

				2020/21 timetable year - MÁV Zrt. IM								
Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			Track section	Distribution on an "in-kind basis" 1 (basis of projection1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
	Variable costs	Fixed costs	Cost related to the supply part of service			UTK (A=fixed cost; V=variable cost)	SAP CO-PA EM	Ledger numbers				
Ensuring of train path (Basic service)												
1	K1/K3	10	90	Invoiced cost of the Rail Capacity Allocation Body (VPE)		UTK: MT4113(A+V)	EM: VV302	532	00000			
2	K1/K3	10	90	Material nature costs related to provision of traffic technology activity and related to staff performing traffic technology tasks necessary for ensuring of train path		UTK: MT4118(A+V)	EM: VV101-VV299; VV511; VV400-VV420; VV800-VV801	51;52; 54-56; 58;	00000-50007			
3	K3		100	Depreciation costs of expenditures related to provision of traffic technology activity necessary for ensuring of train path		UTK: MT4118 (A)	EM: EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV801-VV808; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007			
4	K3		100	Project-related development costs connected to cost groups		-	-	-				
5	K4		100		Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: MT3673(A)	EM: VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000	direct cost	number of track route use by departing trains /number of use of track route of the network	PASS2
6	K4		100		Authority charges	UTK: MT4603(A); MT4604 (A)	EM: VV302	532	00000	number of track route use by departing trains/number of use of track route of the network		PASS2

				2020/21 timetable year - MÁV Zrt. IM				Recorded in the registry system			Track section	Distribution on an "in-kind basis" 1 (basis of projection1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
Cost group	Proportion		Direct cost	Cost distributed on an "in-kind basis"			UTK (Ä=fixed cost; V=variable cost)	SAP CO-PA EM	Ledger numbers					
	Variable costs	Fixed costs			Cost related to the supply part of service									
Running of trains – gross ton km proportionate part of charge (Basic service)														
1	K1	100		Maintenance costs of the point switches of railway infrastructure accounted for an open line section (statistical section) (exclusive of the costs of track supervision)		UTK:MT6491(V); MT6481(V)	Äk: VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58; 801;802		90001-99999				
2	K3		100	Costs of depreciation of the point switches of railway infrastructure accounted for an open line section (statistical section) (exclusive of the costs of track supervision), as well as related expenditures		UTK: MT6491(Ä+V); MT6481(Ä+V); MT6845(Ä)	Äk: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV801-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;		90001-99999				
3	K3		100	Operational costs of the point switches of railway infrastructure accounted for an open line section (statistical section) (exclusive of the costs of track supervision), as well as related expenditures		UTK: MT6845 (Ä)	Äk:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV801-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;		90001-99999				
4	K1/Ä3	60	40	Maintenance costs of the superstructure, substructure and other structures of the railway infrastructure accounted for an open line section (statistical section) (exclusive of the costs of track supervision)		UTK: MT6001(Ä+V); MT6301(Ä+V); MT6310(Ä+V); MT6641(Ä+V); MT6000(Ä+V); MT6321(Ä+V); MT6330(Ä+V); MT6500(Ä+V); MT6501(Ä+V)	Äk:VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;		90001-99999				
5	K3		100	Depreciation costs of the superstructure, substructure and other structures of the railway infrastructure accounted for an open line section (statistical section) (exclusive of the costs of track supervision), as well as related expenditures		UTK: MT6001(Ä); MT6301 (Ä); MT6641(Ä); MT6000(Ä); MT6321(Ä); MT6330(Ä); MT6500(Ä); MT6501(Ä);	Äk: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV801-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;		90001-99999				
6	K3		100	Costs of cleaning up of snow from track sections and maintenance costs of green areas, accounted for an open line section (statistical section), as well as related expenditures		UTK: MT6843 (Ä); MT6844(Ä); MT6854 (Ä); MT6856 (Ä); MT6858(Ä); MT6860(Ä); MT6861 (Ä); MT6863(Ä); MT6864(Ä); MT6866(Ä); MT6867(Ä)	Äk: VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV801-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;		90001-99999				
7	K1/Ä3	60	40	Maintenance costs of the superstructures of straight (main) running lines of stations of railway infrastructure accounted for the tracks of a station		UTK: MT6302(Ä+V); MT6322(Ä+V)	Äk:VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;		00000-50007				
8	K3		100	Depreciation costs of the superstructures of straight (main) running lines of stations of railway infrastructure accounted for the tracks of a station, as well as related expenditures		UTK: MT6302(Ä); MT6322(Ä)	Äk: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV801-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;		00000-50007				
9	K3		100	Project-related development costs connected to cost groups										

		2020/21 timetable year - MAV Zrt. IM			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			Track section	Distribution on an "In-kind basis" 1 (basis of projection 1)	Distribution on an "In-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
	Cost group	Proportion		UTK (Ä=fixed cost; V=variable cost)			SAP CO-PA EM	Ledger numbers					
		Variable costs	Cost related to the supply part of service										
10	K2	100		Maintenance costs of point switches in straight (main) running lines of stations	UTK: MT6492(V); MT6482(V)	ÄM: VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2		
11	K4		100	Depreciation costs of point switches in straight (main) running lines of stations, as well as related expenditures	UTK: MT6492(Ä); MT6482(Ä)	ÄM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2		
12	K4		100	Operational costs of point switches in straight (main) running lines of stations, as well as related expenditures	UTK: MT6846(Ä)	ÄM: VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2		
13	K2/K4	10	90	Costs of cleaning between running tracks by the infrastructure manager on the operation of open access railway network	UTK: MT6844(Ä+V);	ÄM: VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 58; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2		
14	K2/K4	60	40	Maintenance costs of superstructure, 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)	UTK: MT4361(Ä+V); MT6001(Ä+V); MT6301(Ä+V); MT6500(Ä+V); MT6501(Ä+V); MT6850(Ä+V); MT6000(Ä+V); MT6321(Ä+V); MT5304 (Ä+V); MT6641(Ä+V); MT6810(Ä+V);	ÄM: VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000; 50000-50001; 50002-50003; 50004-50005; 50006-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2		
15	K4		100	Depreciation costs of superstructure, 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)	UTK: M4361(Ä); MT6001(Ä); MT6301(Ä); MT6500(Ä); MT6501(Ä); MT6850(Ä); MT6000(Ä); MT6321(Ä); MT5304(Ä); MT6641(Ä); MT6810 (Ä);	ÄM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000; 50000-50001; 50002-50003; 50004-50005; 50006-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2		
16	K4		100	Maintenance, operational and depreciation costs of substructures 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	UTK: MT3672(Ä); MT6487(Ä); MT6181(Ä); MT6841(Ä); MT6310(Ä); MT6511(Ä); MT6520(Ä); MT6521(Ä); MT6530(Ä);	ÄM: VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 58; 861-89; 961-969;	00000; 50000-50001; 50002-50003; 50004-50005; 50006-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2		
17	K2	100		Maintenance costs of point switches of railway track on the operation of open access railway network, not accounted for track section (statistical section), (exclusive of the costs of track supervision)	UTK: MT6491(Ä+V); MT6481(Ä+V)	ÄM: VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	00000; 50000-50001; 50002-50003; 50004-50005; 50006-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2		
18	K4		100	Depreciation costs of point switches of railway track 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	UTK: MT6491(Ä+V); MT6481(Ä+V)	ÄM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000; 50000-50001; 50002-50003; 50004-50005; 50006-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2		
19	K4		100	Operation costs of point switches of railway track on the operation of open access railway network, as well as related expenditures	UTK: MT6845(Ä)	ÄM: VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2		
20	K4		100	Assets connected to costs to be distributed, project-related development costs	-								

				2020/21 timetable year - MAV Zrt. IM					Recorded in the registry system			Track section	Distribution on an "In-kind basis" 1 (basis of projection 1)	Distribution on an "In-kind basis" 2 (basis of projection 2)	Data source of "In-kind performances" for distribution	
Cost group	Proportion			Direct cost	Cost distributed on an "In-kind basis"											
	Variable costs	Fixed costs	Cost related to the supply part of service			UTK (Ä=fixed cost; V=variable cost)	SAP CO-PA EM	Ledger numbers								
Running of trains - train km proportionate part of charge (Basic service)																
1	K1/K3	60	40	Maintenance costs of tunnels, bridges and other structures accounted for the open line section (statistical section of the railway infrastructure		UTK: MT6051(Ä-V); MT6500(Ä-V); MT6501(Ä-V);	Äk: VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	90001-99999							
2	K3		100	Depreciation costs of tunnels, bridges and other structures accounted for the open line section (statistical section) of the railway infrastructure, as well as related expenditures		UTK: MT6051(Ä); MT6500(Ä-V); MT6501(Ä);	Äk: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	90001-99999							
3	K1	60	40	Maintenance costs of service roads, fences, subways, overpasses, signal bridges and other structures accounted for the open line section (statistical section) of the railway infrastructure		UTK: MT6101(Ä-V); MT6651(Ä-V);	Äk: VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	90001-99999							
4	K3		100	Depreciation costs of 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		UTK: MT6101(Ä); MT6651(Ä);	Äk: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	90001-99999							
5	K3		100	Maintenance and costs of track-protecting structures and their buildings accounted for the open line section, as well as related expenditures		UTK: MT6121(Ä); MT6151(Ä); MT6161(Ä); MT6171(Ä); MT6181(Ä); MT6111(Ä); MT6112(Ä); MT6131(Ä); MT6499(Ä)	Äk: VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	511-529; 54-56; 57; 58; 861-89; 961-969;	90001-99999							
6	K1/K3	10	90	Maintenance costs of telecommunication, heavy current, signalling equipment 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)		UTK: MT8111(Ä-V); MT8121(Ä-V); MT8131(Ä-V); MT8141(Ä-V); MT8151(Ä-V); MT8161(Ä-V); MT8171(Ä-V); MT8181(Ä-V); MT8191(Ä-V); MT8192(Ä-V); MT8211(Ä-V); MT8221(Ä-V); MT8231(Ä-V); MT8236(Ä-V); MT8238(Ä-V); MT8239(Ä-V); MT8241(Ä-V); MT8655(Ä-V); MT8656(Ä-V); MT8665(Ä-V); MT8666(Ä-V);	Äk: VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	90001-99999							
7	K3		100	Depreciation costs of heavy current equipment, signalling equipment 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		UTK: MT8111(Ä-V); MT8121(Ä-V); MT8131(Ä-V); MT8141(Ä-V); MT8151(Ä-V); MT8161(Ä-V); MT8171(Ä-V); MT8181(Ä-V); MT8191(Ä-V); MT8192(Ä-V); MT8211(Ä-V); MT8221(Ä-V); MT8241(Ä-V); MT8655(Ä-V); MT8656(Ä-V); MT8665(Ä-V); MT8666(Ä-V);	Äk: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	90001-99999							
8	K3		100	Operational costs of heavy current equipment, signalling equipment 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		UTK: MT8244(Ä); MT8251(Ä)	Äk: VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV717-VV729; VV759; VV790; VV601-VV608; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	90001-99999							
9	K3		100	Maintenance, operational and depreciation costs of telecommunication, heavy current equipment (hereafter together "TEP") 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		UTK: MT8000(Ä); MT8002(Ä); MT8005(Ä); MT8006(Ä); MT8010(Ä); MT8011(Ä); MT8015(Ä); MT8016(Ä); MT8020(Ä); MT8021(Ä); MT8025(Ä); MT8026(Ä); MT8030(Ä); MT8031(Ä); MT8033(Ä); MT8036(Ä); MT8041(Ä); MT8045(Ä); MT8046(Ä); MT8050(Ä); MT8051(Ä); MT8055(Ä); MT8056(Ä); MT8060(Ä); MT8061(Ä); MT8065(Ä); MT8066(Ä); MT8070(Ä); MT8071(Ä); MT8075(Ä); MT8076(Ä); MT8080(Ä); MT8081(Ä); MT8090(Ä); MT8093(Ä); MT8095(Ä); MT8096(Ä); MT8097(Ä); MT8098(Ä); MT8099(Ä); MT8100(Ä); MT8101(Ä); MT8109(Ä); MT8242(Ä); MT8243(Ä); MT8524(Ä); MT8530(Ä); MT8532(Ä); MT8534(Ä); MT8257(Ä); MT8524(Ä); MT8529(Ä); MT8532(Ä); MT8534(Ä); MT8536(Ä); MT8540(Ä); MT8571(Ä); MT8572(Ä); MT8651(Ä); MT8652(Ä); MT8661(Ä); MT8662(Ä);	Äk: VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	90001-99999							
10	K1/K3	60	40	Maintenance costs of passenger platforms accounted for open line section (statistical section) (to be reimbursed exclusively in train running charges of passenger trains but cannot be taken into account when running locomotive trains)		UTK: MT6141(Ä-V); MT6500(Ä-V);	Äk: VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	90001-99999							
11	K3		100	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 but cannot be taken into account when running locomotive trains)		UTK: MT6141(Ä); MT6500(Ä);	Äk: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629 512-515-52-59-861-862-863-864-867-868-869-871-961-962-963-964-965-967-968-969-972-973-974	57; 861-89; 961-969;	90001-99999							
12	K3		100	Operational and 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 but cannot be taken into account when running locomotive trains)		UTK: MT6855 (Ä); MT6857 (Ä); MT6859(Ä); MT6862 (Ä); MT6865(Ä)	Äk: VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV717-VV729; VV759; VV790; VV601-VV608; VV62 922-923-924-925-926-927-928-929-930-931-932-933-934-935-936-937-938-939-940-941-942-943-944-945-946-947-948-949-950-951-952-953-954-955-956-957-958-959-960-961-962-963-964-965-966-967-968-969-972-973-974	511-529; 54-56; 58; 861-89; 961-969;	90001-99999							
13	K1/K3	10	90	Maintenance costs of open line space lighting		UTK: MT8538(Ä-V); MT8653 (Ä-V); MT8663 (Ä-V);	Äk: VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	90001-99999; 00000							
14	K3		100	Depreciation costs of open line space lighting as well as related expenditures		UTK: MT8538(Ä); MT8542(Ä); MT8653 (Ä); MT8663 (Ä);	Äk: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	90001-99999; 00000							
15	K3		100	Operational costs of open line space lighting as well as related expenditures		UTK: MT8542 (Ä)	Äk: VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV717-VV729; VV759; VV790; VV601-VV608; VV629;	511-529; 54-56; 58; 861-89; 961-969;	90001-99999; 00000							
16	K1/K3	20	80	Costs of track supervision (and within it inspection of line)		UTK: 6811(Ä-V); 6821(Ä-V)	Äk: VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	90001-99999; 00000; 50000; 50001; 50002; 50003; 50004; 50005; 50006; 50007 ;							
17	K3		100	Costs of security service accounted for the open line section		UTK: MT4332(Ä); MT4333(Ä); MT6822(Ä)	Äk: VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	90001-99999; 00000; 50000; 50001; 50002; 50003; 50004; 50005; 50006; 50007 ;							
18	K1/K3	10	90	Costs and expenditure related to employees working for line control		UTK: MT4112(Ä-V)	Äk: VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	00000							
19	K3		100	Depreciation costs related equipments for line control		UTK: MT4112(Ä-V)	Äk: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000							

				2020/21 timetable year - MAY Zrt. IM		Recorded in the registry system			Track section	Distribution on an "in-kind basis" 1 (basis of projection1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	UTK (Ä=fixed cost; V=variable cost)	SAP CO-PA EM	Ledger numbers				
	Variable costs	Fixed costs	Cost related to the supply part of service									
20	K3		100	Operational costs of the transport control IT system (to be reimbursed exclusively in the train running charge of freight trains)		UTK: MT3670(Ä); MT3671(Ä)	EM:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000			
21	K1	100		Costs and expenditures related to employees responsible for handling and processing permits for forwarding of exceptional consignments (to be reimbursed exclusively in the train running charge of freight trains)		UTK: MT4119(V)	EM:VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000			
22	K3		100	Project-related development costs connected to cost groups - fixed cost		-						
23	K4		100		Maintenance, operational and depreciation costs of the railway performance accounting system, as well as related expenditures	UTK: MT3673(Ä)	EM:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000	direct cost	number of use of track routes by through trains/number of use of network track routes	PASS2
24	K4		100		Authority charges	UTK: MT4603(Ä); MT4604 (Ä)	EM: VV302	532	00000	number of use of track routes by through trains/number of use of network track routes		PASS2
25	K2/K4	60	40		Maintenance costs of tunnels, bridges and other structures on the operation of the open access railway network, accounted for the tracks of stations	UTK: MT6051(Ä-V); MT6501(Ä-V); MT6611(Ä-V); MT6621(Ä-V); MT6641 (Ä-V); MT6671 (Ä-V)	EM:VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network		PASS2
26	K4		100		Depreciation costs of tunnels, bridges and other structures on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures	UTK: MT6051(Ä); MT6500(Ä); MT6501(Ä); MT6611(Ä); MT6621(Ä); MT6641(Ä); MT6671(Ä)	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network		PASS2
27	K2/K4	60	40		Maintenance costs of roads, superstructure, substructure and other structures of the railway infrastructure on the operation of the open access railway network, accounted for the tracks of stations	UTK: MT6101 (Ä-V); MT6310(Ä-V); MT6810(Ä-V); MT6811 (Ä-V); MT6821 (Ä-V); MT6729(Ä-V); MT6330(Ä-V)	EM:VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network		PASS2
28	K4		100		Depreciation costs of roads, superstructure, substructure and other structures of the railway infrastructure on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures	UTK: MT6101(Ä); MT6310(Ä); MT6810(Ä); MT6811(Ä); MT6821(Ä); MT6729(Ä); MT6330(Ä)	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network		PASS2
29	K4		100		Maintenance costs of cleaning up of snow from track sections and maintenance costs of green areas, on the operation of the open access railway network, as well as related expenditures	UTK: MT6843(Ä); MT6854(Ä); MT6856(Ä); MT6858(Ä); MT6860(Ä); MT6861(Ä); MT6863(Ä); MT6864(Ä); MT6866(Ä)	EM:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network		PASS2
30	K2/K4	10	90		Maintenance costs of signalling equipment used by the infrastructure manager on the operation of the open access railway network, accounted for the tracks of stations	UTK: MT8111(Ä-V); MT8121(Ä-V); MT8131(Ä-V); MT8141(Ä-V); MT8151(Ä-V); MT8161(Ä-V); MT8171(Ä-V); MT8181(Ä-V); MT8191(Ä-V); MT8192(Ä-V); MT8211(Ä-V); MT8221(Ä-V); MT8231(Ä-V); MT8236(Ä-V); MT8241(Ä-V); MT8251(Ä-V); MT8655(Ä-V); MT8656(Ä-V); MT8666(Ä-V);	EM:VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network		PASS2
31	K4		100		Depreciation costs of signalling equipment used by the infrastructure manager on the operation of the open access railway network, as well as related expenditures	UTK: MT8111(Ä); MT8121(Ä); MT8131(Ä); MT8141(Ä); MT8151(Ä); MT8161(Ä); MT8171(Ä); MT8181(Ä); MT8191(Ä); MT8192(Ä); MT8211(Ä); MT8231(Ä); MT8236(Ä); MT8241(Ä); MT8251(Ä); MT8655(Ä); MT8656(Ä); MT8666(Ä)	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network		PASS2
32	K4		100		Operational costs of signalling equipment used by the infrastructure manager on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures	UTK: MT8244(Ä); MT8251(Ä)	EM:VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV717-VV729; VV759; VV790; VV601-VV608; VV629;	511-529; 54-56; 58; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network		PASS2
33	K4		100		Maintenance, operational and depreciation costs of track-protecting structures and their buildings on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures	UTK: MT4445 (Ä); MT6111(Ä); MT6121(Ä); MT6131(Ä); MT6181(Ä); MT6327(Ä); MT6717(Ä); MT6499(Ä)	EM:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network		PASS2
34	K4		100		Maintenance, operational and depreciation costs of other buildings on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures	UTK: MT5630(Ä); MT5653(Ä); MT5300(Ä); MT5301(Ä); MT5302(Ä); MT5303(Ä)	EM:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00001; 50000-50001; 50002-50003; 50004-50005; 50006-50007	number of use of track routes by through trains/number of use of running track routes of the network		PASS2
35	K4		100		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, as well as related expenditures	UTK: MT6853(Ä); MT4203(Ä); MT4204(Ä); MT4207(Ä); MT4206(Ä); MT4208(Ä); MT4210(Ä); MT4211(Ä); MT4216(Ä); MT4214(Ä); MT4224(Ä); MT4225(Ä); MT6853(Ä); MT4236(Ä); MT4249(Ä); MT4201(Ä); MT5630(Ä); MT5653(Ä); MT5654(Ä); MT6716(Ä); MT6719(Ä); MT6740(Ä); MT6741(Ä); MT6742(Ä); MT6751(Ä); MT6854(Ä); MT6856(Ä); MT6858(Ä); MT6860(Ä); MT6861(Ä); MT6863(Ä); MT6864(Ä); MT6866(Ä); MT6867(Ä); MT6868(Ä); MT6871(Ä); MT6999(Ä); MT8654(Ä); MT8664(Ä)	EM:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network		PASS2

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Cost group	Proportion		Cost related to the supply part of service	Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			Track section	Distribution on an "in-kind basis" 1 (basis of projection1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
	Variable costs	Fixed costs				UTK (Ä=fixed cost; V=variable cost)	SAP CO-PA EM	Ledger numbers				
36	K4	100		Maintenance, operational and depreciation costs of TEB point heater and other equipment used by the infrastructure manager on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures		UTK: MT4365(A); MT6487(A); MT6470(A); MT6488(A); MT6489(A); MT6510(A); MT6511(A); MT6520(A); MT6521(A); MT6550(A); MT6781(A); MT6739(A); MT8000(A); MT8001(A); MT8055(A); MT8006(A); MT8010(A); MT8011(A); MT8015(A); MT8016(A); MT8020(A); MT8021(A); MT8025(A); MT8026(A); MT8030(A); MT8031(A); MT8035(A); MT8036(A); MT8040(A); MT8041(A); MT8046(A); MT8055(A); MT8056(A); MT8060(A); MT8061(A); MT8065(A); MT8066(A); MT8070(A); MT8071(A); MT8075(A); MT8076(A); MT8080(A); MT8081(A); MT8090(A); MT8093(A); MT8095(A); MT8096(A); MT8097(A); MT8098(A); MT8099(A); MT8100(A); MT8109(A); MT8242(A); MT8243(A); MT8257(A); MT8258(A); MT8259(A); MT8330(A); MT8331(A); MT8334(A); MT8339(A); MT8540(A); MT8571(A); MT8572(A); MT8651(A); MT8652(A); MT8661 (Ä); MT8662 (Ä); MT8063(A); MT8095(A); MT8097(A); MT8099(A); MT8661(A); MT8662(A); MT8801(A);	EM: VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00001-49999	number of use of track routes by through trains/number of use of running track routes of the network		PASS2
37	K4	100		Maintenance, operational and depreciation costs of telecommunication, signalling and other equipment used by the infrastructure manager on the operation of the open access railway network, not accounted for a line section or accounted for other line sections of the network, as well as related expenditures		UTK: MT4365(A); MT6470(A); MT6471(A); MT6488(A); MT6489(A); MT8000(A); MT8001(A); MT8055(A); MT8006(A); MT8010(A); MT8011(A); MT8015(A); MT8016(A); MT8020(A); MT8021(A); MT8025(A); MT8026(A); MT8030(A); MT8031(A); MT8035(A); MT8036(A); MT8040(A); MT8041(A); MT8046(A); MT8055(A); MT8056(A); MT8060(A); MT8061(A); MT8065(A); MT8066(A); MT8070(A); MT8071(A); MT8075(A); MT8076(A); MT8080(A); MT8081(A); MT8090(A); MT8093(A); MT8095(A); MT8096(A); MT8097(A); MT8098(A); MT8099(A); MT8100(A); MT8109(A); MT8242(A); MT8243(A); MT8257(A); MT8258(A); MT8259(A); MT8330(A); MT8331(A); MT8334(A); MT8339(A); MT8540(A); MT8571(A); MT8572(A); MT8651(A); MT8652(A); MT8661(A); MT8662(A); MT8801(A);	EM: VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00001-50000; 50001-50001; 50002-50003; 50004-50005; 50006-50007	number of use of track routes by through trains/number of use of running track routes of the network		PASS2
38	K2/K4	10	90	Costs and expenditures related to performing traffic control on stations		UTK: MT4110(A-V); MT4116(A-V); MT4234(A-V)	EM: VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network		PASS2
39	K4		100	Depreciation costs and expenditures related to performing traffic control on stations		UTK: MT4110(A); MT4116(A); MT4117(A);	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network		PASS2
40	K4		100	Costs and expenditures related to the tuition, traffic controlling and standby service of 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)		UTK: MT4130(A); MT4353(A); MT4354(A); MT4510(A); MT4511(A); MT4512(A); MT6841(A); MT6842(A); MT6853(A)	EM: VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV712; VV714-VV729; VV612; VV614-VV616	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network		PASS2
41	K4		100	Costs of security service on the operation of open access railway network		UTK: MT4332(A); MT4333(A); MT4343(A); MT4401(A); MT4402(A); MT4403(A); MT4404(A); MT4405(A); MT6822 (Ä)	EM: VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network		PASS2
42	K4		100	Assets connected to costs to be distributed, project-related development costs								
Use of overhead contact wire (catenary) systems (Basic service)												
1	K1	100		Maintenance costs of the overhead wire system accounted for the open line railway section		UTK: MT8501(V); MT8503(V); MT8523 (V); MT8531 (V); MT8535 (V);	EM: VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	90001-99999			
2	K3		100	Depreciation costs of the overhead wire system accounted for the open line railway section, as well as related expenditures		UTK: MT8501(A); MT8523 (Ä); MT8531 (Ä); MT8535 (Ä)	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	90001-99999			
3	K3		100	Maintenance, operational and depreciation costs of heavy current equipment used to the overhead wire accounted for the open line railway section, as well as related expenditures		UTK: MT8522(A); MT8526(A); MT8536(A); MT8551(A); MT8552(A); MT8561(A); MT8562(A); MT8567(A); MT8571(A); MT8572 (Ä); MT8657(A)	EM: VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV712; VV714-VV729; VV612; VV614-VV616	511-529; 54-56; 57; 58; 861-89; 961-969;	90001-99999			
4	K1	100		Maintenance costs of overhead wire system accounted for the tracks of stations		UTK: MT8501(V); MT8503(V); MT8523(V); MT8531(V); MT8535(V)	EM: VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00001-49999			
5	K3		100	Maintenance costs of overhead wire system accounted for the tracks of stations		UTK: MT8501(A); MT8503(A); MT8523(A); MT8531(A); MT8535(A)	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00001-49999			
6	K3		100	Maintenance, operational and depreciation costs of heavy current equipment used to the overhead wire accounted for the tracks of stations, as well as related expenditures		UTK: MT8522(A); MT8526(A); MT8536(A); MT8551(A); MT8552(A); MT8561(A); MT8562(A); MT8567(A); MT8571 (Ä); MT8572(A); MT8657(A)	EM: VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00001-49999			
7	K3		100	Maintenance, operational and depreciation costs of heavy current equipment used to the overhead wire not accounted for track section but accounted for network track section, as well as related expenditures		UTK: MT8522(A); MT8526(A); MT8536(A); MT8551(A); MT8552(A); MT8561(A); MT8562(A); MT8567(A); MT8571(A); MT8572 (Ä); MT8657(A);	EM: VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00001-50000; 50001-50001; 50002-50003; 50004-50005; 50006-50007			
8	K1	100		Maintenance costs of overhead wire not accounted for track section but accounted for network track section		UTK: MT8501(V); MT8503 (V); MT8523(V); MT8531 (V); MT8535(V);	EM: VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00001-50000; 50001-50001; 50002-50003; 50004-50005; 50006-50007			
9	K3		100	Depreciation costs of overhead wire not accounted for track section but accounted for network track section, as well as related expenditures		UTK: MT8501(A); MT8523(A); MT8531(A); MT8535(A);	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00001-50000; 50001-50001; 50002-50003; 50004-50005; 50006-50007			
10	K3		100	Operational cost incurred in connection with transmitted traction current		UTK: MT4740	EM: VV228	5271-5274, 529908-529909	00000			
11	K1		100	Project-related development costs connected to cost groups								

		2020/21 timetable year - MAV Zrt. IM			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			Track section	Distribution on an "in-kind basis" 1 (basis of projection1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
	Cost group	Proportion		Cost related to the supply part of service			UTK (A=fixed cost; V=variable cost)	SAP CO-PA EM	Ledger numbers				
		Variable costs	Fixed costs										
12	K4		100			Maintenance, operational costs and costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: MT3673(A)	Éa: VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000	direct cost		-

2020/21 timetable year - MÁV Zrt. IM				Recorded in the registry system										Track section	Distribution on an "In-kind basis" 1 (basis of projection1)	Distribution on an "In-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			Track section	Distribution on an "In-kind basis" 1 (basis of projection1)	Distribution on an "In-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution					
	Variable costs	Fixed costs	Cost related to the supply part of service			UTK (Ä=fixed cost; V=variable cost)	SAP CO-PA EM	Ledger numbers									
Use of stations for stopping by passenger trains - complex service																	
1	K1/K3	25	75	Maintenance costs of buildings and facilities serving passengers (platforms, subways, overpasses) accounted for tracks of stations or line sections of the network or accounted without line sections, as well as related expenditures	UTK: MT6141(Ä-V); MT6651(Ä-V); MT6497(Ä-V); MT6660(Ä-V); MT6661(Ä-V); MT6662(Ä-V); MT6814(Ä-V);	ÄK-VY101-VY299; VY400-VY420; VY511; VY800; VY801;	511-529; 54-56; 58;	00000-50007									
2	K3		100	Depreciation costs of buildings and facilities serving passengers (platforms, subways, overpasses) accounted for tracks of stations or line sections of the network or accounted without line sections, as well as related expenditures	UTK: MT6141(Ä); MT6651(Ä); MT6497(Ä); MT6660(Ä); MT6661(Ä); MT6662(Ä); MT6814(Ä)	ÄK: VY501; VY701-VY708; VY712; VY714-VY729; VY759; VY790; VY601-VY608; VY612; VY614-VY616; VY621; VY622; VY629;	57; 861-89; 961-969;	00000-50007									
3			100	Operational costs of buildings and facilities serving passengers (platforms, subways, overpasses) accounted for tracks of stations or line sections of the network or accounted without line sections, as well as related expenditures	UTK: MT4205(Ä)	ÄK-VY101-VY299; VY400-VY420; VY511; VY800; VY801; VY701-VY708; VY712-VY729; VY759; VY790; VY601-VY608; VY612; VY614-VY616; VY621; VY622; VY629;	511-529; 54-56; 58; 861-89; 961-969;	00000-50007									
4			100	Maintenance, operational and depreciation costs of buildings and facilities serving passengers (roads, parks) passenger information equipment and facilities; costs related to employees providing passengers with information; costs arising from changing of texts of (audio, visual) passenger information equipment (accounted for tracks of stations or line sections of the network or accounted without line sections), as well as related expenditures	UTK: MT3261(SZ); MT3270(SZ); MT3271(SZ); MT4230(SZ); MT4231(SZ); MT4232(SZ); MT6191(SZ); MT6855(SZ); MT6857(SZ); MT6859(SZ); MT6862 (SZ); MT6865(SZ); MT6868(SZ); MT6870(SZ); MT6880(SZ); MT8085(SZ); NT8086(SZ);	ÄK-VY101-VY299; VY400-VY420; VY501; VY511; VY800; VY801; VY701-VY708; VY712; VY714-VY729; VY759; VY790; VY601-VY608; VY612; VY614-VY616; VY621; VY622; VY629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007									
5	K3		100	Project-related development costs connected to cost groups	-		-	-									
6	K4		100	Maintenance, operational and depreciation costs of the railway performance accounting system, as well as related expenditures	UTK: MT3673(Ä)	ÄK-VY101-VY299; VY400-VY420; VY501; VY511; VY800; VY801; VY701-VY708; VY712; VY714-VY729; VY759; VY790; VY601-VY608; VY612; VY614-VY616; VY621; VY622; VY629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000	direct cost	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASSZ					
7	K4		100	Authority charges	UTK: MT4603(Ä); MT4604 (Ä)	ÄK: VY302	532	00000	number of use of track routes by through trains/number of use of running track routes of the network at stations			PASSZ					
8	K2		100	Operational costs of the point switches in straight (main) running lines of stations	UTK: MT6492(V); MT6482(V)	ÄK-VY101-VY299; VY400-VY420; VY511; VY800; VY801	511-529; 54-56; 58;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations			PASSZ					
9	K4		100	Costs of depreciation of the point switches in straight (main) running lines of stations as well as related expenditures	UTK: MT6492(Ä); MT6482(Ä)	ÄK: VY501; VY701-VY708; VY712; VY714-VY729; VY759; VY790; VY601-VY608; VY612; VY614-VY616; VY621; VY622; VY629;	57; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations			PASSZ					
10	K4		100	Operational costs of the point switches in straight (main) running lines of stations as well as related expenditures	UTK: MT6846(Ä)	ÄK-VY101-VY299; VY400-VY420; VY511; VY800; VY801; VY701-VY708; VY712; VY714-VY729; VY759; VY790; VY601-VY608; VY612; VY614-VY616; VY621; VY622; VY629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations			PASSZ					
11	K2/K4	60	40	Maintenance costs of superstructure, 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) component	UTK: MT4361(Ä-V); MT6001(Ä-V); MT6301(Ä-V); MT6500(Ä-V); MT6501(Ä-V); MT6850(Ä-V); MT6000(Ä-V); MT6321(Ä-V); MT3304 (Ä-V); MT6641 (Ä-V); MT6810 (Ä-V);	ÄK-VY101-VY299; VY400-VY420; VY511; VY800; VY801;	511-529; 54-56; 58;	00000-50000-50001-50002-50003-50004-50005-50006-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations			PASSZ					
12	K4		100	Depreciation costs of superstructure, 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	UTK: M4361(Ä); MT6001(Ä); MT6301(Ä); MT6500(Ä); MT6501(Ä); MT6850(Ä); MT6000(Ä); MT6321(Ä); MT3304(Ä); MT6641(Ä); MT6810 (Ä);	ÄK: VY501; VY701-VY708; VY712; VY714-VY729; VY759; VY790; VY601-VY608; VY612; VY614-VY616; VY621; VY622; VY629;	57; 861-89; 961-969;	00000-50000-50001-50002-50003-50004-50005-50006-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations			PASSZ					
13	K4		100	Maintenance, operational and depreciation costs of substructures and other structures 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	UTK: MT3672(Ä); MT6487(Ä); MT6181(Ä); MT6841(Ä); MT6510(Ä); MT6511(Ä); MT6520(Ä); MT6521(Ä); MT6550(Ä);	ÄK-VY101-VY299; VY400-VY420; VY501; VY511; VY800; VY801; VY701-VY708; VY712; VY714-VY729; VY759; VY790; VY601-VY608; VY612; VY614-VY616; VY621; VY622; VY629;	511-529; 54-56; 58; 861-89; 961-969;	00000-50000-50001-50002-50003-50004-50005-50006-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations			PASSZ					
14	K2		100	Maintenance costs of point switches of railway track 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	UTK: MT6491(Ä-V); MT6481(Ä-V)	ÄK-VY101-VY299; VY400-VY420; VY511; VY800; VY801	511-529; 54-56; 58;	00000-50000-50001-50002-50003-50004-50005-50006-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations			PASSZ					
15	K4		100	Costs of depreciation of point switches of railway track 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	UTK: MT6491(Ä-V); MT6481(Ä-V)	ÄK: VY501; VY701-VY708; VY712; VY714-VY729; VY759; VY790; VY601-VY608; VY612; VY614-VY616; VY621; VY622; VY629;	57; 861-89; 961-969;	00000-50000-50001-50002-50003-50004-50005-50006-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations			PASSZ					
16	K4		100	Costs of operation of point switches of railway track on the operation of open access railway network, as well as related expenditures	UTK: MT6845(Ä)	ÄK-VY101-VY299; VY400-VY420; VY501; VY511; VY800; VY801; VY701-VY708; VY712; VY714-VY729; VY759; VY790; VY601-VY608; VY612; VY614-VY616; VY621; VY622; VY629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations			PASSZ					
17	K2/K4	10	90	Costs of cleaning between running tracks by the infrastructure manager on the operation of open access railway network	UTK: MT6844(Ä-V);	ÄK-VY101-VY299; VY400-VY420; VY511; VY800; VY801; VY701-VY708; VY712; VY714-VY729; VY759; VY790; VY601-VY608; VY612; VY614-VY616; VY621; VY622; VY629;	511-529; 54-56; 58; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations			PASSZ					
18	K2/K4	60	40	Maintenance costs of tunnels, bridges and other structures on the operation of the open access railway network	UTK: MT6501(Ä-V); MT6501(Ä-V); MT6611(Ä-V); MT6621(Ä-V); MT6671 (Ä-V)	ÄK-VY101-VY299; VY400-VY420; VY511; VY800; VY801;	511-529; 54-56; 58;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations			PASSZ					
19	K4		100	Depreciation costs of tunnels, bridges and other structures on the operation of the open access railway network	UTK: MT6501(Ä); MT6500(Ä); MT6501(Ä); MT6611(Ä); MT6621(Ä); MT6641(Ä); MT6671(Ä)	ÄK: VY501; VY701-VY708; VY712; VY714-VY729; VY759; VY790; VY601-VY608; VY612; VY614-VY616; VY621; VY622; VY629;	57; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations			PASSZ					
20	K2/K4	60	40	Maintenance and operational costs of roads, superstructure, substructure and other structures of the railway infrastructure on the operation of the open access railway network	UTK: MT6101 (Ä-V); MT6310(Ä-V); MT6810(Ä-V); MT6811 (Ä-V); MT6821 (Ä-V); MT6729(Ä-V); MT6330(Ä-V);	ÄK-VY101-VY299; VY400-VY420; VY511; VY800; VY801;	511-529; 54-56; 58;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations			PASSZ					

				2020/21 timetable year - MÁV Zrt. IM		Recorded in the registry system			Track section	Distribution on an "In-kind basis" 1 (basis of projection 1)	Distribution on an "In-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
Cost group	Proportion		Direct cost	Cost distributed on an "in-kind basis"	UTK (A=fixed cost; V=variable cost)	SAP CO-PA EM	Ledger numbers					
	Variable costs	Fixed costs						Cost related to the supply part of service				
21	K4	100		Depreciation costs of roads, superstructure, substructure and other structures of the railway infrastructure on the operation of the open access railway network	UTK: MT6101(A); MT6310(A); MT6810(A); MT6811(A); MT6821(A); MT6729(A); MT6330(A)	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations	PASS2		
22	K4	100		Costs for track snow discharge, maintenance of green areas and other related expenditures, which are affecting open access network	UTK: MT6843(A); MT6854(A); MT6856(A); MT6858(A); MT6860(A); MT6861(A); MT6863(A); MT6864(A); MT6866(A)	EM: VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations	PASS2		
23	K2/K4	10	90	Maintenance costs of signalling equipment used by the infrastructure manager on the operation of the open access railway network	UTK: MT8111(A-V); MT8121(A-V); MT8131(A-V); MT8141(A-V); MT8151(A-V); MT8161(A-V); MT8171(A-V); MT8181(A-V); MT8191(A-V); MT8192(A-V); MT8211(A-V); MT8221(A-V); MT8231(A-V); MT8238(A-V); MT8239(A-V); MT8241(A-V); MT8251(A-V); MT8655(A-V); MT8656(A-V); MT8665(A-V); MT8666(A-V);	EM: VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations	PASS2		
24	K4	100		Maintenance, operational and depreciation costs of track-protecting structures and their buildings on the operation of the open access railway network as well as related expenditures	UTK: MT8111(A); MT8121(A); MT8131(A); MT8141(A); MT8151(A); MT8161(A); MT8171(A); MT8181(A); MT8191(A); MT8192(A); MT8211(A); MT8221(A); MT8231(A); MT8238(A); MT8239(A); MT8655(A); MT8656(A); MT8665(A); MT8666(A)	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations	PASS2		
25	K4	100		Operational costs of track-protecting structures and their buildings on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures	UTK: MT8244(A); MT8251(A)	EM: VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV717-VV729; VV759; VV790; VV601-VV608; VV629;	511-529; 54-56; 58; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations	PASS2		
26	K4	100		Maintenance, operational and depreciation costs of track-protecting structures and their buildings on the operation of the open access railway network as well as related expenditures	UTK: MT4445 (A); MT6111(A); MT6121(A); MT6131(A); MT6181(A); MT6327(A); MT6717(A); MT6499(A)	EM: VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations	PASS2		
27	K4	100		Maintenance, operational and depreciation costs of buildings on the operation of the open access railway network, not accounted for a line section or accounted for other line sections of the network as well as related expenditures	UTK: MT5630(A); MT5653(A); MT5300(A); MT5301(A); MT5302(A); MT5303(A)	EM: VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00001; 50000-50001; 50002-50003; 50004-50005; 50006-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations	PASS2		
28	K4	100		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, as well as related expenditures	UTK: MT6853(A); MT4203(A); MT4204(A); MT4207(A); MT4208(A); MT4208(A); MT4210(A); MT4211(A); MT4216(A); MT4214(A); MT4244(A); MT4253(A); MT6853(A); MT4236(A); MT4369(A); MT4201(A); MT5630(A); MT5653(A); MT5654(A); MT5716(A); MT6719(A); MT6740(A); MT6741(A); MT6742(A); MT6751(A); MT6854(A); MT6856(A); MT6858(A); MT6860(A); MT6861(A); MT6863(A); MT6864(A); MT6866(A); MT6867(A); MT6869(A); MT6871(A); MT6999(A); MT8654(A); MT8664(A)	EM: VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations	PASS2		
29	K4	100		Maintenance, operational and depreciation costs of TEB point heater, and other equipment used by the infrastructure manager on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures	UTK: MT4365(A); MT6487(A); MT6470(A); MT6471(A); MT6488(A); MT6489(A); MT6510(A); MT6511(A); MT6520(A); MT6521(A); MT6550(A); MT6718(A); MT6739(A); MT8000(A); MT8002(A); MT8005(A); MT8006(A); MT8010(A); MT8011(A); MT8015(A); MT8016(A); MT8020(A); MT8021(A); MT8025(A); MT8028(A); MT8030(A); MT8031(A); MT8035(A); MT8036(A); MT8040(A); MT8041(A); MT8045(A); MT8046(A); MT8050(A); MT8055(A); MT8056(A); MT8060(A); MT8061(A); MT8065(A); MT8066(A); MT8070(A); MT8071(A); MT8075(A); MT8076(A); MT8080(A); MT8081(A); MT8086(A); MT8090(A); MT8091(A); MT8095(A); MT8096(A); MT8097(A); MT8098(A); MT8098(A); MT8099(A); MT8100(A); MT8109(A); MT8242(A); MT8243(A); MT8257(A); MT8524(A); MT8529(A); MT8530(A); MT8532(A); MT8534(A); MT8539(A); MT8540(A); MT8571(A); MT8572(A); MT8651(A); MT8652(A); MT8661(A); MT8662(A); MT8683(A); MT8695(A); MT8697(A); MT8699(A); MT8661(A); MT8662(A); MT8801(A);	EM: VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00001-49999	number of use of track routes by through trains/number of use of running track routes of the network at stations	PASS2		
30	K4	100		Maintenance, operational and depreciation costs of telecommunication, signalling and other equipment used by the infrastructure manager on the operation of the open access railway network, not accounted for a line section or accounted for other line sections of the network, as well as related expenditures	UTK: MT4365(A); MT6470(A); MT6471(A); MT6488(A); MT6489(A); MT8000(A); MT8002(A); MT8005(A); MT8006(A); MT8010(A); MT8011(A); MT8015(A); MT8016(A); MT8020(A); MT8021(A); MT8025(A); MT8028(A); MT8030(A); MT8031(A); MT8035(A); MT8036(A); MT8040(A); MT8041(A); MT8045(A); MT8046(A); MT8050(A); MT8051(A); MT8055(A); MT8056(A); MT8060(A); MT8061(A); MT8065(A); MT8066(A); MT8070(A); MT8071(A); MT8075(A); MT8076(A); MT8080(A); MT8081(A); MT8086(A); MT8090(A); MT8091(A); MT8095(A); MT8096(A); MT8097(A); MT8098(A); MT8099(A); MT8100(A); MT8109(A); MT8242(A); MT8243(A); MT8257(A); MT8524(A); MT8529(A); MT8530(A); MT8532(A); MT8534(A); MT8539(A); MT8540(A); MT8571(A); MT8572(A); MT8651(A); MT8652(A); MT8661(A); MT8662(A); MT8683(A); MT8695(A); MT8697(A); MT8699(A); MT8661(A); MT8662(A); MT8801(A);	EM: VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	0000; 50000-50001; 50002-50003; 50004-50005; 50006-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations	PASS2		
31	K2/K4	10	90	Costs and expenditures related to performing traffic control on stations (exclusive of traffic control on lines outside of stations)	UTK: MT4110(A-V); MT4116(A-V); MT4234(A-V)	EM: VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations	PASS2		
32	K4	100		Equipments related depreciation costs related to performing traffic control on stations (exclusive of traffic control on lines outside of stations)	UTK: MT4110(A); MT4116(A); MT4117(A);	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations	PASS2		

2020/21 timetable year - MÁV Zrt. IM					Recorded in the registry system					Track section	Distribution on an "in-kind basis" 1 (basis of projection1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	UTK (Ä=fixed cost; V=variable cost)	SAP CO-PA EM	Ledger numbers					
	Variable costs	Fixed costs	Cost related to the supply part of service										
33	K4		100		Costs and expenditures related to the tuition, traffic controlling and other activities of 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)	UTK: MT4130(Ä); MT4353(Ä); MT4354(Ä); MT4510(Ä); MT4511(Ä); MT4512(Ä); MT6841(Ä); MT6842(Ä); MT6853(Ä)	ÄK:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV712; VV714-VV729; VV612; VV614-VV616	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2	
34	K2/K4	60	40		Maintenance costs of superstructures of departure and arrival tracks on the operation of open access railway network	UTK: MT6303(Ä-V); MT6323(Ä-V)	ÄK:VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2	
35	K3		100		Depreciation costs of superstructures of departure and arrival tracks on the operation of open access railway network	UTK: MT6303(Ä); MT6323(Ä)	ÄK: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2	
36	K2	100			Maintenance costs of point switches of departure and arrival tracks on the operation of open access railway network	UTK: MT6493(V); MT6483(V)	ÄK:VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2	
37	K4		100		Costs of depreciation of point switches of departure and arrival tracks on the operation of open access railway network, as well as related expenditures	UTK: MT6493(Ä); MT6483(Ä)	ÄK: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2	
38	K4		100		Costs of operation of point switches of departure and arrival tracks on the operation of open access railway network, as well as related expenditures	UTK: MT6847(Ä);	ÄK:VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV717-VV729; VV759; VV790; VV601-VV608; VV629;	511-529; 54-56; 58; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2	
39			100		Costs of security service on the operation of open access railway network	UTK: 4332(SZ); 4333(SZ); 4334(SZ); 6822(SZ)			00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2	
40	K2/K4	10	90		Maintenance and operational costs of lighting devices on the operation of open access railway network	UTK: MT8538(Ä-V); MT8653(Ä-V); MT8663(Ä-V);	ÄK:VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2	
41	K4		100		Depreciation costs of lighting devices on the operation of open access railway network	UTK: MT8538(Ä); MT8653(Ä); MT8663(Ä);	ÄK: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	57; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2	
42	K4		100		Operational costs of lighting devices on the operation of open access railway network	UTK: MT8528(Ä); MT8542(Ä);	ÄK:VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV717-VV729; VV759; VV790; VV601-VV608; VV629	511-529; 54-56; 58; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2	
43	K4		100		Assets connected to costs to be distributed, project-related development costs	-			-				
Use of origin/destination stations by passenger trains - complex service													
1			100		Maintenance, operational costs and cost of depreciation 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)	UTK: MT2240(SZ); MT3240(SZ); MT8537(SZ); MT8649(SZ); MT8650(SZ); MT8660 (SZ); MT8527(SZ)	ÄK:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007				
2			100		Maintenance 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)	UTK: MT6151(SZ); MT6161(SZ); MT6171(SZ)	ÄK:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007				
3			100		Operational cost incurred in connection with transmitted electric energy used for other than traction purposes (for preheating, precooling)	UTK: MT4740	ÄK: VV228	5271-5274, 529908-529909	00000				
4	K2		100		Project-related development costs connected to cost groups	-							
5	K4		100		Maintenance, operational costs and costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: MT3673(Ä)	ÄK:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000	direct cost	number of use of track routes for reversing direction / number of use of network track routes	PASS2	
6	K4		100		Authority charges	UTK: MT4603(Ä); MT4604 (Ä)	ÄK: VV302	532	00000	number of use of track routes for reversing direction / number of use of network track routes		PASS2	
7	K2/K4	60	40		Maintenance costs of superstructure, 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)	UTK: MT4361(Ä-V); MT6001(Ä-V); MT6301(Ä-V); MT6500(Ä-V); MT6501(Ä-V); MT6850(Ä-V); MT6000(Ä-V); MT6321(Ä-V); MT5304 (Ä-V); MT6641 (Ä-V); MT6810 (Ä-V);	ÄK:VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000; 50000-50001; 50002-50003; 50004-50005; 50006-50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2	
8	K4		100		Depreciation costs of superstructure, 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)	UTK: MT4361(Ä); MT6001(Ä); MT6301(Ä); MT6500(Ä); MT6501(Ä); MT6850(Ä); MT6000(Ä); MT6321(Ä); MT5304(Ä); MT6641(Ä); MT6810 (Ä);	ÄK: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000; 50000-50001; 50002-50003; 50004-50005; 50006-50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2	
9	K4		100		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	UTK: MT3672(Ä); MT6487(Ä); MT6181(Ä); MT6841(Ä); MT6510(Ä); MT6511(Ä); MT6520(Ä); MT6521(Ä); MT6550(Ä);	ÄK:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 58; 861-89; 961-969;	00000; 50000-50001; 50002-50003; 50004-50005; 50006-50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2	
10	K2	100			Maintenance costs of point switches of railway track on the operation of open access railway network, not accounted for track section (statistical section), (exclusive of the costs of track supervision	UTK: MT6491(Ä-V); MT6481(Ä-V)	ÄK:VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	00000; 50000-50001; 50002-50003; 50004-50005; 50006-50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2	

				2020/21 timetable year - MAY Zrt. IM		Recorded in the registry system			Track section	Distribution on an "In-kind basis" 1 (basis of projection 1)	Distribution on an "In-kind basis" 2 (basis of projection 2)	Data source of "In-kind performances" for distribution
Cost group	Proportion			Direct cost	Cost distributed on an "In-kind basis"	UTK (Ä=fixed cost; V=variable cost)	SAP CO-PA EM	Ledger numbers				
	Variable costs	Fixed costs	Cost related to the supply part of service									
11	K4		100		Costs of depreciation of point switches of railway track on the operation of open access railway network, not accounted for track section (statistical section), (inclusive of the costs of track supervision),as well as related expenditures	UTK: MT6491(Ä-V); MT6481(Ä-V)	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	57; 861-89; 961-969;	00000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2
12	K4		100		Operational costs of point switches of railway track on the operation of open access railway network,railway track as well as related expenditures	UTK: MT6845(Ä)	EM:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2
13	K2	10	90		Costs of cleaning between running tracks by the infrastructure manager ,as well as related expenditures	UTK: MT6844(Ä-V);	EM:VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 58; 861-89; 961-969;	00000-50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2
14	K2/K4	60	40		Maintenance costs of tunnels, bridges and other structures on the operation of the open access railway network	UTK: MT6051(Ä-V); MT6501(Ä-V); MT6611(Ä-V); MT6621(Ä-V); MT6641 (Ä-V); MT6671 (Ä-V)	EM:VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	00000-50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2
15	K4		100		Depreciation costs of tunnels, bridges and other structures on the operation of the open access railway network	UTK: MT6051(Ä); MT6500(Ä); MT6501(Ä); MT6611(Ä); MT6621(Ä); MT6641(Ä); MT6671(Ä)	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2
16	K2/K4	60	40		Maintenance and operational costs of roads, superstructure, substructure and other structures of the railway infrastructure on the operation of the open access railway network	UTK: MT6101 (Ä-V); MT6310Ä-V); MT6810(Ä-V); MT6811 (Ä-V); MT6821 (Ä-V); MT6729(Ä-V); MT6330Ä-V);	EM: VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2
17	K4		100		Depreciation costs of roads, superstructure, substructure and other structures of the railway infrastructure on the operation of the open access railway network	UTK: MT6101(Ä); MT6310(Ä); MT6810(Ä); MT6811(Ä); MT6821(Ä); MT6729(Ä); MT6330(Ä)	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2
18	K4		100		Costs for track snow discharge, maintenance of green areas and other related expenditures, which are affecting open access network	UTK: MT6843(Ä); MT6854(Ä); MT6856(Ä); MT6858(Ä); MT6860(Ä); MT6861(Ä); MT6863(Ä); MT6864(Ä); MT6866(Ä)	EM:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2
19	K2/K4	10	90		Maintenance costs of signalling equipment used by the infrastructure manager on the operation of the open access railway network	UTK: MT8111(Ä-V); MT8121(Ä-V); MT8131(Ä-V); MT8141(Ä-V); MT8151(Ä-V); MT8161(Ä-V); MT8171(Ä-V); MT8181(Ä-V); MT8191(Ä-V); MT8192(Ä-V); MT8211(Ä-V); MT8221(Ä-V); MT8231(Ä-V); MT8236(Ä-V); MT8238(Ä-V); MT8241(Ä-V); MT8251(Ä-V); MT8655(Ä-V); MT8656(Ä-V); MT8665 (Ä-V); MT8666(Ä-V);	EM:VV101-VV299; VV400-VV420; VV501; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2
20	K4		100		Depreciation costs of signalling equipment used by the infrastructure manager on the operation of the open access railway network	UTK: MT8111(Ä); MT8121(Ä); MT8131(Ä); MT8141(Ä); MT8151(Ä); MT8161(Ä); MT8171(Ä); MT8181(Ä); MT8191(Ä); MT8192(Ä); MT8211(Ä); MT8221(Ä); MT8231(Ä); MT8236(Ä); MT8238(Ä); MT8241(Ä); MT8251(Ä); MT8655(Ä); MT8656(Ä); MT8665(Ä); MT8666(Ä)	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2
21	K4		100		Operational costs of signalling equipment used by the infrastructure manager on the operation of the open access railway network	UTK: MT8244(Ä); MT8251(Ä)	EM: VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV717-VV729; VV759; VV790; VV601-VV608; VV629	511-529; 54-56; 58; 861-89; 961-969;	00000-50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2
22	K4		100		Maintenance, operational and depreciation costs of track-protecting structures and their buildings on the operation of the open access railway network, as well as related expenditures	UTK: MT4445 (Ä); MT6111(Ä); MT6121(Ä); MT6131(Ä); MT6181(Ä); MT6327(Ä); MT6717(Ä); MT6499(Ä)	EM:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2
23	K4		100		Maintenance and operational costs of buildings on the operation of the open access railway network, not accounted for a line section or accounted for other line sections of the network, as well as related expenditures	UTK: MT5630(Ä); MT5653(Ä); MT5300(Ä); MT5301(Ä); MT5302(Ä); MT5303(Ä)	EM:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00001; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2
24	K4		100		Maintenance, operational and depreciation costs of buildings and structures of traffic operations (inclusive 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, as well as related expenditures	UTK: MT6853(Ä); MT4201(Ä); MT4204(Ä); MT4207(Ä); MT4206(Ä); MT4208(Ä); MT4210(Ä); MT4211(Ä); MT4216(Ä); MT4214(Ä); MT4224(Ä); MT4225(Ä); MT6853(Ä); MT4236(Ä); MT4369(Ä); MT4201(Ä); MT5630(Ä); MT5653(Ä); MT6716(Ä); MT6719(Ä); MT6740(Ä); MT6741(Ä); MT6742(Ä); MT6751(Ä); MT6854(Ä); MT6856(Ä); MT6858(Ä); MT6860(Ä); MT6861(Ä); MT6863(Ä); MT6864(Ä); MT6866(Ä); MT6867(Ä); MT6869(Ä); MT6871(Ä); MT6999(Ä);MT6854(Ä); MT6864(Ä)	EM:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2
25	K4		100		Maintenance, operational and depreciation costs of TEB point heater, and other equipment used by the infrastructure manager on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures	UTK: MT4365(Ä); MT6487(Ä); MT6470(Ä); MT6471(Ä); MT6488(Ä); MT6489(Ä);MT6510(Ä); MT6511(Ä); MT6520(Ä); MT6521(Ä); MT6550(Ä); MT6718(Ä); MT6739(Ä); MT8000(Ä); MT8002(Ä); MT8005(Ä); MT8006(Ä); MT8010(Ä); MT8011(Ä); MT8015(Ä); MT8016(Ä); MT8020(Ä); MT8021(Ä); MT8025(Ä); MT8026(Ä); MT8030(Ä); MT8031(Ä); MT8035(Ä); MT8036(Ä); MT8040(Ä); MT8041(Ä); MT8045(Ä); MT8046(Ä); MT8050(Ä); MT8055(Ä); MT8056(Ä); MT8060(Ä); MT8061(Ä); MT8065(Ä); MT8066(Ä); MT8070(Ä); MT8071(Ä); MT8075(Ä); MT8076(Ä); MT8080(Ä); MT8081(Ä); MT8090(Ä); MT8091(Ä); MT8095(Ä); MT8096(Ä); MT8097(Ä); MT8098(Ä); MT8099(Ä); MT8100(Ä); MT8109(Ä); MT8242(Ä); MT8243(Ä); MT8257(Ä); MT8258(Ä); MT8259(Ä); MT8260(Ä); MT8263(Ä); MT8264(Ä); MT8265(Ä); MT8266(Ä); MT8267(Ä); MT8268(Ä); 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				2020/21 timetable year - MÁV Zrt. IM					Recorded in the registry system			Track section	Distribution on an "in-kind basis" 1 (basis of projection 1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	UTK (Ä=fixed cost; V=variable cost)	SAP CO-PA EM	Ledger numbers							
	Variable costs	Fixed costs	Cost related to the supply part of service												
26	K4		100		Maintenance, operational and depreciation costs of telecommunication, signalling and other equipment used by the infrastructure manager on the operation of the open access railway network, not accounted for a line section or accounted for other line sections of the network, as well as related expenditures	UTK: MT4365(Ä); MT6470(Ä); MT6471(Ä); MT6488(Ä); MT6489(Ä); MT8000(Ä); MT8002(Ä); MT8005(Ä); MT8006(Ä); MT8010(Ä); MT8011(Ä); MT8015(Ä); MT8016(Ä); MT8020(Ä); MT8021(Ä); MT8025(Ä); MT8026(Ä); MT8030(Ä); MT8031(Ä); MT8035(Ä); MT8036(Ä); MT8040(Ä); MT8041(Ä); MT8045(Ä); MT8046(Ä); MT8050(Ä); MT8051(Ä); MT8055(Ä); MT8056(Ä); MT8060(Ä); MT8061(Ä); MT8065(Ä); MT8066(Ä); MT8070(Ä); MT8071(Ä); MT8075(Ä); MT8076(Ä); MT8080(Ä); MT8081(Ä); MT8090(Ä); MT8093(Ä); MT8095(Ä); MT8096(Ä); MT8097(Ä); MT8098(Ä); MT8099(Ä); MT8100(Ä); MT8101(Ä); MT8109(Ä); MT8242(Ä); MT8243(Ä); MT8257(Ä); MT8524(Ä); MT8529(Ä); MT8530(Ä); MT8532(Ä); MT8534(Ä); MT8539(Ä); MT8540(Ä); MT8571(Ä); MT8572(Ä); MT8651(Ä); MT8652(Ä); MT8661(Ä); MT8662(Ä); MT8801(Ä);	ÄM:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	0000; 50000-50001; 50002-50003; 50004-50005; 50006-50007	number of use of track routes for reversing direction / number of use of network track routes		PASSZ			
27	K2/K4	10	90		Costs and expenditures related to performing traffic control on stations	UTK: MT4110(Ä-V); MT4116(Ä-V); MT4234(Ä-V)	ÄM:VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes for reversing direction / number of use of network track routes		PASSZ			
28	K4		100		Depreciation costs related to performing traffic control on stations	UTK: MT4110(Ä); MT4116(Ä); MT4117(Ä);	ÄM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes for reversing direction / number of use of network track routes		PASSZ			
29	K4		100		Costs and expenditures related to the tuition, traffic controlling and standby service of 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)	UTK: MT4130(Ä); MT4353(Ä); MT4354(Ä); MT4510(Ä); MT4511(Ä); MT4512(Ä); MT6841(Ä); MT6842(Ä); MT6853(Ä)	ÄM:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV712; VV714-VV729; VV612; VV614-VV616	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes for reversing direction / number of use of network track routes		PASSZ			
30	K2	100			Maintenance costs of point switches in side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store sidings, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) on the operation of the open access railway network	UTK: MT6494(V); MT6484(V)	ÄM:VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007; kivéve 06189, 11205, 12641, 42127, 42358, 44255, 46466	number of use of track routes for reversing direction / number of use of network track routes		PASSZ			
31	K4		100		Costs of depreciation of point switches in side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store sidings, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) on the operation of the open access railway network, as well as related expenditures	UTK: MT6494(Ä); MT6484(Ä)	ÄM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	57; 861-89; 961-969;	00000-50007; kivéve 06189, 11205, 12641, 42127, 42358, 44255, 46466	number of use of track routes for reversing direction / number of use of network track routes		PASSZ			
32	K4		100		Costs of operation of point switches in side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store sidings, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) on the operation of the open access railway network, as well as related expenditures	UTK: MT6484(Ä);	ÄM:VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV629	511-529; 54-56; 58; 861-89; 961-969;	00000-50007; kivéve 06189, 11205, 12641, 42127, 42358, 44255, 46466	number of use of track routes for reversing direction / number of use of network track routes		PASSZ			
33	K2/K4	60	40		Maintenance and operational costs of superstructures of side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store sidings, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) on the operation of the open access railway network	UTK: MT6304(Ä-V); MT6324(Ä-V);	ÄM:VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007; kivéve 06189, 11205, 12641, 42127, 42358, 44255, 46466	number of use of track routes for reversing direction / number of use of network track routes		PASSZ			
34	K4		100		Depreciation costs of superstructures of side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store sidings, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) on the operation of the open access railway network, as well as related expenditures	UTK: MT6304(Ä); MT6324(Ä);	ÄM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	57; 861-89; 961-969;	00000-50007; kivéve 06189, 11205, 12641, 42127, 42358, 44255, 46466	number of use of track routes for reversing direction / number of use of network track routes		PASSZ			
35			100		Costs of security service on the operation of open access railway network	UTK: MT4332(SZ); MT4333(SZ); MT4334(SZ); MT4401(Ä); MT4402(Ä); MT4403(Ä); MT4404(Ä); MT4405(Ä); MT6822(SZ)	ÄM:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes for reversing direction / number of use of network track routes		PASSZ			
36	K4		100		Assets connected to costs to be distributed, project-related development costs	-			-						
Use of stations by freight trains - complex service															
1	K1/K3	60	40		Maintenance costs of tracks of humps and marshalling yards	UTK: MT6304(Ä-V); MT6324(Ä-V)	ÄM:VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	06189, 11205, 12641, 42127, 42358, 44255, 46466						
2	K3		100		Depreciation costs of tracks of humps and marshalling yards	UTK: 6304(Ä);6324(Ä)	ÄM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	57; 861-89; 961-969;	06189, 11205, 12641, 42127, 42358, 44255, 46466						

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Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			Track section	Distribution on an "in-kind basis" 1 (basis of projection1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
	Variable costs	Fixed costs	Cost related to the supply part of service			UTK (Á=fixed cost; V=variable cost)	SAP CO-PA EM	Ledger numbers				
3	K1/K3	10	90		Maintenance costs of equipment, signalling and safety equipment, track brakes, drag shoes belonging to tracks of humps and marshalling yards, as well as equipment required to their operation and control	UTK: MT8201(Á-V); MT8202(Á-V); MT8203(Á-V); MT8204(Á-V); MT8205 (Á-V);	EM:VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	06189, 11205, 12641, 42127, 42358, 44255, 46466			
4	K3		100		Depreciation costs of equipment, signalling and safety equipment, track brakes, drag shoes belonging to tracks of humps and marshalling yards, as well as equipment required to their operation and control	UTK: MT8201-MT8205(Á); MT8210(Á)			00000-50007			
5	K1/K3	60	40		Maintenance costs of substructures, superstructures, bridges, buildings and other structures of connecting railway lines (exclusive of costs and expenditures arising on marshalling yards)	UTK: MT6001(Á-V); MT6301(Á-V); MT6321(Á-V); MT6481(Á-V)	EM:VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	88879;88850,8 0820; 80830;81920,8 1930; 82420,84440,8 5330, 87420,87430,8 7440; 88170,88180,8 8190, 88210,88270,8 8290, 88300,88370,8 8630, 89220,89230,8 9240, 89860			
6	K3		100		Depreciation costs of substructures, superstructures, bridges, buildings and other structures of connecting railway lines (exclusive of costs and expenditures arising on marshalling yards)	UTK: MT6001(Á); MT6301(Á); MT6321(Á); MT6481(Á)	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	57; 861-89; 961-969;	88879;88850,8 0820; 80830;81920,8 1930; 82420,84440,8 5330, 87420,87430,8 7440; 88170,88180,8 8190, 88210,88270,8 8290, 88300,88370,8 8630, 89220,89230,8 9240, 89860			
7	K3		100		Operational costs of substructures, superstructures, bridges, buildings and other structures of connecting railway lines (exclusive of costs and expenditures arising on marshalling yards)	UTK: MT6811(Á), MT6821(Á),MT6841(Á), MT6844(Á),MT6846(Á); MT6849(Á); MT6854(Á)-MT6880(Á)	EM:VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV717-VV729; VV759; VV790; VV601-VV608; VV629	511-529; 54-56; 58; 861-89; 961-969;	88879;88850,8 0820; 80830;81920,8 1930; 82420,84440,8 5330, 87420,87430,8 7440; 88170,88180,8 8190, 88210,88270,8 8290, 88300,88370,8 8630, 89220,89230,8 9240, 89860			
8	K1/K3	60	40		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 on marshalling yards)	UTK: MT6001(Á-V); MT6301(Á-V); MT6321(Á-V); MT6481(Á-V)	EM:VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	60001-89999 88879;88850; 80820;80830; 81920; 81930; 82420,84440, 85330,87420, 87430, 87440,88170,8 8180, 88190,88210,8 8270, 88290,88300,8 8370, 88630,89220,8 9230, 89240, 89860			
9	K3		100		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	UTK: MT6001(Á); MT6301(Á); MT6321(Á); MT6481(Á)	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	57; 861-89; 961-969;	60001-89999 88879;88850; 80820;80830; 81920; 81930; 82420,84440, 85330,87420, 87430, 87440,88170,8 8180, 88190,88210,8 8270, 88290,88300,8 8370, 88630,89220,8 9230, 89240, 89860			
10	K1/K3	10	90		Maintenance costs of telecommunication, heavy current and signalling equipment, point heater equipment of open access private railway network (inclusive of joining railway network providing connection to these equipments) used by the infrastructure manager, (exclusive of costs and expenditures of heavy current equipment which were taken into consideration at the use of the overhead wire system and exclusive of costs and expenditures arising at marshalling yards)	UTK: MT8000(Á-V);MT8086(Á-V); MT8111(Á-V);MT8238(Á-V); MT8501(Á-V); MT8542(Á-V);MT8651(Á-V)	EM:VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	60001-89999			

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Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			Track section	Distribution on an "in-kind basis" 1 (basis of projection1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
	Variable costs	Fixed costs	Cost related to the supply part of service			UTK (Ä-fixed cost; V-variable cost)	SAP CO-PA EM	Ledger numbers				
11	K3	100		Depreciation costs of telecommunication, heavy current and signalling equipment, point heater equipment of open access private railway network (inclusive of joining railway network providing connection to these equipments) used by the infrastructure manager, (exclusive of costs and expenditures of heavy current equipment which were taken into consideration at the use of the overhead wire system and exclusive of costs and expenditures arising at marshalling yards)		UTK: MT8000(Ä); MT8086(Ä); MT8111(Ä); MT8238(Ä); MT8501(Ä); MT8542(Ä); MT8651(Ä)	ÄM: VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	511-529; 54-56; 57; 58; 861-89; 961-969;	60001-89999			
12	K3	100		Operational costs of telecommunication, heavy current and signalling equipment, point heater equipment 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 and exclusive of costs and expenditures arising at marshalling yards)		UTK: MT8095(Ä); MT8098(Ä); MT8101(Ä); MT8241(Ä); MT8244(Ä); MT8523(Ä); MT8535(Ä); MT8552(Ä); MT8657(Ä)	ÄM: VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV717-VV729; VV759; VV790; VV601-VV608; VV629;	511-529; 54-56; 58; 861-89; 961-969;	60001-89999			
13	K1	100		Maintenance costs of tracks ensuring access to freight terminals and point switches in loading tracks, as well as related expenditures (exclusive of costs and expenditures arising in marshalling yards)		UTK: MT6485(V); MT6495(V)	ÄM: VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007			
14	K3	100		Costs of depreciation tracks ensuring access to freight terminals and point switches in loading tracks, as well as related expenditures (exclusive of costs and expenditures arising in marshalling yards)		UTK: MT6485(Ä); MT6495 (Ä)	ÄM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	57; 861-89; 961-969;	00000-50007			
15	K3	100		Operational costs of tracks ensuring access to freight terminals and point switches in loading tracks, as well as related expenditures (exclusive of costs and expenditures arising in marshalling yards)		UTK: MT6849(Ä);	ÄM: VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV717-VV729; VV759; VV790; VV601-VV608; VV629	511-529; 54-56; 58; 861-89; 961-969;	00000-50007			
16	K1/K3	60	40	Maintenance costs of tracks ensuring access to freight terminals and loading tracks exclusive of costs and expenditures arising in marshalling yards)		UTK: MT6305(Ä-V); MT6325(Ä-V)	ÄM: VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	00000-50007			
17	K3	100		Depreciation costs of freight terminals and loading tracks, as well as related expenditures (exclusive of costs and expenditures arising in marshalling yards)		UTK: MT6305(Ä); MT6325(Ä)	ÄM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	57; 861-89; 961-969;	00000-50007			
18	K1	100		Maintenance costs of loading places, freight infrastructures and buildings, as well as related expenditures (exclusive of costs and expenditures arising in marshalling yards)		UTK: MT6494(V); MT6484(V)	ÄM: VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	06189; 11205; 12641; 42127; 42358; 44255; 46466			
19	K3	100		Depreciation costs of point switches in tracks of humps and marshalling yards, as well as related expenditures		UTK: MT6494(Ä); MT6484(Ä)	ÄM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	57; 861-89; 961-969;	06189; 11205; 12641; 42127; 42358; 44255; 46466			
20	K3	100		Operational costs of point switches in tracks of humps and marshalling yards, as well as related expenditures		UTK: MT6848(Ä);	ÄM: VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV717-VV729; VV759; VV790; VV601-VV608; VV629	511-529; 54-56; 58; 861-89; 961-969;	06189; 11205; 12641; 42127; 42358; 44255			
21			100	Maintenance, operational and depreciation costs of freight buildings, structures and loading areas of freight terminals, as well as related expenditures (exclusive of costs and expenditures arising in marshalling yards)		UTK: MT4202(SZ); MT4233(SZ); MT6002(SZ); MT6200(SZ); MT6730(SZ); MT6737(SZ); MT6738(SZ)	ÄM: VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007			
22	K3	100		Project-related development costs connected to cost groups		-	-	-	-			
23	K4	100		Maintenance, operational costs and costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures		UTK: MT3673(Ä)	ÄM: VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000	direct cost	number of use of track routes by freight trains/ number of use of network track routes	PASS2
24	K4	100		Authority charges		UTK: MT4603(Ä); MT4604 (Ä)	ÄM: VV302	532	00000	number of use of track routes by freight trains/ number of use of network track routes		PASS2
25	K2	100		Maintenance costs of the point switches in straight (main) running lines of stations		UTK: MT6492(V); MT6482(V)	ÄM: VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2
26	K4	100		Costs of depreciation of the point switches in straight (main) running lines of stations, as well as related expenditures		UTK: MT6492(Ä); MT6482(Ä)	ÄM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2
27	K4	100		Costs of operation of the point switches in straight (main) running lines of stations, as well as related expenditures		UTK: MT6846(Ä)	ÄM: VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2
28	K2/K4	60	40	Maintenance costs of substructures, superstructures and other structures on the operation of open access railway network not accounted for track section (statistical section) (exclusive of the costs of track supervision)		UTK: MT4361(Ä-V); MT6001(Ä-V); MT6301(Ä-V); MT6500(Ä-V); MT6501(Ä-V); MT6850(Ä-V); MT6000(Ä-V); MT6321(Ä-V); MT5304(Ä-V); MT6641(Ä-V); MT6810(Ä-V);	ÄM: VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000; 50000-50001; 50002-50003; 50004-50005; 50006-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2
29	K4	100		Depreciation costs of substructures, superstructures and other structures on the operation of open access railway network not accounted for track section (statistical section) (exclusive of the costs of track supervision)		UTK: MT4361(Ä); MT6001(Ä); MT6301(Ä); MT6500(Ä); MT6501(Ä); MT6850(Ä); MT6000(Ä); MT6321(Ä); MT5304(Ä); MT6641(Ä); MT6810 (Ä);	ÄM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000; 50000-50001; 50002-50003; 50004-50005; 50006-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2
30	K4	100		Maintenance, operational and depreciation costs of substructures and other structures 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		UTK: MT3673(Ä); MT6487(Ä); MT6811(Ä); MT6841(Ä); MT6510(Ä); MT6511(Ä); MT6520(Ä); MT6521(Ä); MT6550(Ä);	ÄM: VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 58; 861-89; 961-969;	00000; 50000-50001; 50002-50003; 50004-50005; 50006-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2
31	K2	100		Maintenance costs of point switches of railway infrastructure on the operation of open access railway network not accounted for track section (statistical section) (exclusive of the costs of track supervision)		UTK: MT6491(Ä-V); MT6481(Ä-V)	ÄM: VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	00000; 50000-50001; 50002-50003; 50004-50005; 50006-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2
32	K4	100		Costs of depreciation of point switches of 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		UTK: MT6491(Ä-V); MT6481(Ä-V)	ÄM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	57; 861-89; 961-969;	00000; 50000-50001; 50002-50003; 50004-50005; 50006-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2

2020/21 timetable year - MÁV Zrt. IM				Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			Track section	Distribution on an "in-kind basis" 1 (basis of projection1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
Cost group	Proportion		UTK (A=fixed cost; V=variable cost)			SAP CO-PA EM	Ledger numbers					
	Variable costs	Fixed costs										
33	K4		100		Costs of operation of cleaning between running tracks as well as related expenditures	UTK: MT6845(A)	ÉK-VV101-VY299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2
34	K2/K4	10	90		Costs of cleaning between running tracks on the operation of open access railway network, as well as related expenditures	UTK: MT6844(A+V);	ÉK-VV101-VY299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 58; 861-89; 961-969;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2
35	K2/K4	60	40		Maintenance and operational costs of tunnels, bridges and other structures on the operation of the open access railway network	UTK: MT6051(A+V); MT6501(A+V); MT6611(A+V); MT6621(A+V); MT6671 (A+V)	ÉK-VV101-VY299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2
36	K4		100		Depreciation costs of tunnels, bridges and other structures on the operation of the open access railway network	UTK: MT6051(A); MT6500(A); MT6501(A); MT6611(A); MT6621(A); MT6641(A); MT6671(A)	ÉK: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2
37	K2/K4	60	40		Maintenance and operational costs of roads, superstructure, substructure and other structures of the railway infrastructure on the operation of the open access railway network	UTK: MT6101 (A+V); MT6310(A+V); MT6810(A+V); MT6811 (A+V); MT6821 (A+V); MT6729(A+V); MT6330(A+V);	ÉK-VV101-VY299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2
38	K4		100		Depreciation costs of roads, superstructure, substructure and other structures of the railway infrastructure on the operation of the open access railway network	UTK: MT6101(A); MT6310(A); MT6810(A); MT6811(A); MT6821(A); MT6729(A); MT6330(A)	ÉK: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2
39	K4		100		Costs for track snow discharge, maintenance of green areas and other related expenditures, which are affecting open access network	UTK: MT6843(A); MT6854(A); MT6856(A); MT6858(A); MT6860(A); MT6861(A); MT6863(A); MT6864(A); MT6866(A)	ÉK-VV101-VY299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2
40	K2/K4	10	90		Maintenance costs of signalling equipment used by the infrastructure manager on the operation of the open access railway network	UTK: MT8111(A+V); MT8121(A+V); MT8131(A+V); MT8141(A+V); MT8151(A+V); MT8161(A+V); MT8171(A+V); MT8181(A+V); MT8191(A+V); MT8192(A+V); MT8211(A+V); MT8221(A+V); MT8231(A+V); MT8236(A+V); MT8238(A+V); MT8239(A+V); MT8241(A+V); MT8251(A+V); MT8655(A+V); MT8665 (A+V); MT8666(A+V);	ÉK-VV101-VY299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2
41	K4		100		Depreciation costs of signalling equipment used by the infrastructure manager on the operation of the open access railway network	UTK: MT8111(A); MT8121(A); MT8131(A); MT8141(A); MT8151(A); MT8161(A); MT8171(A); MT8181(A); MT8191(A); MT8192(A); MT8211(A); MT8221(A); MT8231(A); MT8236(A); MT8238(A); MT8239(A); MT8241(A); MT8251(A); MT8655(A); MT8656(A); MT8665(A); MT8666(A)	ÉK: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2
42	K4		100		Operational costs of signalling equipment used by the infrastructure manager on the operation of the open access railway network	UTK: MT8244(A); MT8251(A)	ÉK: VV101-VY299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV717-VV729; VV759; VV790; VV601-VV608; VV629	511-529; 54-56; 58; 861-89; 961-969;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2
43	K4		100		Maintenance, operational and depreciation costs of buildings on the operation of the open access railway network, as well as related expenditures	UTK: MT4445 (A); MT6111(A); MT6121(A); MT6131(A); MT6181(A); MT6327(A); MT6717(A); MT6499(A)	ÉK-VV101-VY299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2
44	K4		100		Maintenance, operational and depreciation costs of track-protecting structures and their buildings on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures	UTK: MT5630(A); MT5653(A); MT5300(A); MT5301(A); MT5302(A); MT5303(A)	ÉK-VV101-VY299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00001; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2
45	K4		100		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, as well as related expenditures	UTK: MT6853(A); MT4203(A); MT4204(A); MT4207(A); MT4206(A); MT4208(A); MT4210(A); MT4211(A); MT4216(A); MT4214(A); MT4224(A); MT4225(A); MT6853(A); MT4236(A); MT4369(A); MT4201(A); MT5630(A); MT5653(A); MT5654(A); MT6716(A); MT6719(A); MT6740(A); MT6741(A); MT6742(A); MT6751(A); MT6854(A); MT6856(A); MT6858(A); MT6860(A); MT6861(A); MT6863(A); MT6864(A); MT6866(A); MT6867(A); MT6869(A); MT6871(A); MT6999(A);MT8654(A); MT8664(A)	ÉK-VV101-VY299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2
46	K4		100		Maintenance, operational and depreciation costs of TEB point heater, and other equipment used by the infrastructure manager on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures	UTK: MT4365(A); MT6487(A); MT6470(A); MT6471(A); MT6488(A); MT6489(A);MT6510(A); MT6511(A); MT6520(A); MT6521(A); MT6550(A); MT6718(A); MT6739(A); MT8000(A); MT8002(A); MT8005(A); MT8006(A); MT8010(A); MT8011(A); MT8015(A); MT8016(A); MT8020(A); MT8021(A); MT8025(A); MT8026(A); MT8030(A); MT8031(A); MT8035(A); MT8036(A); MT8040(A); MT8041(A); MT8045(A); MT8046(A); MT8050(A); MT8055(A); MT8056(A); MT8060(A); MT8061(A); MT8064(A); MT8066(A); MT8070(A); MT8071(A); MT8075(A); MT8076(A); MT8080(A); MT8081(A); MT8090(A); MT8093(A); MT8095(A); MT8096(A); MT8097(A); MT8098(A); MT8099(A); MT8100(A); MT8109(A); MT8242(A); MT8243(A); MT8257(A); MT8524(A); MT8529(A); MT8530(A); MT8532(A); MT8534(A); MT8539(A); MT8540(A); MT8571(A); MT8572(A); MT8651(A); MT8652(A); MT8661 (A); MT8662 (A); MT8063(A); MT8095(A); MT8097(A); MT8099(A); MT8661(A); MT8662(A); MT8801(A);	ÉK-VV101-VY299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00001-49999	number of use of track routes by freight trains/ number of use of network track routes		PASS2

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	Cost group	Proportion		Direct cost	Cost distributed on an "in-kind basis"				Track section	Distribution on an "in-kind basis" 1 (basis of projection 1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution		
		Variable costs	Fixed costs			Cost related to the supply part of service	UTK (Ä=fixed cost; V=variable cost)	SAP CO-PA EM					Ledger numbers	
47	K4		100		Maintenance, operational and depreciation costs of TED point heater, and other equipment used by the infrastructure manager on the operation of the open access railway network, accounted for the tracks, as well as related expenditures	UTK: MT4365(Ä); MT6470(Ä); MT6471(Ä); MT6488(Ä); MT6489(Ä); MT8000(Ä); MT8002(Ä); MT8005(Ä); MT8006(Ä); MT8010(Ä); MT8011(Ä); MT8015(Ä); MT8016(Ä); MT8020(Ä); MT8021(Ä); MT8025(Ä); MT8026(Ä); MT8030(Ä); MT8031(Ä); MT8035(Ä); MT8036(Ä); MT8040(Ä); MT8041(Ä); MT8045(Ä); MT8046(Ä); MT8050 (Ä); MT8051(Ä); MT8055(Ä); MT8056(Ä); MT8060(Ä); MT8061(Ä); MT8065(Ä); MT8066(Ä); MT8070(Ä); MT8071(Ä); MT8075(Ä); MT8076(Ä); MT8080(Ä); MT8081(Ä); MT8090(Ä); MT8093(Ä); MT8095(Ä); MT8096(Ä); MT8097(Ä); MT8098(Ä); MT8099(Ä); MT8100(Ä); MT8101(Ä); MT8109(Ä); MT8242(Ä); MT8243(Ä); MT8257(Ä); MT8524(Ä); MT8529(Ä); MT8530(Ä); MT8532(Ä); MT8534(Ä); MT8539(Ä); MT8540(Ä); MT8571(Ä); MT8572(Ä); MT8651(Ä); MT8652(Ä); MT8661(Ä); MT8662(Ä); MT8801(Ä);	ÄK:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	0000; 50000-50001; 50002-50003; 50004-50005; 50006-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2		
48	K2/K4	10	90		Costs and expenditures related to performing traffic control on stations (exclusive of traffic control on lines outside of stations)	UTK: MT4110(Ä-V); MT4116(Ä-V); MT4234(Ä-V)	ÄK:VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2		
49	K4		100		Depreciation of related to performing traffic control on stations (exclusive of traffic control on lines outside of stations)	UTK: MT4110(Ä); MT4116(Ä); MT4117(Ä);	ÄK: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2		
50	K4		100		Costs and expenditures related to the tuition, traffic controlling and standby service of 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 technologists)	UTK: MT4130(Ä); MT4353(Ä); MT4354(Ä); MT4510(Ä); MT4511(Ä); MT4512(Ä); MT6841(Ä); MT6842(Ä); MT6853(Ä)	ÄK:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV712; VV714-VV729; VV612; VV614-VV616	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2		
51	K2/K4	60	40		Maintenance and operational costs of superstructures of departure and arrival tracks on the operation of open access railway network	UTK: MT6303(Ä-V); MT6323(Ä-V)	ÄK:VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2		
52	K3		100		Depreciation costs of point switches of departure and arrival tracks on the operation of open access railway network as well as related expenditures	UTK: MT6303(Ä); MT6323(Ä)	ÄK: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2		
53	K2	100			Maintenance costs of point switches of departure and arrival tracks on the operation of open access railway network	UTK: MT6493(V); MT6483(V)	ÄK:VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2		
54	K4		100		Costs of depreciation of point switches of departure and arrival tracks on the operation of open access railway network, as well as related expenditures	UTK: MT6493(Ä); MT6483(Ä)	ÄK: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2		
55	K4		100		Costs of operation of point switches of departure and arrival tracks on the operation of open access railway network, as well as related expenditures	UTK: MT6847(Ä);	ÄK:VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV717-VV729; VV759; VV790; VV601-VV608; VV629;	511-529; 54-56; 58; 861-89; 961-969;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2		
56		100	100		Costs of security service on the operation of open access railway network	UTK: MT4332(52); MT4333(52); MT4334(52); MT4401(Ä); MT4402(Ä); MT4403(Ä); MT4404(Ä); MT4405(Ä); MT6822(52)	ÄK:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2		
57	K2/K4	10	90		Maintenance costs of lighting devices on the operation of open access railway network	UTK: MT8538(Ä-V); MT8653(Ä-V); MT8663 (Ä-V);	ÄK:VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2		
58	K4	100			Depreciation costs of lighting devices on the operation of open access railway network	UTK: MT8538(Ä); MT8653(Ä); MT8663(Ä);	ÄK: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	57; 861-89; 961-969;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2		
59	K4	100			Operational costs of lighting devices on the operation of open access railway network, as well as related expenditures	UTK: MT8528(Ä); MT8542(Ä);	ÄK:VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV717-VV729; VV759; VV790; VV601-VV608; VV629	511-529; 54-56; 58; 861-89; 961-969;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2		
60	K2	100			Maintenance costs of superstructures of side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store sidings, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) on the operation of the open access railway network, as well as related expenditures	UTK: MT6494(V); MT6484(V)	ÄK:VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007; kiveve 06189; 11205, 12641, 42127, 42358, 44255, 46466	number of use of track routes by freight trains/ number of use of network track routes		PASS2		
61	K4	100			Costs depreciation of point switches in side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store sidings, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) on the operation of the open access railway network, as well as related expenditures	UTK: MT6494(Ä); MT6484(Ä)	ÄK: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	57; 861-89; 961-969;	00000-50007; kiveve 06189; 11205, 12641, 42127, 42358, 44255, 46466	number of use of track routes by freight trains/ number of use of network track routes		PASS2		
62	K4	100			Operational costs of superstructures of side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store sidings, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures	UTK: MT6848(Ä);	ÄK:VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV717-VV729; VV759; VV790; VV601-VV608; VV629	511-529; 54-56; 58; 861-89; 961-969;	00000-50007; kiveve 06189; 11205, 12641, 42127, 42358, 44255, 46466	number of use of track routes by freight trains/ number of use of network track routes		PASS2		

2020/21 timetable year - MÁV Zrt. IM												
Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			Track section	Distribution on an "in-kind basis" 1 (basis of projection 1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
	Variable costs	Fixed costs	Cost related to the supply part of service			UTK (A=fixed cost; V=variable cost)	SAP CO-PA EM	Ledger numbers				
63	K2/K4	60	40		Maintenance costs of superstructures of side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store sidings, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) on the operation of the open access railway network, accounted for the tracks of stations	UTK: MT6304(A+V); MT6324(A+V);	ÉM: VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007; kivéve 06189; 11205; 12641; 42127; 42358; 44255; 46466	number of use of track routes by freight trains/ number of use of network track routes		PASSZ
64	K4		100		Depreciation costs of superstructures of side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store sidings, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures	UTK: MT6304(A); MT6324 (A);	ÉM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	57; 861-89; 961-969;	00000-50007; kivéve 06189; 11205; 12641; 42127; 42358; 44255; 46466	number of use of track routes by freight trains/ number of use of network track routes		PASSZ
65	K4		100		Assets connected to costs to be distributed, project-related development costs	-	-	-	-	-	-	
Storage of vehicles, complex service												
1	K1/K3	60	40		Maintenance of station sidings for storage of vehicles, as well as related expenses	UTK: MT6306(A+V); MT6486(A+V); MT6496(A+V); MT6326(A+V)	ÉM: VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	00000-50007			
2	K3		100		Depreciation costs of side tracks of stations used for the storage of vehicles, as well as related expenditures	UTK: MT6306(A); MT6486(A+V); MT6496(A); MT6852(A+V); MT6326(A)	ÉM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	57; 861-89; 961-969;	00000-50007			
3			100		Operational costs of side tracks of stations used for the storage of vehicles, as well as related expenditures	UTK: MT6852 (S2);	ÉM: VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV717-VV729; VV759; VV790; VV601-VV608; VV629	511-529; 54-56; 58; 861-89; 961-969;	00000-50007			
4			100		Assets connected to costs to be distributed, project-related development costs	-	-	-	-	-	-	
5	K4		100		Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: MT3673(A)	ÉM: VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000	direct cost	number of use of track routes for storage of vehicles / number of use of track route of the network	
6	K4		100		Authority charges	UTK: MT4603(A); MT4604 (A)	ÉM: VV302	532	00000	number of use of track routes for storage of vehicles / number of use of track route of the network		KUTINFO rendszer
7	K2/K4	60	40		Maintenance costs of superstructure, 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)	UTK: MT4361(A+V); MT6001(A+V); MT6301(A+V); MT6500(A+V); MT6501(A+V); MT6850(A+V); MT6000(A+V); MT6321(A+V); MT5304 (A+V); MT6641 (A+V); MT6810 (A+V);	ÉM: VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000; 50000-50001; 50002-50003; 50004-50005; 50006-50007	number of use of track routes for storage of vehicles / number of use of track route of the network		KUTINFO rendszer
8	K4		100		Depreciation costs of substructures and other structures 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	UTK: M64361(A); MT6001(A); MT6301(A); MT6500(A); MT6501(A); MT6850(A); MT6000(A); MT6321(A); MT6304(A); MT6641(A); MT6810 (A);	ÉM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000; 50000-50001; 50002-50003; 50004-50005; 50006-50007	number of use of track routes for storage of vehicles / number of use of track route of the network		PASSZ
9	K4		100		Maintenance, operational and depreciation costs of substructures and other structures 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	UTK: MT3672(A); MT6487(A); MT6181(A); MT6841(A); MT6510(A); MT6511(A); MT6520(A); MT6521(A); MT6550(A);	ÉM: VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	511-529; 54-56; 58; 861-89; 961-969;	00000; 50000-50001; 50002-50003; 50004-50005; 50006-50007	number of use of track routes for storage of vehicles / number of use of track route of the network		KUTINFO rendszer
10	K2	100			Maintenance costs of point switches of railway track 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	UTK: MT6491(A+V); MT6481(A+V)	ÉM: VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	00000; 50000-50001; 50002-50003; 50004-50005; 50006-50007	number of use of track routes for storage of vehicles / number of use of track route of the network		KUTINFO rendszer
11	K4		100		Depreciation costs of point switches of railway track 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	UTK: MT6491(A+V); MT6481(A+V)	ÉM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	57; 861-89; 961-969;	00000; 50000-50001; 50002-50003; 50004-50005; 50006-50007	number of use of track routes for storage of vehicles / number of use of track route of the network		KUTINFO rendszer
12	K2/K4	10	90		Costs of cleaning between running tracks on the operation of open access railway network	UTK: MT6844(A+V);	ÉM: VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	511-529; 54-56; 58; 861-89; 961-969;	00000-50007	number of use of track routes for storage of vehicles / number of use of track route of the network		KUTINFO rendszer
13	K2/K4	60	40		Maintenance costs of tunnels, bridges and other structures on the operation of the open access railway network	UTK: MT6051(A+V); MT6501(A+V); MT6611(A+V); MT6621(A+V); MT6641 (A+V); MT6671 (A+V)	ÉM: VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes for storage of vehicles / number of use of track route of the network		PASSZ
14	K4		100		Depreciation costs of tunnels, bridges and other structures on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures	UTK: MT6051(A); MT6500(A); MT6501(A); MT6611(A); MT6621(A); MT6641(A); MT6671(A)	ÉM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes for storage of vehicles / number of use of track route of the network		PASSZ
15	K4		100		Operational costs of the point switches of railway infrastructure on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures	UTK: MT6845(A)	ÉM: VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes for storage of vehicles / number of use of track route of the network		PASSZ

2020/21 Timetable year - MAY Z/L IM					Recorded in the registry system						Track section	Distribution on an "In-kind basis" 1 (basis of projection1)	Distribution on an "In-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
Cost group	Proportion			Direct cost	Cost distributed on an "In-kind basis"	UTK (Ä=fixed cost; V=variable cost)	SAP CO-PA EM	Ledger numbers						
	Variable costs	Fixed costs	Cost related to the supply part of service											
16	K2/K4	60	40		Maintenance costs of roads, superstructure, substructure and other structures of the railway infrastructure on the operation of the open access railway network	UTK: MT6101 (Ä-V); MT6310(Ä-V); MT6810(Ä-V); MT6811 (Ä-V); MT6821 (Ä-V); MT6729(Ä-V); MT6330(Ä-V);	Äk:VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes for storage of vehicles / number of use of track route of the network		PASS2		
17	K4		100		Depreciation costs of roads, superstructure, substructure and other structures of the railway infrastructure on the operation of the open access railway network	UTK: MT6101(Ä); MT6310(Ä); MT6810(Ä); MT6811(Ä); MT6821(Ä); MT6729(Ä); MT6330(Ä)	Äk: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes for storage of vehicles / number of use of track route of the network		PASS2		
18	K4		100		Costs for track snow discharge, maintenance of green areas and other related expenditures, which are affecting open access network	UTK: MT6843(Ä); MT6854(Ä); MT6856(Ä); MT6858(Ä); MT6860(Ä); MT6861(Ä); MT6863(Ä); MT6864(Ä); MT6866(Ä)	Äk:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes for storage of vehicles / number of use of track route of the network		PASS2		
19	K2/K4	10	90		Maintenance costs of signalling equipment used by the infrastructure manager on the operation of the open access railway network	UTK: MT8111(Ä-V); MT8121(Ä-V); MT8131(Ä-V); MT8141(Ä-V); MT8151(Ä-V); MT8161(Ä-V); MT8171(Ä-V); MT8181(Ä-V); MT8191(Ä-V); MT8192(Ä-V); MT8211(Ä-V); MT8221(Ä-V); MT8231(Ä-V); MT8236(Ä-V); MT8238(Ä-V); MT8239(Ä-V); MT8241(Ä-V); MT8251(Ä-V); MT8655(Ä-V); MT8656(Ä-V); MT8665 (Ä-V); MT8666(Ä-V);	Äk:VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes for storage of vehicles / number of use of track route of the network		PASS2		
20	K4		100		Depreciation costs of signalling equipment used by the infrastructure manager on the operation of the open access railway network, as well as related expenditures	UTK: MT8111(Ä); MT8121(Ä); MT8131(Ä); MT8141(Ä); MT8151(Ä); MT8161(Ä); MT8171(Ä); MT8181(Ä); MT8191(Ä); MT8192(Ä); MT8211(Ä); MT8221(Ä); MT8231(Ä); MT8236(Ä); MT8238(Ä); MT8239(Ä); MT8241(Ä); MT8251(Ä); MT8655(Ä); MT8656(Ä); MT8665 (Ä); MT8666(Ä)	Äk: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes for storage of vehicles / number of use of track route of the network		PASS2		
21	K4		100		Operational costs of signalling equipment used by the infrastructure manager on the operation of the open access railway network, as well as related expenditures	UTK: MT8244(Ä); MT8251(Ä)	Äk:VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV717-VV729; VV759; VV790; VV601-VV608; VV629;	511-529; 54-56; 58; 861-89; 961-969;	00000-50007	number of use of track routes for storage of vehicles / number of use of track route of the network		PASS2		
22	K4		100		Maintenance, operational and depreciation costs of track-protecting structures and their buildings on the operation of the open access railway network, as well as related expenditures	UTK: MT4445 (Ä); MT6111(Ä); MT6121(Ä); MT6131(Ä); MT6181(Ä); MT6327(Ä); MT6717(Ä); MT6499(Ä)	Äk:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes for storage of vehicles / number of use of track route of the network		PASS2		
23	K4		100		Maintenance, operational and depreciation costs of buildings on the operation of the open access railway network, not accounted for the tracks, as well as related expenditures	UTK: MT5303(Ä); MT5633(Ä); MT5300(Ä); MT5301(Ä); MT5302(Ä); MT5303(Ä)	Äk:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00001; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track routes for storage of vehicles / number of use of track route of the network		PASS2		
24	K4		100		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, as well as related expenditures	UTK: MT6853(Ä); MT4203(Ä); MT4204(Ä); MT4207(Ä); MT4206(Ä); MT4208(Ä); MT4210(Ä); MT4211(Ä); MT4216(Ä); MT4214(Ä); MT4224(Ä); MT4225(Ä); MT6853(Ä); MT4236(Ä); MT4369(Ä); MT4201(Ä); MT5630(Ä); MT5653(Ä); MT5654(Ä); MT6716(Ä); MT6719(Ä); MT6740(Ä); MT6741(Ä); MT6742(Ä); MT6751(Ä); MT6854(Ä); MT6855(Ä); MT6856(Ä); MT6860(Ä); MT6861(Ä); MT6863(Ä); MT6864(Ä); MT6866(Ä); MT6867(Ä); MT6869(Ä); MT6871(Ä); MT6999(Ä);MT8654(Ä); MT8664(Ä)	Äk:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes for storage of vehicles / number of use of track route of the network		PASS2		
25	K4		100		Maintenance, operational and depreciation costs of TEB point heater, and other equipment used by the infrastructure manager on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures	UTK: MT4365(Ä); MT6487(Ä); MT6470(Ä); MT6471(Ä); MT6488(Ä); MT6489(Ä);MT6490(Ä); MT6510(Ä); MT6511(Ä); MT6520(Ä); MT6521(Ä); MT6550(Ä); MT6718(Ä); MT6739(Ä); MT8000(Ä); MT8002(Ä); MT8005(Ä); MT8006(Ä); MT8010(Ä); MT8015(Ä); MT8016(Ä); MT8020(Ä); MT8021(Ä); MT8025(Ä); MT8026(Ä); MT8030(Ä); MT8031(Ä); MT8035(Ä); MT8036(Ä); MT8040(Ä); MT8041(Ä); MT8045(Ä); MT8055(Ä); MT8056(Ä); MT8060(Ä); MT8061(Ä); MT8065(Ä); MT8066(Ä); MT8070(Ä); MT8071(Ä); MT8075(Ä); MT8076(Ä); MT8080(Ä); MT8081(Ä); MT8090(Ä); MT8091(Ä); MT8095(Ä); MT8096(Ä); MT8097(Ä); MT8098(Ä); MT8099(Ä); MT8100(Ä); MT8109(Ä); MT8242(Ä); MT8243(Ä); MT8257(Ä); MT8258(Ä); MT829(Ä); MT8303(Ä); MT832(Ä); MT833(Ä); MT8339(Ä); MT8540(Ä); MT8571(Ä); MT8572(Ä); MT8651(Ä); MT8652(Ä); MT8661 (Ä); MT8662 (Ä); MT8663(Ä); MT8095(Ä); MT8097(Ä); MT8099(Ä); MT8661(Ä); MT8662(Ä); MT8801(Ä);	Äk:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00001-49999	number of use of track routes for storage of vehicles / number of use of track route of the network		PASS2		
26	K4		100		Maintenance, operational and depreciation costs of TEB point heater, and other equipment used by the infrastructure manager on the operation of the open access railway network, not accounted for the tracks, as well as related expenditures	UTK: MT4365(Ä); MT6470(Ä); MT6471(Ä); MT6488(Ä); MT6489(Ä); MT8000(Ä); MT8002(Ä); MT8005(Ä); MT8006(Ä); MT8010(Ä); MT8011(Ä); MT8015(Ä); MT8016(Ä); MT8020(Ä); MT8021(Ä); MT8025(Ä); MT8026(Ä); MT8030(Ä); MT8031(Ä); MT8035(Ä); MT8036(Ä); MT8040(Ä); MT8041(Ä); MT8045(Ä); MT8055(Ä); MT8056(Ä); MT8060(Ä); MT8061(Ä); MT8065(Ä); MT8066(Ä); MT8070(Ä); MT8071(Ä); MT8075(Ä); MT8076(Ä); MT8080(Ä); MT8081(Ä); MT8090(Ä); MT8091(Ä); MT8095(Ä); MT8096(Ä); MT8097(Ä); MT8098(Ä); MT8099(Ä); MT8100(Ä); MT8109(Ä); MT8242(Ä); MT8243(Ä); MT8257(Ä); MT8258(Ä); MT829(Ä); MT8303(Ä); MT832(Ä); MT833(Ä); MT8339(Ä); MT8540(Ä); MT8571(Ä); MT8572(Ä); MT8651(Ä); MT8652(Ä); MT8661(Ä); MT8662(Ä); MT8801(Ä);	Äk:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	0000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track routes for storage of vehicles / number of use of track route of the network		PASS2		
27	K2/K4	10	90		Costs and expenditures related to performing traffic control on stations (exclusive of traffic control on lines outside of stations)	UTK: MT4110(Ä-V); MT4116(Ä-V); MT4234(Ä-V)	Äk:VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes for storage of vehicles / number of use of track route of the network		PASS2		
28	K4		100		Depreciation related to performing traffic control on stations (exclusive of traffic control on lines outside of stations)	UTK: MT4110(Ä); MT4116(Ä); MT4117(Ä);	Äk: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes for storage of vehicles / number of use of track route of the network		PASS2		

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	Cost group	Proportion		Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			Track section	Distribution on an "in-kind basis" 1 (basis of projection1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution			
		Variable costs	Fixed costs			Cost related to the supply part of service	UTK (A=fixed cost; V=variable cost)	SAP CO-PA EM					Ledger numbers		
29	K4		100			Costs and expenditures related to the tuition, traffic controlling and standby service of 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)	UTK: MT4130(A); MT4353(A); MT4354(A); MT4510(A); MT4511(A); MT4512(A); MT6841(A); MT6842(A); MT6853(A)	EM:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV712; VV714-VV729;VV612; VV614-VV616	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes for storage of vehicles / number of use of track route of the network		PASS2		
30	K2	100				Maintenance costs of point switches in side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store sidings, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) on the operation of the open access railway network, as well as related expenditures	UTK: MT6494(V); MT6484(V)	EM:VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007; kiveve 06189; 11205, 12641, 42127, 42358, 44255, 46466	number of use of track routes for storage of vehicles / number of use of track route of the network		PASS2		
31	K4		100			Depreciation costs of point switches in side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store sidings, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) on the operation of the open access railway network,as well as related expenditures	UTK: MT6494(A); MT6484(A)	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	57; 861-89; 961-969;	00000-50007; kiveve 06189; 11205, 12641, 42127, 42358, 44255, 46466	number of use of track routes for storage of vehicles / number of use of track route of the network		PASS2		
32	K4		100			Operation costs of point switches in side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store sidings, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) on the operation of the open access railway network,as well as related expenditures	UTK: MT6848(A);	EM:VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV717-VV729; VV759; VV790; VV601-VV608; VV629	511-529; 54-56; 58; 861-89; 961-969;	00000-50007; kiveve 06189; 11205, 12641, 42127, 42358, 44255, 46466	number of use of track routes for storage of vehicles / number of use of track route of the network		PASS2		
33	K2/K4	60	40			Maintenance costs of superstructures of side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store sidings, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) on the operation of the open access railway network, not accounted for track section	UTK: MT6304(A+V); MT6324(A+V);	EM:VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007; kiveve 06189; 11205, 12641, 42127, 42358, 44255, 46466	number of use of track routes for storage of vehicles / number of use of track route of the network		PASS2		
34	K4		100			Depreciation costs of superstructures of side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store sidings, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) on the operation of the open access railway network	UTK: MT6304(A); MT6324 (A);	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	57; 861-89; 961-969;	00000-50007; kiveve 06189; 11205, 12641, 42127, 42358, 44255, 46466	number of use of track routes for storage of vehicles / number of use of track route of the network		PASS2		
35			100			Costs of security service on the operation of open access railway network	UTK: MT4332(S2); MT4333(S2); MT4334(S2); MT4401(A); MT4402(A); MT4403(A); MT4404(A); MT4405(A); MT6822(S2)	EM:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes for storage of vehicles / number of use of track route of the network		PASS2		
36	K4		100			Assets connected to costs to be distributed, project-related development costs	-								

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Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			Track section	Distribution on an "in-kind basis" 1 (basis of projection 1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
	Variable costs	Fixed costs	Cost related to the supply part of service			UTK (Ä=fixed cost; V=variable cost)	SAP CO-PA EM	Ledger numbers				
Use of wagon weigh bridges (scales) - complex service												
1			100	Maintenance and operational costs, costs of depreciation of wagon weigh bridges (scales), as well as related expenses		UTK: MT5340(SZ); MT4235(SZ); MT6733(SZ)	ÉM:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007			
2	K2		100	Project-related development costs connected to cost groups		.			0001-4999, kivéve 3007; 0000			
3	K4		100	Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures		UTK: MT3673(Ä)	ÉM:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000	direct cost	number of use of track route for access to wagon weigh bridges (scales) / number of use of track route of the network	
4	K4		100	Authority charges		UTK: MT4603(Ä); MT4604 (Ä)	ÉM: VV302	532	00000	number of use of track route for access to wagon weigh bridges (scales) / number of use of track route of the network		KUTINFO rendszér
5	K2/K4	60	40	Maintenance costs of substructures, superstructures and other structures on the operation of open access railway network not accounted for track section (statistical section) (exclusive of the costs of track supervision)		UTK: MT4361(Ä-V); MT6001(Ä-V); MT6301(Ä-V); MT6500(Ä-V); MT6501(Ä-V); MT6850(Ä-V); MT6000(Ä-V); MT6321(Ä-V); MT3304(Ä-V); MT6641(Ä-V); MT6810(Ä-V);	ÉM:VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000; 50000-50001; 50002-50003; 50004-50005; 50006-50007	number of use of track route for access to wagon weigh bridges (scales) / number of use of track route of the network		KUTINFO rendszér
6	K4		100	Depreciation costs of substructures, superstructures and other structures 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		UTK: M4361(Ä); MT6001(Ä); MT6301(Ä); MT6500(Ä); MT6501(Ä); MT6850(Ä); MT6000(Ä); MT6321(Ä); MT3304(Ä); MT6641(Ä); MT6810(Ä);	ÉM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000; 50000-50001; 50002-50003; 50004-50005; 50006-50007	number of use of track route for access to wagon weigh bridges (scales) / number of use of track route of the network		PASS2
7	K4		100	Maintenance, operational and depreciation costs of substructures and other structures 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		UTK: MT3672(Ä); MT6487(Ä); MT6181(Ä); MT6841(Ä); MT6501(Ä); MT6511(Ä); MT6520(Ä); MT6521(Ä); MT6550(Ä);	ÉM:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 58; 861-89; 961-969;	00000; 50000-50001; 50002-50003; 50004-50005; 50006-50007	number of use of track route for access to wagon weigh bridges (scales) / number of use of track route of the network		KUTINFO rendszér
8	K2	100		Maintenance costs of point switches of railway track 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		UTK: MT6491(Ä-V); MT6481(Ä-V)	ÉM:VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	00000; 50000-50001; 50002-50003; 50004-50005; 50006-50007	number of use of track route for access to wagon weigh bridges (scales) / number of use of track route of the network		KUTINFO rendszér
9	K4		100	Costs of depreciation of point switches of railway track 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		UTK: MT6491(Ä-V); MT6481(Ä-V)	ÉM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000; 50000-50001; 50002-50003; 50004-50005; 50006-50007	number of use of track route for access to wagon weigh bridges (scales) / number of use of track route of the network		KUTINFO rendszér
10	K4		100	Operational costs of point switches of railway track on the operation of open access railway networks well as related expenditures		UTK: MT6845(Ä)	ÉM:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track route for access to wagon weigh bridges (scales) / number of use of track route of the network		PASS2
11	K2	10	90	Costs of cleaning between running tracks by the infrastructure manager on the operation of open access railway network		UTK: MT6844(Ä-V);	ÉM:VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 58; 861-89; 961-969;	00000-50007	number of use of track route for access to wagon weigh bridges (scales) / number of use of track route of the network		KUTINFO rendszér
12	K2/K4	60	40	Maintenance costs of tunnels, bridges and other structures on the operation of the open access railway network		UTK: MT6051(Ä-V); MT6501(Ä-V); MT6611(Ä-V); MT6621(Ä-V); MT6641 (Ä-V); MT6671 (Ä-V)	ÉM: VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	00000-50007	number of use of track route for access to wagon weigh bridges (scales) / number of use of track route of the network		PASS2
13	K4		100	Depreciation costs of tunnels, bridges and other structures on the operation of the open access railway network		UTK: MT6051(Ä); MT6500(Ä); MT6501(Ä); MT6611(Ä); MT6621(Ä); MT6641(Ä); MT6671(Ä)	ÉM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track route for access to wagon weigh bridges (scales) / number of use of track route of the network		PASS2
14	K2/K4	60	40	Maintenance costs of roads, superstructure, substructure and other structures of the railway infrastructure on the operation of the open access railway network		UTK: MT6101 (Ä-V); MT6310(Ä-V); MT6810(Ä-V); MT6811 (Ä-V); MT6821 (Ä-V); MT6729(Ä-V); MT6330(Ä-V);	ÉM:VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track route for access to wagon weigh bridges (scales) / number of use of track route of the network		PASS2
15	K4		100	Depreciation costs of roads, superstructure, substructure and other structures of the railway infrastructure on the operation of the open access railway network		UTK: MT6101(Ä); MT6310(Ä); MT6810(Ä); MT6811(Ä); MT6821(Ä); MT6729(Ä); MT6330(Ä)	ÉM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track route for access to wagon weigh bridges (scales) / number of use of track route of the network		PASS2
16	K4		100	Costs for track snow discharge, maintenance of green areas and other related expenditures, which are affecting open access network		UTK: MT6843(Ä); MT6854(Ä); MT6856(Ä); MT6858(Ä); MT6860(Ä); MT6861(Ä); MT6863(Ä); MT6864(Ä); MT6866(Ä)	ÉM:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track route for access to wagon weigh bridges (scales) / number of use of track route of the network		PASS2
17	K2/K4	10	90	Maintenance costs of signalling equipment used by the infrastructure manager on the operation of the open access railway network		UTK: MT8111(Ä-V); MT8121(Ä-V); MT8131(Ä-V); MT8141(Ä-V); MT8151(Ä-V); MT8161(Ä-V); MT8171(Ä-V); MT8181(Ä-V); MT8191(Ä-V); MT8192(Ä-V); MT8211(Ä-V); MT8221(Ä-V); MT8231(Ä-V); MT8236(Ä-V); MT8238(Ä-V); MT8239(Ä-V); MT8241(Ä-V); MT8251(Ä-V); MT8655(Ä-V); MT8656(Ä-V); MT8665 (Ä-V); MT8666(Ä-V);	ÉM:VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track route for access to wagon weigh bridges (scales) / number of use of track route of the network		PASS2

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	Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			Track section	Distribution on an "in-kind basis" 1 (basis of projection 1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
		Variable costs	Fixed costs	Cost related to the supply part of service			UTK (A=fixed cost; V=variable cost)	SAP CO-PA EM	Ledger numbers				
29	K4		100			Costs of depreciation of point switches in side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store sidings, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) on the operation of the open access railway network, as well as related expenditures	UTK: MT6494(A); MT6484(A)	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV901-VV908; VV912; VV914-VV916; VV921; VV922; VV929	57; 861-89; 961-969;	00000-50007, kivéve 06189, 11205, 12641, 42127, 42358, 44255, 46466	number of use of track route for access to wagon weigh bridges (scales) / number of use of track route of the network		PASSZ
30	K4		100			Costs of operation of point switches in side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store sidings, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) on the operation of the open access railway network, as well as related expenditures	UTK: MT6848(A);	EM: VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV717-VV729; VV759; VV790; VV901-VV908; VV929	511-529; 54-56; 58; 861-89; 961-969;	00000-50007, kivéve 06189, 11205, 12641, 42127, 42358, 44255, 46466	number of use of track route for access to wagon weigh bridges (scales) / number of use of track route of the network		PASSZ
31	K2/K4	60	40			Maintenance and operational costs of superstructures of side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store sidings, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) on the operation of the open access railway network, as well as related expenditures	UTK: MT6304(A+V); MT6324(A+V);	EM: VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007, kivéve 06189, 11205, 12641, 42127, 42358, 44255, 46466	number of use of track route for access to wagon weigh bridges (scales) / number of use of track route of the network		PASSZ
32	K4		100			Depreciation costs of superstructures of side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store sidings, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) on the operation of the open access railway network	UTK: MT6304(A); MT6324 (A);	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV901-VV908; VV912; VV914-VV916; VV921; VV922; VV929	57; 861-89; 961-969;	00000-50007, kivéve 06189, 11205, 12641, 42127, 42358, 44255, 46466	number of use of track route for access to wagon weigh bridges (scales) / number of use of track route of the network		PASSZ
33				100		Costs of security service on the operation of open access railway network	UTK: MT4332(SZ); MT4333(SZ); MT4334(SZ); MT4401(A); MT4402(A); MT4403(A); MT4404(A); MT4405(A); MT6822(SZ)	EM: VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV901-VV908; VV912; VV914-VV916; VV921; VV922; VV929;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track route for access to wagon weigh bridges (scales) / number of use of track route of the network		PASSZ
34	K4		100			Assets connected to costs to be distributed, project-related development costs							

2020/21 timetable year - MÁV Zrt. IM				Recorded in the registry system								Track section	Distribution on an "In-kind basis" 1 (basis of projection 1)	Distribution on an "In-kind basis" 2 (basis of projection 2)	Data source of "In-kind performances" for distribution
Cost group	Proportion		Cost related to the supply part of service	Direct cost	Cost distributed on an "In-kind basis"	UTK (Ä=fixed cost; V=variable cost)	SAP CO-PA EM	Ledger numbers							
	Variable costs	Fixed costs													
Use of refuelling facilities - complex service															
1	K1/K3	60	40	Maintenance costs of service tracks used at refuelling facilities		UTK: T6740 (Ä-V); MT6481 (Ä-V); MT6491(Ä-V)	ÄK-VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00001-49999;						
2	K3		100	Depreciation costs of tracks used at refuelling facilities, as well as related expenditures		UTK: MT6740 (Ä-V); MT6481 (Ä-V); MT6491(Ä-V)	ÄK: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV801-VV808; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00001-49999;						
3			100	Maintenance, operational costs and costs of depreciation in connection with procurement and transmission of diesel fuel and that of refuelling facilities, as well as related expenditures		UTK: MT5601(52); MT4741(52)	ÄK-VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV712; VV714-VV729; VV612; VV614-VV616	511-529; 54-56; 57; 58; 861-89; 961-969;	00001-49999;						
4	K3		100	Project-related development costs connected to cost groups		-			-						
5	K4		100	Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures		UTK: MT3673(Ä)	ÄK-VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000	direct cost	number of use of track route for access to refuelling facilities / number of use of track route of the network	KUTINFO			
6	K4		100	Authority charges		UTK: MT4603(Ä); MT4604 (Ä)	ÄK: VV302	532	00000	number of use of track route for access to refuelling facilities / number of use of track route of the network		KUTINFO			
7	K2/K4	60	40	Maintenance costs of superstructure, 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)		UTK: MT4361(Ä-V); MT6001(Ä-V); MT6301(Ä-V); MT6500(Ä-V); MT6501(Ä-V); MT6850(Ä-V); MT6000(Ä-V); MT6321(Ä-V); MT3304(Ä-V); MT6641(Ä-V); MT6810(Ä-V);	ÄK-VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		KUTINFO rendszér			
8	K4		100	Depreciation costs of superstructure, 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		UTK: MT4361(Ä); MT6001(Ä); MT6301(Ä); MT6500(Ä); MT6501(Ä); MT6850(Ä); MT6000(Ä); MT6321(Ä); MT3304(Ä); MT6641(Ä); MT6810 (Ä);	ÄK: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV801-VV808; VV612; VV614-VV616; VV621; VV622; VV629	57; 861-89; 961-969;	00000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASS2			
9	K4		100	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		UTK: MT3672(Ä); MT6487(Ä); MT6181(Ä); MT6841(Ä); MT6510(Ä); MT6511(Ä); MT6520(Ä); MT6521(Ä); MT6550(Ä);	ÄK-VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	511-529; 54-56; 58; 861-89; 961-969;	00000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		KUTINFO rendszér			
10	K2	100		Maintenance costs of point switches of railway track on the operation of open access railway network, not accounted for track section (statistical section), (exclusive of the costs of track supervision)		UTK: MT6491(Ä-V); MT6481(Ä-V)	ÄK-VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	00000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		KUTINFO rendszér			
11	K4		100	Costs of depreciation of point switches of railway track 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		UTK: MT6491(Ä-V); MT6481(Ä-V)	ÄK: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	57; 861-89; 961-969;	00000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		KUTINFO rendszér			
12	K2	10	90	Costs of cleaning between running tracks by the infrastructure manager on the operation of open access railway network		UTK: MT6844(Ä-V);	ÄK-VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	511-529; 54-56; 58; 861-89; 961-969;	00000-50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		KUTINFO rendszér			
13	K2/K4	60	40	Maintenance costs of tunnels, bridges and other structures on the operation of the open access railway network		UTK: MT6051(Ä-V); MT6501(Ä-V); MT6611(Ä-V); MT6621(Ä-V); MT6641 (Ä-V); MT6671 (Ä-V)	ÄK-VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	00000-50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASS2			
14	K4		100	Depreciation costs of tunnels, bridges and other structures on the operation of the open access railway network		UTK: MT6051(Ä); MT6500(Ä); MT6501(Ä); MT6611(Ä); MT6621(Ä); MT6641(Ä); MT6671(Ä)	ÄK: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASS2			
15	K4		100	Maintenance costs of the point switches of railway infrastructure on the operation of the open access railway network, as well as related expenditures		UTK: MT6845(Ä)	ÄK-VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASS2			
16	K2/K4	60	40	Maintenance costs of roads, superstructure, substructure and other structures of the railway infrastructure on the operation of the open access railway network		UTK: MT6101(Ä-V); MT6310(Ä-V); MT6810(Ä-V); MT6811(Ä-V); MT6821(Ä-V); MT6729(Ä-V); MT6330(Ä-V);	ÄK-VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASS2			
17	K4		100	Costs for track snow discharge, maintenance of green areas and other related expenditures, which are affecting open access network		UTK: MT6843(Ä); MT6854(Ä); MT6856(Ä); MT6858(Ä); MT6860(Ä); MT6861(Ä); MT6863(Ä); MT6864(Ä); MT6866(Ä)	ÄK-VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASS2			
18	K4		100	Depreciation costs of roads, superstructure, substructure and other structures of the railway infrastructure on the operation of the open access railway network		UTK: MT6101(Ä); MT6310(Ä); MT6810(Ä); MT6811(Ä); MT6821(Ä); MT6729(Ä); MT6330(Ä)	ÄK: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASS2			
19	K2/K4	10	90	Maintenance costs of signalling equipment used by the infrastructure manager on the operation of the open access railway network		UTK: MT8111(Ä-V); MT8121(Ä-V); MT8131(Ä-V); MT8141(Ä-V); MT8151(Ä-V); MT8161(Ä-V); MT8171(Ä-V); MT8181(Ä-V); MT8191(Ä-V); MT8192(Ä-V); MT8221(Ä-V); MT8231(Ä-V); MT8236(Ä-V); MT8239(Ä-V); MT8241(Ä-V); MT8251(Ä-V); MT8655(Ä-V); MT8656(Ä-V); MT8665(Ä-V); MT8666(Ä-V);	ÄK-VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASS2			

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		2020/21 timetable year - MÁV Zrt. IM					Recorded in the registry system			Track section	Distribution on an "in-kind basis" 1 (basis of projection1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	UTK (A=fixed cost; V=variable cost)	SAP CO-PA EM	Ledger numbers					
	Variable costs	Fixed costs	Cost related to the supply part of service										
31	K4		100			Depreciation costs of superstructures of side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store sidings, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) on the operation of the open access railway network, as well as related expenditures	UTK: MT6494(A); MT6484(A)	ÉM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV801-VV808; VV812; VV814-VV816; VV821; VV822; VV829	57; 861-89; 961-969;	00000-50007, kivéve 06189, 11205, 12641, 42127, 42358, 44255, 46466	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASSZ
32	K4		100			Operation costs of superstructures of side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store sidings, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) on the operation of the open access railway network, as well as related expenditures	UTK: MT6848(A);	ÉM: VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV717-VV729; VV759; VV790; VV801-VV808; VV829	511-529; 54-56; 58; 861-89; 961-969;	00000-50007, kivéve 06189, 11205, 12641, 42127, 42358, 44255, 46466	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASSZ

		2020/21 timetable year - MAV Zrt. IM					Recorded in the registry system			Track section	Distribution on an "In-kind basis" 1 (basis of projection1)	Distribution on an "In-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	UTK (Ä=fixed cost; V=variable cost)	SAP CO-PA EM	Ledger numbers					
	Variable costs	Fixed costs	Cost related to the supply part of service										
33	K2/K4	60	40		Maintenance and operational costs of superstructures of side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store sidings, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) on the operation of the open access railway network	UTK: MT6304(Ä-V); MT6324(Ä-V);	EM: VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007, kivéve 06189, 11205, 12641, 42127, 42358, 44255, 46466	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASS2	
34	K4		100		Depreciation costs of superstructures of side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store sidings, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) on the operation of the open access railway network	UTK: MT6304(Ä); MT6324 (Ä);	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	57; 861-89; 961-969;	00000-50007, kivéve 06189, 11205, 12641, 42127, 42358, 44255, 46466	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASS2	

				2020/21 timetable year - MAV Zrt. IM								
	Cost group	Proportion		Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			Track section	Distribution on an "in-kind basis" 1 (basis of projection 1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
		Variable costs	Fixed costs			Cost related to the supply part of service	UTK (Ä=fixed cost; V=variable cost)	SAP CO-PA EM				
35				100	Costs of security service on the operation of open access railway network	UTK: MT4332(SZ); MT4333(SZ); MT4334(SZ); MT4401(Ä); MT4402(Ä); MT4403(Ä); MT4404(Ä); MT4405(Ä); MT6822(SZ)	Ek:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASS2
36	K4		100		Assets connected to costs to be distributed, project-related development costs				*			
Ensuring of shunting staff - supply part of service												
1				100	Costs and expenditures related to shunting staff ensured by the infrastructure manager to shunt passenger carriages on special request of the railway undertaking	UTK:MT3430(SZ); MT8092(SZ);	Ek:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007			
2				100	Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: MT3673 (SZ)	Ek:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 861-89; 961-969;	00000	direct cost		-
Staff available for shunting - supply part of service												
1				100	Costs and expenditures related to shunting staff ensured by the infrastructure manager to shunt freight wagons on special order of the railway undertaking	UTK: MT3440(SZ); MT3441(SZ); MT3560(SZ); MT8092(SZ)	Ek:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007			
2				100	Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: MT3673 (SZ)	Ek:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 861-89; 961-969;	00000	direct cost		-
Ensuring of traction unit - supply part of service												
1				100	Maintenance and operational costs and costs of depreciation of traction locomotive in own property performing this function, as well as related expenditures							
2				100	Rental, maintenance and operational costs of locomotives performing this function hired from third party, as well as related expenditures	UTK: MT4331(SZ); MT5863 (SZ); MT4335 (SZ)	Ek: VV105; VV209	5121, 51411; 523901-523903	00000-50007			
3				100	Costs and expenditures related to locomotive personnel operating traction locomotives	The rent is included						
4				100	Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: MT3673 (SZ)	Ek:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 861-89; 961-969;	00000	direct cost		-
Traction unit available for shunting - supply part of service												
1				100	Maintenance and operational costs and costs of depreciation of traction locomotive in own property performing this function, as well as related expenditures							
2				100	Rental, maintenance and operational costs of locomotives performing this function hired from third party, as well as related expenditures	UTK: MT4331(SZ); MT5863 (SZ); MT4335 (SZ)	Ek: VV105; VV209	5121, 51411; 523901-523903	00000-50007			
3				100	Costs and expenditures related to locomotive personnel operating traction locomotives	The rent is included						
4				100	Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: MT3673(SZ)	Ek:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 861-89; 961-969;	00000	direct cost		-
Ensuring of fuel for traction - supply part of service												
1				100	Procurement costs of diesel fuel transmitted to railway undertakings for traction	UTK: MT4904(SZ)		81240000	00000			

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Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			Track section	Distribution on an "in-kind basis" 1 (basis of projection1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	
	Variable costs	Fixed costs	Cost related to the supply part of service			UTK (A=fixed cost; V=variable cost)	SAP CO-PA EM	Ledger numbers					
Train acceptance- supply part of service													
1			100	Maintenance and operational costs, costs of depreciation of equipment related to performing outdoor train data registration activity, as well as related expenses	UTK: MT8091 (SZ);	Ek:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007					
2			100	Costs and expenditures related to employees of the infrastructure manager carrying out outdoor train data registration activity	UTK: MT4115 (SZ)	Ek:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007					
3			100	Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: MT3673 (SZ)	Ek:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 861-89; 961-969;	00000	direct cost				
Ensuring of staff for weighing - supply part of service													
1			100	Costs and expenditures related to employees of the infrastructure manager performing weighing	UTK: 3430(SZ); 3440(SZ)	Ek:VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007					
2			100	Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: MT3673 (SZ)	Ek:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000	direct cost				
Exchange of axles - supply part of service													
1			100	Maintenance, operational and depreciation costs of equipment for exchanging of axles, as well as related expenditures	UTK: MT3490 (SZ)	Ek:VV101-VV299; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000					
2			100	Maintenance, operational and depreciation costs of service buildings required to perform exchange of axles, as well as related expenditures	UTK: MT4207(SZ); MT4206(SZ); MT4208(SZ); MT4210(SZ)	Ek:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000; 14175					
3			100	Costs and expenditures of employees performing exchange of axels	UTK: MT3490(SZ);	Ek: VV400-VV420;	54-56;	00000					
4			100	Costs and expenditures of employees performing technical examination after exchange of axles	UTK: MT3490(SZ) - csak tengelyátszerelő munkakör van	Ek:VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000					
5			100	Project-related development costs connected to cost groups									
6			100	Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: MT3673(SZ)	Ek:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 861-89; 961-969;	00000	direct cost				
Use of bogies - supply part of service													
1			100	Maintenance and operational costs, costs of depreciation of bogies provided for railway undertakings, as well as related expenditures	UTK: MT3492(SZ)	Ek:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000					
2			100	Maintenance and operational costs, costs of depreciation of service areas used for storage of bogies, as well as related expenditures	UTK:MT4207(SZ); MT4206(SZ); MT4208(SZ); MT4210(SZ); a tengelyátszereléssel azonos	Ek:VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	00000					
3			100	Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: MT3673(SZ)	Ek:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 861-89; 961-969;	00000					
Ensuring of traction current (Additional service)													
1				Procurement costs of electric energy transmitted to railway undertakings for traction (exclusive of costs of energy consumption by railway vehicles and equipment operated by the infrastructure manager)	Item number:2300003284		81261100	00000					
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	Item number:2300003286		81261300	00000					
1				Cost of the network loss emerged in connection with traction current transmitted to railway undertakings	Item number:2300003285		81261100	00000					
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	Item number:2300003288		81261200	00000					
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	Item number:2300003289		81261400	00000					
Ensuring electric energy for other than traction purposes (for preheating, precooling) (Additional service) Ensuring electric energy for other than traction purposes (for preheating, precooling) (Additional service)													
1				Procurement costs of electric energy transmitted to railway undertakings for other than traction purposes (for preheating, precooling)	Item number: 2300003290		81261100	00000					
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	Item number: 2300003292		81261300	00000					
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)	Item number: 2300003291		81261100	00000					
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	Item number: 2300003294		81261200	00000					

				2020/21 timetable year - MAV Zrt. IM								
Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			Track section	Distribution on an "in-kind basis" 1 (basis of projection1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
	Variable costs	Fixed costs	Cost related to the supply part of service			UTK (A=fixed cost; V=variable cost)	SAP CO-PA EM	Ledger numbers				
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		Item number: 2300003295		81261400	00000			
Technical inspection of railway vehicles (Ancillary service)												
1						UTK: MT4905	EM: VV400-VV420		00000			
Ticketing and reckoning activity (Ancillary service)												
1				Procurement costs of diesel fuel transmitted to railway undertakings for other than traction purposes (for preheating, precooling)		UTK: 2310;4120		52;	00000			
2					Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: MT3673(SZ)	EM:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 861-89; 961-969;	00000	direct cost		