



**Tender Specifications**  
**Invitation to Tender**  
**No SDA/CfT/2019/01/CFS**

**Framework contract**  
**for the provision of services**  
**in issuing Certificates on Financial Statements**  
**for a Grant Recipient**

## 1. INTRODUCTION

### 1.1. Background

The SESAR Deployment Alliance *Association Internationale Sans But Lucratif* (hereinafter referred to as the ‘SDA AISBL’), a Belgium-based not-for-profit international association, is the Legal entity which has been entrusted to undertake the function of SESAR Deployment Manager pursuant to Article 9(11) of Regulation (EU) No 409/2013 of 3 May 2013 on the definition of common projects, the establishment of governance and the identification of incentives supporting the implementation of the European Air Traffic Management Master Plan<sup>1</sup>. The SDA AISBL has been selected through a Call for Proposals<sup>2</sup> launched by the European Commission for the conclusion of a Framework Partnership Agreement (FPA) and subsequent Specific Grant Agreements (SGAs) on 30 June 2014.

As a beneficiary of EU grant agreements, the SDA AISBL, also acting as Coordinator, lodges Financial Statements for payment requests in support of which, pursuant to Article II.23.2a(d)(i) of the FPA, Certificates on the Financial Statements (CFSs) should be drawn-up by an external auditor for certifying that the costs in its Financial Statements are real, accurately recorded and eligible in accordance with the FPA and the SGAs.

The SGAs are co-financed under the Connecting Europe Facility (CEF) for Transport set-up by Regulation (EU) No 1316/2013 of 11 December 2013 which sets out the rules for granting EU financial support to Priority Projects of common interest and to the programme supporting measures, and defines the maximum for EU co-financing funding rates per type of project and per transport mode.

The SDA AISBL is a beneficiary of two types of SGAs co-financed by the Connecting Europe Facility (CEF) programme, i.e.:

- **Programme Support Actions (PSA) SGAs** financed directly by the European Commission Directorate-General for Mobility and Transport (DG MOVE); and
- **Implementation Projects (IP) SGAs** financed by the Innovation & Networks Executive Agency (INEA), which is the successor to the *Trans-European Transport Network Executive Agency* (TEN-T EA), and which was created by the European Commission in 2006 to manage the technical and financial implementation of its TEN-T programme.

Although the SESAR Deployment Manager role undertaken by the SDA AISBL has an operational link with the SESAR Joint Undertaking, the SDA AISBL is not an EU body. The SDA AISBL was set-up under Belgian Law.

<sup>1</sup> OJ L 123, 4.5.2013, p. 1–7: <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32013R0409>

<sup>2</sup> Call for Proposals No MOVE/E2-2014-717/SESAR FPA: [https://ec.europa.eu/transport/facts-fundings/grants/2014-sesar-deployment\\_en](https://ec.europa.eu/transport/facts-fundings/grants/2014-sesar-deployment_en)

In both its roles of Deployment Manager and of Coordinator, the SDA AISBL incurs costs for its own activities in addition to, as Coordinator, distributing EU funds to Implementing Partners for their own costs actually incurred.

## 1.2. Purpose

By this procurement procedure, the SDA AISBL requests services for the provision of CFSs on expenditure it incurred in the implementation of the SGAs over the relevant reporting periods.

In order to ensure the provision of these services, as described in point 2 below, the SDA AISBL intends to conclude a framework contract **for an overall duration of four years** with the possibility of an extension by common agreement between the parties.

These tender specifications will become an integral part of the framework contract that will be concluded following the award procedure. Non-compliance with them during the performance of the contract may constitute a reason for the SDA AISBL to terminate it.

## 2. TECHNICAL SPECIFICATIONS

### 2.1. Description of services and deliverables

The SDA AISBL intends to acquire services in order to obtain Certificates on its Financial Statements ('CFSs') referred to in Article II.23.2a(d)(i) of the FPA, composed of:

- the Auditor's Independent Report of Factual Findings ('the Report') to be issued on the Auditor's letterhead, dated, stamped and signed by the Auditor;
- the Agreed-upon procedures to be performed by the Auditor ('the Procedures') and the standard factual findings to be confirmed by the Auditor ('the Findings').

The templates of the Report as well as the Procedures are provided in Annex of these Tender Specifications. The template of the Letter of Representation is also provided. The templates are the ones provided by the Commission and INEA respectively. They may be amended during the lifetime of the Framework Contract.

Currently, the SDA AISBL is a beneficiary of one PSA SGA and of eight IP SGAs. The current PSA SGA has an estimated budget earmarked against the SDA AISBL of roughly EUR 3 400 000 for the period January 2018 to June 2019. The currently running IP SGAs earmark an aggregated budget against the SDA AISBL of roughly EUR 2 500 000 for the period running from January 2018 to December 2018. These amounts are only the ones relating to the upcoming 2019 payment requests in support to which the SDA AISBL needs the issuance of CFSs. The SDA AISBL will need the issuance of CFSs up to end of 2024. Please note that the cost base relating to each audit is expected to remain similar to the figures mentioned above, i.e. annual running costs of between EUR 5 500 000 and EUR 6 000 000.

**The SDA AISBL particularly draws tenderers' attention to that fact that the SDA AISBL will need a first batch of CFSs early August 2019 in support of its interim payment requests**

**and that the submission of an offer in response to this call for tenders implies that the tenderer has the capacity to undertake this first requirement.**

Please find below the list of all SGAs (Actions) of which the SDA AISBL is a beneficiary:

- IP SGA Call 2014 (currently concluded until 31 December 2020)
- IP SGA Call 2015 Cluster 1 (currently concluded until 31 December 2019)
- IP SGA Call 2015 Cluster 2 (currently concluded until 31 December 2020)
- IP SGA Call 2015 Cluster 3 (currently concluded until 31 December 2020)
- IP SGA Call 2016 Cluster 1 (currently concluded until 31 December 2020)
- IP SGA Call 2016 Cluster 2 (currently concluded until 31 December 2020)
- IP SGA Call 2017 Blending (currently concluded until 31 December 2021)
- IP SGA Call 2017 (currently concluded until 31 December 2023)
- PSA SGA No 4 (currently concluded until 31 March 2019 but foreseen to be extended until 30 June 2019)
- PSA SGA No 5 (in preparation, currently foreseen to be concluded until 31 December 2019)

Please note that extensions of the Actions may also occur in the future (this was already the case for IP SGA Call 2015 Cluster 1).

The number of the Financial Statements foreseen to be submitted per year (depending on payment requests) may vary from one reporting period to another. The final number of CFSs needed yearly will be provided when services are actually requested.

**For each audit, on-the-spot visits of 2-3 days should be foreseen. Please note that for audits relating to IP SGAs, the audit would cover a single cost base at any given time, but costs are then claimed through allocating such costs across all running Actions by means of a distribution key, requiring a single CFS for each Action. Tenderers are invited to take such a single cost base into account when calculating their financial offer.**

The auditors should foresee pre-visits or alternative types of preparatory work with the SDA AISBL.

The deadlines for provision of Financial Statements and CFSs in support to payment requests are as follows:

- **In respect of INEA under IP SGAs:** eight months after the end of each reporting period, at least every two reporting periods (i.e. every two years). Therefore, CFS audits are normally scheduled to commence in May for actual submissions of payment requests by 31 August of each year. In 2019, interim payment request should be lodged by 31 August 2019, at least for two Actions (IP SGAs);
- **In respect of DG MOVE under PSA SGAs:** 60 days after the end of the last reporting period (unless interim payments are foreseen, which is not currently the case). The last reporting period under PSA SGA 4 is currently foreseen to end on 30 June 2019. Therefore,

the request for payment of the balance, accompanied by a CFS should normally be lodged by 31 August 2019.

**In both cases, please note that, even though the deadline applicable to the SDA AISBL is 31 August 2019, CFSs should be issued early August 2019 so as to be able to make any necessary adjustments to the payment requests in light of the CFSs.**

The volume of the overall framework contract is estimated at roughly 15 CFSs for the total period of four years (subject to possible amendments or new SGAs to be concluded in the future).

The Auditor must comply with these Tender Specifications and with the Model Terms of Reference, which includes:

The Auditor must comply with these Terms of Reference and with<sup>3</sup>:

**For PSA SGAs:**

- the International Standard on Related Services ('ISRS') 4400 Engagements to perform Agreed-upon Procedures regarding Financial Information as promulgated by the IFAC;
- the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA) of IFAC. Although ISRS 4400 provides that independence is not a requirement for agreed-upon procedures engagements, the European Commission requires that the Auditor also complies with the independence requirements of the Code of Ethics for Professional Accountants.

**For IP SGAs:**

- the International Standard on Related Services ('ISRS') 4400 *Engagements to perform Agreed-upon Procedures regarding Financial Information* as issued by the International Auditing and Assurance Standards Board (IAASB);
- the *Code of Ethics for Professional Accountants* issued by the International Ethics Standards Board for Accountants (IESBA). Although ISRS 4400 states that independence is not a requirement for engagements to carry out agreed-upon procedures, the Agency requires that the Auditor also complies with the Code's independence requirements.

The Auditor's Report must state that there is no conflict of interests in establishing this Report between the Auditor and the SDA AISBL and its Affiliated Entities and must specify the total fee paid to the Auditor for providing the Report.

Strict compliance with the Model Terms of Reference is mandatory pursuant to the FPA and SGAs.

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3 Supreme Audit Institutions applying INTOSAI-standards may carry out the Procedures according to the corresponding International Standards of Supreme Audit Institutions and code of ethics issued by INTOSAI instead of the International Standard on Related Services ('ISRS') 4400 and the Code of Ethics for Professional Accountants issued by the IAASB and the IESBA.

The Auditor must provide services in accordance with the provisions of Article II.4 of the General Conditions of the draft framework contract (Annex 3).

Under Article 27 of the FPA, the European Commission, INEA, the European Anti-Fraud Office and the Court of Auditors have the right to audit any work that is carried out under the specific action and for which costs are declared from the SGAs. This includes work related to this engagement. The Auditor must provide access to all working papers (e.g. recalculation of hourly rates, verification of the time declared for the action) related to this assignment if the European Commission, INEA, the European Anti-Fraud Office or the European Court of Auditors requests them).

## **2.2. Timeframe for providing the services**

An indicative timeframe for the provision of services shall be detailed for every specific contract.

## **3. CONTRACTUAL INFORMATION**

### **3.1. Nature of the contract**

This procurement procedure foresees the conclusion of a framework contract.

When the SDA AISBL wishes to procure services under this framework contract, it will act by requesting services in accordance with the provisions set out in Article I.4 of the draft framework contract attached to the tender specifications (Annex VI).

In drawing up their bid, the tenderers should bear in mind the provisions of the draft framework contract which specifies the rights and obligations of the contractor.

Submission of a tender implies acceptance of all the terms specified in the present specifications and, in particular, in the attached standard contract including the general conditions applicable to contracts.

All documents presented by the tenderers become the property of the SDA AISBL.

Supreme Audit Institutions applying INTOSAI-standards may carry out the Procedures according to the corresponding International Standards of Supreme Audit Institutions and code of ethics issued by INTOSAI instead of the International Standard on Related Services ('ISRS') 4400 and the Code of Ethics for Professional Accountants issued by the IAASB and the IESBA.

The SDA AISBL shall not be held liable for any compensation with respect to a tenderer if its tender has not been accepted, nor shall it be liable when deciding not to award the framework contract.

Tenderers' attention is drawn to the fact that the framework contract does not constitute placement of an order but is merely designed to set the legal, financial, technical and administrative terms governing relations between the contracting parties during the contract term. Orders may be placed solely on the basis of specific contracts in accordance with the provisions of Annex III to the draft framework contract.

Signature of the framework contract does not commit the SDA AISBL to placing orders and does not give the contractor any exclusive rights regarding the services covered by the framework contract. In any case, the SDA AISBL reserves the right, at any time during the duration of the framework contract, to cease placing orders, without the contractor having the right to any compensation.

### **3.2. Participating in the tendering procedure**

Participation in tendering procedures is open on equal terms to all natural and legal persons coming within the scope of the Treaties of the European Union, and to all natural and legal persons in a third country which has a special agreement with the European Union on the conditions laid down in that agreement.

#### **3.2.1. Joint tenders**

A joint tender is a situation where a tender is submitted by a group of economic operators (natural or legal persons).

The tenderers may **not** submit a joint offer by creating a consortium.

#### **3.2.2. Subcontracting**

Subcontracting is allowed subject to the SDA AISBL's explicit approval. In such cases, the SDA AISBL may require information on any part of the contract that the tenderer may intend to subcontract to third parties and on the identity of any subcontractor.

The offer must clearly identify the subcontractor(s) by filling in the relevant points of Annex II of these tender specifications and prove its willingness to accept tasks proposed to them by the tenderer (e. g. by way of enclosing a letter of intent (Annex 2III) of the subcontractors(s)). The offer shall describe which task(s) will be subcontracted.

Once the contract has entered into force, the contractor shall retain full liability towards the SDA AISBL for the performance of the contract as a whole. The SDA AISBL will not have any direct legal commitment with the subcontractor(s).

During contract performance, the change of any subcontractor identified in the tender or additional subcontracting will be subject to prior written approval of the SDA AISBL.

### **3.3. Duration**

The initial duration of this framework contract shall be for 12 months.

The contract shall enter into force on the day of the signature by the last contracting party.

**The contract shall be renewed automatically up to 3 times, each time for a period of 12 months**, unless formal written notification to the contrary is sent by one of the parties and received by the other three months before the contract expiry. Renewal does not imply any modification or deferment of existing obligations.

### **3.4. Value of contract**

The volume of the framework contract is estimated at roughly 8 audits over a period of four years, potentially requiring 15 single CFS.

The maximum amount covering all services under this framework contract, including all renewals, is EUR 2 00 000 (excluding VAT) over a period of four years. However, this does not bind the SDA AISBL to purchase for the maximum amount. The SDA AISBL will award the Framework Contract to the offer offering best value for money. Please also note that, upon the conclusion of further SGAs, this maximum budget may increase. Further SGAs are foreseen to be concluded in the coming years.

### **3.5. Terms of payment**

The payments shall be made in accordance with the provisions specified in the draft framework contract.

### **3.6. Compliance with applicable law**

The tender must comply with applicable environmental, social and labour law obligations established by Union law, national legislation, collective agreements or the international environmental, social and labour conventions.

## **4. CONTENT OF THE TENDER**

The tender must include:

- (a) an Administrative Part including all the information and documents required by the SDA AISBL for the evaluation of the tender on the basis of the exclusion and selection criteria set out in point 4.1 below;
- (b) a Technical Part including all the information required by the SDA AISBL for the evaluation of the tender on the basis of the award criteria as set out in point 4.2 below;
- (c) a Financial Part setting out the financial offer in accordance with paragraph 4.3 of these tender specifications.



## **4.1. Administrative Part**

The administrative part of the tender must contain the documents referring to the identification of the tenderer and to the exclusion and selection criteria:

### **4.1.1. Tenderers' identification**

This section should include the following information:

1. Tenderer's identification form (Annex 2a): Prospective tenderers are requested to complete and sign the identification form.
2. Legal identification form (Annex 2d) which must be filled in and signed by an authorised representative of the tenderer (including all members of the consortium in case of joint tender), and should be accompanied by a copy of official document(s) (official gazette, company register etc.) showing the name of the legal entity, the address of the head office, and the registration number given to it by the national authorities. In case the official document mentioned does not contain information on your VAT number, a copy of the VAT registration document.
3. Financial identification form (Annex 2e) which must be filled in and signed by an authorised representative of the tenderer and his/her banker. As an alternative to the signature, a copy of a bank statement by hiding the turnover data which is not older than 3 months will be accepted.

### **4.1.2. Exclusion criteria and evidence**

All tenderers shall provide a declaration on their honour (Annex 2f) with their tender, duly signed and dated by an authorised representative, stating that they are not in one of the situations of exclusion listed in that declaration on honour. The successful tenderers shall provide the documents mentioned as supporting evidence before signature of the framework contract and within a deadline given by the SDA AISBL. If the requested evidence is not submitted in due time, the SDA AISBL can award the Contract to the Tenderer evaluated as the next-best. This requirement applies to all members of the consortium in case of joint tender and to the identified subcontractors.

A tenderer (or a member of the group in case of joint tender, or a subcontractor) is not required to submit a specific document if the SDA AISBL can access the document in question on a national database free of charge.

### **4.1.3. Selection criteria and evidence**

By signing the declaration on honour mentioned under section 4.1.2 above, the tenderer confirms that he/she has the economic and financial, technical and professional capacity to provide the

requested services according to the tender specifications and the payment schedule specified in the draft contract.

#### **A. Economic and financial capacity criteria**

Tenderers are required to provide sufficient information of their financial standing and more particularly proof that they have the necessary resources and financial means to carry out the work that is the subject of the tender.

The SDA AISBL shall verify the tenderers' economic and financial capacity on the basis of the criteria set out below. If the criteria are not met, the offer shall be rejected and will not be further assessed.

##### **Economic and financial capacity criteria:**

In order to be economically and financially capable to provide the service, tenderers (i.e. in case of joint tender, the combined capacity of all members of the consortium and identified subcontractors) must demonstrate the following:

- The minimum annual turnover in the last three financial years is equal to or above EUR 2 000 000.

The sum of the annual turnovers of all consortium members will be taken into account to reach the minimum annual turnover of EUR 2 000 000.

##### **Evidence for the economic and financial capacity:**

Proof of its economic and financial capacity shall be provided by the tenderer through balance sheets or extracts from balance sheets and profit and loss accounts for the last three financial years for which accounts have been closed, where publication of the balance sheet is required under the law of the country in which the tenderer is established.

If, for some exceptional reason that the SDA AISBL considers justified, the tenderer is unable to provide the evidence requested by the SDA AISBL, he may prove his economic and financial capacity by any other means that the SDA AISBL considers appropriate. In any case, the SDA AISBL must at least be notified of the exceptional reason and its justification. The SDA AISBL reserves the right to request any other document enabling it to verify the tenderer's economic and financial capacity.

#### **B. Technical and professional capacity criteria and evidence**

Tenderers (i.e. in case of a joint tender, the combined capacity of all members of the consortium and identified subcontractors) must provide evidence of technical and professional capacity to comply with the minimum standards set out below.

##### **1. Technical and professional criteria for the tenderer:**

- 1.1. The tenderer shall be a professional accountant / audit firm.
- 1.2. The tenderer shall have recent experience in carrying audits in a short period of time.
- 1.3. The tenderer shall have recent experience in auditing EU funded projects. Experience with CEF funded projects will constitute an advantage.

## **2. Technical and professional criteria of the tenderer's coordination team:**

The tenderer shall have the capacity to put together a team which shall meet the following requirements and shall have:

- 2.1 A project manager with:
  - i. at least 10 years of relevant professional experience in auditing,
  - ii. over 5 years' experience managing an audit department,
  - iii. over 2 years' experience managing audits of EU projects,
  - iv. status of a certified auditor,
  - v. excellent command of English (level C1).
- 2.2 In addition to the project manager, at least 2 auditors, each of them with:
  - i. at least 7 years' experience of relevant professional activities in the field of auditing,
  - ii. over 3 years' experience managing audit teams,
  - iii. over 2 years' experience auditing EU projects,
  - iv. status of certified auditor,
  - v. excellent command of English (level C1).

Experience in auditing CEF funded project will constitute an advantage.

### **Evidence:**

Evidence of the technical and professional capacity of tenderers and of the team shall be provided on the basis of the following documents:

<b>Criterion</b>	<b>Evidence to be provided</b>	<b>Comments</b>
1.1	Evidence of the professional indemnity insurance  Evidence of affiliation to a body such as the IFAC (International Federation	Both evidence of the professional indemnity insurance and evidence of affiliation to an international

	of Accountants), the IIA (Institute of Internal Auditors) or equivalent	professional accounting or audit body shall be provided.
1.2	Lists of audits carried out during the last three years	<p>The list shall detail the amounts audited, date and information on public or private recipients of the services:</p> <ul style="list-style-type: none"> <li>• if supplied to public institutions, evidence must be provided in the form of certificates issued or countersigned by the latter;</li> <li>• if supplied to private entities, provision of service is to be certified by the entity or, failing this, simply declared by the tenderer.</li> </ul>
1.3	List of conducted audits in the last three years directly on CEF projects.	<p>Each of the audits must be for the total grant amount greater than EUR 325 000.</p> <p>The list will detail the grant amount, date and public or private recipients of the services:</p> <ul style="list-style-type: none"> <li>• if supplied to public institutions, evidence must be provided in the form of certificates issued or countersigned by the latter;</li> <li>• if supplied to private entities, provision of service is to be certified by the entity or, failing this, simply declared by the tenderer.</li> </ul>
2.1-2.2	Curriculum vitae of the project manager and the auditors	<p>Preferably in Europass format. Summaries will not be accepted.</p> <p>The CV should include information about the qualifications, work experience and language abilities of the team members. Particular emphasis shall be made to CEF or other EU funded projects listing</p>

		project names, dates and amounts audited.
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#### 4.2. Technical part

The technical part shall describe in detail how the services described in point 2 will be provided by the tenderer. Tenders must be clear and concise, with continuous page numbering, and assembled in a coherent fashion (e.g. bound or stapled, etc.).

The contract will be awarded to the tenderer who submits the most economically advantageous tender, according to the 'best price-quality ratio' award method, as positively assessed on the basis of the following factors:

##### Award criteria as weighted by percentage:

No	Qualitative Award criteria	Weighting (max. points)
1.	Quality and relevance of the proposed work plan for a specific contract execution including details on each phase (e.g. preparation, field work, reporting, etc.).	40
2.	Quality and relevance of the proposed audit methodology.	20
3.	Quality and relevance of allocated human resources (number of man days and profiles) proposed by the contractor for each phase of the assignment.	40
<b>Total points: 100</b>		

Since the evaluation of the tenders will be based on the quality of the proposed services, tenderers should elaborate on all points addressed by these specifications in order to score as many points as possible.

In addition, if certain essential points of these specifications are not expressly covered by the tender, the SDA AISBL may decide to reject the tender as non-compliant.

For each award criteria, a **60%** threshold is required. Tenderers falling below this threshold will be rejected. Moreover, tenders that have not obtained a total at least **70%** on all criteria combined will be rejected.

#### 4.3. Financial part

The financial offer must be presented in the standard format of Annex 2g. Every offer that successfully passes the technical evaluation, will be assessed against the price offered.

[FM1]

**Given that the cost base is the same for all CFSs (by applying a distribution key to allocate costs across all SGAs), tenderers should provide two offers: one per audit and one per CFS.**

The financial offers must cover **all** the expenditures associated with carrying out the assignment including costs of staff, travel, accommodation, other administrative charges, etc.

The tasks which have to be implemented by the contractor are defined under point 2 of these specifications.

[FM2]

## 5. AWARD METHOD

Only tenders that reach the technical quality threshold mentioned in Section 4.2 of these tender specifications will be subject to the price assessment. The tenders will be ranked by applying the following formula:

The tender with the lowest price combining the two offers will be awarded 100 points. The other tenders will be awarded points on the basis of the following formula:

Points = (lowest price/price of the bid in question) x 100

### **Evaluation of the most economically advantageous tender:**

In order to determine the most economically advantageous tender for the award of the contract, the quality/price ratio of 60/40 will be applied in the following way:

- The points awarded for technical quality multiplied by 0.6
- The points awarded for the price multiplied by 0.4

The points for technical quality and those for price will then be added together, the tenderers will be ranked according to their total number of points and the framework contract will be awarded to the tenderer achieving the highest score.

## 6. ANNEXES

The following set of documents is provided to the tenderers:

### 01. Invitation to tender

### 02. Tender specifications

Annex I: Tenders` identification form

Annex II: Power of attorney for joint tenders (not allowed for the present Call for Tender)

Annex III: Letter of intent

Annex IV: Legal entity form for public entities/private entities/individuals

Annex V: Financial identification form

Annex VI: Declaration of honour (non-exclusion criteria)

Annex VII: Financial offer form

**03. Draft framework contract and Annexes I - III**

Annex IV: Model ToRs PSA SGAs

Annex V: Model ToRs IP SGAs (+ annexes)

Annex VI: Letter of Representation

Annex VII: Declaration of pre-existing rights