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30, Nicolae Starostenco Str.
Tel./fax: + 373 22 273 061
E-mail: rmco-project@customs.gov.md

Nr. 28/01- _____

„_____” _____ 2020

Our ref: RMCO 4.3/1– 5.2. Expenditure verification services

Dear Sir/Madam,

Invitation to tender for Expenditure Verification Services, inside the project entitled „Rehabilitation and modernization of the customs offices from the Romanian/Moldavian border, respectively the public finances and fiscal-fiscal responsibility customs offices of Albiţa - Leuşeni, Sculeni – Sculeni and Giugiuleşti – Giurgiuleşti”, financed by the European Union through the **Joint Operational Programme Romania – Republic of Moldova 2014 – 2020, according to the grant contract no. 81701 /27.06.2019**, implemented by the Customs Service of the Republic of Moldova.

We are pleased to inform that your company is invited to take part in the single tender for the above contract. The complete tender dossier is attached to this letter. It includes:

- A. Contract notice**
- B. Draft contract agreement with annexes:**
 - I. Terms of reference
 - II. Budget (to be submitted by the tenderer as the financial offer using the template provided)
 - III. Forms and other supporting documents
- C. Other information:**
 - I. Administrative compliance grid

For full details of the tendering procedures, please see the **practical guide and its annexes**, which may be downloaded from the following website: <http://ec.europa.eu/europeaid/prag/document.do>

We look forward to receiving your tender. By submitting a tender, you accept to receive notification of the outcome of the procedure by electronic means.

Yours sincerely,

Semnat

Viorel MIHAILA,
Deputy Director,
Legal representative of RMCO Project



Financed by
the European Union

RMCO

*Rehabilitation and modernization of the customs
offices from the Romanian/Moldavian border,
respectively the public finances and fiscal-fiscal
responsibility customs offices of Albiţa - Leuşeni,
Sculeni – Sculeni and Giugiuleşti – Giurgiuleşti*



România-Republica Moldova
ENI-COOPERARE TRANSFRONTALIERĂ

SERVICE CONTRACT NOTICE

Expenditure verification services (Audit cost), inside the project entitled „Rehabilitation and modernization of the customs offices from the Romanian/Moldavian border, respectively the public finances and fiscal-fiscal responsibility customs offices of Albița - Leușeni, Sculeni – Sculeni and Giurgiulești – Giurgiulești”, implemented by the Customs Service of the Republic of Moldova.

1. Reference

RMCO 4.3/1 - 5.2 Expenditure verification services

2. Procedure

Single tender

3. Programme title

Joint Operational Programme Romania – Republic of Moldova 2014 – 2020, financed by the European Union.

4. Financing

Budgetary line 5.2. - Expenditure verification

5. Contracting authority

Customs Service of the Republic of Moldova

CONTRACT SPECIFICATION

6. Nature of contract

Global - price

7. Contract description

The aims of the contract are to perform an expenditure and revenue verification of the Grant Contract conditions under the ENI CBC Joint Operational Programme Romania-Republic of Moldova 2014-2020, and in connection with Methodological Norms on accounting and financial reporting in the budgetary system of the Republic of Moldova.

8. Number and titles of lots

One lot only

9. Maximum budget

395 000,00 MDL

CONDITIONS OF PARTICIPATION

10. Eligibility

Participation is open only for auditors which are included on the list of auditors trained to carry out the expenditure and revenue verification of a Grant Contract under the ENI CBC Joint Operational Programme Romania-Republic of Moldova 2014-2020.

11. Number of tenders

No more than one tender can be submitted by a natural or legal person whatever the form of participation (as an individual legal entity or as leader or member of a consortium submitting a tender). In the event that a natural or legal person submits more than one tender, all tenders in which that person has participated will be excluded.

12. Grounds for exclusion

N/A

13. Sub-contracting

N/A

PROVISIONAL TIMETABLE

14. Provisional commencement date of the contract

21.01.2021

15. Implementation period of the tasks

Until 28.06.2022.

In case of extending the implementation period of the project, the term will be extended.

SELECTION AND AWARD CRITERIA

16. Selection criteria

The following selection criteria will be applied to the tenderers.

- 1) **Economic and financial capacity of the tenderer** (based on item 3 of the tender form). In case of tenderer being a public body, equivalent information should be provided. The reference period which will be taken into account will be the last three financial years for which accounts have been closed.

Criteria for legal persons:

- The financial situation should not be in deficit, taken into account debts, at the beginning and end in the last three years

No.	Economic and financial capacity of the tenderer	Score awarded
1.	The financial situation should not be in deficit, taken into account debts, at the beginning and end in the last three years	10

- 2) **Professional capacity of the Auditor** (based on items 4 of the tender form).

The reference period which will be taken into account will be the last five years from the submission deadline.

Criteria for legal persons:

- **at least 5 years of general professional experience in audit and control missions, including 3 years in budgetary authorities,**

No.	General professional experience in audit and control missions	Score awarded
1.	The candidate has at least 10 years general professional experience in audit and control missions, including at least 3 years in budgetary authorities	10
2.	The candidate has between 5-10 years of general professional experience in audit and control missions, including 3 years in budgetary authorities	9
3.	The candidate has 5 years of general professional experience in audit and control missions, including up 3 years in budgetary authorities	8

- **at least 3 years of professional experience in the performance of expenditure verification missions of the European Union funded projects**

No.	Professional experience in the performance of expenditure	Score awarded
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	verification missions of the European Union funded projects	
1.	The candidate has at least 10 years the performance of expenditure verification missions	20
2.	The candidate has between 5-10 years of the professional experience in the performance of expenditure verification missions	19
3.	The candidate has at least 3 years of the professional experience in the performance of expenditure verification missions	18

- **knowledge of English and Romanian languages.**

No.	Language knowledge	Score awarded
1.	Good knowledge of English and Romanian languages	5

- **possession of at least an international qualification certificate in the field of accounting and auditing and a national qualification certificate.**

No.	Qualification in the fields of the general framework of professional competences	Score awarded
1.	The candidate has at least 2 international qualification certificates, and at least 2 national qualification certificates	15
2.	The candidate has at least 2 international qualification certificates, and at least 1 national qualification certificates/ The candidate has at least 1 international qualification certificate, and at least 2 national qualification certificates	14
3.	The candidate has at least 1 international qualification certificate, and at least 1 national qualification certificates	13

3) Technical capacity of tenderer (based on items 5 and 6 of the tender form). The reference period which will be taken into account will be the last five years preceding the submission deadline.

Criteria for legal persons:

1. The candidate has provided expenditure verification services in the least three contract, including 2 projects in the framework of Joint Operational Programme Romania-Republic of Moldova;

No.	Specific qualification in the fields of expenditure verification services	Score awarded
1.	The candidate has at least 5 contract service for expenditure verification, including at least 3 projects in the framework of Joint Operational Programme Romania-Republic of Moldova	40
2.	The candidate has at least 5 contract service for expenditure verification, including at least 2 projects in the framework of Joint Operational Programme Romania-Republic of Moldova	39
3.	The candidate has at least 3 contract service for expenditure verification, including at least 2 projects in the framework of Joint Operational Programme Romania-Republic of Moldova	38

17. Award criteria

TENDERING

18. Timetable

	DATE	TIME*
Deadline for requesting clarification from the contracting authority	16.12.2020	16:00
Last date for the contracting authority to issue clarification	26.12.2020	-
Deadline for submitting tenders	06.01.2021	10:00
Interviews (if any)	Not applicable	-
Completion date for evaluating technical offers	08.01.2021	-
Notification of award	Date at most 90 days after deadline for tenders	-
Contract signature	Date at most 150 days after deadline for tenders	-
Start date	21.01.2021	-

19. Tender format and details to be provided

Tenders must be submitted using attached templates

20. How tenders may be submitted

The complete tender must be submitted on the websites: <https://mtender.gov.md> before **06.01.2021**.

Tenders must be submitted using the double files: **File A — Technical offer'** and **File B — Financial offer'**. All parts of the tender other than the financial offer must be submitted in File A.

Tenders submitted by any other means will not be considered.

By submitting a tender tenderers accept to receive notification of the outcome of the procedure by electronic means.

21. Alteration or withdrawal of tenders

N/A

22. Operational language

All written communications for this tender procedure and contract must be in English.

23. Legal basis

Regulation (EU) No 236/2014 of the European Parliament and of the Council of 11 March 2014 laying down common rules and procedures for the implementation of the Union's instruments for financing external action and ENI, see Annex A2 of the practical guide.

24. Additional information

24.1 Content of tenders

Offers, all correspondence and documents related to the tender exchanged by the tenderer and the contracting authority must be written in English.

Supporting documents and printed literature furnished by the tenderer may be in another language, provided they are accompanied by a translation into the language of the procedure. For the purposes of interpreting the tender, the language of the procedure has precedence.

The tender must include a technical offer and a financial offer, which must be submitted in separate folders.

File A -Technical offer

The technical offer must include the following documents:

- a) **Terms of Reference:**
- b) A completed **financial identification form** to indicate the bank account into which payments should be made if the tender is successful.
- c) The **legal entity file** and supporting documents.
- d) Documentaries proofs or statements of the financial and economic capacity and of the technical and professional capacity according to the selection criteria specified in point 16 of the contract notice. This evidence, documents or statements must be dated, no more than one year before the date of submission of the tender. In addition, a statement must be furnished stating that the situations described in these documents have not changed since then.

If the documentary evidence submitted is not written in one of the official languages of the European Union, a translation into the language of the procedure must be attached. Where the documents are in an official language of the European Union other than the one of the procedure, it is however strongly recommended to provide a translation into the language of the procedure, in order to facilitate the evaluation of the documents. Documentary proof or statements may be in original or copy. If copies are submitted, the originals must be available to send to the contracting authority upon request.

Tenderers are reminded that the provision of false information in this tender procedure may lead to the rejection of their tender and to their exclusion from EU-funded procedures and contracts.

File B -Financial offer

The financial offer must be presented in **MDL** and must be submitted using the template for the **global-price** version of this tender dossier. The electronic version of this document 'B8 — Budget for a global-price contract' can be found on the website

<http://ec.europa.eu/europeaid/prag/document.do>.

The global price may be broken down by outputs if required from the Terms of Reference.

Tenderers are reminded that the maximum budget available for this contract, as stated in the contract notice, is in **MDL – 395 000,00**. Payments under this contract will be made in the currency of the tender.

The applicable tax and customs arrangements are as follows:

Exemption of taxes

The European Commission and the Republic of Moldova have agreed that the Grant Contract nr. 81701/27.06.2019 will be exonerate for the following taxes: VAT, customs duties.

24.2. Notification of award

The successful tenderer will be informed in writing that its tender has been accepted.

ANNEX V: BUDGET

Global price: _____

ADMINISTRATIVE COMPLIANCE GRID

Contract title:		Publication reference:	
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Tender envelope number	Tenderer name	Terms of Reference?	Proofs for Economic and financial capacity	Proofs for professional capacity	Proofs for technical capacity	Financial offer? (Yes/No)	Overall decision? (Accept / Reject)
1							
2							
3							
4							
5							
6							
7							
8							

Chairperson's name	
Chairperson's signature	
Date	



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Romania-Republic of Moldova
ENI-CROSS BORDER COOPERATION

SERVICE CONTRACT FOR THE EXPENDITURE AND REVENUE VERIFICATION
of a Grant Contract
under the ENI CBC JOINT OPERATIONAL PROGRAMME ROMANIA – REPUBLIC OF
MOLDOVA 2014-2020
RMCO 4.3/1
Customs Service of the Republic of Moldova

Customs Service of the Republic of Moldova, Identification number: 1006601000185, Official address: 30, Nicolae Starostenco Str. MD-2065, Chişinău, Republic of Moldova, represented by **Viorel MIHAILA**, Deputy director, Legal representative of RMCO Project,
(‘**The Beneficiary**’),

of the one part

and

<Full official name of the Contractor>
[<Official registration number>]
<Full official address>
[<VAT number>],
(‘the Controller’)

of the other part,

have agreed as follows:

Article 1. Subject

1.1 The subject of this Contract is the individual expenditure and revenue verification, of the above-mentioned contract done in the **Republic of Moldova, Customs Service**, with identification number:

RMCO 4.3/1 Expenditure verification 5.2 (‘the service’).

1.2 The Controller shall execute the tasks assigned to him in accordance with the *Instruction no. 2 from October 2020 laying down specific provisions for the beneficiaries regarding the expenditure verification of a grant contract funded under the ENI CBC Joint Operational Programme Romania – Republic of Moldova 2014-2020*, hereinafter referred as *Instruction* issued by the Managing Authority or any update issued by the Managing Authority or the Joint Technical Secretariat.

Article 2. Contract value

This Contract, established in **MDL**, is a global price contract. The contract value is **395 000,00 MDL**.

Article 3. Order of precedence of contract documents

The following documents shall be deemed to form and be read and construed as part of this Contract, in the following order of precedence:

- the Grant Contract and its annexes;
- the Partnership Agreement;



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- Instruction issued by the Managing Authority with the description of the procedure and corresponding annexes
- Annex 1 – Template of Service Contract between the Beneficiary and the Controller (only for beneficiaries and controllers from Republic of Moldova)
- Annex 2 – List of Indicative supporting documents required for Expenditure Verification
- Annex 3 – Procurement Risk Indicators
- Annex 4 – Control check–list
- Annex 5 - Template of Report on suspected and/or established fraud or corruption
- Annex 6 – General Declaration by the Lead beneficiary – Beneficiary
- Annex 7 – Declaration on the worked number of hours
- Annex 8 – Template of Expenditure and Revenue Verification Report
- Annex 9 - Template of Consolidated Report on expenditure and revenue verification
- Annex 10 – Financial Report
- Annex 11 - TESIM Factsheet, procurement for the Beneficiaries from Republic of Moldova
- Annex 12 - Template of on the spot verification report

The various documents making up the contract shall be deemed to be mutually explanatory; in cases of ambiguity or divergence, they shall prevail in the order in which they appear above. Addenda shall have the order of precedence of the document they are amending.

Article 4. Language of the contract

The language of the contract is English. The expenditure verification reports shall be elaborated in English language.

Article 5. Communications

Contact persons:

- Customs Service of the Republic of Moldova: **Emilia Cainarean**, project coordinator; 022 574 226, rmco-project@customs.gov.md; rmco4.3vama2019@gmail.com

- _____.

An electronic system will be used by the contracting authority and the contractor for all stages of implementation including, inter alia, management of the contract (amendments and administrative orders), reporting (including reporting on results) and payments.

Article 6. Duration of the contract

6.1 The start date for implementation shall be the day following that on which the last of the two Parties signs the contract.

6.2. The contract implementation period ends when all reports required in line with the Grant Contract have been submitted to the beneficiary and any potential contradictory procedure was carried out.

Article 7. Responsibilities



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ENI-CROSS BORDER COOPERATION

7.1 The Beneficiary is responsible for providing the Controller with the Financial Report in hard – copy and on CD, the access to its accounting, supporting documents, project documentation and physical investments, as well as any clarifications requested by the Controller in order to perform the tasks as per the Instruction in due time and without restrictions.

7.2 The Controller is accountable for performing the agreed-upon procedures described in the Instruction, in line with the responsibilities established in the said Instruction, with due care and full respect of the Code of Ethics therein indicated, as well as submitting the reports.

7.3 The Controller will attend the specific trainings and meetings for Auditors organized by the competent Programme bodies.

Article 8. Performing the on the spot visit

8.1 The Controller, at least once, during the project lifetime, will perform an on the spot visit at the Beneficiary location. In case of HARD projects or large infrastructure projects, when the Beneficiary reports expenditures related to execution of infrastructure (as per Chapter 3.2 of the Budget) of more than 100,000 EUR the Controller mandatorily performs on-the-spot check of the executed infrastructure.

Article 9. Reports

9.1 The Controller shall submit the expenditure and revenue verification reports to the Beneficiary, with its annexes, following the templates and procedures established in the annexes mentioned in article 3. A contradictory procedure should be possible, if the Beneficiary does not agree with the findings.

9.2. The period for delivery of the reports by the Controller to the Beneficiary is maximum 30 working days from submission of each financial report by the Beneficiary.

9.3. The Controller can request, if needed, a maximum of two sets of clarifications from the Beneficiary, each with of limit of 5 working days for the response submission. In this case, the delivery deadline of the reports listed at 9.2 is extended accordingly.

9.4 In case of suspected and/or established fraud or corruption, the Controller shall submit the Report on suspected and/or established fraud or corruption (Annex 5) without delay directly to the National Authority – Ministry of Finance from Republic of Moldova. This report shall not be submitted to the Beneficiary.

9.5 All reports will be uploaded the Electronic Monitoring System (EMS-ENI) by the Controller.

9.6. In the case in which the Electronic Monitoring System (EMS-ENI) in not fully operational at the moment of the finalization of the reports, these will be delivered by the Controller to the Beneficiary in original and electronic form (CD, flash drive). The provision of 9.5 remains in force until the end of the contract.

Article 10. Minimum Standards and Ethics



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10.1 The Controller shall undertake the expenditure and revenue verification engagement in accordance with:

- the International Standard on Related Services ('ISRS') 4400 Engagements to perform Agreed-upon Procedures regarding Financial Information as promulgated by the IFAC;
- the IFAC Code of Ethics for Professional Accountants, developed and issued by IFAC's International Ethics Standards Board for Accountants (IESBA), which establishes fundamental ethical principles for Auditors with regard to integrity, objectivity, independence, professional competence and due care, confidentiality, professional behaviour and technical standards.

Article 11. Quality control by the programme bodies¹

11.1 The Controller and the Beneficiary shall allow and agree that the Joint Technical Secretariat, the Managing Authority or the Ministry of Finance in Republic of Moldova in its role as Control Contact Point may carry out control of the work carried out by the Controller, including the examination of the working papers, at any moment during the execution period of the grant contract.

11.2 The Controller and the Beneficiary agree that in the case in which the Managing Authority, the Joint Technical Secretariat or the Ministry of Finance in Republic of Moldova in its role as Control Contact Point have any doubt concerning the findings indicated in the expenditure and revenue verification report, the Controller will receive a request for clarification via the Beneficiary, which will be answered by the Controller in a maximum of 5 working days.

Article 12. Force majeure

12.1 The term *force majeure*, as used in the Contract, covers any unforeseeable events, not within the control of either party to this Contract and which by the exercise of due diligence neither party is able to overcome such as: strikes, lock-outs or other industrial disturbances, acts of the public enemy, wars whether declared or not, blockades, insurrection, riots, epidemics, landslides, earthquakes, storms, lightning, floods, washouts, civil disturbances, explosion. A decision of the European Union to suspend the cooperation with the partner country is considered to be a case of *force majeure* when it implies suspending funding under the Grant Contract.

Article 13. Full and partial suspension of the contract

13.1 The Controller or the Beneficiary may suspend implementation of the Contract, or only of the part concerning the on-the-spot visits mentioned in Article 8, if exceptional circumstances, notably of force majeure, make such implementation impossible, excessively difficult or dangerous, although timely measures have been taken. The parties must inform each other without delay, stating the nature and probable duration of the suspension.

13.2 The Controller or the Beneficiary may terminate this Contract in accordance with Article 15.1. If the Contract is not terminated, the parts shall endeavour to minimise the time of its suspension, and

¹ Quality control meaning checking if the works of the controllers complies with the provisions of the Instruction no. 2 of October 2020 laying down specific provisions for the beneficiaries regarding the expenditure verification of a grant contract funded under the ENI CBC Joint Operational Programme Romania – Republic of Moldova 2014-2020



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shall resume its complete implementation once circumstances allow, informing the each other, accordingly.

Article 14. Extension of the implementation period following a full or partial suspension

14.1 In case of suspension according to Article 13.1, the implementation period of the Contract may be extended by a period equivalent to the period for delivery of the reports, as stated by Article 9 *Reports*, but without affecting the Grant Contract duration.

Article 15. Termination of the Contract

15.1 In the case foreseen in Article 13.1, if the Beneficiary or the Controller believes that this Contract can no longer be executed effectively or appropriately, it shall duly consult the other. Failing agreement on a solution, the Beneficiary or the Controller may terminate this Contract by serving two months' written notice, without being required to pay indemnity.

15.2 In the case when the Controller has committed substantial errors, leading to the significant amount of irregularities or fraud detected by the Programme authorities or the European Commission, has not complied with the agreed upon programme procedures, has made false declarations in supplying required information at the moment of the submission of the expenditure and revenue verification reports, has failed to supply such report in time or has been found in serious breach of its obligations under the Contract, the Beneficiary, shall terminate the contract.

Article 16. Administrative penalty clauses

16.1 When, following a quality control performed, the Control Contact Point found that the audit undertaken by the Controller does not comply with international standards, or in the cases listed in Art 15.1 the Controller may be liable to administrative penalties, as follows : the Ministry of Finance in Republic of Moldova in its role as Control Contact Point excludes the Controller from any work in the programme, for any project funded under the ENI CBC JOP Romania – Republic of Moldova 2014-2020 during a period of 5 years.

16.2 The termination of the Contract as per article 15.2 shall be free of charge for the Beneficiary.

Article 17. Payment

Payments shall be made in 3 tranches.

The total amount of the contract is **395 000,00 MDL**

Article 18. Settlement of disputes and applicable law

18.1 Any disputes arising out of or relating to this Contract which cannot be settled amicably shall be referred to the exclusive jurisdiction of the courts of location of the Beneficiary.

18.2 This contract shall be governed by the law of the country of the Beneficiary.

Article 19. Data Protection



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19.1 Any personal data included in the contract shall be processed pursuant to the General Data Protection Regulation (Regulation (EU) 2016/679) of the European Parliament and the Council². The data shall be processed solely for the purposes of the performance, management and monitoring of the contract by the Beneficiary without prejudice to possible transmission to the bodies charged with monitoring or inspection in application of EU law. The Contractor shall have the right to access his/her personal data and to rectify any such data.

19.2 The data shall be confidential within the meaning of Regulation (EC) No 45/2001 of the European Parliament and of the Council 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. The Controller shall limit access to the data to staff strictly needed to perform, manage and monitor the contract.

19.3 The Controller undertakes to adopt technical and organizational security measures to address the risks inherent in processing and in the nature of the personal data concerned.

Article 20. Amendment of the contract

20.1 Any amendment to the Contract, must be set out in writing in an addendum. This Contract can be modified during its implementation period.

20.2 The amendment may only have the purpose of making changes to this Contract related to the provisions of Art.2, Art. 5, Art 6, and Art 17. Notwithstanding the above, the Beneficiary reserve the right to request the amendment of other parts of the contract, in order to put in place specific requirements of the Managing Authority communicated to the Beneficiary by Instruction, according to art 1.12 of the Grant contract. In the latter case, the parties will exercise due diligence in order to minimise the period until the signature of the amendment to the Contract.

20.3 Notwithstanding the provisions of Article 20 paragraph 20.1, changes of the legal representative, information foreseen by Art.5, correction of material errors or inconsistencies between different parts of the contract may simply be notified by the Controller.

Done in English in two originals, on the _____ 2020

For the Controller

Name:

Title:

Signature:

Date:

For the Beneficiary

Name:

Viorel MIHAILA

Title:

Deputy Director, Legal
representative of RMCO Project

Signature:

Date:

² applicable on 25 May 2018

TERMS OF REFERENCE FOR AN EXPENDITURE VERIFICATION OF A GRANT CONTRACT

- EXTERNAL ACTION OF THE EUROPEAN UNION -

The following are the terms of reference ('ToR') under which **Customs Service of Republic of Moldova**, (The term "Coordinator" refers to the Beneficiary identified as the Coordinator in the Special Conditions) agrees to engage <name of the audit firm> (the Controller) to perform an expenditure verification and to report in connection with a European Union financed grant contract for an external action concerning RMCO 4.3/1 – 5.2. Expenditure verification services (the 'Grant Contract'). Where in these ToR the 'Contracting Authority' is mentioned, this refers to the European Commission, which has signed the Grant Contract with the Beneficiary and is providing the grant funding. The Contracting Authority is not a party to this agreement.

1.1. Responsibilities of the Parties to the Engagement

The term "**Beneficiary(ies)**" refers collectively to all Beneficiaries, including the Coordinator, of the Action. When there is only one Beneficiary of the Action, the terms Beneficiary(ies) and Coordinator should both be understood as referring to the only Beneficiary of the Action (see footnote 1). Where applicable the term 'Beneficiary(ies) includes its affiliated entity(ies).

- The Coordinator is responsible for providing a Financial Report for the action financed by the Grant Contract which complies with the terms and conditions of the Grant Contract and for ensuring that this Financial Report reconciles to the Beneficiary's accounting and bookkeeping system and to the underlying accounts and records. The Beneficiary is responsible for providing sufficient and adequate information, both financial and non-financial, in support of the Financial Report.
- The Coordinator accepts that the ability of the Auditor to perform the procedures required by this engagement effectively depends upon the Beneficiary(ies), and as the case may be its affiliated entity(ies), providing full and free access to its (their) staff and its (their) accounting and bookkeeping system and underlying accounts and records.
- 'The **Controller**' is responsible for performing the agreed-upon procedures as specified in these ToR. 'Auditor' refers to the audit firm contracted for performing this engagement and for submitting a report of factual findings to the Beneficiary. 'Controller' can refer to the person or persons conducting the verification, usually the engagement partner or other members of the engagement team. The engagement partner is the partner or other person in the audit firm who is responsible for the engagement and for the report that is issued on behalf of the firm, and who has the appropriate authority from a professional, legal or regulatory body.

By agreeing these ToR the Controller confirms that he/she meets at least one of the following conditions:

- The Controller and/or the firm is a member of a national accounting or auditing body or institution which in turn is member of the International Federation of Accountants (IFAC).
- The Controller and/or the firm is a member of a national accounting or auditing body or institution. Although this organisation is not member of the IFAC, the Auditor commits him/herself to undertake this engagement in accordance with the IFAC standards and ethics set out in these ToR.
- The Controller and/or the firm is registered as a statutory auditor in the public register of a public oversight body in an EU member state in accordance with the principles of public

oversight set out in Directive 2006/43/EC of the European Parliament and of the Council (this applies to auditors and audit firms based in an EU Member State¹).

- The Controller and/or the firm is registered as a statutory auditor in the public register of a public oversight body in a third country and this register is subject to principles of public oversight as set out in the legislation of the country concerned (this applies to auditors and audit firms based in a third country).

1.2. Subject of the Engagement

The subject of this engagement are 2 interims and a final Financial Reports in connection with the Grant Contract for the period covering **28.06.2019 to 28.06.2022**. and the action entitled SERVICE CONTRACT FOR THE EXPENDITURE AND REVENUE VERIFICATION, the 'Action'. Annex 1 to these ToR contains information about the Grant Contract.

1.3. Reason for the Engagement

The Coordinator is required to submit to the Contracting Authority an expenditure verification report produced by an external auditor in support of the payment requested by the Coordinator under Article 15 of the General Conditions of the Grant Contract. The Authorising Officer of the Commission requires this report because the payment of expenditure requested by the Coordinator is conditional on the factual findings of this report.

1.4. Engagement Type and Objective

This expenditure verification is an engagement to perform certain agreed-upon procedures with regard to the Financial Report for the Grant Contract. The objective of this expenditure verification is for the Controller to carry out the specific procedures listed in Annex 2A to these ToR and to submit to the Coordinator a report of factual findings with regard to the specific verification procedures performed. Verification means that the Controller examines the factual information in the Financial Report of the Coordinator and compares it with the terms and conditions of the Grant Contract. As this engagement is not an assurance engagement the Auditor does not provide an audit opinion and expresses no assurance. The Contracting Authority assesses for itself the factual findings reported by the Controller and draws its own conclusions from these factual findings.

1.5. Standards and Ethics

The Controller shall undertake this engagement in accordance with:

- the International Standard on Related Services ('ISRS') 4400 Engagements to perform Agreed-upon Procedures regarding Financial Information as promulgated by the IFAC;
- the IFAC Code of Ethics for Professional Accountants, developed and issued by IFAC's International Ethics Standards Board for Accountants (IESBA), which establishes fundamental ethical principles for Auditors with regard to integrity, objectivity, independence, professional competence and due care, confidentiality, professional behaviour and technical standards. Although ISRS 4400 provides that independence is not a requirement for agreed-upon procedures engagements, the Contracting Authority requires that the Auditor is

¹ Directive 2006/43 of the European Parliament and of the Council of 147 May 2006 on statutory audits of annual accounts and consolidated, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253 EEC.

independent from the Beneficiary(ies) and complies with the independence requirements of the IFAC Code of Ethics for Professional Accountants.

1.6. Procedures, Evidence and Documentation

The Controller plans the work so that an effective expenditure verification can be performed. The Controller performs the procedures listed in Annex 2A of these ToR ('Listing of specific procedures to be performed') and applies the guidelines in Annex 2B (Guidelines for specific procedures to be performed). The evidence to be used for performing the procedures in Annex 2A is all financial and non-financial information which makes it possible to examine the expenditure claimed by the Coordinator in the Financial Report. The Controller uses the evidence obtained from these procedures as the basis for the report of factual findings. The Controller documents matters which are important in providing evidence to support the report of factual findings, and evidence that the work was carried out in accordance with ISRS 4400 and these ToR.

1.7. Reporting

The report on this expenditure verification should describe the purpose, the agreed-upon procedures and the factual findings of the engagement in sufficient detail to enable the Coordinator and the Contracting Authority to understand the nature and extent of the procedures performed by the Controller and the factual findings reported by the Controller.

The use of the Model Report for an Expenditure Verification of an EU Grant Contract in Annex 3 of these ToR is compulsory. This report should be provided by the Controller to the **Customs Service of Republic of Moldova**, within min. **36 working days** after the day of signature of these ToR.

1.8. Other Terms

The fee for this engagement shall be **395000,00 MDL**

- Annex 1** Information about the Grant Contract
- Annex 2A** Listing of specific procedures to be performed
- Annex 2B** Guidelines for specific procedures to be performed
- Annex 2** – List of Indicative supporting documents required for Expenditure Verification
- Annex 3** – Procurement Risk Indicators
- Annex 4** – Control check–list
- Annex 5** - Template of Report on suspected and/or established fraud or corruption
- Annex 6** – General Declaration by the Beneficiary
- Annex 7** – Declaration on the worked number of hours
- Annex 8** – Template of Expenditure and Revenue Verification Report
- Annex 10** – Financial Report
- Annex 11** - TESIM Factsheet procurement Republic Moldova
- Annex 12** - Template of on the spot verification report

For the Controller

Name:

Title:

Signature:

Date:

For the Beneficiary

Name:

Title:

Signature:

Date:

Viorel MIHAILA

Deputy Director,

Legal representative of RMCO Project

Annex 1 Information about the Grant Contract

Information about the Grant Contract	
Reference number and date of the Grant Contract	RMCO 81701 from 27.06.2019 RMCO 4.3/1
Grant contract title	Joint Operational Programme Romania- Republic of Moldova 2014-2020
Country	Republic of Moldova
Coordinator	National Agency of Fiscal Administration, no 17, Apolodor str., Bucharest
Beneficiary(ies) and affiliated entity(ies)	Customs Service of the Republic of Moldova, no.30, N. Starostenco street, Chisinau
Start date of the implementation period of the Action	28.06.2019
End date of the implementation period of the Action	27.06.2022
Total [accepted] [eligible] cost of the Action	6 500 000,00 Euro
Grant maximum amount	3 214 000,00 Euro
Total amount received to date by the Coordinator from Contracting Authority	
Total amount of the payment request	
Contracting Authority	
European Commission	
Auditor	<

Annex 2A Listing of Specific Procedures to be performed

1 General Procedures

1.1 Provisions of the Grant Contract

The Controller, concerning the content of the Grant Contract, if needed, shall request clarifications from the Beneficiary.

1.2 Financial Report for the Grant Contract

The Controller verifies that the Financial Report, complies with the following conditions of Articles 4.15, 5.4 of the Grant Contract:

- ✓ is filled in, in compliance with the instructions attached to the template;
- ✓ covers the eligible costs and revenue of the Project as a whole, regardless of source of financing;
- ✓ is drawn up in the currency (Euro) and the language of the Grant Contract (English);
- ✓ the expenditure is declared in original currency and is converted into euro automatically by the formulas inserted in the Expenditure and revenue verification report.

1.3 Rules for Accounting and Record keeping

The Controller examines — when performing the procedures listed in this Instruction — whether the Beneficiary has complied with the rules for accounting and record keeping of Articles 11.2 of the Grant Contract, namely, that the accounts:

- a) may be a separate accounting system or an integrated one, part of or an adjunct to Beneficiaries' regular system;
- b) comply with the accounting and bookkeeping policies and rules that apply in the country concerned;
- c) enable revenue and expenditure relating to the project to be easily traced, identified and verified.

1.4 Reconciling the Financial Report to the Beneficiary's Accounting System and Records

The Controller reconciles the information in the Financial Report to the Beneficiary's accounting and book-keeping system, underlying accounting and other relevant records (e.g. trial balance, general ledger accounts, sub ledgers etc.). In this respect, the Beneficiaries shall prepare and keep appropriate reconciliations, supporting schedules, analyses and breakdowns for inspection and verification.

1.5 Exchange Rates

The Controller verifies that the expenditure is declared in original currency, and that the financial report is stated in euro. For the purpose of reporting, conversion into euro shall be made by each Beneficiary using the monthly accounting exchange rate of the European Commission of the month during which the expenditure was submitted for verification in accordance with Article 4.15 of the grant contract. To this end, the Controller shall keep evidence of the date when the expenditure has been submitted by the Beneficiary for verification i.e. confirmation e-mail, AWB, confirmation of receipt.

2 Procedures to verify Expenditure

2.1 Eligibility of Costs

The Controller verifies, for each expenditure item, the eligibility criteria set out below.

- ✓ (1) Actual costs incurred (Article 8.1 to the Grant Contract) The Controller verifies that the actual expenditure for each item was incurred and paid by the Beneficiary. The Controller should take into account the conditions for actual

costs incurred as set out in Article 8.1 to the Grant Contract letter a). For this purpose, the Controller examines supporting documents (e.g. invoices, contracts) and proof of payment, proof of works done, goods received or services rendered and he/she verifies the existence of assets if the case. A list of supporting documents is described in Annex 2; the list is indicative as the controller will examine those documents that are in line with the specific type of expenditure and with the national legislation. The controller may ask for additional documents in accordance with national legislation and/or as he/she sees fit.

If sufficient supporting evidence is not available, the expenditure will be considered ineligible.

- ✓ (2) Implementation period (Article 2 (2.3) of the Grant Contract)
The Controller verifies that the expenditure for each item was incurred during the implementation period of the Project, as set in Art. 2 (2.3) of the Grant Contract. The following exceptions are allowed:
 - Costs related to studies and documentation for projects including an infrastructure component respectively, the expenditure for the Feasibility Study or equivalent, Environment Impact Assessment, other technical documentation, incurred during the project preparation period which starts after the approval date of the Programme, respectively 17 December 2015 – provision available only for LIPs and HARD projects and SOFT projects with an infrastructure component (article 8.1, j) of the Grant Contract);
 - Preparatory costs incurred by the project for the assurance of strong partnerships provision available only for HARD projects, SOFT project with an infrastructure component and SOFT projects (article 8.1, k) of the Grant Contract);
 - costs relating to final reports, only for expenditure verification, which may be incurred after the implementation period of the project. They may be paid afterwards, provided they are listed in the final report together with the estimated date of the payment (article 8.1, a) of the Grant Contract);
 - costs incurred after the date of submission of the project proposal provided that the Lead Beneficiary has demonstrated in the Description of the project the need to start the project implementation before the contract signature – provision applicable only for LIPs (article 8.1, l) of the Grant Contract).

- ✓ (3) Budget (Article 3 of the Grant Contract)
The Controller verifies that the expenditure for each item included in the Financial report corresponds with and is indicated in the budget of the Grant Contract or in the latest approved amended project budget in force at the date of report submission by the Beneficiary.

- ✓ (4) Necessity (Article 8.1 – d of the Grant Contract)
The Controller verifies whether the expenditure for each item was necessary for the implementation of the project and that it had to be incurred for the contracted activities of the project by examining the nature of the expenditure with supporting documents.

- ✓ (5) Records (Article 8.1 – e of the Grant Contract)

The Controller verifies that the expenditure for each item is recorded in the Beneficiary's accounting system and was determined according to the accounting standards and the usual cost accounting practices applicable to the Beneficiary;

- ✓ (6) Applicable legislation (Article 8.1 – f of the Grant Contract) The Controller verifies that expenditure complies with European and national legislation and with the requirements of tax and social security legislation where this is applicable.
- ✓ (7) Reasonable and justified expenditure (Article 8.1 – g and h of the Grant Contract) The Controller verifies that expenditure for each item is reasonable and is substantiated by evidence and supporting documents in accordance with the Indicative supporting documents listed in Annex 2 and it complies with the principles of sound financial management, in particular economy and efficiency.
- ✓ (8) Valuation
The Controller verifies that the monetary value of the expenditures is compliant with underlying documents (e.g. invoices, salary statements).
- ✓ (9) Classification
The Controller examines the nature of each expenditure item and verifies that the expenditure item has been classified under the correct budget or sub-budget line of the Financial Report.
It is also important that the classification of expenditure is consistent from one financial reporting period to another.
- ✓ (10) Compliance with Procurement rules applicable at Programme and national level and rules regarding Nationality and Origin
The Controller verifies whether the Beneficiary has concluded, according to the procurement rules set out in Article 9 of the Grant Contract, implementation contracts with contractors in line with expenditure (sub)budget line(s) or expenditure item(s). For this purpose, the Controller inspects the underlying documents of the procurement and purchase process.
Where the Controller finds issues of non-compliance, he/she reports the nature of such issues as well as their financial impact in terms of ineligible expenditure/ financial correction applied according to Guidelines for determining financial corrections to be made to expenditure financed by the Union under shared management, for noncompliance with the rules on public procurement. When examining supporting documents, the Controller takes into account the risk indicators listed in Annex 3.
- ✓ (11) Compliance with the information and visibility rules of the Programme (article 10 of the Grant Contract)
The controller checks whether the Programme requirements regarding information and visibility have been respected and the written JTS/Branch Office endorsement on the communication and information materials produced and paid by the Beneficiary from the project budget is available.
- ✓ (12) Eligible area
The Controller verifies that all expenses have been incurred in the core area of the Programme. In case of expenses incurred outside the core area shall verify that

provisions of Article 8.4 of the grant contract have been fully considered by Beneficiary.

2.2 Eligible Direct Costs (Article 8.2 of the Grant Contract)

The Controller verifies that expenditure items which are recorded under one of the direct costs budget lines of the Financial Report, are covered by the direct costs as defined in Article 8.2 of the grant contract by examining the nature of these expenditure items.

2.3 Indirect costs (Article 8.3 of the Grant Contract)

The Controller is not required to verify the actual costs on which flat-rate financing are based. According to Article 8.3 of the Grant Contract, flat-rate funding in respect of indirect costs does not need to be supported by accounting documents.

2.4 In kind contributions (Article 8.6 of the Grant Contract)

The Controller verifies that the costs in the Financial Report do not include contributions in kind. Any contributions in kind, do not represent actual expenditure and are not eligible costs. However, if the Description of the project foresees contributions in kind, the Controller shall verify if the contributions have been provided as such.

2.5 Non-eligible costs (Article 8.7 of the Grant Contract)

The Controller verifies that the expenditure for an item does not concern an ineligible cost as described in Article 8.7 of the Grant Contract.

2.6 Revenues of the Action

The grant may not produce profit for the Beneficiary during the implementation period. The Controller examines whether the revenues which should be attributed to the project have been allocated to the project and declared in the Financial Report, according to beneficiary's Declaration.

The receipts to be taken into account are the consolidated receipts on the date on which the payment request for the final balance is made by the Beneficiary that fall within one of the two following categories:

- a) revenue generated by the project;
- b) financial contributions specifically assigned by the donors to the financing of the same eligible costs financed by the Contract. Any financial contribution that may be used by the Beneficiaries to cover costs other than those eligible under the Contract or that are not due to the donor where unused at the end of the project are not to be considered as a receipt to be taken into account for the purpose of verifying whether the grant produces a profit for the Beneficiaries;
- c) interest produced by the pre-financing and interim payments received from the MA.

1 Verification evidence

1. When performing the verification of expenditure and revenues, the Controller may apply techniques such as inquiry and analysis, (re)computation, comparison, other clerical accuracy checks, observation, inspection of records and documents, inspection of assets and obtaining confirmations.
2. The Controller obtains the needed verification evidence in order to draw up the expenditure and revenue verification reports. The verification evidence includes information contained in the accounting records underlying the Financial Report and other type of information (financial and technical).
3. The Controller shall perform on-the-spot checks at least once during the projects' lifetime as to verify the outcomes of the project, evidence of services, works, or goods procured through the project, to verify that the expenditures are in compliance with the requirements of the programme, EC regulations and related national legislation in force. Moreover, in case of HARD projects or LIP, when the beneficiary reports expenditures related to execution of infrastructure (as per Chapter 3.2 of the Budget) of more than 100,000 EUR, the Controller must mandatorily perform on-the-spot check of 13 the executed infrastructure. For the purpose of the procedures, the Beneficiary must ensure that accounting and supporting documents:
 - are easily accessible and filed so as to facilitate their examination;
 - are available in the original form, in copies, including in electronic form;
 - are available in documentary form, whether paper, electronic or other medium (e.g. a written record of a meeting is more reliable than an oral presentation of the matters discussed). Electronic documents can be accepted only where:
 - the documentation was first received or created (e.g. an order form or confirmation) by the Beneficiary(ies) in electronic form; or
 - the Controller is satisfied that the Beneficiary uses an electronic archiving system which meets established standards (e.g. a certified system which complies with national law).
 - are preferably obtained from independent sources outside the entity (an original supplier's invoice or contract is more reliable than an internally approved receipt note);
 - are obtained directly by the Controller (e.g. inspection of assets) as these are more reliable than evidence obtained indirectly (e.g. inquiry about the asset).
4. If the Controller finds that the above criteria for evidence are not sufficiently met, he/she must record this in the factual findings.
5. The Beneficiary will allow the Controller to carry out verifications on the basis of supporting documents for the accounts, accounting documents and any other document relevant to the financing of the project. The Beneficiary must give access to all documents and databases concerning the technical and financial management of the project;

6. The list of types and nature of evidence used by the Controller while performing the expenditure and revenue verification, shall be annexed to the Expenditure and Revenue Verification Report.

2 Verification coverage

The Controller shall verify 100% expenditures reported by the Beneficiary in the Financial Report and shall indicate if they are eligible in accordance with the grant contract, EU regulation and national legislation.

3 On the spot visit

When carrying out on the spot visit, the Controller shall take into account the following aspects:

a) Eligibility of expenditure:

- verification of the original supporting documents including the procurement documents related to the eligible expenses for which was requested the verification;
- the goods, services and works purchased are registered in the accounting of the Beneficiary in analytical accounts related to the project;
- the expenditures are performed in order to achieve the project objective.

b) The existence of the original supporting documents, including the existence of the project code on the original payment invoices and of the amounts partially settled, as the case may be;

c) The existence of goods, equipment, works, and their functionality;

d) Registration in the accounting of the Beneficiary of the purchased goods, services and works in the accounting of the Beneficiary. In this respect will check the following documents:

- statements of account and analytical balance sheet, signed and stamped (if the case may be according to the Ukrainian law);
- fixed asset sheet;
- invoices, minutes of commissioning and reception, contracts for the supply of products / services / works, other documents of origin of tangible assets, etc.;
- the value registered in the accounting of the Beneficiary is in accordance with the documents of origin of the tangible fixed assets.

e) The project has not received funding from other non-reimbursable funds – in this respect it will check whether the project code and "Project financed by" are registered on the original invoices;

f) Visibility of the project: it will be checked the consistency of the visibility measures implemented with those foreseen by the grant contract;

During the on-site visit, the Beneficiary will make available to the Controller, at request, any relevant document for performing the checks.

4 Reporting

4.1 The report on the expenditure and revenue verification shall describe the purpose, the agreed-upon procedures and the factual findings of the engagement in sufficient detail to enable the Beneficiary and the Managing Authority to understand the nature and extent of the procedures performed by the Controller and the factual findings reported by the Controller. When undertaking the expenditure and revenue 15 verification, the Controller shall use the Check-list presented in Annex 4, which shall be filled in and attached to the Expenditure and revenue verification report.

4.2 In addition to this report, if the case may be, a report on suspected and/or established fraud or corruption shall be elaborated and sent directly to the National Authority without any need of informing the concerned Beneficiary.

4.3 The use of the template of report on expenditure and revenue verification (presented in Annex 8) and on the suspected and/or established fraud or corruption) (Annex 5) is compulsory.

Technical support to the implementation
and management of ENI CBC programmes

Factsheet on procurement by project public beneficiaries in Republic of Moldova

Applicable rules, tips and recommendations

July 2018

DISCLAIMER

This **non-binding document** has been developed by the TESIM project.

It does not necessarily reflect the views of the European Commission on the topic, and is presented to programme practitioners **for illustrative purposes only**.

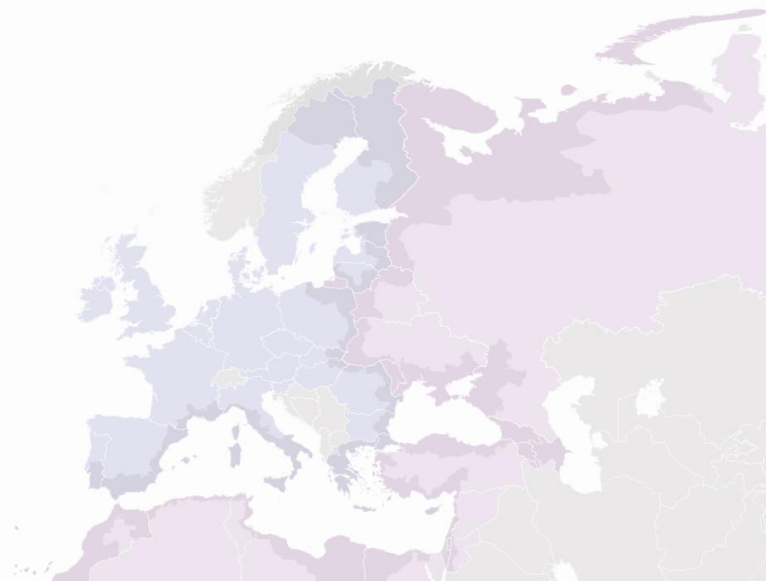


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1. Introduction

The implementation of projects in the framework of ENI CBC requires the procurement of works, supplies and/or services by the beneficiaries in nearly all of them.

During the programming period 2007-2013 ENPI CBC projects were obliged to use the procedures of the Practical Guide to Contract procedures for EC external actions (PRAG). This obligation has not been included in the ENI CBC Implementing Rules (EC Regulation 897/2014), hereinafter ENI CBC IR.

The new regulatory framework allows therefore for the use of national legislation and procedures in CBC Partner Countries. However, national rules will be applied (1) under certain conditions and (2) only for certain types of beneficiaries. The present factsheet aims to describe the applicable rules of awarding contracts related to works, supplies and services for public the Moldovan beneficiaries¹, deriving from the applicable legislation, but also from the programmes' specific rules and the Financing Agreement.

¹ For the purpose of this note, the notion of "non-public", that is, "private beneficiary" should be understood as private non-profit organization, as none of the programmes in which Republic of Moldova is involved allows for the participation of profit-making bodies (e.g., businesses). A separate guide on procurement is available for them.



2. Applicable legal provisions

2.1. Provisions in the ENI CBC Implementing Rules

Section 1 of the chapter 4 of the ENI CBC IR regulates procurement. The articles relevant to Moldovan beneficiaries are as follows:

Article	Content
52.2	General principles
52.3	Rules of nationality and origin
53	Procedures and thresholds for service contracts
54	Procedures and thresholds for supply contracts
55	Procedures and thresholds for work contracts
56	Use of negotiated procedure

General principles

Article 52.2 stipulates that:

- a) *The contract is awarded to the tender offering the best value for money, or as appropriate, to the tender offering the lowest price, while avoiding any conflict of interest;*
- b) *For contract with a value of more than 60.000€, the following rules shall apply:*
 - i. *An evaluation committee shall be set up to evaluate applications and/or tenders on the basis of the exclusion, selection and award criteria published by the beneficiary in advance in the tender documents. The committee must have an odd number of members with all the technical and administrative capacities necessary to give an informed opinion on the tenders/applications;*
 - ii. *Sufficient transparency, fair competition and adequate ex-ante publicity must be ensured;*
 - iii. *Equal treatment, proportionality and non-discrimination shall be ensured;*
 - iv. *Tender documents must be drafted according to the best international practice;*
 - v. *Deadlines for submitting applications or tenders must be long enough to give interested parties a reasonable period to prepare their tenders;*
 - vi. *Candidates or tenderers shall be excluded if they fall within one of the situations described in article 106(1) of Regulation 966/2012 [...] (bankruptcy, etc.).*

In 2015, the Republic of Moldova approved a new law on procurement, which harmonized the applicable rules with EU legislation.

In any case, the Moldovan beneficiaries, in accordance with the provisions of the Financing Agreement, also need to comply with the rules stipulated in the ENI CBC IR. A specific check-list for the verification of the compliance has been prepared. The identified potential incompliances are indicated in this guide.

Rules of nationality and origin

Article 52.3 stipulates that *"In all cases, the rules of nationality and origin set forth in articles 8 and 9 of Regulation 236/2014 shall apply."* This rule is also included in article 5 of the General Conditions of the Financing Agreements signed between the European Union and Republic of Moldova for the ENI CBC programmes.

What does it mean in practice?

The **rule of nationality**, that is, the eligibility conditions for the participation of tenderers in procurement procedures, is the same as the one applied in the Member States. Therefore, there is **no restriction on nationality of tenderers**.

The Common Implementing Rules (EC Regulation 236/2014) make reference to the threshold of the competitive negotiated procedure, which corresponds to EUR 100 000. This indeed means that when the value of the supplies to be purchased is below EUR 100 000 per purchase, the supplies do not have to originate from an eligible country (full untying). It shall also be mentioned that this Regulation provides that in the case of actions implemented under shared management with a Member State, as it is the case in the ENI CBC Programmes, **countries that are eligible under the rules of that Member State are also eligible**. According to the Romanian legislation, no restrictions regarding origin are foreseen, so there is **no restriction on the origin of supplies**. As an exception, the sanctions currently imposed by the EU on Russia (and vice versa) may lead to restrictions in the acquisition of goods and services from this country.

Procurement procedures and thresholds

Articles 53 to 55 of the ENI CBC IR define the type of procedure and thresholds for services, supplies and works, as follows:

Article 53	Service contracts
> 60.000€ < 300.000€	Competitive negotiated procedure without publication
≥ 300.000€	International restricted tender

Article 54	Supply contracts
> 60.000€ < 100.000€	Competitive negotiated procedure without publication
≥ 100.000€ < 300.000€	Open tender procedure published in the programme area
≥ 300.000€	International open tender

Article 55	Work contracts
≥ 60.000€ < 300.000€	Competitive negotiated procedure without publication
≥ 300.000€ < 5.000.000€	Open tender procedure published in the programme area
≥ 5.000.000€	International open tender

In the cases where the tender needs to be published in the programme area, the beneficiary might need to go beyond the obligations of the national legislation, that is, whatever the threshold stipulated at national level, the publication should be in English. Moreover, it should be published in Internet, so that the potential suppliers from the other participating countries of the programme area are informed (e.g. web-site of the project or of the programme).

Nevertheless, the thresholds in the ENI CBC IR are not directly applicable to Moldovan public beneficiaries if national legislation is applied. Moreover, there is no specific reference in the ENI CBC IR on the procedures with a value **below 60.000€**. Also in these cases, beneficiaries need to refer to the **national legislation and, where allowed, to the internal rules of the organisation**.

Note that contracts must not be split artificially to circumvent the procurement thresholds.

Irrespective the amounts concerned, all procurements must respect the **general principles** of avoidance of conflict of interest, transparency, fair

competition, equal treatment, proportionality and non-discrimination (unless regulated otherwise in the Guidelines for applicants or in the grant contract).

Conversion of thresholds from Euro to Moldovan Lei (MDL)

The amounts indicated in the ENI CBC IR and in the programme rules are all in EUR, while in the actual procurement procedures MDL will be used. **Which exchange rate should be used to verify if the procedure is above or below the threshold?**

Article 8 of the General Conditions of the Financing Agreements stipulates that “[...] *in case of procedures in currencies other than Euro, the amount shall be converted to Euro using the exchange rate method mentioned in the Programme (Annex II).*”

The exchange rate may be “*monthly accounting rate of the Commission*”, which can be found in the **Inforeuro website** at the following URL address: http://ec.europa.eu/budget/contracts_grants/info_contracts/inforeuro/index_en.cfm

Use of negotiated procedure

Article 56 of the ENI CBC IR stipulate that “*The beneficiary may decide to use negotiated procedure on the basis of a single tender in the cases referred to in Article 266 of Delegated Regulation (EU) No 1268/2012.*” This article provides a list of reasons for justified use of the negotiated procedure and need to be complemented with the instructions and thresholds stipulated in articles 265, 267 and 269 of the above-mentioned Regulation.

“*Negotiated procedures*” **should not be confused** with the “*Competitive negotiated procedure*” mentioned in article 53 to 55.

A non-exhaustive list of the cases referred in Article 56 of ENI CBC IR is:

- Extreme urgency,
- Extension of contracts already started (with respect of certain conditions),
- Additional delivery of original supplies as replacement of normal supplies,
- Contract following a contest,



- The tender procedure has been unsuccessful,
- Where for technical reasons, or for reasons connected with the protection of exclusive rights, the contract can be awarded only to a particular provider,
- Where a new contract has to be concluded after early termination of an existing contract.

The use of negotiated procedure is **exceptional** and there are specific provisions in national legislation. Please **check very carefully** Order no. 85 of 15.06.2016 to assess the convenience of using this procedure.

2.2. Overview on applicable Moldovan legislation

The list of applicable legal acts is as follows:

Legal reference	Content
The Law of Moldova no. 131 from 03.07.2015 on Public procurement	Establishes a mandatory legal framework for procurement by public bodies and provides the definition of the public bodies, covered by this Law. Procurement of supplies, works and services under the grant funding is subject to national legislation and respective financing agreement (Article 7: where the international treaty to which the Republic of Moldova is a party lays down rules other than those provided by this law, the rules of the international treaty)
Financing Agreements on CBC 2014-2020 Special Conditions and its Annex I-General Conditions	Requirement for Beneficiaries in CBC countries to follow procurement procedures and rules of nationality and origin as per Articles 52-56 of the Implementing Regulation (EU) No 897/2014 (Articles 4 and 5 of the Annex I of the agreements)
Orders N° 71, 72, 84 and 85 of 2016 of the Ministry of Finance on Standard Documentation for the procurement of goods and services	Standard tender documentation (in compliance with best international practices)

The practical implications of this legislation are explained in the next chapter.

3. Requirements on procurement for Moldovan public bodies

3.1. General principles

The “**Law no. 131 of 03.07.2015 on Public procurement of the Republic of Moldova**” shall apply to the beneficiaries considered as public bodies in the understanding of the law². Article 7 of the law allows to use procurement provisions of the ratified international treaties of the Republic of Moldova, if different from the law.

The general procurement principles, as stated in article 6 of the law, are in line with the ENI CBC IR: fair competition, economy and efficiency, transparency, non-discrimination, objectivity and fight against corruption and fraud.

3.2. Definition of public bodies

Article 12 of the law of Moldova on public procurement includes the following definition of “**contracting authorities**”:

Article 12. The status of a contracting authority

- (1) *Contracting authorities are the public authorities, defined in the legislation of the Republic of Moldova, legal persons of public law, associations of these authorities or persons.*
- (2) *A legal entity governed by public law is any entity:*
 - a) *exclusively established for the purpose of meeting the needs of public interest, not for profit (industrial or commercial));*
 - b) *which has legal personality;*
 - c) *the activity of which is provided on public money or the management of which is subject to the control of public authorities or other legal persons governed by public law, or of which more than 50% of the board of directors, directors or supervisors is formed by members appointed by those entities.*
- (3) *The contracting authority is also an association of contracting authorities, the members of which, in their turn, designate by legal person a legal entity representing them as sole purchasers in their relations with any economic operator.*

² This is without prejudice to the application of a different notion of “public body” for the purposes of determining the financial liability of Republic of Moldova in accordance with Article 74.5 of the ENI CBC IR and the Financing Agreement.



- (4) *By Government Decision, other legal entities that have the obligation to carry out public procurement under this law may also be qualified as contracting authorities if their activity is carried out in markets where competition is excluded by normative or administrative act or in the existence of a dominant position on the market.*
- (5) *Any other entity that does not meet cumulatively the requirements specified in paragraph (2) may be qualified as a contracting authority, at the will or decision of the competent management bodies, provided that the purchases are made in strict accordance with this law.*
- (6) *The contracting authority is also the central procurement authority designated by the Government to organize and centralize procurement procedures to meet the needs of the same goods, works or services of several contracting authorities.*
- (7) *Contracting authorities purchasing goods, works and services through a central purchasing authority within the meaning of paragraph (6) shall be considered as compliant with the provisions of this law to the extent that the central purchasing body concerned has also complied with them.*

3.3. Language requirements

The procurement announcements have to be published in Moldovan, even though other languages may be used regardless the amount under the circumstances stipulated in article 38 of the law.

3.4. Type of procurement procedures

Article 44 stipulates:

- (1) *The public contract may be awarded through the following procedures:*
 - a) *open tender;*
 - b) *restricted tender;*
 - c) *competitive dialogue;*
 - d) *negotiated procedures;*
 - e) *request for price offers;*
 - f) *solution competition;*
 - g) *acquisition in the case of social housing construction plans.*
- (2) *The basic procedures for the award of the public procurement contract are open tender and restricted tendering. Other public procurement procedures may be used only under the conditions expressly provided by this law.*
- (3) *The contracting authority may use special award procedures only in the cases expressly provided by this law. The special ways are:*



- a) *framework agreement;*
- b) *dynamic acquisition system;*
- c) *electronic auction.*

3.5. Applicable thresholds

The “**Law of the Republic of Moldova on public procurement**” stipulates the minimum thresholds for public bodies.

The thresholds in the Law are expressed in MDL. **This guide uses the accounting rate of the Commission of the month of July 2018**, that is 19,7423 MDL/EUR. The updated accounting rate may be found in:

(http://ec.europa.eu/budget/contracts_grants/info_contracts/infoeuro/index_en.cfm).

The Law fixes the following thresholds:

Type of contracts	Amount in MDL	Estimated amount in EUR (July 2018)
Supplies and services	80.000 MDL	4.052,21€
Works	100.000 MDL	5.065,26 €

4. Compliance with ENI CBC Implementing Rules

4.1. Partially compliant provisions

Even though the Law of Republic of Armenia on procurement, together with the orders of the Ministry of Finance, is compliant with the requirements of articles 52.2 to 56 of the ENI CBC IR, there are two points of attention, which might imply ineligibility of expenditure if not taken into account:

- Exclusion criteria for tenderers and declaration on honour;
- Number of members of the evaluation committee.

4.1.1. Exclusion criteria

Article 18, 40 & 74 of the Law stipulate exclusion criteria for tenderers. However, the eligibility criteria defined are not fully compliant with the requirements of the ENI CBC IR.

Not including specific provisions in the tenders, which fully comply with the eligibility criteria, may lead to the full or partial ineligibility of expenditure. Therefore, it is necessary to add **a declaration on honour** fully compliant with the ENI CBC IR. A template for such declaration is included as **annex A** of this document

4.1.2. Composition of the evaluation committee

The Governmental Decision No. 667 of 27.05.2016 for the approval of the Regulation on the work of the Working Group for Procurement stipulates:

II. Composition of the working group

(3) The working group shall be set up by a special decision (order) or provision of at least 5 members and in duly justified cases of at least 3 members, including the head of the working group - the person holding the first signature right in the appropriate institution or the person appointed by it and the secretary of the working group.

The beneficiaries must consider the requirement of the ENI CBC IR of an **odd number of members**, which is compatible with the provision in the Law of Moldova.

4.2. Tender documents in accordance with best international practices

Even though the standard tender documents are compliant with the criterion of “best international practices”, some minor elements should be improved to be fully in line with the usual EU practices.

In particular, three evaluation documents are missing in the standard templates:

- Administrative grid;
- Evaluators grid;
- Tender opening check-list

We recommend to use the following PRAG templates for these missing documents:

Name of document	PRAG reference
Forms for the evaluation process	
Administrative Compliance Grid	b8o1_admingrid_simp_en.doc (services); c4j_admingrid_en.doc (supplies); d4l_admingrid_en.doc (works)
Evaluation grid	Annex B8m1_evalgrid_fees_en.doc (services fee-based); B8m2_evalgrid_global_en.doc (services global price); c4k_evalgrid_en.doc (supplies); d4m_evalgrid_en.doc (works)
Tender opening check-list	b9_openchecklist_en.doc (services) c5_openchecklist_en.doc (supplies) d5_openchecklist_en.doc (works)

We **strongly recommend** to adapt (and translate) the above-mentioned PRAG templates, as the non-inclusion of this templates may result in the ineligibility of the expenditure.

You may find the templates in the annexes for services, supplies and works in the following URL: <https://goo.gl/Ungxi6>³



The screenshot shows the PRAG eContent website interface. At the top, there is a navigation bar with the European Commission logo and the text "INTERNATIONAL COOPERATION AND DEVELOPMENT eContent". Below this, a breadcrumb trail reads "European Commission > International Cooperation and Development > Funding > Online Services > Prag > PRAG". A menu bar includes "Version 2016.0", "Document", "Annexes", "Download available languages", "Previous versions", "Keywords", "External links", and "Search". The "Annexes" menu is expanded, showing a list of chapters: "Annexes Z (Ch. 1): Introduction", "Annexes A (Ch. 2): General", "Annexes B (Ch. 3): Services", "Annexes C (Ch. 4): Supplies", "Annexes D (Ch. 5): Works", "Annexes E (Ch. 6): Grants", "Annexes F (Ch. 7): Legal texts", and "All annexes". On the left, a sidebar menu lists: "1. Introduction", "2. Basic rules", "3. Service contracts", "4. Supply contracts", "5. Works contracts", "6. Grants", "7. Legal Texts", and "8. List of Annexes". A "PRAG Practical Guide" graphic is visible on the right, and the date "15 January 2016" is at the bottom right.

4.3. Additional templates and information to the usual ones

As indicated in the check-list above, some of the documents stipulated in PRAG are not usual in the Moldovan procedure, there is no specific template or there is some missing information.

“Tender documents must be drafted according to best international practice” This is an essential requirement for the eligibility of expenditure.

Despite the alignment of Moldovan legislation with EU standards, we recommend to carry out a thorough verification of the compliance of its usual templates with the indications of this guide.

DO NOT PROCURE AS USUAL!!

³ This is a shortened URL address

ANNEXES

Annex A: declaration of honour on exclusion and selection criteria

Declaration on honour on exclusion criteria and selection criteria

The undersigned [*insert name of the signatory of this form*], representing:

<i>(only for natural persons)</i> himself or herself	<i>(only for legal persons)</i> the following legal person:
ID or passport number: (‘the person’)	Full official name: Official legal form: Statutory registration number: Full official address: VAT registration number: (‘the person’)

I – Situation of exclusion concerning the person

(1) declares that the above-mentioned person is in one of the following situations:	YES	NO
(a) it is bankrupt, subject to insolvency or winding up procedures, its assets are being administered by a liquidator or by a court, it is in an arrangement with creditors, its business activities are suspended or it is in any analogous situation arising from a similar procedure provided for under national legislation or regulations;	<input type="checkbox"/>	<input type="checkbox"/>
(b) it has been established by a final judgement or a final administrative decision that the person is in breach of its obligations relating to the payment of taxes or social security contributions in accordance with the law of the country in which it is established, with those of the country in which the contracting authority is located or those of the country of the performance of the contract;	<input type="checkbox"/>	<input type="checkbox"/>
(c) it has been established by a final judgement or a final administrative decision that the person is guilty of grave professional misconduct by having violated applicable laws or regulations or ethical standards of the profession to which the person belongs, or by having engaged in any wrongful conduct which has an impact on its professional credibility where such conduct denotes wrongful intent or gross negligence, including, in particular, any of the following:		
(i) fraudulently or negligently misrepresenting information required for the verification of the absence of grounds for exclusion or the fulfilment of selection criteria or in the performance of a contract;	<input type="checkbox"/>	<input type="checkbox"/>
(ii) entering into agreement with other persons with the aim of distorting competition;	<input type="checkbox"/>	<input type="checkbox"/>

(iii) violating intellectual property rights;	<input type="checkbox"/>	<input type="checkbox"/>
(iv) attempting to influence the decision-making process of the contracting authority during the award procedure;	<input type="checkbox"/>	<input type="checkbox"/>
(v) attempting to obtain confidential information that may confer upon it undue advantages in the award procedure;	<input type="checkbox"/>	<input type="checkbox"/>
(d) it has been established by a final judgement that the person is guilty of the following:		
(i) fraud, within the meaning of Article 1 of the Convention on the protection of the European Communities' financial interests, drawn up by the Council Act of 26 July 1995;	<input type="checkbox"/>	<input type="checkbox"/>
(ii) corruption, as defined in Article 3 of the Convention on the fight against corruption involving officials of the European Communities or officials of EU Member States, drawn up by the Council Act of 26 May 1997, and in Article 2(1) of Council Framework Decision 2003/568/JHA, as well as defined in Article 14 of the General Conditions of the Financing Agreement for ENI CBC between Republic of Moldova and the European Commission in the legal provisions of Republic of Moldova;	<input type="checkbox"/>	<input type="checkbox"/>
(iii) participation in a criminal organisation, as defined in Article 2 of Council Framework Decision 2008/841/JHA;	<input type="checkbox"/>	<input type="checkbox"/>
(iv) money laundering or terrorist financing, as defined in Article 1 of Directive 2005/60/EC of the European Parliament and of the Council;	<input type="checkbox"/>	<input type="checkbox"/>
(v) terrorist-related offences or offences linked to terrorist activities, as defined in Articles 1 and 3 of Council Framework Decision 2002/475/JHA, respectively, or inciting, aiding, abetting or attempting to commit such offences, as referred to in Article 4 of that Decision;	<input type="checkbox"/>	<input type="checkbox"/>
(vi) child labour or other forms of trafficking in human beings as defined in Article 2 of Directive 2011/36/EU of the European Parliament and of the Council;	<input type="checkbox"/>	<input type="checkbox"/>
(e) the person has shown significant deficiencies in complying with the main obligations in the performance of a contract financed by the Union's budget or by the Moldovan public budget, which has led to its early termination or to the application of liquidated damages or other contractual penalties, or which has been discovered following checks, audits or investigations by the Moldovan competent authorities, the Delegation of the European Union in Republic of Moldova, any Managing Authority of ENPI CBC or ENI CBC, Audit Authorities of ENI CBC, the European Commission, OLAF or the European Court of Auditors;	<input type="checkbox"/>	<input type="checkbox"/>
(f) it has been established by a final judgment or final administrative decision that the person has committed an irregularity within the meaning of Article 1(2) of Council Regulation (EC, Euratom) No 2988/95;	<input type="checkbox"/>	<input type="checkbox"/>

<p>(g) for the situations of grave professional misconduct, fraud, corruption, other criminal offences, significant deficiencies in the performance of the contract or irregularity, the applicant accepts to be subject to:</p> <ul style="list-style-type: none"> i. facts established in the context of audits or investigations carried out by the European Court of Auditors, OLAF, or any other check, audit or control performed under the responsibility of an authorising officer of the European Commission, Managing Authority or Audit Authority, the competent Moldovan authorities or any other competent body; ii. non-final administrative decisions, which may include disciplinary measures taken by the competent supervisory body responsible for the verification of the application of standards of professional ethics; iii. decisions of the Managing Authority, the Moldovan National Authority (identified in the Financing Agreement for ENI CBC programmes between the European Commission and Republic of Moldova) or the European Commission relating to the infringement of the competition rules stipulated in the Association Agreement between the European Union and Republic of Moldova or of a national competent authority relating to the infringement of national competition law; or iv. decisions of exclusion by an authorising officer of the Contracting Authority. 	<input type="checkbox"/>	<input type="checkbox"/>
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II – Situations of exclusion concerning natural persons with power of representation, decision-making or control over the legal person

(2) declares that a natural person who is a member of the administrative, management or supervisory body of the above-mentioned legal person, or who has powers of representation, decision or control with regard to the above-mentioned legal person (this covers company directors, members of management or supervisory bodies, and cases where one natural person holds a majority of shares) is in one of the following situations:	YES	NO
Situation (c) above (grave professional misconduct)	<input type="checkbox"/>	<input type="checkbox"/>
Situation (d) above (fraud, corruption or other criminal offence)	<input type="checkbox"/>	<input type="checkbox"/>
Situation (e) above (significant deficiencies in performance of a contract)	<input type="checkbox"/>	<input type="checkbox"/>
Situation (f) above (irregularity)	<input type="checkbox"/>	<input type="checkbox"/>

III – Situations of exclusion concerning natural or legal persons assuming unlimited liability for the debts of the legal person

(3) declares that a natural or legal person that assumes unlimited liability for the debts of the above-mentioned legal person is in one of the following situations:	YES	NO
Situation (a) above (bankruptcy)	<input type="checkbox"/>	<input type="checkbox"/>

Situation (b) above (breach in payment of taxes or social security contributions)	<input type="checkbox"/>	<input type="checkbox"/>
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IV – Grounds for rejection from this procedure

(4) declares that the above-mentioned person:	YES	NO
(h) has distorted competition by being previously involved in the preparation of procurement documents for this procurement procedure.	<input type="checkbox"/>	<input type="checkbox"/>

V – Remedial measures

If the person declares one of the situations of exclusion listed above, it must indicate measures it has taken to remedy the exclusion situation, thus demonstrating its reliability. This may include e.g. technical, organisational and personnel measures to prevent further occurrence, compensation of damage or payment of fines. The relevant documentary evidence which illustrates the remedial measures taken must be provided in annex to this declaration. This does not apply for situations referred in point (d) of this declaration.

VI – Evidence upon request

Upon request and within the time limit set by the Contracting Authority the person must provide information on the persons that are members of the administrative, management or supervisory body. It must also provide the following evidence concerning the person itself and concerning the natural or legal persons which assume unlimited liability for the debt of the person:

For situations described in (a), (c), (d) or (f), production of a recent extract from the judicial record is required or, failing that, an equivalent document recently issued by a judicial or administrative authority in the country of establishment of the person showing that those requirements are satisfied.

For the situation described in point (a) or (b), production of recent certificates 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 person is liable, including for example, VAT, income tax (natural persons only), company tax (legal persons only) and social security contributions. Where any document described above is not issued in the country concerned, it may be replaced by a sworn statement made before a judicial authority or notary or, failing that, a solemn statement made before an administrative authority or a qualified professional body in its country of establishment.

The person is not required to submit the evidence if it has already been submitted for another procurement procedure. The documents must have been issued no more than one year before the date of their request by the contracting authority and must still be valid at that date.

The signatory declares that the person has already provided the documentary evidence for a previous procedure and confirms that there has been no change in its situation:

Document	Full reference to previous procedure
<i>Insert as many lines as necessary.</i>	

VII – Selection criteria

(5) declares that the above-mentioned person complies with the selection criteria applicable to it individually as provided in the tender specifications:	YES	NO
(a) It has the legal and regulatory capacity to pursue the professional activity needed for performing the contract as required in section [insert] of the tender specifications;	<input type="checkbox"/>	<input type="checkbox"/>
(b) It fulfills the applicable economic and financial criteria indicated in section [insert] of the tender specifications;	<input type="checkbox"/>	<input type="checkbox"/>
(c) It fulfills the applicable technical and professional criteria indicated in section [insert] of the tender specifications.	<input type="checkbox"/>	<input type="checkbox"/>

The contracting authority must adapt the table above to the criteria indicated in the tender specifications (i.e. insert extra rows for each criterion or delete irrelevant rows).

(6) if the above-mentioned person is the sole tenderer or the leader in case of joint tender, declares that:	YES	NO
(d) the tenderer, including all members of the group in case of joint tender and including subcontractors if applicable, complies with all the selection criteria for which a consolidated assessment will be made as provided in the tender specifications.	<input type="checkbox"/>	<input type="checkbox"/>

VII – Evidence for selection

The signatory declares that the above-mentioned person is able to provide the necessary supporting documents listed in the relevant sections of the tender specifications and which are not available electronically upon request and without delay.

The person is not required to submit the evidence if it has already been submitted for another procurement procedure. The documents must have been issued no more than one year before the date of their request by the contracting authority and must still be valid at that date.

The signatory declares that the person has already provided the documentary evidence for a previous procedure and confirms that there has been no change in its situation:

Document	Full reference to previous procedure
<i>Insert as many lines as necessary.</i>	

The above-mentioned person may be subject to rejection from this procedure and to administrative sanctions (exclusion or financial penalty) if any of the declarations or information provided as a condition for participating in this procedure prove to be false.

Full name

Date

Signature



Technical support to the implementation and management of ENI CBC programmes





FINANCIAL IDENTIFICATION

PRIVACY STATEMENT

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

Please use CAPITAL LETTERS and LATIN CHARACTERS when filling in the form.

BANKING DETAILS ①

ACCOUNT NAME ②	<input type="text"/>		
IBAN/ACCOUNT NUMBER ③	<input type="text"/>		
CURRENCY	<input type="text"/>		
BIC/SWIFT CODE	<input type="text"/>	BRANCH CODE ④	<input type="text"/>
BANK NAME	<input type="text"/>		
ADDRESS OF BANK BRANCH			
STREET & NUMBER	<input type="text"/>		
	<input type="text"/>		
TOWN/CITY	<input type="text"/>	POSTCODE	<input type="text"/>
COUNTRY	<input type="text"/>		

ACCOUNT HOLDER'S DATA

AS DECLARED TO THE BANK

ACCOUNT HOLDER	<input type="text"/>		
STREET & NUMBER	<input type="text"/>		
	<input type="text"/>		
TOWN/CITY	<input type="text"/>	POSTCODE	<input type="text"/>
COUNTRY	<input type="text"/>		

REMARK	<input type="text"/>
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BANK STAMP + SIGNATURE OF BANK REPRESENTATIVE ⑤	DATE (Obligatory) <input type="text"/>
	SIGNATURE OF ACCOUNT HOLDER (Obligatory) <input type="text"/>

- ① Enter the final bank data and not the data of the intermediary bank.
- ② This does not refer to the type of account. The account name is usually the one of the account holder. However, the account holder may have chosen to give a different name to its bank account.
- ③ Fill in the IBAN Code (International Bank Account Number) if it exists in the country where your bank is established
- ④ Only applicable for US (ABA code), for AU/NZ (BSB code) and for CA (Transit code). Does not apply for other countries.
- ⑤ It is preferable to attach a copy of RECENT bank statement. Please note that the bank statement has to confirm all the information listed above under 'ACCOUNT NAME', 'ACCOUNT NUMBER/IBAN' and 'BANK NAME'. With an attached statement, the stamp of the bank and the signature of the bank's representative are not required. The signature of the account-holder and the date are ALWAYS mandatory.



PLEASE COMPLETE AND SIGN THIS FORM AND ATTACH COPIES OF OFFICIAL SUPPORTING DOCUMENTS (REGISTER(S) OF COMPANIES, OFFICIAL GAZETTE, VAT REGISTRATION, ETC.)

LEGAL ENTITY

PRIVACY STATEMENT

http://ec.europa.eu/budget/contracts_grants/info_contracts/legal_entities/legal_entities_en.cfm#en

Please use CAPITAL LETTERS and LATIN CHARACTERS when filling in the form.

PRIVATE/PUBLIC LAW BODY WITH LEGAL FORM

OFFICIAL NAME ①	<input type="text"/>	
	<input type="text"/>	
	<input type="text"/>	
BUSINESS NAME (if different)	<input type="text"/>	
	<input type="text"/>	
ABBREVIATION	<input type="text"/>	
LEGAL FORM	<input type="text"/>	
ORGANISATION TYPE	FOR PROFIT <input type="checkbox"/>	
	NON FOR PROFIT <input type="checkbox"/> NGO ② YES <input type="checkbox"/> NO <input type="checkbox"/>	
MAIN REGISTRATION NUMBER ③	<input type="text"/>	
SECONDARY REGISTRATION NUMBER (if applicable)	<input type="text"/>	
PLACE OF MAIN REGISTRATION	CITY <input type="text"/>	
	COUNTRY <input type="text"/>	
DATE OF MAIN REGISTRATION	<input type="text"/> <input type="text"/> <input type="text"/> DD MM YYYY	
VAT NUMBER	<input type="text"/>	
ADDRESS OF HEAD OFFICE	<input type="text"/>	
	<input type="text"/>	
	<input type="text"/>	
POSTCODE <input type="text"/>	P.O. BOX <input type="text"/>	CITY <input type="text"/>
COUNTRY <input type="text"/>	PHONE <input type="text"/>	
E-MAIL	<input type="text"/>	

DATE

STAMP

SIGNATURE OF AUTHORISED REPRESENTATIVE

① National denomination and its translation in EN or FR if existing.

② NGO = Non Governmental Organisation, to be completed if NFPO is indicated.

③ Registration number in the national register of companies. See table with corresponding field denomination by country.

TABLE WITH CORRESPONDING FIELD DENOMINATION BY COUNTRY

ISO CODE	MAIN REGISTRATION NUMBER
AT	Firmenbuchnummer (FN) ZentraleVereinregister (ZVR-Zahl) Ordnungsnummer
BE	Numéro d'entreprise Ondernemingsnummer Unternehmensnummer
BG	Булстат (Bulstat Code) Единен идентификационен код (ЕИК/ПИК) Unified Identification Code (UIC)
CY	Αριθμός Εγγραφής Αριθμός Μητρώου
CZ	Identifikační číslo (IČO)
DE	Handelsregister Genossenschaftsregister (Nummer de Firma) Vereinsregister (Nummer des Vereins) Nummer der Partnerschaft (Partnerschaftsregister)
DK	Det centrale virksomhedsregister (CVR-nummer)
EE	Registrikkood
ES	HOJA number
FI	Yritys- ja yhteisötunnus (Y-tunnus) Företags- och organisationsnummer (FO-nummer) Business Identity code (Business ID)
FR	Immatriculation au Registre de Commerce et de Sociétés (RCS) Système Informatique du Répertoire des Entreprises (SIRENE)
GB	Company number
GR	ΑΡΙΘΜΟΣ Γ.Ε.ΜΗ (Γενικού Εμπορικού Μητρώου) Δικηγορικός Σύλλογος Αθηνών (Δ.Σ.Α)
HR	Matični broj subjekta (MBS) Pod registarskim Brojem Matični broj obrta (MBO) Registarski Broj kakladnog
HU	Cégjegyzékszám
IE	Company number Grouping registration number in Ireland
IT	Repertorio Economico Amministrativo (REA)
LT	Kodas
LU	Registre de commerce et des sociétés RCS Numéro d'immatriculation Handelsregisternummer
LV	Vienotais Reģistrācijas Numurs

MT	Registration number Register of Voluntary Organisation (Identification number)
NL	Kamer van Koophandel (KvK-nummer) Dossiernummer
PL	REGON
PT	Numero de identificação de pessoa colectiva (NIPC)
RO	Numar de ordine in registrul comertului Numarul inscrierii in registrul special
SE	Organisationsnummer
SI	Matična številka
SK	Identifikačné číslo (ICO)