

EU4Green Recovery East (700002623)
Recovery through a Circular Economy and Pollution Reduction in the Eastern Partnership countries

Service Contract for Preparatory Work for the Implementation of Material Flow Accounts, Environmental Taxes Accounts and Air Emissions Accounts

TENDER SPECIFICATIONS AND TERMS OF REFERENCES

1. Financing

European Union (Contribution Agreement 700002623)

2. Procedure

Direct award procedure pursuant to sec. 46 BVergG 2018 of Austria and in line with the Umweltbundesamt GmbH's internal procurement regulations

3. Contracting Authority

Umweltbundesamt GmbH (UBA), Spittelauer Lände 5, 1090 Wien, Austria

4. Thematic Leader

Umweltbundesamt GmbH (UBA)

5. Nature of contract

Service contract.

6. Indicative time period of implementation

May - August 2026 (4 months).

7. Contract amount

Max. 19,350 Euro (covers per diem and flights).

8. Background information

The EU4Green Recovery East programme was set-up to support the European Union's (EU) Eastern Partnership (EaP) countries, which are Armenia, Azerbaijan, Georgia, the Republic of Moldova, and Ukraine. The citizens of these countries are its ultimate beneficiaries.

In the countries of the EU's Eastern Partnership the programme aims to accelerate development based on a growth model that is greener, more inclusive, and more resilient. To achieve this goal the programme focuses on policy reforms and capacity development measures in support of the countries' EaP priorities regarding environment and climate resilience.

EU4GRE is financed by the European Union's Directorate-General for Enlargement and Eastern Neighbourhood (DG ENEST) with an EU contribution of EUR 21.3 million. This multi-country programme is jointly being implemented in the period between 2025 to 2028 by Umweltbundesamt GmbH (also called "UBA" or "Environment Agency Austria"), Expertise France (EF) and International Office for Water (OiEau, France), the Organisation for Economic Co-operation and Development (OECD), the United Nations Industrial Development Organization (UNIDO), as well as the United Nations Economic Commission for Europe (UNECE).

The programme is complementary to bilateral and other regional activities funded by the European Union, its Member States, and other donors and is being implemented in a collaborative spirit with other EU-funded programmes in the Eastern Partnership countries (Team Europe approach). Country-specific activities are tailored to demands expressed in discussions with country stakeholders and depend upon the needs and pace of reforms.

The overall objective of the EU4Green Recovery East programme is to promote an environmentally and climate resilient development of the countries of the European Union's Eastern Partnership and to contribute towards the implementation of the Economic and Investment Plan (EIP). In the Team Europe spirit, the programme uses synergies with other initiatives and projects funded by the EU Member States and International Financial Institutions.

The programme also builds on results of past regional programme (EUWI+, EU4Environment – Green Economy, EU4 Environment – Water and Environmental Data) and other relevant regional programmes, including in the Western Balkans.

The EU4Green Recovery East has **five components** as follows:

- (i) Circular economy promotion along the full lifecycle approaches;

- (ii) Pollution reduction with a focus on water, as well as water management;
- (iii) Legislative alignment with the European Green Deal, including, where relevant, with Chapter 27 of the EU acquis and facilitation of the accession process;
- (iv) Co-operation and data exchange with European Environment Agency (EAA) and European Environment and Observation Network (Eionet);
- (v) UNECE Water Convention (Convention on the Protection and Use of Transboundary Watercourses and International Lakes), EU Global Gateway Strategy;

9. Rationale

The Republic of Moldova, as an EU accession country with a target date of accession of 1 January 2028, is undertaking comprehensive preparations to ensure its ability to apply the EU acquis as of the date of membership. In the field of official statistics, this entails aligning national statistical practices, methodologies, data sources and institutional arrangements with the requirements of the European Statistical System (ESS).

Environmental-economic accounts form an integral part of the EU statistical acquis. They are established under Regulation (EU) No 691/2011 on European environmental economic accounts and subsequent amendments, which are directly applicable in all EU Member States without the need for transposition into national legislation. Upon accession, the Republic of Moldova will therefore be required to apply the Regulation in full, including the regular compilation and transmission of environmental-economic accounts to Eurostat.

Given the technical complexity of environmental-economic accounting and the cross-cutting nature of the required data drawing on environmental statistics, national accounts and administrative sources effective implementation of Regulation (EU) No 691/2011 requires substantial preparatory work in advance of accession. This preparatory entails the establishment of the necessary statistical capacities, methodological frameworks, data flows and sustainable inter-institutional coordination needed to ensure compliance from the first year of EU membership and a regular production of environmental accounts.

Under the EU4 Green Programme, the budget provides for a feasibility study on the implementation of economic-environmental accounts. The Republic of Moldova has expressed its intention to initiate the compilation of selected environmental-economic accounts prior to EU accession as part of its accession preparedness. The initial focus on material flow accounts, air emissions accounts, and environmental taxes accounts reflects their relevance for EU policy monitoring and their status as core modules under Regulation (EU) No 691/2011. Early development of these accounts will

allow national authorities to test EU methodologies, assess data availability and quality, identify gaps, and support the development of sustainable production processes.

At present, environmental data in Moldova are largely produced through separate statistical surveys and administrative systems, with limited integration with national accounts. The development of environmental-economic accounts will enhance coherence between environmental and economic statistics, strengthen analytical capacity, and support evidence-based policymaking in areas such as resource efficiency, climate change mitigation and environmental taxation. The work will be guided by EU methodological manuals and the United Nations System of Environmental-Economic Accounting (SEEA), ensuring consistency with internationally recognised standards.

Against this background, the Republic of Moldova has requested technical assistance to support preparatory activities for the implementation of Regulation (EU) No 691/2011 upon accession. The present Terms of Reference define the scope and objectives of this support, which aims to lay the technical, methodological and organisational foundations for the regular compilation of material flow accounts, air emissions accounts and environmental taxes accounts in line with EU requirements as of 1 January 2028.

10. Overall Objective

The overall objective of this assignment is to prepare the institutional, methodological and data-related foundations for the compilation of Material Flow Accounts, Air Emissions Accounts and Environmental Taxes Accounts in line with Regulation (EU) No 691/2011 and relevant Eurostat and SEEA guidance.

The assignment is preparatory in nature and does not include the compilation or reporting of the accounts. It aims to map EU requirements against existing data in Moldova, identify gaps and limitations, and establish sustainable data-sharing arrangements that will enable the regular production of these accounts after accession.

11. Scope of Services and deliverables

The Umweltbundesamt GmbH (also called "UBA" or "Environment Agency Austria") requests from the Contractor to begin the assignment with a detailed review of the requirements for all three modules as laid down in Regulation (EU) No 691/2011 and its implementing guidance. This review shall serve as a common reference framework for the entire assignment.

For each module, the expert shall carry out a systematic mapping of existing data sources against EU requirements (Regulation (EU) No 691/2011). This mapping shall combine desk-based analysis

of data already published or otherwise available with structured interviews and technical meetings (online) with data-holding institutions. The mapping shall assess data availability, coverage, frequency, methodological consistency, and suitability for use in environmental economic accounts.

Based on this mapping, the expert shall identify data gaps, inconsistencies and methodological challenges, and propose realistic solutions, taking into account national circumstances and capacity constraints. Particular emphasis shall be placed on explaining to data providers the necessity of regular and timely data sharing for the production of annual accounts and on defining sustainable workflows and responsibilities.

All findings shall be documented in a structured and transparent manner to facilitate subsequent compilation of the accounts by national staff or future experts (subject to separate procurement).

The selected Contractor for this assignment will perform the following tasks:

Task 1: Module A: Material Flow Accounts

Within the common framework described above, the expert shall carry out preparatory work specific to Material Flow Accounts. This work shall focus on identifying and assessing data related to domestic extraction, imports and exports of materials, and other elements required under Regulation (EU) No 691/2011.

The expert shall review existing data sources, including foreign trade statistics, production statistics, agricultural, forestry and mining data, and relevant national accounts information. Interviews with data-holding institutions shall be conducted to clarify data coverage, classifications, valuation methods and update cycles.

Deliverables:

- A comprehensive mapping of institutions and data holders relevant for environmental economic accounts (Material flow accounts, including roles, responsibilities, contact points and data ownership, frequency of production)
- Inventory of MFA-relevant datasets with metadata
- Data gap analysis and proposed solutions for MFA
- Recommendations for regular data provision for MFA

Task 2: Module B: Air Emissions Accounts

Within the same framework, the expert shall carry out preparatory work specific to Air Emissions Accounts. This work shall focus on identifying and assessing data required for the residence-based allocation of air emissions by economic activity, in line with Regulation (EU) No 691/2011.

The expert shall review existing emission inventories, energy balances, transport statistics and national accounts data, and assess their suitability for use in Air Emissions Accounts. Structured interviews with environmental, energy and transport authorities shall be conducted to clarify data sources, methodological approaches and update cycles.

Special attention shall be given to methodological issues such as the transition from territorial to residence-based principles, treatment of transport and aviation, and consistency with national accounts classifications. The expert shall identify data gaps and methodological challenges and propose realistic solutions.

Deliverables

- A comprehensive mapping of institutions and data holders relevant for environmental economic accounts (Air emissions, including roles, responsibilities, contact points and data ownership, frequency of production)
- Inventory of Air Emissions Account-relevant datasets with metadata
- Data gap analysis and proposed solutions for AEA
- Recommendations for regular data provision for AEA

Task 3: Module C: Environmental Taxes Accounts

The expert shall also carry out preparatory work specific to Environmental Taxes Accounts. This work shall focus on identifying and assessing fiscal and administrative data related to environmental taxes, in line with EU definitions and classifications.

The expert shall review, revenue statistics and administrative records held by tax and customs authorities. Interviews with relevant institutions shall be conducted to clarify data availability, classification practices and the feasibility of allocating environmental taxes by economic activity.

The expert shall assess the extent to which existing data allow for the identification and breakdown of environmental taxes as required under Regulation (EU) No 691/2011 and identify gaps or limitations. Where necessary, the expert shall propose methodological solutions to address these limitations.

Deliverables

- A comprehensive mapping of institutions and data holders relevant for environmental economic accounts (Environmental Taxes), including roles, responsibilities, contact points and data ownership
- Inventory of Environmental Taxes Account-relevant datasets with metadata
- Data gap analysis and proposed solutions for AEA
- Recommendations for regular data provision for AEA

Based on the above results and deliverables, the Contractor shall, in close cooperation with the Ministry of Environment, propose a draft cooperation agreement / Memorandum of Understanding (MoU) to establish inter-institutional coordination mechanisms supporting the regular production of environmental-economic accounts.

These mechanisms shall include, inter alia, working groups and formalised data-exchange procedures (e.g. MoUs or national agreements), with the objective of ensuring that cooperation arrangements are sustainable and institutionalised, rather than ad hoc solutions for data exchange. This is necessary given that environmental-economic accounts must be produced on a regular basis and transmitted to Eurostat.

The individual deliverables and all data will be prepared in English language and submitted to:

- The focal point for this activity within the Ministry of Environment was nominalized **Ms. Gabriela Capcelea**, head of Circular Economy Policies and Economic Instruments Section, E-mail: gabriela.capcelea@mediu.gov.md

. Implementation modalities

Location of services

No specific place of performance, but occasional national and international travel is expected and required and will be reimbursed according to programme requirements and rules (see section "Remuneration")

Assignment schedule

The duration of the assignment is **4 months**. The expected commencement of the assignment is May 2026 and the planned completion date is August 2026.

Input

The total estimated level of effort for the assignment **is 45 working days**. The assignment may be implemented by a single expert or by a team of experts. In the case of a team, the distribution of working days among experts and modules shall be proposed by the contractor, provided that all deliverables are completed within the total number of working days throughout the entire performance period (upon contract signature, estimated May 2026 – August 2026). **This maximum amount of 19,350 EUR includes all professional fees and travel expenses up to max. 3,600 EUR.** Umweltbundesamt GmbH is not obliged to exhaust the maximum volume of the Contract throughout the entire performance period.

Management

The Contractor has to implement the service in close contact and cooperation with:

- The Ministry of Environment, **Ms. Gabriela Capcelea**, head of Circular Economy Policies and Economic Instruments Section, e-mail: gabriela.capcelea@mediu.gov.md
- As well as Sabah Nait from Umweltbundesamt, sabah.nait@umweltbundesamt.at

All correspondence and documents related to these services must be written in English.

The Contractor must personally provide the services. Subcontracting one or more parts of the contracted services is not allowed.

The Contractor agrees to adhere to the EU communication & visibility guidelines.

Work environment

The Contractor has to provide all means (workspace, transport, etc.) and technical equipment (e.g. hardware, software) necessary for a successful implementation of these services. Neither office facilities nor operating resources shall be provided by the Contracting Authority.

Remuneration

Remuneration will be determined as a result of a tender procedure.

Travel expenses, necessary to perform the tasks described, will be reimbursed up to EUR 3,600 on real cost basis and upon submission of proofing documents, according to programme requirements and rules. Travel activities must always be approved in advance by the Ministry of Environment, **Ms. Gabriela Capcelea and cc Sabah Nait (Umweltbundesamt)**.

Ancillary services, which are not explicitly stipulated in this document but obviously are necessary in order to perform and fulfil the services, shall be covered by the remuneration. The same shall apply to minor supplements, clarifications or attendance at meetings regarding the subject matter by the service provider.

13. Expertise and quality requirements of the Contractor

The Contractor must have the following qualifications and skills:

- Proven professional experience in the compilation of environmental-economic accounts in line with the SEEA framework and EU Regulation requirements
- Practical experience in the production and transmission of environmental-economic accounts to Eurostat
- Strong knowledge of national accounts and statistical methodologies
- Experience in inter-institutional coordination and data collection from multiple data providers
- Employment within a National Statistical Office or another official producer of statistics (external consultants are not eligible)

Interested experts are kindly requested **to submit their CV demonstrating relevant experience in the compilation of environmental-economic accounts**

14. Selection and award procedure

The submitted offers will be evaluated by the EU4Green Recovery East Component Team. The Contracting Authority will award the contract according the best-bidder principle based on the best value for money.

14.1. Eligibility and exclusion criteria

The Contracting Authority will award the contract after the standard evaluation and selection procedures based on the best price-performance ratio through direct award procedure according to the relevant legal procedure.

Tenderers have to be compliant with these tender specifications and the following specific criteria.

- Tenderers are required to adhere to the EU Russia sanctions. Tenderers found to be in breach of these regulations may be rejected.
- „As evidence of compliance each tenderer shall submit with their tender a Declaration of Honour on the tenderer's honour concerning the restrictive measures established by Council Regulation 833/2014 amended by Regulation (EU) 2022/576 (the "Regulations") concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine (DoH Annex 1.).

The tenderer declares that he/she is not in any of the exclusion situations listed in Article 136(1) of the EU Financial Regulation. Tenderers found to be in an exclusion situation and/or in breach of these regulations may be rejected.

14.2. Selection criteria

The objective of the selection criteria is to assess whether the tenderer has necessary capacities to perform the contract. The selection criteria, including the minimum levels of capacities, are specified in the following sub-sections. Tenders submitted by tenderers which do not meet the minimum level of capacities may be rejected.

14.2.1. Legal Capacity

Each tenderer has to be authorised to perform the contract and, as the case may be, to confirm the possession of appropriate licenses and certificates as required under the relevant laws and regulations. Upon request, the tenderer has to submit appropriate approving documents.

14.2.2. Economic Capacity

Tenderers have to be in a stable financial situation and the economic capacity to perform the contract. Upon request of the Contracting Authority, the tenderer has to submit appropriate approving documents.

14.2.3. Technical and professional capacity

Human resources capacities

Capacity to carry out services in the required standards to handle the proposed contract (including time records)

Relevant experience

Professional working experience as expert in the environmental fields and the provided evidences of skills and competences as described in point 11 above will be taken into consideration to determine the best price-performance ratio of tenderers (The tenderer is requested to provide references).

14.3. Award criteria

The contract will be awarded according to the applicable legal tender procedure, based on the best price-quality ratio principle. The Contracting Authority will, in its sole discretion, determine the best bid.

The Contracting Authority may also conduct negotiation rounds at its own discretion if, from its point of view, a better offer (in particular but not limited to the price offered or with respect to any other criteria the Contracting Authority deems appropriate) can be achieved. For this purpose, the Contracting Authority may, in its sole discretion, conduct either one or more rounds of negotiations with any bidder.

Technical Quality

Based on the applicable legal procedure: none specific

Financial Offer

The contract is based on a fee-based structure with a maximum number of working days and an overall budget ceiling.

Tenderers are requested to submit:

- a daily rate (in EUR, excluding VAT); and
- a total all-inclusive price, calculated on the basis of the proposed number of working days, including all costs (fees, travel, and any other expenses).

The total price shall not exceed the maximum contract value indicated in these Terms of Reference.

The Contracting Authority is not obliged to exhaust the maximum contract volume throughout the entire performance period.

The tenderer has to indicate if the service is subject of any VAT or indicate whether Reverse Charge applies. If the tenderer is VAT-exempt, it has to be declared and an official confirmation of VAT-exemption must be submitted with the offer.

It is understood that the contracting authority has no obligation to award any contract of this tender and reserves the right to withdraw from or cancel this tender.

14.4. Tender submission and timeline

Submission of the tender

Interested candidates are invited to submit their proposal by email, indicating in the subject line: **"EU4GRE Tender – Material Flow Accounts, Environmental Taxes Accounts and Air Emissions Accounts"**.

The proposal shall include the following documents:

- **Cover letter**
- **Technical offer, including references, methodology and CV**
- **List of reference assignments**
- **Declaration of honour (Annex 1)**
- **Financial offer, indicating daily rate and all-inclusive price excluding VAT**

to the following address: EU4GRE_offers@umweltbundesamt.at with copy to josipa.krizanovic-cimesa@umweltbundesamt.at and sabah.nait@umweltbundesamt.at

The maximum allowable size of the email is 9.9 MB.

The tender and all documents can be submitted in English. The bidder must name an English-speaking contact person in his bid.

Signatures must be either hand-written or a qualified electronic signature as defined in Regulation (EU) No 910/2014 on electronic identification and trust services for electronic transactions.

It is advised to start completing your tender early and to submit your tender several hours before the deadline. A tender received after the deadline for submission of the tender will be rejected.

In case of technical problems, please contact the following address:

EU4GRE_offers@umweltbundesamt.at

The Contracting Authority shall not reimburse any costs for participating in this selection procedure; such as but not limited to the preparation of bids, translation, clarifications, negotiations

Deadline for submission of the tender

The deadline for submission is **02 May 2026**. Tenders submitted after the deadline will not be considered.

The publication of these Terms of Reference does not commit the Contracting Authority to award the announced contract. The Contracting Authority can withdraw from this call at any given time. In no event shall the Contracting Authority be liable for any damages whatsoever including, without limitation, damages for loss of profits, in any way connected with the cancellation of a tender procedure.

15. Annex

- **Annex 1:** BidForm (includes the Declaration of Honour)
- **Annex 2:** Service Agreement Special Conditions
- **Annex 3:** Service Agreement General Conditions
- **Annex 4:** General Conditions of the Main Contract (Programme EU4GRE Contract)
- **Annex 5:** Template Data Processing Agreement
- **Annex 6:** EU4GRE C&V Strategy

