

2015/16 timetable year - MÁV Zrt. IM							
	Direct cost	Cost distributed on the basis of "Naturalia"	Recorded in the registry system		Distribution based on "naturalia" 1 (basis of projection 1)	Distribution based on "naturalia" 2 (basis of projection 2)	Data source of "naturalia" for distribution
			UTK and FSZ	Track section			
Ensuring of train path (Basic service)							
1	Invoiced cost of the Rail Capacity Allocation Body (VPE)		UTK: 4113 FSZ: 51	0000	-		
2	Material nature costs and expenditures related to provision of traffic technology activity necessary for ensuring of train path		UTK: 4118 FSZ: 51; 55; 59	0001-4999, excepting 3007; 0000	-		
3	Costs and expenditures related to staff performing traffic technology tasks necessary to ensuring of train path		UTK: 4118 FSZ: 51; 52; 1060-1061; organisation: Traffic operation; From SAP to scope of activities	0001-4999, excepting 3007; 0000	-		
4		Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: 3673 FSZ: 51; 55; 59; 861	0000	direct cost	number of track route use by departing trains /number of use of track route of the network	PASS2
5		Authority charges	UTK: 4600-4605 FSZ: 518	0000	number of track route use by departing trains/number of use of track route of the network	-	PASS2

2015/16 timetable year - MÁV Zrt. IM							
	Direct cost	Cost distributed on the basis of "Naturalia"	Recorded in the registry system		Distribution based on "naturalia" 1 (basis of projection 1)	Distribution based on "naturalia" 2 (basis of projection 2)	Data source of "naturalia" for distribution
			UTK and FSZ	Track section			
Running of trains (Basic service)							
1	Maintenance and operational costs, costs of depreciation of the superstructure, substructure and other structures of the railway infrastructure booked to an open line section (statistical section) (exclusive of the costs of track supervision), as well as related expenditures		UTK: 4446; 6001; 6111; 6201; 6202; 6301; 6491; 6630; 6641; FSZ: 51; 52; 55; 58; 59; 861,21; 861,61; 863,2; 871	9001-9999	-		
2	Maintenance and operational costs, costs of depreciation of the substructure and superstructures of straight (main) lines of stations of the railway infrastructure booked to the tracks of a station, as well as related expenditures		UTK: 6302 FSZ: 51; 52; 55; 58; 59; 861,21; 861,61; 863,2; 871	0001-4999, excepting 3007	-		
3	Maintenance and operational costs, costs of depreciation of tunnels, service roads, fences, subways, overpasses, signal bridges and other structures booked to the open line section (statistical section) of the railway infrastructure, as well as related expenditures		UTK: 6051; 6101; 6121; 6131; 6151-6200; 6501; 6611; 6621; 6651; 6661; 6671; 6845 FSZ: 51; 52; 55; 58; 59; 861,21; 861,61; 863,2; 871	9001-9999	-		
4	Maintenance and operational costs, costs of depreciation of telecommunication, power current and signalling equipments (hereafter together "TEB"), point heater equipments used by the infrastructure manager and booked to an open line section (statistical section), exclusive of costs and expenditures of heavy current equipments taken into consideration in the use of overhead contact system, as well as related expenditures		UTK: 8009; 8011; 8021; 8031; 8037; 8041; 8051; 8061; 8071; 8081; 8091; 8093; 8100; 8105; 8106; 8107; 8108; 8111-8191; 8211-8241; 8244; 8251; 8529; 8530; 8532; 8534; 8539; 8540; 8651; 8652; 8654; 8655; 8656 FSZ: 51; 52; 55; 58; 59; 861,21; 861,61; 863,2; 871	9001-9999	-		
5	Cost of track supervision (within it cost of inspection of the line)		UTK: 4332; 4333; 4511; 4512; 6811; 6821; 6822; 6841; 6842 FSZ: 51; 52; 59	9001-9999; 3007; 0000	-		
6	Costs and expenditures related to employees responsible for line control		UTK: 1041; 1060; 1061; 4112 FSZ: 51; 52; 59	0000	-		
7	Maintenance and operational costs of buildings used by employees responsible for line control		UTK: 6708; 7034 FSZ: 51	0000	-		
8	Operational costs of the transport control IT system (to be reimbursed exclusively in the train running charge of freight trains)		UTK: 3670-3672 FSZ: 51; 52; 55; 59	0000	-		
9	Costs and expenditures related to employees responsible for handling and processing permits for forwarding of exceptional consignments (to be reimbursed exclusively in the charge of running of freight trains)		UTK: 3442; 4119 FSZ: 51; 52; 59; 861	0000	-		
10	Maintenance and operational costs, and costs of depreciations of open line space lighting as well as related expenditures		UTK: 8528; 8538; 8542; 8653 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 871	9001-9999; 0000	-		

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	Direct cost	Cost distributed on the basis of "Naturalia"	Recorded in the registry system		Distribution based on "naturalia" 1 (basis of projection 1)	Distribution based on "naturalia" 2 (basis of projection 2)	Data source of "naturalia" for distribution
			UTK and FSZ	Track section			
11		Maintenance and operational costs, costs of depreciation of points in the straight (main) lines of stations, as well as related expenditures (to be reimbursed in a gross ton-kilometre-proportionate charge element)	UTK: 6492; 6846 FSZ: 51; 52; 55; 58; 59; 861,21; 861,61; 863,2; 871	0001-4999, excepting 3007	number of track route use by through trains / number of use of running track route of station of the network	-	PASS2
12		Maintenance and operational costs, costs of depreciation of TEB, point heater equipments, buildings and structures of traffic operations (exclusive of rooms for serving passengers), track maintenance buildings and TEB buildings and structures used by the infrastructure manager, falling on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures (to be reimbursed in a train-kilometre-proportionate charge element)	UTK: 4204; 4220; 4334; 6101; 6111; 6121; 6131; 6181; 6201; 6202; 6501; 6611; 6621; 6641; 6671; 6701; 6702; 6710-6713; 6811; 6821; 6822; 6844; 6845; 7004-7008; 7010; 7036; 8001-8009; 8011; 8031; 8037; 8041; 8051; 8061; 8071; 8081; 8091; 8093; 8104; 8105; 8106; 8107; 8108; 8110-8241; 8244; 8251; 8301-8310; 8529; 8530; 8532; 8534; 8539; 8540; 8651; 8652; 8654; 8655; 8656 FSZ: 51; 52; 55; 58; 59; 861,21; 861,61; 863,2; 871	0001-4999, excepting 3007	number of track route use by through trains / number of use of running track route of the network	-	PASS2
13		Maintenance and operational costs, costs of depreciation of substructure, superstructure and other structures of railway tracks falling on the operation of the open access railway network, not booked to the line sections or accounted for line sections of the network, as well as and related expenditures	UTK: 3210; 3620; 3672; 4446; 5301; 5302; 50303; 5304; 6001; 6051; 6101; 6111; 6121; 6131; 6181; 6201; 6301; 6491; 6501; 6611; 6621; 6630; 6641; 6671; 6844; 6845; 6850; 6851 FSZ: 51; 52; 55; 58; 59; 861,21; 861,61; 863,2; 863,911; 871; 1060-1061; organisation: IM Operation	0000; 3007	number of use of track routes by through trains /number of use of running track route of the networks	-	PASS2

2015/16 timetable year - MÁV Zrt. IM							
	Direct cost	Cost distributed on the basis of "Naturalia"	Recorded in the registry system		Distribution based on "naturalia" 1 (basis of projection 1)	Distribution based on "naturalia" 2 (basis of projection 2)	Data source of "naturalia" for distribution
			UTK and FSZ	Track section			
14		Maintenance and operational costs, costs of depreciation of TEB, point heater equipments, buildings and structures of traffic operations (exclusive of rooms for serving passengers), track maintenance buildings and TEB buildings and structures used by the infrastructure manager, falling on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures (to be reimbursed in a train-kilometre-proportionate charge element)	UTK: 4210; 4212; 4216; 4220; 4224; 4605; 5630; 5653; 6202; 6701; 6702; 6710-6713; 6841; 6842; 7004-7008, 7010; 7036; 8001-8009; 8010; 8011; 8020; 8030; 8036; 8037; 8040; 8041; 8050; 8051; 8060; 8061; 8070; 8071; 8080; 8081; 8090; 8091; 8092; 8093; 8101; 8103; 8104; 8105; 8106; 8107; 8108; 8110-8241; 8242; 8243; 8244; 8251; 8257; 8301-8310; 8524; 8529; 8530; 8532; 8534; 8539; 8540; 8552; 8571; 8651; 8652; 8654; 8655; 8656 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 871; 1060-1061; organisation: TEB Operation	0000; 3007	number of use of track routes by through trains /number of use of running track route of the networks	-	PASS2
15		Costs and expenditures related to personnel performing traffic control on stations exclusive of traffic control on lines outside of stations (traffic manager, switchman, exclusive of personnel carrying out shunting and train path technologist) as well as related costs and expenditures (to be reimbursed in a train-kilometre-proportionate charge element)	UTK: 4110; 4116; 4117; 4130; 4510 FSZ: 51; 52; 59; 1060-1061; organisation: Traffic operation; From SAP to scope of activities	0000-4999	number of use of track routes by through trains /number of use of running track route of the networks	-	PASS2
16		Maintenance and operational costs, costs of depreciation of the system for accounting the performance of the infrastructure manager, as well as related expenditures (to be reimbursed in a train-kilometre-proportionate charge element)	UTK: 3673 FSZ: 51; 55; 59; 861	0000	direct cost	number of use of track routes by through trains/ number of use of track route of the network	PASS2
17		Authority charges (to be reimbursed in the train km proportionate part of charge)	UTK: 4600-4605 FSZ: 518	0000	number of use of track routes by through trains / number of use of track route of the networks	-	PASS2

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			UTK and FSZ	Track section			
Use of passenger-serving facilities for passenger trains (Supplementary service)							
1	Maintenance and operational costs, costs of depreciation of buildings and facilities serving passengers (waiting room, platform, passenger toilet, subway, overpass), passenger information equipments and facilities accounted for tracks of stations or line sections of the network, or accounted without line sections, as well as related expenditures		UTK: 2150; 2270; 2650; 2670; 4203; 6141; 6191; 6651; 6661; 6703-6705; 7003; 7030-7032; 8021 FSZ: 51; 52; 55; 58; 59; 861,21; 861,61; 863,2; 971	0001-4999; 0000	-		
2	Costs and expenditures related to employees carrying out passenger information		UTK: 2261 FSZ: 51; 52; 59 excepting: 516, 517	0001-4999; 0000	-		
3	Costs incurring from changing of texts of (audio, visual) passenger information equipments		UTK: 2261 FSZ: 516, 517	0001-4999; 0000	-		
4	Maintenance and operational costs, and costs of depreciation of passenger platforms booked to open line section (statistical section), as well as related expenditures (to be considered exclusively at stops)		UTK: 6141; 7003 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 871	9001-9999	-		
5		Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: 3673 FSZ: 51; 55; 59; 861	0000	direct cost		PASS2
Use of station infrastructure-1 by passenger and loco trains (Supplementary service)							
1		Maintenance and operational costs, costs of depreciation of points in straight (main) tracks of stations, as well as related expenditures	UTK: 6492; 6846 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 871	0001-4999, excepting 3007	number of track route use of station infrastructure-1 use / number of use of running track route of station of the network	-	PASS2
2		Maintenance and operational costs, costs of depreciation of train dispatching and receiving tracks falling on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures	UTK: 4332; 4333; 6303; 6493; 6847 FSZ: 51; 52; 55; 58; 59; 861,21; 861,61; 863,2; 871	0001-4999, excepting 3007	number of track route use of station infrastructure-1 use / number of use of running track route of station of the network	-	PASS2
3		Maintenance and operational costs, costs of depreciation of space lighting equipments falling on the operation of the open access railway network and accounted for the tracks of stations, as well as and related expenditures	UTK: 8528; 8538; 8542; 8653 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 871	0001-4999, excepting 3007	number of track route use of station infrastructure-1 use / number of use of operation track route of station of the network	-	PASS2

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	Direct cost	Cost distributed on the basis of "Naturalia"	Recorded in the registry system		Distribution based on "naturalia" 1 (basis of projection1)	Distribution based on "naturalia" 2 (basis of projection 2)	Data source of "naturalia" for distribution
			UTK and FSZ	Track section			
4		Maintenance and operational costs, costs of depreciation of TEB, point heater equipments, buildings and structures of traffic operations (exclusive of rooms for serving passengers), track maintenance buildings and TEB buildings and structures used by the infrastructure manager, falling on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures	UTK: 4204; 4220; 4334; 6101; 6111; 6121; 6131; 6181; 6201; 6501; 6611; 6621; 6641; 6671; 6701; 6702; 6711; 6712; 6713; 6811; 6821; 6822; 6844; 6845; 7005; 7008; 7010; 8001-8009; 8011; 8037; 8041; 8051; 8061; 8071; 8081; 8091; 8093; 8104; 8105; 8106; 8107; 8108; 8110-8241; 8242; 8243; 8244; 8251; 8529; 8530; 8532; 8534; 8539; 8540; 8552; 8651; 8652; 8654; 8655; 8656 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 871	0001-4999, excepting 3007	number of track route use of station infrastructure-1-use/ number of use of running track route of the network	-	PASS2
5		Maintenance and operational costs, costs of depreciation of train dispatching and receiving lines falling on the operation of the open access railway network, not booked to line sections or accounted for line sections of the network, as well as related expenditures	UTK: 4332; 4333; 6303; 6493; 6847 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 871	0000; 3007	number of track route use of station infrastructure-1-use/ number of use of intermediate track route at station of the network	-	PASS2
6		Maintenance and operational costs, costs of depreciation of space lighting equipments falling on the operation of the open access railway network, not booked to line sections or accounted for line sections of the network, as well as related expenditures	UTK: 8528; 8538; 8542; 8653 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 871	0000; 3007	number of track route use of station infrastructure-1-use/ number of use of operation track route of station of the network	-	PASS2
7		Maintenance and operational costs, costs of depreciation of substructure, superstructure and other structures of railway tracks falling on the operation of the open access railway network, not booked to the line sections or accounted for line sections of the network, as well as and related expenditures	UTK: 3210; 3620; 3672; 4446; 5301; 5302; 5303; 5304; 6001; 6051; 6101; 6111; 6121; 6131; 6181; 6201; 6301; 6491; 6501; 6611; 6621; 6630; 6641; 6671; 6844; 6845; 6850; 6851 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 863,911; 871; 1060-1061; organisation: IM Operation	0000; 3007	number of track route use of station infrastructure-1-use/ number of use of running track route of the network	-	PASS2

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	Direct cost	Cost distributed on the basis of "Naturalia"	Recorded in the registry system		Distribution based on "naturalia" 1 (basis of projection1)	Distribution based on "naturalia" 2 (basis of projection 2)	Data source of "naturalia" for distribution
			UTK and FSZ	Track section			
8		Maintenance and operational costs, costs of depreciation of TEB, point heater equipments, buildings and structures of traffic operations (exclusive of rooms for serving passengers), track maintenance buildings and TEB buildings and structures used by the infrastructure manager, falling on the operation of the open access railway network, not booked to line sections or accounted for line sections of the network, as well as related expenditures	UTK: 4210; 4212; 4216; 4220; 4224; 4605; 5630; 5653; 6701; 6702; 6711; 6712; 6713; 6841; 6842; 7005, 7008, 7010; 8001-8009; 8010; 8011; 8020; 8030; 8036; 8037; 8040; 8041; 8050; 8051; 8060; 8061; 8070; 8071; 8080; 8081; 8090; 8091; 8092; 8093; 8101; 8103; 8104; 8105; 8106; 8107; 8108; 8110-8241; 8242; 8243; 8244; 8251; 8257; 8301-8310; 8524; 8529; 8530; 8532; 8534; 8539; 8540; 8651; 8652; 8654; 8655; 8656 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 871; 1060-1061; organisation: TEB Operation	0000; 3007	number of track route use of station infrastructure-1 use /number of use of running track route of the network	-	PASS2
9		Costs and expenditures related to personnel performing traffic control on stations exclusive of traffic control on lines outside of stations (traffic manager, switchman, but exclusive of personnel carrying out shunting, and train path technologist)	UTK: 4110; 4116; 4117; 4130; 4510 FSZ: 51; 52; 55; 59; 87; 1060-1061; organisation: Traffic operation; From SAP to scope of activities	0000-4999	number of track route use of station infrastructure-1 use /number of use of running track route of the network	-	PASS2
10		Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: 3673 FSZ: 51; 55; 59; 861	0000	direct cost	number of track route use of station infrastructure-1 use /number of use of track route of the network	PASS2
11		Authority charges	UTK: 4600-4605 FSZ: 518	0000	number of track route use of station infrastructure-1 use /number of use of track route of the network	-	PASS2

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	Direct cost	Cost distributed on the basis of "Naturalia"	Recorded in the registry system		Distribution based on "naturalia" 1 (basis of projection 1)	Distribution based on "naturalia" 2 (basis of projection 2)	Data source of "naturalia" for distribution
			UTK and FSZ	Track section			
Use of station infrastructure-2 by passenger trains (Supplementary service)							
1	Maintenance and operational costs and cost of depreciation of installed equipments of the infrastructure manager for preheating, precooling of passenger trains, accounted for line sections of the network or accounted without line section, as well as related expenditures (without ensuring energy)		UTK: 2240; 8527; 8537; 8650 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 871	0000-4999	-		
2	Maintenance costs and cost of depreciation of installed equipments of the infrastructure manager for water supply of passenger trains, accounted for line sections of the network or accounted without line section, as well as related expenditures (without ensuring water)		UTK: 6151; 6161; 6171; FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 871	0000-4999	-		
3		Maintenance and operational costs, costs of depreciation of TEB, point heater equipments, buildings and structures of traffic operations (exclusive of rooms for serving passengers), track maintenance buildings and TEB buildings and structures used by the infrastructure manager, falling on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures	UTK: 4204; 4220; 4334; 6101; 6111; 6121; 6131; 6181; 6201; 6501; 6611; 6621; 6641; 6671; 6701; 6702; 6711; 6712; 6713; 6811; 6821; 6822; 6844; 6845; 7005, 7008, 7010; 8001-8009; 8011; 8037; 8041; 8051; 8061; 8071; 8081; 8091; 8093; 8104; 8105; 8106; 8107; 8108; 8110- 8241; 8242; 8243; 8244; 8251; 8529; 8530; 8532; 8534; 8539; 8540; 8552; 8651; 8652; 8654; 8655; 8656 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 871	0001-4999, excepting 3007	number of track route use of using station infrastructure-2 / number of use of running track route of the network	-	PASS2
4		Maintenance, operational costs, costs of depreciation of side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store siding as well as side tracks published for storage of wagons) falling on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures	UTK: 6002; 6304; 6494; 6848 FSZ: 51; 52; 55; 58; 59; 861,21; 861,61; 863,2; 871	0001-4999, excepting 3007	number of track route use of using station infrastructure-2 / number of use of shunting track route of station of the network	-	PASS2

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			UTK and FSZ	Track section			
5		Maintenance and operational costs, costs of depreciation of substructure, superstructure and other structures of railway tracks falling on the operation of the open access railway network, not booked to the line sections or accounted for line sections of the network, as well as and related expenditures	UTK: 3210; 3620; 3672; 4446; 5301; 5302; 5303; 5304; 6001; 6051; 6101; 6111; 6121; 6131; 6181; 6201; 6301; 6491; 6501; 6611; 6621; 6630; 6641; 6671; 6844; 6845; 6850; 6851 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 863,911; 871; 1060-1061; organisation: IM Operation	0000; 3007	number of track route use of using station infrastructure-2 /number of use of running track route of the network	-	PASS2
6		Maintenance and operational costs, costs of depreciation of TEB, point heater equipments, buildings and structures of traffic operations (exclusive of rooms for serving passengers), track maintenance buildings and TEB buildings and structures used by the infrastructure manager, falling on the operation of the open access railway network, not booked to line sections or accounted for line sections of the network, as well as related expenditures	UTK: 4210; 4212; 4216; 4220; 4224; 4605; 5630; 5653; 6701; 6702; 6711; 6712; 6713; 6841; 6842; 7005; 7008; 7010; 8001-8009; 8010; 8011; 8020; 8030; 8036; 8037; 8040; 8041; 8050; 8051; 8060; 8061; 8070; 8071; 8080; 8081; 8090; 8091; 8092; 8093; 8101; 8103; 8104; 8105; 8106; 8107; 8108; 8110-8241; 8242; 8243; 8244; 8251; 8257; 8301-8310; 8524; 8529; 8530; 8532; 8534; 8539; 8540; 8552; 8571; 8651; 8652; 8654; 8655; 8656 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 871; 1060-1061 organisation: TEB Operation	0000; 3007	number of track route use of using station infrastructure-2 / number of use of running track route of the network	-	PASS2
7		Maintenance and operational costs, costs of depreciation of side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store siding as well as side tracks published for storage of wagons) falling on the operation of the open access railway network, not booked to line sections or accounted for line sections of the network, as well as related expenditures	UTK: 6002; 6304; 6494; 6848 FSZ: 51; 52; 55; 861,21; 861,61; 863,2; 871	0000; 3007	number of track route use of using station infrastructure-2 /number of use of shunting track route of station of the network	-	PASS2

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			UTK and FSZ	Track section			
8		Costs and expenditures related to personnel performing traffic control on stations exclusive of traffic control on lines outside of stations (traffic manager, switchman, but exclusive of personnel carrying out shunting, and train path technologist)	UTK: 4110; 4116; 4117; 4130; 4510 FSZ: 51; 52; 59; 1060-1061; organisation: Traffic operation; From SAP to scope of activities	0000-4999	number of track route use of using station infrastructure-2 / number of use of running track route of the network	-	PASS2
9		Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: 3673 FSZ: 51; 55; 59; 861	0000	direct cost	number of track route use of using station infrastructure-2 / number of use of track route of the network	PASS2
10		Authority charges	UTK: 4600-4605 FSZ: 518	0000	number of track route use of using station infrastructure-2 / number of use of track route of the network	-	PASS2
Use of station infrastructure by freight trains (Supplementary service)							
1	Maintenance and operational costs, costs of depreciation of tracks and buildings of humps and marshalling yards, as well as related expenditures		UTK: 6002; 6304; 6494; 6707; 6848; 7033 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 871	0001-4999	-		
2	Maintenance and operational costs, costs of depreciation of equipments, signalling and safety equipments, track brakes, drag shoes belonging to tracks of humps and marshalling yards, as well as equipments required to the operation and control thereof, as well as related expenditures		UTK: 8201-8210 FSZ: 51; 52; 55; 861,21; 861,61; 863,2; 872	0001-4999	-		
3		Maintenance and operational costs, costs of depreciation of points in straight (main) tracks of stations, as well as related expenditures	UTK: 6492; 6846 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 871	0001-4999, excepting 3007	number of track route use of station infrastructure by freight trains / number of use of running track route of station of the network	-	PASS2
4		Maintenance and operational costs, costs of depreciation of train dispatching and receiving tracks falling on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures	UTK: 6303; 6493; 6847 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 871	0001-4999, excepting 3007	number of track route use of station infrastructure by freight trains / number of use of intermediate track route at station of the network	-	PASS2

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			UTK and FSZ	Track section			
5		Maintenance and operational costs, costs of depreciation of space lighting equipments falling on the operation of the open access railway network and accounted for the tracks of stations, as well as and related expenditures	UTK: 8528; 8538; 8542; 8653 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 871	0001-4999, excepting 3007	number of track route use of station infrastructure by freight trains / number of use of operation track route of station of the network	-	PASS2
6		Maintenance and operational costs, costs of depreciation of TEB, point heater equipments, buildings and structures of traffic operations (exclusive of rooms for serving passengers), track maintenance buildings and TEB buildings and structures used by the infrastructure manager, falling on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures	UTK: 4204; 4220; 4334; 6101; 6111; 6121; 6131; 6181; 6201; 6501; 6611; 6621; 6641; 6671; 6701; 6702; 6711; 6712; 6713; 6811; 6821; 6822; 6844; 6845; 7005; 7008; 7010; 8001-8009; 8011; 8031; 8037; 8041; 8051; 8061; 8071; 8081; 8091; 8093; 8104; 8105; 8106; 8107; 8108; 8110-8241; 8242; 8243; 8244; 8251; 8301-8310; 8529; 8530; 8532; 8534; 8539; 8540; 8552; 8651; 8652; 8654; 8655; 8656 FSZ: 51; 52; 55; 58; 59; 861,21; 861,61; 863,2; 871	0001-4999, excepting 3007	number of track route use of station infrastructure by freight trains / number of use of running track route of the network	-	PASS2
7		Maintenance, operational costs, costs of depreciation of side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store siding as well as side tracks published for storage of wagons) falling on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures	UTK: 6002; 6304; 6494; 6848 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 871	0001-4999, excepting 3007	number of track route use of station infrastructure by freight trains / number of use of shunting track route of station of the network	-	PASS2
8		Maintenance and operational costs, costs of depreciation of train dispatching and receiving lines falling on the operation of the open access railway network, not booked to line sections or accounted for line sections of the network, as well as related expenditures	UTK: 6303; 6493; 6847 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 871	0000; 3007	number of track route use of station infrastructure by freight trains / number of use of intermediate track route at station of the network	-	PASS2

2015/16 timetable year - MÁV Zrt. IM							
	Direct cost	Cost distributed on the basis of "Naturalia"	Recorded in the registry system		Distribution based on "naturalia" 1 (basis of projection 1)	Distribution based on "naturalia" 2 (basis of projection 2)	Data source of "naturalia" for distribution
			UTK and FSZ	Track section			
9		Maintenance and operational costs, costs of depreciation of space lighting equipments falling on the operation of the open access railway network, not booked to line sections or accounted for line sections of the network, as well as related expenditures	UTK: 8528; 8538; 8542; 8653 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 871	0000; 3007	number of track route use of station infrastructure by freight trains / number of use of operation track route of station of the network	-	PASS2
10		Maintenance and operational costs, costs of depreciation of substructure, superstructure and other structures of railway tracks falling on the operation of the open access railway network, not booked to the line sections or accounted for line sections of the network, as well as and related expenditures	UTK: 3210; 3620; 3672; 4446; 5301; 5302;5303;5304; 6001; 6051; 6101; 6111; 6121; 6131; 6181; 6201; 6301; 6491; 6501; 6611; 6621; 6630; 6641; 6671; 6844; 6845; 6850; 6851 FSZ: 51; 52; 55; 58; 59; 861,21; 861,61; 863,2; 863,911; 871; 1060-1061; organisation: IM Operation	0000; 3007	number of track route use of station infrastructure by freight trains / number of use of running track route of the network	-	PASS2
11		Maintenance and operational costs, costs of depreciation of TEB, point heater equipments, buildings and structures of traffic operations (exclusive of rooms for serving passengers), track maintenance buildings and TEB buildings and structures used by the infrastructure manager, falling on the operation of the open access railway network, not booked to line sections or accounted for line sections of the network, as well as related expenditures	UTK: 4210; 4212; 4216; 4220; 4224; 4605; 5630; 5653; 6701; 6702; 6711; 6712; 6713; 6841; 6842; 7005; 7008; 7010; 8001-8009; 8010; 8011; 8020; 8030; 8036; 8037; 8040; 8041; 8050; 8051; 8060; 8061; 8070; 8071; 8080; 8081; 8090; 8091; 8092; 8093; 8101; 8103; 8104; 8105; 8106; 8107; 8108; 8110-8241; 8242; 8243; 8244; 8251; 8257; 8301-8310; 8524; 8529; 8530; 8532; 8534; 8539; 8540; 8552; 8571; 8651; 8652; 8654; 8655; 8656 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 871; 1060-1061; organisation: TEB Operation	0000; 3007	number of track route use of station infrastructure by freight trains / number of use of running track route of the network	-	PASS2

2015/16 timetable year - MÁV Zrt. IM							
	Direct cost	Cost distributed on the basis of "Naturalia"	Recorded in the registry system		Distribution based on "naturalia" 1 (basis of projection1)	Distribution based on "naturalia" 2 (basis of projection 2)	Data source of "naturalia" for distribution
			UTK and FSZ	Track section			
12		Maintenance and operational costs, costs of depreciation of side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store siding as well as side tracks published for storage of wagons) falling on the operation of the open access railway network, not booked to line sections or accounted for line sections of the network, as well as related expenditures	UTK: 6002; 6304; 6494; 6848 FSZ: 51; 52; 55; 861,21; 861,61; 863,2; 871	0000; 3007	number of track route use of station infrastructure by freight trains / number of use of shunting track route of station of the network	-	PASS2
13		Costs and expenditures related to personnel performing traffic control on stations exclusive of traffic control on lines outside of stations (traffic manager, switchman, but exclusive of personnel carrying out shunting, and train path technologist)	UTK: 4110; 4116; 4117; 4130; 4510 FSZ: 51; 52; 59; 1060-1061; organisation: Traffic operation; From SAP to scope of activities	0000-4999	number of track route use of station infrastructure by freight trains / number of use of running track route of the network	-	PASS2
14		Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: 3673 FSZ: 51; 55; 59; 861	0000	direct cost	number of track route use of station infrastructure by freight trains / number of use of track route of the network	PASS2
15		Authority charges	UTK: 4600-4605 FSZ: 518	0000	number of track route use of station infrastructure by freight trains / number of use of track route of the network	-	PASS2

2015/16 timetable year - MÁV Zrt. IM							
	Direct cost	Cost distributed on the basis of "Naturalia"	Recorded in the registry system		Distribution based on "naturalia" 1 (basis of projection 1)	Distribution based on "naturalia" 2 (basis of projection 2)	Data source of "naturalia" for distribution
			UTK and FSZ	Track section			
Access to loading tracks and loading areas (Supplementary service)							
1	Maintenance and operational costs, costs of depreciation of tracks ensuring access to freight terminals, loading tracks, loading areas as well as related expenditures		UTK: 4350; 6200; 6305; 6495; 6849; 7001; 7002 FSZ: 51; 52; 55; 58; 59; 861,21; 861,61; 863,2; 871	0001-4999	-		
2		Maintenance and operational costs, costs of depreciation of space lighting equipments falling on the operation of the open access railway network and accounted for the tracks of stations, as well as and related expenditures	UTK: 8528; 8538; 8542; 8653 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 871	0001-4999, excepting 3007	number of use of track route for access to loading tracks and loading areas / number of use of operation track route of station of the network	-	PASS2
3		Maintenance and operational costs, costs of depreciation of TEB, point heater equipments, buildings and structures of traffic operations (exclusive of rooms for serving passengers), track maintenance buildings and TEB buildings and structures used by the infrastructure manager, falling on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures	UTK: 4204; 4220; 4334; 6101; 6111; 6121; 6131; 6181; 6201; 6501; 6611; 6621; 6641; 6671; 6701; 6702; 6711; 6712; 6713; 6811; 6821; 6822; 6844; 6845; 7005, 7008, 7010; 8001-8009; 8011; 8037; 8041; 8051; 8061; 8071; 8081; 8091; 8093; 8104; 8105; 8106; 8107; 8108; 8110-8241; 8242; 8243; 8244; 8251; 8529; 8530; 8532; 8534; 8539; 8540; 8552; 8651; 8652; 8654; 8655; 8656 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 871	0001-4999, excepting 3007	number of use of track route for access to loading tracks and loading areas / number of use of running track route of the network	-	PASS2
4		Maintenance, operational costs, costs of depreciation of side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store siding as well as side tracks published for storage of wagons) falling on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures	UTK: 6002; 6304; 6494; 6848 FSZ: 51; 52; 55; 58; 59; 861,21; 861,61; 863,2; 871	0001-4999, excepting 3007	number of use of track route for access to loading tracks and loading areas / number of use of shunting track route of station of the network	-	PASS2

2015/16 timetable year - MÁV Zrt. IM							
	Direct cost	Cost distributed on the basis of "Naturalia"	Recorded in the registry system		Distribution based on "naturalia" 1 (basis of projection 1)	Distribution based on "naturalia" 2 (basis of projection 2)	Data source of "naturalia" for distribution
			UTK and FSZ	Track section			
5		Maintenance and operational costs, costs of depreciation of space lighting equipments falling on the operation of the open access railway network, not booked to line sections or accounted for line sections of the network, as well as related expenditures	UTK: 8528; 8538; 8542; 8653 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 871	0000; 3007	number of use of track route for access to loading tracks and loading areas / number of use of operation track route of station of the network	-	PASS2
6		Maintenance and operational costs, costs of depreciation of substructure, superstructure and other structures of railway tracks falling on the operation of the open access railway network, not booked to the line sections or accounted for line sections of the network, as well as and related expenditures	UTK: 3210; 3620; 3672; 4446; 5301; 5302; 5303; 5304; 6001; 6051; 6101; 6111; 6121; 6131; 6181; 6201; 6301; 6491; 6501; 6611; 6621; 6630; 6641; 6671; 6844; 6845; 6850; 6851 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 863,911; 871; 1060-1061; organisation: IM Operation	0000; 3007	number of use of track route for access to loading tracks and loading areas /number of use of running track route of the network	-	PASS2
7		Maintenance and operational costs, costs of depreciation of TEB, point heater equipments, buildings and structures of traffic operations (exclusive of rooms for serving passengers), track maintenance buildings and TEB buildings and structures used by the infrastructure manager, falling on the operation of the open access railway network, not booked to line sections or accounted for line sections of the network, as well as related expenditures	UTK: 4210; 4212; 4216; 4220; 4224; 4605; 5630; 5653; 6701; 6702; 6711; 6712; 6713; 6841; 6842; 7005; 7008; 7010; 8001-8009; 8010; 8011; 8020; 8030; 8036; 8037; 8040; 8041; 8050; 8051; 8060; 8061; 8070; 8071; 8080; 8081; 8090; 8091; 8092; 8093; 8101; 8103; 8104; 8105; 8106; 8107; 8108; 8110-8241; 8242; 8243; 8244; 8251; 8257; 8301-8310; 8524; 8529; 8530; 8532; 8534; 8539; 8540; 8552; 8571; 8651; 8652; 8654; 8655; 8656 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 871; 1060-1061 organisation: TEB Operation	0000; 3007	number of use of track route for access to loading tracks and loading areas / number of use of running track route of the network	-	PASS2

2015/16 timetable year - MÁV Zrt. IM							
	Direct cost	Cost distributed on the basis of "Naturalia"	Recorded in the registry system		Distribution based on "naturalia" 1 (basis of projection1)	Distribution based on "naturalia" 2 (basis of projection 2)	Data source of "naturalia" for distribution
			UTK and FSZ	Track section			
8		Maintenance and operational costs, costs of depreciation of side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store siding as well as side tracks published for storage of wagons) falling on the operation of the open access railway network, not booked to line sections or accounted for line sections of the network, as well as related expenditures	UTK: 6002; 6304; 6494; 6848 FSZ: 51; 52; 55; 861,21; 861,61; 863,2; 871	0000; 3007	number of use of track route for access to loading tracks and loading areas / number of use of shunting track route of station of the network	-	PASS2
9		Costs and expenditures related to personnel performing traffic control on stations exclusive of traffic control on lines outside of stations (traffic manager, switchman, but exclusive of personnel carrying out shunting, and train path technologist)	UTK: 4110; 4116; 4117; 4130; 4510 FSZ: 51; 52; 59; 1060-1061; organisation: Traffic operation; From SAP to scope of activities	0000-4999	number of use of track route for access to loading tracks and loading areas /number of use of running track route of the network	-	PASS2
10		Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: 3673 FSZ: 51; 55; 59; 861	0000	direct cost	number of use of track route for access to loading tracks and loading areas / number of use of track route of the network	PASS2
11		Authority charges	UTK: 4600-4605 FSZ: 518	0000	number of use of track route for access to loading tracks and loading areas /number of use of track route of the network	-	PASS2

2015/16 timetable year - MÁV Zrt. IM							
	Direct cost	Cost distributed on the basis of "Naturalia"	Recorded in the registry system		Distribution based on "naturalia" 1 (basis of projection 1)	Distribution based on "naturalia" 2 (basis of projection 2)	Data source of "naturalia" for distribution
			UTK and FSZ	Track section			
Ensuring track access to privately owned railway networks (Supplementary service)							
1	Maintenance and operational costs, costs of depreciation of substructures, superstructures, bridges, buildings and other structures of connecting railway tracks , as well as related expenditures		UTK: 4261-4269 FSZ: 51; 52; 55; 59; 861,22; 861,3; 861,4; 861,5; 861,6; 863,2; 871	0001-4999, 7001-8999	-		
2	Maintenance and operational costs, costs of depreciation of substructures, superstructures, bridges, buildings and other structures of the open access privately owned railway network (inclusive of connecting railway tracks ensuring access to the network), as well as related expenditures		UTK: 4251; 4254; 4273; 4281; 4284 FSZ: 51; 52; 55; 58; 59; 861,22; 861,3; 861,4; 861,5; 861,6; 863,2; 871	0001-4999 7001-8999	-		
3	Maintenance and operational costs, costs of depreciation of telecommunication, heavy current and signalling equipments, point heater equipments - used by the infrastructure manager - of open access privately owned railway networks (inclusive of joining railway networks enabling access to privately owned railway networks), as well as related expenditures (exclusive of costs and expenditures of heavy current equipments, taken already into consideration in the use of catenary systems)		UTK: 4252; 4253; 4255-4259; 4282-4283; 4285-4289 FSZ: 51; 52; 55; 59; 861,22; 861,3; 861,4; 861,5; 861,6; 863,2; 871	0001-4999 7001-8999	-		
4	Maintenance and operational costs, costs of depreciation of branching-off points , as well as related expenses		FSZ: 51; 52; 55; 59; 861,22; 861,3; 861,4; 861,5; 861,6; 863,2; 871	0001-4999			
5	Maintenance and operational costs, costs of depreciation of TEB, point heater equipments, buildings and structures of traffic operations (exclusive of rooms for serving passengers), track maintenance buildings and TEB buildings and structures used by the infrastructure manager, falling on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures		UTK: 4204; 4220; 4334; 6101; 6111; 6121; 6131; 6181; 6201; 6501; 6611; 6621; 6641; 6671; 6701; 6702; 6711; 6712; 6713; 6811; 6821; 6822; 6844; 6845; 7005, 7008, 7010; 8001-8009; 8011; 8037; 8041; 8051; 8061; 8071; 8081; 8091; 8093; 8104; 8105; 8106; 8107; 8108; 8110-8241; 8242; 8243; 8244; 8251; 8529; 8530; 8532; 8534; 8539; 8540; 8552; 8651; 8652; 8654; 8655; 8656 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 871	0001-4999, excepting 3007	number of use of track route for access to privately owned railway network / number of use of running track route of the network	-	PASS2

2015/16 timetable year - MÁV Zrt. IM							
	Direct cost	Cost distributed on the basis of "Naturalia"	Recorded in the registry system		Distribution based on "naturalia" 1 (basis of projection 1)	Distribution based on "naturalia" 2 (basis of projection 2)	Data source of "naturalia" for distribution
			UTK and FSZ	Track section			
6		Maintenance, operational costs, costs of depreciation of side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store siding as well as side tracks published for storage of wagons) falling on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures	UTK: 6002; 6304; 6494; 6848 FSZ: 51; 52; 55; 58; 59; 861,21; 861,61; 863,2; 871	0001-4999, excepting 3007	number of use of track route for access to privately owned railway network / number of use of shunting track route of station of the network	-	PASS2
7		Maintenance and operational costs, costs of depreciation of substructure, superstructure and other structures of railway tracks falling on the operation of the open access railway network, not booked to the line sections or accounted for line sections of the network, as well as and related expenditures	UTK: 3210; 3620; 3672; 4446; 5301; 5302; 5303; 5304; 6001; 6051; 6101; 6111; 6121; 6131; 6181; 6201; 6301; 6491; 6501; 6611; 6621; 6630; 6641; 6671; 6844; 6845; 6850; 6851 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 863,911; 871; 1060-1061; organisation: IM Operation	0000; 3007	number of use of track route for access to privately owned railway network / number of use of running track route of the network	-	PASS2
8		Maintenance and operational costs, costs of depreciation of TEB, point heater equipments, buildings and structures of traffic operations (exclusive of rooms for serving passengers), track maintenance buildings and TEB buildings and structures used by the infrastructure manager, falling on the operation of the open access railway network, not booked to line sections or accounted for line sections of the network, as well as related expenditures	UTK: 4210; 4212; 4216; 4220; 4224; 4605; 5630; 5653; 6701; 6702; 6711; 6712; 6713; 6841; 6842; 7005, 7008, 7010; 8001-8009; 8010; 8011; 8020; 8030; 8036; 8037; 8040; 8041; 8050; 8051; 8060; 8061; 8070; 8071; 8080; 8081; 8090; 8091; 8092; 8093; 8101; 8103; 8104; 8105; 8106; 8107; 8108; 8110-8241; 8242; 8243; 8244; 8251; 8257; 8301-8310; 8524; 8529; 8530; 8532; 8534; 8539; 8540; 8552; 8571; 8651; 8652; 8654; 8655; 8656 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 871; 1060-1061 organisation: TEB Operation	0000; 3007	number of use of track route for access to privately owned railway network / number of use of running track route of the network	-	PASS2

2015/16 timetable year - MÁV Zrt. IM							
	Direct cost	Cost distributed on the basis of "Naturalia"	Recorded in the registry system		Distribution based on "naturalia" 1 (basis of projection1)	Distribution based on "naturalia" 2 (basis of projection 2)	Data source of "naturalia" for distribution
			UTK and FSZ	Track section			
9		Maintenance and operational costs, costs of depreciation of side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store siding as well as side tracks published for storage of wagons) falling on the operation of the open access railway network, not booked to line sections or accounted for line sections of the network, as well as related expenditures	UTK: 6002; 6304; 6494; 6848 FSZ: 51; 52; 55; 861,21; 861,61; 863,2; 871	0000; 3007	number of use of track route for access to privately owned railway network / number of use of shunting track route of station of the network	-	PASS2
10		Costs and expenditures related to personnel performing traffic control on stations exclusive of traffic control on lines outside of stations (traffic manager, switchman, but exclusive of personnel carrying out shunting, and train path technologist)	UTK: 4110; 4116; 4117; 4130; 4510 FSZ: 51; 52; 59; 1060-1061; organisation: Traffic operation; From SAP to scope of activities	0000-4999	number of use of track route for access to privately owned railway network / number of use of running track route of the network	-	PASS2
11		Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: 3673 FSZ: 51; 55; 59; 861	0000	direct cost	number of use of track route for access to privately owned railway network / number of use of track route of the network	PASS2
12		Authority charges	UTK: 4600-4605 FSZ: 518	0000	number of use of track route for access to privately owned railway network / number of use of track route of the network	-	PASS2

2015/16 timetable year - MÁV Zrt. IM							
	Direct cost	Cost distributed on the basis of "Naturalia"	Recorded in the registry system		Distribution based on "naturalia" 1 (basis of projection 1)	Distribution based on "naturalia" 2 (basis of projection 2)	Data source of "naturalia" for distribution
			UTK and FSZ	Track section			
Access to wagon weigh bridges (scales) (Supplementary service)							
1	Maintenance and operational costs, costs of depreciation of wagon weigh bridges (scales), as well as related expenses		UTK: 5340; 5341; 6709; 7035 FSZ: 51; 52; 55; 59; 861,22; 861,3; 861,4; 861,5; 861,6; 863,2; 871	0001-4999	-		
2	Maintenance and operational costs, costs of depreciation of space lighting equipments falling on the operation of the open access railway network and accounted for the tracks of stations, as well as and related expenditures		UTK: 8528; 8538; 8542; 8653 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 871	0001-4999, excepting 3007	number of use of track route for access to wagon weigh bridges (scales) / number of use of operation track route of station of the network	-	PASS2
3	Maintenance and operational costs, costs of depreciation of TEB, point heater equipments, buildings and structures of traffic operations (exclusive of rooms for serving passengers), track maintenance buildings and TEB buildings and structures used by the infrastructure manager, falling on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures		UTK: 4204; 4220; 4334; 6101; 6111; 6121; 6131; 6181; 6201; 6501; 6611; 6621; 6641; 6671; 6701; 6702; 6711; 6712; 6713; 6811; 6821; 6822; 6844; 6845; 7005, 7008, 7010; 8001-8009; 8011; 8037; 8041; 8051; 8061; 8071; 8081; 8091; 8093; 8104; 8105; 8106; 8107; 8108; 8110-8241; 8242; 8243; 8244; 8251; 8529; 8530; 8532; 8534; 8539; 8540; 8552; 8651; 8652; 8654; 8655; 8656 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 871	0001-4999, excepting 3007	number of use of track route for access to wagon weigh bridges (scales) / number of use of running track route of the network	-	PASS2
4	Maintenance, operational costs, costs of depreciation of side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store siding as well as side tracks published for storage of wagons) falling on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures		UTK: 6002; 6304; 6494; 6848 FSZ: 51; 52; 55; 58; 59; 861,21; 861,61; 863,2; 871	0001-4999, excepting 3007	number of use of track route for access to wagon weigh bridges (scales) / number of use of shunting track route of station of the network	-	PASS2

2015/16 timetable year - MÁV Zrt. IM							
	Direct cost	Cost distributed on the basis of "Naturalia"	Recorded in the registry system		Distribution based on "naturalia" 1 (basis of projection 1)	Distribution based on "naturalia" 2 (basis of projection 2)	Data source of "naturalia" for distribution
			UTK and FSZ	Track section			
5		Maintenance and operational costs, costs of depreciation of space lighting equipments falling on the operation of the open access railway network, not booked to line sections or accounted for line sections of the network, as well as related expenditures	UTK: 8528; 8538; 8542; 8653 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 871	0000; 3007	number of use of track route for access to wagon weigh bridges (scales) / number of use of operation track route of station of the network	-	PASS2
6		Maintenance and operational costs, costs of depreciation of substructure, superstructure and other structures of railway tracks falling on the operation of the open access railway network, not booked to the line sections or accounted for line sections of the network, as well as and related expenditures	UTK: 3210; 3620; 3672; 4446; 5301; 5302; 5303; 5304; 6001; 6051; 6101; 6111; 6121; 6131; 6181; 6201; 6301; 6491; 6501; 6611; 6621; 6630; 6641; 6671; 6844; 6845; 6850; 6851 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 863,911; 871; 1060-1061; organisation: IM Operation	0000; 3007	number of use of track route for access to wagon weigh bridges (scales) / number of use of running track route of the network	-	PASS2
7		Maintenance and operational costs, costs of depreciation of TEB, point heater equipments, buildings and structures of traffic operations (exclusive of rooms for serving passengers), track maintenance buildings and TEB buildings and structures used by the infrastructure manager, falling on the operation of the open access railway network, not booked to line sections or accounted for line sections of the network, as well as related expenditures	UTK: 4210; 4212; 4216; 4220; 4224; 4605; 5630; 5653; 6701; 6702; 6711; 6712; 6713; 6841; 6842; 7005; 7008; 7010; 8001-8009; 8010; 8011; 8020; 8030; 8036; 8037; 8040; 8041; 8050; 8051; 8060; 8061; 8070; 8071; 8080; 8081; 8090; 8091; 8092; 8093; 8101; 8103; 8104; 8105; 8106; 8107; 8108; 8110-8241; 8242; 8243; 8244; 8251; 8257; 8301-8310; 8524; 8529; 8530; 8532; 8534; 8539; 8540; 8552; 8571; 8651; 8652; 8654; 8655; 8656 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 871; 1060-1061 organisation: TEB Operation	0000; 3007	number of use of track route for access to wagon weigh bridges (scales) / number of use of running track route of the network	-	PASS2

2015/16 timetable year - MÁV Zrt. IM							
	Direct cost	Cost distributed on the basis of "Naturalia"	Recorded in the registry system		Distribution based on "naturalia" 1 (basis of projection1)	Distribution based on "naturalia" 2 (basis of projection 2)	Data source of "naturalia" for distribution
			UTK and FSZ	Track section			
8		Maintenance and operational costs, costs of depreciation of side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store siding as well as side tracks published for storage of wagons) falling on the operation of the open access railway network, not booked to line sections or accounted for line sections of the network, as well as related expenditures	UTK: 6002; 6304; 6494; 6848 FSZ: 51; 52; 55; 861,21; 861,61; 863,2; 871	0000; 3007	number of use of track route for access to wagon weigh bridges (scales) / number of use of shunting track route of station of the network	-	PASS2
9		Costs and expenditures related to personnel performing traffic control on stations exclusive of traffic control on lines outside of stations (traffic manager, switchman, but exclusive of personnel carrying out shunting, and train path technologist)	UTK: 4110; 4116; 4117; 4130; 4510 FSZ: 51; 52; 59; 1060-1061; organisation: Traffic operation; From SAP to scope of activities	0000-4999	number of use of track route for access to wagon weigh bridges (scales) / number of use of running track route of the network	-	PASS2
10		Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: 3673 FSZ: 51; 55; 59; 861	0000	direct cost	number of use of track route for access to wagon weigh bridges (scales) / number of use of track route of the network	PASS2
11		Authority charges	UTK: 4600-4605 FSZ: 518	0000	number of use of track route for access to wagon weigh bridges (scales) / number of use of track route of the network	-	PASS2

2015/16 timetable year - MÁV Zrt. IM							
	Direct cost	Cost distributed on the basis of "Naturalia"	Recorded in the registry system		Distribution based on "naturalia" 1 (basis of projection 1)	Distribution based on "naturalia" 2 (basis of projection 2)	Data source of "naturalia" for distribution
			UTK and FSZ	Track section			
Access to refuelling facilities (Supplementary service)							
1	Maintenance, operational costs and costs of depreciation in connection with procurement and transmission of diesel fuel and that of refuelling facilities, as well as related expenditures		UTK: 7106 FSZ: 594; 596	0000	-		
2	Maintenance, operational costs and costs of depreciation of service tracks used at refuelling facilities, as well as related expenditures		UTK: 7660 FSZ: 594; 597	0000; 7000-8999	-		
3	Maintenance and operational costs, costs of depreciation of TEB, point heater equipments, buildings and structures of traffic operations (exclusive of rooms for serving passengers), track maintenance buildings and TEB buildings and structures used by the infrastructure manager, falling on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures		UTK: 4204; 4220; 4334; 6101; 6111; 6121; 6131; 6181; 6201; 6501; 6611; 6621; 6641; 6671; 6701; 6702; 6711; 6712; 6713; 6811; 6821; 6822; 6844; 6845; 7005; 7008; 7010; 8001-8009; 8011; 8037; 8041; 8051; 8061; 8071; 8081; 8091; 8093; 8104; 8105; 8106; 8107; 8108; 8110-8241; 8242; 8243; 8244; 8251; 8529; 8530; 8532; 8534; 8539; 8540; 8552; 8651; 8652; 8654; 8655; 8656 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 871	0001-4999, excepting 3007	number of use of track route for access to refuelling facilities / number of use of running track route of the network	-	KUTINFÓ
4	Maintenance, operational costs, costs of depreciation of side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store siding as well as side tracks published for storage of wagons) falling on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures		UTK: 6002; 6304; 6494; 6848 FSZ: 51; 52; 55; 58; 59; 861,21; 861,61; 863,2; 871	0001-4999, excepting 3007	number of use of track route for access to refuelling facilities / number of use of shunting track route of station of the network	-	KUTINFÓ
5	Maintenance and operational costs, costs of depreciation of substructure, superstructure and other structures of railway tracks falling on the operation of the open access railway network, not booked to the line sections or accounted for line sections of the network, as well as and related expenditures		UTK: 3210; 3620; 3672; 4446; 5301; 5302; 5303; 5304; 6001; 6051; 6101; 6111; 6121; 6131; 6181; 6201; 6301; 6491; 6501; 6611; 6621; 6630; 6641; 6671; 6844; 6845; 6850; 6851 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 863,911; 871; 1060-1061; organisation: IM Operation	0000; 3007	number of use of track route for access to refuelling facilities / number of use of running track route of the network	-	KUTINFÓ

2015/16 timetable year - MÁV Zrt. IM							
	Direct cost	Cost distributed on the basis of "Naturalia"	Recorded in the registry system		Distribution based on "naturalia" 1 (basis of projection 1)	Distribution based on "naturalia" 2 (basis of projection 2)	Data source of "naturalia" for distribution
			UTK and FSZ	Track section			
6		Maintenance and operational costs, costs of depreciation of TEB, point heater equipments, buildings and structures of traffic operations (exclusive of rooms for serving passengers), track maintenance buildings and TEB buildings and structures used by the infrastructure manager, falling on the operation of the open access railway network, not booked to line sections or accounted for line sections of the network, as well as related expenditures	UTK: 4210; 4212; 4216; 4220; 4224; 4605; 5630; 5653; 6701; 6702; 6711; 6712; 6713; 6841; 6842; 7005, 7008, 7010; 8001-8009; 8010; 8011; 8020; 8030; 8036; 8037; 8040; 8041; 8050; 8051; 8060; 8061; 8070; 8071; 8080; 8081; 8090; 8091; 8092; 8093; 8101; 8103; 8104; 8105; 8106; 8107; 8108; 8110-8241; 8242; 8243; 8244; 8251; 8257; 8301-8310; 8524; 8529; 8530; 8532; 8534; 8539; 8540; 8552; 8571; 8651; 8652; 8654; 8655; 8656 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 871; 1060-1061 organisation: TEB Operation	0000; 3007	number of use of track route for access to refuelling facilities / number of use of running track route of the network	-	KUTINFÓ
7		Maintenance and operational costs, costs of depreciation of side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store siding as well as side tracks published for storage of wagons) falling on the operation of the open access railway network, not booked to line sections or accounted for line sections of the network, as well as related expenditures	UTK: 6002; 6304; 6494; 6848 FSZ: 51; 52; 55; 861,21; 861,61; 863,2; 871	0000; 3007	number of use of track route for access to refuelling facilities / number of use of shunting track route of station of the network	-	KUTINFÓ
8		Costs and expenditures related to personnel performing traffic control on stations exclusive of traffic control on lines outside of stations (traffic manager, switchman, but exclusive of personnel carrying out shunting, and train path technologist)	UTK: 4110; 4116; 4117; 4130; 4510 FSZ: 51; 52; 59; 1060-1061; organisation: Traffic operation; From SAP to scope of activities	0000-4999	number of use of track route for access to refuelling facilities / number of use of running track route of the network	-	KUTINFÓ
9		Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: 3673 FSZ: 51; 55; 59; 861	0000	direct cost	number of use of track route for access to refuelling facilities / number of use of track route of the network	KUTINFÓ

2015/16 timetable year - MÁV Zrt. IM							
	Direct cost	Cost distributed on the basis of "Naturalia"	Recorded in the registry system		Distribution based on "naturalia" 1 (basis of projection 1)	Distribution based on "naturalia" 2 (basis of projection 2)	Data source of "naturalia" for distribution
			UTK and FSZ	Track section			
10		Authority charges	UTK: 4600-4605 FSZ: 518	0000	number of use of track route for access to refuelling facilities / number of use of track route of the network	-	KUTINFÓ
Storage of vehicles (Supplementary service)							
1	Maintenance and operational costs, costs of depreciation of station sidings for storage of rolling stock, as well as related expenses		UTK: 4732; 6306; 6496, 6852 FSZ: 51; 52; 55; 58; 59; 861,22; 861,3; 861,4; 861,5; 861,6; 863,2; 871	0001-4999	-		
2		Maintenance and operational costs, costs of depreciation of TEB, point heater equipments, buildings and structures of traffic operations (exclusive of rooms for serving passengers), track maintenance buildings and TEB buildings and structures used by the infrastructure manager, falling on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures	UTK: 4204; 4220; 4334; 6101; 6111; 6121; 6131; 6181; 6201; 6501; 6611; 6621; 6641; 6671; 6701; 6702; 6711; 6712; 6713; 6811; 6821; 6822; 6844; 6845; 7005, 7008, 7010; 8001-8009; 8011; 8037; 8041; 8051; 8061; 8071; 8081; 8091; 8093; 8104; 8105; 8106; 8107; 8108; 8110-8241; 8242; 8243; 8244; 8251; 8529; 8530; 8532; 8534; 8539; 8540; 8552; 8651; 8652; 8654; 8655; 8656 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 871	0001-4999, excepting 3007	number of use of track route for storage of vehicles / number of use of running track route of the network	-	PASS2
3		Maintenance, operational costs, costs of depreciation of side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store siding as well as side tracks published for storage of wagons) falling on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures	UTK: 6002; 6304; 6494; 6848 FSZ: 51; 52; 55; 58; 59; 861,21; 861,61; 863,2; 871	0001-4999, excepting 3007	number of use of track route for storage of vehicles / number of use of shunting track route of station of the network	-	PASS2
4		Maintenance and operational costs, costs of depreciation of substructure, superstructure and other structures of railway tracks falling on the operation of the open access railway network, not booked to the line sections or accounted for line sections of the network, as well as and related expenditures	UTK: 3210; 3620; 3672; 4446; 5301; 5302; 5303; 5304; 6001; 6051; 6101; 6111; 6121; 6131; 6181; 6201; 6301; 6491; 6501; 6611; 6621; 6630; 6641; 6671; 6844; 6845; 6850; 6851 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 863,911; 871; 1060-1061; organisation: IM Operation	0000; 3007	number of use of track route for storage of vehicles / number of use of running track route of the network	-	PASS2

2015/16 timetable year - MÁV Zrt. IM							
	Direct cost	Cost distributed on the basis of "Naturalia"	Recorded in the registry system		Distribution based on "naturalia" 1 (basis of projection1)	Distribution based on "naturalia" 2 (basis of projection 2)	Data source of "naturalia" for distribution
			UTK and FSZ	Track section			
5		Maintenance and operational costs, costs of depreciation of TEB, point heater equipments, buildings and structures of traffic operations (exclusive of rooms for serving passengers), track maintenance buildings and TEB buildings and structures used by the infrastructure manager, falling on the operation of the open access railway network, not booked to line sections or accounted for line sections of the network, as well as related expenditures	UTK: 4210; 4212; 4216; 4220; 4224; 4605; 5630; 5653; 6701; 6702; 6711; 6712; 6713; 6841; 6842; 7005, 7008, 7010; 8001-8009; 8010; 8011; 8020; 8030; 8036; 8037; 8040; 8041; 8050; 8051; 8060; 8061; 8070; 8071; 8080; 8081; 8090; 8091; 8092; 8093; 8101; 8103; 8104; 8105; 8106; 8107; 8108; 8110-8241; 8242; 8243; 8244; 8251; 8257; 8301-8310; 8524; 8529; 8530; 8532; 8534; 8539; 8540; 8552; 8571; 8651; 8652; 8654; 8655; 8656 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 871; 1060-1061 organisation: TEB Operation	0000; 3007	number of use of track route for storage of vehicles / number of use of running track route of the network	-	PASS2
6		Maintenance and operational costs, costs of depreciation of side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store siding as well as side tracks published for storage of wagons) falling on the operation of the open access railway network, not booked to line sections or accounted for line sections of the network, as well as related expenditures	UTK: 6002; 6304; 6494; 6848 FSZ: 51; 52; 55; 861,21; 861,61; 863,2; 871	0000; 3007	number of use of track route for storage of vehicles / number of use of shunting track route of station of the network	-	PASS2
7		Costs and expenditures related to personnel performing traffic control on stations exclusive of traffic control on lines outside of stations (traffic manager, switchman, but exclusive of personnel carrying out shunting, and train path technologist)	UTK: 4110; 4116; 4117; 4130; 4510 FSZ: 51; 52; 59; 1060-1061; organisation: Traffic operation; From SAP to scope of activities	0000-4999	number of use of track route for storage of vehicles / number of use of running track route of the network	-	PASS2
8		Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: 3673 FSZ: 51; 55; 59; 861	0000	direct cost	number of use of track route for storage of vehicles / number of use of track route of the network	PASS2

2015/16 timetable year - MÁV Zrt. IM							
	Direct cost	Cost distributed on the basis of "Naturalia"	Recorded in the registry system		Distribution based on "naturalia" 1 (basis of projection1)	Distribution based on "naturalia" 2 (basis of projection 2)	Data source of "naturalia" for distribution
			UTK and FSZ	Track section			
9		Authority charges	UTK: 4600-4605 FSZ: 518	0000	number of use of track route for storage of vehicles / number of use of track route of the network	-	PASS2

2015/16 timetable year - MÁV Zrt. IM							
	Direct cost	Cost distributed on the basis of "Naturalia"	Recorded in the registry system		Distribution based on "naturalia" 1 (basis of projection 1)	Distribution based on "naturalia" 2 (basis of projection 2)	Data source of "naturalia" for distribution
			UTK and FSZ	Track section			
Ensuring access to facilities enabling transshipment between different gauges (Supplementary service)							
1	Maintenance and operational costs, costs of depreciation of equipments for exchanging of axles as well as related expenses		UTK: 3490 FSZ: 51; 55; 59	0000	-		
2	Maintenance and operational costs, costs of depreciation of service buildings required to perform exchange of axles, as well as related expenditures		UTK: 3491; 7006; 7007 FSZ: 51; 55; 59	1417	-		
3	Maintenance and operational costs, costs of depreciation of TEB, point heater equipments, buildings and structures of traffic operations (exclusive of rooms for serving passengers), track maintenance buildings and TEB buildings and structures used by the infrastructure manager, falling on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures		UTK: 4204; 4220; 4334; 6101; 6111; 6121; 6131; 6181; 6201; 6501; 6611; 6621; 6641; 6671; 6701; 6702; 6711; 6712; 6713; 6811; 6821; 6822; 6844; 6845; 7005; 7008; 7010; 8001-8009; 8011; 8037; 8041; 8051; 8061; 8071; 8081; 8091; 8093; 8104; 8105; 8106; 8107; 8108; 8110-8241; 8242; 8243; 8244; 8251; 8529; 8530; 8532; 8534; 8539; 8540; 8552; 8651; 8652; 8654; 8655; 8656 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 871	0001-4999, excepting 3007	number of use of track route by vehicles with exchanged axles / number of use of running track route of the network	-	PASS2
4	Maintenance, operational costs, costs of depreciation of side tracks (exclusive of humps, marshalling yards, loading sidings, store siding as well as side tracks published for storage of wagons) falling on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures		UTK: 6002; 6304; 6494; 6848 FSZ: 51; 52; 55; 58; 59; 861,21; 861,61; 863,2; 871	0001-4999, excepting 3007	number of use of track route by vehicles with exchanged axles / number of use of shunting track route of station of the network	-	PASS2
5	Maintenance and operational costs, costs of depreciation of substructure, superstructure and other structures of railway tracks falling on the operation of the open access railway network, not booked to the line sections or accounted for line sections of the network, as well as and related expenditures		UTK: 3210; 3620; 3672; 4446; 5301; 5302; 5303; 5304; 6001; 6051; 6101; 6111; 6121; 6131; 6181; 6201; 6301; 6491; 6501; 6611; 6621; 6630; 6641; 6671; 6844; 6845; 6850; 6851 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 863,911; 871; 1060-1061; organisation: IM Operation	0000; 3007	number of use of track route by vehicles with exchanged axles / number of use of running track route of the network	-	PASS2

2015/16 timetable year - MÁV Zrt. IM							
	Direct cost	Cost distributed on the basis of "Naturalia"	Recorded in the registry system		Distribution based on "naturalia" 1 (basis of projection 1)	Distribution based on "naturalia" 2 (basis of projection 2)	Data source of "naturalia" for distribution
			UTK and FSZ	Track section			
6		Maintenance and operational costs, costs of depreciation of TEB, point heater equipments, buildings and structures of traffic operations (exclusive of rooms for serving passengers), track maintenance buildings and TEB buildings and structures used by the infrastructure manager, falling on the operation of the open access railway network, not booked to line sections or accounted for line sections of the network, as well as related expenditures	UTK: 4210; 4212; 4216; 4220; 4224; 4605; 5630; 5653; 6701; 6702; 6711; 6712; 6713; 6841; 6842; 7005; 7008; 7010; 8001-8009; 8010; 8011; 8020; 8030; 8036; 8037; 8040; 8041; 8050; 8051; 8060; 8061; 8070; 8071; 8080; 8081; 8090; 8091; 8092; 8093; 8101; 8103; 8104; 8105; 8106; 8107; 8108; 8110-8241; 8242; 8243; 8244; 8251; 8257; 8301-8310; 8524; 8529; 8530; 8532; 8534; 8539; 8540; 8552; 8571; 8651; 8652; 8654; 8655; 8656 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 871; 1060-1061 organisation: TEB Operation	0000; 3007	number of use of track route by vehicles with exchanged axles / number of use of running track route of the network	-	PASS2
7		Maintenance and operational costs, costs of depreciation of side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store siding as well as side tracks published for storage of wagons) falling on the operation of the open access railway network, not booked to line sections or accounted for line sections of the network, as well as related expenditures	UTK: 6002; 6304; 6494; 6848 FSZ: 51; 52; 55; 861,21; 861,61; 863,2; 871	0000; 3007	number of use of track route by vehicles with exchanged axles / number of use of shunting track route of station of the network	-	PASS2
8		Costs and expenditures related to personnel performing traffic control on stations exclusive of traffic control on lines outside of stations (traffic manager, switchman, but exclusive of personnel carrying out shunting, and train path technologist)	UTK: 4110; 4116; 4117; 4130; 4510 FSZ: 51; 52; 59; 1060-1061; organisation: Traffic operation; From SAP to scope of activities	0000-4999	number of use of track route by vehicles with exchanged axles / number of use of running track route of the network	-	PASS2
9		Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: 3673 FSZ: 51; 55; 59; 861	0000	direct cost	number of use of track route by vehicles with exchanged axles / number of use of running track route of the network	PASS2

2015/16 timetable year - MÁV Zrt. IM							
	Direct cost	Cost distributed on the basis of "Naturalia"	Recorded in the registry system		Distribution based on "naturalia" 1 (basis of projection 1)	Distribution based on "naturalia" 2 (basis of projection 2)	Data source of "naturalia" for distribution
			UTK and FSZ	Track section			
Access to rail rolling stock maintenance facilities (Supplementary service)							
1	Maintenance and operational costs and costs of depreciation of tracks enabling access to rail rolling stock maintenance facilities, as well as related expenses		UTK: 4270; 4271 FSZ: 51; 52; 55; 861,21; 861,61; 863,2; 872	7001-8999			
2	Maintenance and operational costs, costs of depreciation of TEB, point heater equipments, buildings and structures of traffic operations (exclusive of rooms for serving passengers), track maintenance buildings and TEB buildings and structures used by the infrastructure manager, falling on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures		UTK: 4204; 4220; 4334; 6101; 6111; 6121; 6131; 6181; 6201; 6501; 6611; 6621; 6641; 6671; 6701; 6702; 6711; 6712; 6713; 6811; 6821; 6822; 6844; 6845; 7005; 7008; 7010; 8001-8009; 8011; 8037; 8041; 8051; 8061; 8071; 8081; 8091; 8093; 8104; 8105; 8106; 8107; 8108; 8110-8241; 8242; 8243; 8244; 8251; 8529; 8530; 8532; 8534; 8539; 8540; 8552; 8651; 8652; 8654; 8655; 8656 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 871	0001-4999, excepting 3007	number of use of track route for access to rail rolling stock maintenance facilities / number of use of running track route of the network	-	PASS2
3	Maintenance, operational costs, costs of depreciation of side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store siding as well as side tracks published for storage of wagons) falling on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures		UTK: 6002; 6304; 6494; 6848 FSZ: 51; 52; 55; 58; 59; 861,21; 861,61; 863,2; 871	0001-4999, excepting 3007	number of use of track route for access to rail rolling stock maintenance facilities / number of use of shunting track route of station of the network	-	PASS2
4	Maintenance and operational costs, costs of depreciation of substructure, superstructure and other structures of railway tracks falling on the operation of the open access railway network, not booked to the line sections or accounted for line sections of the network, as well as and related expenditures		UTK: 3210; 3620; 3672; 4446; 5301; 5302; 5303; 5304; 6001; 6051; 6101; 6111; 6121; 6131; 6181; 6201; 6301; 6491; 6501; 6611; 6621; 6630; 6641; 6671; 6844; 6845; 6850; 6851 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 863,911; 871; 1060-1061; organisation: IM Operation	0000; 3007	number of use of track route for access to rail rolling stock maintenance facilities / number of use of running track route of the network	-	PASS2

2015/16 timetable year - MÁV Zrt. IM							
	Direct cost	Cost distributed on the basis of "Naturalia"	Recorded in the registry system		Distribution based on "naturalia" 1 (basis of projection 1)	Distribution based on "naturalia" 2 (basis of projection 2)	Data source of "naturalia" for distribution
			UTK and FSZ	Track section			
5		Maintenance and operational costs, costs of depreciation of TEB, point heater equipments, buildings and structures of traffic operations (exclusive of rooms for serving passengers), track maintenance buildings and TEB buildings and structures used by the infrastructure manager, falling on the operation of the open access railway network, not booked to line sections or accounted for line sections of the network, as well as related expenditures	UTK: 4210; 4212; 4216; 4220; 4224; 4605; 5630; 5653; 6701; 6702; 6711; 6712; 6713; 6841; 6842; 7005, 7008, 7010; 8001-8009; 8010; 8011; 8020; 8030; 8036; 8037; 8040; 8041; 8050; 8051; 8060; 8061; 8070; 8071; 8080; 8081; 8090; 8091; 8092; 8093; 8101; 8103; 8104; 8105; 8106; 8107; 8108; 8110-8241; 8242; 8243; 8244; 8251; 8257; 8301-8310; 8524; 8529; 8530; 8532; 8534; 8539; 8540; 8552; 8571; 8651; 8652; 8654; 8655; 8656 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 871; 1060-1061 organisation: TEB Operation	0000; 3007	number of use of track route for access to rail rolling stock maintenance facilities / number of use of running track route of the network	-	PASS2
6		Maintenance and operational costs, costs of depreciation of side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store siding as well as side tracks published for storage of wagons) falling on the operation of the open access railway network, not booked to line sections or accounted for line sections of the network, as well as related expenditures	UTK: 6002; 6304; 6494; 6848 FSZ: 51; 52; 55; 861,21; 861,61; 863,2; 871	0000; 3007	number of use of track route for access to rail rolling stock maintenance facilities / number of use of shunting track route of station of the network	-	PASS2
7		Costs and expenditures related to personnel performing traffic control on stations exclusive of traffic control on lines outside of stations (traffic manager, switchman, but exclusive of personnel carrying out shunting, and train path technologist)	UTK: 4110; 4116; 4117; 4130; 4510 FSZ: 51; 52; 59; 1060-1061; organisation: Traffic operation; From SAP to scope of activities	0000-4999	number of use of track route for access to rail rolling stock maintenance facilities / number of use of running track route of the network	-	PASS2
8		Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: 3673 FSZ: 51; 55; 59; 861	0000	direct cost	number of use of track route for access to rail rolling stock maintenance facilities / number of use of track route of the network	PASS2

2015/16 timetable year - MÁV Zrt. IM							
	Direct cost	Cost distributed on the basis of "Naturalia"	Recorded in the registry system		Distribution based on "naturalia" 1 (basis of projection1)	Distribution based on "naturalia" 2 (basis of projection 2)	Data source of "naturalia" for distribution
			UTK and FSZ	Track section			
9		Authority charges	UTK: 4600-4605 FSZ: 518	0000	number of use of track route for access to rail rolling stock maintenance facilities / number of use of track route of the network	-	PASS2
Use of overhead contact wire (catenary) systems (Supplementary service)							
1	Maintenance and operational costs, costs of depreciation of overhead contact wire booked to the open line railway section, and heavy current equipments used to the overhead contact wire, as well as related expenditures		UTK: 8501; 8523; 8526; 8531; 8533; 8535; 8536; 8541; 8551; 8552; 8561; 8657; 8571 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 871	9001-9999	-		
2	Maintenance and operational costs, costs of depreciation of overhead contact wire booked to the tracks of stations, and heavy current equipments used to the overhead contact wire, as well as related expenditures		UTK: 8502; 8522; 8523; 8526; 8531; 8533; 8535; 8536; 8541; 8551; 8552; 8561; 8657 FSZ: 51; 52; 55; 58; 59; 861,21; 861,61; 863,2; 871	0001-4999, excepting 3007	-		
3	Maintenance and operational costs, costs of depreciation of overhead contact wire not booked to line section, or accounted for line section of the network and heavy current equipments used to the overhead contact wire, as well as related expenditures		UTK: 8501; 8502; 8522; 8523; 8526; 8531; 8533; 8535; 8536; 8541; 8551; 8552; 8561; 8657; 8571 FSZ: 51; 52; 55; 59; 861,21; 861,61; 863,2; 871	0000; 3007	-		
4		Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: 3673 FSZ: 51; 55; 59; 861	0000	direct cost	-	-

2015/16 timetable year - MÁV Zrt. IM							
	Direct cost	Cost distributed on the basis of "Naturalia"	Recorded in the registry system		Distribution based on "naturalia" 1 (basis of projection1)	Distribution based on "naturalia" 2 (basis of projection 2)	Data source of "naturalia" for distribution
			UTK and FSZ	Track section			
Suspension of service interruption (Supplementary service)							
1	Costs and expenditures related to employees of the infrastructure manager to be on duty because of the suspension of the service interruption		UTK: 4131 FSZ: 51; 52; 59	0001-4999	-		
2		Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: 3673 FSZ: 51; 55; 59; 861	0000	direct cost	-	-
Suspension of service stoppage (Supplementary service)							
1	Costs and expenditures related to employees of the infrastructure manager to be on duty because of the suspension of the service stoppage		UTK: 4131 FSZ: 51; 52; 59	0001-4999	-		
2		Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: 3673 FSZ: 51; 55; 59; 861	0000	direct cost	-	-
Outdoor train acceptance (Additional service)							
1	Maintenance and operational costs, costs of depreciation of equipments related to performing of outdoor train data registration activity, as well as related expenses		UTK: 8033; 8102 FSZ: 51; 55; 59; 861	0001-4999	-		
2	Costs and expenditures related to employees of the infrastructure manager carrying out outdoor train data registration activity		UTK: 4115 FSZ: 51; 52; 55; 59; 1060-1061; organisation: Traffic operation; From SAP to scope of activities	0001-4999	-		
3		Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: 3673 FSZ: 51; 55; 59; 861	0000	direct cost	-	-
Ensuring of shunting staff(for passenger trains) (Additional service) T							
1	Costs and expenditures related to shunting staff ensured by the infrastructure manager to shunt freight wagons on special request of the railway undertaking		UTK: 2440; 8034; 8035; 8109 FSZ: 51; 52; 55; 59; 861; 1060-1061; organisation: Traffic operation; From SAP to scope of activities	0001-4999	-		
2		Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: 3673 FSZ: 51; 55; 59; 861	0000	direct cost	-	-

2015/16 timetable year - MÁV Zrt. IM							
	Direct cost	Cost distributed on the basis of "Naturalia"	Recorded in the registry system		Distribution based on "naturalia" 1 (basis of projection 1)	Distribution based on "naturalia" 2 (basis of projection 2)	Data source of "naturalia" for distribution
			UTK and FSZ	Track section			
Ensuring of shunting staff (for freight and loco trains) (Additional service)							
1	Costs and expenditures related to shunting staff ensured by the infrastructure manager to shunt freight wagons on special order of the railway undertaking		UTK: 3440; 3441; 3560; 4330; 8034; 8035; 8109 FSZ: 51; 52; 55; 59; 861; 1060-1061; organisation: Traffic operation; From SAP to scope of activities	0001-4999	-		
2		Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: 3673 FSZ: 51; 55; 59; 861	0000	direct cost	-	-
Ensuring of traction unit for shunting (of passenger trains) (Additional service)							
1	Maintenance and operational costs and costs of depreciation of traction locomotive in own property performing this function, as well as related expenditures		MÁV Zrt IM currently does not have any shunting locomotive		-		
2	Rental, maintenance and operational costs of locomotives performing this function hired from third party, as well as related expenditures		UTK: 4331; 5863; 4335 FSZ: 516	0001-4999	-		
3	Costs and expenditures related to locomotive personnel operating traction locomotives		Included in rental fee		-		
4		Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: 3673 FSZ: 51; 55; 59; 861	0000	direct cost	-	-
Ensuring of traction unit for shunting (of freight and loco trains) (Additional service)							
1	Maintenance and operational costs and costs of depreciation of traction locomotive in own property performing this function, as well as related expenditures		MÁV Zrt IM has currently no shunting locomotive		-		
2	Rental, maintenance and operational costs of locomotives performing this function hired from third party, as well as related expenditures		UTK: 4331; 5863; 4335 FSZ: 516	0001-4999	-		
3	Costs and expenditures related to locomotive personnel operating traction locomotives		Included in rental fee		-		
4		Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: 3673 FSZ: 51; 55; 59; 861	0000	direct cost	-	-

2015/16 timetable year - MÁV Zrt. IM							
	Direct cost	Cost distributed on the basis of "Naturalia"	Recorded in the registry system		Distribution based on "naturalia" 1 (basis of projection1)	Distribution based on "naturalia" 2 (basis of projection 2)	Data source of "naturalia" for distribution
			UTK and FSZ	Track section			
Ensuring of staff for weighing (Additional service)							
1	Costs and expenditures related to employees of the infrastructure manager performing weighing		UTK: 3350 FSZ: 51; 52; 59; 1060-1061; organisation: Traffic operation; From SAP to scope of activity	4420; 4423; 4425	-		
2		Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: 3673 FSZ: 51; 55; 59; 861	0000	direct cost	-	-
Ensuring of fuel for traction (Additional service)							
1	Procurement costs of diesel fuel transmitted to railway undertakings for traction		UTK: 4904 FSZ: 812; 813,11	0000	-		
Ensuring of traction current (Additional service)							
1. Ensuring of traction current - transmitted electric energy (Additional service)							
1	Procurement costs of electric energy transmitted to railway undertakings for traction (exclusive of costs of energy consumption by railway vehicles and equipments operated by the infrastructure manager)		UTK: 4903 FSZ: 81311	0000	-		
2. Ensuring of traction current - System-use, transmitted service (Additional service)							
1	Cost of the system-use incurred in connection with traction current transmitted to railway undertakings and in connection with network loss related to traction current		UTK: 4903 FSZ: 81311	0000	-		
3. Ensuring of traction current - Network loss - (Additional service)							
1	Cost of the network loss emerged in connection with traction current transmitted to railway undertakings		UTK: 4903 FSZ: 81312	0000	-		
4. Ensuring of traction current - Energy tax (Additional service)							
1	Cost of energy tax incurred in connection with traction current transmitted to railway undertakings for use and in connection with network loss of traction current			0000	-		
5. Ensuring of traction current - Finances in correspondence with Paragraph 147 of Vet (Additional service)							
1	Costs of finances in accordance with Paragraph 147 of Vet (Electric Energy Law) relating to traction current transmitted to railway undertakings for use and relating to the network loss of traction current			0000	-		
6. Ensuring of traction current - Other operation (Additional service)							
1	Operational cost incurred in connection with transmitted traction current and not covered by the service "Use of overhead contact wire (catenary) system"		UTK: 7138 FSZ: 594; 596	0000	-		

2015/16 timetable year - MÁV Zrt. IM							
	Direct cost	Cost distributed on the basis of "Naturalia"	Recorded in the registry system		Distribution based on "naturalia" 1 (basis of projection1)	Distribution based on "naturalia" 2 (basis of projection 2)	Data source of "naturalia" for distribution
			UTK and FSZ	Track section			
Ensuring of fuel for other than traction purposes (for preheating, precooling) (Additional service)							
1	Procurement costs of diesel fuel transmitted to railway undertakings for other than traction purposes (for preheating, precooling)		UTK: 4952 FSZ: 812,4	0000			
Ensuring electric energy for other than traction purposes (for preheating, precooling) (Additional service)							
1. Ensuring of electric energy used for other than traction purposes (for preheating, precooling) - transmitted electric energy (Additional service)							
1	Procurement costs of electric energy transmitted to railway undertakings for other than traction purposes (for preheating, precooling)		UTK: 4964 FSZ: 81311	0000	-		
2. Ensuring of electric energy used for other than traction purposes (for preheating, precooling) - System-use (additional service)							
1	Cost of the use of the system resulted in connection with the use of electric energy transmitted to railway undertakings for other than traction purposes (preheating, precooling) and with network loss of electric energy		FSZ: 81311	0000	-		
3. Ensuring of electric energy used for other than traction purposes (for preheating, precooling) - Network loss (Additional service)							
1	Cost of the network loss resulted in connection with the use of electric energy transmitted to railway undertakings for other than traction purposes (preheating, precooling)		UTK: 4964 FSZ: 81311	0000	-		
4. Ensuring of electric energy used for other than traction purposes (for preheating, precooling) - Energy tax (Additional service)							
1	Costs of energy tax incurred in connection with electric energy transmitted to railway undertakings for other than traction purposes and in connection with network loss related to electric energy used for other than traction purposes			0000	-		
5. Ensuring of electric energy used for other than traction purposes (for preheating, precooling) -Finances in correspondence with Vet (Additional service)							
1	Cost of finances in accordance with Paragraph 147 of Vet (Electric Energy Law) incurred in connection with electric energy transmitted to railway undertakings for other than traction purposes and in connection with network loss related to electric energy used for other than traction purposes			0000	-		
6. Ensuring of electric energy used for other than traction purposes (for preheating, precooling) - Other operation (Additional service)							
1	Operational cost incurred in connection with transmitted electric energy used for other than traction purposes (for preheating, precooling) not included in the service "Use of station infrastructure-2 by passenger trains"		UTK: 7138 FSZ: 594; 596	0000	-		

2015/16 timetable year - MÁV Zrt. IM							
	Direct cost	Cost distributed on the basis of "Naturalia"	Recorded in the registry system		Distribution based on "naturalia" 1 (basis of projection 1)	Distribution based on "naturalia" 2 (basis of projection 2)	Data source of "naturalia" for distribution
			UTK and FSZ	Track section			
Exchange of axles (Additional service)							
1	Costs and expenditures of employees performing exchange of axels		UTK: 3490 FSZ: 52; 1060-1061; organisation: Axle exchange workshop	0000	-		
2	Costs and expenditures of employees performing technical examination after exchange of axles		UTK: 3490 - only axle exchange scope of work exists FSZ: 51; 52; 59;	0000	-		
3		Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: 3673 FSZ: 51; 55; 59; 861	0000	direct cost	-	-
Use of bogies (Additional service)							
1	Maintenance and operational costs, costs of depreciation of service places used for storage of bogies, as well as related expenditures		UTK: 3492 FSZ: 51; 55; 59	0000	-		
2	Maintenance and operational costs, costs of depreciation of service areas used for storage of bogies, as well as related expenditures		UTK: 3491 - similar to exchange of axles FSZ: 51; 55; 59	0000	-		
3		Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: 3673 FSZ: 51; 55; 59; 861	0000	direct cost	-	-