

2003 No. 298

HIGHWAYS, ENGLAND

**The Trunk Road Charging Schemes (Bridges and Tunnels)
(Keeping of Accounts) (England) Regulations 2003**

Made - - - - - *9th February 2003*

Laid before Parliament *14th February 2003*

Coming into force - - *7th March 2003*

The Secretary of State for Transport in exercise of his powers under section 197(1) and paragraphs 2(2), 2(3) and 5 of Schedule 12 to the Transport Act 2000(a) and of all other powers enabling him in that behalf, hereby makes the following Regulations:

Citation, commencement and extent

1.—(1) These Regulations may be cited as the Trunk Road Charging Schemes (Bridges and Tunnels) (Keeping of Accounts) (England) Regulations 2003 and shall come into force on 7th March 2003.

(2) These Regulations apply to England only.

Interpretation

2. In these Regulations:

“the Act” means the Transport Act 2000;

“collection system” means a system for the collection of charges imposed on motor vehicles under a scheme, and shall be taken to include any barriers, booths, or other apparatus, including computer equipment and programs, used in the collection of such charges;

“penalty charge” means a charging scheme penalty charge;

“relevant period” means the period referred to in paragraph 13(3) of Schedule 12 to the Act, or such longer period as may be prescribed in pursuance of paragraphs 13(5) and (6) of that Schedule;

“scheme” means a trunk road charging scheme; and

“scheme expenses” means expenses incurred for or in connection with a scheme.

Keeping and preparation of accounts

3.—(1) Subject to paragraphs (2) and (3), a charging authority for a scheme shall, during the relevant period—

(a) keep proper accounts for that scheme showing how the net proceeds of the scheme are calculated; and

(b) prepare in respect of each financial year an annual statement of accounts for the scheme, including the following:

(i) an explanatory introduction;

(a) 2000, c. 38; see the definition of “the appropriate national authority” in section 198(1).

- (ii) a statement of the responsibilities of the person signing the accounts;
 - (iii) a statement of the system of internal financial control adopted by the charging authority;
 - (iv) a statement of income and expenditure;
 - (v) a statement of capital expenditure;
 - (vi) notes to the accounts, including an explanation of the accounting policies adopted;
- (c) cause such statement of accounts to be audited by an auditor appointed for that purpose by the charging authority; and
 - (d) cause such statement of accounts, once audited, to be laid before each House of Parliament not later than the 31st January in the calendar year following the end of the charging authority's financial year.

(2) Subject to paragraph (3), the first statement of accounts for a scheme shall be for the period commencing on the coming into force of the scheme and ending on 31st March in the calendar year following that in which the scheme came into force.

(3) Where a scheme ceases to be in force on a date other than 31st March, the period of the final statement of accounts for that scheme shall end on that other date.

Amounts received in connection with a scheme

4. The amounts received under or in connection with a scheme shall comprise all income received from the scheme, including:—

- (a) charges imposed on motor vehicles under the scheme;
- (b) any penalty charges or surcharges imposed as a result of an act, omission, event or circumstance relating to or connected with a scheme; and
- (c) interest earned on any amounts received under or in connection with the scheme.

Capital expenditure incurred in connection with a scheme

5.—(1) The costs of constructing any bridge or tunnel of at least 600 metres in length, or any road, where such bridge, tunnel or road is, or is intended to be, comprised in a scheme, shall be regarded by the charging authority as scheme expenses and shall be treated by it as items of capital expenditure.

(2) A charging authority shall regard the following as scheme expenses:

- (a) the cost of making improvements to any bridge or tunnel of at least 600 metres in length, or any road, where such bridge, tunnel or road is, or is intended to be, comprised in a scheme;
- (b) the cost of providing or improving any collection system;

and where such costs are capital by nature they shall be treated by the charging authority as items of capital expenditure.

(3) The costs under paragraph (1) shall include:

- (a) the costs incurred in preparation for or supervision of such construction;
- (b) the cost of acquiring any land necessary for the construction; and
- (c) any compensation or interest which the charging authority becomes liable to pay in connection with such construction or land acquisition.

(4) The costs under paragraph (2)(b) shall include, in so far as they relate to the provision of a collection system, the costs of planning, procuring and implementing that system.

Revenue expenditure incurred in connection with a scheme

6.—(1) A charging authority shall regard the following as scheme expenses:

- (a) the costs of maintaining bridges, tunnels and roads comprised in a scheme, including the costs of improvements (where those improvements are not of a capital nature), repairs, strengthening, renewal and ancillary works;
- (b) the costs of maintaining a collection system, including improvements (where those improvements are not of a capital nature) and repairs to such a system;

- (c) the costs of administering and operating a scheme, including the costs of providing accommodation, staff and pension costs directly attributable to the scheme, and financial or other charges incurred in respect of a scheme, whether or not the scheme is managed directly by the authority;
 - (d) the cost of repaying any of those payments referred to in regulation 4(a);
 - (e) the cost of the management of traffic on roads comprised in a scheme, including the cost of responding to vehicle breakdown and traffic accidents on such roads
- and such costs shall be treated by the charging authority as items of revenue expenditure.

- (2) the costs under paragraph (1)(c) shall include:
 - (a) the costs incurred by the charging authority in arranging for the management of a scheme;
 - (b) the costs incurred by the charging authority in letting a contract for the management of the whole or part of any scheme;
 - (c) all legal, consultancy or other professional fees incurred by a charging authority in connection with the management of a bridge, tunnel, or road comprised in a scheme, and of any collection system;
 - (d) the costs incurred by the charging authority in connection with any audit of the management of the whole or part of any scheme, regardless of whether or not the scheme or that part of it is managed by the charging authority or by some other person;
 - (e) the costs incurred in complying with any procedural regulations governing the implementation, variation or revocation of a scheme.

Signed by the authority of the Secretary of State for Transport

9th February 2003

John Spellar
Minister of State,
Department for Transport

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide for annual accounts to be kept in relation to trunk road charging schemes made under the Transport Act 2000.

The Regulations also specify which items of income and expenditure may be taken into account in calculating the annual net proceeds of a scheme, for the purposes of Schedule 12 to that Act.

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