

2024/25 timetable year - MÁV Zrt. IM										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
Cost group	Proportion			Direct cost	Cost distributed on an "In-kind basis"	UTK (Á-fixed cost; V-variable cost)	SAP CO-PA EM	Ledger numbers	Track section	Distribution on an "In-kind basis" 1 (basis of projection 1)	Distribution on an "In-kind basis" 2 (basis of projection 2)	Data source of "In-kind performances" for distribution							
	Variable costs	Fixed costs	Cost related to the supply part of service																
Ensuring of train path (Basic service)																			
1	C1/C3	10	90	Material nature costs related to provision of traffic technology activity and related to staff performing traffic technology tasks necessary for ensuring of train path		UTK: MT4113(A-V)	EM: VV302	532	0000										
2	C1/C3	10	90	Depreciation costs of expenditures related to provision of traffic technology activity necessary for ensuring of train path		UTK: MT4118(A-V)	EM: VV101-VV299; VV511; VV400-VV420; VV600-VV801	511-529; 54-56; 58;	00000-50007										
3	C3		100	Project-related development costs connected to cost groups		UTK: MT4118 (A)	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007										
4	C3		100	Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures		UTK: MT3673(A)	EM: VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000	direct cost	number of track route use by departing trains /number of use of track route of the network	PASS2							
4	C4		100	Authority charges		UTK: MT4603(A); MT4604 (A)	EM: VV302	532	00000	number of track route use by departing trains/number of use of track route of the network.		PASS2							
Running of trains - gross ton km proportionate part of charge (Basic service)																			
1	C1	100		Maintenance costs of the point switches of railway infrastructure accounted for an open line section (statistical section) (exclusive of the costs of track supervision)		UTK: MT6491(V); MT6481(V); MT6492(V)	EM: VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58; 801 Car costs are time-proportional; 802 Car costs are proportional to km	90001-99999										
2	C3		100	Costs of depreciation of the point switches of railway infrastructure accounted for an open line section (statistical section) (exclusive of the costs of track supervision), as well as related expenditures		UTK: MT6491(A-V); MT6481(A-V); MT6485(A)	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	90001-99999										
3	C3		100	Operational costs of the point switches of railway infrastructure accounted for an open line section (statistical section) (exclusive of the costs of track supervision), as well as related expenditures		UTK: MT6845 (A); 6846(A)	EM: VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	90001-99999										
4	C1/C3	60	40	Maintenance costs of the superstructure, substructure and other structures of the railway infrastructure accounted for an open line section (statistical section) (exclusive of the costs of track supervision)		UTK: MT6001(A-V); MT6301(A-V); MT6302(A-V); MT6500(A-V); MT6501(A-V); MT6303(A-V); MT6302(A-V); MT6303(A-V)	EM: VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	90001-99999										
5	C3		100	Depreciation costs of the superstructure, substructure and other structures of the railway infrastructure accounted for an open line section (statistical section) (exclusive of the costs of track supervision), as well as related expenditures		UTK: MT6001(A); MT6301 (A); MT6500(A); MT6321(A); MT6303(A); MT6501(A); MT6302(A); MT6303(A)	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	90001-99999										
6	C3		100	Costs of cleaning up of snow from track sections and maintenance costs of green areas, accounted for an open line section (statistical section), as well as related expenditures		UTK: MT6843 (A); MT6844(A); MT6854 (A); MT6856 (A); MT6858(A); MT6860(A); MT6861 (A); MT6862(A); MT6864(A); MT6866(A); MT6867(A); MT6869(A); MT6872(A); MT6873(A); MT6875(A)	EM: VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	90001-99999										
7	C1/C3	60	40	Maintenance costs of the superstructures of straight (main) running lines of stations of railway infrastructure accounted for the tracks of a station		UTK: MT6302(A-V); MT6322(A-V)	EM: VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007										
8	C3		100	Depreciation costs of the superstructures of straight (main) running lines of stations of railway infrastructure accounted for the tracks of a station, as well as related expenditures		UTK: MT6302(A); MT6322(A)	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007										
9	C3		100	Project-related development costs connected to cost groups															
10	C2		100	Maintenance costs of point switches in straight (main) running lines of stations		UTK: MT6492(V); MT6482(V)	EM: VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2							
11	C4		100	Depreciation costs of point switches in straight (main) running lines of stations, as well as related expenditures		UTK: MT6492(A); MT6482(A)	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2							
12	C4		100	Operational costs of point switches in straight (main) running lines of stations, as well as related expenditures		UTK: MT6846(A)	EM: VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2							
13	C2/C4	10	90	Costs of cleaning between running tracks by the infrastructure manager on the operation of open access railway network		UTK: MT6844(A-V);	EM: VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 58; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2							
14	C2/C4	60	40	Maintenance costs of superstructure, substructure and other structures of the railway infrastructure on the operation of open access railway network, not accounted for track section (statistical section), (exclusive of the costs of track supervision)		UTK: MT4361(A-V); MT6001(A-V); MT6301(A-V); MT6500(A-V); MT6501(A-V); MT6850(A-V); MT6000(A-V); MT6321(A-V); MT5304 (A-V); MT6641(A-V); MT6810(A-V); MT6725(A-V)	EM: VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2							
15	C4		100	Depreciation costs of superstructure, substructure and other structures of the railway infrastructure on the operation of open access railway network, not accounted for track section (statistical section), (exclusive of the costs of track supervision)		UTK: MT4361(A); MT6001(A); MT6301(A); MT6500(A); MT6501(A); MT6850(A); MT6000(A); MT6321(A); MT5304(A); MT6641(A); MT6810 (A); MT6725 (A)	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2							
16	C4		100	Maintenance, operational and depreciation costs of substructures and other structures of the railway infrastructure on the operation of open access railway network, not accounted for track section (statistical section), (exclusive of the costs of track supervision), as well as related expenditures		UTK: MT3672(A); MT6487(A); MT6181(A); MT6841(A); MT6510(A); MT6511(A); MT6520(A); MT6521(A); MT6550(A);	EM: VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 58; 861-89; 961-969;	00000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2							
17	C2		100	Maintenance costs of point switches of railway track on the operation of open access railway network, not accounted for track section (statistical section), (exclusive of the costs of track supervision)		UTK: MT6491(A-V); MT6481(A-V)	EM: VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	00000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2							
18	C4		100	Depreciation costs of point switches of railway track on the operation of open access railway network, not accounted for track section (statistical section), (exclusive of the costs of track supervision), as well as related expenditures		UTK: MT6491(A-V); MT6481(A-V)	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2							
19	C4		100	Operation costs of point switches of railway track on the operation of open access railway network, as well as related expenditures		UTK: MT6845(A)	EM: VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2							
20	C4		100	Assets connected to costs to be distributed, project-related development costs															
Running of trains - train km proportionate part of charge (Basic service)																			
1	C1/C3	60	40	Maintenance costs of tunnels, bridges and other structures accounted for the open line section (statistical section) of the railway infrastructure		UTK: MT6051(A-V); MT6500(A-V); MT6501(A-V); MT6725 (A-V)	EM: VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	90001-99999										
2	C3		100	Depreciation costs of tunnels, bridges and other structures accounted for the open line section (statistical section) of the railway infrastructure, as well as related expenditures		UTK: MT6051(A); MT6500(A-V); MT6501(A); MT6725 (A)	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	90001-99999										

2024/25 timetable year - MÁV Zrt. IM												
Cost group	Proportion		Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			Track section	Distribution on an "In-kind basis" 1 (basis of projection 1)	Distribution on an "In-kind basis" 2 (basis of projection 2)	Data source of "In-kind performances" for distribution	
	Variable costs	Fixed costs			UTK (Á-fixed cost; V-variable cost)	SAP CO-PA ÉM	Ledger numbers					
7	C3	100	Maintenance, operational and depreciation costs of heavy current equipment used to the overhead wire not accounted for track section but accounted for network track section, as well as related expenditures	UTK: MT852(A); MT852(A); MT853(A); MT855(A); MT852(A); MT856(A); MT856(A); MT856(A); MT857(A); MT857(A); MT863(A); MT853(A); MT8706(A);	ÉM: VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	0000; 5000;5001; 5002;5003; 5004;5005; 5006;5007					
8	C1	100	Maintenance costs of overhead wire not accounted for track section but accounted for network track section	UTK: MT8501(V); MT8503(V); MT8523(V); MT8531(V); MT8535(V);	ÉM: VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	0000; 5000;5001; 5002;5003; 5004;5005; 5006;5007					
9	C3	100	Depreciation costs of overhead wire not accounted for track section but accounted for network track section, as well as related expenditures	UTK: MT8501(A); MT8523(A); MT8531(A); MT8535(A);	ÉM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	0000; 5000;5001; 5002;5003; 5004;5005; 5006;5007					
10	C3	100	Operational cost incurred in connection with transmitted traction current	UTK: MT4740	ÉM: VV228	5271-5274, 529908-529909	00000					
11	C3	100	Project-related development costs connected to cost groups									
12	C4	100	Maintenance, operational costs and costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: MT3673(A)	ÉM: VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000	direct cost				
Use of stations for stopping by passenger trains - complex service												
1	C1/C3	25	75	Maintenance costs of buildings and facilities serving passengers (platforms, subways, overpasses) accounted for tracks of stations or line sections of the network or accounted without line sections, as well as related expenditures	UTK: MT6141(A-V); MT6651(A-V); MT6497(A-V); MT6660(A-V); MT6661(A-V); MT6662(A-V); MT6814(A-V);	ÉM: VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	0000;5007				
2	C3	100	Depreciation costs of buildings and facilities serving passengers (platforms, subways, overpasses) accounted for tracks of stations or line sections of the network or accounted without line sections, as well as related expenditures	UTK: MT6141(A); MT6651(A); MT6497(A); MT6660(A); MT6661(A); MT6662(A); MT6814(A)	ÉM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	0000;5007					
3			100	Operational costs of buildings and facilities serving passengers (platforms, subways, overpasses) accounted for tracks of stations or line sections of the network or accounted without line sections, as well as related expenditures	UTK: MT4205(A); MT4205(A); MT4281(A); MT4881(A)	ÉM: VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	0000;5007				
4			100	Maintenance, operational and depreciation costs of buildings and facilities serving passengers (roads, parks) passenger information equipment and facilities; costs related to employees providing passengers with information; costs arising from changing of texts (audio, visual) passenger information equipment (accounted for tracks of stations or line sections of the network or accounted without line sections), as well as related expenditures	UTK: MT3261(S2); MT3270(S2); MT3271(S2); MT4230(S2); MT4231(S2); MT4232(S2); MT6191(S2); MT4855(S2); MT4857(S2); MT4859(S2); MT662(S2); MT6865(S2); MT6868(S2); MT6870(S2); MT6880(S2); MT8085(S2); MT8086(S2); MT8674(S2); 4280(S2); 4281(S2)	ÉM: VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	0000;5007				
5	C1	100	Project-related development costs connected to cost groups									
6	C4	100	Maintenance, operational and depreciation costs of the railway performance accounting system, as well as related expenditures	UTK: MT3673(A)	ÉM: VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000	direct cost		PASS2		
7	C4	100	Authority charges	UTK: MT4403(A); MT4604(A)	ÉM: VV302	532	00000	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2		
8	C2	100	Operational costs of the point switches in straight (main) running lines of stations	UTK: MT6492(V); MT6482(V)	ÉM: VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	0000;5007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2		
9	C4	100	Costs of depreciation of the point switches in straight (main) running lines of stations as well as related expenditures	UTK: MT6492(A); MT6482(A)	ÉM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	0000;5007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2		
10	C4	100	Operational costs of the point switches in straight (main) running lines of stations as well as related expenditures	UTK: MT6844(A)	ÉM: VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	0000;5007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2		
11	C2/C4	60	40	Maintenance costs of superstructure, substructure and other structures of the railway infrastructure on the operation of open access railway network, not accounted for track section (statistical section), (exclusive of the costs of track supervision) component	UTK: MT4361(A-V); MT6001(A-V); MT6301(A-V); MT6500(A-V); MT6501(A-V); MT6850(A-V); MT6500(A-V); MT6321(A-V); MT3304(A-V); MT6441(A-V); MT6810(A-V); MT6725(A-V)	ÉM: VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	0000; 5000;5001; 5002;5003; 5004;5005; 5006;5007	number of use of track routes by through trains/number of use of running track routes of the network at stations	PASS2		
12	C4	100	Depreciation costs of superstructure, substructure and other structures of the railway infrastructure on the operation of open access railway network, not accounted for track section (statistical section), (exclusive of the costs of track supervision), as well as related expenditures	UTK: MT4361(A); MT6001(A); MT6301(A); MT6500(A); MT6501(A); MT6850(A); MT6500(A); MT6321(A); MT3304(A); MT6441(A); MT6810(A); MT6725(A)	ÉM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	0000; 5000;5001; 5002;5003; 5004;5005; 5006;5007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2		
13	C4	100	Maintenance, operational and depreciation costs of substructures and other structures on the operation of open access railway network not accounted for track section (statistical section) (exclusive of the costs of track supervision), as well as related expenditures	UTK: MT3672(A); MT6487(A); MT6181(A); MT6841(A); MT6510(A); MT6511(A); MT6520(A); MT6521(A); MT6550(A);	ÉM: VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 58; 861-89; 961-969;	0000; 5000;5001; 5002;5003; 5004;5005; 5006;5007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2		
14	C2	100	Maintenance costs of point switches of railway track on the operation of open access railway network, not accounted for track section (statistical section), exclusive of the costs of track supervision, as well as related expenditures	UTK: MT6491(A-V); MT6481(A-V)	ÉM: VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	0000; 5000;5001; 5002;5003; 5004;5005; 5006;5007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2		
15	C4	100	Costs of depreciation of point switches of railway track on the operation of open access railway network, not accounted for track section (statistical section), exclusive of the costs of track supervision, as well as related expenditures	UTK: MT6491(A); MT6481(A-V)	ÉM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	0000; 5000;5001; 5002;5003; 5004;5005; 5006;5007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2		
16	C4	100	Costs of operation of point switches of railway track on the operation of open access railway network, as well as related expenditures	UTK: MT6845(A)	ÉM: VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	0000;5007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2		
17	C2/C4	10	90	Costs of cleaning between running tracks by the infrastructure manager on the operation of open access railway network	UTK: MT6844(A-V);	ÉM: VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 58; 861-89; 961-969;	0000;5007	number of use of track routes by through trains/number of use of running track routes of the network at stations	PASS2		
18	C2/C4	60	40	Maintenance costs of tunnels, bridges and other structures on the operation of the open access railway network	UTK: MT6051(A-V); MT6501(A-V); MT6621(A-V); MT6641(A-V); MT6671(A-V)	ÉM: VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	0000;5007	number of use of track routes by through trains/number of use of running track routes of the network at stations	PASS2		
19	C4	100	Depreciation costs of tunnels, bridges and other structures on the operation of the open access railway network	UTK: MT6051(A); MT6500(A); MT6501(A); MT6611(A); MT6621(A); MT6641(A); MT6671(A)	ÉM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	0000;5007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2		

2024/25 timetable year - MÁV Zrt. IM												
Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			Track section	Distribution on an "In-kind basis" 1 (basis of projection 1)	Distribution on an "In-kind basis" 2 (basis of projection 2)	Data source of "In-kind performances" for distribution
	Variable costs	Fixed costs	Cost related to the supply part of service			UTK (Á-fixed cost; V-variable cost)	SAP CO-PA EM	Ledger numbers				
20	C2/C4	60	40		Maintenance and operational costs of roads, superstructure, substructure and other structures of the railway infrastructure on the operation of the open access railway network	UTK: MT6101 (Á-V); MT6310(Á-V); MT6810(Á-V); MT6811 (Á-V); MT6821 (Á-V); MT6729(Á-V); MT6330(Á-V); MT4361(Á-V); MT6000(Á-V); MT6001(Á-V); MT6301(Á-V);	EM-VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV625; VV629;	511-529; 54-56; 58;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations	PASS2	
21	C4		100		Depreciation costs of roads, superstructure, substructure and other structures of the railway infrastructure on the operation of the open access railway network, as well as related expenditures	UTK: MT6101(Á); MT6310(Á); MT6810(Á); MT6811(Á); MT6821(Á); MT6729(Á); MT6330(Á); MT6000(Á); MT6001(Á); MT6301(Á-V);	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV625; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations	PASS2	
22	C4		100		Costs for track snow discharge, maintenance of green areas and other related expenditures, which are affecting open access network	UTK: MT6843(Á); MT6854(Á); MT6856(Á); MT6858(Á); MT6860(Á); MT6861(Á); MT6862(Á); MT6864(Á); MT6866(Á); MT6868(Á); MT6869(Á); MT6872(Á); MT6873(Á); MT6875(Á);	EM-VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV625; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations	PASS2	
23	C2/C4	10	90		Maintenance costs of signalling equipment used by the infrastructure manager on the operation of the open access railway network	UTK: MT8111(Á-V); MT8121(Á-V); MT8131(Á-V); MT8141(Á-V); MT8151(Á-V); MT8161(Á-V); MT8171(Á-V); MT8181(Á-V); MT8191(Á-V); MT8192(Á-V); MT8193(Á-V); MT8194(Á-V); MT8195(Á-V); MT8196(Á-V); MT8197(Á-V); MT8198(Á-V); MT8199(Á-V); MT8200(Á-V); MT8201(Á-V); MT8202(Á-V); MT8203(Á-V); MT8204(Á-V); MT8205(Á-V); MT8206(Á-V); MT8207(Á-V); MT8208(Á-V); MT8209(Á-V); MT8210(Á-V); MT8211(Á-V); MT8212(Á-V); MT8213(Á-V); MT8214(Á-V); MT8215(Á-V); MT8216(Á-V); MT8217(Á-V); MT8218(Á-V); MT8219(Á-V); MT8220(Á-V); MT8221(Á-V); MT8222(Á-V); MT8223(Á-V); MT8224(Á-V); MT8225(Á-V); MT8226(Á-V); MT8227(Á-V); MT8228(Á-V); MT8229(Á-V); MT8230(Á-V); MT8231(Á-V); MT8232(Á-V); MT8233(Á-V); MT8234(Á-V); MT8235(Á-V); MT8236(Á-V); MT8237(Á-V); MT8238(Á-V); MT8239(Á-V); MT8240(Á-V); MT8241(Á-V); MT8242(Á-V); MT8243(Á-V); MT8244(Á-V); MT8245(Á-V); MT8246(Á-V); MT8247(Á-V); MT8248(Á-V); MT8249(Á-V); MT8250(Á-V); MT8251(Á-V); MT8252(Á-V); MT8253(Á-V); MT8254(Á-V); MT8255(Á-V); MT8256(Á-V); MT8257(Á-V); MT8258(Á-V); MT8259(Á-V); MT8260(Á-V); MT8261(Á-V); MT8262(Á-V); MT8263(Á-V); MT8264(Á-V); MT8265(Á-V); MT8266(Á-V); MT8267(Á-V); MT8268(Á-V); MT8269(Á-V); MT8270(Á-V); MT8271(Á-V); MT8272(Á-V); MT8273(Á-V); MT8274(Á-V); MT8275(Á-V); MT8276(Á-V); MT8277(Á-V); MT8278(Á-V); MT8279(Á-V); MT8280(Á-V); MT8281(Á-V); MT8282(Á-V); MT8283(Á-V); MT8284(Á-V); MT8285(Á-V); MT8286(Á-V); MT8287(Á-V); MT8288(Á-V); MT8289(Á-V); MT8290(Á-V); MT8291(Á-V); MT8292(Á-V); MT8293(Á-V); MT8294(Á-V); MT8295(Á-V); MT8296(Á-V); MT8297(Á-V); MT8298(Á-V); MT8299(Á-V); MT8300(Á-V);	EM-VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV625; VV629;	511-529; 54-56; 58;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations	PASS2	
24	C4		100		Maintenance, operational and depreciation costs of track-protecting structures and their buildings on the operation of the open access railway network as well as related expenditures	UTK: MT8111(Á); MT8121(Á); MT8131(Á); MT8141(Á); MT8151(Á); MT8161(Á); MT8171(Á); MT8181(Á); MT8191(Á); MT8192(Á); MT8193(Á); MT8194(Á); MT8195(Á); MT8196(Á); MT8197(Á); MT8198(Á); MT8199(Á); MT8200(Á); MT8201(Á); MT8202(Á); MT8203(Á); MT8204(Á); MT8205(Á); MT8206(Á); MT8207(Á); MT8208(Á); MT8209(Á); MT8210(Á); MT8211(Á); MT8212(Á); MT8213(Á); MT8214(Á); MT8215(Á); MT8216(Á); MT8217(Á); MT8218(Á); MT8219(Á); MT8220(Á); MT8221(Á); MT8222(Á); MT8223(Á); MT8224(Á); MT8225(Á); MT8226(Á); MT8227(Á); MT8228(Á); MT8229(Á); MT8230(Á); MT8231(Á); MT8232(Á); MT8233(Á); MT8234(Á); MT8235(Á); MT8236(Á); MT8237(Á); MT8238(Á); MT8239(Á); MT8240(Á); MT8241(Á); MT8242(Á); MT8243(Á); MT8244(Á); MT8245(Á); MT8246(Á); MT8247(Á); MT8248(Á); MT8249(Á); MT8250(Á); MT8251(Á); MT8252(Á); MT8253(Á); MT8254(Á); MT8255(Á); MT8256(Á); MT8257(Á); MT8258(Á); MT8259(Á); MT8260(Á); MT8261(Á); MT8262(Á); MT8263(Á); MT8264(Á); MT8265(Á); MT8266(Á); MT8267(Á); MT8268(Á); MT8269(Á); MT8270(Á); MT8271(Á); MT8272(Á); MT8273(Á); MT8274(Á); MT8275(Á); MT8276(Á); MT8277(Á); MT8278(Á); MT8279(Á); MT8280(Á); MT8281(Á); MT8282(Á); MT8283(Á); MT8284(Á); MT8285(Á); MT8286(Á); MT8287(Á); MT8288(Á); MT8289(Á); MT8290(Á); MT8291(Á); MT8292(Á); MT8293(Á); MT8294(Á); MT8295(Á); MT8296(Á); MT8297(Á); MT8298(Á); MT8299(Á); MT8300(Á);	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV625; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations	PASS2	
25	C4		100		Operational costs of track-protecting structures and their buildings on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures	UTK: MT8244(Á); MT8251(Á); MT8259(Á);	EM: VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV625; VV629;	511-529; 54-56; 58; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations	PASS2	
26	C4		100		Maintenance, operational and depreciation costs of track-protecting structures and their buildings on the operation of the open access railway network, as well as related expenditures	UTK: MT4445 (Á); MT6111(Á); MT6121(Á); MT6131(Á); MT6181(Á); MT6127(Á); MT6171(Á); MT6499(Á); MT3672(Á); MT3675(Á); MT6112(Á); MT6181(Á);	EM-VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV625; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations	PASS2	
27	C4		100		Maintenance, operational and depreciation costs of buildings on the operation of the open access railway network, not accounted for a line section or accounted for other line sections of the network, as well as related expenditures	UTK: MT5630(Á); MT5633(Á); MT5300(Á); MT5301(Á); MT5302(Á); MT5303(Á); MT5333(Á); MT5134(Á); MT5135(Á); MT5900(Á); MT5901(Á);	EM-VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV625; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000; 50000-50001; 50002-50003; 50004-50005; 50006-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations	PASS2	
28	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, as well as related expenditures	UTK: MT6831(Á); MT4203(Á); MT4204(Á); MT4207(Á); MT4206(Á); MT4208(Á); MT4210(Á); MT4211(Á); MT4216(Á); MT4214(Á); MT4222(Á); MT4225(Á); MT4353(Á); MT4326(Á); MT4369(Á); MT4201(Á); MT6303(Á); MT5653(Á); MT5654(Á); MT6716(Á); MT6719(Á); MT6740(Á); MT6741(Á); MT6742(Á); MT6751(Á); MT6758(Á); MT6858(Á); MT6864(Á); MT6867(Á); MT6869(Á); MT6871(Á); MT6999(Á); MT8656(Á); MT8664(Á); MT4212(Á); MT5370(Á); MT4376(Á);	EM-VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV625; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations	PASS2	
29	C4		100		Maintenance, operational and depreciation costs of TEB point heater, and other equipment used by the infrastructure manager on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures	UTK: MT4365(Á); MT6487(Á); MT6470(Á); MT6471(Á); MT6488(Á); MT6489(Á); MT6490(Á); MT6510(Á); MT6511(Á); MT6520(Á); MT6521(Á); MT6550(Á); MT6718(Á); MT6739(Á); MT8000(Á); MT8002(Á); MT8005(Á); MT8006(Á); MT8010(Á); MT8011(Á); MT8015(Á); MT8016(Á); MT8020(Á); MT8021(Á); MT8025(Á); MT8026(Á); MT8030(Á); MT8031(Á); MT8035(Á); MT8036(Á); MT8040(Á); MT8041(Á); MT8045(Á); MT8055(Á); MT8056(Á); MT8060(Á); MT8061(Á); MT8065(Á); MT8066(Á); MT8070(Á); MT8071(Á); MT8075(Á); MT8076(Á); MT8080(Á); MT8081(Á); MT8085(Á); MT8090(Á); MT8091(Á); MT8095(Á); MT8096(Á); MT8099(Á); MT8097(Á); MT8100(Á); MT8109(Á); MT8242(Á); MT8243(Á); MT8257(Á); MT8258(Á); MT8259(Á); MT8300(Á); MT8301(Á); MT8305(Á); MT8310(Á); MT8311(Á); MT8315(Á); MT8316(Á); MT8317(Á); MT8318(Á); MT8319(Á); MT8320(Á); MT8321(Á); MT8322(Á); MT8323(Á); MT8324(Á); MT8325(Á); MT8326(Á); MT8327(Á); MT8328(Á); MT8329(Á); MT8330(Á); MT8331(Á); MT8332(Á); MT8333(Á); MT8334(Á); MT8335(Á); MT8336(Á); MT8337(Á); MT8338(Á); MT8339(Á); MT8340(Á); MT8341(Á); MT8342(Á); MT8343(Á); MT8344(Á); MT8345(Á); MT8346(Á); MT8347(Á); MT8348(Á); MT8349(Á); MT8350(Á); MT8351(Á); MT8352(Á); MT8353(Á); MT8354(Á); MT8355(Á); MT8356(Á); MT8357(Á); MT8358(Á); MT8359(Á); MT8360(Á); MT8361(Á); MT8362(Á); MT8363(Á); MT8364(Á); MT8365(Á); MT8366(Á); MT8367(Á); MT8368(Á); MT8369(Á); MT8370(Á); MT8371(Á); MT8372(Á); MT8373(Á); MT8374(Á); MT8375(Á); MT8376(Á); MT8377(Á); MT8378(Á); MT8379(Á); MT8380(Á); MT8381(Á); MT8382(Á); MT8383(Á); MT8384(Á); MT8385(Á); MT8386(Á); MT8387(Á); MT8388(Á); MT8389(Á); MT8390(Á); MT8391(Á); MT8392(Á); MT8393(Á); MT8394(Á); MT8395(Á); MT8396(Á); MT8397(Á); MT8398(Á); MT8399(Á); MT8400(Á);	EM-VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV625; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00001-49999	number of use of track routes by through trains/number of use of running track routes of the network at stations	PASS2	
30	C4		100		Maintenance, operational and depreciation costs of telecommunication, signalling and other equipment used by the infrastructure manager on the operation of the open access railway network, not accounted for a line section or accounted for other line sections of the network, as well as related expenditures	UTK: MT4365(Á); MT6470(Á); MT6471(Á); MT6488(Á); MT6489(Á); MT8000(Á); MT8002(Á); MT8005(Á); MT8006(Á); MT8010(Á); MT8011(Á); MT8015(Á); MT8016(Á); MT8020(Á); MT8021(Á); MT8025(Á); MT8026(Á); MT8030(Á); MT8031(Á); MT8035(Á); MT8036(Á); MT8040(Á); MT8041(Á); MT8045(Á); MT8055(Á); MT8056(Á); MT8060(Á); MT8061(Á); MT8065(Á); MT8066(Á); MT8070(Á); MT8071(Á); MT8075(Á); MT8076(Á); MT8080(Á); MT8081(Á); MT8085(Á); MT8090(Á); MT8091(Á); MT8095(Á); MT8096(Á); MT8099(Á); MT8097(Á); MT8100(Á); MT8109(Á); MT8242(Á); MT8243(Á); MT8257(Á); MT8258(Á); MT8259(Á); MT8300(Á); MT8301(Á); MT8305(Á); MT8310(Á); MT8311(Á); MT8315(Á); MT8316(Á); MT8317(Á); MT8318(Á); MT8319(Á); MT8320(Á); MT8321(Á); MT8322(Á); MT8323(Á); MT8324(Á); MT8325(Á); MT8326(Á); MT8327(Á); MT8328(Á); MT8329(Á); MT8330(Á); MT8331(Á); MT8332(Á); MT8333(Á); MT8334(Á); MT8335(Á); MT8336(Á); MT8337(Á); MT8338(Á); MT8339(Á); MT8340(Á); MT8341(Á); MT8342(Á); MT8343(Á); MT8344(Á); MT8345(Á); MT8346(Á); MT8347(Á); MT8348(Á); MT8349(Á); MT8350(Á); MT8351(Á); MT8352(Á); MT8353(Á); MT8354(Á); MT8355(Á); MT8356(Á); MT8357(Á); MT8358(Á); MT8359(Á); MT8360(Á); MT8361(Á); MT8362(Á); MT8363(Á); MT8364(Á); MT8365(Á); MT8366(Á); MT8367(Á); MT8368(Á); MT8369(Á); MT8370(Á); MT8371(Á); MT8372(Á); MT8373(Á); MT8374(Á); MT8375(Á); MT8376(Á); MT8377(Á); MT8378(Á); MT8379(Á); MT8380(Á); MT8381(Á); MT8382(Á); MT8383(Á); MT8384(Á); MT8385(Á); MT8386(Á); MT8387(Á); MT8388(Á); MT8389(Á); MT8390(Á); MT8391(Á); MT8392(Á); MT8393(Á); MT8394(Á); MT8395(Á); MT8396(Á); MT8397(Á); MT8398(Á); MT8399(Á); MT8400(Á);	EM-VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV625; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000; 50000-50001; 50002-50003; 50004-50005; 50006-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations	PASS2	
31	C2/C4	10	90		Costs and expenditures related to performing traffic control on stations (exclusive of traffic control on lines outside of stations)	UTK: MT4104(V); MT4164(V); MT4234(Á-V)	EM-VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations	PASS2	
32	C4		100		Equipments related depreciation costs related to performing traffic control on stations (exclusive of traffic control on lines outside of stations)	UTK: MT4110(Á); MT4116(Á); MT4117(Á);	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV625; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations	PASS2	
33	C4		100		Costs and expenditures related to the tuition, traffic controlling and other activities of personnel performing traffic control on stations exclusive of traffic control on lines outside of stations (traffic manager, switchman, exclusive of personnel carrying out shunting and train path technology)	UTK: MT4130(Á); MT4353(Á); MT4354(Á); MT4510(Á); MT4511(Á); MT4512(Á); MT4681(Á); MT4682(Á); MT4683(Á); MT4510(Á); MT4511(Á); MT4512(Á); MT4513(Á); MT4514(Á); MT4515(Á); MT4516(Á); MT4517(Á); MT4518(Á); MT4519(Á); MT4520(Á); MT4521(Á); MT4522(Á); MT4523(Á); MT4524(Á); MT4525(Á); MT4526(Á); MT4527(Á); MT4528(Á); MT4529(Á); MT4530(Á); MT4531(Á); MT4532(Á); MT4533(Á); MT4534(Á); MT4535(Á); MT4536(Á); MT4537(Á); MT4538(Á); MT4539(Á); MT4540(Á); MT4541(Á); MT4542(Á); MT4543(Á); MT4544(Á); MT4545(Á); MT4546(Á); MT4547(Á); MT4548(Á); MT4549(Á); MT4550(Á);	EM-VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV625; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations	PASS2	
34	C2/C4	60	40		Maintenance costs of superstructures of departure and arrival tracks on the operation of open access railway network	UTK: MT6303(Á-V); MT6323(Á-V)	EM-VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations	PASS2	
35	C3		100		Depreciation costs of superstructures of departure and arrival tracks on the operation of open access railway network	UTK: MT6303(Á); MT6323(Á);	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV625; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations	PASS2	
36	C2		100		Maintenance costs of point switches of departure and arrival tracks on the operation of open access railway network	UTK: MT6493(V); MT6483(V)	EM-VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations	PASS2	

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Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	UTK (Á=fixed cost; V=variable cost)	SAP CO-PA ÉM	Ledger numbers	Track section	Distribution on an "in-kind basis" 1 (basis of projection 1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
	Variable costs	Fixed costs	Cost related to the supply part of service									
37	C4		100		Costs of depreciation of joint switches of departure and arrival tracks on the operation of open access railway network, as well as related expenditures	UTK: MT6493(A); MT6483(A)	ÉM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	0000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2
38	C4		100		Costs of operation of joint switches of departure and arrival tracks on the operation of open access railway network, as well as related expenditures	UTK: MT6847(A);	ÉM: VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV717-VV729; VV759; VV790; VV601-VV608; VV629;	511-529; 54-56; 58; 861-89; 961-969;	0000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2
39			100		Costs of security service on the operation of open access railway network	UTK: 4332(S2); 4333(S2); 4334(S2); 6822(S2)	ÉM: VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	0001-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2
40	C2/C4	10	90		Maintenance and operational costs of lighting devices on the operation of open access railway network	UTK: MT8538(A-V); MT8653(A-V); MT8663(A-V);	ÉM: VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	0000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2
41	C4		100		Depreciation costs of lighting devices on the operation of open access railway network	UTK: MT8538(A); MT8653(A); MT8663(A);	ÉM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	57; 861-89; 961-969;	0000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2
42	C4		100		Operational costs of lighting devices on the operation of open access railway network	UTK: MT8528(A); MT8542(A);	ÉM: VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV717-VV729; VV759; VV790; VV601-VV608; VV629	511-529; 54-56; 58; 861-89; 961-969;	0000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2
43	C4		100		Assets connected to costs to be distributed, project-related development costs				-			

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Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			Track section	Distribution on an "In-kind basis" 1 (basis of projection 1)	Distribution on an "In-kind basis" 2 (basis of projection 2)	Data source of "In-kind performances" for distribution				
	Variable costs	Fixed costs	Cost related to the supply part of service			UTK (A-fixed cost; V-variable cost)	SAP CO-PA ÉM	Ledger numbers								
Use of origin/destination stations by passenger trains - complex service																
1			100	Maintenance, operational costs and cost of depreciation of installed equipment of the infrastructure manager for preheating, precooling of passenger trains, accounted for station and line sections of the network or accounted without line section, as well as related expenditures (without ensuring energy)		UTK: MT2240(SZ); MT3240(SZ); MT8337(SZ); MT8649(SZ); MT8650(SZ); MT8660 (SZ); MT8527(SZ)	ÉM: VY101-VY299; VY400-VY420; VY501; VY511; VY800; VY801; VY701-VY708; VY712; VY714-VY729; VY759; VY790; VY601-VY608; VY612; VY614-VY616; VY621; VY622; VY629	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007							
2			100	Maintenance and depreciation costs of installed equipment of the infrastructure manager for water supply of passenger trains, accounted for station and line sections of the network or accounted without line section, as well as related expenditures (without ensuring energy)		UTK: MT6151(SZ); MT6161(SZ); MT6171(SZ)	ÉM: VY101-VY299; VY400-VY420; VY501; VY511; VY800; VY801; VY701-VY708; VY712; VY714-VY729; VY759; VY790; VY601-VY608; VY612; VY614-VY616; VY621; VY622; VY629	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007							
3			100	Operational cost incurred in connection with transmitted electric energy used for other than traction purposes (for preheating, precooling)		UTK: MT4740	ÉM: VY228	5271-5274, 529908-529909	00000							
4	C3		100	Project-related development costs connected to cost groups												
5	C4		100	Maintenance, operational costs and costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures		UTK: MT3703(A)	ÉM: VY101-VY299; VY400-VY420; VY501; VY511; VY800; VY801; VY701-VY708; VY712; VY714-VY729; VY759; VY790; VY601-VY608; VY612; VY614-VY616; VY621; VY622; VY629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000	direct cost	number of use of track routes for reversing direction / number of use of network track routes	PASS2				
6	C4		100	Authority charges		UTK: MT4603(A); MT4604 (A)	ÉM: VY302	532	00000	number of use of track routes for reversing direction / number of use of network track routes		PASS2				
7	C2/C4	60	40	Maintenance costs of superstructure, substructure and other structures of the railway infrastructure on the operation of open access railway network, not accounted for track section (statistical section), (exclusive of the costs of track supervision)		UTK: MT4361(A-V); MT6001(A-V); MT6301(A-V); MT6500(A-V); MT6501(A-V); MT6850(A-V); MT6000(A-V); MT6321(A-V); MT5304 (A-V); MT6641 (A-V); MT6810 (A-V); MT6725(A-V)	ÉM: VY101-VY299; VY400-VY420; VY511; VY800; VY801;	511-529; 54-56; 58;	00000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2				
8	C4		100	Depreciation costs of superstructure, substructure and other structures of the railway infrastructure on the operation of open access railway network, not accounted for track section (statistical section), (exclusive of the costs of track supervision)		UTK: MT4361(A); MT6001(A); MT6301(A); MT6500(A); MT6501(A); MT6850(A); MT6000(A); MT6321(A); MT5304(A); MT6641(A); MT6810 (A); MT6725 (A)	ÉM: VY501; VY701-VY708; VY712; VY714-VY729; VY759; VY790; VY601-VY608; VY612; VY614-VY616; VY621; VY622; VY629;	57; 861-89; 961-969;	00000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2				
9	C4		100	Maintenance, operational and depreciation costs of equipment related to the substructure and other structures of the railway infrastructure on the operation of open access railway network, not accounted for track section (statistical section), (exclusive of the costs of track supervision), as well as related expenditures		UTK: MT3672(A); MT6487(A); MT6181(A); MT6841(A); MT6510(A); MT6511(A); MT6520(A); MT6521(A); MT6550(A);	ÉM: VY101-VY299; VY400-VY420; VY501; VY511; VY800; VY801; VY701-VY708; VY712; VY714-VY729; VY759; VY790; VY601-VY608; VY612; VY614-VY616; VY621; VY622; VY629;	511-529; 54-56; 58; 861-89; 961-969;	00000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2				
10	C2	100		Maintenance costs of point switches of railway track on the operation of open access railway network, not accounted for track section (statistical section), exclusive of the costs of track supervision		UTK: MT6491(A-V); MT6481(A-V)	ÉM: VY101-VY299; VY400-VY420; VY511; VY800; VY801	511-529; 54-56; 58;	00000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2				
11	C4		100	Costs of depreciation of point switches of railway track on the operation of open access railway network, not accounted for track section (statistical section), exclusive of the costs of track supervision, as well as related expenditures		UTK: MT6491(A-V); MT6481(A-V)	ÉM: VY501; VY701-VY708; VY712; VY714-VY729; VY759; VY790; VY601-VY608; VY612; VY614-VY616; VY621; VY622; VY629	57; 861-89; 961-969;	00000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2				
12	C4		100	Operational costs of point switches of railway track on the operation of open access railway network, railway track as well as related expenditures		UTK: MT8485(A)	ÉM: VY101-VY299; VY400-VY420; VY501; VY511; VY800; VY801; VY701-VY708; VY712; VY714-VY729; VY759; VY790; VY601-VY608; VY612; VY614-VY616; VY621; VY622; VY629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2				
13	C2/C4	10	90	Costs of cleaning between running tracks by the infrastructure manager, as well as related expenditures		UTK: MT6844(A-V);	ÉM: VY101-VY299; VY400-VY420; VY511; VY800; VY801; VY701-VY708; VY712; VY714-VY729; VY759; VY790; VY601-VY608; VY612; VY614-VY616; VY621; VY622; VY629;	511-529; 54-56; 58; 861-89; 961-969;	00000-50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2				
14	C2/C4	40	40	Maintenance costs of tunnels, bridges and other structures on the operation of the open access railway network		UTK: MT6051(A-V); MT6501(A-V); MT6611(A-V); MT6621(A-V); MT6641 (A-V); MT6671 (A-V)	ÉM: VY101-VY299; VY400-VY420; VY511; VY800; VY801	511-529; 54-56; 58;	00000-50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2				
15	C4		100	Depreciation costs of tunnels, bridges and other structures on the operation of the open access railway network		UTK: MT6051(A); MT6500(A); MT6501(A); MT6611(A); MT6621(A); MT6641(A); MT6671(A)	ÉM: VY501; VY701-VY708; VY712; VY714-VY729; VY759; VY790; VY601-VY608; VY612; VY614-VY616; VY621; VY622; VY629;	57; 861-89; 961-969;	00000-50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2				
16	C2/C4	60	40	Maintenance and operational costs of roads, superstructure, substructure and other structures of the railway infrastructure on the operation of the open access railway network		UTK: MT6101 (A-V); MT6310(A-V); MT6810(A-V); MT6811 (A-V); MT6821 (A-V); MT6729(A-V); MT6330(A-V); MT4361(A-V); MT6000(A-V); MT6001(A-V); MT6301(A-V);	ÉM: VY101-VY299; VY400-VY420; VY511; VY800; VY801;	511-529; 54-56; 58;	00000-50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2				
17	C4		100	Depreciation costs of roads, superstructure, substructure and other structures of the railway infrastructure on the operation of the open access railway network, as well as related expenditures		UTK: MT6101(A); MT6310(A); MT6810(A); MT6811(A); MT6821(A); MT6729(A); MT6330(A); MT6000(A); MT6001(A); MT6301(A-V);	ÉM: VY501; VY701-VY708; VY712; VY714-VY729; VY759; VY790; VY601-VY608; VY612; VY614-VY616; VY621; VY622; VY629;	57; 861-89; 961-969;	00000-50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2				
18	C4		100	Costs for track snow discharge, maintenance of green areas and other related expenditures, which are affecting open access network		UTK: MT6843(A); MT6854(A); MT6856(A); MT6858(A); MT6860(A); MT6861(A); MT6863(A); MT6864(A); MT6866(A); MT6870(A); MT6704(A); MT6822(A); MT6873(A); MT6875(A)	ÉM: VY101-VY299; VY400-VY420; VY501; VY511; VY800; VY801; VY701-VY708; VY712; VY714-VY729; VY759; VY790; VY601-VY608; VY612; VY614-VY616; VY621; VY622; VY629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2				
19	C2/C4	10	90	Maintenance costs of signalling equipment used by the infrastructure manager on the operation of the open access railway network		UTK: MT8111(A-V); MT8112(A-V); MT8113(A-V); MT8141(A-V); MT8151(A-V); MT8152(A-V); MT8153(A-V); MT8154(A-V); MT8155(A-V); MT8156(A-V); MT8157(A-V); MT8158(A-V); MT8159(A-V); MT8160(A-V); MT8161(A-V); MT8162(A-V); MT8163(A-V); MT8164(A-V); MT8165(A-V); MT8166(A-V); MT8167(A-V); MT8168(A-V); MT8169(A-V); MT8170(A-V); MT8171(A-V); MT8172(A-V); MT8173(A-V); MT8174(A-V); MT8175(A-V); MT8176(A-V); MT8177(A-V); MT8178(A-V); MT8179(A-V); MT8180(A-V); MT8181(A-V); MT8182(A-V); MT8183(A-V); MT8184(A-V); MT8185(A-V); MT8186(A-V); MT8187(A-V); MT8188(A-V); MT8189(A-V); MT8190(A-V); MT8191(A-V); MT8192(A-V); MT8193(A-V); MT8194(A-V); MT8195(A-V); MT8196(A-V); MT8197(A-V); MT8198(A-V); MT8199(A-V); MT8200(A-V); MT8201(A-V); MT8202(A-V); MT8203(A-V); MT8204(A-V); MT8205(A-V); MT8206(A-V); MT8207(A-V); MT8208(A-V); MT8209(A-V); MT8210(A-V); MT8211(A-V); MT8212(A-V); MT8213(A-V); MT8214(A-V); MT8215(A-V); MT8216(A-V); MT8217(A-V); MT8218(A-V); MT8219(A-V); MT8220(A-V); MT8221(A-V); MT8222(A-V); MT8223(A-V); MT8224(A-V); MT8225(A-V); MT8226(A-V); MT8227(A-V); MT8228(A-V); MT8229(A-V); MT8230(A-V); MT8231(A-V); MT8232(A-V); MT8233(A-V); MT8234(A-V); MT8235(A-V); MT8236(A-V); MT8237(A-V); MT8238(A-V); MT8239(A-V); MT8240(A-V); MT8241(A-V); MT8242(A-V); MT8243(A-V); MT8244(A-V); MT8245(A-V); MT8246(A-V); MT8247(A-V); MT8248(A-V); MT8249(A-V); MT8250(A-V); MT8251(A-V); MT8252(A-V); MT8253(A-V); MT8254(A-V); MT8255(A-V); MT8256(A-V); MT8257(A-V); MT8258(A-V); MT8259(A-V); MT8260(A-V); MT8261(A-V); MT8262(A-V); MT8263(A-V); MT8264(A-V); MT8265(A-V); MT8266(A-V); MT8267(A-V); MT8268(A-V); MT8269(A-V); MT8270(A-V); MT8271(A-V); MT8272(A-V); MT8273(A-V); MT8274(A-V); MT8275(A-V); MT8276(A-V); MT8277(A-V); MT8278(A-V); MT8279(A-V); MT8280(A-V); MT8281(A-V); MT8282(A-V); MT8283(A-V); MT8284(A-V); MT8285(A-V); MT8286(A-V); MT8287(A-V); MT8288(A-V); MT8289(A-V); MT8290(A-V); MT8291(A-V); MT8292(A-V); MT8293(A-V); MT8294(A-V); MT8295(A-V); MT8296(A-V); MT8297(A-V); MT8298(A-V); MT8299(A-V); MT8300(A-V);	ÉM: VY101-VY299; VY400-VY420; VY511; VY800; VY801; VY701-VY708; VY712; VY714-VY729; VY759; VY790; VY601-VY608; VY612; VY614-VY616; VY621; VY622; VY629;	511-529; 54-56; 58;	00000-50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2				
20	C4		100	Depreciation costs of signalling equipment used by the infrastructure manager on the operation of the open access railway network		UTK: MT8111(A); MT8112(A); MT8113(A); MT8141(A); MT8151(A); MT8152(A); MT8153(A); MT8154(A); MT8155(A); MT8156(A); MT8157(A); MT8158(A); MT8159(A); MT8160(A); MT8161(A); MT8162(A); MT8163(A); MT8164(A); MT8165(A); MT8166(A); MT8167(A); MT8168(A); MT8169(A); MT8170(A); MT8171(A); MT8172(A); MT8173(A); MT8174(A); MT8175(A); MT8176(A); MT8177(A); MT8178(A); MT8179(A); MT8180(A); MT8181(A); MT8182(A); MT8183(A); MT8184(A); MT8185(A); MT8186(A); MT8187(A); MT8188(A); MT8189(A); MT8190(A); MT8191(A); MT8192(A); MT8193(A); MT8194(A); MT8195(A); MT8196(A); MT8197(A); MT8198(A); MT8199(A); MT8200(A); MT8201(A); MT8202(A); MT8203(A); MT8204(A); MT8205(A); MT8206(A); MT8207(A); MT8208(A); MT8209(A); MT8210(A); MT8211(A); MT8212(A); MT8213(A); MT8214(A); MT8215(A); MT8216(A); MT8217(A); MT8218(A); MT8219(A); MT8220(A); MT8221(A); MT8222(A); MT8223(A); MT8224(A); MT8225(A); MT8226(A); MT8227(A); MT8228(A); MT8229(A); MT8230(A); MT8231(A); MT8232(A); MT8233(A); MT8234(A); MT8235(A); MT8236(A); MT8237(A); MT8238(A); MT8239(A); MT8240(A); MT8241(A); MT8242(A); MT8243(A); MT8244(A); MT8245(A); MT8246(A); MT8247(A); MT8248(A); MT8249(A); MT8250(A); MT8251(A); MT8252(A); MT8253(A); MT8254(A); MT8255(A); MT8256(A); MT8257(A); MT8258(A); MT8259(A); MT8260(A); MT8261(A); MT8262(A); MT8263(A); MT8264(A); MT8265(A); MT8266(A); MT8267(A); MT8268(A); MT8269(A); MT8270(A); MT8271(A); MT8272(A); MT8273(A); MT8274(A); MT8275(A); MT8276(A); MT8277(A); MT8278(A); MT8279(A); MT8280(A); MT8281(A); MT8282(A); MT8283(A); MT8284(A); MT8285(A); MT8286(A); MT8287(A); MT8288(A); MT8289(A); MT8290(A); MT8291(A); MT8292(A); MT8293(A); MT8294(A); MT8295(A); MT8296(A); MT8297(A); MT8298(A); MT8299(A); MT8300(A);	ÉM: VY501; VY701-VY708; VY712; VY714-VY729; VY759; VY790; VY601-VY608; VY612; VY614-VY616; VY621; VY622; VY629;	57; 861-89; 961-969;	00000-50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2				
21	C4		100	Operational costs of signalling equipment used by the infrastructure manager on the operation of the open access railway network		UTK: MT8244(A); MT8251(A); MT8259(A);	ÉM: VY101-VY299; VY400-VY420; VY511; VY800; VY801; VY701-VY708; VY712; VY714-VY729; VY759; VY790; VY601-VY608; VY612; VY614-VY616; VY621; VY622; VY629	511-529; 54-56; 58; 861-89; 961-969;	00000-50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2				
22	C4		100	Maintenance, operational and depreciation costs of track-protecting structures and their buildings on the operation of the open access railway network, as well as related expenditures		UTK: MT4445 (A); MT6111(A); MT6121(A); MT6131(A); MT6181(A); MT6327(A); MT6717(A); MT6499(A); MT3672(A); MT3673(A); MT6112(A); MT6815(A);	ÉM: VY101-VY299; VY400-VY420; VY501; VY511; VY800; VY801; VY701-VY708; VY712; VY714-VY729; VY759; VY790; VY601-VY608; VY612; VY614-VY616; VY621; VY622; VY629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2				

2024/25 timetable year - MAV Zrt. IM												
Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			Track section	Distribution on an "in-kind basis" 1 (basis of projection 1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
	Variable costs	Fixed costs	Cost related to the supply part of service			UTK (A=fixed cost; V=variable cost)	SAP CO-PA EM	Ledger numbers				
Use of stations by freight trains - complex service												
1	C1/C3	60	40	Maintenance costs of tracks of humps and marshalling yards		UTK: MT6304(A-V); MT6324(A-V)	EM-VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	06189; 11205; 12641; 42127; 42358; 44255; 46466			
2	C3		100	Depreciation costs of tracks of humps and marshalling yards		UTK: 6304(A);6324(A)	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	57; 861-89; 961-969;	06189; 11205; 12641; 42127; 42358; 44255; 46466			
3	C1/C3	10	90	Maintenance costs of equipment, signalling and safety equipment, track brakes, drag shoes belonging to tracks of humps and marshalling yards, as well as equipment required to their operation and control		UTK: MT8201(A-V); MT8202(A-V); MT8203(A-V); MT8204(A-V); MT8205 (A-V);	EM-VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	06189; 11205; 12641; 42127; 42358; 44255; 46466			
4	C3		100	Depreciation costs of equipment, signalling and safety equipment, track brakes, drag shoes belonging to tracks of humps and marshalling yards, as well as equipment required to their operation and control		UTK: MT8201; MT8205(A); MT8210(A)			00000-50007			
5	C1/C3	60	40	Maintenance costs of substructures, superstructures, bridges, buildings and other structures of connecting railway lines (exclusive of costs and expenditures arising on marshalling yards)		UTK: MT6001(A-V); MT6301(A-V); MT6321(A-V); MT6481(A-V)	EM-VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	88879;88850;80820; 80830;81920;81930; 82420;84440;85330; 87420;87430;87440; 88170;88180;88190; 88210;88270;88290; 88300;88370;88630; 89220;89230;89240; 89860			
6	C3		100	Depreciation costs of substructures, superstructures, bridges, buildings and other structures of connecting railway lines (exclusive of costs and expenditures arising on marshalling yards)		UTK: MT6001(A); MT6301(A); MT6321(A); MT6481(A)	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	57; 861-89; 961-969;	88879;88850;80820; 80830;81920;81930; 82420;84440;85330; 87420;87430;87440; 88170;88180;88190; 88210;88270;88290; 88300;88370;88630; 89220;89230;89240; 89860			
7	C3		100	Operational costs of substructures, superstructures, bridges, buildings and other structures of connecting railway lines (exclusive of costs and expenditures arising on marshalling yards)		UTK: MT6811(A), MT6821(A), MT6841(A), MT6844(A), MT6846(A), MT6849(A); MT6854(A); MT6880(A)	EM-VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701; VV708; VV717-VV729; VV759; VV790; VV601-VV608; VV629	511-529; 54-56; 58; 861-89; 961-969;	88879;88850;80820; 80830;81920;81930; 82420;84440;85330; 87420;87430;87440; 88170;88180;88190; 88210;88270;88290; 88300;88370;88630; 89220;89230;89240; 89860			
8	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 and exclusive of costs on marshalling yards)		UTK: MT6001(A-V); MT6301(A-V); MT6321(A-V); MT6481(A-V)	EM-VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	6001-8999 except: 88879;88850; 80820;80830; 81920; 81930; 82420;84440; 85330;87420; 87430; 87440;88170;88180; 88190;88210;88270; 88290;88300;88370; 88630;89220;89230; 89240; 89860			
9	C3		100	Depreciation costs of substructures, superstructures, bridges, buildings and other structures of the open access private railway network (inclusive of joining railway network providing connection to these structures and exclusive of costs and expenditures arising on marshalling yards), as well as related expenditures		UTK: MT6001(A); MT6301(A); MT6321(A); MT6481(A)	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	57; 861-89; 961-969;	6001-8999 except: 88879;88850; 80820;80830; 81920; 81930; 82420;84440; 85330;87420; 87430; 87440;88170;88180; 88190;88210;88270; 88290;88300;88370; 88630;89220;89230; 89240; 89860			
10	C1/C3	10	90	Maintenance costs of telecommunication, heavy current and signalling equipment, point heater equipment of open access private railway network (inclusive of joining railway network providing connection to these equipments) used by the infrastructure manager, (exclusive of costs and expenditures of heavy current equipment which were taken into consideration at the use of the overhead wire system and exclusive of costs and expenditures arising at marshalling yards)		UTK: MT8000(A-V); MT8086(A-V); MT8111(A-V); MT8238(A-V); MT8501(A-V); MT8542(A-V); MT8651(A-V)	EM-VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	6001-8999			
11	C3		100	Depreciation costs of telecommunication, heavy current and signalling equipment, point heater equipment of open access private railway network (inclusive of joining railway network providing connection to these equipments) used by the infrastructure manager, (exclusive of costs and expenditures of heavy current equipment which were taken into consideration at the use of the overhead wire system and exclusive of costs and expenditures arising at marshalling yards)		UTK: MT8000(A); MT8086(A); MT8111(A); MT8238(A); MT8501(A); MT8542(A); MT8651(A)	EM-VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601- VV608; VV612; VV614-VV616; VV621; VV622; VV629	511-529; 54-56; 58; 861-89; 961-969;	6001-8999			
12	C3		100	Operational costs of telecommunication, heavy current and signalling equipment, point heater equipment of open access private railway network (inclusive of joining railway network providing connection to these equipments) used by the infrastructure manager, as well as related expenditures (exclusive of costs and expenditures of heavy current equipment which were taken into consideration at the use of the overhead wire system and exclusive of costs and expenditures arising at marshalling yards)		UTK: MT8095(A); MT8098(A); MT8101(A); MT8241(A); MT8244(A); MT8523(A); MT8535(A); MT8552(A); MT8657(A)	EM-VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701- VV708; VV717-VV729; VV759; VV790; VV601-VV608; VV629;	511-529; 54-56; 58; 861-89; 961-969;	6001-8999			
13	C1		100	Maintenance costs of tracks ensuring access to freight terminals and point switches in loading tracks, as well as related expenditures (exclusive of costs and expenditures arising in marshalling yards)		UTK: MT6485(V); MT6495(V)	EM-VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007			
14	C3		100	Costs of depreciation tracks ensuring access to freight terminals and point switches in loading tracks, as well as related expenditures (exclusive of costs and expenditures arising in marshalling yards)		UTK: MT6485(A); MT6495 (A)	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	57; 861-89; 961-969;	00000-50007			
15	C3		100	Operational costs of tracks ensuring access to freight terminals and point switches in loading tracks, as well as related expenditures (exclusive of costs and expenditures arising in marshalling yards)		UTK: MT6489(A);	EM-VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701- VV708; VV717-VV729; VV759; VV790; VV601-VV608; VV629	511-529; 54-56; 58; 861-89; 961-969;	00000-50007			
16	C1/C3	60	40	Maintenance costs of tracks ensuring access to freight terminals and loading tracks (exclusive of costs and expenditures arising in marshalling yards)		UTK: MT6305(A-V); MT6325(A-V); MT6725(A-V)	EM-VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	00000-50007			
17	C3		100	Depreciation costs of tracks ensuring access to freight terminals and loading tracks, as well as related expenditures (exclusive of costs and expenditures arising in marshalling yards)		UTK: MT6305(A); MT6325(A); MT6725(A)	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	57; 861-89; 961-969;	00000-50007			
18	C1		100	Maintenance costs of loading places, freight infrastructures and buildings, as well as related expenditures (exclusive of costs and expenditures arising in marshalling yards)		UTK: MT6494(V); MT6484(V)	EM-VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	06189; 11205; 12641; 42127; 42358; 44255; 46466			
19	C3		100	Depreciation costs of point switches in tracks of humps and marshalling yards, as well as related expenditures		UTK: MT6494(A); MT6484(A)	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	57; 861-89; 961-969;	06189; 11205; 12641; 42127; 42358; 44255; 46466			

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Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			Track section	Distribution on an "In-kind basis" 1 (basis of projection 1)	Distribution on an "In-kind basis" 2 (basis of projection 2)	Data source of "In-kind performances" for distribution
	Variable costs	Fixed costs	Cost related to the supply part of service			UTK (A=fixed cost; V=variable cost)	SAP CO-PA EM	Ledger numbers				
62	C4	100			Operational costs of superstructures of side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store sidings, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures	UTK: MT6848(A);	EM: VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV717-VV729; VV759; VV790; VV601-VV608; VV629	511-529; 54-56; 58; 861-89; 961-969;	0000-50007, except: 06189, 11205, 12641, 42127, 42358, 44255, 46464	number of use of track routes by freight trains / number of use of network track routes		PASS2
63	C2/C4	60	40		Maintenance costs of superstructures of side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store sidings, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) on the operation of the open access railway network, accounted for the tracks of stations	UTK: MT6304(A-V); MT6324(A-V);	EM: VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	0000-50007, except: 06189, 11205, 12641, 42127, 42358, 44255, 46464	number of use of track routes by freight trains / number of use of network track routes		PASS2
64	C4	100			Depreciation costs of superstructures of side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store sidings, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures	UTK: MT6304(A); MT6324 (A);	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	57; 861-89; 961-969;	0000-50007, except: 06189, 11205, 12641, 42127, 42358, 44255, 46464	number of use of track routes by freight trains / number of use of network track routes		PASS2
65	C4	100			Assets connected to costs to be distributed, project-related development costs	-	-	-	-	-		
Storage of vehicles - complex service												
1	C1/C3	60	40		Maintenance of station sidings for storage of vehicles, as well as related expenses	UTK: MT4306(A-V); MT6486(A-V); MT6496(A-V); MT6326(A-V)	EM: VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	0000-50007			
2	C3		100		Depreciation costs of side tracks of stations used for the storage of vehicles, as well as related expenditures	UTK: MT4306(A-V); MT6486(A-V); MT6496(A-V); MT6852(A-V); MT6326(A)	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	57; 861-89; 961-969;	0000-50007			
3			100		Operational costs of side tracks of stations used for the storage of vehicles, as well as related expenditures	UTK: MT6852 (52);	EM: VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV717-VV729; VV759; VV790; VV601-VV608; VV629	511-529; 54-56; 58; 861-89; 961-969;	0000-50007			
4	C3		100		Assets connected to costs to be distributed, project-related development costs	-	-	-	-	-		
5	C4		100		Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: MT3673(A)	EM: VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000	direct cost	number of use of track routes for storage of vehicles / number of use of track route of the network	
6	C4		100		Authority charges	UTK: MT4603(A); MT4604 (A)	EM: VV302	532	00000	number of use of track routes for storage of vehicles / number of use of track route of the network		KUTINFO rendszér
7	C2/C4	60	40		Maintenance costs of superstructure, substructure and other structures of the railway infrastructure on the operation of open access railway network, not accounted for track section (statistical section), (exclusive of the costs of track supervision)	UTK: MT4361(A-V); MT6001(A-V); MT6301(A-V); MT6500(A-V); MT6501(A-V); MT6850(A-V); MT6000(A-V); MT6321(A-V); MT5304 (A-V); MT6641 (A-V); MT6810 (A-V); MT6725 (A-V)	EM: VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track routes for storage of vehicles / number of use of track route of the network		KUTINFO rendszér
8	C4		100		Depreciation costs of substructures and other structures on the operation of open access railway network not accounted for track section (statistical section) (exclusive of the costs of track supervision), as well as related expenditures	UTK: MT4361(A); MT6001(A); MT6301(A); MT6500(A); MT6501(A); MT6850(A); MT6000(A); MT6321(A); MT5304(A); MT6641(A); MT6810 (A); MT6725(A)	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track routes for storage of vehicles / number of use of track route of the network		PASS2
9	C4		100		Maintenance, operational and depreciation costs of substructures and other structures on the operation of open access railway network not accounted for track section (statistical section) (exclusive of the costs of track supervision), as well as related expenditures	UTK: MT3672(A); MT6487(A); MT6181(A); MT6841(A); MT6510(A); MT6511(A); MT6520(A); MT6521(A); MT6550(A);	EM: VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	511-529; 54-56; 58; 861-89; 961-969;	00000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track routes for storage of vehicles / number of use of track route of the network		KUTINFO rendszér
10	C2	100			Maintenance costs of point switches of railway track on the operation of open access railway network, not accounted for track section (statistical section), inclusive of the costs of track supervision, as well as related expenditures	UTK: MT6491(A-V); MT6481(A-V)	EM: VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	00000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track routes for storage of vehicles / number of use of track route of the network		KUTINFO rendszér
11	C4		100		Depreciation costs of point switches of railway track on the operation of open access railway network, not accounted for track section (statistical section), inclusive of the costs of track supervision, as well as related expenditures	UTK: MT6491(A-V); MT6481(A-V)	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	57; 861-89; 961-969;	00000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track routes for storage of vehicles / number of use of track route of the network		KUTINFO rendszér
12	C2/C4	10	90		Costs of cleaning between running tracks on the operation of open access railway network	UTK: MT6844(A-V);	EM: VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	511-529; 54-56; 58; 861-89; 961-969;	00000-50007	number of use of track routes for storage of vehicles / number of use of track route of the network		KUTINFO rendszér
13	C2/C4	60	40		Maintenance costs of tunnels, bridges and other structures on the operation of the open access railway network	UTK: MT6051(A-V); MT6501(A-V); MT6611(A-V); MT6421(A-V); MT6641 (A-V); MT6671 (A-V)	EM: VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes for storage of vehicles / number of use of track route of the network		PASS2
14	C4		100		Depreciation costs of tunnels, bridges and other structures on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures	UTK: MT6051(A); MT6500(A); MT6501(A); MT6611(A); MT6621(A); MT6641(A); MT6671(A)	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes for storage of vehicles / number of use of track route of the network		PASS2
15	C4		100		Operational costs of the point switches of railway infrastructure on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures	UTK: MT6845(A)	EM: VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes for storage of vehicles / number of use of track route of the network		PASS2
16	C2/C4	60	40		Maintenance costs of roads, superstructure, substructure and other structures of the railway infrastructure on the operation of the open access railway network	UTK: MT6101 (A-V); MT6310(A-V); MT6810(A-V); MT6811(A-V); MT6821 (A-V); MT6729(A-V); MT6330(A-V); MT4361(A-V); MT6000(A-V); MT6001(A-V); MT6301(A-V);	EM: VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes for storage of vehicles / number of use of track route of the network		PASS2
17	C4		100		Depreciation costs of roads, superstructure, substructure and other structures of the railway infrastructure on the operation of the open access railway network, as well as related expenditures	UTK: MT6101(A); MT6310(A); MT6810(A); MT6811(A); MT6821(A); MT6729(A); MT6330(A); MT6000(A); MT6001(A); MT6301(A-V);	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes for storage of vehicles / number of use of track route of the network		PASS2

2024/25 timetable year - MÁV Zrt. IM					Recorded in the registry system			Track section	Distribution on an "In-kind basis" 1 (basis of projection 1)	Distribution on an "In-kind basis" 2 (basis of projection 2)	Data source of "In-kind performances" for distribution
Cost group	Proportion		Direct cost	Cost distributed on an "in-kind basis"	UTK (A=fixed cost; V=variable cost)	SAP CO-PA EM	Ledger numbers				
	Variable costs	Fixed costs						Cost related to the supply part of service			
33	C2/C4	60	40	Maintenance costs of superstructures of side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store sidings, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) on the operation of the open access railway network, not accounted for track section	UTK: MT6304(A-V); MT6324(A-V);	EM:VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	0000-50007, except: 00189; 11205, 12641, 42127; 42358, 44255, 46464	number of use of track routes for storage of vehicles / number of use of track route of the network	PASS2	
34	C4		100	Depreciation costs of superstructures of side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store sidings, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) on the operation of the open access railway network	UTK: MT6304(A); MT6324(A);	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	57; 861-89; 961-969;	0000-50007, except: 00189; 11205, 12641, 42127; 42358, 44255, 46464	number of use of track routes for storage of vehicles / number of use of track route of the network	PASS2	
35			100	Costs of security service on the operation of open access railway network	UTK: MT4332(S2); MT4333(S2); MT4334(S2); MT4401(A); MT4402(A); MT4403(A); MT4404(A); MT4405(A); MT4822(S2)	EM:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00001-50007	number of use of track routes for storage of vehicles / number of use of track route of the network	PASS2	
36	C4		100	Assets connected to costs to be distributed, project-related development costs							
Use of wagon weigh bridges (scales) - complex service											
1			100	Maintenance and operational costs, costs of depreciation of wagon weigh bridges (scales), as well as related expenses	UTK: MT5340(S2); MT4235(S2); MT6733(S2)	EM:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007			
2	C3		100	Project-related development costs connected to cost groups				0001-4999, except: 3007; 0000			
3	C4		100	Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: MT3673(A)	EM:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000	direct cost	number of use of track route for access to wagon weigh bridges (scales) / number of use of track route of the network	
4	C4		100	Authority charges	UTK: MT4603(A); MT4604(A)	EM: VV302	532	00000	number of use of track route for access to wagon weigh bridges (scales) / number of use of track route of the network	KUTINFO rendszér	
5	C2/C4	60	40	Maintenance costs of substructures, superstructures and other structures on the operation of open access railway network not accounted for track section (statistical section) (exclusive of the costs of track supervision), as well as related expenditures	UTK: MT4361(A-V); MT6001(A-V); MT6301(A-V); MT6500(A-V); MT6501(A-V); MT6850(A-V); MT6000(A-V); MT6321(A-V); MT5304(A-V); MT6641(A-V); MT6810(A-V); MT6725(A-V)	EM:VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track route for access to wagon weigh bridges (scales) / number of use of track route of the network	KUTINFO rendszér	
6	C4		100	Depreciation costs of substructures, superstructures and other structures on the operation of open access railway network not accounted for track section (statistical section) (exclusive of the costs of track supervision), as well as related expenditures	UTK: MT4361(A); MT6001(A); MT6301(A); MT6500(A); MT6501(A); MT6850(A); MT6000(A); MT6321(A); MT5304(A); MT6641(A); MT6810(A); MT6725(A)	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	57; 861-89; 961-969;	00000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track route for access to wagon weigh bridges (scales) / number of use of track route of the network	PASS2	
7	C4		100	Maintenance, operational and depreciation costs of substructures and other structures on the operation of open access railway network not accounted for track section (statistical section) (exclusive of the costs of track supervision), as well as related expenditures	UTK: MT3372(A); MT6487(A); MT6181(A); MT6841(A); MT6510(A); MT6511(A); MT6520(A); MT6521(A); MT6550(A);	EM:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	511-529; 54-56; 58; 861-89; 961-969;	00000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track route for access to wagon weigh bridges (scales) / number of use of track route of the network	KUTINFO rendszér	
8	C2	100		Maintenance costs of point switches of railway track on the operation of open access railway network, not accounted for track section (statistical section), exclusive of the costs of track supervision, as well as related expenditures	UTK: MT6491(A-V); MT6481(A-V)	EM:VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	00000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track route for access to wagon weigh bridges (scales) / number of use of track route of the network	KUTINFO rendszér	
9	C4		100	Costs of depreciation of point switches of railway track on the operation of open access railway network, not accounted for track section (statistical section), exclusive of the costs of track supervision, as well as related expenditures	UTK: MT6491(A-V); MT6481(A-V)	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	57; 861-89; 961-969;	00000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track route for access to wagon weigh bridges (scales) / number of use of track route of the network	KUTINFO rendszér	
10	C4		100	Operational costs of point switches of railway track on the operation of open access railway networks as well as related expenditures	UTK: MT6845(A)	EM:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track route for access to wagon weigh bridges (scales) / number of use of track route of the network	PASS2	
11	C2/C4	10	90	Costs of cleaning between running tracks by the infrastructure manager on the operation of open access railway network	UTK: MT6844(A-V);	EM:VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 58; 861-89; 961-969;	00000-50007	number of use of track route for access to wagon weigh bridges (scales) / number of use of track route of the network	KUTINFO rendszér	
12	C2/C4	60	40	Maintenance costs of tunnels, bridges and other structures on the operation of the open access railway network	UTK: MT6051(A-V); MT6501(A-V); MT6611(A-V); MT6621(A-V); MT6641(A-V); MT6671(A-V)	EM: VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	00000-50007	number of use of track route for access to wagon weigh bridges (scales) / number of use of track route of the network	PASS2	
13	C4		100	Depreciation costs of tunnels, bridges and other structures on the operation of the open access railway network	UTK: MT6051(A); MT6500(A); MT6501(A); MT6611(A); MT6621(A); MT6641(A); MT6671(A)	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track route for access to wagon weigh bridges (scales) / number of use of track route of the network	PASS2	
14	C2/C4	60	40	Maintenance costs of roads, superstructure, substructure and other structures of the railway infrastructure on the operation of the open access railway network	UTK: MT6101(A-V); MT6304(A-V); MT6810(A-V); MT6811(A-V); MT6821(A-V); MT6729(A-V); MT6300(A-V); MT4361(A-V); MT6000(A-V); MT6001(A-V); MT6301(A-V);	EM:VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track route for access to wagon weigh bridges (scales) / number of use of track route of the network	PASS2	
15	C4		100	Depreciation costs of roads, superstructure, substructure and other structures of the railway infrastructure on the operation of the open access railway network, as well as related expenditures	UTK: MT6101(A); MT6310(A); MT6810(A); MT6811(A); MT6821(A); MT6729(A); MT6300(A); MT6000(A); MT6001(A); MT6301(A-V);	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track route for access to wagon weigh bridges (scales) / number of use of track route of the network	PASS2	
16	C4		100	Costs for track snow discharge, maintenance of green areas and other related expenditures, which are affecting open access network	UTK: MT6843(A); MT6854(A); MT6855(A); MT6858(A); MT6860(A); MT6861(A); MT6863(A); MT6864(A); MT6866(A); MT6703(A); MT6704(A); MT6872(A); MT6873(A); MT6875(A)	EM:VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track route for access to wagon weigh bridges (scales) / number of use of track route of the network	PASS2	
17	C2/C4	10	90	Maintenance costs of signalling equipment used by the infrastructure manager on the operation of the open access railway network	UTK: MT8111(A-V); MT8121(A-V); MT8131(A-V); MT8141(A-V); MT8151(A-V); MT8161(A-V); MT8171(A-V); MT8181(A-V); MT8191(A-V); MT8192(A-V); MT8211(A-V); MT8212(A-V); MT8231(A-V); MT8232(A-V); MT8233(A-V); MT8234(A-V); MT8251(A-V); MT8655(A-V); MT8656(A-V); MT8665(A-V); MT8666(A-V);	EM:VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track route for access to wagon weigh bridges (scales) / number of use of track route of the network	PASS2	

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Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			Track section	Distribution on an "in-kind basis" 1 (basis of projection 1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
	Variable costs	Fixed costs	Cost related to the supply part of service			UTK (A-fixed cost; V-variable cost)	SAP CO-PA EM	Ledger numbers				
32	C4	100			Depreciation costs of superstructures of side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store sidings, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) on the operation of the open access railway network	UTK: MT6304(A); MT6324 (A);	EM: V501; V701-V708; V712; V714-V729; V759; V790; V601-V608; V612; V614-V616; V621; V622; V629	57; 861-89; 961-969;	0000-5007; except: 06189, 11205, 12641, 42127, 42358, 44255, 46466	number of use of track route for access to wagon weigh bridges (scales) / number of use of track route of the network		PASS2
33				100	Costs of security service on the operation of open access railway network	UTK: MT4322(SZ); MT4333(SZ); MT4344(SZ); MT4401(A); MT4402(A); MT4403(A); MT4404(A); MT4405(A); MT4622(SZ)	EM: VV101-V299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-V708; V712; V714-V729; V759; VV790; VV601-VV608; V612; V614-V616; V621; V622; V629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00001-50007	number of use of track route for access to wagon weigh bridges (scales) / number of use of track route of the network		PASS2
34	C4	100			Assets connected to costs to be distributed, project-related development costs							
Use of refuelling facilities - complex service												
1	C1/C3	60	40		Maintenance costs of service tracks used at refuelling facilities	UTK: T6740 (A-V); MT6481 (A-V); MT6491(A-V)	EM: VV101-V299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00001-49999;			
2	C3		100		Depreciation costs of tracks used at refuelling facilities, as well as related expenditures	UTK: MT6740 (A-V); MT6481 (A-V); MT6491(A-V)	EM: V501; V701-V708; V712; V714-V729; V759; VV790; VV601-V608; V612; V614-V616; V621; V622; V629;	57; 861-89; 961-969;	00001-49999;			
3				100	Maintenance, operational costs and costs of depreciation in connection with procurement and transmission of diesel fuel and that of refuelling facilities, as well as related expenditures	UTK: MT5401(SZ); MT4741(SZ)	EM: VV101-V299; VV400-VV420; VV501; VV511; VV800; VV801; VV712; V714-V729; V612; V614-V616	511-529; 54-56; 57; 58; 861-89; 961-969;	00001-49999;			
4	C3		100		Project-related development costs connected to cost groups				-			
5	C4	100			Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: MT3673(A)	EM: VV101-V299; VV400-VV420; VV501; VV511; VV800; VV801; V701-V708; V712; V714-V729; V759; VV790; VV601-VV608; V612; V614-V616; V621; V622; V629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000	direct cost	number of use of track route for access to refuelling facilities / number of use of track route of the network	KUTINFO
6	C4	100			Authority charges	UTK: MT4603(A); MT4604 (A)	EM: VV302	532	00000	number of use of track route for access to refuelling facilities / number of use of track route of the network		KUTINFO
7	C2/C4	60	40		Maintenance costs of superstructure, substructure and other structures of the railway infrastructure on the operation of open access railway network, not accounted for track section (statistical section), (exclusive of the costs of track supervision)	UTK: MT4361(A-V); MT6001(A-V); MT6301(A-V); MT6500(A-V); MT6501(A-V); MT6850(A-V); MT6000(A-V); MT6321(A-V); MT6304(A-V); MT6641(A-V); MT6810(A-V); MT6253(A-V)	EM: VV101-V299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		KUTINFO rendszér
8	C4	100			Depreciation costs of superstructure, substructure and other structures of the railway infrastructure on the operation of open access railway network, not accounted for track section (statistical section), (exclusive of the costs of track supervision), as well as related expenditures	UTK: MT4361(A); MT6001(A); MT6301(A); MT6500(A); MT6501(A); MT6850(A); MT6000(A); MT6321(A); MT6304(A); MT6641(A); MT6810 (A); MT6725(A)	EM: V501; V701-V708; V712; V714-V729; V759; VV790; VV601-VV608; V612; V614-V616; V621; V622; V629	57; 861-89; 961-969;	00000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASS2
9	C4	100			Maintenance, operational and depreciation costs of equipment related to the substructure and other structures of the railway infrastructure on the operation of open access railway network, not accounted for track section (statistical section), (exclusive of the costs of track supervision), as well as related expenditures	UTK: MT3672(A); MT4687(A); MT6181(A); MT6841(A); MT6510(A); MT6511(A); MT6520(A); MT6521(A); MT6550(A);	EM: VV101-V299; VV400-VV420; VV501; VV511; VV800; VV801; V701-V708; V712; V714-V729; V759; VV790; VV601-VV608; V612; V614-V616; V621; V622; V629	511-529; 54-56; 58; 861-89; 961-969;	00000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		KUTINFO rendszér
10	C2	100			Maintenance costs of point switches of railway track on the operation of open access railway network, not accounted for track section (statistical section), (exclusive of the costs of track supervision)	UTK: MT6491(A-V); MT6481(A-V)	EM: VV101-V299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	00000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		KUTINFO rendszér
11	C4	100			Costs of depreciation of point switches of railway track on the operation of open access railway network, (exclusive of the costs of track supervision), as well as related expenditures	UTK: MT6491(A-V); MT6481(A-V)	EM: V501; V701-V708; V712; V714-V729; V759; VV790; VV601-VV608; V612; V614-V616; V621; V622; V629	57; 861-89; 961-969;	00000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		KUTINFO rendszér
12	C2/C4	10	90		Costs of cleaning between running tracks by the infrastructure manager on the operation of open access railway network	UTK: MT6844(A-V);	EM: VV101-V299; VV400-VV420; VV511; VV800; VV801; V701-V708; V712; V714-V729; V759; VV790; VV601-VV608; V612; V614-V616; V621; V622; V629	511-529; 54-56; 58; 861-89; 961-969;	00000-50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		KUTINFO rendszér
13	C2/C4	60	40		Maintenance costs of tunnels, bridges and other structures on the operation of the open access railway network	UTK: MT6051(A-V); MT6501(A-V); MT6611(A-V); MT6421(A-V); MT6641 (A-V); MT6671 (A-V)	EM: VV101-V299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	00000-50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASS2
14	C4	100			Depreciation costs of tunnels, bridges and other structures on the operation of the open access railway network	UTK: MT6051(A); MT6500(A); MT6501(A); MT6611(A); MT6621(A); MT6641(A); MT6671(A)	EM: V501; V701-V708; V712; V714-V729; V759; VV790; VV601-VV608; V612; V614-V616; V621; V622; V629;	57; 861-89; 961-969;	00000-50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASS2
15	C4	100			Maintenance costs of the point switches of railway infrastructure on the operation of the open access railway network, as well as related expenditures	UTK: MT6845(A)	EM: VV101-V299; VV400-VV420; VV501; VV511; VV800; VV801; V701-V708; V712; V714-V729; V759; VV790; VV601-VV608; V612; V614-V616; V621; V622; V629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASS2
16	C2/C4	60	40		Maintenance costs of roads, superstructure, substructure and other structures of the railway infrastructure on the operation of open access railway network	UTK: MT6101(A-V); MT6310(A-V); MT6810(A-V); MT6811(A-V); MT6821(A-V); MT6729(A-V); MT6330(A-V); MT4361(A-V); MT6000(A-V); MT6001(A-V); MT6301(A-V)	EM: VV101-V299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASS2
17	C4	100			Costs for track snow discharge, maintenance of green areas and other related expenditures, which are affecting open access network	UTK: MT6843(A); MT6854(A); MT6856(A); MT6858(A); MT6860(A); MT6861(A); MT6863(A); MT6864(A); MT6866(A); MT6870(A); MT6870(A); MT6872(A); MT6873(A); MT6875(A)	EM: VV101-V299; VV400-VV420; VV501; VV511; VV800; VV801; V701-V708; V712; V714-V729; V759; VV790; VV601-VV608; V612; V614-V616; V621; V622; V629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASS2
18	C4	100			Depreciation costs of roads, superstructure, substructure and other structures of the railway infrastructure on the operation of the open access railway network, as well as related expenditures	UTK: MT6101(A); MT6310(A); MT6810(A); MT6811(A); MT6821(A); MT6729(A); MT6330(A); MT6000(A); MT6001(A); MT6301(A)	EM: V501; V701-V708; V712; V714-V729; V759; VV790; VV601-VV608; V612; V614-V616; V621; V622; V629;	57; 861-89; 961-969;	00000-50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASS2
19	C2/C4	10	90		Maintenance costs of signalling equipment used by the infrastructure manager on the operation of the open access railway network	UTK: MT8111(A-V); MT8121(A-V); MT8131(A-V); MT8141(A-V); MT8151(A-V); MT8161(A-V); MT8171(A-V); MT8181(A-V); MT8191(A-V); MT8192(A-V); MT8211(A-V); MT8221(A-V); MT8231(A-V); MT8236(A-V); MT8239(A-V); MT8241(A-V); MT8251(A-V); MT8655(A-V); MT8656(A-V); MT8659(A-V); MT8666(A-V)	EM: VV101-V299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASS2
20	C4	100			Depreciation costs of signalling equipment used by the infrastructure manager on the operation of the open access railway networks	UTK: MT8111(A); MT8121(A); MT8131(A); MT8141(A); MT8151(A); MT8161(A); MT8171(A); MT8181(A); MT8191(A); MT8192(A); MT8211(A); MT8221(A); MT8231(A); MT8236(A); MT8239(A); MT8241(A); MT8251(A); MT8655(A); MT8666(A)	EM: V501; V701-V708; V712; V714-V729; V759; VV790; VV601-VV608; V612; V614-V616; V621; V622; V629;	57; 861-89; 961-969;	00000-50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASS2
21	C4	100			Operational costs of signalling equipment used by the infrastructure manager on the operation of the open access railway network	UTK: MT8244(A); MT8251(A); MT8259(A);	EM: VV101-V299; VV400-VV420; VV511; VV800; VV801; VV708; V712-V729; V759; VV790; VV601-VV608; V629;	511-529; 54-56; 58; 861-89; 961-969;	00000-50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASS2

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Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			Track section	Distribution on an "In-kind basis" 1 (basis of projection 1)	Distribution on an "In-kind basis" 2 (basis of projection 2)	Data source of "In-kind performances" for distribution			
	Variable costs	Fixed costs	Cost related to the supply part of service			UTK (A-fixed cost; V-variable cost)	SAP CO-PA EM	Ledger numbers							
22	C4		100	Maintenance, operational and depreciation costs of track-protecting structures and the buildings on the operation of the open access railway network	UTK: MT4445 (A); MT6111(A); MT6121(A); MT6131(A); MT6181(A); MT6321(A); MT6151(A); MT649(A); MT3672(A); MT375(A); MT6151(A); MT6855(A);	EM-VV101-VV29; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASS2				
23	C4		100	Maintenance, operational and depreciation costs of buildings on the operation of the open access railway network, not accounted for the tracks, as well as related expenditures	UTK: MT5630(A); MT5633(A); MT5300(A); MT5301(A); MT5302(A); MT5303(A); MT5133(A); MT5134(A); MT5135(A); MT5900(A); MT5901(A);	EM-VV101-VV29; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50000-50001-50002-50003-50004-50005-50006-50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASS2				
24	C4		100	Maintenance, operational and depreciation costs of buildings and structures of traffic operators (exclusive of rooms for serving passengers), track maintenance buildings and TEB buildings and structures used by the infrastructure manager on the operation of the open access railway network, as well as related expenditures	UTK: MT8851(A); MT8203(A); MT4204(A); MT4207(A); MT4206(A); MT4208(A); MT4210(A); MT4211(A); MT4214(A); MT4224(A); MT4225(A); MT6853(A); MT4236(A); MT4399(A); MT4201(A); MT5630(A); MT5633(A); MT5654(A); MT6116(A); MT6179(A); MT6190(A); MT6191(A); MT6202(A); MT6751(A); MT6854(A); MT6856(A); MT6858(A); MT6860(A); MT6861(A); MT6863(A); MT6864(A); MT6866(A); MT6867(A); MT6869(A); MT6871(A); MT6999(A); MT6956(A); MT6864(A); MT4212(A); MT5370(A); MT4370(A);	EM-VV101-VV29; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASS2				
25	C4		100	Maintenance, operational and depreciation costs of TEB point heater, and other equipment used by the infrastructure manager on the operation of the open access railway network, accounted for the stations, as well as related expenditures	UTK: MT4365(A); MT6487(A); MT6470(A); MT6471(A); MT6488(A); MT6489(A); MT6510(A); MT6511(A); MT6520(A); MT6521(A); MT6550(A); MT6718(A); MT6739(A); MT8006(A); MT8002(A); MT8005(A); MT8006(A); MT8010(A); MT8011(A); MT8015(A); MT8016(A); MT8020(A); MT8021(A); MT8025(A); MT8030(A); MT8034(A); MT8035(A); MT8036(A); MT8037(A); MT8040(A); MT8041(A); MT8045(A); MT8046(A); MT8050(A); MT8055(A); MT8056(A); MT8060(A); MT8061(A); MT8065(A); MT8066(A); MT8070(A); MT8071(A); MT8076(A); MT8077(A); MT8080(A); MT8081(A); MT8084(A); MT8085(A); MT8090(A); MT8091(A); MT8095(A); MT8096(A); MT8097(A); MT8098(A); MT8099(A); MT8100(A); MT8109(A); MT8124(A); MT8125(A); MT8126(A); MT8127(A); MT8128(A); MT8130(A); MT8131(A); MT8132(A); MT8133(A); MT8134(A); MT8135(A); MT8136(A); MT8137(A); MT8138(A); MT8139(A); MT8140(A); MT8141(A); MT8142(A); MT8143(A); MT8144(A); MT8145(A); MT8146(A); MT8147(A); MT8148(A); MT8149(A); MT8150(A); MT8151(A); MT8152(A); MT8153(A); MT8154(A); MT8155(A); MT8156(A); MT8157(A); MT8158(A); MT8159(A); MT8160(A); MT8161(A); MT8162(A); MT8163(A); MT8164(A); MT8165(A); MT8166(A); MT8167(A); MT8168(A); MT8169(A); MT8170(A); MT8171(A); MT8172(A); MT8173(A); MT8174(A); MT8175(A); MT8176(A); MT8177(A); MT8178(A); MT8179(A); MT8180(A); MT8181(A); MT8182(A); MT8183(A); MT8184(A); MT8185(A); MT8186(A); MT8187(A); MT8188(A); MT8189(A); MT8190(A); MT8191(A); MT8192(A); MT8193(A); MT8194(A); MT8195(A); MT8196(A); MT8197(A); MT8198(A); MT8199(A); MT8200(A);	EM-VV101-VV29; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00001-49999	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASS2				
26	C4		100	Maintenance, operational and depreciation costs of telecommunication, signalling and other equipment used by the infrastructure manager on the operation of the open access railway network, not accounted for a line section or accounted for other line sections of the network, as well as related expenditures	UTK: MT4365(A); MT6470(A); MT6471(A); MT6488(A); MT6489(A); MT8000(A); MT8002(A); MT8005(A); MT8006(A); MT8010(A); MT8011(A); MT8015(A); MT8016(A); MT8020(A); MT8021(A); MT8025(A); MT8030(A); MT8034(A); MT8035(A); MT8036(A); MT8037(A); MT8040(A); MT8041(A); MT8045(A); MT8046(A); MT8050(A); MT8055(A); MT8056(A); MT8060(A); MT8061(A); MT8065(A); MT8066(A); MT8070(A); MT8071(A); MT8076(A); MT8077(A); MT8080(A); MT8081(A); MT8084(A); MT8085(A); MT8090(A); MT8091(A); MT8095(A); MT8096(A); MT8097(A); MT8098(A); MT8099(A); MT8100(A); MT8109(A); MT8124(A); MT8125(A); MT8126(A); MT8127(A); MT8128(A); MT8130(A); MT8131(A); MT8132(A); MT8133(A); MT8134(A); MT8135(A); MT8136(A); MT8137(A); MT8138(A); MT8139(A); MT8140(A); MT8141(A); MT8142(A); MT8143(A); MT8144(A); MT8145(A); MT8146(A); MT8147(A); MT8148(A); MT8149(A); MT8150(A); MT8151(A); MT8152(A); MT8153(A); MT8154(A); MT8155(A); MT8156(A); MT8157(A); MT8158(A); MT8159(A); MT8160(A); MT8161(A); MT8162(A); MT8163(A); MT8164(A); MT8165(A); MT8166(A); MT8167(A); MT8168(A); MT8169(A); MT8170(A); MT8171(A); MT8172(A); MT8173(A); MT8174(A); MT8175(A); MT8176(A); MT8177(A); MT8178(A); MT8179(A); MT8180(A); MT8181(A); MT8182(A); MT8183(A); MT8184(A); MT8185(A); MT8186(A); MT8187(A); MT8188(A); MT8189(A); MT8190(A); MT8191(A); MT8192(A); MT8193(A); MT8194(A); MT8195(A); MT8196(A); MT8197(A); MT8198(A); MT8199(A); MT8200(A);	EM-VV101-VV29; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50000-50001-50002-50003-50004-50005-50006-50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASS2				
27	C2/C4	10	90	Costs and expenditures related to performing traffic control on stations (exclusive of traffic control on lines outside of stations)	UTK: MT4110(A-V); MT4116(A-V); MT4234(A-V)	EM-VV101-VV29; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASS2				
28	C4		100	Costs of depreciation and expenditures related to performing traffic control on stations (exclusive of traffic control on lines outside of stations)	UTK: MT4110(A); MT4116(A); MT4117(A);	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASS2				
29	C4		100	Costs and expenditures related to the tuition, traffic controlling and standby service of personnel performing traffic control on stations exclusive of traffic control on lines outside of stations (traffic manager, switchman, exclusive of personnel carrying out shunting and train path technology)	UTK: MT4130(A); MT4353(A); MT4354(A); MT4510(A); MT4511(A); MT4512(A); MT6841(A); MT6842(A); MT6853(A); MT3150(A); MT4150(A); MT4550(A); MT6882(A);	EM-VV101-VV29; VV400-VV420; VV501; VV511; VV800; VV801; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASS2				
30	C2	100		Maintenance costs of point switches in side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store sidings, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities and wagon weigh bridges) on the operation of the open access railway network	UTK: MT6494(V); MT6484(V)	EM-VV101-VV29; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007 except: 06189, 11205, 12641, 42127, 42358, 44255, 46466	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASS2				
31	C4		100	Depreciation costs of superstructures of side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store sidings, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) on the operation of the open access railway network, as well as related expenditures	UTK: MT6494(A); MT6484(A)	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007 except: 06189, 11205, 12641, 42127, 42358, 44255, 46466	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASS2				
32	C4		100	Operation costs of superstructures of side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store sidings, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) on the operation of the open access railway network, as well as related expenditures	UTK: MT6484(A);	EM-VV101-VV29; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 58; 861-89; 961-969;	00000-50007 except: 06189, 11205, 12641, 42127, 42358, 44255, 46466	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASS2				
33	C2/C4	60	40	Maintenance and operational costs of superstructures of side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store sidings, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) on the operation of the open access railway network	UTK: MT6304(A-V); MT6324(A-V);	EM-VV101-VV29; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007 except: 06189, 11205, 12641, 42127, 42358, 44255, 46466	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASS2				
34	C4		100	Depreciation costs of superstructures of side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store sidings, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) on the operation of the open access railway network	UTK: MT6304(A); MT6324(A);	EM: VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007 except: 06189, 11205, 12641, 42127, 42358, 44255, 46466	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASS2				

2024/25 timetable year - MÁV Zrt. IM										Recorded in the registry system			Track section	Distribution on an "In-kind basis" 1 (basis of projection 1)	Distribution on an "In-kind basis" 2 (basis of projection 2)	Data source of "In-kind performances" for distribution
Cost group	Proportion			Direct cost	Cost distributed on an "In-kind basis"	Recorded in the registry system										
	Variable costs	Fixed costs	Cost related to the supply part of service			UTK (A=fixed cost; V=variable cost)	SAP CO-PA ÉM	Ledger numbers								
35			100	Costs of security service on the operation of open access railway network	UTK: MT4332(SZ); MT4333(SZ); MT4334(SZ); MT4401(A); MT4402(A); MT4403(A); MT4404(A); MT4405(A); MT4406(SZ)	EM-VV101-V239; VV400-VV420; VV501; VV511; VV800; VV801; VV701-V708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	511-529; 54-56; 57; 58; 861-89; 961-969	00001-50007	number of use of track route for access to refuelling facilities / number of use of track route of the network	PASS2						
36	C4	100		Assets connected to costs to be distributed; project-related development costs												
Ensuring of shunting staff - supply part of service																
1			100	Costs and expenditures related to shunting staff ensured by the infrastructure manager to shunt passenger carriages on special request of the railway undertaking	UTK:MT3430(SZ); MT8092(SZ);	EM-VV101-V239; VV400-VV420; VV501; VV511; VV800; VV801; VV701-V708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	511-529; 54-56; 57; 58; 861-89; 961-969	00000-50007								
2			100	Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: MT3673 (SZ)	EM-VV101-V239; VV400-VV420; VV501; VV511; VV800; VV801; VV701-V708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	511-529; 54-56; 57; 861-89; 961-969	00000	direct cost							
Staff available for shunting - supply part of service																
1			100	Costs and expenditures related to shunting staff ensured by the infrastructure manager to shunt freight wagons on special order of the railway undertaking	UTK: MT3440(SZ); MT3441(SZ); MT3560(SZ); MT8092(SZ)	EM-VV101-V239; VV400-VV420; VV501; VV511; VV800; VV801; VV701-V708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	511-529; 54-56; 57; 58; 861-89; 961-969	00000-50007								
2			100	Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: MT3673 (SZ)	EM-VV101-V239; VV400-VV420; VV501; VV511; VV800; VV801; VV701-V708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	511-529; 54-56; 57; 861-89; 961-969	00000	direct cost							
Ensuring of traction unit - supply part of service																
1			100	Maintenance and operational costs and costs of depreciation of traction locomotive in own property performing this function, as well as related expenditures	IM hasn't own property locomotive.											
2			100	Rental, maintenance and operational costs of locomotives performing this function hired from third party, as well as related expenditures	UTK: MT4331(SZ); MT3863 (SZ); MT4335 (SZ)	EM: VV105; VV209	5121; 51411; 523901-523903	00000-50007								
3			100	Costs and expenditures related to locomotive personnel operating traction locomotives	The rent is included											
4			100	Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: MT3673 (SZ)	EM-VV101-V239; VV400-VV420; VV501; VV511; VV800; VV801; VV701-V708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	511-529; 54-56; 57; 861-89; 961-969	00000	direct cost							
Traction unit available for shunting - supply part of service																
1			100	Maintenance and operational costs and costs of depreciation of traction locomotive in own property performing this function, as well as related expenditures	IM hasn't own property locomotive.											
2			100	Rental, maintenance and operational costs of locomotives performing this function hired from third party, as well as related expenditures	UTK: MT4331(SZ); MT3863 (SZ); MT4335 (SZ)	EM: VV105; VV209	5121; 51411; 523901-523903	00000-50007								
3			100	Costs and expenditures related to locomotive personnel operating traction locomotives	The rent is included											
4			100	Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: MT3673(SZ)	EM-VV101-V239; VV400-VV420; VV501; VV511; VV800; VV801; VV701-V708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	511-529; 54-56; 57; 861-89; 961-969	00000	direct cost							
Ensuring of fuel for traction - supply part of service																
1			100	Procurement costs of diesel fuel transmitted to railway undertakings for traction	UTK: MT4904(SZ)		8124000	00000								
Train acceptance- supply part of service																
1			100	Maintenance and operational costs, costs of depreciation of equipment related to performing outdoor train data registration activity, as well as related expenses	UTK: MT8091 (SZ);	EM-VV101-V239; VV400-VV420; VV501; VV511; VV800; VV801; VV701-V708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	511-529; 54-56; 57; 58; 861-89; 961-969	00000-50007								
2			100	Costs and expenditures related to employees of the infrastructure manager carrying out outdoor train data registration activity	UTK: MT4115 (SZ)	EM-VV101-V239; VV400-VV420; VV501; VV511; VV800; VV801; VV701-V708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	511-529; 54-56; 57; 58; 861-89; 961-969	00000-50007								
3			100	Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: MT3673 (SZ)	EM-VV101-V239; VV400-VV420; VV501; VV511; VV800; VV801; VV701-V708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	511-529; 54-56; 57; 861-89; 961-969	00000	direct cost							
Ensuring of staff for weighing - supply part of service																
1			100	Costs and expenditures related to employees of the infrastructure manager performing activities	UTK: 3430(SZ); 3440(SZ)	EM-VV101-V239; VV400-VV420; VV501; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007								
2			100	Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: MT3673 (SZ)	EM-VV101-V239; VV400-VV420; VV501; VV511; VV800; VV801; VV701-V708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	511-529; 54-56; 57; 861-89; 961-969	00000	direct cost							

2024/25 timetable year - MÁV Zrt. IM											Recorded in the registry system				Track section	Distribution on an "In-kind basis" 1 (basis of projection 1)	Distribution on an "In-kind basis" 2 (basis of projection 2)	Data source of "In-kind performances" for distribution
Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			Track section	Distribution on an "In-kind basis" 1 (basis of projection 1)	Distribution on an "In-kind basis" 2 (basis of projection 2)	Data source of "In-kind performances" for distribution						
	Variable costs	Fixed costs	Cost related to the supply part of service			UTK (A=fixed cost; V=variable cost)	SAP CO-PA ÉM	Ledger numbers										
Exchange of axles - supply part of service																		
1			100	Maintenance, operational and depreciation costs of equipment for exchanging of axles, as well as related expenditures		UTK: MT3490 (S2)	EK-VV101-VV299; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;		511-529; 54-56; 57; 58; 861-89; 961-969;									
2			100	Maintenance, operational and depreciation costs of service buildings required to perform exchange of axles, as well as related expenditures		UTK: MT4207(S2); MT4206(S2); MT4208(S2); MT4210(S2)	EK-VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;		511-529; 54-56; 57; 58; 861-89; 961-969;	00000; 14175								
3			100	Costs and expenditures of employees performing exchange of axles		UTK: MT3490(S2)	EM: VV400; VV420;		54-56;	00000								
4			100	Costs and expenditures of employees performing technical examination after exchange of axles		UTK: MT3490(S2) - only performing exchange of axles job	EK-VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801;		511-529; 54-56; 58;	00000								
5			100	Project-related development costs connected to cost groups														
6			100		Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: MT3673(S2)	EK-VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;		511-529; 54-56; 57; 861-89; 961-969;	00000	direct cost							
Use of bogies - supply part of service																		
1			100	Maintenance and operational costs, costs of depreciation of bogies provided for railway undertakings, as well as related expenditures		UTK: MT3492(S2)	EK-VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;		511-529; 54-56; 57; 58; 861-89; 961-969;	00000								
2			100	Maintenance and operational costs, costs of depreciation of service areas used for storage of bogies, as well as related expenditures		UTK: MT4207(S2); MT4206(S2); MT4208(S2); MT4210(S2) - same as performing exchange of axles	EM: VV101-VV299; VV400-VV420; VV511; VV800; VV801		511-529; 54-56; 58;	00000								
3			100		Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: MT3673(S2)	EK-VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;		511-529; 54-56; 57; 861-89; 961-969;	00000								
Ensuring of traction current (Additional service)																		
1				Procurement costs of electric energy transmitted to railway undertakings for traction (exclusive of costs of energy consumption by railway vehicles and equipment operated by the infrastructure manager)		Item number: 2300003284			81261100	00000								
1				Cost of the system-use incurred in connection with traction current transmitted to railway undertakings and in connection with network loss related to traction current		Item number: 2300003286			81261300	00000								
1				Cost of the network loss emerged in connection with traction current transmitted to railway undertakings		Item number: 2300003285			81261100	00000								
1				Cost of excise tax incurred in connection with traction current transmitted to railway undertakings for use and in connection with network loss of traction current		Item number: 2300003288			81261200	00000								
1				Costs of finance in accordance with Paragraph 147 of Yei (Electric Energy Law) relating to traction current transmitted to railway undertakings for use and relating to the network loss of traction current		Item number: 2300003289			81261400	00000								
Ensuring electric energy for other than traction purposes (for preheating, precooling) (Additional service) Ensuring electric energy for other than traction purposes (for preheating, precooling) (Additional service)																		
1				Procurement costs of electric energy transmitted to railway undertakings for other than traction purposes (for preheating, precooling)		Item number: 2300003290			81261100	00000								
1				Cost of the use of the system resulted in connection with the use of electric energy transmitted to railway undertakings for other than traction purposes (preheating, precooling) and with network loss of electric energy		Item number: 2300003292			81261300	00000								
1				Cost of the network loss resulted in connection with the use of electric energy transmitted to railway undertakings for other than traction purposes (preheating, precooling)		Item number: 2300003291			81261100	00000								
1				Costs of excise tax incurred in connection with electric energy transmitted to railway undertakings for other than traction purposes and in connection with network loss related to electric energy used for other than traction purposes		Item number: 2300003294			81261200	00000								
1				Costs of finance in accordance with Paragraph 147 of Yei (Electric Energy Law) incurred in connection with electric energy transmitted to railway undertakings for other than traction purposes and in connection with network loss related to electric energy used for other than traction purposes		Item number: 2300003295			81261400	00000								
Technical inspection of railway vehicles (Ancillary service)																		
1						UTK: MT4905	EM: VV400-VV420		00000									