



Fundació Hospital Universitari Vall Hebron - Institut de Recerca (VHIR)

RECORD No: LICI 2025-041 Subcontracting of auditors for European Projects

**BID TECHNICAL PRESCRIPTIONS
NOT HARMONIZED CONTRACTING - OPEN PROCEDURE**

TECHNICAL AND SUPPORT SERVICES FOR APPROVAL OF AUDITORS TO DELIVERY CERTIFICATES ON THE FINANCIAL STATEMENTS PREPARED FOR EUROPEAN PROJECTS FOR THE POST-AWARD MANAGEMENT OF COMPETITIVE PROJECTS OF THE FUNDACIÓ HOSPITAL UNIVERSITARI VALL HEBRON - INSTITUT DE RECERCA (VHIR).

Clause 1. Aim of the tender

The purpose of this call for tenders are the technical and support services for approval of auditors to delivery certificates on the financial statements prepared for European Projects be contracted by the post award unit at the Competitive Research Directorate or by the Research Groups of the Fundació Hospital Universitari Vall d'Hebron - Institut de Recerca (VHIR) which might require their services.

These Technical Prescriptions are divided into the two (2) following lots, describing the tasks to be developed and defining the general technical conditions and criteria that govern the agreement of each lot.

This tender is distributed by the following lots:

- **Lot 1:** Preparation and delivery of the Certificate on the Financial Statement (CFS) in accordance with the requirements set by the European Commission or other relevant funding agencies.
- **Lot 2:** Advisory and consultancy services on the implementation of Actions, with a specific focus on audits, checks and/or reviews done by the European or any other Granting Authorities, as well as on any related matters not explicitly covered by the rules for participation in grants.

The services may be required for the following reasons:

- **Lot 1:** Certificates on the Financial Statement (CFS) are required by the European granting authority in accordance with the schedule, threshold and conditions set out in the Data Sheet of each action;
- **Lot 2:** Advisory and consultancy services may be necessary in the event of unforeseen checks, reviews, or audits conducted by the European or any other granting authority. This need might become more critical in situations where VHIR has limited internal resources available at the time.

These Technical Prescriptions describe the tasks to be developed and define the general technical conditions and criteria that govern each Lot of the agreement.

The present procedure is susceptible to be co-funded with European funds or funds from other financers.

In order to ensure the publicity required by the regulations, Appendix 1, is included at the end of this document, with the logos and legends of the different funders. This appendix is subject to changes and updates according to the VHIR's funders.

Clause 2. Estimated value and maximum budget for tender

In the present tender procedure, the maximum tender budget and the estimated value of the contract don't match.

The maximum total budget, corresponding to the initial two (2) years, is of **SEVENTY THOUSAND EUROS (€ 70.000,00)**, plus FOURTEEN THOUSAND SEVEN HUNDRED EUROS (€ 14.700,00) corresponding to VAT, a total of **EIGHTY-FOUR THOUSAND SEVEN HUNDRED EUROS (€ 84.700,00)**.

Based on the previous paragraph, this amount is broken down, for each Lot, as follows:

Lot 1: The maximum total budget, corresponding to the initial two years, is set to **SIXTY THOUSAND EUROS (60.000,00 €)**, VAT not included.

- **Unit price: € 2.600,00*** per CFS (excluding VAT) – budget 325 000 - 500 000 euros
- **Unit price: € 3.000,00*** per CFS (excluding VAT) – budget 500.000 - 750.000 euros
- **Unit price: € 3.400,00*** per CFS (excluding VAT) – budget 750.000 - 1.000.000 euros

Lot 2: The maximum total budget, corresponding to the initial two years, is set to **TEN THOUSAND EURO (10.000,00€)**, VAT not included.

- **Maximum unit price: € 125,00*** euros per hour (excluding VAT)

(*) Price that the tenderer, will be able to improve in the ECONOMIC OFFER. [Envelope 3](#)

The estimated value for this tender is **ONE HUNDRED EIGHTY-NINE THOUSAND EUROS (€ 189.000,00)**, plus the THIRTY-NINE THOUSAND SIX HUNDRED NINETY EUROS (€ 39.690,00) corresponding to VAT, a total of **TWO HUNDRED TWENTY-EIGHT THOUSAND SIX HUNDRED NINETY EUROS (€ 228.690,00)**.

Concept	Price (VAT not included)
Maximum budget (LOT 1)	60.000,00 Euros
Maximum budget (LOT 2)	10.000,00 Euros
Possible modifications (LOT 1)	12.000,00 Euros
Possible modifications (LOT 2)	2.000,00 Euros
Possible extensions (LOT 1)	90.000,00 Euros

Possible extensions (LOT 2)	15.000,00 Euros
Total	189.000,00 Euros

The budget allocated for this tender has been determined based on a detailed estimation of the actual costs required to deliver the service, informed by prior experience in preparing similar tenders and consultations with suppliers regarding applicable official tariffs and reference rates.

Amount established for modifications:

It is established according to article 204 of the L9/2017 the possibility of modifying the contract upwards, and up to 20% of the total maximum tender budget. This amount will be paid to the company in the same way and under the same conditions that regulate the present specifications, upon presentation of the invoice by the successful bidder.

The causes for modification of the contract, for both lots, may be:

- An unexpected increase in workload due to a reduction in human resources within the unit.
- The accumulation of reporting and auditory requirements beyond what was initially foreseen, as a result to changes in reporting calendars and/or unforeseen audit exercises requested by funding agencies.

In no case will the maximum tender budget be binding, but VHIR will pay the invoices for the services actually provided on the basis of the unit prices finally awarded.

Clause 3. Duration of the contract

The duration of the service object of this tender will have an initial duration of **two (2) years** from the date of contract formalization, with the possibility of **three (3) year extension year by year**, if approved by VHIR as the contracting entity, the extension will be compulsory for the contractor in accordance with the provisions of article 29 of the LCSP.

The execution of the contract will begin on the day following the date of its formalization. The contract shall be deemed formalized on the date of the last digital signature.

Clause 4. Content of the tasks to be developed

VHIR does not guarantee the commission of any service. Only if the provision of certain services is needed by the Grants Research unit.

The work may be carried out by a technical team or by an individual; the number of people involved is not a determining factor for its execution.

Lot 1: Issuing of the Certificate on the Financial Statement

The requested Certificate on the Financial Statement (CFS) will be required by the granting authority in accordance with the schedule, threshold and conditions set out in the Data Sheet.

The certificates must be drawn up using the template published on the Portal, cover the costs declared on the basis of actual costs and costs according to usual cost accounting practices (if any), and fulfil the following conditions:

- (a) It is based on agreed-upon procedures within the meaning of International Standard on Related Services (ISRS) 4400 (revised) for Agreed-upon Procedures Engagements issued by the International Auditing and Assurance Standards Board (IAASB).
- (b) be provided by a qualified approved external auditor which is independent and complies with Directive 2006/43/EC18 (or for public bodies: by a competent independent public officer)
- (c) the verification must be carried out according to the highest professional standards to ensure that the financial statements comply with the provisions under the Agreement and that the costs declared are eligible.

Responsibilities of the auditor:

The external bidding company responsible for conducting the audit shall be requested to provide the following tasks:

- Plan the engagement to ensure that all required procedures can be performed effectively and that the resulting findings can be properly assessed.
- In accordance with the agreed-upon procedures outlined in the Certificate on the Financial Statement (CFS), verify that the costs declared in the financial statement are accurately recorded in the beneficiary's accounting system and are eligible in accordance with the applicable grant agreement rules.
- Report and explain, in detail, any deviations from the rules or eligibility criteria, regardless of their cause. Such deviations must be clearly described in the CFS. The granting authority will evaluate these explanations based on the auditor's findings and determine any necessary corrective actions.
- Strictly follow the procedures set out in the Terms of Reference and comply with the mandatory reporting format provided by the funding authority.
- Maintain adequate documentation to support all conclusions and findings presented in the CFS.
- Base the report solely on verifiable evidence collected during the course of the engagement.

- Submit the final signed report directly to VHIR.

The Certificate on the Financial Statement (CFS) and all associated reports must be prepared in the official language of the action. Internal communication and training activities may be carried out in Catalan, Spanish, or English.

Lot 2: Advisory and Consultancy for Action Implementation

Advisory and consultancy services in the event of unforeseen checks, reviews, or audits conducted by the European or any other granting authority, including the preparation of the preliminary information to be provided, the visit on the spot, and how to engage in the contradictory procedure in order to mitigate possible negative adjustments financial statements resulting from an audit.

Availability for advisory tasks and consultation on specific topics related to the Certificate on the Financial Statement and Audits, and any forthcoming issues not laid out explicitly in the rules for participation in Grants.

Responsibilities of the auditor:

The external bidding company responsible for conducting the audit may be requested to provide advisory and consultancy services, which may include but are not limited to the following tasks:

- Assessing the internal control systems and financial management capacity of the beneficiary.
- Preparing guidance and interpretations regarding the unwritten or commonly applied practices of the granting authority.
- Developing a tailored audit strategy adapted to the specific characteristics and needs of the organization.
- Providing expert advice on the legal and financial regulations governing European and international funding programs, ensuring accurate interpretation and practical application.
- Offering auditor-level guidance on challenges arising during the implementation of funded actions. This may include issues related to third-party relationships, procurement procedures, internal invoicing, and the calculation and justification of staff costs.

In relation to both lots:

The external bidding company responsible for conducting the audit not only must comply with the Terms of Reference and with the specifications of each funding program. Those might be:

- The International Standard on Related Services ('ISRS') 4400 Engagements to perform Agreed-upon Procedures regarding Financial Information as issued by the International Auditing and Assurance Standards Board (IAASB);
- The national legislation implementing Directive 2006/43/EC44 (or any EU legislation that replaces this Directive).
- The Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA).

A responsible declaration confirming compliance with this point must be provided in envelope 1

Although ISRS 4400 states that independence is not a requirement for engagements to carry out agreed-upon procedures, VHIR requires that the Auditor also complies with the Code's independence requirements.

The Auditor's Report must state that there is no conflict of interests in establishing this Report between the Auditor and VHIR [and the Linked Third Party], and must specify - if the service is invoiced - the total fee paid to the Auditor for providing the Report.

A conflict of interest arises when the Auditor's objectivity and impartiality in issuing the certificate are compromised, either in fact or in appearance. This may occur, for example, when the Auditor:

- has participated in the preparation of the Financial Statements to be certified;
- stands to benefit directly if the certificate is accepted;
- has a close personal or professional relationship with any person representing VHIR;
- holds a position as director, trustee, or partner of VHIR; or
- is in any other situation that may impair their independence or ability to perform the certification impartially.

The Auditor must declare the absence of any such conflict and commit to maintaining full independence throughout the engagement.

Effective transfer of functions of the two lots:

Once the contract arising from this tender procedure has ended, the successful tenderer must guarantee, by proactively collaborating with all the parties involved, the correct transfer of the service, and consequently, of the active files and the various relevant information, to the new company awarded the contract in the event that the latter should be different.

Clause 5. Requested professional profiles

Lot 1: Issuing of the Certificate on the Financial Statement

Minimum profile requirements for the auditor:

- Proven Experience with European and International Grants: A minimum of five (5) years of demonstrated experience with European Commission-funded actions, including but not limited to:
 - DG RTD programs (e.g., H2020, Horizon Europe, FET OPEN, ERC)
 - DG SANTE (e.g., Health Programme 3 – HP3, Health Programme 4 – HP4)
 - DG DEVCO / EuropeAid
 - European Institute of Innovation and Technology (EIT)
 - U.S. National Institutes of Health (NIH)
- Knowledge of the Catalan Public Health System. In particular, familiarity with the structure, financial operations, and reporting mechanisms of the *Institut Català de la Salut (ICS)* and its affiliated entities.
- Language and Communication Skills: Excellent written and verbal communication skills in English, as well as in Catalan and/or Spanish, are essential.
- Operational Capacity: Bidders must demonstrate sufficient capacity and the appropriate technical and human resources to ensure the timely and effective execution of assignments under the Framework Agreement, in line with VHIR's evolving needs.

The remaining criteria must be substantiated either through a responsible declaration or by any supporting document that demonstrates compliance.

Both freelancers and consulting companies can bid to be one of the providers approved for this Lot.

In order to demonstrate compliance with the technical requirements of this clause the bidding company must submit a responsible declaration listing the projects/actions in which it has participated and for which a Certificate on the Financial Statement has been issued. This declaration must clearly and verifiably include the names of the projects, the execution dates, and any other relevant information that demonstrates the financial experience required.

Furthermore, the remaining criteria must be substantiated either through a responsible declaration or by any supporting document that reliably demonstrates compliance. All documentation must be signed by a person with sufficient authority and may be subject to verification by the contracting authority.

This documentation must be submitted in envelope 1

Lot 2: Advisory and Consultancy for Action Implementation

Minimum profile requirements for the auditor:

- Proven Experience with European and International Grants: A minimum of five (5) years of demonstrated experience with European Commission-funded actions, including but not limited to:
 - DG RTD programs (e.g., H2020, Horizon Europe, FET OPEN, ERC)
 - DG SANTE (e.g., Health Programme 3 – HP3, Health Programme 4 – HP4)
 - DG DEVCO / EuropeAid
 - European Institute of Innovation and Technology (EIT)
 - U.S. National Institutes of Health (NIH)
- Knowledge of the Catalan Public Health System. In particular, familiarity with the structure, financial operations, and reporting mechanisms of the *Institut Català de la Salut (ICS)* and its affiliated entities.
- Language and Communication Skills: Excellent written and verbal communication skills in English, as well as in Catalan and/or Spanish, are essential.
- Operational Capacity: Bidders must demonstrate sufficient capacity and the appropriate technical and human resources to ensure the timely and effective execution of assignments under the Framework Agreement, in line with VHIR's evolving needs

Both freelancers and consulting companies can bid to be one of the providers approved for this Lot.

In order to demonstrate compliance with the technical requirements of this clause the bidding company must submit a responsible declaration listing the institutions to which it has provided advisory and consultancy services. This declaration must clearly and verifiably include the name of each institution, the dates during which the services were provided, and any other relevant information that substantiates the required experience.

Furthermore, the remaining criteria must be substantiated either through a responsible declaration or by any supporting document that reliably demonstrates compliance. All documentation must be signed by a person with sufficient authority and may be subject to verification by the contracting authority.

This documentation must be submitted in [envelope 1](#)

Clause 6. Location and hours of service

The bidder will have to provide the services covered by this tender in its own facilities, which must be equipped with the necessary technology and qualified personnel.

For **Lot 1**, the service may be delivered entirely by telematic means.

For **Lot 2**, the service may be delivered in a hybrid format, either telematically or in person, at the facilities of the Vall d'Hebron Institut de Recerca (VHIR). In-person meetings will be held upon request by VHIR.

For both lots, services must be provided from Monday to Friday, during regular working hours, from 9:00 a.m. to 5:00 p.m. (Spain time)

Clause 7. Billing and payment

According to Law 25/2013, of December 27, 2013, on the promotion of electronic invoicing and the creation of the accounting registry of invoices in the Public Sector, in its Article 4, *"All suppliers who have delivered goods or provided services to the public administration may issue and send electronic invoices. In any case, they will be obliged to use the electronic invoice and to submit it through the corresponding general entry point..."*.

The awarded company will invoice electronically the services actually performed. The DIR3 codes to be able to issue the invoice are the following:

DIR3	ACCOUNTING OFFICE	DIR3	MANAGING BODY	DIR3	PROCESSING UNIT
A09006467	Fundació Hospital Universitari Vall d'Hebron-Institut de Recerca (HUVH IR)	A09006467	Fundació Hospital Universitari Vall d'Hebron-Institut de Recerca (HUVH IR)	A09006467	Fundació Hospital Universitari Vall d'Hebron-Institut de Recerca (HUVH IR)

Invoices shall be issued for the services actually performed under each lot. Under no circumstances shall the maximum contract amount be considered binding upon VHIR. Only the services and supplies effectively rendered will be subject to payment, based on the unit prices awarded in the contract.

Each invoice issued must detail the period to which it corresponds, the breakdown/description of expenses by concept and the internal account that should be charged, as well as indicate the references **"L 2025-0XX – Lot "X"'**. In "X" it will be necessary to specify the corresponding lot number.

In the event that the issuance of the electronic invoice is not feasible for exceptional reasons, the contractor will invoice each service rendered through its corresponding invoice, which must be sent to the following e-mail address: factures@vhir.org

The effective payment of the executed services will be performed by bank transfer, due 30 days / invoice date.

The contracting institution will make the payment of the supplies once they have been fully performed and once the invoice has been entered into its registry. In accordance with this paragraph, advance payment of part or all of the contract price is not contemplated.

In no case, the contractor will have the right to the revision of prices pertaining to any concept.

Therefore, the contracting entity will make the payment of the invoices using the currency conversion according to the common practices that the entity carries out in this type of case, so said payment will be made at the time of payment of the invoice.

VHIR's fiscal data that must be included in the invoice are the following:

FUNDACIÓ HOSPITAL UNIVERSITARI VALL D'HEBRON - INSTITUT DE RECERCA
VAT: G-60594009
Passeig Vall d'Hebron, 119-129
08035 Barcelona

In the event that the invoice is not issued in accordance with the criteria established and referenced at the beginning of this clause, payment will not be made and the invoice will be withheld until the requested data is correctly indicated.

In the case of electronic invoicing, this will be rejected until the requested data is correctly indicated.

Once the contract ends, including any extensions that may be executed, VHIR will only accept invoices issued after the end of the contract as long as the period of execution of the same is within the term of the tender.

In the event that the invoice is issued after the end of the contract and in accordance with the above paragraph, VHIR will only pay invoices issued within two (2) months after the end of the contract.

The VHIR will only pay the successful bidder for the services actually provided, without, in any case, the VHIR being obliged to exhaust the estimated value of the contract/bid budget.

Clause 8. Responsible for the contract.

The person responsible for the contract will be the Post Award head of unit, Dra. Maria del Mar Garcia. Their main duties will include managing and supervising the contract and associated invoicing; overseeing and monitoring the proper execution of the agreement; issuing necessary instructions to ensure compliance; verifying that the services delivered aligns with the established specifications; and ensuring that VHIR meets its contractual obligations.

Clause 9. Confidentiality, Protection of personal data and Intellectual and Industrial Property

Notwithstanding the provisions of the current legislation on intellectual property, protection of personal data and confidentiality, the freelancers / companies awarded in this call for tenders will expressly commit to not giving the information and / or data provided by VHIR, or any use not provided in this bidding document, and / or expressly authorized by the Head of the Research Grants Office.

The company that awards the contract derived from this bidding will have to extend to their employees the obligations assumed by the awarded company, regarding confidentiality, intellectual property and protection of data.

All rights worldwide will be exclusively granted to VHIR for the maximum time established in applicable laws and / or international treaties for their exploitation through any format and / or exploitation modality, including the exploitation of any discovery, invention, creation, work, procedure, idea, technique, drawing, design, image or any other intellectual or industrial property right generated, raised or acquired as a consequence of the work carried out by the contracting company (hereinafter "Intellectual Property and / or Industrial"), which derives directly or indirectly from the relationship between VHIR and the company awarded in this tender procedure.

The awarded company must inform VHIR of any discovery, creation, invention, idea or any other element that constitutes or is likely to constitute a right of Industrial and / or Intellectual Property partially or totally developed during the contract period.

In the event that the awarded company discovers or develops any creation of intellectual or industrial property, it will be understood that the discovery or development constitutes confidential information of VHIR.

The awarded company must sign all those public and / or private documents that are necessary, in VHIR's discretion, to allow the accreditation of the ownership of VHIR or the proper protection of the aforementioned Intellectual Property and / or Industrial rights in favor VHIR or any designated third party.

The awarded company authorizes VHIR for the transformation, modification, publication, public communication and exploitation by any means of the work resulting of the execution of the contract derived from this tender procedure.

Clause 10. Allocation criteria

10.1 The evaluation criteria for **Lot 1** is:

1. Criteria that can be assessed through automatic formula	Maximum 60 points
- Economic Offer	Maximum 35 points
- Automatic Evaluation Criteria	Maximum 25 points
2. Criteria that can be assessed through value judgments	Maximum 40 points

10.1.1 Criteria that can be assessed through automatic formula..... up to 60 points

The following criteria will be evaluated by automatic formula. The award criteria for assessing the contents of **Envelope 3** are as follows:

10.1.1.1 FINANCIAL OFFER.....up to 35 points

In the case of offers with various unit prices, a "reference value" must be obtained to allow for the comparison of the economic proposals from different bidders. This reference value results from the sum of the amounts for each required service listed in Annex No. 1 of the Specific Administrative Terms and Conditions document, related to the cost per CFS. The resulting figure from this sum will be used in the application of the formula to obtain the total points for the lot.

The final score for each company will be obtained by applying the following formula to the reference value (sum of the unit amounts related to the CFS required per cap budget):

$$P_v = \left[1 - \left(\frac{O_v - O_m}{IL} \right) \times \left(\frac{1}{VP} \right) \right] \times P$$

- P_v = Bid Score to Rate
- P = Economic criteria points
- O_m = Best Offer
- O_v = Offer to be Valued
- IL = Bid Amount
- VP = Weighting Value = 1

*If after applying the automatic formula to a submitted bid, the resulting value is negative, you will be directly assigned zero (0) points of the economic part.

10.1.1.2 AUTOMÁTIC EVALUATION CRITERIA.....up to 25 points

The bidders shall mark the automatic evaluation criteria in Annex No. 1.1 of the PCAP, which they must provide in **Envelope 3**, as well as the documentation accrediting this:

- Years of Experience of the Technical Team in Conducting CFS... maximum 15 points
 - 10 or more years..... 15 points
 - 9 years..... 12 points
 - 8 years..... 9 points
 - 7 years..... 6 points
 - 6 years..... 3 points
 - 5 years..... 0 points

The experience will be scored based on the accreditation provided by the bidding organization. Appropriate supporting documentation must be submitted as evidence.

Experience will be evaluated in full years. Fractions of a year will not affect the score assigned, as scoring will be based on complete years, rounded up.

If a technical team is presented, the experience score for this criterion will be calculated based on the arithmetic mean for the years of experience of each member of the team.

- Number of CFS Audits Completed in the Last 3–5 Years maximum 10 points
 - 11–30 audits → 5 points
 - 30 + audits → 10 points

10.1.2. Criteria that can be assessed through value judgments..... up to 40 points.

The following criteria can be assessed through value judgments. The value will be done in compared with the tenders submitted. The highest score will be given to the offer that best fits the technical requirements set out in this document. All other bids will be scored proportionally by comparison. Subsequently, the various proposals evaluated in descending order will be sorted out, and the following formula will be applied to obtain the score,

$$P_{op} = P \times \frac{VT_{op}}{VT_{mv}}$$

P_{op} = Score the offer to value

P = Criteria score

VT_{op} = Technical evaluation of the scored offer

VT_{mv} = Technical evaluation of the best scored offer

The following criteria will be evaluated by value judgments. The award criteria for assessing the contents of **Envelope 2** are as follows:

Organization and provision of the service.....up to 40 points.

Report on the Organization and Provision of the Service and Compliance with the Technical Specifications: A detailed report shall be submitted describing the organization and provision of the service, as well as demonstrating compliance with the conditions set forth in these Technical Specifications.

Aspects to be considered:

- **control and monitoring plan (up to 15 points):** The clarity, feasibility, and effectiveness of the proposed plan to monitor and control the delivery of services, including mechanisms to ensure compliance with contractual obligations and project-specific requirements.
- **organization of work (up to 15 points):** the structure and efficiency of the proposed work organization, including team composition, role distribution, task allocation, coordination mechanisms, and timelines for execution.
- **quality control of the service (up to 5 points):** The methods and procedures proposed to ensure quality and consistency in the provision of services, including internal review processes, validation steps, and corrective actions where necessary.
- **Additional operational aspects (up to 5 points):** Evaluation of other relevant elements such as: Protocols for handling various scenarios that may arise during the execution of tasks; Flexibility and responsiveness in reinforcing staff or providing replacements in cases of absence, holidays, or extraordinary/unforeseen events; Contingency measures and ability to maintain service continuity under changing circumstances.

The maximum score will be given to the proposal that presents the most adequate methodology to ensure the most efficient level of service within the framework and scope of this technical specifications and needs of VHIR, propose detailed resources at the disposal of the service and present the greater level of detail and consistency in the report on the provision of the service.

In accordance with Directive 1/2020 on the Application of Evaluation Formulas and Scoring of Economic and Technical Proposals, a threshold is established for each

criterion to be evaluated and subsequently scored, which in no case may be less than 50% of the evaluation of each criterion.

There are two possible options regarding the function of this threshold, depending on whether none of the bids exceeds it (option 1) or at least one of the technical bids does (option 2).

- Option 1 – If none of the bid evaluations exceeds the minimum evaluation threshold, all bids receive the score obtained during the evaluation phase, and none are excluded from the tender.
- Option 2 – If any bid evaluation exceeds the threshold, all bids are scored, and none are excluded from either the scoring phase or the tender.

Therefore, the minimum scores for each sub criteria in order to apply the formula will be:

- Control and monitoring of work (7,5 points)
- Organization of work (7,5 points)
- Quality control of the service (2,5 points)
- Additional operational aspects: (2,5 points).

A minimum total score of 27 points is required in the technical assessment for bidding companies to continue in the selection process and be eligible for the criteria that can be evaluated with automatic formulas. **Failure to obtain at least 27 points or more in the technical bid will result in exclusion from the tender procedure.**

10.2 The evaluation criteria for **Lot 2** is:

3. Criteria that can be assessed through automatic formula	Maximum 60 points
- Economic Offer	Maximum 39 points
- Automatic Evaluation Criteria	Maximum 21 points
4. Criteria that can be assessed through value judgments	Maximum 40 points

10.2.1 Criteria that can be assessed through **automatic formula**..... up to 60 points

The following criteria will be evaluated by automatic formula. The award criteria for assessing the contents of **Envelope 3** are as follows:

10.2.1.1 **FINANCIAL OFFER**.....up to 39 points

It will be valued automatically, in accordance with the following formula:

$$P_v = \left[1 - \left(\frac{O_v - O_m}{IL} \right) \times \left(\frac{1}{VP} \right) \right] \times P$$

- P_v = Bid Score to Rate
- P = Economic criteria points
- O_m = Best Offer
- O_v = Offer to be Valued
- IL = Bid Amount
- VP = Weighting Value = 1

* If after applying the automatic formula to a submitted bid, the resulting value is negative, you will be directly assigned zero (0) points of the economic part.

10.2.1.2 AUTOMÁTIC EVALUATION CRITERIA.....up to 21 points

The bidders shall mark the automatic evaluation criteria in Annex No. 1.2 of the PCAP, which they must provide in **Envelope 3**, as well as the documentation accrediting this:

- Years of Experience of the Technical Team in economic and consultancy services (European Commission) maximum 15 points
 - 10 or more years..... 15 points
 - 9 years..... 12 points
 - 8 years..... 9 points
 - 7 years..... 6 points
 - 6 years..... 3 points
 - 5 years..... 0 points

The experience will be scored based on the accreditation provided by the bidding organization. Appropriate supporting documentation must be submitted as evidence.

Experience will be evaluated in full years. Fractions of a year will not affect the score assigned, as scoring will be based on complete years, rounded up.

If a technical team is presented, the experience score for this criterion will be calculated based on the arithmetic mean for the years of experience of each member of the team.

- Team Composition and Availability maximum 4 points
 - Dedicated audit manager → 4 points
 - Backup personnel assigned (only if no audit manager is proposed) → 2 points

- Success rate in contestation audits maximum 2 points
 - ≥90% success rate → 2 points
 - 75–89% success rate → 1 point
 - Below 75% → 0 points

10.2.2. Criteria that can be assessed through [value judgments](#)..... up to 40 points.

The following criteria can be assessed through value judgments. The value will be done in compared with the tenders submitted. The highest score will be given to the offer that best fits the technical requirements set out in this document. All other bids will be scored proportionally by comparison. Subsequently, the various proposals evaluated in descending order will be sorted out, and the following formula will be applied to obtain the score,

$$P_{op} = P \times \frac{VT_{op}}{VT_{mv}}$$

P_{op} = Score the offer to value

P = Criteria score

VT_{op} = Technical evaluation of the scored offer

VT_{mv} = Technical evaluation of the best scored offer

The following criteria will be evaluated by value judgments. The award criteria for assessing the contents of [Envelope 2](#) are as follows:

Organization and provision of the service.....up to 40 points.

Report on the Organization and Provision of the Service and Compliance with the Technical Specifications: A detailed report shall be submitted describing the organization and provision of the service, as well as demonstrating compliance with the conditions set forth in these Technical Specifications.

Aspects to be considered:

- **control and monitoring plan (up to 15 points):** The clarity, feasibility, and effectiveness of the proposed plan to monitor and control the delivery of services, including mechanisms to ensure compliance with contractual obligations and project-specific requirements.
- **organization of work (up to 15 points):** the structure and efficiency of the proposed work organization, including team composition, role distribution, task allocation, coordination mechanisms, and timelines for execution.

- **quality control of the service (up to 5 points):** The methods and procedures proposed to ensure quality and consistency in the provision of services, including internal review processes, validation steps, and corrective actions where necessary.
- **Additional operational aspects (up to 5 points):** Evaluation of other relevant elements such as: Protocols for handling various scenarios that may arise during the execution of tasks; Flexibility and responsiveness in reinforcing staff or providing replacements in cases of absence, holidays, or extraordinary/unforeseen events; Contingency measures and ability to maintain service continuity under changing circumstances.

The maximum score will be given to the proposal that presents the most adequate methodology to ensure the most efficient level of service within the framework and scope of this technical specifications and needs of VHIR, propose detailed resources at the disposal of the service and present the greater level of detail and consistency in the report on the provision of the service.

In accordance with Directive 1/2020 on the Application of Evaluation Formulas and Scoring of Economic and Technical Proposals, a threshold is established for each criterion to be evaluated and subsequently scored, which in no case may be less than 50% of the evaluation of each criterion.

There are two possible options regarding the function of this threshold, depending on whether none of the bids exceeds it (option 1) or at least one of the technical bids does (option 2).

- Option 1 – If none of the bid evaluations exceed the minimum evaluation threshold, all bids receive the score obtained during the evaluation phase, and none are excluded from the tender.
- Option 2 – If any bid evaluation exceeds the threshold, all bids are scored, and none are excluded from either the scoring phase or the tender.

Therefore, the minimum scores for each sub criteria in order to apply the formula will be:

- Control and monitoring of work (7,5 points)
- Organization of work (7,5 points)
- Quality control of the service (2,5 points)
- Additional operational aspects: (2,5 points).

A minimum total score of 27 points is required in the technical assessment for bidding companies to continue in the selection process and be eligible for the criteria that can be evaluated with automatic formulas. **Failure to obtain at least 27 points or more in the technical bid will result in exclusion from the tender procedure.**

Clause 12. Specifications to present offers and award.

SUBMIT OFFERS

The bidders will be able to present an offer for any of the lots. It means that bidders are not obliged to submit all the lots.

AWARD

The contract for each lot shall be awarded to the bidding company that obtains the highest score based on the weighting of the criteria assessed through automatic formulas and, where applicable, the criteria assessed through value judgments, as established in the previous clause of this Technical Specifications Document.

However, the same bidding company may not be awarded both lots, except in the following cases:

- The company is the sole bidder for both lots and meets the previously stated conditions.
- The company is the sole bidder for one of the two lots, and it is the highest-scoring bidder in the other lot

In the event that a single bidding company submits an offer for both lots, is not the sole bidder in any of them, and obtains the highest score independently in both lots, the lot to be awarded shall be determined as follows:

- If the company obtains different scores in each lot, the company will be only awarded the lot in which it achieved the higher score.
- The other lot will be awarded to the next highest-scoring bidder.

If the above rule cannot be applied because the company obtained the same score in both lots:

- The company shall be awarded the lot with the higher base tender budget, being this:

Lot 1: Preparation and delivery of the Certificate on the Financial Statement (CFS) in accordance with the requirements set by the European Commission or other relevant funding agencies.

- Consequently, the remaining lot (lot 2) shall be awarded to the next highest-scoring company.

Lot 2: Advisory and consultancy services on the implementation of Actions, with a specific focus on audits, checks and/or reviews done by the European or any other Granting Authorities, as well as on any related matters not explicitly covered by the rules for participation in grants.

Barcelona, august 22, 2025.

CONTRACTING ORGANISM

Ms. Montserrat Gimenez Prous

Manager

Fundació Hospital Universitari Vall Hebron– Institut de Recerca (VHIR)

APPENDIX NUM. 1

FINANCING

The tender is susceptible to being financed by funds from various sources, among which are:

Unión Europea

Convocatoria H2020 (2014-2020) + convocatoria Horizon Europe (2021-2027)



**Funded by
the European Union**



**Co-funded by
the European Union**

https://ec.europa.eu/regional_policy/information-sources/logo-download-center_en

Convocatoria IMI Innovative Medicines Initiative (IMI)



innovative
medicines
initiative



**Co-funded by
the European Union**

<https://www.ihl.europa.eu/resources-projects/project-communications>

Convocatoria Innovative Health Initiative (IHI)



innovative
health
initiative



<https://www.ih.europa.eu/resources-projects/project-communications>