

Portfolio of the 2023/24 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)	Ledger numbers	Track section			
Ensuring of train path (Basic service)												
1	C1/C3	10	90		Invoiced cost of the Rail Capacity Allocation Body (VPE)		SAP-CO: 61169307 (Á+V)	51	0000			
2	C1	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)	51; 521; 522; 53	0000			
3	C3		100		Project-related development costs connected to cost groups							
4	C4		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)	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	C4		100			Authority charges	SAP-CO: 61169301(Á)	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	C1/C3	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)	51; 521; 522; 53; 9	1000-3999, excepting 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900			
2	C3		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)	55	1000-3999, excepting 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900			
3	C1/C3	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)	51; 521; 522; 53; 9	4000-9999, excepting 4800-4999			
4	C3		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)	55	4000-9999, excepting 4800-4999			
5			100		Project-related development costs							
6	C2	100				Maintenance costs of the point switches in straight (main) running lines of stations	SAP-PM: 13082 KARB(Á+V)	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

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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)	Ledger numbers	Track section			
7	C4		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)	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	C2/C4	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)	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	C4		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)	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
Running of trains - train km proportionate part of charge (Basic service)												
1	C1/C3	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)	51; 521; 522; 53; 9	1000-3999, excepting 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900			
2	C3		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)	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	C1/C3	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)	51; 521; 522; 53; 9	1000-3999, excepting 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900			
4	C3		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)	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)	Ledger numbers	Track section			
5	C1/C3	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	51; 521; 522; 53; 9	1000-3999, excepting 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900			
6	C3		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	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	C1/C3	10	90		Maintenance costs of open line space lighting		SAP-PM: 33210 KARB (Á+V)	51; 521; 522; 53; 9	1000-3999, excepting 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900			
8	C3		100		Operational and depreciation costs of open line space lighting as well as related expenditures		SAP-PM: 33210 ÜZ(Á) SAP-AM: 5543(Á)	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	C1/C3	20	80		Costs of track supervision (and within it inspection of line)		SAP-PM: 13010(Á+V)	51; 521; 522; 53; 9	0000-9999			
10	C1/C3	10	90		Costs related to employees working for line control		SAP-CO: 61169308(Á+V); 61169401(Á+V)	51; 521; 522; 53; 9	0000			
11	C3		100		Depreciation costs related to employees working for line control		SAP-CO: 61169308(Á); 61169401(Á)	55	0000			
12	C1	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)	51; 521; 522; 53; 86; 9	0000			
13	C3		100		Project-related development costs							
14	C3		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)	51; 521; 522; 53; 86; 9	0000			
15	C2/C4	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)	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	C4		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	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 service			SAP code and FSZ (Á=fixed cost; V=variable cost)	Ledger numbers	Track section			
17	C4		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)	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
18	C4		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)	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	C2/C4	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)	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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		Variable costs	Fixed costs	Cost related to the supply part of service			SAP code and FSZ (Á=fixed cost; V=variable cost)	Ledger numbers	Track section			
20	C4		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	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	C2/C4	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)	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 (A=fixed cost; V=variable cost)	Ledger numbers	Track section			
22	C4		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(A) FSZ: 51; 521; 522; 53; 55; 86; 9	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	C4		100			Authority charges	SAP-CO: 61169301(A) FSZ: 51	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	C1	100				Maintenance costs of overhead contact wire accounted for the open line railway section	SAP-PM: 30110 KARB(V);	51; 521; 522; 53; 9	1000-3999, excepting 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900			
2	C3		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(A)	51; 521; 522; 53; 86; 9	1000-3999, excepting 1100, 1200, 1300, 1600, 1700, 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900			
3	C3		100			Operational and depreciation costs of heavy current equipment used to the overhead wire system, as well as related expenditures	SAP-PM: 30130 ÜZ(A); 30140 ÜZ(A); 30160 ÜZ(A); 32030 ÜZ(A); 33150 ÜZ(A); 33200 ÜZ(A); 33230 ÜZ(A); 33260 ÜZ(A); 33270 ÜZ(A) SAP-AM: 5541(A); 5544(A)	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	C1	100				Maintenance costs of overhead contact wire accounted for the tracks of stations	SAP-PM: 30110 KARB(V);	51; 521; 522; 53; 9	4000-9999			
5	C3		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(A)	51; 521; 522; 53; 55; 86; 9	4000-9999			
6	C3		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(A); 30140 ÜZ(A); 30160 ÜZ(A); 32030 ÜZ(A); 33150 ÜZ(A); 33200 ÜZ(A); 33230 ÜZ(A); 33260 ÜZ(A); 33270 ÜZ(A) SAP-AM: 5541(A); 5544(A)	51; 521; 522; 53; 55; 86; 9	4000-9999			
7	C1	100				Maintenance costs of overhead contact wire (not accounted for track section but accounted for network track section)	SAP-PM: 30110 KARB(V);	51; 521; 522; 53; 9	0000; 1100; 1200; 1300; 1600; 1700; 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900			
8	C3		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(A)	51; 521; 522; 53; 55; 86; 9	0000; 1100; 1200; 1300; 1600; 1700; 1900, 2000, 2200, 2300, 2400, 2500, 2600, 2700, 2900			
9	C3		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(A); 30140 ÜZ(A); 30160 ÜZ(A); 32030 ÜZ(A); 33150 ÜZ(A); 33200 ÜZ(A); 33230 ÜZ(A); 33260 ÜZ(A); 33270 ÜZ(A) SAP-AM: 5541(A); 5544(A)	51; 521; 522; 53; 55; 86; 9	0000; 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)	Ledger numbers	Track section			
10	C3		100		Operational cost related transmitted service of the ensuring traction current		SAP-CO: 664601	51; 81	0000			
11	C3		100		Project-related development costs							
12	C4		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)	51; 521; 522; 53; 55; 86; 9	0000	direct cost	-	-
Use of stations for stopping by passenger trains (Complex- Supplementary service)												
1	C1/C3	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	51; 521; 522; 53; 9	4000-9999, excepting 4800-4999			
2				100	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)	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 (Á=fixed cost; V=variable cost)	Ledger numbers	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)	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)	521; 522; 53; 86; 9	0000			
5				100	Costs arising from changing of texts of (audio, visual) passenger information equipment		SAP-CO: 61169309(SZ)	51; 9	0000			
6	C3		100		Project-related development costs							
7	C2	100				Maintenance costs of the point switches in straight (main) running lines of stations	SAP-PM: 13082 KARB(Á+V)	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	C4		100			Operational and depreciation costs of the point switches in straight (main) running lines of stations	SAP-PM: 13082 ÜZ(Á) SAP-AM: 5522(Á)	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)	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	C2/C4	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)	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	C4		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(Á); 23060 ÜZ(Á); 32040 ÜZ(Á); SAP-AM: 5531(Á); 5532(Á); 5542(Á)	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
12	C4		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)	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	C2/C4	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)	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	C4		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)	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

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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)	Ledger numbers	Track section			
15	C2/C4	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)	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
16	C4		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)	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	C2/C4	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)	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	C4		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)	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	C4		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)	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
20	C2/C4	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)	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	C4		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)	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

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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 (A=fixed cost; V=variable cost)	Ledger numbers	Track section				
22	C2/C4	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)	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	C4		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	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	C4		100			Authority charges	SAP-CO: 61169301(Á)	51	0000	number of use of track routes for stopping / number of use of network track routes	-	VIHAR + provisional accounting statistics	
25	C2/C4	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)	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	
26	C4		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)	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	C2/C4	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)	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	C4		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)	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 2023/24 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)	Ledger numbers	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)	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)	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	51; 81	0000			
4			100		Project-related development costs							
5				100		Costs and expenditures related to patrol and safety services	SAP-CO: 61169601 (SZ)	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	C12/C4	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)	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	C34		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)	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	
8	C4		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)	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	C2/C4	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)	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	C4		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)	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	

Portfolio of the 2023/24 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)	Ledger numbers	Track section			
11	C2/C4	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)	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	C4		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)	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
13	C2/C4	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)	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	C4		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)	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	C2/C4	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)	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	C4		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)	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
17	C4		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)	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

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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)	Ledger numbers	Track section			
18	C2/C4	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)	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

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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 (A=fixed cost; V=variable cost)	Ledger numbers	Track section			
19	C4		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)	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	C2/C4	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)	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	C4		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)	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 2023/24 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)	Ledger numbers	Track section			
22	C4		100			Authority charges	SAP-CO: 61169301(Á)	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	C1/C3	60	40		Maintenance costs of tracks of marshalling yards		SAP-PM: 13070 KARB(Á+V); 13080 KARB(Á+V)	51; 521; 522; 53; 9	4800-4999			
3	C3		100		Operational and depreciation costs of tracks of marshalling yards, as well as related expenditures		SAP-PM: 13070 ÜZ(Á); 13080 ÜZ(Á)	51; 521; 522; 53; 55; 86; 9	4800-4999			
4	C1/C3	10	90		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)	51; 521; 522; 53; 9	4800-4999			
6	C3		100		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)	51; 521; 522; 53; 55; 86; 9	4800-4999			
7	C1/C3	60	40		Maintenance costs of substructures, superstructures, bridges, buildings and other structures of connecting railway lines		SAP-PM: 13079 KARB(Á+V); 13089 KARB(Á+V)	51; 521; 522; 53; 9	0000-9999			
9	C3		100		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)	51; 521; 522; 53; 55; 86; 9	0000-9999			
10	C1/C3	60	40		Maintenance costs of substructures, superstructures, bridges, buildings and other structures of the open access private railway network (inclusive of joining railway network providing connection to these structures)		SAP-PM: 13078 KARB(Á+V); 13088 KARB(Á+V)	51; 521; 522; 53; 9	0000-9999			
12	C3		100		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)	51; 521; 522; 53; 55; 86; 9	0000-9999			
13	C1/C3	10	90		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)	51; 521; 522; 53; 9	0000-9999			
15	C3		100		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)	51; 521; 522; 53; 55; 86; 9	0000-9999			
16	C1/C3	60	40		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)	51; 521; 522; 53; 9	0000-9999			
18	C3		100		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)	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)	Ledger numbers	Track section			
19	C3		100		Project-related development costs							
20	C2	100			Maintenance costs of the point switches in straight (main) running lines of stations	SAP-PM: 13082 KARB(Á+V)	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	C4		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)	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				100	Costs and expenditures related to patrol and safety services	SAP-CO: 61169601 (SZ)	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	C2/C4	60	40		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)	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	C4		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)	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	C2/C4	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)	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	
28	C4		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)	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	C4		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)	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	C2/C4	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)	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	C4		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 - fixed cost	SAP-PM: 33210 ÜZ(Á) SAP-AM: 5543(Á)	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	

Portfolio of the 2023/24 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)	Ledger numbers	Track section			
33	C2/C4	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, - variable cost component	SAP-PM: 13074 KARB(Á+V); 13084 KARB(Á+V)	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
35	C4		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 - fixed cost	SAP-PM: 13074 ÜZ(Á); 13084 ÜZ(Á) SAP-AM: 5524(Á)	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	C2/C4	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), - variable cost component	SAP-PM: 13070 KARB(Á+V); 13080 KARB(Á+V)	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	C4		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 - fixed cost	SAP-PM: 13070 ÜZ(Á); 13080 ÜZ(Á) SAP-AM: 5511(Á)	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	C2/C4	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), - variable cost component	SAP-PM: 13073 KARB(Á+V); 13083 KARB(Á+V)	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	C4		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 - fixed cost	SAP-PM: 13073 ÜZ(Á); 13083 ÜZ(Á) SAP-AM: 5523(Á)	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
42	C2/C4	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)	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	C4		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 - 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)	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

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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)	Ledger numbers	Track section			
45	C4		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)	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	C2/C4	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), - variable cost component	SAP-PM: 33210 KARB(Á+V)	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	C4		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 - fixed cost	SAP-PM: 33210 ÜZ(Á) SAP-AM: 5543(Á)	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
49	C2/C4	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 - variable cost component	SAP-CO: 61106401(Á+V); 61116401(Á+V); 61117401(Á+V); 61118401(Á+V); 61120401(Á+V); 61121401(Á+V); 61121415(Á+V); 61122401(Á+V); 61128401(Á+V); 61128415(Á+V); 61129401(Á+V); 61131401(Á+V); 61141401(Á+V); 61151401(Á+V); 61161401(Á+V); 61161415(Á+V)	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	C4		100			Maintenance, operational costs and costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures - fixed cost	SAP-CO: 61169302(Á)	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	C4		100			Authority charges - fixed cost	SAP-CO: 61169301(Á)	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	C1/C3	60	40		Maintenance costs of station sidings for storage of rolling stock	SAP-PM: 13075 KARB(Á+V); 13085 KARB(Á+V)	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)	51; 521; 522; 53; 55; 86; 9	4000-9999			
2	C3		100		Project-related development costs						

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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)	Ledger numbers	Track section			
3	C4		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	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
5	C2/C4	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)	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	C4		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)	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	C2/C4	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)	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	C4		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)	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	C2/C4	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)	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
12	C2/C4	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)	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	C4		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)	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

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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)	Ledger numbers	Track section			
16	C2/C4	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)	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	C4		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)	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	C2/C4	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)	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
20	C4		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)	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	C4		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)	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	C4		100			Authority charges	SAP-CO: 61169301(Á)	51	0000	number of use of track route for storage of vehicles / number of use of network track routes	-	VIHAR + provisional accounting statistics
24	C4		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)	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	C2/C4	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)	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
26	C4		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)	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) FSZ: 51; 86; 9		0000	number of use of track route for storage of vehicles / number of use of intermediate track routes of the network at stations		VIHAR + provisional accounting statistics

Portfolio of the 2023/24 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)	Ledger numbers	Track section			
Use of wagon weigh bridges (scales) (Complex - Supplementary service)												
1	C1/C3	60	40		Maintenance costs of tracks used at wagon weigh bridges	SAP-PM: 13076 KARB(Á+V); 13086 KARB(Á+V)	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)	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	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)	51; 55; 86 521; 522; 53; 9	4000-9999				
5	C3		100		Project-related development costs							
6	C4		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	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	C2/C4	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)	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	C4		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)	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	
9	C2/C4	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)	51; 521; 522; 53; 9	4000-9999, excepting 4800-4999	number of use of track routes for access to wagon weigh bridges / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics	
10	C4		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)	51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes for access to wagon weigh bridges / number of use of intermediate track routes of the network at stations	-	VIHAR + provisional accounting statistics	
11	C2/C4	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)	51; 521; 522; 53; 9	4000-9999, excepting 4800-4999	number of use of track routes for access to wagon weigh bridges / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	
12	C4		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)	51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes for access to wagon weigh bridges / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics	

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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)	Ledger numbers	Track section			
13	C4		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)	51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes for access to wagon weigh bridges / number of use of running track routes of the network	-	VIHAR + provisional accounting statistics
14	C2/C4	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)	51; 521; 522; 53; 9	0000 4000-9999, excepting 4800-4999	number of use of track routes for access to wagon weigh bridges / number of use of shunting track routes of the network at stations	-	VIHAR + provisional accounting statistics
15	C4		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)	51; 521; 522; 53; 55; 86; 9	4000-9999, excepting 4800-4999	number of use of track routes for access to wagon weigh bridges / number of use of shunting track routes of the network at stations	-	VIHAR + provisional accounting statistics
16	C2/C4	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)	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 running track routes of the network	-	VIHAR + provisional accounting statistics
17	C4		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)	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
18	C2/C4	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)	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 running track routes of the network	-	VIHAR + provisional accounting statistics

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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 (A=fixed cost; V=variable cost)	Ledger numbers	Track section			
19	C4		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)	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	C2/C4	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)	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	C4		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)	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	C4		100			Authority charges	SAP-CO: 61169301(Á)	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)	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 2023/24 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)	Ledger numbers	Track section			
Access to refuelling facilities (Complex- Supplementary service)												
1	C1/C3	60	40		Maintenance costs of tracks used at refuelling facilities		SAP-PM: 13077 KARB(Á+V); 13087 KARB(Á+V)	51; 521; 522; 53; 9	0000-9999			
2	C3			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)	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)	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)	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)	51; 521; 522; 53; 55; 86	0000-9999			
6			100		Project-related development costs							
7	C4		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)	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

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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)	Ledger numbers	Track section			
8	C2/C4	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)	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	C4		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)	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

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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)	Ledger numbers	Track section			
10	C2/C4	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)	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	C4		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)	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

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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)	Ledger numbers	Track section			
12	C2/C4	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)	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	C4		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)	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	C2/C4	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)	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	C4		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)	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
16	C4		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)	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	C2/C4	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)	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	C4		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)	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	C2/C4	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)	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

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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)	Ledger numbers	Track section			
20	C2/C4	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)	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	C4		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)	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	C4		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)	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 2023/24 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)	Ledger numbers	Track section			
23	C4		100			Authority charges	SAP-CO: 61169301(A)	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)	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	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	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	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	51; 521; 522; 53; 55;86; 9	0000	direct cost	-	-
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	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	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	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	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	51	0000	-	-	-

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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 (A=fixed cost; V=variable cost)	Ledger numbers	Track section			
2				100	Rental, maintenance and operational costs of locomotives performing this function hired from third party, as well as related expenditures		SAP-CO: 61169501	51	0000	-	-	-
3				100	Costs and expenditures related to locomotive personnel operating traction locomotives		SAP-CO: 61169501	51	0000	-	-	-
4				100	Project-related development costs - fixed cost							

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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 (A=fixed cost; V=variable cost)	Ledger numbers	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	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	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	51	0000	-	-	-
3				100		Costs and expenditures related to locomotive personnel operating traction locomotives	SAP-CO: 61169502	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	51; 521; 522; 53; 55; 86; 9	0000	direct cost	-	-
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	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	51	0000	-	-	-
3				100		Costs and expenditures related to locomotive personnel operating traction locomotives	SAP-CO: 61169501	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	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	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	51	0000	-	-	-
3				100		Costs and expenditures related to locomotive personnel operating traction locomotives	SAP-CO: 61169502	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	51; 521; 522; 53; 55; 86; 9	0000	direct 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	51; 521; 522; 53; 55; 81	0000	-	-	-
Ensuring of water for water supply (Supply part of supplementary service)												

Portfolio of the 2023/24 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)	Ledger numbers	Track section			
1				100	Procurement costs of water transmitted to railway undertakings for water supply		SAP-CO: 61169311	51	0000	-	-	-
2				100	Costs related to procurement and transmission of water		SAP-CO: 61169311	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	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	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	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	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	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	51; 81	0000	-	-	-
3. Ensuring of traction current - Network loss												
1					Cost of the network loss emerged in connection with traction current transmitted to railway undertakings		SAP-CO: 664601	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	51; 81	0000	-	-	-

Portfolio of the 2023/24 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)	Ledger numbers	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	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	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	51; 81	0000	-	-	-

Portfolio of the 2023/24 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)	Ledger numbers	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	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	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	51; 81	0000	-	-	-
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	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	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	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	51; 521; 522; 53	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	51; 521; 522; 53; 55; 86; 9	0000	direct cost	-	-