

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 | | | | |
| Ensuring of train path (Basic service) | | | | | | | | |
| 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 | | | | |
| Running of trains - gross ton km proportionate part of charge (Basic service) | | | | | | | | |
| 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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| 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 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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| 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 | | | | |
| Running of trains - train km proportionate part of charge (Basic service) | | | | | | | | |
| 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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| 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 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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| 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 | | | | |
| 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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| 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 | | 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 |
| Use of stations for stopping by passenger trains (Complex- Supplementary service) | | | | | | | | |
| 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 |

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 | | | | |
| 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 | | | | |
| Use of origin / destination stations by passenger trains (Complex- Supplementary service) | | | | | | | | |
| 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 |
| Use of origin / intermediate / destination stations by freight trains (Complex - Supplementary service) | | | | | | | | |
| 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) 9 FSZ: 51; | 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 | | | | |
| Use of wagon weigh bridges (scales) (Complex - Supplementary service) | | | | | | | | |
| 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 | | | | |
| Access to refuelling facilities (Complex- Supplementary service) | | | | | | | | |
| 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 |

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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 | | 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 |
| Storage of vehicles (Access part of Supplementary service) | | | | | | | | |
| 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 |

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 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 |

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 | | 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 |

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 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 | | | | |
| Use of overhead contact wire (catenary) systems (Access part of Supplementary service) | | | | | | | | |
| 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 |

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 | | | | |
| 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 | | | | | | | |

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 | | 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 |
| Suspension of service interruption (Supply part of Supplementary service) | | | | | | | | |
| 1 | Costs and expenditures related to employees of the infrastructure manager to be on duty because of the suspension of the service interruption - 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 |
| Suspension of service stoppage (Supply part of Supplementary service) | | | | | | | | |
| 1 | Costs and expenditures related to employees of the infrastructure manager to be on duty because of the suspension of the service stoppage - 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 |

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 | | | | |
| Train arrangement (Additional service) | | | | | | | | |
| 1 | Maintenance and operational costs, costs of depreciation of equipments related to performing of outdoor train data registration activity, as well as related expenses | | 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 | - | - | |
| Ensuring of shunting staff (for passenger trains) (Additional service) | | | | | | | | |
| 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 | - | - | |
| Ensuring of shunting staff (for freight and loco trains) (Additional service) | | | | | | | | |
| 1 | Costs and expenditures related to shunting staff ensured by the infrastructure manager to shunt freight wagons on special 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 | - | - | |

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 | | | | |
| Availability of shunting staff (for passenger trains) (Additional service) | | | | | | | | |
| 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 | | | |
| Availability of shunting staff (for freight and loco trains) (additional service) | | | | | | | | |
| 1 | Costs and expenditures related to shunting staff ensured by the infrastructure manager to shunt freight wagons on special 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 | | | |
| Ensuring of traction unit for shunting (of passenger trains) (Additional service) | | | | | | | | |
| 1 | Maintenance and operational costs and costs of depreciation of traction locomotive in own property performing this function, as well as related expenditures | | 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 | | | | | | | |

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 | | | | |
| 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 | - | - | |
| Ensuring of traction unit for shunting (of freight and loco trains) (Additional service) | | | | | | | | |
| 1 | Maintenance and operational costs and costs of depreciation of traction locomotive in own property performing this function, as well as related expenditures | | 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 | - | - | |

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 | | | | |
| Availability of traction unit for shunting (of passenger trains) (additional service) | | | | | | | | |
| 1 | Maintenance and operational costs and costs of depreciation of traction locomotive in own property performing this function, as well as related expenditures | | 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 | - | - | |
| Availability of traction unit for shunting (of freight and loco trains) (Additional service) | | | | | | | | |
| 1 | Maintenance and operational costs and costs of depreciation of traction locomotive in own property performing this function, as well as related expenditures | | 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 | - | - | |

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 | | | | |
| Ensuring of fuel for traction (Additional service) | | | | | | | | |
| 1 | Procurement costs of diesel fuel transmitted to railway undertakings for traction | | SAP-CO: 664401;664701 FSZ: 51; 521; 522; 53; 55; 81 | 0000 | - | - | - | |
| Ensuring of traction current (Additional service) | | | | | | | | |
| 1. Ensuring of traction current - transmitted electric energy (Additional service) | | | | | | | | |
| 1 | Procurement costs of electric energy transmitted to railway undertakings for traction (exclusive of costs of energy consumption by railway vehicles and equipments operated by the infrastructure manager) | | SAP-CO: 664601 FSZ: 51; 81 | 0000 | - | - | - | |
| 2. Ensuring of traction current - System-use, transmitted service (Additional service) | | | | | | | | |
| 1 | Cost of the system-use incurred in connection with traction current transmitted to railway undertakings and in connection with network loss related to traction current | | SAP-CO: 664601 FSZ: 51; 81 | 0000 | - | - | - | |
| 3. Ensuring of traction current - Network loss - (Additional service) | | | | | | | | |
| 1 | Cost of the network loss emerged in connection with traction current transmitted to railway undertakings | | SAP-CO: 664601 FSZ: 51; 81 | 0000 | - | - | - | |
| 4. Ensuring of traction current - Energy tax (Additional service) | | | | | | | | |
| 1 | Cost of energy tax incurred in connection with traction current transmitted to railway undertakings for use and in connection with network loss of traction current | | 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 | | | | |
| 5. Ensuring of traction current - Finances in correspondence with Vet (Additional service) | | | | | | | | |
| 1 | Costs of finances in accordance with Paragraph 147 of Vet (Electric Energy Law) relating to traction current transmitted to railway undertakings for use and relating to the network loss of traction current | | SAP-CO: 664601 FSZ: 51; 81 | 0000 | - | - | - | |
| 6. Ensuring of traction current - Other operation (Additional service) | | | | | | | | |
| 1 | Operational cost incurred in connection with transmitted traction current and not covered by the service "Use of overhead contact wire (catenary) system" | | SAP-CO: 664601 FSZ: 51; 81 | 0000 | - | - | - | |
| Ensuring of water for water supply (Additional service) | | | | | | | | |
| 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 | - | - | - | |
| Ensuring electric energy for other than traction purposes (for preheating, precooling) (Additional service) | | | | | | | | |
| 1. Ensuring of electric energy used for other than traction purposes (for preheating, precooling) - transmitted electric energy (Additional service) | | | | | | | | |
| 1 | Procurement costs of electric energy transmitted to railway undertakings for other than traction purposes (for preheating, precooling) | | SAP-CO: 664601 FSZ: 51; 81 | 0000 | - | - | - | |
| 2. Ensuring of electric energy used for other than traction purposes (for preheating, precooling) - System-use (additional service) | | | | | | | | |
| 1 | Cost of the use of the system resulted in connection with the use of electric energy transmitted to railway undertakings for other than traction purposes (preheating, precooling) and with network loss of electric energy | | 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 | | | | |
| 3. Ensuring of electric energy used for other than traction purposes (for preheating, precooling) - Network loss (Additional service) | | | | | | | | |
| 1 | Cost of the network loss resulted in connection with the use of electric energy transmitted to railway undertakings for other than traction purposes (preheating, precooling) | | SAP-CO: 664601 FSZ: 51; 81 | 0000 | - | - | - | |
| 4. Ensuring of electric energy used for other than traction purposes (for preheating, precooling) - Energy tax (Additional service) | | | | | | | | |
| 1 | Costs of energy tax incurred in connection with electric energy transmitted to railway undertakings for other than traction purposes and in connection with network loss related to electric energy used for other than traction purposes | | SAP-CO: 664601 FSZ: 51; 81 | 0000 | - | - | - | |
| 5. Ensuring of electric energy used for other than traction purposes (for preheating, precooling) - Finances in correspondence with Vet (Additional service) | | | | | | | | |
| 1 | Cost of finances in accordance with Paragraph 147 of Vet (Electric Energy Law) incurred in connection with electric energy transmitted to railway undertakings for other than traction purposes and in connection with network loss related to electric energy used for other than traction purposes | | SAP-CO: 664601 FSZ: 51; 81 | 0000 | - | - | - | |
| 6. Ensuring of electric energy used for other than traction purposes (for preheating, precooling) - Other operation (Additional service) | | | | | | | | |
| 1 | Operational cost incurred in connection with transmitted electric energy used for other than traction purposes (for preheating, precooling) not included in the service "Use of station infrastructure-2 by passenger trains" | | 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 | | | | |
| Technical inspection of railway vehicles (Ancillary service) | | | | | | | | |
| 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)