

Portfolio of the 2020/21 timetable year - GYSEV Zrt. IM												
No	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			SAP code and FSZ (Á=fixed cost; V=variable cost)					
Ensuring of train path (Basic service)												
1	K1/K3	10	90		Invoiced cost of the Rail Capacity Allocation Body (VPE)		SAP-CO: 61169307 (Á+V)	FSZ: 51	0000			
2	K1	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		SAP-CO: 61169307 (Á+V)	FSZ: 51; 521; 522; 53	0000			
3	K3		100		Project-related development costs connected to cost groups							
4	K4		100			Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	SAP-CO: 61169302(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	0000	direct cost	number of track route use by departing trains /number of use of track route of the network	VIHAR + provisional accounting statistics
5	K4		100			Authority charges	SAP-CO: 61169301(Á)	FSZ: 51	0000	number of track route use by departing trains /number of use of track route of the network	-	VIHAR + provisional accounting statistics
Running of trains - gross ton km proportionate part of charge (Basic service)												
1	K1/K3	60	40		Maintenance costs of the superstructure, substructure and other structures of the railway infrastructure booked to an open line section (statistical section) (exclusive of the costs of track supervision)		SAP-PM: 13070 KARB(Á+V); excepting APE split; 13080(Á+V)	FSZ: 51; 521; 522; 53; 9	1000-3999, excepting 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900			
2	K3		100		Costs of depreciation of the superstructure, substructure and other structures of the railway infrastructure booked to an open line section (statistical section)		SAP-AM: 5511 (Á)	FSZ: 55	1000-3999, excepting 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900			
3	K1/K3	60	40		Maintenance costs of the superstructures and substructures of straight (main) running lines of stations of railway infrastructure accounted for the tracks of a station		SAP-PM: 13071 KARB(Á+V); 13081 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	4000-9999, excepting 4800-4999			
4	K3		100		Depreciation costs of substructures and superstructures of straight (main) running lines of stations of railway infrastructure accounted for the tracks of a station		SAP-AM: 5521 (Á)	FSZ: 55	4000-9999, excepting 4800-4999			

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		Variable costs	Fixed costs	Cost related to the supply part of service			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
5			100		Project-related development costs							
6	K2	100				Maintenance costs of the point switches in straight (main) running lines of stations	SAP-PM: 13082 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	4000-9999, excepting 4800-4999	number of use of track routes by through trains/number of use of running track routes of the network at stations	-	VIHAR + provisional accounting statistics
7	K4		100			Operational and depreciation costs of the point switches in straight (main) running lines of stations as well as related expenditures	SAP-PM: 13082 ÜZ(Á) SAP-AM: 5522(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes by through trains/number of use of running track routes of the network at stations	-	VIHAR + provisional accounting statistics
8	K2/K4	60	40			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)	SAP-PM: 13070 KARB(Á+V); 13080 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes by through trains/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics
9	K4		100			Operational and depreciation costs of the substructure,superstructures and other structures on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures	SAP-PM: 13070 ÜZ(Á); 13080 ÜZ(Á) SAP-AM: 5511(Á)	FSZ: 51; 521; 522; 53; 55; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes by through trains/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics

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		Variable costs	Fixed costs	Cost related to the supply part of service			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
					Running of trains - train km proportionate part of charge (Basic service)							
1	K1/K3	60	40		Maintenance costs of tunnels, service roads, fences, subways, overpasses, signal bridges and other structures accounted for the open line section (statistical section) of the railway infrastructure		SAP-PM: 13090 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	1000-3999, excepting 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900			
2	K3		100		Operational and depreciation costs of tunnels, service roads, fences, subways, overpasses, signal bridges and other structures accounted for the open line section (statistical section) of the railway infrastructure, as well as related expenditures		SAP-PM: 13090 ÜZ(Á) SAP-AM: 5512(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	1000-3999, excepting 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900			
3	K1/K3	10	90		Maintenance costs of telecommunication, heavy current and signalling equipment (hereafter together "TEB") and point heater equipment taken into consideration in the use of catenary systems- used by the infrastructure manager - accounted for the open line section (statistical section) (exclusive of costs and expenditures of heavy current equipment)		SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	1000-3999, excepting 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900			
4	K3		100		Operational and depreciation costs of telecommunication, heavy current and signalling equipment (hereafter together "TEB") and point heater equipment taken into consideration in the use of catenary systems- used by the infrastructure manager - accounted for the open line section (statistical section) (exclusive of costs and expenditures of heavy current equipment), as well as related expenditures		SAP-PM: 23050 ÜZ(Á); 23060(Á) ÜZ; 32040 ÜZ(Á) SAP-AM: 5531(Á); 5532(Á); 5542(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	1000-3999, excepting 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900			

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		Variable costs	Fixed costs	Cost related to the supply part of service			SAP code and FSZ (Á=fixed cost; V=variable cost)		Track section			
5	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)		SAP-PM: 13070 KARB(Á+V) APE split	FSZ: 51; 521; 522; 53; 9	1000-3999, excepting 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900			
6	K3		100		Operational and depreciation costs of passenger platforms accounted for open line section (statistical section) as well as related expenditures (to be reimbursed exclusively in train running charges of passenger trains)		SAP-PM: 13070 ÜZ (Á) APE split SAP-AM: 5513	FSZ: 51; 521; 522; 53; 55; 86; 9	1000-3999, excepting 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900			
7	K1/K3	10	90		Maintenance costs of open line space lighting		SAP-PM: 33210 KARB (Á+V)	FSZ: 51; 521; 522; 53; 9	1000-3999, excepting 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900			
8	K3		100		Operational and depreciation costs of open line space lighting as well as related expenditures		SAP-PM: 33210 ÜZ(Á) SAP-AM: 5543(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	1000-3999, excepting 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900			
9	K1/K3	20	80		Costs of track supervision (and within it inspection of line)		SAP-PM: 13010(Á+V)	FSZ: 51; 521; 522; 53; 9	0000-9999			
10	K1/K3	10	90		Costs related to employees working for line control		SAP-CO: 61169308(Á+V); 61169401(Á+V)	FSZ: 51; 521; 522; 53; 9	0000			
11	K3		100		Depreciation costs related to employees working for line control		SAP-CO: 61169308(Á); 61169401(Á)	FSZ: 55	0000			

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		Variable costs	Fixed costs	Cost related to the supply part of service			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
12	K1	100			Costs and expenditures of personnel handling and processing the forwarding permits of exceptional consignments (to be reimbursed exclusively in train running charges of freight trains)		SAP-CO: 61169305(V)	FSZ: 51; 521; 522; 53; 86; 9	0000			
13	K3		100		Project-related development costs							
14	K3		100		Costs and expenditures related to staff dealing with infrastructure manager's activities, which are linked to breaking off of the service, suspending the intermission of the service		SAP-CO: 61169303(Á)	FSZ: 51; 521; 522; 53; 86; 9	0000			
15	K2/K4	10	90			Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network accounted for the tracks of stations	SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	4000-9999, excepting 4800-4999	number of use of track routes by through trains/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics
16	K4		100			Operational and depreciation costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network accounted for the tracks of stations, as well as related expenditures	SAP-PM: 23050 ÜZ(Á); 23060(Á) ÜZ; 32040 ÜZ(Á) SAP-AM: 5531; 5532; 5542	FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes by through trains/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics
17	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, falling on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures	SAP-PM: 13031(Á); 13032(Á); 33221(Á); 33222(Á) SAP-AM: 5561(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes by through trains/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics

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		Variable costs	Fixed costs	Cost related to the supply part of			SAP code and FSZ (Á=fixed cost; V=variable cost)			Track section		
18	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 (not accounted for track section but accounted for network track section), as well as related expenditures	SAP-PM: 13031(Á); 13032(Á); 33221(Á); 33222(Á) SAP-AM: 5561(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes by through trains/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics
19	K2/K4	10	90			Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network (not accounted for track section but accounted for network track section), variable cost component	SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes by through trains/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics

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	Cost group	Variable costs	Fixed costs	Cost related to the supply part of service			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
20	K4		100		Operational and depreciation costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures	SAP-PM: 23050 ÜZ(Á); 23060 ÜZ(Á); 32040 ÜZ(Á) SAP-AM: 5500; 5531; 5532; 5542; 5562	FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes by through trains/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	
21	K2/K4	10	90		Costs and expenditures related to personnel performing traffic control on stations exclusive of traffic control on lines outside of stations (traffic manager, switchman, exclusive of personnel carrying out shunting and train path technologist) as well as related costs	SAP-CO: 61106401(Á+V); 61116401(Á+V); 61117401(Á+V); 61118401(Á+V); 61120401(Á+V); 61121401(Á+V); 61121415(Á+V); 61122401(Á+V); 61128401(Á+V); 61128415(Á+V); 61129401(Á+V); 61131401(Á+V); 61141401(Á+V); 61151401(Á+V); 61161401(Á+V); 61161415(Á+V)	FSZ: 51; 521; 522; 53; 9	0000	number of use of track routes by through trains/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	

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		Variable costs	Fixed costs	Cost related to the supply part of service			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
22	K4		100			Maintenance, operational costs and costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	SAP-CO: 61169302(Á) FSZ: 51; 521; 522; 53; 55;86; 9	FSZ: 51; 521; 522; 53; 55; 86; 9	0000	direct cost	number of use of track routes by through trains/number of use of network track routes	VIHAR + provisional accounting statistics
23	K4		100			Authority charges	SAP-CO: 61169301(Á) FSZ: 51	FSZ: 51	0000	number of use of track routes by through trains/number of use of network track routes	-	VIHAR + provisional accounting statistics
					Use of overhead contact wire (catenary) systems (Basic service)							
1	K1	100			Maintenance costs of overhead contact wire accounted for the open line railway section		SAP-PM: 30110 KARB(V);	FSZ: 51; 521; 522; 53; 9	1000-3999, excepting 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900			
2	K3		100		Operational and depreciation costs of overhead contact wire accounted for the open line railway section, as well as related expenditures		SAP-PM: 30110 ÜZ(Á)	FSZ: 51; 521; 522; 53; 86; 9	1000-3999, excepting 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900			
3	K3		100		Operational and depreciation costs of heavy current equipment used to the overhead wire system, as well as related expenditures		SAP-PM: 30130 ÜZ(Á); 30140 ÜZ(Á); 30160 ÜZ(Á); 32030 ÜZ(Á); 33150 ÜZ(Á); 33200 ÜZ(Á); 33230 ÜZ(Á); 33260 ÜZ(Á); 33270 ÜZ(Á) SAP-AM: 5541(Á); 5544(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	1000-3999, excepting 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900			
4	K1	100			Maintenance costs of overhead contact wire accounted for the tracks of stations		SAP-PM: 30110 KARB(V);	FSZ: 51; 521; 522; 53; 9	4000-9999			

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		Variable costs	Fixed costs	Cost related to the supply part of service			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
5	K3		100		Operational and depreciation costs of overhead contact wire accounted for the tracks of stations, and heavy current equipment used to the overhead contact wire, as well as related expenditures		SAP-PM: 30110 ÜZ(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999			
6	K3		100		Maintenance, operational and depreciation costs of overhead contact wire accounted for the tracks of stations, and heavy current equipment used to the overhead contact wire, as well as related expenditures		SAP-PM: 30130 ÜZ(Á); 30140 ÜZ(Á); 30160 ÜZ(Á); 32030 ÜZ(Á); 33150 ÜZ(Á); 33200 ÜZ(Á); 33230 ÜZ(Á); 33260 ÜZ(Á); 33270 ÜZ(Á) SAP-AM: 5541(Á); 5544(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999			
7	K1	100			Maintenance costs of overhead contact wire (not accounted for track section but accounted for network track section)		SAP-PM: 30110 KARB(V);	FSZ: 51; 521; 522; 53; 9	0000; 1100; 1200; 1300; 1600; 1700; 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900			
8	K3		100		Operational and depreciation costs of overhead contact wire (not accounted for track section but accounted for network track section) and heavy current equipment used to the overhead wire system, as well as related expenditures		SAP-PM: 30110 ÜZ(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	0000; 1100; 1200; 1300; 1600; 1700; 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900			
9	K3		100		Maintenance, operational and depreciation costs of overhead contact wire (not accounted for track section but accounted for network track section) and heavy current equipment used to the overhead wire system, as well as related expenditures		SAP-PM: 30130 ÜZ(Á); 30140 ÜZ(Á); 30160 ÜZ(Á); 32030 ÜZ(Á); 33150 ÜZ(Á); 33200 ÜZ(Á); 33230 ÜZ(Á); 33260 ÜZ(Á); 33270 ÜZ(Á) SAP-AM: 5541(Á); 5544(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	0000; 1100; 1200; 1300; 1600; 1700; 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900			
10	K3		100		Operational cost related transmitted service of the ensuring traction current		SAP-CO: 664601	FSZ: 51; 81	0000			
11	K3		100		Project-related development 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	SAP-CO: 61169302(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	0000	direct cost	-	-
					Use of stations for stopping by passenger trains (Complex- Supplementary service)							
1	K1/K3	25	75		Maintenance costs of buildings and facilities serving passengers (waiting room, platform, passenger toilet, subway, overpass)		SAP-PM: 13070 KARB(Á+V) APE split	FSZ: 51; 521; 522; 53; 9	4000-9999, excepting 4800-4999			

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		Variable costs	Fixed costs	Cost related to the supply part of			SAP code and FSZ (Á=fixed cost; V=variable cost)		Track section			
2	K3		75		Operational and depreciation costs of buildings and facilities serving passengers (waiting room, platform, passenger toilet, subway, overpass), as well as related expenditures		SAP-PM: 13070 ÜZ(SZ) APE split SAP-AM: 5513 (Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999			

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		Variable costs	Fixed costs	Cost related to the supply part of service			SAP code and FSZ (Ä=fixed cost; V=variable cost)	Track section				
3				100	Maintenance, operational costs and costs of depreciation of passenger information equipment and facilities, as well as related expenditures		SAP-PM: 23052 (SZ) SAP-AM: 5516 (SZ)	FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999			
4				100	Costs and expenditures related to employees providing passengers with information		SAP-CO: 61169309(SZ)	FSZ: 521; 522; 53; 86; 9	0000			
5				100	Costs arising from changing of texts of (audio, visual) passenger information equipment		SAP-CO: 61169309(SZ)	FSZ: 51; 9	0000			
6				100	Project-related development costs							
7	K2	100				Maintenance costs of the point switches in straight (main) running lines of stations	SAP-PM: 13082 KARB(Ä+V)	FSZ: 51; 521; 522; 53; 9	4000-9999, excepting 4800-4999	number of use of track routes for stopping / number of use of running track routes of the network at stations	-	VIHAR + provisional accounting statistics
8	K4		100			Operational and depreciation costs of the point switches in straight (main) running lines of stations	SAP-PM: 13082 ÜZ(Ä) SAP-AM: 5522(Ä)	FSZ: 51; 521; 522; 53; 55; 9	4000-9999, excepting 4800-4999	number of use of track routes for stopping / number of use of running track routes of the network at stations	-	VIHAR + provisional accounting statistics
9				100		Costs and expenditures related to patrol and safety services	SAP-CO: 61169601 (SZ)	FSZ: 51; 86; 9	0000	number of use of track routes for stopping / number of use of intermediate track routes of the network at stations		VIHAR + provisional accounting statistics
10	K2/K4	10	90			Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network accounted for the tracks of stations	SAP-PM: 23050 KARB(Ä+V); 23060 KARB(Ä+V); 32040 KARB(Ä+V)	FSZ: 51; 521; 522; 53; 9	4000-9999, excepting 4800-4999	number of use of track routes for stopping / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics
11	K4		100			Operational and depreciation costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network accounted for the tracks of stations, as well as related expenditures - fixed cost	SAP-PM: 23050 ÜZ(Ä); 23060 ÜZ(Ä); 32040 ÜZ(Ä); SAP-AM: 5531(Ä); 5532(Ä); 5542(Ä)	FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes for stopping / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics

Portfolio of the 2020/21 timetable year - GYSEV Zrt. IM												
No	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			SAP code and FSZ (Á=fixed cost; V=variable cost)					
12	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, falling on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures - fixed cost	SAP-PM: 13031(Á); 13032(Á); 33221(Á); 33222(Á) SAP-AM: 5561(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes for stopping / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics
13	K2/K4	10	90			Maintenance costs of open line space lighting on the operation of open access railway network (accounted for tracks of stations) - variable cost component	SAP-PM: 33210 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	4000-9999, excepting 4800-4999	number of use of track routes for stopping / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics
14	K4		100			Operational and depreciation costs of open line space lighting on the operation of open access railway network (accounted for tracks of stations), as well as related expenditures	SAP-PM: 33210 ÜZ(Á) SAP-AM: 5543(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes for stopping / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics
15	K2/K4	60	40			Maintenance costs of the substructure,superstructures and other structures on the operation of open access railway network (not accounted for track section but accounted for network track section)	SAP-PM: 13070 KARB(Á+V); 13080 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for stopping / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics

Portfolio of the 2020/21 timetable year - GYSEV Zrt. IM												
No	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			SAP code and FSZ (Á=fixed cost; V=variable cost)					
16	K4		100			Operational and depreciational costs of the substructure,superstructures and other structures on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures	SAP-PM: 13070 ÜZ(Á); 13080 ÜZ(Á) SAP-AM: 5511(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for stopping / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics
17	K2/K4	10	90			Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network (not accounted for track section but accounted for network track section)	SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for stopping / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics
18	K4		100			Operational and depreciation costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures	SAP-PM: 23050 ÜZ(Á); 23060 ÜZ(Á); 32040 ÜZ(Á) SAP-AM: 5500(Á); 5531(Á); 5532(Á); 5542(Á); 5562(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for stopping / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics
19	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 (not accounted for track section but accounted for network track section), as well as related expenditures	SAP-PM: 13031(Á); 13032(Á); 33221(Á); 33222(Á) SAP-AM: 5561(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for stopping / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics

Portfolio of the 2020/21 timetable year - GYSEV Zrt. IM													
No	Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			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			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section					
20	K2/K4	10	90			Maintenance costs of open line space lighting on the operation of open access railway network (not accounted for track section but accounted for network track section)	SAP-PM: 33210 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for stopping / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics	
21	K4		100			Operational and depreciation costs of open line space lighting on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures	SAP-PM: 33210 ÜZ(Á) SAP-AM: 5543(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for stopping / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics	
22	K2/K4	10	90			Costs and expenditures related to personnel performing traffic control on stations exclusive of traffic control on lines outside of stations (traffic manager, switchman, exclusive of personnel carrying out shunting and train path technologist) as well as related costs	SAP-CO: 61106401(Á+V); 61116401(Á+V); 61117401(Á+V); 61118401(Á+V); 61120401(Á+V); 61121401(Á+V); 61121415(Á+V); 61122401(Á+V); 61128401(Á+V); 61128415(Á+V); 61129401(Á+V); 61131401(Á+V); 61141401(Á+V); 61151401(Á+V); 61161401(Á+V); 61161415(Á+V)	FSZ: 51; 521; 522; 53; 9	0000	number of use of track routes for stopping / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	
23	K4		100			Maintenance, operational costs and costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	SAP-CO: 61169302(Á) FSZ: 51; 521; 522; 53; 55; 86; 9	FSZ: 51; 521; 522; 53; 55; 86; 9	0000		number of use of track routes for stopping / number of use of network track routes	-	VIHAR + provisional accounting statistics
24	K4		100			Authority charges	SAP-CO: 61169301(Á)	FSZ: 51	0000	number of use of track routes for stopping / number of use of network track routes	-	VIHAR + provisional accounting statistics	
25	K2/K4	60	40			Maintenance costs of departure and arrival tracks on the operation of open access railway network (accounted for track section at station), as well as related expenditures	SAP-PM: 13073 KARB(Á+V); 13083 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	4000-9999, excepting 4800-4999	number of use of track routes for stopping / number of use of operational track routes of the network at stations	-	VIHAR + provisional accounting statistics	

Portfolio of the 2020/21 timetable year - GYSEV Zrt. IM

No	Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			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			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
26	K4		100			Operational and depreciation costs of departure and arrival tracks on the operation of open access railway network (accounted for track section at station), as well as related expenditures	SAP-PM: 13073 ÜZ(Á); 13083 ÜZ(Á) SAP-AM: 5523(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes for stopping / number of use of operational track routes of the network at stations	-	VIHAR + provisional accounting statistics
27	K2/K4	60	40			Maintenance costs of departure and arrival tracks on the operation of open access railway network (not accounted for track section but accounted for network track section)	SAP-PM: 13073 KARB(Á+V); 13083 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for stopping / number of use of operational track routes of the network at stations	-	VIHAR + provisional accounting statistics
28	K4		100			Operational and depreciation costs of departure and arrival tracks on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures	SAP-PM: 13073 ÜZ(Á); 13083 ÜZ(Á) SAP-AM: 5523(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for stopping / number of use of operational track routes of the network at stations	-	VIHAR + provisional accounting statistics

Portfolio of the 2020/21 timetable year - GYSEV Zrt. IM												
No	Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			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			SAP code and FSZ (Á=fixed cost; V=variable cost)			Track section		
Use of origin / destination stations by passenger trains (Complex- Supplementary service)												
1				100	Operational and depreciation costs of installed equipment of the infrastructure manager for preheating, precooling of passenger trains, accounted for station and line sections of the network or accounted without line section, as well as related expenditures (without ensuring energy)		SAP-PM: 30190 (SZ) SAP-AM: 5514(SZ)	FSZ: 51; 521; 522; 53; 55; 86; 9	0000-9999			
2				100	Maintenance, operational and depreciation costs of installed equipment of the infrastructure manager for water supply of passenger trains, accounted for station and line sections of the network or accounted without line section, as well as related expenditures (without ensuring water)		SAP-PM: 30191 (SZ) SAP-AM: 5515(SZ)	FSZ: 51; 521; 522; 53; 86; 9	0000-9999			
3				100	Operating cost in accordance Ensuring electric energy for other than traction purposes (for preheating, precooling)		SAP-CO: 664601	FSZ: 51; 81	0000			
4			100		Project-related development costs							
5				100		Costs and expenditures related to patrol and safety services	SAP-CO: 61169601 (SZ)	FSZ: 51; 86; 9	0000	number of use of track routes for reversing direction / number of use of intermediate track routes of the network at stations		VIHAR + provisional accounting statistics
6	K42/K4	10	90			Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network accounted for the tracks of stations	SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V)	FSZ: 51; 521; 522; 53; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes for reversing direction / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics
7	K34		100			Operational and depreciation costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network accounted for the tracks of stations, as well as related expenditures	SAP-PM: 23050 ÜZ(Á); 23060 ÜZ(Á); 32040 ÜZ(Á) SAP-AM: 5531(Á); 5532(Á); 5542(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes for reversing direction / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics

Portfolio of the 2020/21 timetable year - GYSEV Zrt. IM												
No	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			SAP code and FSZ (Á=fixed cost; V=variable cost)					
8	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, falling on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures	SAP-PM: 13031(Á); 13032(Á); 33221(Á); 33222(Á) SAP-AM: 5561(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes for reversing direction / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics
9	K2/K4	10	90			Maintenance costs of open line space lighting on the operation of open access railway network (accounted for tracks of stations), - variable cost component	SAP-PM: 33210 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	4000-9999, excepting 4800-4999	number of use of track routes for reversing direction / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics
10	K4		100			Operational and depreciation costs of open line space lighting on the operation of open access railway network (accounted for tracks of stations), as well as related expenditures	SAP-PM: 33210 ÜZ(Á) SAP-AM: 5543(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes for reversing direction / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics
11	K2/K4	60	40			Maintenance costs of side tracks (exclusive of tracks of marshalling yards, loading sidings, store sidings, scales, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) falling on the operation of the open access railway network,	SAP-PM: 13074 KARB(Á+V); 13084 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	0000 -9999, excepting 4800-4999	number of use of track routes for reversing direction / number of use of shunting track routes of the network at stations	-	VIHAR + provisional accounting statistics
12	K4		100			Operational and depreciation costs of side tracks (exclusive of tracks of marshalling yards, loading sidings, store sidings, scales, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) falling on the operation of the open access railway network, as well as related expenditures	SAP-PM: 13074 ÜZ(Á); 13084 ÜZ(Á) SAP-AM: 5524(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	0000-9999, excepting 4800-4999	number of use of track routes for reversing direction / number of use of shunting track routes of the network at stations	-	VIHAR + provisional accounting statistics

Portfolio of the 2020/21 timetable year - GYSEV Zrt. IM												
No	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			SAP code and FSZ (Á=fixed cost; V=variable cost)					
13	K2/K4	60	40			Maintenance costs of the substructure,superstructures and other structures on the operation of open access railway network (not accounted for track section but accounted for network track section)	SAP-PM: 13070 KARB(Á+V); 13080 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for reversing direction / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics
14	K4		100			Operational and depreciation costs of the substructure,superstructures and other structures on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures	SAP-PM: 13070 ÜZ(Á); 13080 ÜZ(Á) SAP-AM: 5511(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for reversing direction / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics
15	K2/K4	10	90			Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network (not accounted for track section but accounted for network track section)	SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V)	FSZ: 51; 521; 522; 53; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for reversing direction / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics
16	K4		100			Operational and depreciation costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures	SAP-PM: 23050 ÜZ(Á); 23060 ÜZ(Á); 32040 ÜZ(Á) SAP-AM: 5500(Á); 5531(Á); 5532(Á); 5542(Á); 5562(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for reversing direction / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics

Portfolio of the 2020/21 timetable year - GYSEV Zrt. IM

No	Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			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			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
17	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 (not accounted for track section but accounted for network track section), as well as related expenditures	SAP-PM: 13031(Á); 13032(Á); 33221(Á); 33222(Á) SAP-AM: 5561(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for reversing direction / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics
18	K2/K4	10	90			Maintenance costs of open line space lighting on the operation of open access railway network (not accounted for track section but accounted for network track section)	SAP-PM: 33210 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for reversing direction / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics

Portfolio of the 2020/21 timetable year - GYSEV Zrt. IM												
No	Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			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			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
19	K4		100			Operational and depreciation costs of open line space lighting on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures	SAP-PM: 33210 ÜZ(Á) SAP-AM: 5543(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for reversing direction / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics
20	K2/K4	10	90			Costs and expenditures related to personnel performing traffic control on stations exclusive of traffic control on lines outside of stations (traffic manager, switchman, exclusive of personnel carrying out shunting and train path technologist) as well as related costs	SAP-CO: 61106401(Á+V); 61116401(Á+V); 61117401(Á+V); 61118401(Á+V); 61120401(Á+V); 61121401(Á+V); 61121415(Á+V); 61122401(Á+V); 61128401(Á+V); 61128415(Á+V); 61129401(Á+V); 61131401(Á+V); 61141401(Á+V); 61151401(Á+V); 61161401(Á+V); 61161415(Á+V)	FSZ: 51; 521; 522; 53; 9	0000	number of use of track routes for reversing direction / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics
21	K4		100			Maintenance, operational costs and costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	SAP-CO: 61169302(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	0000	-	number of use of track routes for reversing direction / number of use of network track routes	VIHAR + provisional accounting statistics

Portfolio of the 2020/21 timetable year - GYSEV Zrt. IM											
No	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			SAP code and FSZ (Á=fixed cost; V=variable cost)				
22	K4		100			Authority charges	SAP-CO: 61169301(Á)	FSZ: 51	0000	number of use of track routes for reversing direction / number of use of network track routes	- VIHAR + provisional accounting statistics
					Use of stations by freight trains (Complex - Supplementary service)						
1					Maintenance costs of tracks of marshalling yards		SAP-PM: 13070 KARB(Á+V); 13080 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	4800-4999		
3					Operational and depreciation costs of tracks of marshalling yards, as well as related expenditures		SAP-PM: 13070 ÜZ(Á); 13080 ÜZ(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	4800-4999		
4					Maintenance costs of equipment, signalling and control equipment, track brakes, drag shoes belonging to tracks of marshalling yards, as well as equipment required to the operation and control thereof		SAP-PM: 13090 KARB(Á+V); 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V); 33210 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	4800-4999		
6					Operational and depreciation costs of equipment, signalling and control equipment, track brakes, drag shoes belonging to tracks of marshalling yards, as well as equipment required to the operation and control thereof, as well as related expenditures		SAP-PM: 13090 ÜZ(Á); 23050 ÜZ(Á); 23060 ÜZ(Á); 32040 ÜZ(Á); 33210 ÜZ(Á) SAP-AM: 5551(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	4800-4999		
7					Maintenance costs of substructures, superstructures, bridges, buildings and other structures of connecting railway lines		SAP-PM: 13079 KARB(Á+V); 13089 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	0000-9999		
9					Operational and depreciation costs of substructures, superstructures, bridges, buildings and other structures of connecting railway lines		SAP-PM: 13079 ÜZ(Á); 13089 ÜZ(Á) SAP-AM: 5529(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	0000-9999		
10					Maintenance costs of substructures, superstructures, bridges, buildings and other structures of the open access private railway network (inclusive of joining railway network providing connection to these structures)		SAP-PM: 13078 KARB(Á+V); 13088 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	0000-9999		
12					Operational and depreciation costs of substructures, superstructures, bridges, buildings and other structures of the open access private railway network (inclusive of joining railway network providing connection to these structures and exclusive of costs and expenditures arising on marshalling yards), as well as related expenditures		SAP-PM: 13078 ÜZ(Á); 13088 ÜZ(Á) SAP-AM: 5528(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	0000-9999		

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

Portfolio of the 2020/21 timetable year - GYSEV Zrt. IM												
No	Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			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			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
19					Project-related development costs							
20						Maintenance costs of the point switches in straight (main) running lines of stations	SAP-PM: 13082 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	4000-9999, excepting 4800-4999	number of use of track routes by freight trains at stations / number of use of running track routes of the network at stations	-	VIHAR + provisional accounting statistics
21						Operational and depreciation costs of the point switches in straight (main) running lines of stations as well as related expenditures	SAP-PM: 13082 ÜZ(Á) SAP-AM: 5522(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes by freight trains at stations / number of use of running track routes of the network at stations	-	VIHAR + provisional accounting statistics
22						Costs and expenditures related to patrol and safety services	SAP-CO: 61169601 (SZ)	FSZ: 51; 86; 9	0000	number of use of track routes by freight trains at stations / number of use of intermediate track routes of the network at stations		VIHAR + provisional accounting statistics
23						Maintenance costs of departure and arrival tracks on the operation of open access railway network (accounted for track section at station)	SAP-PM: 13073 KARB(Á+V); 13083 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	4000-9999, excepting 4800-4999	number of use of track routes by freight trains at stations / number of use of operational track routes of the network at stations	-	VIHAR + provisional accounting statistics
25						Operational and depreciation costs of departure and arrival tracks on the operation of open access railway network (accounted for track section at station), as well as related expenditures	SAP-PM: 13073 ÜZ(Á); 13083 ÜZ(Á) SAP-AM: 5523(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes by freight trains at stations / number of use of operational track routes of the network at stations	-	VIHAR + provisional accounting statistics
26						Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network accounted for the tracks of stations	SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	4000-9999, excepting 4800-4999	number of use of track routes by freight trains at stations / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics

Portfolio of the 2020/21 timetable year - GYSEV Zrt. IM												
No	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			SAP code and FSZ (Á=fixed cost; V=variable cost)					
28						Operational and depreciation costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network accounted for the tracks of stations, as well as related expenditures	SAP-PM: 23050 ÜZ(Á); 23060 ÜZ(Á); 32040 ÜZ(Á) SAP-AM: 5531(Á); 5532(Á); 5542(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes by freight trains at stations / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics
29						Maintenance, operational and depreciation costs of buildings and structures of traffic operations (exclusive of rooms for serving passengers), track maintenance buildings and TEB buildings and structures used by the infrastructure manager, falling on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures	SAP-PM: 13031(Á); 13032(Á); 33221(Á); 33222(Á) SAP-AM: 5561(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes by freight trains at stations / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics
30						Maintenance costs of open line space lighting on the operation of open access railway network (accounted for track section at station)	SAP-PM: 33210 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	4000-9999, excepting 4800-4999	number of use of track routes by freight trains at stations / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics
32						Operational and depreciation costs of open line space lighting on the operation of open access railway network (accounted for track section at station), as well as related expenditures - fixed cost	SAP-PM: 33210 ÜZ(Á) SAP-AM: 5543(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes by freight trains at stations / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics
33						Maintenance costs of side tracks (exclusive of tracks of marshalling yards, loading sidings, store sidings, scales, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) falling on the operation of the open access railway network, - variable cost component	SAP-PM: 13074 KARB(Á+V); 13084 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	0000-9999, excepting 4800-4999	number of use of track routes by freight trains at stations / number of use of shunting track routes of the network at stations	-	VIHAR + provisional accounting statistics

Portfolio of the 2020/21 timetable year - GYSEV Zrt. IM												
No	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			SAP code and FSZ (Á=fixed cost; V=variable cost)					
35						Operational and depreciation costs of side tracks (exclusive of tracks of marshalling yards, loading sidings, store sidings, scales, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) falling on the operation of the open access railway network, as well as related expenditures - fixed cost	SAP-PM: 13074 ÜZ(Á); 13084 ÜZ(Á) SAP-AM: 5524(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	0000-9999, excepting 4800-4999	number of use of track routes by freight trains at stations / number of use of shunting track routes of the network at stations	-	VIHAR + provisional accounting statistics
36						Maintenance costs of the substructure,superstructures and other structures on the operation of open access railway network (not accounted for track section but accounted for network track section), - variable cost component	SAP-PM: 13070 KARB(Á+V); 13080 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes by freight trains at stations / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics
38						Operational and depreciation costs of the substructure,superstructures and other structures on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost	SAP-PM: 13070 ÜZ(Á); 13080 ÜZ(Á) SAP-AM: 5511(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes by freight trains at stations / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics
39						Maintenance costs of departure and arrival tracks on the operation of open access railway network (not accounted for track section but accounted for network track section), - variable cost component	SAP-PM: 13073 KARB(Á+V); 13083 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes by freight trains at stations / number of use of operational track routes of the network at stations	-	VIHAR + provisional accounting statistics
41						Operational and depreciation costs of departure and arrival tracks on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost	SAP-PM: 13073 ÜZ(Á); 13083 ÜZ(Á) SAP-AM: 5523(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes by freight trains at stations / number of use of operational track routes of the network at stations	-	VIHAR + provisional accounting statistics

Portfolio of the 2020/21 timetable year - GYSEV Zrt. IM												
No	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			SAP code and FSZ (Á=fixed cost; V=variable cost)					
42						Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network (not accounted for track section but accounted for network track section), - variable cost component	SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes by freight trains at stations / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics
44						Operational and depreciation costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost	SAP-PM: 23050 ÜZ(Á); 23060 ÜZ(Á); 32040 ÜZ(Á) SAP-AM: 5500(Á); 5531(Á); 5532(Á); 5542(Á); 5562(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes by freight trains at stations / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics
45						Maintenance, operational and depreciation costs of buildings and structures of traffic operations (exclusive of rooms for serving passengers), track maintenance buildings and TEB buildings and structures used by the infrastructure manager, falling on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures - fixed cost	SAP-PM: 13031(Á); 13032(Á); 33221(Á); 33222(Á) SAP-AM: 5561(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes by freight trains at stations / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics
46						Maintenance costs of open line space lighting on the operation of open access railway network (not accounted for track section but accounted for network track section), - variable cost component	SAP-PM: 33210 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes by freight trains at stations / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics
48						Operational and depreciation costs of open line space lighting on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures - fixed cost	SAP-PM: 33210 ÜZ(Á) SAP-AM: 5543(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes by freight trains at stations / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics

Portfolio of the 2020/21 timetable year - GYSEV Zrt. IM												
No	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			SAP code and FSZ (Ä=fixed cost; V=variable cost)					
49						Costs and expenditures related to personnel performing traffic control on stations exclusive of traffic control on lines outside of stations (traffic manager, switchman, exclusive of personnel carrying out shunting and train path technologist) as well as related costs - variable cost component	SAP-CO: 61106401(Ä+V); 61116401(Ä+V); 61117401(Ä+V); 61118401(Ä+V); 61120401(Ä+V); 61121401(Ä+V); 61121415(Ä+V); 61122401(Ä+V); 61128401(Ä+V); 61128415(Ä+V); 61129401(Ä+V); 61131401(Ä+V); 61141401(Ä+V); 61151401(Ä+V); 61161401(Ä+V); 61161415(Ä+V)	FSZ: 51; 521; 522; 53; 9	0000	number of use of track routes by freight trains at stations / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics
51						Maintenance, operational costs and costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures - fixed cost	SAP-CO: 61169302(Ä)	FSZ: 51; 521; 522; 53; 55; 86; 9	0000	direct cost	number of use of track routes by freight trains at stations / number of use of network track routes	VIHAR + provisional accounting statistics
52						Authority charges - fixed cost	SAP-CO: 61169301(Ä)	FSZ: 51	0000	number of use of track routes by freight trains at stations / number of use of network track routes		VIHAR + provisional accounting statistics
Storage of vehicles (Access part of Supplementary service)												
1	K1/K3	60	40		Maintenance costs of station sidings for storage of rolling stock		SAP-PM: 13075 KARB(Ä+V); 13085 KARB(Ä+V)	FSZ: 51; 521; 522; 53; 9	4000-9999			
				100	Operational and depreciation costs of side tracks of stations used for the storage of vehicles, as well as related expenditures		SAP-PM: 13075 ÜZ(SZ); 13085 ÜZ(SZ) SAP-AM: 5525(SZ)	FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999			
2	K3		100		Project-related development costs							
3	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 (not accounted for track section but accounted for network track section), as well as related expenditures	SAP-PM: 13031(Ä); 13032(Ä); 33221(Ä); 33222(Ä) SAP-AM: 5561	FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track route for storage of vehicles/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics

Portfolio of the 2020/21 timetable year - GYSEV Zrt. IM												
No	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			SAP code and FSZ (Á=fixed cost; V=variable cost)					
5	K2/K4	60	40			Maintenance costs of side tracks (exclusive of tracks of marshalling yards, loading sidings, store sidings, scales, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) falling on the operation of the open access railway network	SAP-PM: 13074 KARB(Á+V); 13084 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	0000-9999, excepting 4800-4999	number of use of track route for storage of vehicles / number of use of shunting track routes of the network at stations	-	VIHAR + provisional accounting statistics
6	K4		100			Maintenance costs of side tracks (exclusive of tracks of marshalling yards, loading sidings, store sidings, scales, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) falling on the operation of the open access railway network	SAP-PM: 13074 KARB(Á+V); 13084 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	0000-9999, excepting 4800-4999	number of use of track route for storage of vehicles / number of use of shunting track routes of the network at stations	-	VIHAR + provisional accounting statistics
8	K2/K4	10	90			Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network (not accounted for track section but accounted for network track section)	SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V)	FSZ: 51; 521; 522; 53; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track route for storage of vehicles/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics
9	K4		100			Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network (not accounted for track section but accounted for network track section)	SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V)	FSZ: 51; 521; 522; 53; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track route for storage of vehicles/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics
11	K2/K4	10	90			Costs and expenditures related to personnel performing traffic control on stations exclusive of traffic control on lines outside of stations (traffic manager, switchman, exclusive of personnel carrying out shunting and train path technologist) as well as related costs	SAP-CO: 61106401(Á+V); 61116401(Á+V); 61117401(Á+V); 61118401(Á+V); 61120401(Á+V); 61121401(Á+V); 61121415(Á+V); 61122401(Á+V); 61128401(Á+V); 61128415(Á+V); 61129401(Á+V); 61131401(Á+V); 61141401(Á+V); 61151401(Á+V); 61161401(Á+V); 61161415(Á+V)	FSZ: 51; 521; 522; 53; 9	0000	number of use of track route for storage of vehicles/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics

Portfolio of the 2020/21 timetable year - GYSEV Zrt. IM												
No	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			SAP code and FSZ (Á=fixed cost; V=variable cost)					
12	K2/K4	60	40			Costs and expenditures related to personnel performing traffic control on stations exclusive of traffic control on lines outside of stations (traffic manager, switchman, exclusive of personnel carrying out shunting and train path technologist) as well as related costs	SAP-CO: 61106401(Á+V); 61116401(Á+V); 61117401(Á+V); 61118401(Á+V); 61120401(Á+V); 61121401(Á+V); 61121415(Á+V); 61122401(Á+V); 61128401(Á+V); 61128415(Á+V); 61129401(Á+V); 61131401(Á+V); 61141401(Á+V); 61151401(Á+V); 61161401(Á+V); 61161415(Á+V)	FSZ: 51; 521; 522; 53; 9	0000	number of use of track route for storage of vehicles/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics
14	K4		100			Maintenance costs of the substructure,superstructures and other structures on the operation of open access railway network (not accounted for track section but accounted for network track section)	SAP-PM: 13070 KARB(Á+V); 13080 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track route for storage of vehicles/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics
16	K2/K4	10	90			Maintenance costs of open line space lighting on the operation of open access railway network (not accounted for track section but accounted for network track section)	SAP-PM: 33210 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track route for storage of vehicles / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics
17	K4		100			Maintenance costs of open line space lighting on the operation of open access railway network (not accounted for track section but accounted for network track section),	SAP-PM: 33210 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track route for storage of vehicles / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics
19	K2/K4	10	90			Maintenance costs of open line space lighting on the operation of open access railway network (accounted for track section at station)	SAP-PM: 33210 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	4000-9999, excepting 4800-4999	number of use of track route for storage of vehicles / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics

Portfolio of the 2020/21 timetable year - GYSEV Zrt. IM												
No	Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			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			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
20	K4		100			Maintenance costs of open line space lighting on the operation of open access railway network (accounted for track section at station)	SAP-PM: 33210 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	4000-9999, excepting 4800-4999	number of use of track route for storage of vehicles / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics
22	K4		100			Maintenance, operational costs and costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	SAP-CO: 61169302(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	0000	direct cost	number of use of track route for storage of vehicles / number of use of network track routes	VIHAR + provisional accounting statistics
23	K4		100			Authority charges	SAP-CO: 61169301(Á)	FSZ: 51	0000	number of use of track route for storage of vehicles / number of use of network track routes	-	VIHAR + provisional accounting statistics
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, falling on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures	SAP-PM: 13031(Á); 13032(Á); 33221(Á); 33222(Á) SAP-AM: 5561(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track route for storage of vehicles/number of use of running track routes of the network		VIHAR + provisional accounting statistics
25	K2/K4	10	90			Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network accounted for the tracks of stations	SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	4000-9999, excepting 4800-4999	number of use of track route for storage of vehicles/number of use of running track routes of the network		VIHAR + provisional accounting statistics

Portfolio of the 2020/21 timetable year - GYSEV Zrt. IM												
No	Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			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			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
26	K4		100			Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network accounted for the tracks of stations	SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	4000-9999, excepting 4800-4999	number of use of track route for storage of vehicles/number of use of running track routes of the network		VIHAR + provisional accounting statistics
28				100		Costs and expenditures related to patrol and safety services	SAP-CO: 61169601 (SZ) 86; 9 FSZ: 51;		0000	number of use of track route for storage of vehicles / number of use of intermediate track routes of the network at stations		VIHAR + provisional accounting statistics

Portfolio of the 2020/21 timetable year - GYSEV Zrt. IM												
No	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			SAP code and FSZ (Á=fixed cost; V=variable cost)					
Use of wagon weigh bridges (scales) (Complex - Supplementary service)												
1	K1/K3	60	40		Maintenance costs of tracks used at wagon weigh bridges		SAP-PM: 13076 KARB(Á+V); 13086 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	0000-9999			
2				100	Operational and depreciation costs of tracks used at wagon weigh bridges, as well as related expenditures		SAP-PM: 13076 ÜZ(SZ); 13086 ÜZ(SZ) SAP-AM: 5526(SZ)	FSZ: 51; 521; 522; 53; 55; 86; 9	0000-9999			
3				100	Maintenance, operational costs and costs of depreciation of facilities and buildings connected to wagon weigh bridges, as well as related expenditures		SAP-CO: 61169115(SZ) SAP-AM: 5566	FSZ: 51; 521; 522; 53; 55; 86	4000-9999			
4				100	Maintenance and operational costs, costs of depreciation of wagon weigh bridges (scales)		SAP-PM: 30193(SZ) SAP-AM: 5526 5568(SZ)	FSZ: 51; 55; 86 521; 522; 53; 9	4000-9999			
5	K3		100		Project-related development costs							
6	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 (not accounted for track section but accounted for network track section), as well as related expenditures	SAP-PM: 13031(Á); 13032(Á); 33221(Á); 33222(Á) SAP-AM: 5561	FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for access to wagon weigh bridges / number of use of running track routes of the network		VIHAR + provisional accounting statistics
7	K2/K4	10	90			Maintenance costs of open line space lighting on the operation of open access railway network (not accounted for track section but accounted for network track section)	SAP-PM: 33210 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for access to wagon weigh bridges / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics
8	K4		100			Operational and depreciation costs of open line space lighting on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures	SAP-PM: 33210 ÜZ(Á) SAP-AM: 5543(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for access to wagon weigh bridges / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics

Portfolio of the 2020/21 timetable year - GYSEV Zrt. IM											
No	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			SAP code and FSZ (Á=fixed cost; V=variable cost)				
9	K2/K4	10	90			Maintenance costs of open line space lighting on the operation of open access railway network (accounted for track section at station)	SAP-PM: 33210 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	4000-9999, excepting 4800-4999	-	VIHAR + provisional accounting statistics
10	K4		100			Operational and depreciation costs of open line space lighting on the operation of open access railway network (accounted for track section at station), as well as related expenditures	SAP-PM: 33210 ÜZ(Á) SAP-AM: 5543(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	-	VIHAR + provisional accounting statistics
11	K2/K4	10	90			Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network accounted for the tracks of stations	SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	4000-9999, excepting 4800-4999	-	VIHAR + provisional accounting statistics
12	K4		100			Operational and depreciation costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network accounted for the tracks of stations, as well as related expenditures	SAP-PM: 23050 ÜZ(Á); 23060 ÜZ(Á); 32040 ÜZ(Á) SAP-AM: 5531(Á); 5532(Á); 5542(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	-	VIHAR + provisional accounting statistics
13	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, falling on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures	SAP-PM: 13031(Á); 13032(Á); 33221(Á); 33222(Á) SAP-AM: 5561(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	-	VIHAR + provisional accounting statistics

Portfolio of the 2020/21 timetable year - GYSEV Zrt. IM											
No	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			SAP code and FSZ (Á=fixed cost; V=variable cost)				
14	K2/K4	60	40			Maintenance costs of side tracks (exclusive of tracks of marshalling yards, loading sidings, store sidings, scales, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) falling on the operation of the open access railway network	SAP-PM: 13074 KARB(Á+V); 13084 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	0000 4000-9999, excepting 4800-4999	-	VIHAR + provisional accounting statistics
15	K4		100			Operational and depreciation costs of side tracks (exclusive of tracks of marshalling yards, loading sidings, store sidings, scales, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) falling on the operation of the open access railway network, as well as related expenditures	SAP-PM: 13074 ÜZ(Á); 13084 ÜZ(Á) SAP-AM: 5524(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	-	VIHAR + provisional accounting statistics
16	K2/K4	60	40			Maintenance costs of the substructure,superstructures and other structures on the operation of open access railway network (not accounted for track section but accounted for network track section)	SAP-PM: 13070 KARB(Á+V); 13080 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	-	VIHAR + provisional accounting statistics
17	K4		100			Operational and depreciation costs of the substructure,superstructures and other structures on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures	SAP-PM: 13070 ÜZ(Á); 13080 ÜZ(Á) SAP-AM: 5511(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	-	VIHAR + provisional accounting statistics
18	K2/K4	10	90			Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network (not accounted for track section but accounted for network track section)	SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	-	VIHAR + provisional accounting statistics

Portfolio of the 2020/21 timetable year - GYSEV Zrt. IM													
No	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			SAP code and FSZ (Á=fixed cost; V=variable cost)						
19	K4		100			Operational and depreciation costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures	SAP-PM: 23050 ÜZ(Á); 23060 ÜZ(Á); 32040 ÜZ(Á) SAP-AM: 5500(Á); 5531(Á); 5532(Á); 5542(Á); 5562(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes for access to wagon weigh bridges / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	
20	K2/K4	10	90			Costs and expenditures related to personnel performing traffic control on stations exclusive of traffic control on lines outside of stations (traffic manager, switchman, exclusive of personnel carrying out shunting and train path technologist) as well as related costs	SAP-CO: 61106401(Á+V); 61116401(Á+V); 61117401(Á+V); 61118401(Á+V); 61120401(Á+V); 61121401(Á+V); 61121415(Á+V); 61122401(Á+V); 61128401(Á+V); 61128415(Á+V); 61129401(Á+V); 61131401(Á+V); 61141401(Á+V); 61151401(Á+V); 61161401(Á+V); 61161415(Á+V)	FSZ: 51; 521; 522; 53; 9	0000	number of use of track routes for access to wagon weigh bridges / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	
21	K4		100			Maintenance, operational costs and costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	SAP-CO: 61169302(Á)	FSZ: 51; 521; 522; 53; 55;86; 9	0000	direct cost	number of use of track routes for access to wagon weigh bridges / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics
22	K4		100			Authority charges	SAP-CO: 61169301(Á)	FSZ: 51	0000	number of use of track routes for access to wagon weigh bridges / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	
23				100		Costs and expenditures related to patrol and safety services	SAP-CO: 61169601 (SZ)	FSZ:51;86; 9	0000	number of use of track routes for access to wagon weigh bridges / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics	

Portfolio of the 2020/21 timetable year - GYSEV Zrt. IM												
No	Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			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			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
Access to refuelling facilities (Complex- Supplementary service)												
1	K1/K3	60	40		Maintenance costs of tracks used at refuelling facilities		SAP-PM: 13077 KARB(Á+V); 13087 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	0000-9999			
2	K3			100	Operational and depreciation costs of tracks used at refuelling facilities, as well as related expenditures		SAP-PM: 13077 ÜZ(Á); 13087 ÜZ(Á) SAP-AM: 5527(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	0000-9999			
3				100	Costs in connection with procurement and transmission of diesel fuel, as well as related expenditures		SAP-CO: 61169113(SZ)	FSZ: 51; 521; 522; 53; 86	0000			
4				100	Operational and depreciation costs in connection with procurement and transmission of diesel fuel, as well as related expenditures		SAP-PM: 30192 (SZ) SAP-AM: 5564 (SZ)	FSZ: 51; 521; 522; 53; 55; 86	0000			
5				100	Maintenance, operational costs and costs of depreciation of facilities and buildings connected to refuelling facilities, as well as related expenditures		SAP-CO: 61169114(SZ) SAP-AM: 5567(SZ)	FSZ: 51; 521; 522; 53; 55; 86	0000-9999			
6			100		Project-related development costs							
7	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 (not accounted for track section but accounted for network track section), as well as related expenditures		SAP-PM: 13031(Á); 13032(Á); 33221(Á); 33222(Á) SAP-AM: 5561(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes connected to access of refuelling facilities/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics

Portfolio of the 2020/21 timetable year - GYSEV Zrt. IM												
No	Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			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			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
8	K2/K4	60	40			Maintenance costs of side tracks (exclusive of tracks of marshalling yards, loading sidings, store sidings, scales, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) falling on the operation of the open access railway network	SAP-PM: 13074 KARB(Á+V); 13084 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	0000-9999, excepting 4800-4999	number of use of track routes connected to access of refuelling facilities/number of use of shunting track routes of the network at stations	-	VIHAR + provisional accounting statistics
9	K4		100			Operational and depreciation costs of side tracks (exclusive of tracks of marshalling yards, loading sidings, store sidings, scales, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) falling on the operation of the open access railway network, as well as related expenditures	SAP-PM: 13074 ÜZ(Á); 13084 ÜZ(Á) SAP-AM: 5524(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	0000-9999, excepting 4800-4999	number of use of track routes connected to access of refuelling facilities/number of use of shunting track routes of the network at stations	-	VIHAR + provisional accounting statistics

Portfolio of the 2020/21 timetable year - GYSEV Zrt. IM

No	Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			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			SAP code and FSZ (Ä=fixed cost; V=variable cost)	Track section				
10	K2/K4	10	90			Maintenance costs of open line space lighting on the operation of open access railway network (not accounted for track section but accounted for network track section)	SAP-PM: 33210 KARB(Ä+V)	FSZ: 51; 521; 522; 53; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes connected to access of refuelling facilities/number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics
11	K4		100			Operational and depreciation costs of open line space lighting on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures	SAP-PM: 33210 ÜZ(Ä) SAP-AM: 5543(Ä)	FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes connected to access of refuelling facilities/number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics

Portfolio of the 2020/21 timetable year - GYSEV Zrt. IM												
No	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			SAP code and FSZ (Á=fixed cost; V=variable cost)					
12	K2/K4	10	90			Maintenance costs of open line space lighting on the operation of open access railway network (accounted for track section at station)	SAP-PM: 33210 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	4000-9999, excepting 4800-4999	number of use of track routes connected to access of refuelling facilities/number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics
13	K4		100			Operational and depreciation costs of open line space lighting on the operation of open access railway network (accounted for track section at station), as well as related expenditures	SAP-PM: 33210 ÜZ(Á) SAP-AM: 5543(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes connected to access of refuelling facilities/number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics
14	K2/K4	10	90			Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network accounted for the tracks of stations	SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	4000-9999, excepting 4800-4999	number of use of track routes connected to access of refuelling facilities/number of use of running track routes of the network		VIHAR + provisional accounting statistics
15	K4		100			Operational and depreciation costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network accounted for the tracks of stations, as well as related expenditures	SAP-PM: 23050 ÜZ(Á); 23060 ÜZ(Á); 32040 ÜZ(Á) SAP-AM: 5531(Á); 5532(Á); 5542(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes connected to access of refuelling facilities/number of use of running track routes of the network		VIHAR + provisional accounting statistics

Portfolio of the 2020/21 timetable year - GYSEV Zrt. IM												
No	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			SAP code and FSZ (Á=fixed cost; V=variable cost)					
16	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, falling on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures	SAP-PM: 13031(Á); 13032(Á); 33221(Á); 33222(Á) SAP-AM: 5561(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes connected to access of refuelling facilities/number of use of running track routes of the network		VIHAR + provisional accounting statistics
17	K2/K4	10	90			Maintenance costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network (not accounted for track section but accounted for network track section)	SAP-PM: 23050 KARB(Á+V); 23060 KARB(Á+V); 32040 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes connected to access of refuelling facilities/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics
18	K4		100			Operational and depreciation costs of TEB used by infrastructure manager and point heater equipment on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures	SAP-PM: 23050 ÜZ(Á); 23060 ÜZ(Á); 32040 ÜZ(Á) SAP-AM: 5500(Á); 5531(Á); 5532(Á); 5542(Á); 5562(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes connected to access of refuelling facilities/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics
19	K2/K4	10	90			Costs and expenditures related to personnel performing traffic control on stations exclusive of traffic control on lines outside of stations (traffic manager, switchman, exclusive of personnel carrying out shunting and train path technologist) as well as related costs	SAP-CO: 61106401(Á+V); 61116401(Á+V); 61117401(Á+V); 61118401(Á+V); 61120401(Á+V); 61121401(Á+V); 61121415(Á+V); 61122401(Á+V); 61128401(Á+V); 61128415(Á+V); 61129401(Á+V); 61131401(Á+V); 61141401(Á+V); 61151401(Á+V); 61161401(Á+V); 61161415(Á+V)	FSZ: 51; 521; 522; 53; 9	0000	number of use of track routes connected to access of refuelling facilities/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics

Portfolio of the 2020/21 timetable year - GYSEV Zrt. IM												
No	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			SAP code and FSZ (Á=fixed cost; V=variable cost)					
20	K2/K4	60	40			Maintenance costs of the substructure,superstructures and other structures on the operation of open access railway network (not accounted for track section but accounted for network track section)	SAP-PM: 13070 KARB(Á+V); 13080 KARB(Á+V)	FSZ: 51; 521; 522; 53; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes connected to access of refuelling facilities/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics
21	K4		100			Operational and depreciation costs of the substructure,superstructures and other structures on the operation of open access railway network (not accounted for track section but accounted for network track section), as well as related expenditures	SAP-PM: 13070 ÜZ(Á); 13080 ÜZ(Á) SAP-AM: 5511(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	0000, 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900	number of use of track routes connected to access of refuelling facilities/number of use of running track routes of the network	-	VIHAR + provisional accounting statistics
22	K4		100			Maintenance, operational costs and costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	SAP-CO: 61169302(Á)	FSZ: 51; 521; 522; 53; 55; 86; 9	0000	direct cost	number of use of track routes connected to access of refuelling facilities/number of use of network track routes	VIHAR + provisional accounting statistics

Portfolio of the 2020/21 timetable year - GYSEV Zrt. IM												
No	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			SAP code and FSZ (Å=fixed cost; V=variable cost)					
23	K4		100			Authority charges	SAP-CO: 61169301(Å)	FSZ: 51	0000	number of use of track routes connected to access of refuelling facilities/number of use of network track routes	-	VIHAR + provisional accounting statistics
24				100		Costs and expenditures related to patrol and safety services	SAP-CO: 61169601 (SZ)	FSZ: 51;86; 9	0000	number of use of track routes connected to access of refuelling facilities/number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics
					Ensuring of shunting staff (for passenger trains) (Supply part of supplementary service)							
1				100	Costs and expenditures related to shunting staff ensured by the infrastructure manager to shunt passenger coaches on special request of the railway undertaking		SAP-CO: 61121403; 61131403; 61141403; 61151403; 61161403	FSZ: 51; 521; 522; 53; 55; 86	4000-9999	-	-	-
2				100	Project-related development costs							
3				100		Maintenance and operational costs, costs of depreciation of the performance accounting system(s) of the infrastructure manager, as well as related expenditures	SAP-CO: 61169302	FSZ: 51; 521; 522; 53; 55; 9	0000	direct cost	-	-
					Ensuring of shunting staff (for freight and loco trains) (Supply part of supplementary service)							
1				100	Costs and expenditures related to shunting staff ensured by the infrastructure manager to shunt freight wagons on special request of the railway undertaking		SAP-CO: 61121403; 61131403; 61141403; 61151403; 61161403	FSZ: 51; 521; 522; 53; 55; 86	4000-9999	-	-	-
2				100	Project-related development costs - fixed cost							
3				100		Maintenance and operational costs, costs of depreciation of the performance accounting system(s) of the infrastructure manager, as well as related expenditures	SAP-CO: 61169302	FSZ: 51; 521; 522; 53; 55;86; 9	0000	direct cost	-	-

Portfolio of the 2020/21 timetable year - GYSEV Zrt. IM												
No	Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system		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			SAP code and FSZ (Ã=fixed cost; V=variable cost)					Track section
					Availability of shunting staff (for passenger trains) (Supply part of supplementary service)							
1				100	Costs and expenditures related to shunting staff ensured by the infrastructure manager to shunt passenger coaches on special request of the railway undertaking		SAP-CO: 61121403; 61131403; 61141403; 61151403; 61161403	FSZ: 51; 52; 521; 522; 53; 55; 86	4000-9999	-	-	-
2				100	Project-related development costs - fixed cost							
3				100		Maintenance and operational costs, costs of depreciation of the performance accounting system(s) of the infrastructure manager, as well as related expenditures	SAP-CO: 61169302	FSZ: 51; 521; 522; 53; 55; 86; 9	0000	direct cost		
					Availability of shunting staff (for freight and loco trains) (Supply part of supplementary service)							
1				100	Costs and expenditures related to shunting staff ensured by the infrastructure manager to shunt freight wagons on special request of the railway undertaking		SAP-CO: 61121403; 61131403; 61141403; 61151403; 61161403	FSZ: 51; 52; 55; 86	4000-9999	-	-	-
2				100	Project-related development costs - fixed cost							
3				100		Maintenance and operational costs, costs of depreciation of the performance accounting system(s) of the infrastructure manager, as well as related expenditures	SAP-CO: 61169302	FSZ: 51; 521; 522; 53; 55; 86; 9	0000	direct cost		
					Ensuring of traction unit for shunting (of passenger trains) (Supply part of supplementary 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		SAP-CO: 61169501	FSZ: 51	0000	-	-	-
2				100	Rental, maintenance and operational costs of locomotives performing this function hired from third party, as well as related expenditures		SAP-CO: 61169501	FSZ: 51	0000	-	-	-
3				100	Costs and expenditures related to locomotive personnel operating traction locomotives		SAP-CO: 61169501	FSZ: 51	0000	-	-	-
4				100	Project-related development costs - fixed cost							

Portfolio of the 2020/21 timetable year - GYSEV Zrt. IM												
No	Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			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			SAP code and FSZ (Ã=fixed cost; V=variable cost)	Track section				
5				100		Maintenance and operational costs, costs of depreciation of the performance accounting system(s) of the infrastructure manager, as well as related expenditures	SAP-CO: 61169302	FSZ: 51; 521; 522; 53; 55; 86; 9	0000	Direct cost	-	-
					Ensuring of traction unit for shunting (of freight and loco trains) (Supply part of supplementary 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		SAP-CO: 61169502	FSZ: 51	0000	-	-	-
2				100	Rental, maintenance and operational costs of locomotives performing this function hired from third party, as well as related expenditures		SAP-CO: 61169502	FSZ: 51	0000	-	-	-
3				100	Costs and expenditures related to locomotive personnel operating traction locomotives		SAP-CO: 61169502	FSZ: 51	0000	-	-	-
4				100	Project-related development costs - fixed cost							
5				100		Maintenance and operational costs, costs of depreciation of the performance accounting system(s) of the infrastructure manager, as well as related expenditures	SAP-CO: 61169302	FSZ: 51; 521; 522; 53; 55; 86; 9	0000	direct cost	-	-

Portfolio of the 2020/21 timetable year - GYSEV Zrt. IM												
No	Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			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			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
					Availability of traction unit for shunting (of passenger trains) (Supply part of supplementary 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	SAP-CO: 61169501	FSZ: 51	0000	-	-	-	
2				100	Rental, maintenance and operational costs of locomotives performing this function hired from third party, as well as related expenditures	SAP-CO: 61169501	FSZ: 51	0000	-	-	-	
3				100	Costs and expenditures related to locomotive personnel operating traction locomotives	SAP-CO: 61169501	FSZ: 51	0000	-	-	-	
4				100	Project-related development costs - fixed cost							
5				100		Maintenance and operational costs, costs of depreciation of the performance accounting system(s) of the infrastructure manager, as well as related expenditures	SAP-CO: 61169302	FSZ: 51; 521; 522; 53; 55; 86; 9	0000	direct cost	-	-
					Availability of traction unit for shunting (of freight and loco trains) (Supply part of supplementary 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	SAP-CO: 61169502	FSZ: 51	0000	-	-	-	
2				100	Rental, maintenance and operational costs of locomotives performing this function hired from third party, as well as related expenditures	SAP-CO: 61169502	FSZ: 51	0000	-	-	-	
3				100	Costs and expenditures related to locomotive personnel operating traction locomotives	SAP-CO: 61169502	FSZ: 51	0000	-	-	-	
4				100	Project-related development costs - fixed cost							
5				100		Maintenance and operational costs, costs of depreciation of the performance accounting system(s) of the infrastructure manager, as well as related expenditures	SAP-CO: 61169302	FSZ: 51; 521; 522; 53; 55; 86; 9	0000	direct cost	-	-

Portfolio of the 2020/21 timetable year - GYSEV Zrt. IM												
No	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			SAP code and FSZ (Ã=fixed cost; V=variable cost)					
					Ensuring of fuel for traction (Supply part of supplementary service)							
1				100	Procurement costs of diesel fuel transmitted to railway undertakings for traction		SAP-CO: 664401;664701	FSZ: 51; 521; 522; 53; 55; 81	0000	-	-	-
					Ensuring of water for water supply (Supply part of supplementary service)							
1				100	Procurement costs of water transmitted to railway undertakings for water supply		SAP-CO: 61169311	FSZ: 51	0000	-	-	-
2				100	Costs related to procurement and transmission of water		SAP-CO: 61169311	FSZ: 521; 522; 53;	0000	-	-	-
3				100	Operational costs of installed equipments of the infrastructure manager for water supply of passenger trains accounted for stations and network sections		SAP-CO: 61169310 SAP-AM: 5514	FSZ: 521; 522; 53;	4000-9999	-	-	
					Train arrangement (Supply part of supplementary service)							
1				100	Maintenance and operational costs, costs of depreciation of equipments related to performing of outdoor train data registration activity, as well as related expenses		SAP-CO: 61121416; 61131416; 61151416; 61161416 SAP-AM: 5563	FSZ: 51; 55; 86	4000-9999	-	-	-
2				100	Costs and expenditures related to employees of the infrastructure manager carrying out outdoor train data registration activity		SAP-CO: 61121416; 61131416; 61151416; 61161416	FSZ: 521; 522; 53;	4000-9999	-	-	-
3				100	Project-related development costs - fixed cost							
4				100		Maintenance and operational costs, costs of depreciation of the performance accounting system(s) of the infrastructure manager, as well as related expenditures	SAP-CO: 61169302	FSZ: 51; 521; 522; 53; 55; 86; 9	0000	direct cost	-	-
					Ensuring of traction current (Additional service)							
					1. Ensuring of traction current - transmitted electric energy							
1					Procurement costs of electric energy transmitted to railway undertakings for traction (exclusive of costs of energy consumption by railway vehicles and equipments operated by the infrastructure manager)		SAP-CO: 664601	FSZ: 51; 81	0000	-	-	-
					2. Ensuring of traction current - System-use, transmitted service							
1					Cost of the system-use incurred in connection with traction current transmitted to railway undertakings and in connection with network loss related to traction current		SAP-CO: 664601	FSZ: 51; 81	0000	-	-	-
					3. Ensuring of traction current - Network loss							

Portfolio of the 2020/21 timetable year - GYSEV Zrt. IM												
No	Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			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			SAP code and FSZ (Á=fixed cost; V=variable cost)	Track section				
1					Cost of the network loss emerged in connection with traction current transmitted to railway undertakings		SAP-CO: 664601	FSZ: 51; 81	0000	-	-	-
					4. Ensuring of traction current - Energy tax							
1					Cost of energy tax incurred in connection with traction current transmitted to railway undertakings for use and in connection with network loss of traction current		SAP-CO: 664601	FSZ: 51; 81	0000	-	-	-

Portfolio of the 2020/21 timetable year - GYSEV Zrt. IM												
No	Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			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			SAP code and FSZ (A=fixed cost; V=variable cost)	Track section				
					5. Ensuring of traction current - Finances in correspondence with Vet							
1					Costs of finances in accordance with Paragraph 147 of Vet (Electric Energy Law) relating to traction current transmitted to railway undertakings for use and relating to the network loss of traction current	SAP-CO: 664601	FSZ: 51; 81	0000	-	-	-	
					Ensuring electric energy for other than traction purposes (for preheating, precooling) (Additional service)							
					1. Ensuring of electric energy used for other than traction purposes (for preheating, precooling) - transmitted electric energy							
1					Procurement costs of electric energy transmitted to railway undertakings for other than traction purposes (for preheating, precooling)	SAP-CO: 664601	FSZ: 51; 81	0000	-	-	-	
					2. Ensuring of electric energy used for other than traction purposes (for preheating, precooling) - System-use							
1					Cost of the use of the system resulted in connection with the use of electric energy transmitted to railway undertakings for other than traction purposes (preheating, precooling) and with network loss of electric energy	SAP-CO: 664601	FSZ: 51; 81	0000	-	-	-	

Portfolio of the 2020/21 timetable year - GYSEV Zrt. IM

No	Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system		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			SAP code and FSZ (Å=fixed cost; V=variable cost)	Track section			
					3. Ensuring of electric energy used for other than traction purposes (for preheating, precooling) - Network loss						
1					Cost of the network loss resulted in connection with the use of electric energy transmitted to railway undertakings for other than traction purposes (preheating, precooling)	SAP-CO: 664601	FSZ: 51; 81	0000	-	-	-
					4. Ensuring of electric energy used for other than traction purposes (for preheating, precooling) - Energy tax						
1					Costs of energy tax incurred in connection with electric energy transmitted to railway undertakings for other than traction purposes and in connection with network loss related to electric energy used for other than traction purposes	SAP-CO: 664601	FSZ: 51; 81	0000	-	-	-
					5. Ensuring of electric energy used for other than traction purposes (for preheating, precooling) - Finances in correspondence with Vet						
1					Cost of finances in accordance with Paragraph 147 of Vet (Electric Energy Law) incurred in connection with electric energy transmitted to railway undertakings for other than traction purposes and in connection with network loss related to electric energy used for other than traction purposes	SAP-CO: 664601	FSZ: 51; 81	0000	-	-	-

Portfolio of the 2020/21 timetable year - GYSEV Zrt. IM												
No	Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			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			SAP code and FSZ (Ã=fixed cost; V=variable cost)		Track section			
					Technical inspection of railway vehicles (Ancillary service)							
1					Maintenance and operational costs, costs of depreciation of equipments for technical inspection of rail rolling stock, as well as related expenditures		SAP-CO: 61169143	FSZ: 51	0000	-	-	-
2					Costs and expenditures connected to employees carrying out technical inspection of rail rolling stock, as well as related expenses		SAP-CO: 61169143	FSZ: 51	0000	-	-	-
3					Project-related development costs - fixed cost							
4						Maintenance and operational costs, costs of depreciation of the performance accounting system(s) of the infrastructure manager, as well as related expenditures	SAP-CO: 61169302	FSZ: 51; 521; 522; 53; 55; 86; 9	0000	direct cost	-	-
					Ticketing and reckoning activity (Ancillary service)							
1					Costs and expenditures related to employees of the ticketing and reckoning activity		SAP-CO: 61169131	FSZ: 51	0000	-	-	-
2						Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	SAP-CO: 61169302	FSZ: 51; 521; 522; 53; 55; 86; 9	0000	direct cost	-	-