

# International experience of transport accounts

UNITE

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INFRAS

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# Background

- Analysis of existing experience is important for UNITE, in order to design the framework of accounts.
- What is today's practice?  
What are the aims?  
What methodology is used?  
What is the political relevance?

# Different types of accounts

- Business accounts for ,private institutions‘ (Railways, Airlines, Airports, Sea ports)
- Infrastructure accounts mainly for road (Comparison of costs/expenses and financial contributions)
- Social cost accounts (Consideration of non financial (external) costs)

# Road infrastructure costs

Criteria	Practice in the following countries
Regular road account	Yearly: D, UK, CH Periodical update: D, A, DK, NL, IRL, E, F, SF, S No estimates available: B, L, P, GR,
HGV road account	D, UK, A, DK, IRL, E, F, NL, S, SF, CH,
Expenditure accounts	D, UK, NL, IRL, E, F, S, SF, I, CH
Distinction between fixed and variable costs/ expenditures	D, DK, S, SF, F, I
Cost accounts: Estimation of capital costs	D, A, DK, S, SF, F, CH,
Cost/expenditure allocation to vehicle categories	Own method: D, UK, A, DK, F, NL, S, SF, CH, Method from another country adopted: IRL, E,

# Road infrastructure accounts

- Expenses for financial purposes
  - Costs for economic purposes
  - Costs and contributions for equity reasons
  - Marginal costs for pricing policy
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- ➔ Capital costs
  - ➔ Allocation to vehicles
  - ➔ Allocation of revenues

# Rail infrastructure accounts

Criteria/country	Germany	Austria	Sweden
Capitalisation of investments	Yes, perpetual inventory concept	Yes, synthetic method	No, only maintenance considered
Estimation of marginal costs	<ul style="list-style-type: none"> <li>• Econometric study, regression analysis</li> <li>• Definition of relevant cost elements:</li> <li>• Estimation of different cost functions for these elements</li> </ul>	No	<ul style="list-style-type: none"> <li>• Econometric study,</li> <li>• Estimation of marginal costs</li> </ul>
Cost allocation to traffic/train types	Yes, traffic types	Allocation to passenger and freight transport	No
Allocation method	<ul style="list-style-type: none"> <li>• Distinction between marginal costs and capacity costs</li> <li>• Allocation of: <ul style="list-style-type: none"> <li>– marginal costs</li> <li>– capacity costs</li> </ul> </li> </ul>	Gross-tonne km	No

# Infrastructure accounting: Conclusions

- EC-Regulation 1970 is the basis for reporting: Development of expenses, but weak response.
- Financial monitoring and equity considerations are the main purpose.
- Marginal cost pricing and information on marginal costs is rather poor.

# Social cost accounts (I)

	<b>Austria</b>	<b>Finland</b>	<b>France</b>	<b>Germany</b>	<b>Switzerland</b>	<b>Sweden</b>	<b>UK</b>	<b>USA</b>
<b>Aim</b>	Taxation and pricing/General economic information	Taxation and pricing	Taxation and Pricing/General economic information	Taxation and Pricing, Financial cost coverage	Taxation and pricing/General economic information	CBA and Pricing	Financial cost coverage; taxation and pricing	Financial cost coverage, taxation and pricing
<b>Type of accounts</b>	Social accounts	Social accounts	Business accounts and social accounts	Social account	Social account	Business accounts and information for social accounting	Business account	Business accounts Social cost information
<b>Output</b>	Total cost coverage by transport mean  Marginal cost prices	Total cost coverage  Variable cost coverage	Financial cost coverage  Total cost coverage  Social marginal cost pricing	Total cost coverage  Financial cost coverage	Total cost coverage  Financial cost coverage	CBA unit costs Marginal cost pricing	Financial cost coverage  Total cost coverage  Marginal cost prices	Financial cost coverage  Marginal cost prices
<b>Modes covered</b>	Road, Rail	All modes	All for business accounts Cost accounts: Road	All modes	Road, Rail	Road	Road	Road (highways)
<b>Capitalisation of investments</b>	Yes	No	Yes	Yes (initially)	Yes	No	No	No



# Social cost accounts (II)

	<b>Austria</b>	<b>Finland</b>	<b>France</b>	<b>Germany</b>	<b>Switzerland</b>	<b>Sweden</b>	<b>UK</b>	<b>USA</b>
<b>Capitalisation of investments</b>	Yes	No	Yes	Yes (initially)	Yes	No	No	No
<b>Consideration of congestion costs</b>	Not within the accounts	Not within the accounts	Not within the accounts	No	Not within the accounts	No	Not within the accounts	Within social marginal cost information
<b>Consideration of external costs</b>	Yes	Yes	Yes	No	Yes	Yes	Yes	For social marginal cost information
<b>Periodicity</b>	Periodical updated	On off study	Yearly accounts One off study for external costs	Yearly	Yearly, periodical update of external costs	Periodical updated	Yearly financial info, One-off study for external costs	Periodical update
<b>Officiality / Use of results</b>	Rather important	Rather important	Rather important	Rather important	Important	Important	Rather important	Rather important

# Social cost accounts

- Aims:
  - Financial balance
  - Resource balance
  - Indirect or direct form of taxation/pricing
  - Cost Benefit Analysis
- New thoughts since EU-White Book on Pricing
- Usually expert studies

# Conclusions (I)

- No consistent, heterogenous practice in Europe
- Most important purposes:
  - ➔ Business information / financial monitoring
  - ➔ Resource costs / Green GDP approaches
  - ➔ Strategic information (Pricing, Equity, Cost-Benefit-Analysis)

# Conclusions (II)

Liberalisation process led to

- new accounting practice in ‚privatised‘ sectors
- new framework conditions for accounts (debt relief, external costs)
- ‚private‘ data situation

# Recommendations for UNITE

- The most important strategic information is social marginal cost.
  - Accounts are interesting for
    - periodic monitoring
    - financial cost recovery information
    - Averaged (national) information.
- ➔ An open scheme is needed, covering different years