

## Questions & Answers

Simplified tender procedure “Providing logistics and organisation for events related to the implementation of INTERREG-IPA cross-border cooperation programmes”

**ref: Interreg-IPA CBC-TA-2020-8**

Questions	Answers
<p><b>Questions regarding p.3 ECONOMIC AND FINANCIAL CAPACITY, p.4 PERSONNEL and p.6 EXPERIENCE in the SERVICE TENDER SUBMISSION FORM</b></p>	
<p>In the tables required to be filled-in and specified in each point, there are several sections: 2 years before last year, Year before last year, Last year, Past year and Current Year. We would like to make sure that we clearly understand the interpretation of the specific years, namely:</p> <ul style="list-style-type: none"> <li>- 2 years before last year = 2019;</li> <li>- Year before last year = 2020;</li> <li>- Last year = 2021;</li> <li>- Past year = 2021;</li> <li>- Current year = 2022.</li> </ul> <p>We base this specification of years on the fact that: 1) invitation of the public procurement happened on 23rd December 2022 and 2) 5 Last year = last accounting year for which the entity's accounts have been closed (note of clarification in the Service Tender Submission Form document), since we cannot provide the financial data and balance sheets from 2022 due to the accounting year not being closed yet.</p>	<p>According to p. 2.6.11.2. “Economic and financial capacity” of ePRAG:</p> <ul style="list-style-type: none"> <li>- <u>As a current year should be considered the financial year for which accounts have not been closed yet;</u></li> <li>- <u>Past /Last year – the last financial year for which accounts have been closed;</u></li> <li>- Year before last year and 2 years before last year - should be defined into the log frame of the abovementioned definitions accordingly.</li> </ul> <p>As per the definition of article 27 of the Accountancy Act the annual financial statements should be compiled by 31 December of the relevant reporting period, i.e. at that moment the accounts should be considered closed (the annual financial statements are subject to compliance with the provisions of the Accountancy Act). As it is stated in Additional provisions of the Accountancy Act the "reporting period" shall mean the calendar year (1 January – 31 December).</p>