



European Commission

Presentation of the body of Community railway legislation

Standardisation of accounts and statistics

Screening Croatia and Turkey
Chapter 14 - Transport
Brussels, 27 June 2006





Regulation 1191/69

Objectives and scope

- **Determination of financial burdens borne or benefits enjoyed by railway undertakings, by reason of public intervention**
- **Payment of compensation equivalent to net burden**
- **Shall not apply to public service obligations covered by Regulation N°1191/69**



➤ Normalisation of accounts shall be applied to:

- Payments railway undertakings are obliged to make but which in other sectors are borne by state
- Expenditure of social nature if different from other transport sectors
- Retirement payments and pensions if different from other transport sectors
- Costs of crossing facilities



- **Railway undertakings calculate financial benefit and/or burden according to common rules as defined in annexes to Regulation and submit data to competent authority**
- **After examination by competent authority Member States shall pay compensation**
- **Amounts of compensation shall be published in annual accounts together with compensations for public service obligations**