

**FAQ Contract Notice  
OJ 2008 SO 83191**

**Invitation to tender No. TREN/E2/297/2008 concerning  
Study on Separation of accounts of railway undertakings and rail infrastructure  
managers**

**Question:**

In the tasks to be carried out section on page 11 of the tender document, Tenderers are required to identify all railway undertakings with an annual turnover of more than 50million euros.

1) Over the requested time period of analysis (2004-2007) some railway undertakings (taking the UK as an example) are new in that they did not exist when the ECORYS (Feb 2006) report was done.

Can you confirm whether railway undertakings in this category need to be included in the identification list and financial accounts requested for the years since they started operating. ?

**Answer:** Such railway undertakings do not need to be included.

2) Over the requested time period of analysis (2004-2007) some railways undertakings that did exist when the ECORYS(Feb 2006) report was done have ceased to operate (as a consequence of merger, retendering or company takeover).

Can you confirm whether railway undertakings in this category need to be included in the identification list and financial accounts requested for the relevant years until they ceased to operate. ?

**Answer:** Such railway undertakings do not need to be included.

3) Over the requested time period of analysis (2004-2007) it is possible that some railway undertakings came into existence operated for a short time and then ceased to operate.

Can you confirm whether railway undertakings in this category need to be included in the identification list for the years that they did operate and financial accounts requested for the years when they did operate. ?

**Answer:** Such railway undertakings do not need to be included.

A requirement to include items 2 and 3 in particular will have an impact on the resources required to do the work.

**4) Definition of Financial Accounting Year**

Not all railway undertakings report their annual accounts by calendar year (January 1st-December 31st). In cases where the accounting year is different from the calendar year can you confirm that the year in

which the annual accounts end should be taken as the datum year for the financial accounts. e.g accounts for the year ending 31st March 2005 would be defined as 2005 rather than 2004. ?

**Answer:** The tender specifications say that financial analysis should be carried out for "every year after 2003", therefore 2004 to 2007 (where available). This does not depend on the definition of the accounting years by individual companies, but on the financial information which is available for all of these years up to 2007.

5) In order to submit the bid, is it compulsory for the tenderers to form a grouping before the submission of the bid?

**Answer :** there is no mention in the tender specifications of any necessity to form a grouping.

