

COMMISSION OF THE EUROPEAN COMMUNITIES

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Brussels, 9 December 1988

NINTH SYNOPTIC REPORT

on the transposed annual accounts of railway undertakings
1985

(according to Article 5(2) of Council Regulation (EEC)
No 2830/77, of 12 December)

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Synoptic report on railway accounts (1985)

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 The Commission's services prepared a detailed working document on the transposed accounts 1985, which was submitted for comment to the Members of the Advisory Committee established to assist the Commission in the implementation of the said regulation.
- 1.3 At the time the working document was submitted to the Advisory Committee (March 1988), the transposed accounts of the Italian and Greek railways (FS and OSE) had not yet been received by the Commission. In the meantime this information has been made available and a summary of the results is included in this report.
- 1.4 For the rest the Advisory Committee had no remarks on the summary and commentary presented by the Commission's services (briefly restated in point 2 of this synoptic report).

(1) OJ 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 No changes were noted in accounting practices used in the drawing-up of the 1985 Transposed Accounts, except from the change of BRB in the accounting year from a calendar basis to a financial year basis. The BRB accounts presented here cover now the period 1 April 1985 till 31 March 1986.
- 2.3 Statements on the source and application of funds have been received from all railway companies, with the exception of CFL, in conformity with the scheme agreed by the Advisory Committee.

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

SUMMARY OF THE TRANSPOSED BALANCE SHEET (1985)

	BRB (1)	CFE (1)	CIE (1)	DB (1)	DSB (1)	FS (2)	NIR (3)	NS (1)	OSE (1)	SNCB MMBS(1)	SNCF (1)
ASSETS											
LONG-TERM ASSETS	1 649,7	3 869	292,7	61 389	11 302	21 662	40 968	7 122	44 870	203 622	103 896
- FIXED ASSETS	1 406,2	3 802	292,7	58 804	11 260	19 302	40 968	6 235	43 126	199 178	93 608
- OTHER FIXED ASSETS	243,5	67	-	2 585	42	2 360	-	887	1 744	4 444	10 288
CURRENT ASSETS	613,4	1 661	70,1	4 230	1 760	12 430	3 689	658	27 425	35 250	23 995
- STOCKS	214,2	592	38	1 072	921	2 243	735	309	4 042	10 259	3 503
- REALIZABLE ASSETS	292,9	1 058	31,1	2 562	779	6 766	1 883	309	19 845	24 216	19 894
- BANK BALANCES AND CASH	106,3	11	1	596	60	3 421	1 071	40	3 538	775	598
CUMULATIVE RESULTS (LOSSES)	669,7	87	58,7	6 029	-	18 378	-	-	-	7 951	32 676
TOTAL	2 932,8	5 617	421,5	71 648	13 062	52 470	44 657	7 780	72 295	246 823	160 567
LIABILITIES											
CAPITAL AND RESERVES	1 486	3 217	106,7	31 360	11 302	14 771	36 119	4 567	50 609	131 660	57 929
LONG TERM DEBTS	623,1	1 035	214,6	36 188	-	31 030	116	2 268	9 109	78 985	65 718
CURRENT LIABILITIES	823,7	1 365	93,4	4 100	1 760	6 669	3 215	912	12 577	36 178	36 920
CUMULATIVE RESULTS (PROFITS)	-	-	6,8	-	-	-	5 207	33	-	-	-
TOTAL	2 932,8	5 617	421,5	71 648	13 062	52 370	44 657	7 780	72 295	246 823	160 567

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(1) 10 national currency

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(2) 10 Italian currency

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(3) 10 United Kingdom currency

SUMMARY OF THE TRANSPOSED PROFIT AND LOSS ACCOUNT (1985)

	BRB (1)	CFE (1)	CIE (1)	DB (1)	DSB (1)	FS (2)	NIR (3)	NS (1)	OSE (1)	SNCB NMBS(1)	SNCF (1)
<u>REVENUE</u>											
TRAFFIC REVENUE	2 050,7	1 933	224,8	16 177	4 151	2 557	5 864	1 462	7 531	29 891	38 807
- PASSENGER	1 319,6	348	181,9	5 987	2 667	1 626	4 901	1 120	3 886	11 754	18 800
- GOODS TRAFFIC	677	1 585	39,5	9 822	1 379	926	926	313	3 630	17 708	19 286
- POSTAL	54,1	-	3,4	368	105	5	37	29	15	429	721
FINANCIAL REVENUE	2,8	61	-	182	8	71	77	69	98	696	1 492
OTHER REVENUE	180,2	103	9	1 737	611	435	1 681	92	470	19 593	3 930
CONTRA OF COSTS	383,9	-	41,9	5 486	81	261	-	220	1 199	7 564	2 641
COMPENSATION AND AIDS	918,5	5 967	115	9 317	2 645	6 798	5 644	1 357	15 951	53 792	23 342
- REG. (EEC) 1191/69	895,9	2 224	54,9	3 443	2 022	3 103	4 862	1 278	-	22 865	6 893
- REG. (EEC) 1192/69	18,2	2 144	8	4 664	21	652	61	38	732	18 208	14
- REG. (EEC) 1107/70 art.3	-	1 599	24,4	185	602	2 328	-	-	3 967	12 719	10 610
- OTHER	4,4	-	,8	1 025	-	-	721	-	-	-	2 575
- REG. (EEC) 1107/70 art.4	-	-	26,9	-	-	715	-	41	11 252	-	3 250
EXTRAORDINARY ITEMS	20,9	-	2,3	158	-	47	-	-	210	-	1 094
LOSS FOR THE YEAR	19,7	104	-	2 909	-	2 119	-	-	-	248	4 486
TOTAL	3 576,7	8 168	393	35 966	7 496	12 788	13 266	3 200	25 459	111 784	75 792
<u>EXPENSES</u>											
STAFF COSTS	1 949,2	6 300	187,8	20 179	3 571	7 194	8 216	1 643	18 348	69 177	39 845
MATERIAL SUPPLIED AND SERVICE PERFORMED BY THIRD PARTIES	1 365,3	785	138,1	10 693	2 285	2 593	4 262	818	5 204	26 628	18 118
TAXES AND DUES	-	97	18,2	172	-	324	479	18	117	5	1 831
DEPRECIATION AND PRIVIS.	188,3	705	22,1	1 968	708	1 590	110	430	751	6 572	5 761
FINANCIAL CHARGES	73,9	281	20	2 901	932	580	-	257	773	8 986	9 774
EXTRAORDINARY ITEMS	-	-	-	53	-	7	27	-	266	416	463
PROFIT FOR THE YEAR	-	-	6,8	-	-	-	172	34	-	-	-
TOTAL	3 576,7	8 168	393	35 966	7 496	12 288	13 266	3 200	25 459	111 784	75 792

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