

**Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM**

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system		2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
<b>Ensuring of train path (Basic service)</b>								
1	Invoiced cost of the Rail Capacity Allocation Body (VPE) - variable cost component		SAP-CO: 61169307 (Á+V) FSZ: 51	0000				C3
2	Invoiced cost of the Rail Capacity Allocation Body (VPE) - fixed cost component		SAP-CO: 61169307 (Á+V) FSZ: 51	0000				C3
3	Material nature costs and expenditures related to provision of traffic technology activity and related to staff performing traffic technology tasks necessary for ensuring of train path - variable cost component		SAP-CO: 61169307 (Á+V) FSZ: 51; 521; 522; 53	0000				C1
4	Material nature costs and expenditures related to provision of traffic technology activity and related to staff performing traffic technology tasks necessary for ensuring of train path - fixed cost component		SAP-CO: 61169307 (Á+V) FSZ: 51; 521; 522; 53	0000				C3
5	Project-related development costs - fixed cost							
6		Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures - fixed cost	SAP-CO: 61169302 (Á) FSZ: 51; 521; 522; 53; 55; 9	0000	Direct cost	number of track route use by departing trains/number of use of track route of the network	VIHAR + provisional accounting statistics	C4
7		Authority charges - fixed cost	SAP-CO: 61169301 (Á) FSZ: 51	0000	number of track route use by departing trains /number of use of track route of the network	-	VIHAR + provisional accounting statistics	C4

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			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
<b>Running of trains - gross ton km proportionate part of charge (Basic service)</b>								
1	Maintenance costs 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 - variable cost component		SAP-PM: 13070 KARB(Á+V); excepting APE split; 13080(Á+V) FSZ: 51; 521; 522; 53; 86; 9	1000-3999, excepting 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900				C1
2	Maintenance costs 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 - fixed cost component		SAP-PM: 13070 KARB(Á+V);excepting APE split; 13080(Á+V) FSZ: 51; 521; 522; 53; 86; 9	1000-3999, excepting 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900				C3
3	Costs of depreciation of the superstructure, substructure and other structures of the railway infrastructure booked to an open line section (statistical section) - fixed cost		SAP-AM: 5511 (Á) FSZ: 55	1000-3999, excepting 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900				C3
4	Maintenance costs of the superstructures and substructures of straight (main) running lines of stations of railway infrastructure accounted for the tracks of a station, as well as related expenditures - variable cost component		SAP-PM: 13071 KARB(Á+V); 13081 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4000-9999, excepting 4800-4999				C1

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			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
5	Maintenance costs of the superstructures and substructures of straight (main) running lines of stations of railway infrastructure accounted for the tracks of a station, as well as related expenditures - fixed cost component		SAP-PM: 13071 KARB(Á+V); 13081 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4000-9999, excepting 4800-4999			C3	
6	Depreciation costs of substructures and superstructures of straight (main) running lines of stations of railway infrastructure accounted for the tracks of a station - fixed cost component		SAP-AM: 5521 (Á) FSZ: 55	4000-9999, excepting 4800-4999			C3	
7	Project-related development costs - fixed cost							
8		Maintenance costs of the point switches in straight (main) running lines of stations as well as related expenditures - variable cost component	SAP-PM: 13082 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes by through trains/number of use of running track routes of the network at stations	-	VIHAR + provisional accounting statistics	C2
9		Maintenance costs of the point switches in straight (main) running lines of stations as well as related expenditures - fixed cost component	SAP-PM: 13082 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes by through trains/number of use of running track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4
10		Operational and depreciation costs of the point switches in straight (main) running lines of stations as well as related expenditures - fixed cost	SAP-PM: 13082 ÜZ(Á) SAP-AM: 5522(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes by through trains/number of use of running track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4

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No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system		2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
11		Maintenance, operational and depreciation costs of equipment related to the substructure and other structures of the railway infrastructure on the operation of open access railway network, not accounted for track section (statistical section), (exclusive of the costs of track supervision), as well as related expenditures - variable cost component	SAP-PM: 13070 KARB(Á+V); 13080 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes by through trains/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C2
12		Maintenance, operational and depreciation costs of equipment related to the substructure and other structures of the railway infrastructure on the operation of open access railway network, not accounted for track section (statistical section), (exclusive of the costs of track supervision), as well as related expenditures - fixed cost component	SAP-PM: 13070 KARB(Á+V); 13080 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes by through trains/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4
13		Operational and depreciation costs of the substructure, superstructures and other structures on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost	SAP-PM: 13070 ÜZ(Á); 13080 ÜZ(Á) SAP-AM: 5511(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes by through trains/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4

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			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
<b>Running of trains - train km proportionate part of charge (Basic service)</b>								
1	Maintenance costs of tunnels, service roads, fences, subways, overpasses, signal bridges and other structures accounted for the open line section (statistical section) of the railway infrastructure, as well as related expenditures - variable cost component		SAP-PM: 13090 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	1000-3999, excepting 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900				C1
2	Maintenance costs of tunnels, service roads, fences, subways, overpasses, signal bridges and other structures accounted for the open line section (statistical section) of the railway infrastructure, as well as related expenditures - fixed cost component		SAP-PM: 13090 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	1000-3999, excepting 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900				C3
3	Operational and depreciation costs of tunnels, service roads, fences, subways, overpasses, signal bridges and other structures accounted for the open line section (statistical section) of the railway infrastructure, as well as related expenditures - fixed cost		SAP-PM: 13090 ÜZ(Á) SAP-AM: 5512(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	1000-3999, excepting 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900				C3
4	Maintenance costs of telecommunication, heavy current and signalling equipment (hereafter together "TEB") and point heater equipment taken into consideration in the use of catenary systems- used by the infrastructure manager - accounted for the open line section (statistical section) (exclusive of costs and expenditures of heavy current equipment), as well as related expenditures- variable cost component		SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	1000-3999, excepting 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900				C1

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			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
5	Maintenance costs of telecommunication, heavy current and signalling equipment (hereafter together "TEB") and point heater equipment taken into consideration in the use of catenary systems- used by the infrastructure manager - accounted for the open line section (statistical section) (exclusive of costs and expenditures of heavy current equipment), as well as related expenditures- fixed cost component		SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	1000-3999, excepting 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900				C3
6	Operational and depreciation costs of telecommunication, heavy current and signalling equipment (hereafter together "TEB") and point heater equipment taken into consideration in the use of catenary systems- used by the infrastructure manager - accounted for the open line section (statistical section) (exclusive of costs and expenditures of heavy current equipment), as well as related expenditures- fixed cost		SAP-PM: 23050 ÜZ(Á); 23060(Á) ÜZ; 32040 ÜZ(Á) SAP-AM: 5531(Á); 5532(Á); 5542(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	1000-3999, excepting 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900				C3
7	Maintenance costs of passenger platforms accounted for open line section (statistical section) as well as related expenditures (to be reimbursed exclusively in train running charges of passenger trains - variable cost component		SAP-PM: 13070 KARB(Á+V) APE split FSZ: 51; 521; 522; 53; 86; 9	1000-3999, excepting 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900				C1
8	Maintenance costs of passenger platforms accounted for open line section (statistical section) as well as related expenditures (to be reimbursed exclusively in train running charges of passenger trains - fixed cost component		SAP-PM: 13070 KARB(Á+V) APE split FSZ: 51; 521; 522; 53; 86; 9	1000-3999, excepting 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900				C3

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			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
9	Operational and depreciation costs of passenger platforms accounted for open line section (statistical section) as well as related expenditures (to be reimbursed exclusively in train running charges of passenger trains - fixed cost		SAP-PM: 13070 ÜZ (Á) APE split SAP-AM: 5513 FSZ: 51; 521; 522; 53; 55; 86; 9	1000-3999, excepting 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900				C3
10	Maintenance costs of open line space lighting as well as related expenditures - variable cost component		SAP-PM: 33210 KARB (Á+V) FSZ: 51; 521; 522; 53; 86; 9	1000-3999, excepting 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900				C1
11	Maintenance costs of open line space lighting as well as related expenditures - fixed cost component		SAP-PM: 33210 KARB (Á+V) FSZ: 51; 521; 522; 53; 86; 9	1000-3999, excepting 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900				C3
12	Operational and depreciation costs of open line space lighting as well as related expenditures - fixed cost		SAP-PM: 33210 ÜZ(Á) SAP-AM: 5543(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	1000-3999, excepting 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900				C3

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			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
13	Costs of track supervision (and within it inspection of line) - variable cost component		SAP-PM: 13010(Á+V) FSZ: 51; 521; 522; 53; 9	0000-9999			C1	
14	Costs of track supervision (and within it inspection of line) - fixed cost component		SAP-PM: 13010(Á+V) FSZ: 51; 521; 522; 53; 9	0000-9999			C3	
15	Costs related to employees working for line control -variable cost component		SAP-CO: 61169308(Á+V); 61169401(Á+V) FSZ: 51; 521; 522; 53; 9	0000			C1	
16	Costs related to employees working for line control -fixed cost component		SAP-CO: 61169308(Á+V); 61169401(Á+V) FSZ: 51; 521; 522; 53; 9	0000			C3	
17	Depreciation costs related to employees working for line control -fixed cost component		SAP-CO: 61169308(Á); 61169401(Á) FSZ: 55	0000			C3	
18	Costs and expenditures of personnel handling and processing the forwarding permits of exceptional consignments (to be reimbursed exclusively in train running charges of freight trains) - variable cost component		SAP-CO: 61169305(V) FSZ: 51; 521; 522; 53; 9	0000			C1	
19	Project-related development costs - fixed cost							
20	Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network accounted for the tracks of stations, as well as related expenditures - variable cost component		SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V) FSZ: 51; 521; 522; 53;86; 9	4000-9999, excepting 4800-4999	number of use of track routes by through trains/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C2

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			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
21		Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network accounted for the tracks of stations, as well as related expenditures - fixed cost component	SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 19	4000-9999, excepting 4800-4999	number of use of track routes by through trains/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4
22		Operational and depreciation costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network accounted for the tracks of stations, as well as related expenditures - fixed cost	SAP-PM: 23050 ÜZ(Á); 23060(Á) ÜZ; 32040 ÜZ(Á) SAP-AM: 5531; 5532; 5542 FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes by through trains/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4
23		Maintenance, operational and depreciation costs of 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 - fixed cost	SAP-PM: 13031(Á); 13032(Á); 33221(Á); 33222(Á) SAP-AM: 5561(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes by through trains/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4

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			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
24		Maintenance, operational and depreciation costs of 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 on the operation of the open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost	SAP-PM: 13031(Á); 13032(Á); 33221(Á); 33222(Á) SAP-AM: 5561(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes by through trains/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4
25		Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - variable cost component	SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes by through trains/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C2
26		Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost component	SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes by through trains/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4

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			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
27		Operational and depreciation costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost	SAP-PM: 23050 ÜZ(Á); 23060 ÜZ(Á); 32040 ÜZ(Á) SAP-AM: 5500; 5531; 5532; 5542; 5562 FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes by through trains/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4
28		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 - variable cost component	SAP-CO: 61106401(Á+V); 61116401(Á+V); 61117401(Á+V); 61118401(Á+V); 61120401(Á+V); 61121401(Á+V); 61121415(Á+V); 61122401(Á+V); 61128401(Á+V); 61128415(Á+V); 61129401(Á+V); 61131401(Á+V); 61141401(Á+V); 61151401(Á+V); 61161401(Á+V); 61161415(Á+V) FSZ: 51; 521; 522; 53; 9	0000	number of use of track routes by through trains/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C2
29		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 - fixed cost component	SAP-CO: 61106401(Á+V); 61116401(Á+V); 61117401(Á+V); 61118401(Á+V); 61120401(Á+V); 61121401(Á+V); 61121415(Á+V); 61122401(Á+V); 61128401(Á+V); 61128415(Á+V); 61129401(Á+V); 61131401(Á+V); 61141401(Á+V); 61151401(Á+V); 61161401(Á+V); 61161415(Á+V) FSZ: 51; 521; 522; 53; 9	0000	number of use of track routes by through trains/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4

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			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
30		Maintenance, operational costs and costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures - fixed cost	SAP-CO: 61169302(Á) FSZ: 51; 521; 522; 53; 55; 9	0000	direct cost	number of use of track routes by through trains/number of use of network track routes	VIHAR + provisional accounting statistics	C4
31		Authority charges - fixed cost	SAP-CO: 61169301(Á) FSZ: 51	0000	number of use of track routes by through trains/number of use of network track routes	-	VIHAR + provisional accounting statistics	C4
<b>Use of stations for stopping by passenger trains (Complex- Supplementary service)</b>								
1	Maintenance costs of buildings and facilities serving passengers (waiting room, platform, passenger toilet, subway, overpass), as well as related expenditures - variable cost component		SAP-PM: 13070 KARB(Á+V) APE split FSZ: 51; 521; 522; 53; 86; 9	4000-9999, excepting 4800-4999				C1
2	Maintenance costs of buildings and facilities serving passengers (waiting room, platform, passenger toilet, subway, overpass), as well as related expenditures - fixed cost component		SAP-PM: 13070 KARB(Á+V) APE split FSZ: 51; 521; 522; 53; 86; 9	4000-9999, excepting 4800-4999				C3
3	Operational and depreciation costs of buildings and facilities serving passengers (waiting room, platform, passenger toilet, subway, overpass), as well as related expenditures - fixed cost		SAP-PM: 13070 ÜZ(Á) APE split SAP-AM: 5513 (Á) FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999				C3

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			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
4	Maintenance, operational costs and costs of depreciation of passenger information equipment and facilities, as well as related expenditures - cost related to the supply part of service		SAP-PM: 23052 (SZ) SAP-AM: 5516 (SZ) FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999			C3	
5	Costs and expenditures related to employees providing passengers with information - cost related to the supply part of service		SAP-CO: 61169309(SZ) FSZ: 521; 522; 53; 9	0000			C3	
6	Costs arising from changing of texts of (audio, visual) passenger information equipment - cost related to the supply part of service		SAP-CO: 61169309(SZ) FSZ: 51; 9	0000			C3	
7	Project-related development costs - fixed cost							
8		Maintenance costs of the point switches in straight (main) running lines of stations as well as related expenditures - variable cost component	SAP-PM: 13082 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes for stopping / number of use of running track routes of the network at stations	-	VIHAR + provisional accounting statistics	C2
9		Maintenance costs of the point switches in straight (main) running lines of stations as well as related expenditures - fixed cost component	SAP-PM: 13082 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes for stopping / number of use of running track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4
10		Operational and depreciation costs of the point switches in straight (main) running lines of stations as well as related expenditures - fixed cost	SAP-PM: 13082 ÜZ(Á) SAP-AM: 5522(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes for stopping / number of use of running track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4

**Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM**

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system		2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
11		Costs and expenditures related to patrol and safety services - cost related to the supply part of service	SAP-CO: 61169601 (SZ) FSZ: 51; 9	0000	number of use of track routes for stopping / number of use of intermediate track routes of the network at stations		VIHAR + provisional accounting statistics	C4
12		Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network accounted for the tracks of stations, as well as related expenditures - variable cost component	SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes for stopping / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C2
13		Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network accounted for the tracks of stations, as well as related expenditures - fixed cost component	SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes for stopping / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4
14		Operational and depreciation costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network accounted for the tracks of stations, as well as related expenditures - fixed cost	SAP-PM: 23050 ÜZ(Á); 23060 ÜZ(Á); 32040 ÜZ(Á); SAP-AM: 5531(Á); 5532(Á); 5542(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes for stopping / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4

Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system		2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
15		Maintenance, operational and depreciation costs of 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 - fixed cost	SAP-PM: 13031(Á); 13032(Á); 33221(Á); 33222(Á) SAP-AM: 5561(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes for stopping / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4
16		Maintenance costs of open line space lighting on the operation of open access railway network (accounted for tracks of stations), as well as related expenditures - variable cost component	SAP-PM: 33210 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes for stopping / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics	C2
17		Maintenance costs of open line space lighting on the operation of open access railway network (accounted for tracks of stations), as well as related expenditures - fixed cost component	SAP-PM: 33210 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes for stopping / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4
18		Operational and depreciation costs of open line space lighting on the operation of open access railway network (accounted for tracks of stations), as well as related expenditures - fixed cost	SAP-PM: 33210 ÜZ(Á) SAP-AM: 5543(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes for stopping / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4

Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system	2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group	
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
19		Maintenance costs of the substructure,superstructures and other structures on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - variable cost component	SAP-PM: 13070 KARB(Á+V); 13080 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for stopping / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C2
20		Maintenance costs of the substructure,superstructures and other structures on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures -fixed cost component	SAP-PM: 13070 KARB(Á+V); 13080 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for stopping / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4
21		Operational and depreciational costs of the substructure,superstructures and other structures on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures -fixed cost	SAP-PM: 13070 ÜZ(Á); 13080 ÜZ(Á) SAP-AM: 5511(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for stopping / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4
22		Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - variable cost component	SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for stopping / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C2

Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system		2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
23		Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost component	SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for stopping / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4
24		Operational and depreciation costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost	SAP-PM: 23050 ÜZ(Á); 23060 ÜZ(Á); 32040 ÜZ(Á) SAP-AM: 5500(Á); 5531(Á); 5532(Á); 5542(Á); 5562(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for stopping / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4
25		Maintenance, operational and depreciation costs of 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 on the operation of the open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost	SAP-PM: 13031(Á); 13032(Á); 33221(Á); 33222(Á) SAP-AM: 5561(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for stopping / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4

Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system	2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group	
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
26		Maintenance costs of open line space lighting on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - variable cost component	SAP-PM: 33210 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for stopping / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics	C2
27		Maintenance costs of open line space lighting on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost component	SAP-PM: 33210 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for stopping / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4
28		Operational and depreciation costs of open line space lighting on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost	SAP-PM: 33210 ÜZ(Á) SAP-AM: 5543(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for stopping / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4
29		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 - variable cost component	SAP-CO: 61106401(Á+V); 61116401(Á+V); 61117401(Á+V); 61118401(Á+V); 61120401(Á+V); 61121401(Á+V); 61121415(Á+V); 61122401(Á+V); 61128401(Á+V); 61128415(Á+V); 61129401(Á+V); 61131401(Á+V); 61141401(Á+V); 61151401(Á+V); 61161401(Á+V); 61161415(Á+V) FSZ: 51; 521; 522; 53; 9	0000	number of use of track routes for stopping / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C2

Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system		2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
30		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 - fixed cost component	SAP-CO: 61106401(Á+V); 61116401(Á+V); 61117401(Á+V); 61118401(Á+V); 61120401(Á+V); 61121401(Á+V); 61121415(Á+V); 61122401(Á+V); 61128401(Á+V); 61128415(Á+V); 61129401(Á+V); 61131401(Á+V); 61141401(Á+V); 61151401(Á+V); 61161401(Á+V); 61161415(Á+V) FSZ: 51; 521; 522; 53; 9	0000	number of use of track routes for stopping / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4
31		Maintenance, operational costs and costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures - fixed cost	SAP-CO: 61169302(Á) FSZ: 51; 521; 522; 53; 55; 9	0000	number of use of track routes for stopping / number of use of network track routes		VIHAR + provisional accounting statistics	C4
32		Authority charges- fixed cost	SAP-CO: 61169301(Á) FSZ: 51	0000	number of use of track routes for stopping / number of use of network track routes	-	VIHAR + provisional accounting statistics	C4
33		Maintenance costs of departure and arrival tracks on the operation of open access railway network (accounted for track section at station), as well as related expenditures - fixed cost component	SAP-PM: 13073 KARB(Á+V); 13083 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes for stopping / number of use of operational track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4
34		Maintenance costs of departure and arrival tracks on the operation of open access railway network (accounted for track section at station), as well as related expenditures - variable cost component	SAP-PM: 13073 KARB(Á+V); 13083 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes for stopping / number of use of operational track routes of the network at stations	-	VIHAR + provisional accounting statistics	C2

Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system		2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
35		Operational and depreciation costs of departure and arrival tracks on the operation of open access railway network (accounted for track section at station), as well as related expenditures - fixed cost	SAP-PM: 13073 ÜZ(Á); 13083 ÜZ(Á) SAP-AM: 5523(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes for stopping / number of use of operational track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4
36		Maintenance costs of departure and arrival tracks on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost component	SAP-PM: 13073 KARB(Á+V); 13083 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for stopping / number of use of operational track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4
37		Maintenance costs of departure and arrival tracks on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - variable cost component	SAP-PM: 13073 KARB(Á+V); 13083 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for stopping / number of use of operational track routes of the network at stations	-	VIHAR + provisional accounting statistics	C2
38		Operational and depreciation costs of departure and arrival tracks on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost	SAP-PM: 13073 ÜZ(Á); 13083 ÜZ(Á) SAP-AM: 5523(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for stopping / number of use of operational track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4

**Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM**

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system		2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
<b>Use of origin / destination stations by passenger trains (Complex- Supplementary service)</b>								
1	Operational and depreciation costs of installed equipment of the infrastructure manager for preheating, precooling of passenger trains, accounted for station and line sections of the network or accounted without line section, as well as related expenditures (without ensuring energy)- cost related to the supply part of service		SAP-PM: 30190 (SZ) SAP-AM: 5514(SZ) FSZ: 51; 521; 522; 53; 55; 86; 9	0000-9999				C3
2	Maintenance, operational and depreciation costs of installed equipment of the infrastructure manager for water supply of passenger trains, accounted for station and line sections of the network or accounted without line section, as well as related expenditures (without ensuring water) - supply part of charge		SAP-PM: 30191 (SZ) SAP-AM: 5515(SZ) FSZ: 51; 521; 522; 53; 86; 9	0000-9999				C1
3	Project-related development costs - fixed cost							
4		Costs and expenditures related to patrol and safety services - cost related to the supply part of service	SAP-CO: 61169601 (SZ) FSZ: 51; 9	0000	number of use of track routes for reversing direction / number of use of intermediate track routes of the network at stations		VIHAR + provisional accounting statistics	C4
5		Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network accounted for the tracks of stations, as well as related expenditures - variable cost component	SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes for reversing direction / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C1

Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system		2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
6		Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network accounted for the tracks of stations, as well as related expenditures - fixed cost component	SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes for reversing direction / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C3
7		Operational and depreciation costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network accounted for the tracks of stations, as well as related expenditures - fixed cost	SAP-PM: 23050 ÜZ(Á); 23060 ÜZ(Á); 32040 ÜZ(Á) SAP-AM: 5531(Á); 5532(Á); 5542(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes for reversing direction / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C3
8		Maintenance, operational and depreciation costs of 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 - fixed cost	SAP-PM: 13031(Á); 13032(Á); 33221(Á); 33222(Á) SAP-AM: 5561(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes for reversing direction / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C3
9		Maintenance costs of open line space lighting on the operation of open access railway network (accounted for tracks of stations), as well as related expenditures - variable cost component	SAP-PM: 33210 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes for reversing direction / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics	C2

Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system	2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group	
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
10		Maintenance costs of open line space lighting on the operation of open access railway network (accounted for tracks of stations), as well as related expenditures -fixed cost component	SAP-PM: 33210 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes for reversing direction / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4
11		Operational and depreciation costs of open line space lighting on the operation of open access railway network (accounted for tracks of stations), as well as related expenditures - fixed cost	SAP-PM: 33210 ÜZ(Á) SAP-AM: 5543(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes for reversing direction / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4
12		Maintenance costs of side tracks (exclusive of tracks of marshalling yards, loading sidings, store sidings, scales, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) falling on the operation of the open access railway network, as well as related expenditures - variable cost component	SAP-PM: 13074 KARB(Á+V); 13084 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000 -9999, excepting 4800-4999	number of use of track routes for reversing direction / number of use of shunting track routes of the network at stations	-	VIHAR + provisional accounting statistics	C2
13		Maintenance costs of side tracks (exclusive of tracks of marshalling yards, loading sidings, store sidings, scales, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) falling on the operation of the open access railway network, as well as related expenditures - fixed cost component	SAP-PM: 13074 KARB(Á+V); 13084 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000-9999, excepting 4800-4999	number of use of track routes for reversing direction / number of use of shunting track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4

Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system	2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group	
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
14		Operational and depreciation costs of side tracks (exclusive of tracks of marshalling yards, loading sidings, store sidings, scales, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) falling on the operation of the open access railway network, as well as related expenditures - fixed cost	SAP-PM: 13074 ÜZ(Á); 13084 ÜZ(Á) SAP-AM: 5524(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	0000-9999, excepting 4800-4999	number of use of track routes for reversing direction / number of use of shunting track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4
15		Maintenance costs of the substructure,superstructures and other structures on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - variable cost component	SAP-PM: 13070 KARB(Á+V); 13080 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for reversing direction / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C2
16		Maintenance costs of the substructure,superstructures and other structures on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost component	SAP-PM: 13070 KARB(Á+V); 13080 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 10	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for reversing direction / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4
17		Operational and depreciation costs of the substructure,superstructures and other structures on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost	SAP-PM: 13070 ÜZ(Á); 13080 ÜZ(Á) SAP-AM: 5511(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for reversing direction / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4

Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system		2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
18		Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - variable cost component	SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for reversing direction / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C2
19		Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost component	SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 10	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for reversing direction / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4
20		Operational and depreciation costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost	SAP-PM: 23050 ÜZ(Á); 23060 ÜZ(Á); 32040 ÜZ(Á) SAP-AM: 5500(Á); 5531(Á); 5532(Á); 5542(Á); 5562(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for reversing direction / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4

Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system		2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
21		Maintenance, operational and depreciation costs of 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 on the operation of the open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost	SAP-PM: 13031(Á); 13032(Á); 33221(Á); 33222(Á) SAP-AM: 5561(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for reversing direction / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4
22		Maintenance costs of open line space lighting on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - variable cost component	SAP-PM: 33210 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for reversing direction / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics	C2
23		Maintenance costs of open line space lighting on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost component	SAP-PM: 33210 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for reversing direction / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4

Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system		2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
24		Operational and depreciation costs of open line space lighting on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost	SAP-PM: 33210 ÜZ(Á) SAP-AM: 5543(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for reversing direction / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4
25		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 - variable cost component	SAP-CO: 61106401(Á+V); 61116401(Á+V); 61117401(Á+V); 61118401(Á+V); 61120401(Á+V); 61121401(Á+V); 61121415(Á+V); 61122401(Á+V); 61128401(Á+V); 61128415(Á+V); 61129401(Á+V); 61131401(Á+V); 61141401(Á+V); 61151401(Á+V); 61161401(Á+V); 61161415(Á+V) FSZ: 51; 521; 522; 53; 9	0000	number of use of track routes for reversing direction / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C2
26		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 - fixed cost component	SAP-CO: 61106401(Á+V); 61116401(Á+V); 61117401(Á+V); 61118401(Á+V); 61120401(Á+V); 61121401(Á+V); 61121415(Á+V); 61122401(Á+V); 61128401(Á+V); 61128415(Á+V); 61129401(Á+V); 61131401(Á+V); 61141401(Á+V); 61151401(Á+V); 61161401(Á+V); 61161415(Á+V) FSZ: 51; 521; 522; 53; 9	0000	number of use of track routes for reversing direction / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4
27		Maintenance, operational costs and costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures - fixed cost	SAP-CO: 61169302(Á) FSZ: 51; 521; 522; 53; 55; 9	0000	-	number of use of track routes for reversing direction / number of use of network track routes	VIHAR + provisional accounting statistics	C4

**Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM**

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system	2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section			
28		Authority charges - fixed cost	SAP-CO: 61169301(Á) FSZ: 51	0000	number of use of track routes for reversing direction / number of use of network track routes	-	VIHAR + provisional accounting statistics  C4
<b>Use of origin / intermediate / destination stations by freight trains (Complex - Supplementary service)</b>							
1	Maintenance costs of tracks of marshalling yards, as well as related expenditures - variable cost component		SAP-PM: 13070 KARB(Á+V); 13080 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4800-4999			C1
2	Maintenance costs of tracks of marshalling yards, as well as related expenditures - fixed cost component		SAP-PM: 13070 KARB(Á+V); 13080 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4800-4999			C3
3	Operational and depreciation costs of tracks of marshalling yards, as well as related expenditures - fixed cost		SAP-PM: 13070 ÜZ(Á); 13080 ÜZ(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	4800-4999			C3
4	Maintenance costs of equipment, signalling and control equipment, track brakes, drag shoes belonging to tracks of marshalling yards, as well as equipment required to the operation and control thereof, as well as related expenditures - variable cost component		SAP-PM: 13090 KARB(Á+V); 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V); 33210 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4800-4999			C1
5	Maintenance costs of equipment, signalling and control equipment, track brakes, drag shoes belonging to tracks of marshalling yards, as well as equipment required to the operation and control thereof, as well as related expenditures - fixed cost component		SAP-PM: 13090 KARB(Á+V); 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V); 33210 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4800-4999			C3
6	Operational and depreciation costs of equipment, signalling and control equipment, track brakes, drag shoes belonging to tracks of marshalling yards, as well as equipment required to the operation and control thereof, as well as related expenditures - fixed cost		SAP-PM: 13090 ÜZ(Á); 23050 ÜZ(Á); 23060 ÜZ(Á); 32040 ÜZ(Á); 33210 ÜZ(Á) SAP-AM: 5551(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	4800-4999			C3
7	Maintenance costs of substructures, superstructures, bridges, buildings and other structures of connecting railway lines - variable cost component		SAP-PM: 13079 KARB(Á+V); 13089 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000-9999			C1

**Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM**

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system		2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
8	Maintenance costs of substructures, superstructures, bridges, buildings and other structures of connecting railway lines - fixed cost component		SAP-PM: 13079 KARB(Á+V); 13089 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000-9999				C3
9	Operational and depreciation costs of substructures, superstructures, bridges, buildings and other structures of connecting railway lines - fixed cost		SAP-PM: 13079 ÜZ(Á); 13089 ÜZ(Á) SAP-AM: 5529(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	0000-9999				C3
10	Maintenance costs of substructures, superstructures, bridges, buildings and other structures of the open access private railway network (inclusive of joining railway network providing connection to these structures), as well as related expenditures - variable cost component		SAP-PM: 13078 KARB(Á+V); 13088 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000-9999				C1
11	Maintenance costs of substructures, superstructures, bridges, buildings and other structures of the open access private railway network (inclusive of joining railway network providing connection to these structures and exclusive of costs and expenditures arising on marshalling yards), as well as related expenditures - fixed cost component		SAP-PM: 13078 KARB(Á+V); 13088 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000-9999				C3
12	Operational and depreciation costs of substructures, superstructures, bridges, buildings and other structures of the open access private railway network (inclusive of joining railway network providing connection to these structures and exclusive of costs and expenditures arising on marshalling yards), as well as related expenditures - fixed cost		SAP-PM: 13078 ÜZ(Á); 13088 ÜZ(Á) SAP-AM: 5528(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	0000-9999				C3
13	Maintenance costs of telecommunication, heavy current and signalling equipment, point heater equipment of the marshalling yards of open access private railway network (inclusive of joining railway network providing connection to these equipments) used by the infrastructure manager, as well as related expenditures (exclusive of costs and expenditures of heavy current equipment which were taken into consideration at the use of the overhead wire system) - variable cost component		SAP-PM: 23051 KARB(Á+V); 23061 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000-9999				C1

**Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM**

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system		2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
14	Maintenance costs of telecommunication, heavy current and signalling equipment, point heater equipment of the marshalling yards of open access private railway network (inclusive of joining railway network providing connection to these equipments) used by the infrastructure manager, as well as related expenditures (exclusive of costs and expenditures of heavy current equipment which were taken into consideration at the use of the overhead wire system) - fixed cost component		SAP-PM: 23051 KARB(Á+V); 23061 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000-9999				C3
15	Operational and depreciation costs of telecommunication, heavy current and signalling equipment, point heater equipment of the marshalling yards of open access private railway network (inclusive of joining railway network providing connection to these equipments) used by the infrastructure manager, as well as related expenditures (exclusive of costs and expenditures of heavy current equipment which were taken into consideration at the use of the overhead wire system) - fixed cost		SAP-PM: 23051 ÜZ(Á); 23061 ÜZ(Á) SAP-AM: 5533(Á); 5534(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	0000-9999				C3
16	Maintenance costs of tracks ensuring access to freight terminals, loading tracks, loading places, as well as related expenditures - variable cost component		SAP-PM: 13091 KARB(Á+V); 13100 KARB(Á+V); 13110 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000-9999				C1
17	Maintenance costs of tracks ensuring access to freight terminals, loading tracks, loading places, as well as related expenditures - fixed cost component		SAP-PM: 13091 KARB(Á+V); 13100 KARB(Á+V); 13110 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000-9999				C3
18	Operational and depreciation costs of tracks ensuring access to freight terminals, loading tracks, loading places, as well as related expenditures - fixed cost		SAP-PM: 13091 ÜZ(Á); 13100 ÜZ(Á); 13110 ÜZ(Á) SAP-AM: 5530(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	0000-9999				C3

**Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM**

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system	2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group	
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
19	Project-related development costs - fixed cost							
20		Maintenance costs of the point switches in straight (main) running lines of stations as well as related expenditures - variable cost component	SAP-PM: 13082 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes by freight trains at stations / number of use of running track routes of the network at stations	-	VIHAR + provisional accounting statistics	C2
21		Maintenance costs of the point switches in straight (main) running lines of stations as well as related expenditures - fixed cost component	SAP-PM: 13082 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes by freight trains at stations / number of use of running track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4
22		Operational and depreciation costs of the point switches in straight (main) running lines of stations as well as related expenditures - fixed cost	SAP-PM: 13082 ÜZ(Á) SAP-AM: 5522(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes by freight trains at stations / number of use of running track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4
23		Costs and expenditures related to patrol and safety services - cost related to the supply part of service	SAP-CO: 61169601 (SZ) FSZ: 51; 9	0000	number of use of track routes by freight trains at stations / number of use of intermediate track routes of the network at stations		VIHAR + provisional accounting statistics	C4
24		Maintenance costs of departure and arrival tracks on the operation of open access railway network (accounted for track section at station), as well as related expenditures - variable cost component	SAP-PM: 13073 KARB(Á+V); 13083 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes by freight trains at stations / number of use of operational track routes of the network at stations	-	VIHAR + provisional accounting statistics	C2

Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system		2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
25		Maintenance costs of departure and arrival tracks on the operation of open access railway network (accounted for track section at station), as well as related expenditures - fixed cost component	SAP-PM: 13073 KARB(Á+V); 13083 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes by freight trains at stations / number of use of operational track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4
25		Operational and depreciation costs of departure and arrival tracks on the operation of open access railway network (accounted for track section at station), as well as related expenditures - fixed cost	SAP-PM: 13073 ÜZ(Á); 13083 ÜZ(Á) SAP-AM: 5523(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes by freight trains at stations / number of use of operational track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4
27		Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network accounted for the tracks of stations, as well as related expenditures - variable cost component	SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes by freight trains at stations / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C2
28		Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network accounted for the tracks of stations, as well as related expenditures - fixed cost component	SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes by freight trains at stations / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4

Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system		2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
29		Operational and depreciation costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network accounted for the tracks of stations, as well as related expenditures - fixed cost	SAP-PM: 23050 ÜZ(Á); 23060 ÜZ(Á); 32040 ÜZ(Á) SAP-AM: 5531(Á); 5532(Á); 5542(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes by freight trains at stations / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4
30		Maintenance, operational and depreciation costs of 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 - fixed cost	SAP-PM: 13031(Á); 13032(Á); 33221(Á); 33222(Á) SAP-AM: 5561(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes by freight trains at stations / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4
31		Maintenance costs of open line space lighting on the operation of open access railway network (accounted for track section at station), as well as related expenditures - variable cost component	SAP-PM: 33210 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes by freight trains at stations / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics	C2
32		Maintenance costs of open line space lighting on the operation of open access railway network (accounted for track section at station), as well as related expenditures - fixed cost component	SAP-PM: 33210 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes by freight trains at stations / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4

Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system	2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group	
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
33		Operational and depreciation costs of open line space lighting on the operation of open access railway network (accounted for track section at station), as well as related expenditures - fixed cost	SAP-PM: 33210 ÜZ(Á) SAP-AM: 5543(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes by freight trains at stations / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4
34		Maintenance costs of side tracks (exclusive of tracks of marshalling yards, loading sidings, store sidings, scales, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) falling on the operation of the open access railway network, as well as related expenditures - variable cost component	SAP-PM: 13074 KARB(Á+V); 13084 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000-9999, excepting 4800-4999	number of use of track routes by freight trains at stations / number of use of shunting track routes of the network at stations	-	VIHAR + provisional accounting statistics	C2
35		Maintenance costs of side tracks (exclusive of tracks of marshalling yards, loading sidings, store sidings, scales, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) falling on the operation of the open access railway network, as well as related expenditures - fixed cost component	SAP-PM: 13074 KARB(Á+V); 13084 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000-9999, excepting 4800-4999	number of use of track routes by freight trains at stations / number of use of shunting track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4
36		Operational and depreciation costs of side tracks (exclusive of tracks of marshalling yards, loading sidings, store sidings, scales, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) falling on the operation of the open access railway network, as well as related expenditures - fixed cost	SAP-PM: 13074 ÜZ(Á); 13084 ÜZ(Á) SAP-AM: 5524(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	0000-9999, excepting 4800-4999	number of use of track routes by freight trains at stations / number of use of shunting track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4

Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system		2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
37		Maintenance costs of the substructure,superstructures and other structures on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - variable cost component	SAP-PM: 13070 KARB(Á+V); 13080 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes by freight trains at stations / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C2
38		Maintenance costs of the substructure,superstructures and other structures on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost component	SAP-PM: 13070 KARB(Á+V); 13080 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes by freight trains at stations / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4
39		Operational and depreciation costs of the substructure,superstructures and other structures on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost	SAP-PM: 13070 ÜZ(Á); 13080 ÜZ(Á) SAP-AM: 5511(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes by freight trains at stations / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4
40		Maintenance costs of departure and arrival tracks on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - variable cost component	SAP-PM: 13073 KARB(Á+V); 13083 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes by freight trains at stations / number of use of operational track routes of the network at stations	-	VIHAR + provisional accounting statistics	C2

Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system	2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group	
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
41		Maintenance costs of departure and arrival tracks on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost component	SAP-PM: 13073 KARB(Á+V); 13083 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes by freight trains at stations / number of use of operational track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4
42		Operational and depreciation costs of departure and arrival tracks on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost	SAP-PM: 13073 ÜZ(Á); 13083 ÜZ(Á) SAP-AM: 5523(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes by freight trains at stations / number of use of operational track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4
43		Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - variable cost component	SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes by freight trains at stations / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C2
44		Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost component	SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 10	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes by freight trains at stations / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4

Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system	2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group	
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
45		Operational and depreciation costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost	SAP-PM: 23050 ÜZ(Á); 23060 ÜZ(Á); 32040 ÜZ(Á) SAP-AM: 5500(Á); 5531(Á); 5532(Á); 5542(Á); 5562(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes by freight trains at stations / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4
46		Maintenance, operational and depreciation costs of 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 - fixed cost	SAP-PM: 13031(Á); 13032(Á); 33221(Á); 33222(Á) SAP-AM: 5561(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes by freight trains at stations / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4
47		Maintenance costs of open line space lighting on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - variable cost component	SAP-PM: 33210 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes by freight trains at stations / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics	C2
48		Maintenance costs of open line space lighting on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost component	SAP-PM: 33210 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes by freight trains at stations / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4

Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system	2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group	
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
49		Operational and depreciation costs of open line space lighting on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost	SAP-PM: 33210 ÜZ(Á) SAP-AM: 5543(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes by freight trains at stations / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4
50		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 - variable cost component	SAP-CO: 61106401(Á+V); 61116401(Á+V); 61117401(Á+V); 61118401(Á+V); 61120401(Á+V); 61121401(Á+V); 61121415(Á+V); 61122401(Á+V); 61128401(Á+V); 61128415(Á+V); 61129401(Á+V); 61131401(Á+V); 61141401(Á+V); 61151401(Á+V); 61161401(Á+V); 61161415(Á+V) FSZ: 51; 521; 522; 53; 9	0000	number of use of track routes by freight trains at stations / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C2
51		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 - fixed cost component	SAP-CO: 61106401(Á+V); 61116401(Á+V); 61117401(Á+V); 61118401(Á+V); 61120401(Á+V); 61121401(Á+V); 61121415(Á+V); 61122401(Á+V); 61128401(Á+V); 61128415(Á+V); 61129401(Á+V); 61131401(Á+V); 61141401(Á+V); 61151401(Á+V); 61161401(Á+V); 61161415(Á+V) FSZ: 51; 521; 522; 53; 9	0000	number of use of track routes by freight trains at stations / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4
52		Maintenance, operational costs and costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures - fixed cost	SAP-CO: 61169302(Á) FSZ: 51; 521; 522; 53; 55; 9	0000	direct cost	number of use of track routes by freight trains at stations / number of use of network track routes	VIHAR + provisional accounting statistics	C4
53		Authority charges - fixed cost	SAP-CO: 61169301(Á) FSZ: 51	0000	number of use of track routes by freight trains at stations / number of use of network track routes		VIHAR + provisional accounting statistics	C4

**Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM**

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system		2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
<b>Use of wagon weigh bridges (scales) (Complex - Supplementary service)</b>								
1	Maintenance and operational costs, costs of depreciation of wagon weigh bridges (scales), as well as related expenses - cost related to the supply part of service		SAP-PM: 30193(SZ) SAP-AM: 5526 5568(SZ) FSZ: 51; 55; 86 521; 522; 53; 9	4000-9999				
2	Maintenance costs of tracks used at wagon weigh bridges, as well as related expenditures - variable cost component		SAP-PM: 13076 KARB(Á+V); 13086 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000-9999				C1
3	Maintenance costs of tracks used at wagon weigh bridges, as well as related expenditures - fixed cost component		SAP-PM: 13076 KARB(Á+V); 13086 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000-9999				C3
4	Operational and depreciation costs of tracks used at wagon weigh bridges, as well as related expenditures - fixed cost		SAP-PM: 13076 ÜZ(Á); 13086 ÜZ(Á) SAP-AM: 5526(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	0000-9999				C3
5	Maintenance, operational costs and costs of depreciation of facilities and buildings connected to wagon weigh bridges, as well as related expenditures - cost related to the supply part of service		SAP-CO: 61169115(SZ) SAP-AM: 5566 FSZ: 51; 521; 522; 53; 55; 86	4000-9999				C3
6	Project-related development costs - fixed cost							
7		Maintenance, operational and depreciation costs of 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 on the operation of the open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost component	SAP-PM: 13031(Á); 13032(Á); 33221(Á); 33222(Á) SAP-AM: 5561 FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for access to wagon weigh bridges / number of use of running track routes of the network		VIHAR + provisional accounting statistics	C4
8		Maintenance costs of open line space lighting on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - variable cost component	SAP-PM: 33210 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for access to wagon weigh bridges / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics	C2

Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system	2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group	
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
9		Maintenance costs of open line space lighting on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost component	SAP-PM: 33210 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for access to wagon weigh bridges / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4
10		Operational and depreciation costs of open line space lighting on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost	SAP-PM: 33210 ÜZ(Á) SAP-AM: 5543(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for access to wagon weigh bridges / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4
11		Maintenance costs of open line space lighting on the operation of open access railway network (accounted for track section at station), as well as related expenditures - variable cost component	SAP-PM: 33210 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes for access to wagon weigh bridges / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics	C2
12		Maintenance costs of open line space lighting on the operation of open access railway network (accounted for track section at station), as well as related expenditures - fixed cost component	SAP-PM: 33210 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes for access to wagon weigh bridges / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4
13		Operational and depreciation costs of open line space lighting on the operation of open access railway network (accounted for track section at station), as well as related expenditures - fixed cost	SAP-PM: 33210 ÜZ(Á) SAP-AM: 5543(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes for access to wagon weigh bridges / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4

Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system	2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group	
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
14		Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network accounted for the tracks of stations, as well as related expenditures - variable cost component	SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes for access to wagon weigh bridges / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C2
15		Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network accounted for the tracks of stations, as well as related expenditures - fixed cost component	SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes for access to wagon weigh bridges / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4
16		Operational and depreciation costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network accounted for the tracks of stations, as well as related expenditures - fixed cost	SAP-PM: 23050 ÜZ(Á); 23060 ÜZ(Á); 32040 ÜZ(Á) SAP-AM: 5531(Á); 5532(Á); 5542(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes for access to wagon weigh bridges / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4
17		Maintenance, operational and depreciation costs of 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 - fixed cost	SAP-PM: 13031(Á); 13032(Á); 33221(Á); 33222(Á) SAP-AM: 5561(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes for access to wagon weigh bridges / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4

Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system	2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group	
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
18		Maintenance costs of side tracks (exclusive of tracks of marshalling yards, loading sidings, store sidings, scales, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) falling on the operation of the open access railway network, as well as related expenditures - variable cost component	SAP-PM: 13074 KARB(Á+V); 13084 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000 4000-9999, excepting 4800-4999	number of use of track routes for access to wagon weigh bridges / number of use of shunting track routes of the network at stations	-	VIHAR + provisional accounting statistics	C2
19		Maintenance costs of side tracks (exclusive of tracks of marshalling yards, loading sidings, store sidings, scales, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) falling on the operation of the open access railway network, as well as related expenditures - fixed cost component	SAP-PM: 13074 KARB(Á+V); 13084 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000 4000-9999, excepting 4800-4999	number of use of track routes for access to wagon weigh bridges / number of use of shunting track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4
20		Operational and depreciation costs of side tracks (exclusive of tracks of marshalling yards, loading sidings, store sidings, scales, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) falling on the operation of the open access railway network, as well as related expenditures - fixed cost	SAP-PM: 13074 ÜZ(Á); 13084 ÜZ(Á) SAP-AM: 5524(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes for access to wagon weigh bridges / number of use of shunting track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4
21		Maintenance costs of the substructure, superstructures and other structures on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - variable cost component	SAP-PM: 13070 KARB(Á+V); 13080 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for access to wagon weigh bridges / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C2

Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system	2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section			
22		Maintenance costs of the substructure, superstructures and other structures on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost component	SAP-PM: 13070 KARB(Á+V); 13080 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for access to wagon weigh bridges / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics C4
23		Operational and depreciation costs of the substructure, superstructures and other structures on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost	SAP-PM: 13070 ÜZ(Á); 13080 ÜZ(Á) SAP-AM: 5511(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for access to wagon weigh bridges / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics C4
24		Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - variable cost component	SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for access to wagon weigh bridges / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics C2
25		Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost component	SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 10	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for access to wagon weigh bridges / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics C4

Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system		2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
26		Operational and depreciation costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost	SAP-PM: 23050 ÜZ(Á); 23060 ÜZ(Á); 32040 ÜZ(Á) SAP-AM: 5500(Á); 5531(Á); 5532(Á); 5542(Á); 5562(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for access to wagon weigh bridges / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4
27		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 - variable cost component	SAP-CO: 61106401(Á+V); 61116401(Á+V); 61117401(Á+V); 61118401(Á+V); 61120401(Á+V); 61121401(Á+V); 61121415(Á+V); 61122401(Á+V); 61128401(Á+V); 61128415(Á+V); 61129401(Á+V); 61131401(Á+V); 61141401(Á+V); 61151401(Á+V); 61161401(Á+V); 61161415(Á+V) FSZ: 51; 521; 522; 53; 9	0000	number of use of track routes for access to wagon weigh bridges / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C2
28		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 - fixed cost component	SAP-CO: 61106401(Á+V); 61116401(Á+V); 61117401(Á+V); 61118401(Á+V); 61120401(Á+V); 61121401(Á+V); 61121415(Á+V); 61122401(Á+V); 61128401(Á+V); 61128415(Á+V); 61129401(Á+V); 61131401(Á+V); 61141401(Á+V); 61151401(Á+V); 61161401(Á+V); 61161415(Á+V) FSZ: 51; 521; 522; 53; 9	0000	number of use of track routes for access to wagon weigh bridges / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4
29		Maintenance, operational costs and costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures - fixed cost	SAP-CO: 61169302(Á) FSZ: 51; 521; 522; 53; 55; 9	0000	direct cost	number of use of track routes for access to wagon weigh bridges / number of use of running track routes of the network	VIHAR + provisional accounting statistics	C4

Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system		2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
30		Authority charges - fixed cost	SAP-CO: 61169301(Á) FSZ: 51	0000	number of use of track routes for access to wagon weigh bridges / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4
31		Costs and expenditures related to patrol and safety services - cost related to the supply part of service	SAP-CO: 61169601 (SZ) 9 FSZ: 51;	0000	number of use of track routes for access to wagon weigh bridges / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4

**Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM**

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system		2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
<b>Access to refuelling facilities (Complex- Supplementary service)</b>								
1	Maintenance costs of tracks used at refuelling facilities, as well as related expenditures - variable cost component		SAP-PM: 13077 KARB(Á+V); 13087 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000-9999				C1
2	Maintenance costs of tracks used at refuelling facilities, as well as related expenditures - fixed cost component		SAP-PM: 13077 KARB(Á+V); 13087 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000-9999				C3
3	Operational and depreciation costs of tracks used at refuelling facilities, as well as related expenditures - fixed cost		SAP-PM: 13077 ÜZ(Á); 13087 ÜZ(Á) SAP-AM: 5527(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	0000-9999				C3
4	Costs in connection with procurement and transmission of diesel fuel, as well as related expenditures - cost related to the supply part of service		SAP-CO: 61169113(SZ) FSZ: 51; 521; 522; 53; 86	0000				C3
5	Operational and depreciation costs in connection with procurement and transmission of diesel fuel, as well as related expenditures - cost related to the supply part of service		SAP-PM: 30192 (SZ) SAP-AM: 5564 (SZ) FSZ: 51; 521; 522; 53; 55; 86	0000				C3
6	Maintenance, operational costs and costs of depreciation of facilities and buildings connected to refuelling facilities, as well as related expenditures - cost related to the supply part of service		SAP-CO: 61169114(SZ) SAP-AM: 5567(SZ) FSZ: 51; 521; 522; 53; 55; 86	0000-9999				C3
7	Project-related development costs - fixed cost							
8		Maintenance, operational and depreciation costs of 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 on the operation of the open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost component	SAP-PM: 13031(Á); 13032(Á); 33221(Á); 33222(Á) SAP-AM: 5561(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes connected to access of refuelling facilities/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4

Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system	2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group	
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
10		Maintenance costs of side tracks (exclusive of tracks of marshalling yards, loading sidings, store sidings, scales, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) falling on the operation of the open access railway network, as well as related expenditures - variable cost component	SAP-PM: 13074 KARB(Á+V); 13084 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000-9999, excepting 4800-4999	number of use of track routes connected to access of refuelling facilities/number of use of shunting track routes of the network at stations	-	VIHAR + provisional accounting statistics	C2
11		Maintenance costs of side tracks (exclusive of tracks of marshalling yards, loading sidings, store sidings, scales, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) falling on the operation of the open access railway network, as well as related expenditures - fixed cost component	SAP-PM: 13074 KARB(Á+V); 13084 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000-9999, excepting 4800-4999	number of use of track routes connected to access of refuelling facilities/number of use of shunting track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4
12		Operational and depreciation costs of side tracks (exclusive of tracks of marshalling yards, loading sidings, store sidings, scales, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) falling on the operation of the open access railway network, as well as related expenditures - fixed cost	SAP-PM: 13074 ÜZ(Á); 13084 ÜZ(Á) SAP-AM: 5524(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	0000-9999, excepting 4800-4999	number of use of track routes connected to access of refuelling facilities/number of use of shunting track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4

Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system	2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section			
9		Maintenance costs of open line space lighting on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - variable cost component	SAP-PM: 33210 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes connected to access of refuelling facilities/number of use of intermediate track routes of the network at stations	VIHAR + provisional accounting statistics	C2
10		Maintenance costs of open line space lighting on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost component	SAP-PM: 33210 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes connected to access of refuelling facilities/number of use of intermediate track routes of the network at stations	VIHAR + provisional accounting statistics	C4
11		Operational and depreciation costs of open line space lighting on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost	SAP-PM: 33210 ÜZ(Á) SAP-AM: 5543(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes connected to access of refuelling facilities/number of use of intermediate track routes of the network at stations	VIHAR + provisional accounting statistics	C4

Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system		2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
12		Maintenance costs of open line space lighting on the operation of open access railway network (accounted for track section at station), as well as related expenditures - variable cost component	SAP-PM: 33210 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes connected to access of refuelling facilities/number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics	C2
13		Maintenance costs of open line space lighting on the operation of open access railway network (accounted for track section at station), as well as related expenditures - fixed cost component	SAP-PM: 33210 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes connected to access of refuelling facilities/number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4
14		Operational and depreciation costs of open line space lighting on the operation of open access railway network (accounted for track section at station), as well as related expenditures - fixed cost	SAP-PM: 33210 ÜZ(Á) SAP-AM: 5543(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes connected to access of refuelling facilities/number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4

Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system	2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section			
15		Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network accounted for the tracks of stations, as well as related expenditures - variable cost component	SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes connected to access of refuelling facilities/number of use of running track routes of the network	VIHAR + provisional accounting statistics	C2
16		Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network accounted for the tracks of stations, as well as related expenditures - fixed cost component	SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes connected to access of refuelling facilities/number of use of running track routes of the network	VIHAR + provisional accounting statistics	C4
17		Operational and depreciation costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network accounted for the tracks of stations, as well as related expenditures - fixed cost	SAP-PM: 23050 ÜZ(Á); 23060 ÜZ(Á); 32040 ÜZ(Á) SAP-AM: 5531(Á); 5532(Á); 5542(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes connected to access of refuelling facilities/number of use of running track routes of the network	VIHAR + provisional accounting statistics	C4

Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system		2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
18		Maintenance, operational and depreciation costs of 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 - fixed cost	SAP-PM: 13031(Á); 13032(Á); 33221(Á); 33222(Á) SAP-AM: 5561(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes connected to access of refuelling facilities/number of use of running track routes of the network		VIHAR + provisional accounting statistics	C4
19		Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - variable cost component	SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes connected to access of refuelling facilities/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C2
20		Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost component	SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes connected to access of refuelling facilities/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4

Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system	2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group	
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
21		Operational and depreciation costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost	SAP-PM: 23050 ÜZ(Á); 23060 ÜZ(Á); 32040 ÜZ(Á) SAP-AM: 5500(Á); 5531(Á); 5532(Á); 5542(Á); 5562(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes connected to access of refuelling facilities/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4
22		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 - variable cost component	SAP-CO: 61106401(Á+V); 61116401(Á+V); 61117401(Á+V); 61118401(Á+V); 61120401(Á+V); 61121401(Á+V); 61121415(Á+V); 61122401(Á+V); 61128401(Á+V); 61128415(Á+V); 61129401(Á+V); 61131401(Á+V); 61141401(Á+V); 61151401(Á+V); 61161401(Á+V); 61161415(Á+V) FSZ: 51; 521; 522; 53; 9	0000	number of use of track routes connected to access of refuelling facilities/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C2
23		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 - fixed cost component	SAP-CO: 61106401(Á+V); 61116401(Á+V); 61117401(Á+V); 61118401(Á+V); 61120401(Á+V); 61121401(Á+V); 61121415(Á+V); 61122401(Á+V); 61128401(Á+V); 61128415(Á+V); 61129401(Á+V); 61131401(Á+V); 61141401(Á+V); 61151401(Á+V); 61161401(Á+V); 61161415(Á+V) FSZ: 51; 521; 522; 53; 9	0000	number of use of track routes connected to access of refuelling facilities/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4
24		Maintenance costs of the substructure,superstructures and other structures on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - variable cost component	SAP-PM: 13070 KARB(Á+V); 13080 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes connected to access of refuelling facilities/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C2

Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system	2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group	
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
25		Maintenance costs of the substructure,superstructures and other structures on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost component	SAP-PM: 13070 KARB(Á+V); 13080 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes connected to access of refuelling facilities/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4
26		Operational and depreciation costs of the substructure,superstructures and other structures on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost	SAP-PM: 13070 ÜZ(Á); 13080 ÜZ(Á) SAP-AM: 5511(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes connected to access of refuelling facilities/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4
25		Maintenance, operational costs and costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures - fixed cost	SAP-CO: 61169302(Á) FSZ: 51; 521; 522; 53; 55; 9	0000	direct cost	number of use of track routes connected to access of refuelling facilities/number of use of network track routes	VIHAR + provisional accounting statistics	C4
26		Authority charges - fixed cost	SAP-CO: 61169301(Á) FSZ: 51	0000	number of use of track routes connected to access of refuelling facilities/number of use of network track routes	-	VIHAR + provisional accounting statistics	C4

**Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM**

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system	2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section			
26		Costs and expenditures related to patrol and safety services - cost related to the supply part of service	SAP-CO: 61169601 (SZ) FSZ: 51; 9	0000	number of use of track routes connected to access of refuelling facilities/number of use of intermediate track routes of the network at stations	VIHAR + provisional accounting statistics	C4
<b>Storage of vehicles (Access part of Supplementary service)</b>							
1	Maintenance and operational costs, costs of depreciation of station sidings for storage of rolling stock, as well as related expenses - variable cost component		SAP-PM: 13075 KARB(Á+V); 13085 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4000-9999			C1
2	Maintenance costs of side tracks of stations used for the storage of vehicles, as well as related expenditures - fixed cost component		SAP-PM: 13075 KARB(Á+V); 13085 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4000-9999			C3
3	Operational and depreciation costs of side tracks of stations used for the storage of vehicles, as well as related expenditures - fixed cost		SAP-PM: 13075 ÜZ(Á); 13085 ÜZ(Á) SAP-AM: 5525(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999			C3
4	Project-related development costs - fixed cost						
5		Maintenance, operational and depreciation costs of 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 on the operation of the open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost	SAP-PM: 13031(Á); 13032(Á); 33221(Á); 33222(Á) SAP-AM: 5561 FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track route for storage of vehicles/number of use of running track routes of the network	VIHAR + provisional accounting statistics	C4

Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system	2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group	
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
6		Maintenance costs of side tracks (exclusive of tracks of marshalling yards, loading sidings, store sidings, scales, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) falling on the operation of the open access railway network, as well as related expenditures - variable cost component	SAP-PM: 13074 KARB(Á+V); 13084 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000-9999, excepting 4800-4999	number of use of track route for storage of vehicles / number of use of shunting track routes of the network at stations	-	VIHAR + provisional accounting statistics	C2
7		Maintenance costs of side tracks (exclusive of tracks of marshalling yards, loading sidings, store sidings, scales, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) falling on the operation of the open access railway network, as well as related expenditures - fixed cost component	SAP-PM: 13074 KARB(Á+V); 13084 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000-9999, excepting 4800-4999	number of use of track route for storage of vehicles / number of use of shunting track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4
8		Operational and depreciation costs of side tracks (exclusive of tracks of marshalling yards, loading sidings, store sidings, scales, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) falling on the operation of the open access railway network, as well as related expenditures - fixed cost	SAP-PM: 13074 ÜZ(Á); 13084 ÜZ(Á) SAP-AM: 5524(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	0000-9999, excepting 4800-4999	number of use of track route for storage of vehicles / number of use of shunting track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4
9		Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - variable cost component	SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track route for storage of vehicles/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C2

Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system		2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
10		Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost component	SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track route for storage of vehicles/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4
11		Operational and depreciation costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost	SAP-PM: 23050 ÜZ(Á); 23060 ÜZ(Á); 32040 ÜZ(Á) SAP-AM: 5500(Á); 5531(Á); 5532(Á); 5542(Á); 5562(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track route for storage of vehicles/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4
12		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 - variable cost component	SAP-CO: 61106401(Á+V); 61116401(Á+V); 61117401(Á+V); 61118401(Á+V); 61120401(Á+V); 61121401(Á+V); 61121415(Á+V); 61122401(Á+V); 61128401(Á+V); 61128415(Á+V); 61129401(Á+V); 61131401(Á+V); 61141401(Á+V); 61151401(Á+V); 61161401(Á+V); 61161415(Á+V) FSZ: 51; 521; 522; 53; 9	0000	number of use of track route for storage of vehicles/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C2
13		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 - fixed cost component	SAP-CO: 61106401(Á+V); 61116401(Á+V); 61117401(Á+V); 61118401(Á+V); 61120401(Á+V); 61121401(Á+V); 61121415(Á+V); 61122401(Á+V); 61128401(Á+V); 61128415(Á+V); 61129401(Á+V); 61131401(Á+V); 61141401(Á+V); 61151401(Á+V); 61161401(Á+V); 61161415(Á+V) FSZ: 51; 521; 522; 53; 9	0000	number of use of track route for storage of vehicles/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4

Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system		2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
14		Maintenance costs of the substructure, superstructures and other structures on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - variable cost component	SAP-PM: 13070 KARB(Á+V); 13080 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track route for storage of vehicles/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C2
15		Maintenance costs of the substructure, superstructures and other structures on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost component	SAP-PM: 13070 KARB(Á+V); 13080 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track route for storage of vehicles/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4
16		Operational and depreciation costs of the substructure, superstructures and other structures on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost	SAP-PM: 13070 ÜZ(Á); 13080 ÜZ(Á) SAP-AM: 5511(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track route for storage of vehicles/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	C4
17		Maintenance costs of open line space lighting on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - variable cost component	SAP-PM: 33210 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track route for storage of vehicles / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics	C2

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No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system		2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
18		Maintenance costs of open line space lighting on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost component	SAP-PM: 33210 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track route for storage of vehicles / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4
19		Operational and depreciation costs of open line space lighting on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost	SAP-PM: 33210 ÜZ(Á) SAP-AM: 5543(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track route for storage of vehicles / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4
20		Maintenance costs of open line space lighting on the operation of open access railway network (accounted for track section at station), as well as related expenditures - variable cost component	SAP-PM: 33210 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4000-9999, excepting 4800-4999	number of use of track route for storage of vehicles / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics	C2
21		Maintenance costs of open line space lighting on the operation of open access railway network (accounted for track section at station), as well as related expenditures - fixed cost component	SAP-PM: 33210 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4000-9999, excepting 4800-4999	number of use of track route for storage of vehicles / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4

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No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system		2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
22		Operational and depreciation costs of open line space lighting on the operation of open access railway network (accounted for track section at station), as well as related expenditures - fixed cost	SAP-PM: 33210 ÜZ(Á) SAP-AM: 5543(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track route for storage of vehicles / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics	C4
23		Maintenance, operational costs and costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures - fixed cost	SAP-CO: 61169302(Á) FSZ: 51; 521; 522; 53; 55; 9	0000	direct cost	number of use of track route for storage of vehicles / number of use of network track routes	VIHAR + provisional accounting statistics	C4
24		Authority charges - fixed cost	SAP-CO: 61169301(Á) FSZ: 51	0000	number of use of track route for storage of vehicles / number of use of network track routes	-	VIHAR + provisional accounting statistics	C4
25		Maintenance, operational and depreciation costs of 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 - fixed cost	SAP-PM: 13031(Á); 13032(Á); 33221(Á); 33222(Á) SAP-AM: 5561(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track route for storage of vehicles/number of use of running track routes of the network		VIHAR + provisional accounting statistics	C4

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No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system	2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section			
26		Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network accounted for the tracks of stations, as well as related expenditures - variable cost component	SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4000-9999, excepting 4800-4999	number of use of track route for storage of vehicles/number of use of running track routes of the network	VIHAR + provisional accounting statistics	C2
27		Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network accounted for the tracks of stations, as well as related expenditures - fixed cost component	SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4000-9999, excepting 4800-4999	number of use of track route for storage of vehicles/number of use of running track routes of the network	VIHAR + provisional accounting statistics	C4
28		Operational and depreciation costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network accounted for the tracks of stations, as well as related expenditures - fixed cost	SAP-PM: 23050 ÜZ(Á); 23060 ÜZ(Á); 32040 ÜZ(Á) SAP-AM: 5531(Á); 5532(Á); 5542(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track route for storage of vehicles/number of use of running track routes of the network	VIHAR + provisional accounting statistics	C4
29		Costs and expenditures related to patrol and safety services - cost related to the supply part of service	SAP-CO: 61169601 (SZ) FSZ: 51; 9	0000	number of use of track route for storage of vehicles / number of use of intermediate track routes of the network at stations	VIHAR + provisional accounting statistics	C4

**Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM**

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system		2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
<b>Use of overhead contact wire (catenary) systems (Access part of Supplementary service)</b>								
1	Maintenance costs of overhead contact wire accounted for the open line railway section, and heavy current equipment used to the overhead wire system, as well as related expenditures - variable cost component		SAP-PM: 30110 KARB(Á+V); 30130 KARB(Á+V); 30140 KARB(Á+V); 30160 KARB(Á+V); 32030 KARB(Á+V); 33150 KARB(Á+V); 33200 KARB(Á+V); 33230 KARB(Á+V); 33260 KARB(Á+V); 33270 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	1000-3999, excepting 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900				C1
2	Maintenance costs of overhead contact wire accounted for the open line railway section, and heavy current equipment used to the overhead wire system, as well as related expenditures - fixed cost component		SAP-PM: 30110 KARB(Á+V); 30130 KARB(Á+V); 30140 KARB(Á+V); 30160 KARB(Á+V); 32030 KARB(Á+V); 33150 KARB(Á+V); 33200 KARB(Á+V); 33230 KARB(Á+V); 33260 KARB(Á+V); 33270 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	1000-3999, excepting 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900				C3
3	Operational and depreciation costs of overhead contact wire accounted for the open line railway section, and heavy current equipment used to the overhead wire system, as well as related expenditures - fixed cost		SAP-PM: 30110 ÜZ(Á); 30130 ÜZ(Á); 30140 ÜZ(Á); 30160 ÜZ(Á); 32030 ÜZ(Á); 33150 ÜZ(Á); 33200 ÜZ(Á); 33230 ÜZ(Á); 33260 ÜZ(Á); 33270 ÜZ(Á) SAP-AM: 5541(Á); 5544(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	1000-3999, excepting 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900				C3
4	Maintenance costs of overhead contact wire accounted for the tracks of stations, and heavy current equipment used to the overhead contact wire, as well as related expenditures - variable cost component		SAP-PM: 30110 KARB(Á+V); 30130 KARB(Á+V); 30140 KARB(Á+V); 30160 KARB(Á+V); 32030 KARB(Á+V); 33150 KARB(Á+V); 33200 KARB(Á+V); 33230 KARB(Á+V); 33260 KARB(Á+V); 33270 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4000-9999				C1

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No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system		2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
5	Maintenance costs of overhead contact wire accounted for the tracks of stations, and heavy current equipment used to the overhead contact wire, as well as related expenditures - fixed cost component		SAP-PM: 30110 KARB(Á+V); 30130 KARB(Á+V); 30140 KARB(Á+V); 30160 KARB(Á+V); 32030 KARB(Á+V); 33150 KARB(Á+V); 33200 KARB(Á+V); 33230 KARB(Á+V); 33260 KARB(Á+V); 33270 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	4000-9999				C3
6	Operational and depreciation costs of overhead contact wire accounted for the tracks of stations, and heavy current equipment used to the overhead contact wire, as well as related expenditures - fixed cost		SAP-PM: 30110 ÜZ(Á); 30130 ÜZ(Á); 30140 ÜZ(Á); 30160 ÜZ(Á); 32030 ÜZ(Á); 33150 ÜZ(Á); 33200 ÜZ(Á); 33230 ÜZ(Á); 33260 ÜZ(Á); 33270 ÜZ(Á) SAP-AM: 5541(Á); 5544(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999				C3
7	Maintenance costs of overhead contact wire (not accounted for track section but accounted for network track section) and heavy current equipment used to the overhead wire system, as well as related expenditures - variable cost component		SAP-PM: 30110 KARB(Á+V); 30130 KARB(Á+V); 30140 KARB(Á+V); 30160 KARB(Á+V); 32030 KARB(Á+V); 33150 KARB(Á+V); 33200 KARB(Á+V); 33230 KARB(Á+V); 33260 KARB(Á+V); 33270 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000; 1100; 1200; 1300; 1600; 1700; 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900				C1
8	Maintenance costs of overhead contact wire (not accounted for track section but accounted for network track section) and heavy current equipment used to the overhead wire system, as well as related expenditures - fixed cost component		SAP-PM: 30110 KARB(Á+V); 30130 KARB(Á+V); 30140 KARB(Á+V); 30160 KARB(Á+V); 32030 KARB(Á+V); 33150 KARB(Á+V); 33200 KARB(Á+V); 33230 KARB(Á+V); 33260 KARB(Á+V); 33270 KARB(Á+V) FSZ: 51; 521; 522; 53; 86; 9	0000; 1100; 1200; 1300; 1600; 1700; 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900				C3
9	Operational and depreciation costs of overhead contact wire (not accounted for track section but accounted for network track section) and heavy current equipment used to the overhead wire system, as well as related expenditures - fixed cost		SAP-PM: 30110 ÜZ(Á); 30130 ÜZ(Á); 30140 ÜZ(Á); 30160 ÜZ(Á); 32030 ÜZ(Á); 33150 ÜZ(Á); 33200 ÜZ(Á); 33230 ÜZ(Á); 33260 ÜZ(Á); 33270 ÜZ(Á) SAP-AM: 5541(Á); 5544(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	0000; 1100; 1200; 1300; 1600; 1700; 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900				C3
10	Project-related development costs - fixed cost							

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No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system		2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
11		Maintenance, operational costs and costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures - fixed cost	SAP-CO: 61169302(Á) FSZ: 51; 521; 522; 53; 55; 9	0000	direct cost	-	-	C4
<b>Suspension of service interruption (Supply part of Supplementary service)</b>								
1	Costs and expenditures related to employees of the infrastructure manager to be on duty because of the suspension of the service interruption - cost related to the supply part of service		SAP-CO: 61169303(SZ) FSZ: 51; 52; 521; 522; 53; 9	0000				C3
2	Project-related development costs - fixed cost							
3		Maintenance and operational costs, costs of depreciation of the performance accounting system(s) of the infrastructure manager, as well as related expenditures - fixed cost	SAP-CO: 61169302(Á) FSZ: 51;-52; 521; 522; 53; 55; 9	0000	direct cost	-	-	C4
<b>Suspension of service stoppage (Supply part of Supplementary service)</b>								
1	Costs and expenditures related to employees of the infrastructure manager to be on duty because of the suspension of the service stoppage - cost related to the supply part of service		SAP-CO: 61169303(SZ) FSZ: 51; 521; 522; 53; 9	0000				C3
2	Project-related development costs - fixed cost							
3		Maintenance and operational costs, costs of depreciation of the performance accounting system(s) of the infrastructure manager, as well as related expenditures - fixed cost	SAP-CO: 61169302(Á) FSZ: 51; 521; 522; 53; 55; 9	0000	direct cost	-	-	C4

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No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system		2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
<b>Train arrangement (Additional service)</b>								
1	Maintenance and operational costs, costs of depreciation of equipments related to performing of outdoor train data registration activity, as well as related expenses		SAP-CO: 61121416; 61131416; 61151416; 61161416 SAP-AM: 5563 FSZ: 51; 55; 86	4000-9999	-	-	-	
2	Costs and expenditures related to employees of the infrastructure manager carrying out outdoor train data registration activity		SAP-CO: 61121416; 61131416; 61151416; 61161416 FSZ: 521; 522; 53;	4000-9999	-	-	-	
3	Project-related development costs - fixed cost							
4		Maintenance and operational costs, costs of depreciation of the performance accounting system(s) of the infrastructure manager, as well as related expenditures	SAP-CO: 61169302 FSZ: 51; 521; 522; 53; 55; 9	0000	direct cost	-	-	
<b>Ensuring of shunting staff (for passenger trains) (Additional service)</b>								
1	Costs and expenditures related to shunting staff ensured by the infrastructure manager to shunt passenger coaches on special request of the railway undertaking		SAP-CO: 61121403; 61131403; 61141403; 61151403; 61161403 FSZ: 51; 521; 522; 53; 55; 86	4000-9999	-	-	-	
2	Project-related development costs - fixed cost							
3		Maintenance and operational costs, costs of depreciation of the performance accounting system(s) of the infrastructure manager, as well as related expenditures	SAP-CO: 61169302 FSZ: 51; 521; 522; 53; 55; 9	0000	direct cost	-	-	
<b>Ensuring of shunting staff (for freight and loco trains) (Additional service)</b>								
1	Costs and expenditures related to shunting staff ensured by the infrastructure manager to shunt freight wagons on special request of the railway undertaking		SAP-CO: 61121403; 61131403; 61141403; 61151403; 61161403 FSZ: 51; 521; 522; 53; 55; 86	4000-9999	-	-	-	
2	Project-related development costs - fixed cost							
3		Maintenance and operational costs, costs of depreciation of the performance accounting system(s) of the infrastructure manager, as well as related expenditures	SAP-CO: 61169302 FSZ: 51; 521; 522; 53; 55; 9	0000	direct cost	-	-	

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No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system		2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
<b>Availability of shunting staff (for passenger trains) (Additional service)</b>								
1	Costs and expenditures related to shunting staff ensured by the infrastructure manager to shunt passenger coaches on special request of the railway undertaking		SAP-CO: 61121403; 61131403; 61141403; 61151403; 61161403 FSZ: 51; 52; 521; 522; 53; 55; 86	4000-9999	-	-	-	
2	Project-related development costs - fixed cost							
3		Maintenance and operational costs, costs of depreciation of the performance accounting system(s) of the infrastructure manager, as well as related expenditures	SAP-CO: 61169302 FSZ: 51; 521; 522; 53; 55; 9	0000	direct cost			
<b>Availability of shunting staff (for freight and loco trains) (additional service)</b>								
1	Costs and expenditures related to shunting staff ensured by the infrastructure manager to shunt freight wagons on special request of the railway undertaking		SAP-CO: 61121403; 61131403; 61141403; 61151403; 61161403 FSZ: 51; 52; 55; 86	4000-9999	-	-	-	
2	Project-related development costs - fixed cost							
3		Maintenance and operational costs, costs of depreciation of the performance accounting system(s) of the infrastructure manager, as well as related expenditures	SAP-CO: 61169302 FSZ: 51; 521; 522; 53; 55; 9	0000	direct cost			
<b>Ensuring of traction unit for shunting (of passenger trains) (Additional service)</b>								
1	Maintenance and operational costs and costs of depreciation of traction locomotive in own property performing this function, as well as related expenditures		SAP-CO: 61169501 FSZ: 51	0000	-	-	-	
2	Rental, maintenance and operational costs of locomotives performing this function hired from third party, as well as related expenditures		SAP-CO: 61169501 FSZ: 51	0000	-	-	-	
3	Costs and expenditures related to locomotive personnel operating traction locomotives		SAP-CO: 61169501 FSZ: 51	0000	-	-	-	
4	Project-related development costs - fixed cost							

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No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system		2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
5		Maintenance and operational costs, costs of depreciation of the performance accounting system(s) of the infrastructure manager, as well as related expenditures	SAP-CO: 61169302 FSZ: 51; 521; 522; 53; 55; 9	0000	Direct cost	-	-	
<b>Ensuring of traction unit for shunting (of freight and loco trains) (Additional service)</b>								
1	Maintenance and operational costs and costs of depreciation of traction locomotive in own property performing this function, as well as related expenditures		SAP-CO: 61169502 FSZ: 51	0000	-	-	-	
2	Rental, maintenance and operational costs of locomotives performing this function hired from third party, as well as related expenditures		SAP-CO: 61169502 FSZ: 51	0000	-	-	-	
3	Costs and expenditures related to locomotive personnel operating traction locomotives		SAP-CO: 61169502 FSZ: 51	0000	-	-	-	
4	Project-related development costs - fixed cost							
5		Maintenance and operational costs, costs of depreciation of the performance accounting system(s) of the infrastructure manager, as well as related expenditures	SAP-CO: 61169302 FSZ: 51; 521; 522; 53; 55; 9	0000	direct cost	-	-	

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No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system		2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
<b>Availability of traction unit for shunting (of passenger trains) (additional service)</b>								
1	Maintenance and operational costs and costs of depreciation of traction locomotive in own property performing this function, as well as related expenditures		SAP-CO: 61169501 FSZ: 51	0000	-	-	-	
2	Rental, maintenance and operational costs of locomotives performing this function hired from third party, as well as related expenditures		SAP-CO: 61169501 FSZ: 51	0000	-	-	-	
3	Costs and expenditures related to locomotive personnel operating traction locomotives		SAP-CO: 61169501 FSZ: 51	0000	-	-	-	
4	Project-related development costs - fixed cost							
5		Maintenance and operational costs, costs of depreciation of the performance accounting system(s) of the infrastructure manager, as well as related expenditures	SAP-CO: 61169302 FSZ: 51; 521; 522; 53; 55; 9	0000	direct cost	-	-	
<b>Availability of traction unit for shunting (of freight and loco trains) (Additional service)</b>								
1	Maintenance and operational costs and costs of depreciation of traction locomotive in own property performing this function, as well as related expenditures		SAP-CO: 61169502 FSZ: 51	0000	-	-	-	
2	Rental, maintenance and operational costs of locomotives performing this function hired from third party, as well as related expenditures		SAP-CO: 61169502 FSZ: 51	0000	-	-	-	
3	Costs and expenditures related to locomotive personnel operating traction locomotives		SAP-CO: 61169502 FSZ: 51	0000	-	-	-	
4	Project-related development costs - fixed cost							
5		Maintenance and operational costs, costs of depreciation of the performance accounting system(s) of the infrastructure manager, as well as related expenditures	SAP-CO: 61169302 FSZ: 51; 521; 522; 53; 55; 9	0000	direct cost	-	-	

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No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system		2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
<b>Ensuring of fuel for traction (Additional service)</b>								
1	Procurement costs of diesel fuel transmitted to railway undertakings for traction		SAP-CO: 664401;664701 FSZ: 51; 521; 522; 53; 55; 81	0000	-	-	-	
<b>Ensuring of traction current (Additional service)</b>								
<b>1. Ensuring of traction current - transmitted electric energy (Additional service)</b>								
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)		SAP-CO: 664601 FSZ: 51; 81	0000	-	-	-	
<b>2. Ensuring of traction current - System-use, transmitted service (Additional service)</b>								
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		SAP-CO: 664601 FSZ: 51; 81	0000	-	-	-	
<b>3. Ensuring of traction current - Network loss - (Additional service)</b>								
1	Cost of the network loss emerged in connection with traction current transmitted to railway undertakings		SAP-CO: 664601 FSZ: 51; 81	0000	-	-	-	
<b>4. Ensuring of traction current - Energy tax (Additional service)</b>								
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		SAP-CO: 664601 FSZ: 51; 81	0000	-	-	-	

**Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM**

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system		2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
<b>5. Ensuring of traction current - Finances in correspondence with Vet (Additional service)</b>								
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		SAP-CO: 664601 FSZ: 51; 81	0000	-	-	-	
<b>6. Ensuring of traction current - Other operation (Additional service)</b>								
1	Operational cost incurred in connection with transmitted traction current and not covered by the service "Use of overhead contact wire (catenary) system"		SAP-CO: 664601 FSZ: 51; 81	0000	-	-	-	
<b>Ensuring of water for water supply (Additional service)</b>								
1	Procurement costs of water transmitted to railway undertakings for water supply		SAP-CO: 61169311 FSZ: 51	0000	-	-	-	
2	Costs related to procurement and transmission of water		SAP-CO: 61169311 FSZ: 521; 522; 53;	0000	-	-	-	
3	Operational costs of installed equipments of the infrastructure manager for water supply of passenger trains accounted for stations and network sections		SAP-CO: 61169310 SAP-AM: 5514 FSZ: 521; 522; 53;	4000-9999	-	-	-	
<b>Ensuring electric energy for other than traction purposes (for preheating, precooling) (Additional service)</b>								
<b>1. Ensuring of electric energy used for other than traction purposes (for preheating, precooling) - transmitted electric energy (Additional service)</b>								
1	Procurement costs of electric energy transmitted to railway undertakings for other than traction purposes (for preheating, precooling)		SAP-CO: 664601 FSZ: 51; 81	0000	-	-	-	
<b>2. Ensuring of electric energy used for other than traction purposes (for preheating, precooling) - System-use (additional service)</b>								
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		SAP-CO: 664601 FSZ: 51; 81	0000	-	-	-	

**Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM**

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system		2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
<b>3. Ensuring of electric energy used for other than traction purposes (for preheating, precooling) - Network loss (Additional service)</b>								
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)		SAP-CO: 664601 FSZ: 51; 81	0000	-	-	-	
<b>4. Ensuring of electric energy used for other than traction purposes (for preheating, precooling) - Energy tax (Additional service)</b>								
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		SAP-CO: 664601 FSZ: 51; 81	0000	-	-	-	
<b>5. Ensuring of electric energy used for other than traction purposes (for preheating, precooling) - Finances in correspondence with Vet (Additional service)</b>								
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		SAP-CO: 664601 FSZ: 51; 81	0000	-	-	-	
<b>6. Ensuring of electric energy used for other than traction purposes (for preheating, precooling) - Other operation (Additional service)</b>								
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"		SAP-CO: 664601 FSZ: 51; 81	0000	-	-	-	

**Portfolio of the 2015/16 timetable year - GYSEV Zrt. IM**

No	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system		2014/2015	Distribution on an "in-kind" basis 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	Cost group
			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
<b>Technical inspection of railway vehicles (Ancillary service)</b>								
1	Maintenance and operational costs, costs of depreciation of equipments for technical inspection of rail rolling stock, as well as related expenditures		SAP-CO: 61169143 FSZ: 51	0000	-	-	-	
2	Costs and expenditures connected to employees carrying out technical inspection of rail rolling stock, as well as related expenses		SAP-CO: 61169143 FSZ: 51	0000	-	-	-	
3	Project-related development costs - fixed cost							
4		Maintenance and operational costs, costs of depreciation of the performance accounting system(s) of the infrastructure manager, as well as related expenditures	SAP-CO: 61169302 FSZ: 51; 521; 522; 53; 55; 9	0000	direct cost	-	-	

Remarks:

SAP-AM: module of SAP tool (Asset Management)  
 SAP-CO: module of SAP controlling (Controlling)  
 SAP-PM: module of SAP maintenance (Plain Management)