accounting professionals in the selected country.
- The samples must be sufficient to allow for extracting conclusions by each legal form and each size of SMEs in the non-financial business economy at an aggregate European level regarding users' and preparers' needs for accounting information.
- The samples must be structured so that the total number of replies will guarantee relevant conclusions by each legal form and each size of SMEs in the non-financial business economy at an aggregate European level regarding users' and preparers' needs for accounting information but not necessarily at national level.

4.5.2.2. *Questionnaires*

The Survey shall be carried out among users, preparers and accounting professionals in the non-financial business economy in the selected minimum 15 countries using three different questionnaires which shall be translated into the language of the respondent of the questionnaire. The three questionnaires shall be prepared taking account of at least the "Guidelines" specified in chapter 4.5.2.3, but the questionnaires shall also be tailor-made according to the category of respondents to the questionnaires. The three categories of respondents to the questionnaires are: 1) users, 2) preparers and 3) accounting professionals as defined. The **tenderer** shall propose a draft content of the three different questionnaires as a part of the offer. The final content of the three different questionnaires shall be decided after an agreement between the Contractor and the European Commission. The questionnaires of the Survey shall be sent out to the interviewees well in advance of the interviews which can be carried out as either telephone interviews or personal interviews. The **tenderer** shall indicate in the offer how the interviews will be carried out.

4.5.2.3. *Guidelines for questionnaires*

The questionnaires shall be prepared taking account of at least these guidelines for common questions for the three different questionnaires. The **tenderer** shall also add other tailor-made questions to the questionnaires e.g. specific questions for the users, preparers and accounting professionals as seen relevant and important for the Survey and to achieve the objectives of the Study.

The following questions shall be asked all three categories of respondents concerning each legal form of SMEs and each size of that SME as defined in the chapter on "Definitions". For example concerning the legal form of a "private company limited by shares" the same questions shall be asked separately for all three sizes of that legal entity: micro, small and medium-sized:

Information about the respondent

1. Country
2. Contact details of the respondent (i.e. name, title, address, telephone number, email address etc.)
3. Age of the respondent

4. Legal form of the entity
5. Short description of the general activity
6. Balance sheet total of the entity
7. Net turnover of the entity
8. Number of employees of the entity

The need for accounting information of the entity in question

9. Financial information that should be required of the entity:

- Individual accounts
 - Balance sheet
 - Income statement
 - Notes on the accounts
 - Annual report
 - Cash flow statement
 - Other information, what?
- Consolidated accounts
 - Balance sheet
 - Income statement
 - Notes on the accounts
 - Annual report
 - Cash flow statement
 - Other information, what?

10. Is there a need for a more harmonised accounting framework at EU level?

- Yes, for which type of entities?
- If yes, what elements should the framework consist of?
- No, why not?

11. Do you see a cross-border use of the financial reporting of SMEs?

- Yes, for which type of entities?
- No, why not?

12. Detailed financial information about the following balance sheet items should be required:

- Pensions
- Post-employment benefits
- Financial leases
- Share-based payments
- Foreign currency translations
- Financial instruments
 - Assets
 - Liabilities
 - Derivatives
- Long-term contracts/construction contracts
- Intangible assets
- Inventories
- Impairment of fixed assets

- Provisions for contingencies and charges
- Fair value of property, plant and equipment
- Research and development projects
- Business combinations/goodwill
- Deferred taxes
- Related party transactions
- Other transactions, which?

4.5.2.4. *Presentation of results of the Survey*

The results of the Survey shall be organised per country and per category of respondent, per legal form of entity and per size of entity. The results shall be analysed and presented in a uniform manner following this outline of structure:

1. Country wise

- per each category of respondent i.e. users, preparers and accounting professionals separately according to both common and tailor-made questions
 - per each legal form of entity (see 4.4.1)
 - per each size of entity (see 4.4.2)
- per all respondents together (no category) according to the common questions
 - per each legal form of entity (see 4.4.1)
 - per each size of entity (see 4.4.2)

2. Summary of the minimum 15 countries

- per each category of respondent i.e. users, preparers and accounting professionals separately according to both common and tailor-made questions
 - per each legal form of entity (see 4.4.1)
 - per each size of entity (see 4.4.2)
- per all respondents together (no category) according to the common questions
 - per each legal form of entity (see 4.4.1)
 - per each size of entity (see 4.4.2)

3. Extracting conclusions

Based on the analysis of the quantitative and qualitative results of the Survey, extracting recommendations and conclusions shall be made for SMEs in all Member States and EEA countries.

For each of the three above mentioned sections a sound analysis of the quantitative results and findings shall be carried out and presented in absolute figures (numerically), in percentages, graphically and commented verbally. Also comparisons of the quantitative results with statistics shall be done where possible. The sound analysis of the qualitative results and findings in each section shall be commented verbally. Recommendations on perceived accounting requirements for SMEs from the point of view of users and preparers shall be made and conclusions shall be factually based on the analysed results and findings of the Survey.

The **tenderer** shall outline in the offer how all the results of the Survey would be presented in the final report.

4.5.3. Future policy initiatives

On the basis of identified good accounting practices, recommendations given and conclusions drawn in the desk research module together with the recommendations given on perceived accounting requirements and the factually based conclusions drawn on the analysed results in the Survey module, the Contractor shall identify and provide argumentation for the form and content of possible future policy initiatives for accounting requirements for SMEs at a European level in the non-financial business economy. These possible future policy initiatives should take account of the European Commission's work to exempt micro entities from the Accounting Directives and the revision of the Accounting Directives. Special attention should be given to policy initiatives that could reduce the administrative burden of SMEs for producing financial statements without having an impact on the quality of financial reporting. A cost-benefit model should be used for this purpose.

4.6. DELIVERABLES

The Contractor shall provide the required reports and documents in accordance with the conditions of the standard service contract.

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

4.6.1. Kick-off meeting

The Contractor and the European Commission shall have a kick-off meeting no later than one month after the signature of the service contract in the premises of the European Commission in Brussels. In this meeting the three questionnaires to be used for the interviews shall be agreed by both parties. The Contractor shall also in this meeting present a detailed time schedule with a work programme in steps for the completion of the three modules of the Study.

4.6.2. Interim meeting

An interim meeting shall take place between the Contractor and the European Commission no later than 5 months after the signature of the service contract in the premises of the European Commission in Brussels. In this meeting the Contractor and the European Commission shall discuss the draft of the interim report.

4.6.3. Interim report

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

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

The interim report shall present the main preliminary recommendations and conclusions on users' and preparers' needs for accounting information from SMEs in Europe. The report shall be in the English language.

The draft interim report must be sent to the European Commission for comments no later than 6 months after the signature of the service contract. The European Commission shall have 20 days from receipt of the draft interim report to approve or reject the report. Within 20 days of receiving any comments, the Contractor shall send the European Commission the final version of the interim report, which will take account of the comments made by the European Commission.

4.6.4. Final report

The final report shall conform to the following schema:

1. Title page
2. Table of contents
3. Executive summary
4. Introduction
5. Results from the modules
 - Desk research
 - Survey
 - Future policy initiatives
6. Good accounting practices
7. Recommendations
8. Conclusions
9. Research methodology
10. Annexes

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

As annexes to the final report the Contractor shall provide:

- A list with contact details of the persons who have been interviewed in the Survey.
- The three questionnaires in all languages used for the interviews
- The complete set of replies to the questionnaires by the respondents in electronic format. Its contents shall be presented under an application (Excel is preferred) that permits further analysis and processing of data.

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

Drafts of the final report must be submitted to the European Commission no later than 10 months after the signature of the contract. The European Commission shall have 45 days from receipt of the draft final report to approve or reject the report. Within 45 days of receiving any such comments, the Contractor shall send the European Commission the final report, which shall take account of the comments made by the European Commission.

NB: The quality of the final report will be assessed and rated on the basis of the following quality criteria: unacceptable-poor-satisfactory-good-excellent

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

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

4.6.5. Workshop

Based on the approved final report and on the request of the European Commission, the Contractor (by at least one of the senior experts) is obliged to give an interactive audio-visual presentation in English of the main results, recommendations and conclusions of the Study in a workshop in Brussels no later than 2 months after the final report of the Study has been approved by the European Commission. The Contractor shall devote one working day to the workshop and the date shall be specified and organised by the European Commission. The presentation shall summarize at least the main results, recommendations and conclusions of the three modules of the Study. In particular, the presentation shall be based on the analysed results of the Survey. The Contractor shall not include travel expenses incurred by this presentation in the financial proposal under

2.3.3 of the offer. These travel expenses are not part of the contract price under I. 3.1 of the service contract.

4.6.6. Time schedule for meetings and deliverables

The following time schedule shall apply for the Study:

Time-line	Meetings	Deliverables
Signature of the contract		Service contract signed by both parties
No later than 1 month after the signature of the contract	Kick-off meeting	Final questionnaires to be agreed
No later than 5 months after the signature of the contract	Interim meeting	
No later than 6 months after the signature of the contract		Draft interim report
No later than 10 months after the signature of the contract		Drafts of the final report
No later than 2 months after the approval of the final report	Workshop	

4.7. GENERAL ISSUES

The Contractor shall provide assurance regarding the quality of all information supplied to the European Commission by applying a quality control system. In addition, the Contractor must provide assurance that all information supplied to the European Commission is accurate and up-to date. To this effect, the **tenderer** has to describe in detail in the offer the quality control system applied.

5. ANNEXES

ANNEXES

5.1. EXCLUSION CRITERIA FORM (INVITATION TO TENDER NO ENTR/./...)

Exclusion Criteria Form

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

- in his/her own name (*if the economic operator is a natural person or in case of own declaration of a director or person with powers of representation, decision making or control over the economic operator²⁵*)

or

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

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

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

official address in full:

VAT registration number:

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

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

²⁵ To be used depending on the national legislation of the country in which the candidate or tenderer is established and where considered necessary by the contracting authority (see art. 134(4) of the Implementing Rules).

In addition, the undersigned declares on their honour:

- g) they have no conflict of interest in connection with the contract; a conflict of interest could arise in particular as a result of economic interests, political or national affinities, family or emotional ties or any other relevant connection or shared interest;
- h) they will inform the contracting authority, without delay, of any situation considered a conflict of interest or which could give rise to a conflict of interest;
- i) they have not made and will not make any offer of any type whatsoever from which an advantage can be derived under the contract;
- j) they have not granted and will not grant, have not sought and will not seek, have not attempted and will not attempt to obtain, and have not accepted and will not accept any advantage, financial or in kind, to or from any party whatsoever, constituting an illegal practice or involving corruption, either directly or indirectly, as an incentive or reward relating to award of the contract.
- k) that the information provided to the Commission within the context of this invitation to tender is accurate, sincere and complete.
- l) that in case of award of contract, they shall provide the evidence that they are not in any of the situations described in points a, b, d, e above²⁶.

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

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

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

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

Full name

Date

Signature

²⁶ Mandatory for contracts of value above €133 000 only (see art. 134(2) of the Implementing Rules). The contracting authority can nevertheless request such evidence for contracts with a lower value.

5.2. DRAFT SERVICE CONTRACT

5.3. MODEL GUARANTEE

Model Contract performance guarantee

Bank (Letterhead)
[Place/Date]

European Community
Represented by the European Commission
Directorate-General Enterprise and Industry – [Unit]

Contract performance guarantee No ... [Subject/Brief description of contract]

We hereby confirm that we give the European Community an unconditional and irrevocable joint and several guarantee for an unlimited period to the value of

EUR [...] (in words: ... euro)

for performance of the contract concluded between the European Community and

[Firm/Name/Address – as given in the contract (No/exact title – hereinafter “the contract”)]
(hereinafter “the Contractor”).

If the Commission gives notice that the Contractor has for any reason failed to fulfil his obligations under the contract by the due date, the Bank, acting on behalf of the Contractor, undertakes to pay up to the above amount into a bank account designated by the Commission immediately on receipt of a first written request from the Commission (sent by registered post, with acknowledgement of receipt).

The Bank waives the right to require exhaustion of remedies against the principal, any right to withhold performance, any right of retention, any right of avoidance, any right to offset, and the right to assert any other claims which the Contractor may have against the Commission under the contract or in connection with it or on any other grounds.

The Bank may be released from this guarantee only with the Commission’s written consent and does not have the right of deposit without its consent.

The Bank’s obligations under this guarantee are not affected by any arrangements or agreements made by the Commission with the Contractor which may concern his obligations under the contract.

This guarantee shall take immediate effect. It shall expire on return of this document, which must occur within [30] days after the final payment under the contract has been made.

This guarantee is governed by the law applicable to the contract.

The courts having jurisdiction for matters relating to the contract shall have sole jurisdiction in respect of matters relating to this guarantee.

[Place/Date]

[Signature/Function]

[Signature/Function]

**5.4. FINANCIAL AND ECONOMIC CAPACITY OVERVIEW FORM (INVITATION TO TENDER
No ENTR/09/22)**

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

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

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

5.5. SUBCONTRACTOR / LETTER OF INTENT ENTR/09/22

Accounting requirements for SMEs

The undersigned:

Name of the company/organisation:

Address:

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

Declares hereby accepting the general conditions attached to the tendering specifications for this call for tender, and in particular art. II.17 in relation with checks and audits.

Full name	Date	Signature
.....		

5.6. POWER OF ATTORNEY

POWER OF ATTORNEY – MODEL 1

Agreement / Power of Attorney

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

We the undersigned:

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

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

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

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

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

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

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

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

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

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

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

Signed in on

Name

Function

Company

Name

Function

Company

Name

Function

Company

Name

Function

Company

POWER OF ATTORNEY – MODEL 2

Agreement / Power of Attorney

(CREATING THE GROUP AS SEPARATE ENTITY, APPOINTING A GROUP MANAGER AND GIVING A MANDATE TO HIM/HER)

We the undersigned:

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

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

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

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

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

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

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

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

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

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

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

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

Signed in on

Name
Function
Company

Name
Function
Company

Name
Function
Company

Name
Function
Company

5.7. CHECKLIST OF DOCUMENTS TO BE SUBMITTED

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

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

Description	Section	Coordinator or group leader in joint bid	All partners in joint bid	Single or Main contractor	Sub-contractor
Power of attorney of partners in joint bid indicating the group leader (see annex 5.6)	1		■		
Letter of intent of subcontractor (see annex 5.5)	1				■
Legal Entity Form (see section 2.3.1) Download the form from : http://ec.europa.eu/budget/execution/legal_entities_en.htm	1	■	■	■	■
Supporting documents for the Legal Entity File Form	1	■	■	■	
Financial Identification form (see section 2.3.1) Download the form from: http://europa.eu.int/comm/budget/execution/ftiers_fr.htm .	1	■		■	
Exclusion Criteria form (see section 3.1 and annex 5.1)	2	■	■	■	■
Evidence of Economic and financial capacity (see section 3.2.2 and annex 5.4)	3	■	■	■	
Evidence of Technical and professional capacity (see section 3.2.3) Go to the following page to fill in the CV: http://europass.cedefop.europa.eu/europass/preview.action?locale_id=1	3	■	■	■	■

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

Description	Section	Coordinator or single tenderer
Technical Proposal (see section 2.3.2 and 4)	4	■
Financial Proposal (see section 2.3.3)	5	■