

Instruction to Tenderers

for

*The
Project*

Construction of a new two storey extension including all associated ancillary site works at De La Salle College, Castleblayney Road, Dundalk, Co. Louth

using the

Open Procedure for WORKS CONTRACTORS

where the Contract to be awarded is PW-CF1, PW-CF3 or PW-CF5

Instructions to Tenderers
for Works Contractors
under an Open Procedure
Document Reference ITT-W2 v3.1

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Preface

The Contracting Authority is making these documents available to Applicants for the contract identified in the Particulars, for tendering purposes only. These documents must not be used for any other purpose.

The Contracting Authority makes no representation, warranty, or undertaking in or in connection with these documents. The Contracting Authority has not authorised anyone to make any representation in connection with these documents on its behalf, and Applicants should not rely on any representation purportedly made on the Contracting Authority's behalf in connection with them. Neither the Contracting Authority nor its officers, employees, or advisers will have any liability in connection with these documents. Applicants must make their own assessment of the adequacy, accuracy, and completeness of these documents.

The Contracting Authority reserves the right not to proceed with the procurement process or any part of it and may terminate the process or any part of it at any time, with or without procuring the Works in another way. If this happens, neither the Contracting Authority nor its officers, employees, or advisers will be liable to any Applicant or other person. The Contracting Authority also reserves the right to change any part of these documents, including the procedures and time limits described in them. The Contracting Authority does not bind itself to accept any outcome of the process described in these documents and is not obliged to enter into a contract for the Works with anyone.

Neither the Contracting Authority nor its officers, employees, or advisers have any responsibility for Applicants' costs or losses in connection with this competition. These Instructions do not create a contract or legal relationship (including for the avoidance of doubt, any contract about the competition itself) between any Applicant and the Contracting Authority (except for the Applicant's irrevocable offer to be bound by its Tender for the period stated), unless and until the Contract has been entered by issue of a Letter of Acceptance and any conditions precedent to its effectiveness have been met. The exception to this is the obligation upon a Tenderer with regard to confidentiality. These Instructions to Tenderers will not be part of any Contract unless explicitly stated otherwise.

These documents are being made available to the Applicants on the terms stated in these Instructions to Tenderers. They are not being distributed to the public, and have not been filed, registered, or approved in any jurisdiction. Possession or use of these documents contrary to any law is prohibited. Applicants must inform themselves of and observe all laws concerning the possession and use of these documents.

Applicants must treat these documents, their Tenders, and their participation in this competition as confidential. Applicants must not disclose any information about this competition to anyone other than as required for tendering purposes, or as required by law.

The Contracting Authority is entitled to disclose information about this competition, including the identity of the Applicants, to any person. If an Applicant considers that information in its Tender is commercially sensitive or confidential, this should be clearly stated and clear and substantive

reasons should be given. The Contracting Authority will have regard to such a statement in considering a request for access to the information under the Freedom of Information Acts 2014 (or any other legislation relating to the disclosure of information), but is not bound by the Applicant's view and will take such steps as it considers necessary to comply with its obligations under applicable law.

Any conflict of interest or potential conflict of interest must be fully disclosed to the Contracting Authority as soon as such conflict or potential conflict becomes apparent. This includes, but is not limited to, situations where an Applicant or any of the members of an Applicant which is a consortium, joint venture or partnership, or any entity being relied upon by an Applicant, or any of their advisers, contractors, consultants, servants or agents which are currently or have been in the past an adviser, contractor, consultant, servant or agent to the Contracting Authority, or any local or other relevant authority in relation to the Works which are the subject matter of this Competition.

Without prejudice to the foregoing, any 'registrable interest' involving the Applicant and the Contracting Authority, (and where applicable any elected members of the Contracting Authority or members of the Board of the Contracting Authority), members of the Government, members of the Oireachtas or employees of the Contracting Authority or their relatives must be fully disclosed to the Contracting Authority immediately upon such information becoming known to the Applicant.

The terms 'registrable interest' and 'relatives' shall be interpreted in line with the Ethics in Public Office Act 1995 and the Standards in Public Office Act 2001.

The Contracting Authority will, at its absolute discretion, decide on the appropriate course of action in relation to any actual or perceived conflict of interest which may include (but is not limited to) excluding the Applicant from the Competition, or permitting the Applicant to continue subject to safeguards determined by the Contracting Authority being put in place and observed.

It will be a condition of the award of the Contract that the successful Tenderer shall, for the term of the contract, comply with all applicable EU and domestic tax laws. Prior to the award of the Contract arising out of this competition the successful Tenderer shall be required to supply its Tax Clearance Access Number and Tax Reference Number to facilitate online verification of their tax status by the Contracting Authority. By supplying these numbers the successful Tenderer acknowledges and agrees that the Contracting Authority has the permission of the successful Tenderer to verify its tax cleared position online.

Applicants may obtain information regarding their obligations concerning

- taxation from the Revenue Commissioners (www.revenue.ie)
- environmental protection from the Environmental Protection Agency (www.epa.ie)
- employment protection and working conditions from the Workplace Relations Commission (www.workplacerelations.ie).

Irish law is applicable to these Instructions and the Irish courts shall have exclusive jurisdiction in relation to any disputes arising from or in connection with these documents.

The Applicant's attention is drawn to the Competition Act 2002 - 2019 (as may be amended from time to time) which makes it a criminal offence to collude on prices or terms in a public procurement competition.

Applicants must not make any assumptions that the Contracting Authority has prior knowledge of their organisation or service provision. Tenderers will only be evaluated on the information contained in their Tender (as may be clarified in accordance with these Instructions).

Introduction

1.1 This procedure

The Contracting Authority has sent a contract notice for the Works to tenders and where appropriate a similar notice has been simultaneously sent to the Publications Office of the EU for publication in the Official Journal of the European Union.

These documents set out the suitability assessment criteria, the award criteria and the evaluation and award process which will be followed by the Contracting Authority in making the assessment of which tender is either the lowest price or the most economically advantageous. The documents also set out the information which must be supplied by Tenderers. Tenders must be submitted in accordance with these Instructions. Any tenders not complying with these Instructions may be rejected by the Contracting Authority, whose decision in the matter shall be final.

1.2 These documents

The documents being made available to those Applicants expressing interest are:

Documents (when fully completed by the relevant parties) to be included in the Contract:

- Volume A: Works Requirements
- Volume B: Form of Tender and Schedule
- Volume C: Pricing Document
- ¹

Also included in the contract but not part of the documentation being made available to Applicants at the start of the tendering period is the Letter of Acceptance, the Agreement (where relevant), and the Conditions of Contract which the Contracting Authority issues at award stage. The successful Tenderer's Works Proposals will also be part of the Contract. Furthermore, any post tender clarifications that are part of the contract will be included in the Letter of Acceptance.

Documents not to be included in the Contract:

- the invitation letter
- these Instructions
- Suitability Questionnaire(s) as follows:
 - QW2 Suitability Assessment for Works Contractors Open Procedure - Part 1 and Part 2
 -
 -
- the information referred to in Appendix 3 to these Instructions
- any other information made available to Applicants not stated to amend the Contract documents.

Further information may be issued as described in the information referred to in Appendix 3 to these Instructions.

¹ Use the form field for any documents that sit outside Volumes A, B or C or delete if not used

1.3 The Contract

If the Contracting Authority enters a Contract for the Works, it will do so by issuing a Letter of Acceptance. The Contractor and the Contracting Authority will subsequently execute an Agreement. The Contract, if formed, will consist of:

- the Agreement
- the Letter of Acceptance to be issued by the Contracting Authority and any post-tender clarifications listed in it
- the form of Conditions identified in the Particulars,
- the Works Requirements (Volume A)
- Form of Tender and Schedule (Volume B)
- the completed Pricing Document (Volume C)
-
- Works Proposals to be submitted with the Tender (where required)

Where required, collateral warranties from Specialists, a performance bond, and any reliance guaranty or reliance warranties will require to be provided.

None of the following will form part of any Contract:

- the invitation letter
- these Instructions
- Suitability Questionnaire(s)
- the information referred to in Appendix 3 to these Instructions
- any other information issued to Applicants not stated to amend the Contract documents
- additional information to be submitted with Tenders, as specified in Appendix 2 to these Instructions any other information submitted with Tenders and not called for in these Instructions.

1.4 Data Protection Notice

As part of this Competition, the Tenderer may (at various stages) provide personal data relating to the Tenderer or its organisation, employees or other third parties. In these Instructions to Tenderer ("these Instructions"), "Data Protection Laws" means all applicable data protection law including, with effect from 25 May 2018, the General Data Protection Regulation (Regulation (EU) 2016/679) and the Data Protection Act 2018; and the terms 'personal data', 'process', 'controller', 'processor' and 'data subject' shall have the meanings given to them under Data Protection Law.

Where the Tenderer provides personal data relating to third parties, the Tenderer must ensure that such third parties are made aware of the contents of this Data Protection Notice in full.

The Tenderer, as controller in respect of any personal data provided by it as part of this competition, is required to confirm in the declaration required in the Suitability Assessment Questionnaire that all data subjects whose personal data is provided by the Tenderer have consented to the processing of such personal data by the Tenderer, the Contracting Authority, the evaluation team and the supplier of the eTenders.gov.ie website, for the purposes of the participation of the Tenderer in this

Competition or that the Tenderer otherwise has a legal basis for providing such personal data to the Contracting Authority for the purposes of its participation in this Competition.

Where such personal data is provided, the relevant controller is the Contracting Authority. If there are any questions about the Contracting Authority's use of such personal data, please contact the Contracting Authority's Data Protection Officer whose details are available upon request from the Contracting Authority.

The Contracting Authority may process the following personal data as part of this competition:

- name;
- contact details;
- CV details (including but not limited to qualifications, education, experience, previous roles and responsibilities);
- details of proposed role(s) and responsibilities on this contract;
- referee details; and
- any other data provided by the Applicant.

The Contracting Authority collects personal data from the Applicant directly, and from the following sources:

- Tenderer's organisation;
- other members of the Tenderer's consortium (if applicable); and
- Referees.

Any personal data provided will be processed for the purposes of the Competition, the administration of any contract awarded on foot of this Competition, reporting to any regulators or oversight bodies and/or any disputes relating to the Competition or the contract.

In connection with the above, the Contracting Authority may disclose personal data to various recipients including:

- the Tenderer's organisation;
- other members of the Tenderer's consortium (if applicable);
- the Contracting Authority's third party service providers, such as financial, legal and technical advisors; and
- regulators or oversight bodies.

If the Tenderer is unsuccessful as part of the tender process, such personal data will be retained until three years after the conclusion of the tender process or the award of the Contract to the successful Tenderer, whichever is later. If the Tenderer is successful, and a contract is awarded to the Tenderer at the end of the tender process, such personal data will be retained in accordance with the Contracting Authority's record management and retention policy, a copy of which can be obtained from the Contracting Authority upon request.

Any data subjects in respect of which the Contracting Authority holds or processes personal data have rights in relation to their personal data, including the right to request access to their data and, in certain circumstances to request rectification, erasure or restriction of the processing of their personal data. All such data subjects have the right to lodge a complaint with the Irish supervisory authority, the Data Protection Commission.

2 Communications

2.1 Contact

All communications with the Contracting Authority concerning this competition must be in writing in accordance with the means of communication stated in the Particulars.

2.2 Supplemental information

The Contracting Authority may issue supplemental information about this competition on the e-tenders website www.etenders.gov.ie at any time (including where prompted by a query, confidential or otherwise). Supplemental information may amend any of the information in these documents, including by deleting and adding to it, and by extending time limits. Supplemental information will become part of the Contract only if it is stated to amend the Contract documents.

The Contracting Authority will not normally issue supplemental information later than the date stated in the Particulars.

2.3 Queries

Queries may be raised in writing by email using the means of communication stated in the Particulars. Queries must be raised as soon as possible, and should be raised in any event no later than when stated in the Particulars. The Contracting Authority has no obligation to respond to queries although the Contracting Authority may at its discretion respond to queries raised after that date. If the Contracting Authority responds to a query, it will issue the response on the e-tenders website, unless the query has been clearly designated as confidential. If the query has been designated as confidential, and the Contracting Authority decides that the response should be published on the e-Tenders website, the Contracting Authority will so notify the person raising the query, who will have the option of withdrawing the query or having any response published on the eTenders platform. The Contracting Authority may under section 2.2 still issue any information it considers appropriate on the eTenders platform following withdrawal of the query.

As with these Instructions, responses to queries will not create any contractual relationship between the Contracting Authority and Tenderers, or form part of the Contract, unless they state that they are amending the Contract documents.

It is the responsibility of the Applicant to monitor the means of communication stated in the Particulars for any correspondence or clarifications in relation to this competition.

If a person intending to submit a Tender becomes aware of any ambiguity, discrepancy, error, or omission in or between these documents, it must immediately notify the Contracting Authority, even after the time for submitting queries has expired.

2.4 Other

Not applicable

3 Tenderers

3.1 Name

Each Tenderer must sign the Form of Tender using the Tenderer's full correct legal name and this shall be the same as that on the SAQ Response. Those signing shall be authorised to sign on behalf of the Tenderer and this signature must be witnessed.

3.2 Joint Ventures

If a Tenderer is one or more human or legal persons (such as a partnership, joint venture or consortium), each of them must sign the Form of Tender (See also 5.12 below).

3.3 Compliance with Environmental Social and Labour law

Where the Contract is subject to the European Procurement Regulations, the successful Tenderer shall be required to comply with all applicable environmental, social and labour law established by European Union law, national law, collective agreements or by the international, social and labour law provisions listed in Annex X of Directive 2014/24/EU.

4 Tender Design (not used)

5 Requirements for Tenders

5.1 Delivery

Tenders must be received in accordance with the means of tender delivery² stated in the Particulars, at or before the latest time stated in the Particulars (or a later date and time advised by the Contracting Authority to Applicants) in the manner described in the Particulars. Time is taken as standard time according to the Standard Time Act 1968 as amended by the Standard Time (Amendment) Act 1971 and any subsequent amendment or re-enactment thereof.

Where the Particulars state that the required means of tender submission is to the eTenders platform, Applicants are advised to ensure that they give sufficient time to allow for the successful upload of all tender documents and that they have a reliable, continual connection speed available for this purpose. Applicants should ensure that their operating system has sufficient capacity to execute the upload of all the documents included in the tender submission before the deadline stated in the Particulars (or a later date and time advised by the Contracting Authority to all Applicants). The timely and complete upload of documents is the responsibility of each Applicant. All files submitted electronically must be capable of being readily viewed in their entirety in the format stated in the Particulars. It is the responsibility of the Applicant to ensure that electronic documents submitted are not corrupt. Applicants are advised to consult etenders.gov.ie for information on uploading electronic submissions.

Completed delivery of the tender in advance of the submission deadline is the responsibility of each Tenderer.

All Tenders received on time will be opened promptly after receipt.

5.2 Tender Documents

Attached to these Instructions are the documents listed in the Particulars under *Tender Documents*. Documents listed in the Particulars as *Documents to be included in the Contract* or any amendment to them which have been made available to Applicants will form part of the Contract. These will include³:

- the Agreement
- the form of Conditions identified in the Particulars,
- Works Requirements (Volume A)
- The completed Form of Tender and Schedule (Volume B)
- the Pricing Document Volume C)
-
- the Letter of Acceptance issued by the Contracting Authority and any post-tender clarifications listed in the letter
- Works Proposals to be submitted with the Tender (where required)

Where required, collateral warranties from Specialists, a performance bond, reliance guarantee or reliance warranties will be required to be provided.

² Note to Contracting Authority: EU Directive 2014/24/EU and the European Union (Award of Public Authority Contracts) Regulations 2016 mandate that all tender submissions to which the directive and regulations apply shall be made by electronic means except where the reasons specified in Regulation 22(3) apply or where the Contracting Authority intends to apply Regulation 21(3).

³ This is not an exhaustive list.

All other documents, including *Documents for information purposes only* made available to Applicants will not form part of the Contract such as:

- the invitation letter
- these Instructions
- the information referred to in Appendix 3 to these Instructions
- any other information issued to Applicants not stated to amend the Contract documents.
- additional information to be submitted with Tenders, as specified in Appendix 2 to these Instructions

any other information submitted with Tenders and not called for in these Instructions or in post tender clarifications.

5.3 Copies

Where the required means of tender delivery is by hand or prepaid registered delivery, Tenders must include the number and type of paper and electronic copies stated in the Particulars and must be packed and marked as stated in the Particulars.

5.4 Format

Tenders will consist of:

- the completed Form of Tender and attached completed Schedule (Volume B) executed as indicated in the Particulars.
- SAQ Responses(s)
- the completed Pricing Document (Volume C)
- Works Proposals containing the information specified in Appendix 1 to these Instructions
- additional information specified in Appendix 2 to these Instructions.

Where delivery is required by hand or prepaid registered post, the originals of Volume B and Volume C must be returned completed in ink.

If Volumes B or C have been amended by supplemental information, Tenderers must use the most recently issued versions.

Tenderers must fill in all the spaces in the Schedule (i.e. Works Proposals in Part 1 and all of Part 2) reserved for the Tenderer. No amendments or alterations to the Form of Tender or attached Schedule are permitted save for (i) completing them in accordance with their terms and (ii) the inclusion of alternative signature blocks in the event that the template signature blocks are not suitable having regard to the characteristics of the Tenderer or the circumstances of the signing. Any other amendments/alterations may result in the Tenderer's tender being rejected.

5.5 Language

Tenders and all information included with them must be in the language stated in the Particulars. Any original document in another language must include an accurate translation into the language stated in the Particulars. Queries and other communications must be in the same language.

5.6 Qualifications

Tenders must not be qualified in any way but must be submitted in accordance with these Instructions. Without prejudice to the generality of the foregoing, Tenders must not include or be accompanied by a cover letter or any other information not included in Volume B or Volume C or specified in these documents, or by any statement that could be construed as rendering the Tender equivocal and/or placing it on a different footing from other Tenders.

5.7 Pricing

Unless otherwise stated, all sums given in Tenders must be in euro, to two decimal places.

Tenderers must not insert additional items in the Pricing Document, except where permitted to do so by the Pricing Document, or make any alterations to the Pricing Document.

Tenderers must not amend (lump sums or Reserved Sums) inserted in the Pricing Document by the Contracting Authority that are associated with named Specialist works set out in Part 1F (iii) of the Form of Tender and Schedule and Standing Conciliator services (if required) at Part 1N of the Form of Tender and Schedule.

Where named Specialists (novated) are required under the Contract, Applicants will be required to price lump sum items in the Pricing Document to cover:

1. General attendances;
2. Special attendances; and
3. Management, to incorporate the Contractor's management, risk acceptance and indirect overhead costs associated with the employment of each of the named Specialists to be engaged for the Works.
4. In the Pricing Document Applicants will also be required to include an item for main contractor's profit on each of the named Specialist's Sums, rated as a percentage. Applicants will apply their tendered percentages to each of the named Specialists' Sums to create lump sum items for profit on each named Specialists' works. The tendered percentage for the main contractor's profit on each named Specialist Sum will not be less than zero.

The percentage items for profit relating to each of the named Specialist's works will be transferred to Part 3B of the Form of Tender and Schedule prior to the award of the Contract.

A Reserved Sum will also be provided by the Contracting Authority where the Contract requires the appointment of a Standing Conciliator. In this case the items listed 1 – 4 above will not apply.

Amounts must be included wherever required in the Form of Tender, the Schedule, Part 2, and the Pricing Document. Blank spaces, the terms 'nil' or 'included', or dashes or the like must not be used. Where zero is a permitted entry, it must be stated as '0.00' (see also "Tender Evaluation" at Appendix 5 if applicable).

Tenderers must not use abnormally high or low rates or prices. This prohibition includes using strategies that might allow the Tenderer to benefit disproportionately from clauses 10.6.4 or 10.7 of the Conditions or, if it would be a compensation event under the Contract, a difference between the Contract value of the Works according to the quantities and descriptions in the Bill of Quantities and the Contract value of the Works described in the Works Requirements.

Each amount in the Pricing Document except an item described as an 'adjustment item' must cover the full inclusive value (excluding value-added tax) of the relevant work, and, where applicable, a fair allocation of the tendered Contract Sum.

All items and quantities in any Bill of Quantities must be priced.

Tenderers must not use negative rates or prices, or omit rates, or use zero rates, in any Bill of Quantities.

The Contracting Authority may provide the Pricing Document in a .csv and native file formats to Applicants.

Where the Particulars state that the required means of tender delivery is electronic submission, Tenderers must submit a read only PDF copy of their fully completed Pricing Document with their Tender. In accordance with Section 9.2 of these Instructions, the Contracting Authority may request that Tenderers provide a copy of the submitted Pricing Document in its native file and/or .csv file format(s). Where requested, Tenders must provide the Pricing Document in the requested file formats promptly and within the stated timeframe. In the event of inconsistencies between the submitted read only PDF Pricing Document and either the native file format and/or .csv file format, the read only PDF Pricing Document shall take precedence.

If any tender does not comply with this section 5.7, the Contracting Authority may proceed according to sections 7 or 8 of these Instructions.

5.8 Value- Added Tax

The Form of Tender states whether and to what extent, the tendered Contract Sum includes value-added tax (VAT). The amounts in the Schedule, Part 2 exclude VAT. The Pricing Document excludes VAT unless otherwise stated in the Pricing Document.

If the Pricing Document includes a schedule of items that are not construction operations subject to Relevant Contracts Tax (and therefore to reverse-charge VAT), and, in the Contracting Authority's opinion, the categorisation of an item, the VAT rate stated, or the value stated is not correct, the Contracting Authority may invoke section 8.2.

5.9 Date for Substantial Completion

The Particulars state whether the Date for Substantial Completion of the Works (and any Sections) is stated in Schedule, Part 1 or is to be tendered. If the Date for Substantial Completion of the Works (or Sections) is to be tendered, the tendered dates must be between any earliest and latest dates stated in the Particulars.

5.10 Specialists

Tenderers must name in the Schedule, part 2E (as well as in their SAQ Response, where required) any Specialists called for in that part. Works Proposals must also include any details about Specialists called for in Appendix 1 to these Instructions.

If a Tenderer names Specialists in its SAQ Response, the Tenderer must name those same Specialists (having met the suitability standard) in the Schedule, part 2E.

Tenderers must also provide a letter from each Specialist named in the Works Requirements or in the Schedule, part 2E, agreeing to enter a contract with the Tenderer to perform the identified element if the Tenderer is awarded the Contract.

After Tender submission and before issue of a Letter of Acceptance, if a Tenderer demonstrates to the Contracting Authority's satisfaction that any of the insolvency events listed in sub-clause 12.1.1(11) of the Conditions has occurred to a Specialist whose letter of agreement was submitted with the Tender, or that such a Specialist has repudiated the letter of agreement (a letter from the Specialist setting out the reasons for the repudiation will be required), the Tenderer may, with the Contracting Authority's consent, propose a substitute Specialist, providing they meet the suitability standard set out in the SAQ.

5.11 Project Supervisor

The Contractor or its nominee will be appointed as project supervisor for the construction stage under the Safety, Health and Welfare at Work (Construction) Regulations 2013, if so stated in the Schedule.

If the Tenderer names a proposed project supervisor for the construction stage in its SAQ Response, the Tenderer must name in Works Proposals the project supervisor for the construction stage so named.

If the Tenderer has not named a nominee in its SAQ Response for appointment as project supervisor for the construction stage the Tenderer will be taken to offer to act in the role itself, and the Contract, if awarded to the Tenderer, will require the Tenderer to accept the role. In this case, the Tenderer must be a competent individual or body corporate.

5.12 Tender execution

When the Particulars indicate that the Form of Tender is to be sealed, this must be done as follows:

- if the Applicant is a company with a common seal, its common seal must be affixed to the Form of Tender and properly authenticated. If the Form of Tender is to be executed under a power of attorney, the attorney must affix his or her seal to the Form of Tender, and the power of attorney must be provided if requested by the Contracting Authority;
- if the Applicant is an individual, he or she must sign, seal, and deliver the Form of Tender and the execution must be witnessed.

Where the Particulars do not indicate that the Form of Tender is to be sealed, the Form of Tender must be signed as follows:

- if the Applicant is a company, the signature must be that of a director and the execution must be witnessed;
- if the Applicant is an individual, he or she must sign the Form of Tender and the execution must be witnessed;
- if the Applicant is a partnership, joint venture or consortium, then each partner must sign the Form of Tender and the execution must be witnessed.
- if the Applicant is a company registered elsewhere than Ireland, it must execute the Form of Tender under hand according to the laws of its place of incorporation. If so requested by the Contracting Authority a legal opinion that the Form of Tender has been duly executed in accordance with the requirements of the jurisdiction in which the company is registered may be requested by the Contracting Authority following the submission of tenders and must, if requested, be provided at the Applicant's cost.

The successful Tenderer will be required to execute the Agreement in the same manner as the Form of Tender.

5.13 Deposits

Where the Particulars state that a deposit⁴ is required for tender documents as stated in the Particulars will be refundable to all tenderers that submit *bona fide* tenders that are not subsequently withdrawn. The deposit is to cover the cost incurred by the Contracting Authority in preparing the relevant tender documents.

⁴ Note to Contracting Authority: Regulation 53 of S.I. No. 284 of 2016, European Union (Award of Public Authority Contracts) Regulations 2016, requires a Contracting Authority to offer unrestricted and full direct access free of charge to procurement documents electronically, except where the reasons specified in Regulation 22(3) apply or where the Contracting Authority intend to apply Regulation 21(3).

6 Number of Variants, Mandatory Options and Variants

6.1 Terminology

- An **option** is a Tender *required* under section 6.2 below.
- A **variant tender** is a Tender complying with section 6.3 below and identified as a variant tender.
- A **standard tender** is a Tender that is not a variant tender.

6.2 Mandatory Options

If the Particulars state that any mandatory options are required, the Tenderer must submit a separate Tender for each option stated in the Particulars.

6.3 Variant tenders

Unless otherwise stated in the Particulars, variant tenders are not permitted.

If the Particulars state that any variant tenders are permitted, a variant tender must comply with these minimum requirements set out in the Particulars.

If so stated in the Particulars, variant tenders may be submitted only by a Tenderer who also submits a standard tender.

If not so stated, variant tenders may be submitted without submitting a standard tender.

6.4 Number of tenders and marking

The maximum number of Tenders that a Tenderer may submit is stated in the Particulars. If more than one Tender per Tenderer is permitted, each Tender must be submitted separately and must, except as otherwise permitted or required by this section 6, be complete, without referring to the contents of any other Tender. Each Tender must have a unique identifier, which where the means of tender submission is by hand or prepaid registered post, must be stated on each envelope or box containing the parts of the Tender; or where the means of tender submission is electronic, on each document in the tender. The identifier must state whether the Tender is standard, a mandatory option, or a variant tender, and, if there are options, must identify the option.

7 Non- Compliant Tenders

If a Tenderer fails to comply in any way with these Instructions, the Contracting Authority may (but is not obliged to) take such steps as it deems appropriate including (but not limited to):

- a) rejecting the Tender as non-compliant; and/or
- b) without prejudice to the Contracting Authority's right to reject the Tender:
 - i. seeking clarification from the Tenderer in respect of the relevant submissions by way of a meeting or written submission;
 - ii. requesting the Tenderer to provide information or items which has/have not been provided or has/have been provided in an incorrect form;
 - iii. waiving a requirement which in the Contracting Authority's opinion is minor or procedural; and/or
 - iv. take any other step permitted by law;

in accordance with applicable law and principles.

8 Corrections, unbalanced and abnormal tenders and rates, and permitted adjustments

8.1 Errors

The Contracting Authority may, without any responsibility for this, examine the Pricing Document for errors in addition or extension.

If there is an error in extension, the rate will be adjusted, so that the extension remains the same.

If there is an error in addition, the amounts added (and the rates making them up) will be adjusted pro rata to the error, so that the total remains the same. This will apply if the total of the tendered rates and prices, with value-added tax added, does not add up to the tendered Contract Sum.

The Contracting Authority will decide which amounts and rates are to be adjusted.

Instead of adjusting the amounts added, the Contracting Authority may in its discretion adjust an item described in the Pricing Document as an 'adjustment item'.

No adjustment made under this section 8.1 will affect the tendered Contract Sum or the Comparative Cost of the Tender.

The Contracting Authority reserves the right to open all Pricing Documents from tenderers without the need to revert to the tenderers for permission.

8.2 Unbalanced Tenders

If, in the Contracting Authority's opinion, the tendered rates or prices in the Pricing Document (after adjustment under section 8.1 above) do not reflect a fair allocation of the tendered Contract Sum, or the last sentence of section 5.7 applies, the Contracting Authority may (but is not obliged to) do either or both of the following:

- require the Tenderer to provide a breakdown of any tendered amounts, to show that they reflect a fair allocation of the tendered Contract Sum and
- invite the Tenderer to adjust rates or prices tendered in the Pricing Document, but without adjusting the tendered Contract Sum or having any effect on the Comparative Cost of the Tender.

The Contracting Authority will pay particular attention to pricing that could result in the Tenderer, if successful, being paid too much of the Contract Sum disproportionately early in comparison with the amount of work done.

If, having considered the information provided (both in the tender and in response to a requirement under this section 8.2), the Contracting Authority is of the view that the Tenderer's tendered rates or prices in the Pricing Document do not reflect a fair allocation of the tendered Contract Sum, the Contracting Authority may reject the tender.

8.3 Abnormally low tenders, abnormally high or low rates or prices

If, in the Contracting Authority's opinion, the tendered Contract Sum is abnormally low or any tendered amounts (including the rates tendered in the Schedule, part 2) are abnormally low or abnormally high, the Contracting Authority may require the Tenderer to provide details of the constituent elements of the tendered Contract Sum or the tendered amounts. This may include (without limitation) the information listed in Regulation 69 of the European Union (Award of Public

Authority Contracts) Regulations 2016. Any failure to provide such information, when requested, may exclude the tender from further consideration. If, having considered the information provided, the Contracting Authority is of the view that either the Contract Sum is abnormally low or any tendered amounts are abnormally low or abnormally high, the Contracting Authority may reject the Tender.

No adjustment made under this section 8.3 will affect the tendered Contract Sum or the Comparative Cost of the Tender.



8.4 Permitted adjustment for Standing Conciliators Fee

This section shall only apply where a Reserved Sum is included in the Pricing Document should a Standing Conciliator be required in part 1N of the Form of Tender and Schedule. The Tendered Contract Sum of the Successful Tenderer will be adjusted to arrive at the final Tendered Contract Sum for the Works by deleting the Reserved Sum in the Pricing Document and replacing it with 50% of the total agreed lump sum fee for the Standing Conciliator.

9 Assessment of Tenders

9.1 Award Criteria

The award criterion is the most economically advantageous Tender meeting the specified minimum criteria (if any), including those in the Suitability Questionnaire(s).

The assessment of the most economically advantageous Tender will be made on the basis of the award criteria in the Particulars.

Options, variant tenders, and standard tenders will be assessed according to these criteria.

9.2 Clarification

The Contracting Authority may seek clarification or further information or both from one or more Tenderers. The Contracting Authority may meet with one or more Tenderers for these purposes. The Contracting Authority will confirm to the Tenderer concerned in written minutes any clarification arising from a meeting and the Tenderer will be required to confirm or correct the minutes in writing. See also section 10.4.

9.3 Compliance

The Contracting Authority shall assess whether any of the grounds for exclusion in referenced in the Suitability Assessment Questionnaire. The Contracting Authority shall assess whether Tenderers meet the qualification criteria in the Suitability Assessment Questionnaire(s).

The Contracting Authority will assess Tenders for compliance with these Instructions, including provision of all the information and documentation required, and the matters covered in section 8 above.

Following the assessments under this section 9.3, the Contracting Authority may proceed according to sections 7 or 10 of these Instructions whichever is appropriate.

9.4 Review⁵

Important Note: Any review procedure available in this Competition (other than legal proceedings under Order 84A of the rules of Superior Courts) set out in the Particulars is not mandatory. Tenderers should obtain legal advice as to the review procedures that may be available to them under law, as well as the timeframes in which such review procedures may be availed of.

9.5 Assessment of comparative cost

The Contracting Authority will assess the Comparative Cost of each Tender using the template in Appendix 4 to these Instructions.

⁵ Note to Contracting Authority: Contracting Authorities may include here a provision for a review procedure whereby a Tenderer who disputes a decision of the Contracting Authority about whether a Tender complies with this ITT may raise the matter with the Contracting Authority. The review procedure should include appropriate timelines for the submission of the query and response times.

For the purpose of assessing the Comparative Cost of Tenders only, the Contracting Authority will assume that there will be Compensation Events involving payment of the amounts stated in Appendix 4 to these Instructions.

The Comparative Cost of Tender will be carried out to each Tender before the adjustment referenced in section 8.4 is carried out for the agreed lump sum fee for the Standing Conciliator (where applicable).

9.6 Assessment of other criteria

None

9.7 Change in Circumstances

If, as a result of a change in circumstances or otherwise, any information given by a Tenderer to the Contracting Authority, in a Tender or otherwise, including in a SAQ Response (in particular but without limitation, regarding the structure of a Tenderer and/or the members of a Tenderer or any entity being relied upon by the Tenderer), was (when submitted) or has become (by reference to the facts as they then stand) untrue, incomplete or misleading, the Tenderer must so inform the Contracting Authority as soon as it becomes aware of this.

If it comes to the Contracting Authority's attention that:

- there has been a change in circumstances concerning a Tenderer that could affect the Contracting Authority's assessment of that Tenderer's Tender or
- information submitted by a Tenderer was (when submitted) or has become (by reference to the facts as they then stand) untrue, incomplete or misleading

the Contracting Authority may (but is not required to) take such steps as it considers necessary to revise its assessment of the Tenderer's Tender on the basis of the information then available to the Contracting Authority and/or exclude the Tenderer from further participation in the Competition. The Contracting Authority may clarify this with the Tenderer and may seek further information and/or evidence from the Tenderer.

10 Award Process

10.1 Tender validity period

Subject to Section 10.4 of these Instructions, the Contracting Authority may accept a Tender any time within the time stated in the Particulars.

10.2 Notification

As soon as practicable after reaching the award decision, the Contracting Authority will inform all Tenderers of the decision.

If the EU procurement rules apply the notification to the Tenderer to whom the Contracting Authority has decided to make an award should be in the form of Model Letter O.eu6 *Letter to Successful Tenderer*. The notification to the other compliant Tenderers should be in the form of Model Letter O.eu7 *Letter to Unsuccessful Tenderer* and should issue at the same time as the *Letter to Successful Tenderer*. The notification to non-compliant or eliminated Tenderers where a period of 30 days has not elapsed between the letter notifying them of their non-compliance/elimination and the date that letters are sent to Successful and Unsuccessful Tenderers should be in the form of Model Letter O.eu8. *This letter must be sent by the Contracting Authority at the same time as the Letter to Successful Tenderer and the Letter to Unsuccessful Tenderers for the Standstill Period to be valid.*

If the EU procurement rules do not apply the notification to the Tenderer to whom the Contracting Authority has decided to make an award should be in the form of Model Letter O.na6 *Letter to Successful Tenderer*. The notification to the other compliant Tenderers should be in the form of Model Letters O.na7 *Letter to Unsuccessful Tenderer* and should issue at the same time as the *Letter to Successful Tenderer*.

10.3 Letter to Successful Tenderer

Whichever *Letter to Successful Tenderer* issues (O.eu6 or O.na6) it should request the Tenderer to submit to the Contracting Authority any or all of the following:

- the performance bond required under the Contract
- evidence of the insurances required by the Contract
- evidence of tax compliance from the Revenue Commissioners
- any required appointment as project supervisor for the construction stage or the design process and the construction stage
- Evidence of compliance with your legal obligations regarding Sick Pay/Pensions including Death in Service Benefit and details of how you will deal with providing future evidence in relation to these obligations where the intention is to subcontract elements of the Works
- The Contractor's management arrangements for the Project.
- The name and contact details of the designated person within the Contractor's firm to deal with compliance with Registered Employment Agreement compliance. (Clause 5.3.9)
- The Detailed Programme of Work
- A resource histogram detailing the resources related to the Detailed Programme of Work
- The Projected cash flow and their relationship with the detailed programme.

- Confirmation of the name of the Project Supervisor Construction Stage [PSCS] who will be appointed (by the Design Team Leader on behalf of the Client) and confirmation in writing from the PSCS (who may be the Contractor) that the PSCS will accept that appointment. Where you are proposing a person other than the person nominated at Pre-Qualification stage, you must also provide evidence that the person nominated has the Health and Safety training and Qualifications (e.g. degree, diploma, certificate, CPD) and Experience required in the Pre-qualification Questionnaire.
- Confirmation that a preliminary project specific Health and Safety Plan has been prepared by the person to act as Project Supervisor (Construction Stage).

If the Tenderer to whom such a *Letter to Successful Tenderer* is addressed does not submit the documents as required within the time allowed, the Contracting Authority may

- Proceed according to the process in section 10.2 above to initiate award to the Tenderer who submitted the next most economically advantageous Tender, or lowest priced, or
- Allow the Tenderer to whom the *Letter to Successful Tenderer* was addressed additional time to provide the documents or

Issue the Letter of Acceptance to the Tenderer to whom the *Letter to Successful Tenderer* was addressed (even though the documents have not yet been provided) ⁶.

10.4 Letter of Acceptance

The Contracting Authority may issue the *Letter of Acceptance* at any time during the Tender validity period referred to in section 10.1 above.

Any written clarifications of a Tender (including minutes of a meeting clarifying the Tender, see section 9.2), will be referred to in any *Letter of Acceptance* of the clarified Tender, and will be included in the Contract.

10.5 Agreement

Following issue of the *Letter of Acceptance*, the Contracting Authority will inform the Contractor of the arrangements for the execution of the Agreement. The Contractor will be required to execute the Agreement as a deed unless the Particulars say that the Contract may be executed under hand.

10.6 Award Notice

The Contracting Authority will, after award, send an award notice (if appropriate) to the Publications Office of the European Union, if so required by law. This notice may include disclosure of the contract price.

⁶ A contract should not be awarded to any firm which cannot provide evidence of tax clearance except as a last resort. In such a case, the advance approval of the Department of Finance must be obtained.

Glossary of terms used in these Instructions

Terms defined in the Conditions of the Contract identified in the Particulars have the same meaning in these Instructions. References to clauses are to clauses or sub-clauses of those Conditions. Unless otherwise indicated, references to sections and Appendices are to sections of and Appendices to these Instructions.

Term	Meaning
Applicant	a person (or group of persons) who applies for tender documents but has not submitted a tender.
Comparative Cost	a tendered Contract Sum adjusted, for tender assessment purposes only, according to section 9.5 above
Contract	the contract that may be awarded by the Contracting Authority for the Works at the end of the competition
European Union Procurement Regulations	If applicable, the particular European Union procurement regulations under which this Competition is being conducted (and which will be stated in the OJEU Contract Notice issued by the Contracting Authority) being either the: European Union (Award of Public Authority Contracts) Regulations 2016; or European Union (Award of Contracts by Utility Undertakings) Regulations 2016.
Novated Specialists	Novated Specialists are those whose contract with the Contracting Authority is to be novated to the Contractor. They are listed in Part 1F (iii) to the Form of Tender and Schedule.
Reserved Sums	Those sums provided in the Pricing Document to cover a Standing Conciliator. Such sums will be adjusted in accordance with section 8.4.
SAQ	The suitability assessment questionnaire issued for the competition
SAQ Response	The Tenderers response to the SAQ
Specialist sub-contract Conditions	The conditions of contract under which the Contractor appoints a Specialist named by the Contracting Authority in the Tender and Schedule, part 3B.
this competition	the award process for which these Instructions is issued
these documents	these Instructions and the invitation letter and other documents issued with it and any additional information issued by the Contracting Authority to Tenderers in connection with the competition
these Instructions	- this volume, including the Preface at the start, Particulars and Appendices - other information or instructions issued by the Contracting Authority to Tenderers in connection with the competition not stated to amend the Contract documents

Instructions to Tenderers- Open Procedure for Works Contractors

Tender	a tender for the Contract, including the completed Form of Tender, completed Schedule and completed Pricing Document
Tenderer	a person (or group of persons) who submits a Tender [2014/24/EU Article 2(1)(11) and SI No 284 of 2016 Regulation 2(1)]

Particulars

These are the Particulars referred to in the Instructions. They are part of the Invitation to Tender.

Tender for	Construction of a new two storey extension including all associated ancillary site works at De La Salle College, Castleblayney Road, Dundalk, Co. Louth		
Comprising	The construction of a new two storey extension comprising general school accommodation at the lower level & an ASD unit at the upper level, completion of links to existing school, including revisions to the existing site entrance at Mill Road, all associated drainage works and other associated site works.		
At	De La Salle College, Castleblayney Road, Dundalk, Co. Louth		
For	Board of Management, De La Salle College, Dundalk, Co. Louth		
Using (Instructions section 1.3)	The form of Conditions set out in the Public Works Contract for Minor Building and Civil Engineering Works designed by the Employer with a cited revision reference commencing with v2 published on http://constructionprocurement.gov.ie/contracts/ on the date 10 days before the latest date for submission of Tenders (disregarding any amendments posted on that date).		
Novation	Contract to be novated as a Specialist contract	No	

Means of Communication (Instructions section 2.1, 2.3)	The means of communications between the Applicant and the Contracting authority in relation to the competition shall be by eTenders platform		
	Not Applicable		

Supplemental Information and Queries (Instructions sections 2.2, 2.3)	Latest date for queries	14 days before latest time for receipt of Tender	
	Date after which Contracting Authority will not normally issue supplemental information or responses to queries	8 days before latest time for receipt of Tender	

Timetable for Competition	Contract Notice date:	As per CFT.	Reference:	As per CFT.
	Interviews (if required):	Not Applicable		
	Decision on Contract Award:	As per CFT.		

Instructions to Tenderers- Open Procedure for Works Contractors

Tender Deadline
(Instructions
section 5.1)

Latest date and time for submission of Tenders: As per CFT.

Means of tender
delivery
(Instructions
section 5.1)

Means of Tender delivery⁷:

the eTenders platform

Not Applicable

Copies
(Instructions
sections 5.2)

Number of Paper Copies of Tender

Not applicable

Number and type of Electronic
Copies of Tender:

Not Applicable

Where delivery is by hand or registered prepaid post, Tenderers should obtain a signed receipt acknowledging delivery.

Other
(Instructions
section 2.4)

Not Applicable.

Tender
Documents
(Instructions
section 5.2)

Attached to these Instructions are the following documents, divided into the two categories set out below:

Documents to be included in the Contract

The Agreement

The form of conditions identified in the Particulars

Volume A Works requirements (as stated in Project Particulars)

Volume B Form of Tender and Schedule

Volume C Pricing Document

Documents for information purposes only (*not* to be included in the Contract)

This Invitation to Tender Letter

⁷ where the competition is subject to the European Procurement Regulations, either "electronic submission" or "the eTenders platform" must be entered.

These Instructions

Additional Information as referred to in Appendix 3 to this ITT and listed in Summary of Additional Information

QW2 Suitability Assessment Questionnaire for Open Procedure-Part 1&2

Further information may be issued as described in these Instructions

Deposit
(Instructions
section 5.13)

Deposit required on issue of tender documents

Not Applicable.

Format of Tender
Submissions
(Instructions
section 5.4)

Where delivery is by hand or registered prepaid post, Tenderers should submit their tender in a sealed envelope or box (the "Outer Envelope"⁸) containing one or a series of separate sealed envelopes or boxes, each containing one or more separate bound folder for each of:

- completed volume B
- completed volume C
- Works Proposals
- Additional information specified in Appendix 2 to these Instructions

Each envelope or box within the Outer Envelope must be clearly marked with the name of the Tenderer, the name of the Contract, and the content, and, if more than one copy is required, the copy number: for example "Tender of ABC Limited for [contract title], Volume C, Pricing Document, copy 1, master'. If more than one Tender is permitted or required, each envelope or box must also be marked with the unique identifier required under section 6.4 of these Instructions.

The SAQ Response(s) and supporting documentation for the Tenderer and its Specialists including any proposed alternative Specialists should be clearly labelled "SAQ Response" and kept separate in a sealed envelope or box inside the "Outer Envelope" from any of the other sealed envelopes or boxes which contain the tender submission.

Where tender submission is by means of the eTenders platform or other electronic submission:

Tenderers should upload their Tender in clearly named separate documents for each of:

- completed volume B
- completed volume C
- Works Proposals

⁸ This may be an outer box with sealed wrapping.

- Additional information specified in Appendix 2 to these Instructions
- SAQ Response(s). The SAQ Response(s) and supporting documentation for the Tenderer and its Specialists including any proposed alternative Specialists should be clearly labelled "SAQ Response".

All uploaded documents should be clearly identified in their saved title.

All uploaded documents (other than the Pricing Document, which must be submitted in a *read only* PDF format) should be saved in the format stated below. The *read only* PDF Pricing Document must be marked "Master Pricing Document".

All documents that require signature must be signed prior to converting to the required file format stated below.

All documents should be clearly marked with the name of the Tenderer, name of the Contract and the content. For example: "Tender of ABC Limited for [contract title], Volume C, Pricing Document". If more than one Tender is permitted or required, each document must also be marked with the unique identifier required under Section 6.4 of these Instructions.

The required file format for electronic documents is:

PDF readable

Not Applicable

Language
(Instructions
section 5.3)

English

Pricing
(Instructions
section 5.7)

Pricing Format: Lump Sum

Substantial
Completion
(Instructions
section 5.9)

Date for Substantial Completion

As Schedule, Part 1

Form of Tender
to be sealed
(Instructions
section 5.12)

No

Instructions to Tenderers- Open Procedure for Works Contractors

Mandatory Options (Instructions section 6.2)	Are mandatory options required? No Not Applicable
Variants (Instructions section 6.3)	Are variant tenders permitted? No If variant tenders are permitted, is a standard tender also required? Not Applicable Minimum requirements for variants: Not applicable
Number of Tenders (Instructions section 6.4)	Maximum number of Tenders per Tenderer: One
Tender validity period (Instructions section 10.1)	As stated in Form of Tender in volume B.
Agreement (Instructions section 10.5)	To be executed under seal.
Review Procedure (Instructions Section 9.4)	Not Applicable Important Note to Tenderers: Where a process is set out above, the process is not mandatory. Tenderers should obtain legal advice as to the review procedures that may be available to them under law, as well as the timeframes in which such review procedures may be availed of.

Award Criterion
(Instructions
section 9.1)

Most Economically Advantageous Tender	
Price	
<i>Not Applicable</i>	Not Applicable
Technical Merit	
<i>Not Applicable</i>	Not Applicable
Total:	100%

Note: The combined total weightings for 'Price' and 'Technical Merit' must equal 100%.

The formulae for assessment purposes are provided under Section 9.6 of these Instructions.

Or

Most Economically Advantageous Tender	
<i>Comparative Cost of Tender as Appendix 4</i>	100%

Appendix 1: Works Proposals

Works Proposals to be submitted with Tender

Not applicable. No works proposals are required.

Appendix 2: Additional Information

Additional Information to be submitted with Tender

An undertaking of the surety to provide the performance bond required by the Schedule, part 1E, if the Contract is awarded to the Applicant.

Appendix 3: Information Pack

Information Pack

Preliminary Health & Safety Plan

Copy of Grant of Planning Permission (NOTE: Currently in the process of being extended)

Copy of Fire Safety Certificate

Copy of Disability Access Certificate

Copy of Site Investigation Report

Copy of Topographical Survey

Appendix 4: Template to be used by Contracting Authority to Calculate Comparative Cost of Tender

Tender Evaluation

For the purpose of tender evaluation (in relation to clause 10.6.4):

- (i) If the tendered percentage addition to costs of labour is negative, blank or less than 35%, the percentage adjustment to the costs of labour that will be used is 35%.
- (ii) If the tendered percentage addition to costs of materials is negative or blank, the percentage adjustment to the costs of materials that will be used will be 0%.

If the tendered percentage deduction to the costs of plant is more than 50% it will be read as a deduction of 50% and so used in the evaluation. If the entry is left blank it will be read as 0% and so used in the evaluation.

Continued on next page

For Information Purposes Only: Applicants are not to complete this table

Contract Sum				€
Tendered Contract Sum (Form of Tender ⁹)				
Tendered Compensation Events Charges				
€150,000	labour	x	% adjustment (Schedule, part 2D)	
€150,000	materials	x	% adjustment (Schedule, part 2D)	
€75,000	plant	x	% adjustment (Schedule, part 2D)	
30 days	Site Working Days' delay	x	tendered rate (Schedule, part 2D) ¹⁰	
			Sub-Total	
Tendered Date for Substantial Completion (if used)				
€N/A	NOT USED	x	days in excess of the earliest date for substantial completion ¹¹	
			Sub-Total	
		x		
		x		
		x		
		x		
TOTAL COMPARATIVE COST OF TENDER				

⁹ Where a Standing Conciliator is required in part 1N of the Form of Tender and Schedule a Reserved Sum is used in the Pricing Document to cover the estimated fee for the service. The Tender Sum on the Form of Tender and Schedule will be adjusted in accordance with section 8.4 of these Instructions where the identity of the Standing Conciliator and their lump sum fee is agreed between the parties prior to the issue of the Letter of Acceptance. (see section 8.4)

¹⁰ Only to be used where Sub-clause 10.7.1 (2) – 'Tendered rate of delay costs' is selected in the Schedule, part 1K.

¹¹ Only to be used where tenderers are to complete the Schedule part 2C.