COMMISSION REGULATION (EC) No 851/2006

of 9 June 2006

specifying the items to be included under the various headings in the forms of accounts shown in Annex I to Council Regulation (EEC) No 1108/70

(Codified version)

(Text with EEA relevance)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 1108/70 of 4 June 1970 introducing an accounting system for expenditure on infrastructure in respect of transport by rail, road and inland waterway ([1]), and in particular Article 9(1) thereof,

Whereas:

(1) Regulation (EEC) No 2598/70 of the Commission of 18 December 1970 specifying the items to be included under the various headings in the forms of accounts shown in Annex I to Council Regulation (EEC) No 1108/70 of 4 June 1970 ([2]), has been substantially amended several times ([3]). In the interest of clarity and rationality the said Regulation should be codified.

(2) The Commission is responsible for coordinating all work arising out of Regulation (EEC) No 1108/70. The Commission is in particular responsible for determining what items are to be included under the various headings in the forms of accounts shown in Annex I to that Regulation. The appropriate provisions should be adopted to ensure that the forms of accounts are uniformly applied as between the various Member States and different modes of transport.

(3) The steps to be taken should include both that of defining the scope of the term 'infrastructure', by specifying for each mode of transport the installations, buildings and equipment covered by that term, and that of specifying the kind of expenditure to be entered under the various headings in the forms of accounts,

HAS ADOPTED THIS REGULATION:

Article 1

The items to be included under the various headings in the forms of accounts shown in Annex I to Regulation (EEC) No 1108/70 shall be determined in accordance with Annexes I and II to this Regulation.

Article 2

Regulation (EEC) No 2598/70 is repealed.

References to the repealed Regulation shall be construed as references to this Regulation and shall be read in accordance with the correlation table in Annex IV.

Article 3

This Regulation shall enter into force on the 20th day following its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 9 June 2006.

For the Commission
The President
José Manuel BARROSO

([1]) OJ L 130, 15.6.1970, p. 4. Regulation as last amended by the 2003 Act of Accession.
([2]) OJ L 278, 23.12.1970, p. 1. Regulation as last amended by Regulation (EC) No 906/2004 (OJ L 163, 30.4.2004, p. 49).
([3]) See Annex III.

ANNEX I

Definition and scope of the term 'Transport Infrastructure'

For the purposes of Article 1 of Regulation (EEC) No 1108/70, 'transport infrastructure' means all routes and fixed installations of the three modes of transport being routes and installations necessary for the circulation and safety of traffic.

A. RAIL

Railway infrastructure consists of the following items, provided they form part of the permanent way, including service sidings, but excluding lines situated within railway repair workshops, depots or locomotive sheds, and private branch lines or sidings:

— ground area,

— track and track bed, in particular embankments, cuttings, drainage channels and trenches, masonry trenches, culverts, lining walls, planting for protecting side slopes etc.,

passenger and goods platforms,

four-foot way and walkways,

enclosure walls, hedges, fencing,

fire-protection strips,

apparatus for heating points, crossings, etc.,

snow protection screens,

— engineering structures:

bridges, culverts and other overpasses, tunnels, covered cuttings and other underpasses,

retaining walls, and structures for protection against avalanches, falling stones, etc.,

— level crossings, including appliances to ensure the safety of road traffic,

— superstructure, in particular:

rails, grooved rails and check rails,

sleepers and longitudinal ties, small fittings for the permanent way, ballast including stone chippings and sand,

points, crossings, etc.,

turntables and traversers (except those reserved exclusively for locomotives),

— access way for passengers and goods, including access by road;

— safety, signalling and telecommunications installations on the open track, in stations and in marshalling yards, including plants for generating, transforming and distributing electric current for signalling and telecommunications,

buildings for such installations or plants,

track brakes,

— lighting installations for traffic and safety purposes,

— plants for transforming and carrying electric power for train haulage: sub-stations, supply cables between substations and contact wires, catenaries and supports; third rail with supports,

— buildings used by the infrastructure department, including a proportion in respect of installations for the collection of transport charges.

B. ROAD

Road infrastructure consists of the following items:

— land,

— roadworks prior to paving:

cuttings, embankments, drainage works, etc.,

support and back filling,

— pavement and ancillary works:

pavement courses, including waterproofing, verges, central reserve, gullies and other drainage facilities, hard shoulders and other emergency stopping areas, lay-bys and parking places on the open road (roads for access and parking and traffic signs), car parks in built-up areas on publicly owned land, planting and landscaping, safety installations, etc.,

— engineering structures:

bridges, culverts, overpasses, tunnels, structures for protection against avalanches and falling stones, snowscreens, etc.,

— level crossings,

— traffic signs and signalling and telecommunications installations,

— lighting installations,

— toll collection installations, parking meters,

— buildings used by the infrastructure department.

C. INLAND WATERWAY

Inland waterway infrastructure consists of the following items:

— land,

— channel (earthworks, canal basins and linings, sills, groynes, berms, tow-paths and service roads), bank protection, canal-carrying aqueducts, siphons and conduits, canal tunnels, service basins used exclusively for sheltering vessels,

— works for waterway shut-off and safety, spillways for the discharge by gravity of impounded water, basins and reservoirs for storing water for feeding and regulating water level, water control structures, flow gauges, level recorders and warning devices,

— barrages or weirs (works constructed across the bed of a river to maintain sufficient depth of water for navigation and to reduce the speed of flow by creating pounds or reaches), associated structures (fish ladders, relief channels),

— navigation locks, lifts and inclined planes, including waiting basins and basins for water economy,

— mooring equipment and guide jetties (mooring buoys, dolphins, mooring bitts, bollards, rails and fenders),

— movable bridges,

— installations for channel buoying, signalling, safety, telecommunications and lighting,

— installations for controlling traffic,

— toll collection installations,

— buildings used by the infrastructure department.

ANNEX II

Definition of the expenditure to be entered under the various headings in the forms of accounts shown in Annex I to Regulation (EEC) No 1108/70

A. GENERAL OBSERVATIONS

1. Under the provisions of Article 2(2) of the above mentioned Regulation the expenditure to be entered in the accounts shall be that incurred directly in meeting the cost of work, services and supplies in connection with the construction, upkeep, running and administration of infrastructure. These provisions therefore shall exclude entry in those accounts of yearly appropriations for renewal, insurance or reserve funds set up to meet future expenditure.

2. For any given infrastructure, the expenditure to be taken into account under the various headings in the forms of accounts shall be the total expenditure incurred in respect of that infrastructure, irrespective of how the expenditure is financed.

   Nevertheless, where in respect of the same installation expenditure is borne either directly or indirectly by two or more infrastructure administrations, only such net expenditure as is properly chargeable to each administration shall be included in its accounts. Also, where compensation is granted by the public authorities to certain infrastructure administrations, the amount of such compensation shall be deducted from the expenditure incurred by those administrations. In the case of the railways, the amounts deducted shall be shown separately. Such amounts may relate in particular to compensation received in respect of:

   — infrastructure expenditure (Council Regulation (EEC) No 1107/70 [1], Article 3(1)(b)),

   — payments in respect of retirement and other pensions (Council Regulation (EEC) No 1192/69 [2], Article 4(1)(c), Class III).

3. The value of dismantled installations or equipment, whether sold or used again, shall be set off against the expenditure entered under the appropriate headings in the forms of accounts, subject, in the case of railways, to any special provisions in this connection in agreements made between railway undertakings and public authorities.

4. Expenditure relating to the purchase, upkeep and operation of specialised equipment and tools used by the infrastructure department and expenditure relating to transport used for service purposes by that department shall be entered under the appropriate headings in the forms of accounts or, failing that, under the heading 'General expenses'.

5. Workshop and warehousing charges shall normally be included in the invoice prices of the articles and materials supplied to the infrastructure department. Where such direct charging is not possible, these charges shall be entered under the heading 'General expenses'.

B. DESCRIPTION OF ITEMS TO BE ENTERED UNDER THE VARIOUS HEADINGS

1. **Headings common to all three modes of transport**

   — *Investment expenditure* (headings A 1, B 1, C 1)

   Investment expenditure comprises the total expenditure (in respect of staff, and goods and services provided by third parties) in connection with the construction, extension, reconstruction and renewal of infrastructure installations, including incidental expenses and research costs connected with such work. This definition does not, however, preclude the entry pursuant to provisions of national law of certain minor investment expenditure under the heading 'Current expenditure'.

   — *Current expenditure* (headings A 2, B 2, C 2)

   Current expenditure comprises the total expenditure (in respect of staff, and goods and services provided by third parties) in connection with the upkeep and operation of infrastructure.

[1] OJ L 130, 15.6.1970, p. 1. Regulation as last amended by Regulation (EC) No 543/97 (OJ L 84, 26.3.1997, p. 6).
[2] OJ L 156, 28.6.1969, p. 8. Regulation as last amended by the 2003 Act of Accession.

— *General expenses* (headings A 3, B 4, C 4)

General expenses comprise the total expenditure of the departments concerned with administration, supervision and inspection specifically responsible for the creation and management of infrastructure, and also that portion of the expenditure of the general administrative departments directly concerned which is chargeable to infrastructure. General expenses also cover all other expenditure which has not been taken into account directly under any other heading in the forms of accounts.

The expenses covered include in particular the following:

— staff remuneration costs and operating costs of central, regional and local administrative and technical departments, costs in connection with supervision and taking over of works,

— payments in respect of retirement pensions for permanent staff, and other employers' payments (family allowances, employers' health insurance contributions, accident insurance premiums, contributions to pension schemes for staff other than permanent staff, etc.),

— expenditure relating to service accommodation provided for staff employed in the infrastructure department, less any rents charged,

— expenditure relating to service buildings of the repair and maintenance department (in particular shelters, tool depots) in so far as this has not been taken into account directly under other headings in the forms of accounts.

2. **Headings for road transport only**

— *Expenditure in respect of the upkeep of road surfaces* (heading B 20)

This covers principally expenditure in respect of works in connection with the mechanical resistance of roads to the loads applied to them. It includes both expenditure in respect of repairs to the surface for flexible pavements and expenditure in respect of the upkeep of sections for rigid pavements.

— *Traffic police* (heading B 3)

Expenditure on traffic police comprises the total expenditure of police services chargeable to their traffic supervision and control functions, including expenditure on buildings, vehicles and equipment for the special use of such services.

3. **Heading for inland waterway only**

— *Waterway police* (heading C 3)

Expenditure on waterway police comprises the total expenditure in respect of waterway police, including expenditure on buildings, wharfs and vessels for the special use of such services.

ANNEX III

Repealed Regulation with its successive amendments

Regulation (EEC) No 2598/70 of the Commission	(OJ L 278, 23.12.1970, p. 1)
Commission Regulation (EEC) No 2116/78	(OJ L 246, 8.9.1978, p. 7)
Commission Regulation (EC) No 906/2004	(OJ L 163, 30.4.2004, p. 49)

ANNEX IV

Correlation table

Regulation (EEC) No 2598/70	This Regulation
Sole Article	Article 1
—	Article 2
—	Article 3
Annexes I and II	Annexes I and II
—	Annex III
—	Annex IV