

COMMISSION OF THE EUROPEAN COMMUNITIES

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Brussels, 18 July 1989

TENTH SYNOPTIC REPORT

on the transposed annual accounts of railway undertakings

1 9 8 6

(according to article 5 (2) of

Council Regulation (EEC) No. 2830/77 of 12 December 1977)

Synoptic report on railway accounts (1986)

1. INTRODUCTION

- 1.1 Article 5 of Regulation (EEC) No. 2830/77 (1) provides that railway undertakings shall, within 12 months of the end of the accounting year in question, transmit to the Commission their transposed accounts. Six months after their receipt "the Commission shall submit a synopsis (of the accounts) to the Council".
- 1.2 After the reception of the transposed accounts of all undertakings (July 1988), the Commission's services prepared a detailed working document, including a summary and a overall commentary of the 1986 transposed accounts.
- 1.3 The working document was sent in August to the Members of the Advisory Committee, who were asked to present their remarks until 15th October.
- 1.4 The Advisory Committee Members had no remarks on the summary and commentary presented by the Commission's services (briefly restated in point 2 of this synoptic report).

(1) O.J. No. L 334/13 of 24.12.1977.

2. SUMMARY AND COMMENTARY ON THE TRANSPOSED ACCOUNTS

2.1 A summary of the Transposed Accounts is reproduced in Annexes I and II.

2.2 The following changes in accounting practices can be noted with relation to prior year reports:

(a) FS

In accordance with art. 17 of the law 210/85 establishing the FS as a public enterprise, the balance of the exercise of 1986 is set up in line with the provisions in art. 2423 f.f. of the "Codice Civile".

Account 00 - Represents the initial allocation to the new FS

Account 10 - As State property, land and fixed installations do no longer belong to the FS

Account 15 - Is showing credits vis-à-vis the State for long-term debts where the refunding is made by the State.

(b) DSB

Account 20 - From 1986 onwards the Stocks are no longer part of the State budget. Previously purchased stock goods were charged to the Profit and Loss Account at the time of consumption. In future it will be recorded upon purchase whether for immediate use or storage.

2.3 Statements on Source and Application of Funds have been received from all railway companies, with the exception of RENFE, FS, CFL and CP. The Statement has for the first time been presented in the sixth Two-Year Report (1983-1985) in the form agreed by the Advisory Committee.

3. THE COUNCIL IS INVITED TO TAKE NOTE OF THIS SYNOPTIC REPORT

SUMMARY OF THE TRANSPOSED BALANCE SHEET (1986)

ANNEX I
(IN MIO NATIONAL CURRENCY)

	BRB	CFL	CIE	CP	DB	DSB	FS (1)	NIR (2)	NS	OSE	RENFE	SNCB/ NMBS	SNCF
ASSETS													
LONG-TERM ASSETS	1 813,8	4 084	300,3	90 030	64 141	12 005	28 222	45 291	7 346	51 876	495 256	213 400	108 648
- FIXED ASSETS	1 601,7	4 017	300,3	50 176	61 599	11 964	1 449	45 291	6 620	50 617	199 178	209 583	98 921
- OTHER FIXED ASSETS	212,1	67	-	39 854	2 542	41	6 773	-	726	1 259	4 444	3 817	9 727
CURRENT ASSETS	539,5	1 538	92,2	16 686	4 550	772	3 467	3 482	609	37 346	35 250	40 516	22 453
- STOCKS	208,4	639	32,3	4 389	1 071	-	50	736	306	6 663	10 259	9 901	3 523
- REALIZABLE ASSETS	304,7	867	58,4	11 467	2 836	711	7 570	2 260	266	27 595	24 216	29 878	18 521
- BANK BALANCES AND CASH	26,4	32	1,5	830	643	61	5 847	486	37	3 088	775	737	409
CUMULATIVE RESULTS (LOSSES)	856,8	79	52,0	8 156	6 230	-	-	1 198	-	-	7 951	10 966	36 727
TOTAL	3 210,1	5 701	444,5	114 872	74 921	12 777	41 689	49 971	7 955	89 222	246 823	264 882	167 828
LIABILITIES													
CAPITAL AND RESERVES	1 801,7	4 028	115,9	47 378	32 276	12 005	17 197	41 167	4 884	57 095	139 352	139 352	59 849
LONG TERM DEBITS	640,2	928	213,6	48 348	38 041	-	16 503	7	2 151	13 416	80 198	80 198	66 360
CURRENT LIABILITIES	768,2	745	110,6	19 146	4 604	772	7 989	3 590	920	18 711	45 352	45 352	41 619
CUMULATIVE RESULTS (PROFITS)	-	-	4,4	-	-	-	-	5 207	-	-	-	-	-
TOTAL	3 210,1	5 701	444,5	114 872	74 921	12 777	41 689	49 971	7 955	89 222	264 882	264 882	167 828

(1) Mtd LIT
(2) '000 UK currency

SUMMARY OF THE TRANSPOSED PROFIT AND LOSS ACCOUNT (1986)

(IN MID NATIONAL CURRENCY)

ANNEX II

	BRB	CFL	CIE	CP	DB	DSB	FS (1)	NIR (2)	NS	OSE	SNCB NMBS	SNCF
REVENUE												
TRAFFIC REVENUE	2 170,6	1 815	230,5	17 787	15 731	4 284	2 601	6 138	1 433	8 984	27 328	37 790
- PASSENGER	1 442,4	359	187,6	13 587	5 957	2 743	1 505	5 240	1 121	4 678	11 377	18 739
- GOODS	683,6	1 456	39,4	4 147	9 413	1 442	950	864	283	4 288	15 635	18 439
- POSTAL	44,6	-	3,5	53	361	99	146	34	29	18	316	612
FINANCIAL REVENUE	1,1	22	-	190	149	7	82	56	57	67	706	1 170
OTHER REVENUE	230,3	148	9,4	1 267	1 750	600	584	1 735	157	621	21 976	4 009
CONTRA OF COSTS	343,9	-	23,4	-	6 152	169	1 008	-	157	1 629	5 129	3 014
COMPENSATION AND AIDS	809,8	6 226	116,8	21 342	9 302	2 751	10 534	5 486	1 390	19 322	35 766	23 891
- REG. (EEC) 1191/69	786,4	2 773	56,3	11 188	3 438	2 058	2 385	4 676	1 325	873	22 868	7 278
- REG. (EEC) 1192/69	18,6	2 187	8,2	680	4 691	21	1 055	55	38	4 503	405	30
- REG. (EEC) 1107/70 Art. 3	4,8	1 266	24,7	3 400	172	672	2 868	-	-	-	12 493	10 981
- OTHER	-	-	6	074	1 001	-	2 858	755	27	-	-	2 602
- REG. (EEC) 1107/70 Art. 4	-	-	27,0	-	-	-	1 370	-	-	13 946	-	3 000
EXTRAORDINARY ITEMS	-	-	-	2 080	300	-	693	-	-	148	-	1 452
LOSS FOR THE YEAR	187,1	190	-	5 683	3 321	-	-	1 198	-	-	3 014	3 875
TOTAL	3 742,8	8 401	380,1	48 349	36 705	7 811	15 502	14 613	3 194	30 771	93 919	75 201
EXPENSES												
STAFF COSTS/WENDUNGEN	1 967,6	6 528	198,2	24 815	20 482	3 630	7 517	8 676	1 706	21 862	51 548	39 511
MATERIAL SUPPLIED AND SERVICES PERFORMED BY THIRD PARTIES	1 308	719	113	11 792	11 359	2 364	3 613	4 185	774	6 539	26 762	17 863
TAXES AND DUES	-	99	17,5	6	82	-	87	-	14	174	4	2 034
DEPRECIATION AND PROVISIONS	205,3	806	23,4	4 129	1 810	798	1 797	501	430	833	5 811	5 534
FINANCIAL CHARGES	72,4	249	21,2	5 345	2 932	1 019	2 003	10	270	483	9 741	9 515
EXTRAORDINARY ITEMS	189,5	-	2,4	2 262	40	-	485	1 239	-	1 060	53	744
PROFIT FOR THE YEAR	-	-	4,4	-	-	-	-	-	-	-	-	-
TOTAL	3 742,8	8 401	380,1	48 349	36 705	7 811	15 502	14 613	3 194	30 771	93 919	75 201

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