

				2025/26 timetable period - MÁV Zrt. IM										
	Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			Track section	Distribution on an "in-kind basis" 1 (basis of projection1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	
		Variable costs	Fixed costs	Cost related to the supply part of service			UTK (Ã=fixed cost; V=variable cost)	SAP CO-PA ĘM	Ledger numbers					
Ensuring of train path (Basic service)														
1	C1/C3	10	90		Cost of the Rail Capacity Allocation Body (VPE)	UTK: MT4113(Ã-V)	VY302	532	00000					
2	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: MT4118(Ã-V)	VV101-VV299; VV511; VV400-VV420; VV800-VV801	51;52; 54-56; 58;	00000-50007					
3	C3		100		Depreciation costs of expenditures related to provision of traffic technology activity necessary for ensuring of train path	UTK: MT4118 (Ã)	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		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(Ã)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000	direct cost	number of track route use by departing trains /number of use of track route of the network	PASS2		
6	C4		100		Authority charges	UTK: MT4603(Ã); MT4604 (Ã)	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 (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);	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(Ã+V); MT6481(Ã+V); MT6845(Ã)	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 (Ã); 6846(Ã);	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(Ã+V); MT6301(Ã+V); MT6310(Ã+V); MT6641(Ã+V); MT6000(Ã+V); MT6321(Ã+V); MT6330(Ã+V); MT6500(Ã+V); MT6501(Ã+V); MT4361(Ã+V); MT6302(Ã+V); MT6302(Ã+V); MT6303(Ã+V); MT6322(Ã+V);	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(Ã); MT6301 (Ã); MT6641(Ã); MT6000(Ã); MT6321(Ã); MT6330(Ã); MT6500(Ã); MT6501(Ã); MT6302(Ã); MT6303(Ã)	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 (Ã); MT6844(Ã); MT6854 (Ã); MT6856 (Ã); MT6858(Ã); MT6860(Ã); MT6861 (Ã); MT6863(Ã); MT6864(Ã); MT6866(Ã); MT6867(Ã); MT6191(Ã); MT6869(Ã); MT6872(Ã); MT6873(Ã); MT6875(Ã)	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(Ã+V); MT6322(Ã+V)	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(Ã); MT6322(Ã)	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)	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(Ã); MT6482(Ã)	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(Ã)	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(Ã+V);	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(Ã+V); MT6001(Ã+V); MT6301(Ã+V); MT6500(Ã+V); MT6501(Ã+V); MT6850(Ã+V); MT6850(Ã+V); MT6000(Ã+V); MT6321(Ã+V); MT5304(Ã+V); MT6641(Ã+V); MT6810(Ã+V); MT6725(Ã+V)	VV101-VV299; VV400-VV420; VV511; VV800; VV801;	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(Ã); MT6001(Ã); MT6301(Ã); MT6500(Ã); MT6501(Ã); MT6850(Ã); MT6000(Ã); MT6321(Ã); MT5304(Ã); MT6641(Ã); MT6810 (Ã); MT6725 (Ã)	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		

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	Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system				Track section	Distribution on an "in-kind basis" 1 (basis of projection1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
		Variable costs	Fixed costs	Cost related to the supply part of service			UTK (Á=fixed cost; V=variable cost)	SAP CO-PA ÉM	Ledger numbers					
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(Á); MT6487(Á); MT6181(Á); MT6841(Á); MT6510(Á); MT6511(Á); MT6520(Á); MT6521(Á); MT6550(Á);	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(Á+V); MT6481(Á+V)	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(Á+V); MT6481(Á+V)	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(Á)	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	-							

2025/26 timetable period - MÁV Zrt. IM					Recorded in the registry system			Track section	Distribution on an "in-kind basis" 1 (basis of projection1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
Cost group	Variable costs	Fixed costs	Cost related to the supply part of service	Direct cost	Cost distributed on an "in-kind basis"	UTK (Á=fixed cost; V=variable cost)	SAP CO-PA ÉM	Ledger numbers			
Running of trains - train km proportionate part (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(Á+V); MT6500(Á+V); MT6501(Á+V); MT6725 (Á+V)	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(Á); MT6500(Á+V); MT6501(Á); MT6725 (Á)	VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	90001-99999		
3	C1/C3	60	40	Maintenance costs of service roads, fences, subways, overpasses, signal bridges and other structures accounted for the open line section (statistical section) of the railway infrastructure		UTK: MT6101(Á+V) MT6651(Á+V);	VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	90001-99999		
4	C3		100	Depreciation costs of service roads, fences, subways, overpasses, signal bridges and other structures accounted for the open line section (statistical section) of the railway infrastructure, as well as related expenditures		UTK: MT6101(Á) MT6651(Á); MT4550 (Á)	VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	90001-99999		
5	C3		100	Maintenance and costs of track-protecting structures and their buildings accounted for the open line section, as well as related expenditures		UTK: MT6121(Á); MT6151(Á); MT6161(Á); MT6171(Á); MT6181(Á); MT6111(Á); MT6112(Á); MT6131(Á); MT6499(Á); MT4369(Á); MT4445(Á); MT6703(Á); MT6718(Á); MT6719(Á); MT6739(Á); MT4370(Á)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	511-529; 54-56; 57; 58; 861-89; 961-969;	90001-99999		
6	C1/C3	10	90	Maintenance costs of telecommunication, heavy current, signalling equipment and point heater equipment taken into consideration in the use of catenary systems- used by the infrastructure manager - accounted for the open line section (statistical section) (exclusive of costs and expenditures of heavy current equipment)		UTK: MT8111(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); MT8211(Á+V); MT8221(Á+V); MT8231(Á+V); MT8236(Á+V); MT8239(Á+V); MT8241(Á+V); MT8655(Á+V); MT8656(Á+V); MT8665(Á+V); MT8666(Á+V);	VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	90001-99999		
7	C3		100	Depreciation costs of heavy current equipment, signalling equipment and point heater equipment taken into consideration in the use of catenary systems- used by the infrastructure manager - accounted for the open line section (statistical section) (exclusive of costs and expenditures of heavy current equipment), as well as related expenditures		UTK: MT8111(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); MT8211(Á+V); MT8241(Á+V); MT8655(Á+V); MT8656(Á+V); MT8665(Á+V); MT8666(Á+V);	VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	90001-99999		
8	C3		100	Operational costs of heavy current equipment, signalling equipment and point heater equipment taken into consideration in the use of catenary systems- used by the infrastructure manager - accounted for the open line section (statistical section) (exclusive of costs and expenditures of heavy current equipment), as well as related expenditures		UTK: MT8244(Á); MT8251(Á)	VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV717-VV729; VV759; VV790; VV601-VV608; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	90001-99999		
9	C3		100	Maintenance, operational and depreciation costs of telecommunication, heavy current equipment (hereafter together "TEB") and point heater equipment taken into consideration in the use of catenary systems- used by the infrastructure manager - accounted for the open line section (statistical section) (exclusive of costs and expenditures of heavy current equipment), as well as related expenditures		UTK: 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); MT8041(Á); MT8045(Á); MT8046(Á); MT8050(Á); MT8051(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); MT8090(Á); MT8093(Á); MT8095(Á); MT8096(Á); MT8097(Á); MT8098(Á); MT8099(Á); MT8100(Á); MT8101(Á); MT8109(Á); MT8242(Á); MT8243(Á); MT8244(Á); MT8530(Á); MT8532(Á); MT8534(Á); MT8257(Á); MT8524(Á); MT8529(Á); MT8532(Á); MT8534(Á); MT8539(Á); MT8540(Á); MT8571(Á); MT8572(Á); MT8651(Á); MT8652(Á); MT8661(Á); MT8662(Á); MT8640(Á); MT4550 (Á); MT6882(Á)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	90001-99999		
10	C1/C3	60	40	Maintenance costs of passenger platforms accounted for open line section (statistical section) (to be reimbursed exclusively in train running charges of passenger trains but cannot be taken into account when running locomotive trains)		UTK: MT6141(Á+V); MT6500(Á+V); MT6661(Á+V); MT6662(Á+V)	VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	90001-99999		
11	C3		100	Depreciation costs of passenger platforms accounted for open line section (statistical section) as well as related expenditures (to be reimbursed exclusively in train running charges of passenger trains but cannot be taken into account when running locomotive trains)		UTK: MT6141(Á); MT6500(Á); MT6661(Á); MT6662(Á);	VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	57; 861-89; 961-969;	90001-99999		
12	C3		100	Operational and costs of passenger platforms accounted for open line section (statistical section) as well as related expenditures (to be reimbursed exclusively in train running charges of passenger trains but cannot be taken into account when running locomotive trains)		UTK: MT6855 (Á); MT6857 (Á); MT6859(Á); MT6862 (Á); MT6865(Á); MT3261(Á); MT6880(Á); MT6881(Á); 6874(Á); MT4280(Á); MT4281(Á)	VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV717-VV729; VV759; VV790; VV601-VV608; VV62	511-529; 54-56; 58; 861-89; 961-969;	90001-99999		
13	C1/C3	10	90	Maintenance costs of open line space lighting		UTK: MT8538(Á+V); MT8653 (Á+V); MT8663 (Á+V);	VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	90001-99999; 00000		
14	C3		100	Depreciation costs of open line space lighting as well as related expenditures		UTK: MT8538(Á); MT8542(Á); MT8653 (Á); MT8663 (Á);	VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	90001-99999; 00000		
15	C3		100	Operational costs of open line space lighting as well as related expenditures		UTK: MT8542 (Á)	VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV717-VV729; VV759; VV790; VV601-VV608; VV629;	511-529; 54-56; 58; 861-89; 961-969;	90001-99999; 00000		
16	C1/C3	20	80	Costs of track supervision (and within it inspection of line)		UTK: 6811(Á+V); 6821(Á+V); MT3672(Á+V); MT6810(Á+V); MT6817 (Á+V); MT6823 (Á+V); MT6815 (Á+V);	VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	90001-99999; 00000; 50000; 50001; 50002; 50003; 50004; 50005; 50006; 50007 ;		
17	C3		100	Costs of security service accounted for the open line section		UTK: MT4332(Á); MT4333(Á); MT6822(Á); MT4402(Á); MT4403(Á); MT6841(Á); MT6853(Á)	VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	90001-99999; 00000;		
18	C1/C3	10	90	Costs and expenditure related to employees working for line control		UTK: MT4112(Á+V)	VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	00000		
19	C3		100	Depreciation costs related expenditures for line control		UTK: MT4112(Á+V)	VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000		
20	C3		100	Operational costs of the transport control IT system (to be reimbursed exclusively in the train running charge of freight trains)		UTK: MT3670(Á); MT3671(Á)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000		
21	C1	100		Costs and expenditures related to employees responsible for handling and processing permits for forwarding of exceptional consignments (to be reimbursed exclusively in the train running charge of freight trains)		UTK: MT4119(V)	VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000		
22	C3		100	Project-related development costs connected to cost groups - fixed cost		-					

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	Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			Track section	Distribution on an "in-kind basis" 1 (basis of projection1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
		Variable costs	Fixed costs	Cost related to the supply part of service			UTK (Á=fixed cost; V=variable cost)	SAP CO-PA ÉM	Ledger numbers				
23	C4		100			Maintenance, operational and depreciation costs of the railway performance accounting system, as well as related expenditures	UTK: MT3673(Á)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000	direct cost	number of use of track routes by through trains/number of use of network track routes	PASS2
24	C4		100			Authority charges	UTK: MT4603(Á); MT4604 (Á)	VV302	532	00000	number of use of track routes by through trains/number of use of network track routes		PASS2
25	C2/C4	60	40			Maintenance costs of tunnels, bridges and other structures on the operation of the open access railway network, accounted for the tracks of stations	UTK: MT6051(Á+V); MT6501(Á+V); MT6611(Á+V); MT6621(Á+V); MT6641 (Á+V); MT6671 (Á+V)	VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network		PASS2
26	C4		100			Depreciation costs of tunnels, bridges and other structures on the operation of the open access railway network, accounted for as well as related expenditures	UTK: MT6051(Á); MT6500(Á); MT6501(Á); MT6611(Á); MT6621(Á); MT6641(Á); MT6671(Á)	VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network		PASS2
27	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, accounted for the tracks of stations	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);	VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network		PASS2
28	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);	VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network		PASS2
29	C4		100			Maintenance costs of cleaning up of snow from track sections and maintenance costs of green areas, on the operation of the open access railway network, as well as related expenditures	UTK: MT6843(Á); MT6854(Á); MT6856(Á); MT6858(Á); MT6860(Á); MT6861(Á); MT6863(Á); MT6864(Á); MT6866(Á); MT6703(Á); MT6704(Á); MT6872(Á); MT6873(Á); MT6875(Á)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network		PASS2
30	C2/C4	10	90			Maintenance costs of signalling equipment used by the infrastructure manager on the operation of the open access railway network, accounted for the tracks of stations	UTK: MT8111(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); MT8211(Á+V); MT8221(Á+V); MT8231(Á+V); MT8236(Á+V); MT8238(Á+V); MT8239(Á+V); MT8241(Á+V); MT8251(Á+V); MT8655(Á+V); MT8656(Á+V); MT8665(Á+V); MT8666(Á+V);	VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network		PASS2
31	C4		100			Depreciation costs of signalling equipment used by the infrastructure manager on the operation of the open access railway network, as well as related expenditures	UTK: MT8111(Á); MT8121(Á); MT8131(Á); MT8141(Á); MT8151(Á); MT8161(Á); MT8171(Á); MT8181(Á); MT8191(Á); MT8192(Á); MT8211(Á); MT8221(Á); MT8231(Á); MT8236(Á); MT8238(Á); MT8239(Á); MT8241(Á); MT8251(Á); MT8655(Á); MT8656(Á); MT8665(Á); MT8666(Á)	VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network		PASS2
32	C4		100			Operational costs of signalling equipment used by the infrastructure manager on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures	UTK: MT8244(Á); MT8251(Á); MT8259(Á);	VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV717-VV729; VV759; VV790; VV601-VV608; VV629;	511-529; 54-56; 58; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network		PASS2
33	C4		100			Maintenance, operational and depreciation costs of track-protecting structures and their buildings on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures	UTK: MT4445 (Á); MT6111(Á); MT6121(Á); MT6131(Á); MT6181(Á); MT6327(Á); MT6717(Á); MT6499(Á); MT3672(Á); MT3675(Á); MT6112(Á); MT6815(Á);	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network		PASS2
34	C4		100			Maintenance, operational and depreciation costs of other buildings on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures	UTK: MT5630(Á); MT5653(Á); MT5300(Á); MT5301(Á); MT5302(Á); MT5303(Á); MT5133(Á); MT5134(Á); MT5135(Á); MT5900(Á); MT5901(Á);	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; 50000;50001; 50002;50003; 50004;50005; 50006-50007	number of use of track routes by through trains/number of use of running track routes of the network		PASS2
35	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: MT6853(Á); MT4203(Á); MT4204(Á); MT4207(Á); MT4206(Á); MT4208(Á); MT4210(Á); MT4211(Á); MT4216(Á); MT4214(Á); MT4224(Á); MT4225(Á); MT6853(Á); MT4236(Á); MT4369(Á); MT4201(Á); MT5630(Á); MT5653(Á); MT5654(Á); MT6716(Á); MT6719(Á); MT6740(Á); MT6741(Á); MT6742(Á); MT6751(Á); MT6854(Á); MT6856(Á); MT6858(Á); MT6860(Á); MT6861(Á); MT6863(Á); MT6864(Á); MT6866(Á); MT6867(Á); MT6869(Á); MT6871(Á); MT6999(Á); MT8654(Á); MT8664(Á); MT4212(Á); MT5320(Á); MT4320(Á)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network		PASS2
36	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); MT4407(Á); MT6470(Á); MT6471(Á); MT6488(Á); MT6489(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); MT8046(Á); MT8050(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); MT8090(Á); MT8093(Á); MT8095(Á); MT8096(Á); MT8097(Á); MT8098(Á); MT8098(Á); MT8099(Á); MT8100(Á); MT8109(Á); MT8242(Á); MT8243(Á); MT8257(Á); MT8524(Á); MT8539(Á); MT8530(Á); MT8532(Á); MT8533(Á); MT8539(Á); MT8540(Á); MT8571(Á); MT8572(Á); MT8651(Á); MT8652(Á); MT8661 (Á); MT8662 (Á); MT8063(Á); MT8095(Á); MT8097(Á); MT8099(Á); MT8661(Á); MT8662(Á); MT8801(Á); MT8088(Á); MT8101(Á); MT8708(Á);	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00001-49999	number of use of track routes by through trains/number of use of running track routes of the network		PASS2

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	Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			Track section	Distribution on an "in-kind basis" 1 (basis of projection1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
		Variable costs	Fixed costs	Cost related to the supply part of service			UTK (Á=fixed cost; V=variable cost)	SAP CO-PA ÉM	Ledger numbers				
37	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); MT8046(Á); MT8050(Á); MT8051(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); MT8090(Á); MT8093(Á); MT8095(Á); MT8096(Á); MT8097(Á); MT8098(Á); MT8099(Á); MT8100(Á); MT8101(Á); MT8109(Á); MT8242(Á); MT8243(Á); MT8257(Á); MT8524(Á); MT8529(Á); MT8530(Á); MT8532(Á); MT8534(Á); MT8539(Á); MT8540(Á); MT8571(Á); MT8572(Á); MT8651(Á); MT8652(Á); MT8661(Á); MT8662(Á); MT8801(Á); MT8088(Á); MT6858(Á); MT6708(Á);	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	0000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track routes by through trains/number of use of running track routes of the network		PASS2
38	C2/C4	10	90			Costs and expenditures related to performing traffic control on stations	UTK: MT4110(Á+V); MT4116(Á+V); MT4234(Á+V)	VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network		PASS2
39	C4		100			Depreciation costs and expenditures related to performing traffic control on stations	UTK: MT4110(Á); MT4116(Á); MT4117(Á);	VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network		PASS2

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	Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			Track section	Distribution on an "in-kind basis" 1 (basis of projection1)	Distribution on an "In-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
		Variable costs	Fixed costs	Cost related to the supply part of service			UTK (Á=fixed cost; V=variable cost)	SAP CO-PA ÉM	Ledger numbers				
40	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 technologist)	UTK: MT4130(Á); MT4353(Á); MT4354(Á); MT4510(Á); MT4511(Á); MT4512(Á); MT6841(Á); MT6842(Á); MT6853(Á); MT3150(Á); MT4150(Á); MT4550(Á); MT6882(Á)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV712; VV714-VV729; VV612; VV614-VV616	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network		PASS2
41	C4		100			Costs of security service on the operation of open access railway network	UTK: MT4332(Á); MT4333(Á); MT4334(Á); MT4401(Á); MT4402(Á); MT4403(Á); MT4404(Á); MT4405(Á); MT6822 (Á)	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 by through trains/number of use of running track routes of the network		PASS2
42	C4		100			Assets connected to costs to be distributed, project-related development costs	-						
Use of catenary (overhead contact wire) systems (Basic service)													
1	C1	100			Maintenance costs of the overhead wire system accounted for the open line railway section		UTK: MT8501(V); MT8503(V); MT8523 (V); MT8531 (V); MT8535 (V);	VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	90001-99999			
2	C3		100		Depreciation costs of the overhead wire system accounted for the open line railway section, as well as related expenditures		UTK: MT8501(Á); MT8523 (Á); MT8531 (Á); MT8535 (Á)	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		Maintenance, operational and depreciation costs of heavy current equipment used to the overhead wire accounted for the open line railway section, as well as related expenditures		UTK: MT8522(Á); MT8526(Á); MT8536(Á); MT8551(Á); MT8552(Á); MT8561(Á); MT8562(Á); MT8567(Á); MT8571(Á); MT8572 (Á); MT8657(Á)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV712; VV714-VV729; VV612; VV614-VV616	511-529; 54-56; 57; 58; 861-89; 961-969;	90001-99999			
4	C1	100			Maintenance costs of overhead wire system accounted for the tracks of stations		UTK: MT8501 (V); MT8503(V); MT8523(V); MT8531(V); MT8535(V)	VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00001-49999			
5	C3		100		Maintenance costs of overhead wire system accounted for the tracks of stations		UTK: MT8501(Á); MT8503(Á); MT8523(Á); MT8531(Á); MT8535(Á)	VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00001-49999			
6	C3		100		Maintenance, operational and depreciation costs of heavy current equipment used to the overhead wire accounted for the tracks of stations, as well as related expenditures		UTK: MT8522(Á); MT8526(Á); MT8536(Á); MT8551(Á); MT8552(Á); MT8561(Á); MT8657(Á); MT8562(Á); MT8567(Á); MT8571 (Á); MT8572 (Á); MT8572(Á); MT8657(Á); MT8533(Á);	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00001-49999			
7	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: MT8522(Á); MT8526(Á); MT8536(Á); MT8551(Á); MT8552(Á); MT8561(Á); MT8562(Á); MT8567(Á); MT8571(Á); MT8572 (Á); MT8657(Á); MT8533(Á); MT8706(Á);	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; 50000;50001; 50002;50003; 50004;50005; 50006;50007			
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);	VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000; 50000;50001; 50002;50003; 50004;50005; 50006;50007			
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(Á); MT8523(Á); MT8531(Á); MT8535(Á);	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			
10	C3		100		Operational cost incurred in connection with transmitted traction current		UTK: MT7470	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(Á)	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 supplementary 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(Á+V); MT6651(Á+V); MT6497(Á+V); MT6660(Á+V); MT6661(Á+V); MT6662(Á+V); MT6814(Á+V);	VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007			
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(Á); MT6651(Á); MT6497(Á); MT6660(Á); MT6661(Á); MT6662(Á); MT6814(Á)	VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007			
3				100	Operational costs of 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(Á); MT4280(Á); MT4281(Á); MT6881(Á)	VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV717-VV729; VV759; VV790; VV601-VV608; VV629;	511-529; 54-56; 58; 861-89; 961-969;	00000-50007			
4				100	Maintenance, operational and depreciation costs of buildings and facilities serving passengers (roads, parks) passenger information equipment and facilities; costs related to employees providing passengers with information; costs arising from changing of texts of (audio, visual) passenger information equipment (accounted for tracks of stations or line sections of the network or accounted without line sections), as well as related expenditures		UTK: MT3261(SZ); MT3270(SZ); MT3271(SZ); MT4230(SZ); MT4231(SZ); MT4232(SZ); MT6191(SZ); MT6895(SZ); MT6857(SZ); MT6859(SZ); MT6862(SZ); MT6865(SZ); MT6868(SZ); MT6870(SZ); MT6880(SZ); MT8085(SZ); MT8086(SZ); MT6874(SZ); 4280(SZ); 4281(SZ)	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			
5	C3		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(Á)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000	direct cost	number of use of track routes by through trains/number of use of running track routes of the network at stations	PASS2
7	C4		100			Authority charges	UTK: MT4603(Á); MT4604 (Á)	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

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	Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			Track section	Distribution on an "in-kind basis" 1 (basis of projection1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
		Variable costs	Fixed costs	Cost related to the supply part of service			UTK (Á=fixed cost; V=variable cost)	SAP CO-PA ÉM	Ledger numbers				
8	C2	100				Operational costs of the point switches in straight (main) running lines of stations	UTK: MT6492(V); MT6482(V)	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
9	C4		100			Costs of depreciation of the point switches in straight (main) running lines of stations as well as related expenditures	UTK: MT6492(Á); MT6482(Á)	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
10	C4		100			Operational costs of the point switches in straight (main) running lines of stations as well as related expenditures	UTK: MT6846(Á)	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

					2025/26 timetable period - MÁV Zrt. IM									
	Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			Track section	Distribution on an "in-kind basis" 1 (basis of projection1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	
		Variable costs	Fixed costs	Cost related to the supply part of service			UTK (Ã=fixed cost; V=variable cost)	SAP CO-PA ÃM	Ledger numbers					
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(Ã+V); MT6001(Ã+V); MT6301(Ã+V); MT6500(Ã+V); MT6501(Ã+V); MT6850(Ã+V); MT6000(Ã+V); MT6321(Ã+V); MT5304(Ã+V); MT6641 (Ã+V); MT6810 (Ã+V); MT6725 (Ã+V)	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		
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: M4361(Ã); MT6001(Ã); MT6301(Ã); MT6500(Ã); MT6501(Ã); MT6850(Ã); MT6000(Ã); MT6321(Ã); MT5304(Ã); MT6641(Ã); MT6810 (Ã); MT6725 (Ã)	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		
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(Ã); MT6487(Ã); MT6181(Ã); MT6841(Ã); MT6510(Ã); MT6511(Ã); MT6520(Ã); MT6521(Ã); MT6550(Ã);	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		
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(Ã+V); MT6481(Ã+V)	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		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(Ã+V); MT6481(Ã+V)	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		Costs of operation of point switches of railway track on the operation of open access railway network,as well as related expenditures	UTK: MT6845(Ã)	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		
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(Ã+V);	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		
18	C2/C4	60	40		Maintenance costs of tunnels, bridges and other structures on the operation of the open access railway network	UTK: MT6051(Ã+V); MT6501(Ã+V); MT6611(Ã+V); MT6621(Ã+V); MT6641 (Ã+V); MT6671 (Ã+V)	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		
19	C4		100		Depreciation costs of tunnels, bridges and other structures on the operation of the open access railway network	UTK: MT6051(Ã); MT6500(Ã); MT6501(Ã); MT6611(Ã); MT6621(Ã); MT6641(Ã); MT6671(Ã)	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		
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 (Ã+V); MT6310(Ã+V); MT6810(Ã+V); MT6811 (Ã+V); MT6821 (Ã+V); MT6729(Ã+V); MT6330(Ã+V);MT4361(Ã+V); MT6000(Ã+V); MT6001(Ã+V); MT6301(Ã+V);	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		
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(Ã); MT6310(Ã); MT6810(Ã); MT6811(Ã); MT6821(Ã); MT6729(Ã); MT6330(Ã); MT6000(Ã); MT6001(Ã); MT6301(Ã+V);	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		
22	C4		100		Costs for track snow discharge, maintenance of green areas and other related expenditures, which are affecting open access network	UTK: MT6843(Ã); MT6854(Ã); MT6856(Ã); MT6858(Ã); MT6860(Ã); MT6861(Ã); MT6863(Ã); MT6864(Ã); MT6866(Ã); MT6703(Ã); MT6704(Ã); MT6872(Ã); MT6873(Ã); MT6875(Ã)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2		
23	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(Ã+V); MT8121(Ã+V); MT8131(Ã+V); MT8141(Ã+V); MT8151(Ã+V); MT8161(Ã+V); MT8171(Ã+V); MT8181(Ã+V); MT8191(Ã+V); MT8192(Ã+V); MT8211(Ã+V); MT8221(Ã+V); MT8231(Ã+V); MT8236(Ã+V); MT8238(Ã+V); MT8239(Ã+V); MT8241(Ã+V); MT8251(Ã+V); MT8655(Ã+V); MT8656(Ã+V); MT8665(Ã+V); MT8666(Ã+V);	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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		Proportion					Recorded in the registry system							
	Cost group	Variable costs	Fixed costs	Cost related to the supply part of service	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 projection1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	
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); MT8211(Á); MT8221(Á); MT8231(Á); MT8236(Á); MT8238(Á); MT8239(Á); MT8241(Á); MT8251(Á); MT8655(Á); MT8656(Á); MT8665(Á); MT8666(Á)	VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2	
25	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);	VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV717-VV729; VV759; VV790; VV601-VV608; VV629;	511-529; 54-56; 58; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2	
26	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); MT6327(Á); MT6717(Á); MT6499(Á); MT3672(Á); MT3675(Á); MT6112(Á); MT6815(Á);	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2	
27	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); MT5653(Á); MT5300(Á); MT5301(Á); MT5302(Á); MT5303(Á); MT5133(Á); MT5134(Á); MT5135(Á); MT5900(Á); MT5901(Á);	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; 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	

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		Proportion					Recorded in the registry system						
	Cost group	Variable costs	Fixed costs	Cost related to the supply part of service	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 projection1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
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: MT6853(Á); MT4203(Á); MT4204(Á); MT4207(Á); MT4206(Á); MT4208(Á); MT4210(Á); MT4211(Á); MT4216(Á); MT4214(Á); MT4224(Á); MT4225(Á); MT6853(Á); MT4236(Á); MT4369(Á); MT4201(Á); MT5630(Á); MT5653(Á); MT5654(Á); MT6716(Á); MT6719(Á); MT6740(Á); MT6741(Á); MT6742(Á); MT6751(Á); MT6854(Á); MT6856(Á); MT6858(Á); MT6860(Á); MT6861(Á); MT6863(Á); MT6864(Á); MT6866(Á); MT6867(Á); MT6869(Á); MT6871(Á); MT6999(Á); MT8654(Á); MT8664(Á); MT4212(Á); MT5370(Á); MT4370(Á)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations	PASS2	
29	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); 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); MT8046(Á); MT8050(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); MT8090(Á); MT8093(Á); MT8095(Á); MT8096(Á); MT8097(Á); MT8098(Á); MT8098(Á); MT8099(Á); MT8100(Á); MT8109(Á); MT8242(Á); MT8243(Á); MT8257(Á); MT8524(Á); MT8529(Á); MT8530(Á); MT8532(Á); MT8534(Á); MT8539(Á); MT8540(Á); MT8571(Á); MT8572(Á); MT8651(Á); MT8652(Á); MT8661(Á); MT8662(Á); MT8083(Á); MT8095(Á); MT8097(Á); MT8099(Á); MT8661(Á); MT8662(Á); MT8801(Á); MT8088(Á); MT8101(Á); MT8708(Á);	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00001-49999	number of use of track routes by through trains/number of use of running track routes of the network at stations	PASS2	
30	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); MT8046(Á); MT8050(Á); MT8051(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); MT8090(Á); MT8093(Á); MT8095(Á); MT8096(Á); MT8097(Á); MT8098(Á); MT8099(Á); MT8100(Á); MT8101(Á); MT8109(Á); MT8242(Á); MT8243(Á); MT8257(Á); MT8524(Á); MT8529(Á); MT8530(Á); MT8532(Á); MT8534(Á); MT8539(Á); MT8540(Á); MT8571(Á); MT8572(Á); MT8651(Á); MT8652(Á); MT8661(Á); MT8662(Á); MT8801(Á); MT8088(Á); MT8658(Á); MT8708(Á);	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; 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: MT4110(Á+V); MT4116(Á+V); MT4234(Á+V)	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);	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	
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 technologist)	UTK: MT4130(Á); MT4353(Á); MT4354(Á); MT4510(Á); MT4511(Á); MT4512(Á); MT6841(Á); MT6842(Á); MT6853(Á); MT3150(Á); MT4150(Á); MT4550(Á); MT6882(Á)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV712; VV714-VV729; VV612; VV614-VV616	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations	PASS2	
34	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)	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);	VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations	PASS2	
36	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)	VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations	PASS2	
37	C4		100			Costs of depreciation of point switches of departure and arrival tracks on the operation of open access railway network, as well as related expenditures	UTK: MT6493(Á); MT6483(Á)	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	

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	Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			Track section	Distribution on an "in-kind basis" 1 (basis of projection1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
		Variable costs	Fixed costs	Cost related to the supply part of service			UTK (Á=fixed cost; V=variable cost)	SAP CO-PA ÉM	Ledger numbers				
38	C4		100			Costs of operation of point switches of departure and arrival tracks on the operation of open access railway network, as well as related expenditures	UTK: MT6847(Á);	VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV717-VV729; VV759; VV790; VV601-VV608; VV629;	511-529; 54-56; 58; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2
39				100		Costs of security service on the operation of open access railway network	UTK: 4332(SZ); 4333(SZ);4334(SZ), 6822(SZ)	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 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(Á+V); MT8653(Á+V); MT8663(Á+V);	VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2
41	C4		100			Depreciation costs of lighting devices on the operation of open access railway network	UTK: MT8538(Á); MT8653(Á); MT8663(Á);	VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	57; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2
42	C4		100			Operational costs of lighting devices on the operation of open access railway network	UTK: MT8528(Á); MT8542(Á);	VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV717-VV729; VV759; VV790; VV601-VV608; VV629	511-529; 54-56; 58; 861-89; 961-969;	00000-50007	number of use of track routes by through trains/number of use of running track routes of the network at stations		PASS2
43	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 projection1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
		Variable costs	Fixed costs	Cost related to the supply part of service			UTK (Á=fixed cost; V=variable cost)	SAP CO-PA ÉM	Ledger numbers				
Use of origin/destination stations by passenger trains - complex supplementary service													
1				100	Maintenance, operational costs and cost of depreciation of installed equipment of the infrastructure manager for preheating, precooling of passenger trains, accounted for station and line sections of the network or accounted without line section, as well as related expenditures (without ensuring energy)	UTK: MT2240(SZ); MT3240(SZ); MT8537(SZ); MT8649(SZ); MT8650(SZ); MT8660 (SZ); MT8527(SZ)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007				
2				100	Maintenance and depreciation costs of installed equipment of the infrastructure manager for water supply of passenger trains, accounted for station and line sections of the network or accounted without line section, as well as related expenditures (without ensuring water)	UTK: MT6151(SZ); MT6161(SZ); MT6171(SZ)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007				
3				100	Operational cost incurred in connection with transmitted electric energy used for other than traction purposes (for preheating, precooling)	UTK: MT4740	VV228	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: MT3673(Á)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000	direct cost	number of use of track routes for reversing direction / number of use of network track routes	PASS2	
6	C4		100		Authority charges	UTK: MT4603(Á); MT4604 (Á)	VV302	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(Á+V); MT6001(Á+V); MT6301(Á+V); MT6500(Á+V); MT6501(Á+V); MT6850(Á+V); MT6000(Á+V); MT6321(Á+V); MT5304(Á+V); MT6641 (Á+V); MT6810 (Á+V); MT6725(Á+V)	VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2	
8	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(Á); MT6001(Á); MT6301(Á); MT6500(Á); MT6501(Á); MT6850(Á); MT6000(Á); MT6321(Á); MT5304(Á); MT6641(Á); MT6810 (Á); MT6725 (Á)	VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2	
9	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(Á); MT6487(Á); MT6181(Á); MT6841(Á); MT6510(Á); MT6511(Á); MT6520(Á); MT6521(Á); MT6550(Á);	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 58; 861-89; 961-969;	00000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2	
10	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(Á+V); MT6481(Á+V)	VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	00000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2	
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(Á+V); MT6481(Á+V)	VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	57; 861-89; 961-969;	00000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2	
12	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: MT6845(Á)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2	
13	C2/C4	10	90		Costs of cleaning between running tracks by the infrastructure manager ,as well as related expenditures	UTK: MT6844(Á+V);	VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 58; 861-89; 961-969;	00000-50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2	
14	C2/C4	60	40		Maintenance costs of tunnels, bridges and other structures on the operation of the open access railway network	UTK: MT6051(Á+V); MT6501(Á+V); MT6611(Á+V); MT6621(Á+V); MT6641 (Á+V); MT6671 (Á+V)	VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	00000-50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2	
15	C4		100		Depreciation costs of tunnels, bridges and other structures on the operation of the open access railway network	UTK: MT6051(Á); MT6500(Á); MT6501(Á); MT6611(Á); MT6621(Á); MT6641(Á); MT6671(Á)	VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2	
16	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);	VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2	

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	Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			Track section	Distribution on an "in-kind basis" 1 (basis of projection1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
		Variable costs	Fixed costs	Cost related to the supply part of service			UTK (A=fixed cost; V=variable cost)	SAP CO-PA EM	Ledger numbers				
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(Á); MT6310(Á); MT6810(Á); MT6811(Á); MT6821(Á); MT6729(Á); MT6330(Á); MT6000(Á); MT6001(Á); MT6301(Á-V);	VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2
18	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); MT6863(Á); MT6864(Á); MT6866(Á); MT6703(Á); MT6704(Á); MT6872(Á); MT6873(Á); MT6875(Á)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2
19	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); MT8211(Á-V); MT8211(Á-V); MT8221(Á-V); MT8231(Á-V); MT8236(Á-V); MT8238(Á-V); MT8239(Á-V); MT8241(Á-V); MT8251(Á-V); MT8655(Á-V); MT8656(Á-V); MT8665(Á-V); MT8666(Á-V);	VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2
20	C4		100			Depreciation costs of signalling equipment used by the infrastructure manager on the operation of the open access railway network	UTK: MT8111(Á); MT8121(Á); MT8131(Á); MT8141(Á); MT8151(Á); MT8161(Á); MT8171(Á); MT8181(Á); MT8191(Á); MT8192(Á); MT8211(Á); MT8221(Á); MT8231(Á); MT8236(Á); MT8238(Á); MT8239(Á); MT8241(Á); MT8251(Á); MT8655(Á); MT8656(Á); MT8665(Á); MT8666(Á)	VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2
21	C4		100			Operational costs of signalling equipment used by the infrastructure manager on the operation of the open access railway network	UTK: MT8244(Á); MT8251(Á); MT8259(Á);	VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV717-VV729; VV759; VV790; VV601-VV608; VV629	511-529; 54-56; 58; 861-89; 961-969;	00000-50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2
22	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); MT6182(Á); MT6717(Á); MT6499(Á); MT3672(Á); MT3675(Á); MT6112(Á); MT6815(Á);	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2
23	C4		100			Maintenance and operational costs of buildings on the operation of the open access railway network, not accounted for a line section or accounted for other line sections of the network, as well as related expenditures	UTK: MT5630(Á); MT5653(Á); MT5300(Á); MT5301(Á); MT5302(Á); MT5303(Á); MT5133(Á); MT5134(Á); MT5135(Á); MT5900(Á); MT5901(Á);	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; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2
24	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: MT6853(Á); MT4203(Á); MT4204(Á); MT4207(Á); MT4206(Á); MT4208(Á); MT4210(Á); MT4211(Á); MT4216(Á); MT4214(Á); MT4224(Á); MT4225(Á); MT6853(Á); MT4236(Á); MT4369(Á); MT4201(Á); MT5630(Á); MT5653(Á); MT5654(Á); MT6716(Á); MT6719(Á); MT6740(Á); MT6741(Á); MT6742(Á); MT6751(Á); MT6854(Á); MT6856(Á); MT6858(Á); MT6860(Á); MT6861(Á); MT6863(Á); MT6864(Á); MT6866(Á); MT6867(Á); MT6869(Á); MT6871(Á); MT6999(Á); MT8654(Á); MT8664(Á); MT4212(Á); MT5370(Á); MT4370(Á)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2
25	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); 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); MT8046(Á); MT8050(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); MT8090(Á); MT8093(Á); MT8095(Á); MT8096(Á); MT8097(Á); MT8098(Á); MT8099(Á); MT8100(Á); MT8109(Á); MT8242(Á); MT8243(Á); MT8257(Á); MT8524(Á); MT8529(Á); MT8530(Á); MT8532(Á); MT8534(Á); MT8539(Á); MT8540(Á); MT8571(Á); MT8572(Á); MT8651(Á); MT8652(Á); MT8661(Á); MT8662(Á); MT8063(Á); MT8095(Á); MT8097(Á); MT8099(Á); MT8661(Á); MT8662(Á); MT8801(Á); MT8088(Á); MT8101(Á); MT8708(Á);	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00001-49999	number of use of track routes for reversing direction / number of use of network track routes		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(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); MT8046(Á); MT8050(Á); MT8055(Á); MT8056(Á); MT8060(Á); MT8061(Á); MT8065(Á); MT8066(Á); MT8069(Á); MT8070(Á); MT8071(Á); MT8075(Á); MT8076(Á); MT8080(Á); MT8081(Á); MT8075(Á); MT8076(Á); MT8080(Á); MT8081(Á); MT8090(Á); MT8093(Á); MT8095(Á); MT8096(Á); MT8097(Á); MT8098(Á); MT8099(Á); MT8100(Á); MT8101(Á); MT8109(Á); MT8242(Á); MT8243(Á); MT8257(Á); MT8524(Á); MT8529(Á); MT8530(Á); MT8532(Á); MT8534(Á); MT8539(Á); MT8540(Á); MT8571(Á); MT8572(Á); MT8651(Á); MT8652(Á); MT8661(Á); MT8662(Á); MT8801(Á); MT8088(Á); MT8658(Á); MT8708(Á);	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	0000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2
27	C2/C4	10	90			Costs and expenditures related to performing traffic control on stations	UTK: MT4110(Á-V); MT4116(Á-V); MT4234(Á-V)	VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2

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	Cost group	Proportion			Direct cost	Cost distributed on an "In-kind basis"	Recorded in the registry system				Track section	Distribution on an "In-kind basis" 1 (basis of projection1)	Distribution on an "In-kind basis" 2 (basis of projection 2)	Data source of "In-kind performances" for distribution
		Variable costs	Fixed costs	Cost related to the supply part of service			UTK (Á=fixed cost; V=variable cost)	SAP CO-PA ÉM	Ledger numbers					
28	C4		100			Depreciation costs related to performing traffic control on stations	UTK: MT4110(Á); MT4116(Á); MT4117(Á);	VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes for reversing direction / number of use of network track routes		PASS2	
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 technologist)	UTK: MT4130(Á); MT4353(Á); MT4354(Á); MT4510(Á); MT4511(Á); MT4512(Á); MT6841(Á); MT6842(Á); MT6853(Á); MT3150(Á); MT4150(Á); MT4550(Á); MT6882(Á)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV712; VV714-VV729; VV612; VV614-VV616	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes for reversing direction / number of use of network track routes		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) on the operation of the open access railway network	UTK: MT6494(V); MT6484(V)	VV101-VV299; 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 routes for reversing direction / number of use of network track routes		PASS2	
31	C4		100			Costs of depreciation of point switches in side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store sidings, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) on the operation of the open access railway network, as well as related expenditures	UTK: MT6494(Á); MT6484(Á)	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 routes for reversing direction / number of use of network track routes		PASS2	
32	C4		100			Costs of operation of point switches in side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store sidings, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) on the operation of the open access railway network, as well as related expenditures	UTK: MT6848(Á);	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, except: 06189, 11205, 12641, 42127, 42358, 44255, 46466	number of use of track routes for reversing direction / number of use of network track routes		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(Á+V); MT6324(Á+V);	VV101-VV299; 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 routes for reversing direction / number of use of network track routes		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, as well as related expenditures	UTK: MT6304(Á); MT6324 (Á);	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 routes for reversing direction / number of use of network track routes		PASS2	
35				100		Costs of security service on the operation of open access railway network	UTK: MT4332(SZ); MT4333(SZ); MT4334(SZ); MT4401(Á); MT4402(Á); MT4403(Á); MT4404(Á); MT4405(Á); MT6822(SZ)	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 reversing direction / number of use of network track routes		PASS2	
36	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 projection1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	
		Variable costs	Fixed costs	Cost related to the supply part of service			UTK (Á=fixed cost; V=variable cost)	SAP CO-PA ĚM	Ledger numbers					
Use of stations by freight trains - complex supplementary service														
1	C1/C3	60	40		Maintenance costs of tracks of humps and marshalling yards	UTK: MT6304(Á+V); MT6324(Á+V)	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(Á);6324(Á)	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(Á+V); MT8202(Á+V); MT8203(Á+V); MT8204(Á+V); MT8205 (Á+V);	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(Á); MT8210(Á)			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(Á+V); MT6301(Á+V); MT6321(Á+V); MT6481(Á+V)	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(Á); MT6301(Á); MT6321(Á); MT6481(Á)	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(Á), MT6821(Á),MT6841(Á), MT6844(Á),MT6846(Á)-MT6849(Á); MT6854(Á)-MT6880(Á)	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(Á+V); MT6301(Á+V); MT6321(Á+V); MT6481(Á+V)	VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	60001-89999 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(Á); MT6301(Á); MT6321(Á); MT6481(Á)	VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	57; 861-89; 961-969;	60001-89999 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(Á+V)-MT8086(Á+V); MT8111(Á+V)-MT8238(Á+V); MT8501(Á+V); MT8542(Á+V);MT8651(Á+V)	VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	60001-89999					
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(Á)-MT8086(Á); MT8111(Á)-MT8238(Á); MT8501(Á); MT8542(Á);MT8651(Á)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	511-529; 54-56; 57; 58; 861-89; 961-969;	60001-89999					

					2025/26 timetable period - MÁV Zrt. IM																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
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2025/26 timetable period - MÁV Zrt. IM					Recorded in the registry system			Track section	Distribution on an "in-kind basis" 1 (basis of projection1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution			
Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	UTK (Á=fixed cost; V=variable cost)	SAP CO-PA ÉM	Ledger numbers						
	Variable costs	Fixed costs	Cost related to the supply part of service											
33	C4	100			Costs of operation of cleaning between running tracks as well as related expenditures	UTK: MT6845(Á)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes	PASS2			
34	C2/C4	10	90		Costs of cleaning between running tracks on the operation of open access railway network, as well as related expenditures	UTK: MT6844(Á+V);	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 freight trains/ number of use of network track routes	PASS2			
35	C2/C4	60	40		Maintenance and operational costs of tunnels, bridges and other structures on the operation of the open access railway network	UTK: MT6051(Á+V); MT6501(Á+V); MT6611(Á+V); MT6621(Á+V); MT6641 (Á+V); MT6671 (Á+V)	VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes	PASS2			
36	C4	100			Depreciation costs of tunnels, bridges and other structures on the operation of the open access railway network	UTK: MT6051(Á); MT6500(Á); MT6501(Á); MT6611(Á); MT6621(Á); MT6641(Á); MT6671(Á)	VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes	PASS2			
37	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);	VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes	PASS2			
38	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);	VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes	PASS2			
39	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); MT6863(Á); MT6864(Á); MT6866(Á); MT6703(Á); MT6704(Á); MT6872(Á); MT6873(Á); MT6875(Á)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes	PASS2			
40	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); MT8211(Á+V); MT8221(Á+V); MT8231(Á+V); MT8236(Á+V); MT8238(Á+V); MT8239(Á+V); MT8241(Á+V); MT8251(Á+V); MT8655(Á+V); MT8656(Á+V); MT8665 (Á+V); MT8666(Á+V);	VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes	PASS2			
41	C4	100			Depreciation costs of signalling equipment used by the infrastructure manager on the operation of the open access railway network	UTK: MT8111(Á); MT8121(Á); MT8131(Á); MT8141(Á); MT8151(Á); MT8161(Á); MT8171(Á); MT8181(Á); MT8191(Á); MT8192(Á); MT8211(Á); MT8221(Á); MT8231(Á); MT8236(Á); MT8238(Á); MT8239(Á); MT8241(Á); MT8251(Á); MT8655(Á); MT8656(Á); MT8665 (Á); MT8666(Á)	VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes	PASS2			
42	C4	100			Operational costs of signalling equipment used by the infrastructure manager on the operation of the open access railway network	UTK: MT8244(Á); MT8251(Á); MT8259(Á);	VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV717-VV729; VV759; VV790; VV601-VV608; VV629	511-529; 54-56; 58; 861-89; 961-969;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes	PASS2			
43	C4	100			Maintenance, operational and depreciation costs of 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); MT6327(Á); MT6717(Á); MT6499(Á); MT3672(Á); MT3675(Á); MT6112(Á); MT6815(Á);	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes	PASS2			
44	C4	100			Maintenance, operational and depreciation costs of track-protecting structures and their buildings on the operation of the open access railway network, accounted for the tracks of stations, as well as related expenditures	UTK: MT5630(Á); MT5653(Á); MT5300(Á); MT5301(Á); MT5302(Á); MT5303(Á); MT5133(Á); MT5134(Á); MT5135(Á); MT5900(Á); MT5901(Á);	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; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track routes by freight trains/ number of use of network track routes	PASS2			
45	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: MT6853(Á); MT4203(Á); MT4204(Á); MT4207(Á); MT4206(Á); MT4208(Á); MT4210(Á); MT4211(Á); MT4216(Á); MT4214(Á); MT4224(Á); MT4225(Á); MT6853(Á); MT4236(Á); MT4369(Á); MT4201(Á); MT5630(Á); MT5653(Á); MT5654(Á); MT6716(Á); MT6719(Á); MT6740(Á); MT6741(Á); MT6742(Á); MT6751(Á); MT6854(Á); MT6856(Á); MT6858(Á); MT6860(Á); MT6861(Á); MT6863(Á); MT6864(Á); MT6866(Á); MT6867(Á); MT6869(Á); MT6871(Á); MT6999(Á);MT8654(Á); MT8664(Á); MT4212(Á); MT5370(Á); MT4370(Á)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes	PASS2			
46	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);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); MT8046(Á); MT8050(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); MT8090(Á); MT8093(Á); MT8095(Á); MT8096(Á); MT8097(Á); MT8098(Á); MT8098(Á); MT8099(Á); MT8100(Á); MT8109(Á); MT8242(Á); MT8243(Á); MT8257(Á); MT8524(Á); MT8529(Á); MT8530(Á); MT8532(Á); MT8533(Á); MT8534(Á); MT8539(Á); MT8540(Á); MT8571(Á); MT8572(Á); MT8651(Á); MT8652(Á); MT8661 (Á); MT8662 (Á); MT8063(Á); MT8095(Á); MT8097(Á); MT8099(Á); MT8661(Á); MT8662(Á); MT8801(Á); MT8808(Á); MT8101(Á); MT8708(Á);	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00001-49999	number of use of track routes by freight trains/ number of use of network track routes	PASS2			

				2025/26 timetable period - MÁV Zrt. IM									
	Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			Track section	Distribution on an "in-kind basis" 1 (basis of projection1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
		Variable costs	Fixed costs	Cost related to the supply part of service			UTK (Á=fixed cost; V=variable cost)	SAP CO-PA ÉM	Ledger numbers				
47	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, 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); MT8046(Á); MT8050(Á); MT8051(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); MT8090(Á); MT8093(Á); MT8095(Á); MT8096(Á); MT8097(Á); MT8098(Á); MT8099(Á); MT8100(Á); MT8101(Á); MT8109(Á); MT8242(Á); MT8243(Á); MT8257(Á); MT8524(Á); MT8529(Á); MT8530(Á); MT8532(Á); MT8534(Á); MT8539(Á); MT8540(Á); MT8571(Á); MT8572(Á); MT8651(Á); MT8652(Á); MT8661(Á); MT8662(Á); MT8801(Á); MT8808(Á); MT8658(Á); MT8708(Á);	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	0000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2	
48	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(Á+V); MT4116(Á+V); MT4234(Á+V)	VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2	
49	C4		100		Depreciation of related to performing traffic control on stations (exclusive of traffic control on lines outside of stations)	UTK: MT4110(Á); MT4116(Á); MT4117(Á);	VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2	
50	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 technologist)	UTK: MT4130(Á); MT4353(Á); MT4354(Á); MT4510(Á); MT4511(Á); MT4512(Á); MT6841(Á); MT6842(Á); MT6853(Á); MT3150(Á); MT4150(Á); MT4550(Á); MT6882(Á)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV712; VV714-VV729; VV612; VV614-VV616	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2	
51	C2/C4	60	40		Maintenance and operational costs of superstructures of departure and arrival tracks on the operation of open access railway network	UTK: MT6303(Á+V); MT6323(Á+V);	VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2	
52	C3		100		Depreciation costs of point switches of departure and arrival tracks on the operation of open access railway network as well as related expenditures	UTK: MT6303(Á); MT6323(Á);	VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2	
53	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)	VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2	
54	C4		100		Costs of depreciation of point switches of departure and arrival tracks on the operation of open access railway network, as well as related expenditures	UTK: MT6493(Á); MT6483(Á)	VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2	
55	C4		100		Costs of operation of point switches of departure and arrival tracks on the operation of open access railway network, as well as related expenditures	UTK: MT6847(Á);	VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV717-VV729; VV759; VV790; VV601-VV608; VV629;	511-529; 54-56; 58; 861-89; 961-969;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2	
56		100	100		Costs of security service on the operation of open access railway network	UTK: MT4332(SZ); MT4333(SZ); MT4334(SZ); MT4401(Á); MT4402(Á); MT4403(Á); MT4404(Á); MT4405(Á); MT6822(SZ)	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 by freight trains/ number of use of network track routes		PASS2	
57	C2/C4	10	90		Maintenance costs of lighting devices on the operation of open access railway network	UTK: MT8538(Á+V); MT8653(Á+V); MT8663 (Á+V);	VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2	
58	C4		100		Depreciation costs of lighting devices on the operation of open access railway network	UTK: MT8538(Á); MT8653(Á); MT8663(Á);	VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2	
59	C4		100		Operational costs of lighting devices on the operation of open access railway network, as well as related expenditures	UTK: MT8528(Á); MT8542(Á);	VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV717-VV729; VV759; VV790; VV601-VV608; VV629	511-529; 54-56; 58; 861-89; 961-969;	00000-50007	number of use of track routes by freight trains/ number of use of network track routes		PASS2	
60	C2	100			Maintenance costs of superstructures of side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store sidings, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) on the operation of the open access railway network, as well as related expenditures	UTK: MT6494(V); MT6484(V)	VV101-VV299; 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 routes by freight trains/ number of use of network track routes		PASS2	
61	C4		100		Costs depreciation of point switches in side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store sidings, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) on the operation of the open access railway network, as well as related expenditures	UTK: MT6494(Á); MT6484(Á)	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 routes by freight trains/ number of use of network track routes		PASS2	

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	Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			Track section	Distribution on an "in-kind basis" 1 (basis of projection1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
		Variable costs	Fixed costs	Cost related to the supply part of service			UTK (Ã=fixed cost; V=variable cost)	SAP CO-PA ËM	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(Ã);	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, except: 06189, 11205, 12641, 42127, 42358, 44255, 46466	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(Ã-V); MT6324(Ã+V);	VV101-VV299; 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 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(Ã); MT6324 (Ã);	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 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 supplementary service													
1	C1/C3	60	40		Maintenance of station sidings for storage of vehicles, as well as related expenses		UTK: MT6306(Ã+V); MT6486(Ã+V); MT6496(Ã+V); MT6326(Ã+V)	VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	00000-50007			
2	C3		100		Depreciation costs of side tracks of stations used for the storage of vehicles, as well as related expenditures		UTK: MT6306(Ã); MT6486(Ã+V); MT6496(Ã); MT6852(Ã+V); MT6326(Ã)	VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	57; 861-89; 961-969;	00000-50007			
3				100	Operational costs of side tracks of stations used for the storage of vehicles, as well as related expenditures		UTK: MT6852 (SZ);	VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV717-VV729; VV759; VV790; VV601-VV608; VV629	511-529; 54-56; 58; 861-89; 961-969;	00000-50007			
4	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(Ã)	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(Ã); MT4604 (Ã)	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(Ã+V); MT6001(Ã+V); MT6301(Ã+V); MT6500(Ã+V); MT6501(Ã+V); MT6850(Ã+V); MT6000(Ã+V); MT6321(Ã+V); MT5304(Ã+V); MT6641 (Ã+V); MT6810 (Ã+V); MT6725 (Ã+V)	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: M64361(Ã); MT6001(Ã); MT6301(Ã); MT6500(Ã); MT6501(Ã); MT6850(Ã); MT6000(Ã); MT6321(Ã); MT5304(Ã); MT6641(Ã); MT6810 (Ã); MT6725(Ã)	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(Ã); MT6487(Ã); MT6181(Ã); MT6841(Ã); MT6510(Ã); MT6511(Ã); MT6520(Ã); MT6521(Ã); MT6550(Ã);	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), (exclusive of the costs of track supervision),as well as related expenditures		UTK: MT6491(Ã+V); MT6481(Ã+V)	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), (exclusive of the costs of track supervision),as well as related expenditures		UTK: MT6491(Ã+V); MT6481(Ã+V)	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(Ã+V);	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

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	Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			Track section	Distribution on an "in-kind basis" 1 (basis of projection1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution			
		Variable costs	Fixed costs	Cost related to the supply part of service			UTK (Á=fixed cost; V=variable cost)	SAP CO-PA ÉM	Ledger numbers							
13	C2/C4	60	40		Maintenance costs of tunnels, bridges and other structures on the operation of the open access railway network	UTK: MT6051(Á-V); MT6501(Á-V); MT6611(Á-V); MT6621(Á-V); MT6641(Á-V); MT6671(Á-V)	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(Á); MT6500(Á); MT6501(Á); MT6611(Á); MT6621(Á); MT6641(Á); MT6671(Á)	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(Á)	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(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);	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(Á); MT6310(Á); MT6810(Á); MT6811(Á); MT6821(Á); MT6729(Á); MT6330(Á); MT6000(Á); MT6001(Á); MT6301(Á-V);	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					
18	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); MT6881(Á); MT6863(Á); MT6864(Á); MT6866(Á); MT6703(Á); MT6704(Á); MT6872(Á); MT6873(Á); MT6875(Á)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes for storage of vehicles / number of use of track route of the network	PASS2					
19	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); MT8211(Á-V); MT8221(Á-V); MT8231(Á-V); MT8236(Á-V); MT8238(Á-V); MT8239(Á-V); MT8241(Á-V); MT8251(Á-V); MT8655(Á-V); MT8656(Á-V); MT8665(Á-V); MT8666(Á-V);	VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes for storage of vehicles / number of use of track route of the network	PASS2					
20	C4		100		Depreciation costs of signalling equipment used by the infrastructure manager on the operation of the open access railway network, as well as related expenditures	UTK: MT8111(Á); MT8121(Á); MT8131(Á); MT8141(Á); MT8151(Á); MT8161(Á); MT8171(Á); MT8181(Á); MT8191(Á); MT8211(Á); MT8221(Á); MT8231(Á); MT8236(Á); MT8238(Á); MT8239(Á); MT8241(Á); MT8251(Á); MT8655(Á); MT8656(Á); MT8665(Á); MT8666(Á);	VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track routes for storage of vehicles / number of use of track route of the network	PASS2					
21	C4		100		Operational costs of signalling equipment used by the infrastructure manager on the operation of the open access railway network, as well as related expenditures	UTK: MT8244(Á); MT8251(Á); MT8259(Á);	VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV717-VV729; VV759; VV790; VV601-VV608; VV629;	511-529; 54-56; 58; 861-89; 961-969;	00000-50007	number of use of track routes for storage of vehicles / number of use of track route of the network	PASS2					
22	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); MT6327(Á); MT6717(Á); MT6499(Á); MT3672(Á); MT3675(Á); MT6112(Á); MT6815(Á);	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes for storage of vehicles / number of use of track route of the network	PASS2					
23	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(Á); MT5653(Á); MT5300(Á); MT5301(Á); MT5302(Á); MT5303(Á); MT5133(Á); MT5134(Á); MT5135(Á); MT5900(Á); MT5901(Á);	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; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track routes for storage of vehicles / number of use of track route of the network	PASS2					
24	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: MT6853(Á); MT4203(Á); MT4204(Á); MT4207(Á); MT4206(Á); MT4208(Á); MT4210(Á); MT4211(Á); MT4216(Á); MT4214(Á); MT4224(Á); MT4225(Á); MT6853(Á); MT4236(Á); MT4369(Á); MT4201(Á); MT5630(Á); MT5653(Á); MT5654(Á); MT6716(Á); MT6719(Á); MT6740(Á); MT6741(Á); MT6742(Á); MT6751(Á); MT6854(Á); MT6856(Á); MT6858(Á); MT6860(Á); MT6861(Á); MT6863(Á); MT6864(Á); MT6866(Á); MT6867(Á); MT6869(Á); MT6871(Á); MT6999(Á); MT8654(Á); MT8664(Á); MT4212(Á); MT5370(Á); MT4370(Á)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes for storage of vehicles / number of use of track route of the network	PASS2					
25	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); 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); MT8046(Á); MT8050(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); MT8090(Á); MT8093(Á); MT8095(Á); MT8096(Á); MT8097(Á); MT8098(Á); MT8099(Á); MT8100(Á); MT8109(Á); MT8242(Á); MT8243(Á); MT8257(Á); MT8524(Á); MT8529(Á); MT8530(Á); MT8532(Á); MT8534(Á); MT8539(Á); MT8540(Á); MT8571(Á); MT8572(Á); MT8651(Á); MT8652(Á); MT8661(Á); MT8662(Á); MT8063(Á); MT8095(Á); MT8097(Á); MT8099(Á); MT8661(Á); MT8662(Á); MT8801(Á); MT8088(Á); MT8101(Á); MT8708(Á);	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00001-49999	number of use of track routes for storage of vehicles / number of use of track route of the network	PASS2					

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	Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			Track section	Distribution on an "in-kind basis" 1 (basis of projection1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	
		Variable costs	Fixed costs	Cost related to the supply part of service			UTK (Á=fixed cost; V=variable cost)	SAP CO-PA ÉM	Ledger numbers					
26	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, not accounted for the tracks, 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); MT8046(Á); MT8050(Á); MT8051(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); MT8090(Á); MT8093(Á); MT8095(Á); MT8096(Á); MT8097(Á); MT8098(Á); MT8099(Á); MT8100(Á); MT8101(Á); MT8109(Á); MT8242(Á); MT8243(Á); MT8257(Á); MT8524(Á); MT8529(Á); MT8530(Á); MT8532(Á); MT8534(Á); MT8539(Á); MT8540(Á); MT8571(Á); MT8572(Á); MT8651(Á); MT8652(Á); MT8661(Á); MT8662(Á); MT8801(Á); MT8088(Á); MT8658(Á); MT8708(Á);	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	0000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track routes for storage of vehicles / number of use of track route of the network		PASS2		
27	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(Á+V); MT4116(Á+V); MT4234(Á+V)	VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track routes for storage of vehicles / number of use of track route of the network		PASS2		
28	C4		100		Depreciation related to performing traffic control on stations (exclusive of traffic control on lines outside of stations)	UTK: MT4110(Á); MT4116(Á); MT4117(Á);	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		
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 technologist)	UTK: MT4130(Á); MT4353(Á); MT4354(Á); MT4510(Á); MT4511(Á); MT4512(Á); MT6841(Á); MT6842(Á); MT6853(Á); MT3150(Á); MT4150(Á); MT4550(Á); MT6882(Á)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV712; VV714-VV729; VV612; VV614-VV616	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track routes for storage of vehicles / number of use of track route of the network		PASS2		

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		Proportion			Direct cost	Cost distributed on an "In-kind basis"	Recorded in the registry system			Track section	Distribution on an "In-kind basis" 1 (basis of projection1)	Distribution on an "In-kind basis" 2 (basis of projection 2)	Data source of "In-kind performances" for distribution
	Cost group	Variable costs	Fixed costs	Cost related to the supply part of service			UTK (Ã=fixed cost; V=variable cost)	SAP CO-PA ËM	Ledger numbers				
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) on the operation of the open access railway network, as well as related expenditures	UTK: MT6494(V); MT6484(V)	VV101-VV299; 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 routes for storage of vehicles / number of use of track route of the network		PASS2
31	C4		100			Depreciation costs of point switches in side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store sidings, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) on the operation of the open access railway network,as well as related expenditures	UTK: MT6494(Ã); MT6484(Ã)	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 routes for storage of vehicles / number of use of track route of the network		PASS2
32	C4		100			Operation costs of point switches in side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store sidings, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) on the operation of the open access railway network,as well as related expenditures	UTK: MT6848(Ã);	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, except: 06189, 11205, 12641, 42127, 42358, 44255, 46466	number of use of track routes for storage of vehicles / number of use of track route of the network		PASS2
33	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(Ã-V); MT6324(Ã-V);	VV101-VV299; 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 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(Ã); MT6324 (Ã);	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 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(SZ); MT4333(SZ); MT4334(SZ); MT4401(Ã); MT4402(Ã); MT4403(Ã); MT4404(Ã); MT4405(Ã); MT6822(SZ)	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 supplementary service													
1				100		Maintenance and operational costs, costs of depreciation of wagon weigh bridges (scales), as well as related expenses	UTK: MT5340(SZ); MT4235(SZ); MT6733(SZ)	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(Ã)	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(Ã); MT4604 (Ã)	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)	UTK: MT4361(Ã-V); MT6001(Ã-V); MT6301(Ã-V); MT6500(Ã-V); MT6501(Ã-V); MT6850(Ã-V); MT6000(Ã-V); MT6321(Ã-V); MT5304(Ã-V); MT6641(Ã-V); MT6810(Ã-V); MT6725(Ã-V)	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 - fixed cost	UTK: MT4361(Ã); MT6001(Ã); MT6301(Ã); MT6500(Ã); MT6501(Ã); MT6850(Ã); MT6000(Ã); MT6321(Ã); MT5304(Ã); MT6641(Ã); MT6810(Ã); MT6725(Ã)	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: MT3672(Ã); MT6487(Ã); MT6181(Ã); MT6841(Ã); MT6510(Ã); MT6511(Ã); MT6520(Ã); MT6521(Ã); MT6550(Ã);	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

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	Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system	Track section	Distribution on an "in-kind basis" 1 (basis of projection1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution			
		Variable costs	Fixed costs	Cost related to the supply part of service								UTK (Á=fixed cost; V=variable cost)	SAP CO-PA ÉM	Ledger numbers
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(Á+V); MT6481(Á+V)	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 rendszer		
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(Á+V); MT6481(Á+V)	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 rendszer		
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(Á)	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(Á+V);	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 rendszer		
12	C2/C4	60	40			Maintenance costs of tunnels, bridges and other structures on the operation of the open access railway network	UTK: MT6051(Á+V); MT6501(Á+V); MT6611(Á+V); MT6621(Á+V); MT6641 (Á+V); MT6671 (Á+V)	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(Á); MT6500(Á); MT6501(Á); MT6611(Á); MT6621(Á); MT6641(Á); MT6671(Á)	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 (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);	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(Á); MT6310(Á); MT6810(Á); MT6811(Á); MT6821(Á); MT6729(Á); MT6330(Á); MT6000(Á); MT6001(Á); MT6301(Á+V);	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(Á); MT6854(Á); MT6856(Á); MT6858(Á); MT6860(Á); MT6861(Á); MT6863(Á); MT6864(Á); MT6866(Á); MT6703(Á); MT6704(Á); MT6872(Á); MT6873(Á); MT6875(Á)	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(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); MT8211(Á+V); MT8221(Á+V); MT8231(Á+V); MT8236(Á+V); MT8239(Á+V); MT8241(Á+V); MT8251(Á+V); MT8655(Á+V); MT8656(Á+V); MT8665 (Á+V); MT8666(Á+V);	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		
18	C4		100			Depreciation costs of signalling equipment used by the infrastructure manager on the operation of the open access railway network	UTK: MT8111(Á); MT8121(Á); MT8131(Á); MT8141(Á); MT8151(Á); MT8161(Á); MT8171(Á); MT8181(Á); MT8191(Á); MT8192(Á); MT8211(Á); MT8221(Á); MT8231(Á); MT8236(Á); MT8238(Á); MT8239(Á); MT8241(Á); MT8251(Á); MT8655(Á); MT8656(Á); MT8665(Á); MT8666(Á)	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		
19	C4		100			Operational costs of signalling equipment used by the infrastructure manager on the operation of the open access railway network	UTK: MT8244(Á); MT8251(Á); MT8259(Á);	VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV717-VV729; VV759; VV790; VV601-VV608; VV629;	511-529; 54-56; 58; 861-89; 961-969;	00000-50007	number of use of track route for access to wagon weigh bridges (scales) / number of use of track route of the network	PASS2		
20	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); MT6327(Á); MT6717(Á); MT6499(Á); MT3672(Á); MT3675(Á); MT6112(Á); MT6815(Á);	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		
21	C4		100			Maintenance and operational costs of buildings on the operation of the open access railway network, not accounted for a line section or accounted for other line sections of the network, as well as related expenditures	UTK: MT5630(Á); MT5653(Á); MT5300(Á); MT5301(Á); MT5302(Á); MT5303(Á); MT5133(Á); MT5134(Á); MT5135(Á); MT5900(Á); MT5901(Á);	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; 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		

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	Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			Track section	Distribution on an "in-kind basis" 1 (basis of projection1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
		Variable costs	Fixed costs	Cost related to the supply part of service			UTK (Á=fixed cost; V=variable cost)	SAP CO-PA ÉM	Ledger numbers				
22	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: MT6853(Á); MT4203(Á); MT4204(Á); MT4207(Á); MT4206(Á); MT4208(Á); MT4210(Á); MT4211(Á); MT4216(Á); MT4214(Á); MT4224(Á); MT4225(Á); MT6853(Á); MT4236(Á); MT4369(Á); MT4201(Á); MT5630(Á); MT5653(Á); MT5654(Á); MT6716(Á); MT6719(Á); MT6740(Á); MT6741(Á); MT6742(Á); MT6751(Á); MT6854(Á); MT6856(Á); MT6858(Á); MT6860(Á); MT6861(Á); MT6862(Á); MT6864(Á); MT6866(Á); MT6867(Á); MT6869(Á); MT6871(Á); MT6999(Á); MT8654(Á); MT8664(Á); MT4212(Á); MT5370(Á); MT4370(Á)	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
23	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); 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); MT8046(Á); MT8050(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); MT8090(Á); MT8093(Á); MT8095(Á); MT8096(Á); MT8097(Á); MT8098(Á); MT8099(Á); MT8100(Á); MT8109(Á); MT8242(Á); MT8243(Á); MT8257(Á); MT8524(Á); MT8529(Á); MT8530(Á); MT8532(Á); MT8534(Á); MT8539(Á); MT8540(Á); MT8571(Á); MT8572(Á); MT8651(Á); MT8652(Á); MT8661(Á); MT8662(Á); MT8063(Á); MT8095(Á); MT8097(Á); MT8099(Á); MT8661(Á); MT8662(Á); MT8801(Á); MT8088(Á); MT8101(Á); MT8708(Á);	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00001-49999	number of use of track 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 projection1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
		Variable costs	Fixed costs	Cost related to the supply part of service			UTK (Ã=fixed cost; V=variable cost)	SAP CO-PA ËM	Ledger numbers				
24	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(Ã); MT6470(Ã); MT6471(Ã); MT6488(Ã); MT6489(Ã); MT8000(Ã); MT8002(Ã); MT8005(Ã); MT8006(Ã); MT8010(Ã); MT8011(Ã); MT8015(Ã); MT8016(Ã); MT8020(Ã); MT8021(Ã); MT8025(Ã); MT8026(Ã); MT8030(Ã); MT8031(Ã); MT8035(Ã); MT8036(Ã); MT8040(Ã); MT8041(Ã); MT8045(Ã); MT8046(Ã); MT8050(Ã); MT8051(Ã); MT8055(Ã); MT8056(Ã); MT8060(Ã); MT8061(Ã); MT8065(Ã); MT8066(Ã); MT8070(Ã); MT8071(Ã); MT8075(Ã); MT8076(Ã); MT8080(Ã); MT8081(Ã); MT8090(Ã); MT8093(Ã); MT8095(Ã); MT8096(Ã); MT8097(Ã); MT8098(Ã); MT8099(Ã); MT8100(Ã); MT8101(Ã); MT8109(Ã); MT8242(Ã); MT8243(Ã); MT8257(Ã); MT8524(Ã); MT8529(Ã); MT8530(Ã); MT8532(Ã); MT8534(Ã); MT8539(Ã); MT8540(Ã); MT8571(Ã); MT8572(Ã); MT8651(Ã); MT8652(Ã); MT8661(Ã); MT8662(Ã); MT8801(Ã); MT8808(Ã); MT8658(Ã); MT8708(Ã);	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	511-529; 54-56; 57; 58; 861-89; 961-969;	0000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track route for access to wagon weigh bridges (scales) / number of use of track route of the network		PASS2	
25	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(Ã+V); MT4116(Ã+V); MT4234(Ã+V)	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	
26	C4		100		Depreciation related to performing traffic control on stations (exclusive of traffic control on lines outside of stations)	UTK: MT4110(Ã); MT4116(Ã); MT4117(Ã);	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	
27	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(Ã); MT4353(Ã); MT4354(Ã); MT4510(Ã); MT4511(Ã); MT4512(Ã); MT6841(Ã); MT6842(Ã); MT6853(Ã); MT3150(Ã); MT4150(Ã); MT4550(Ã); MT6882(Ã)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV712; VV714-VV729; VV612; VV614-VV616	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track route for access to wagon weigh bridges (scales) / number of use of track route of the network		PASS2	
28	C2	100			Maintenancecosts of point switches in side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store sidings, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) on the operation of the open access railway network.	UTK: MT6494(V); MT6484(V)	VV101-VV299; 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 wagon weigh bridges (scales) / number of use of track route of the network		PASS2	
29	C4		100		Costs of depreciation of point switches in side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store sidings, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) on the operation of the open access railway network, as well as related expenditures	UTK: MT6494(Ã); MT6484(Ã)	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 wagon weigh bridges (scales) / number of use of track route of the network		PASS2	
30	C4		100		Costs of operation of point switches in side tracks (exclusive of tracks of humps, marshalling yards, loading sidings, store sidings, side tracks published for storage of wagons as well as tracks in service used for refuelling facilities) on the operation of the open access railway network, as well as related expenditures	UTK: MT6848(Ã);	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, 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	
31	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, as well as related expenditures	UTK: MT6304(Ã+V); MT6324(Ã+V);	VV101-VV299; 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 wagon weigh bridges (scales) / number of use of track route of the network		PASS2	
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(Ã); MT6324 (Ã);	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 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: MT4332(SZ); MT4333(SZ); MT4334(SZ); MT4401(Ã); MT4402(Ã); MT4403(Ã); MT4404(Ã); MT4405(Ã); MT6822(SZ)	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 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 supplementary service													
1	C1/C3	60	40		Maintenance costs of service tracks used at refuelling facilities	UTK: T6740 (Ã+V); MT6481 (Ã+V); MT6491(Ã+V)	VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	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 (Ã+V); MT6481 (Ã+V); MT6491(Ã+V)	VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00001-49999;				

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	Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			Track section	Distribution on an "in-kind basis" 1 (basis of projection1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
		Variable costs	Fixed costs	Cost related to the supply part of service			UTK (Á=fixed cost; V=variable cost)	SAP CO-PA ÉM	Ledger numbers				
3				100	Maintenance, operational costs and costs of depreciation in connection with procurement and transmission of diesel fuel and that of refuelling facilities, as well as related expenditures	UTK: MT5601(SZ); MT4741(SZ)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV712; VV714-VV729; VV612; VV614-VV616	511-529; 54-56; 57; 58; 861-89; 961-969;	00001-49999;				
4	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(Á)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000	direct cost	number of use of track route for access to refuelling facilities / number of use of track route of the network	KUTINFO	
6	C4		100		Authority charges	UTK: MT4603(Á); MT4604 (Á)	VV302	532	00000	number of use of track route for access to refuelling facilities / number of use of track route of the network		KUTINFO	

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	Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			Track section	Distribution on an "in-kind basis" 1 (basis of projection1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
		Variable costs	Fixed costs	Cost related to the supply part of service			UTK (Á=fixed cost; V=variable cost)	SAP CO-PA ÉM	Ledger numbers				
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(Á+V); MT6001(Á+V); MT6301(Á+V); MT6500(Á+V); MT6501(Á+V); MT6850(Á+V); MT6000(Á+V); MT6321(Á+V); MT5304(Á+V); MT6641(Á+V); MT6810(Á+V); MT6725(Á+V)	VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		KUTINFO rendszér	
8	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(Á); MT6001(Á); MT6301(Á); MT6500(Á); MT6501(Á); MT6850(Á); MT6000(Á); MT6321(Á); MT5304(Á); MT6641(Á); MT6810 (Á); MT6725(Á)	VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	57; 861-89; 961-969;	00000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		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(Á); MT6487(Á); MT6181(Á); MT6841(Á); MT6510(Á); MT6511(Á); MT6520(Á); MT6521(Á); MT6550(Á);	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	511-529; 54-56; 58; 861-89; 961-969;	00000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		KUTINFO rendszér	
10	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(Á+V); MT6481(Á+V)	VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	00000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		KUTINFO rendszér	
11	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(Á+V); MT6481(Á+V)	VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	57; 861-89; 961-969;	00000; 50000;50001; 50002;50003; 50004;50005; 50006;50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		KUTINFO rendszér	
12	C2/C4	10	90		Costs of cleaning between running tracks by the infrastructure manager on the operation of open access railway network	UTK: MT6844(Á+V);	VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	511-529; 54-56; 58; 861-89; 961-969;	00000-50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		KUTINFO rendszér	
13	C2/C4	60	40		Maintenance costs of tunnels, bridges and other structures on the operation of the open access railway network	UTK: MT6051(Á+V); MT6501(Á+V); MT6611(Á+V); MT6621(Á+V); MT6641 (Á+V); MT6671 (Á+V)	VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	00000-50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASS2	
14	C4		100		Depreciation costs of tunnels, bridges and other structures on the operation of the open access railway network	UTK: MT6051(Á); MT6500(Á); MT6501(Á); MT6611(Á); MT6621(Á); MT6641(Á); MT6671(Á)	VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASS2	
15	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(Á)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASS2	
16	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(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);	VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASS2	
17	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); MT6863(Á); MT6864(Á); MT6866(Á); MT6867(Á); MT6703(Á); MT6704(Á); MT6872(Á); MT6873(Á); MT6875(Á)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASS2	
18	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);	VV501; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	57; 861-89; 961-969;	00000-50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASS2	
19	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); MT8171(Á+V); MT8181(Á+V); MT8191(Á+V); MT8192(Á+V); MT8211(Á+V); MT8221(Á+V); MT8231(Á+V); MT8236(Á+V); MT8238(Á+V); MT8239(Á+V); MT8241(Á+V); MT8251(Á+V); MT8655(Á+V); MT8656(Á+V); MT8665(Á+V); MT8666(Á+V);	VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASS2	
20	C4		100		Depreciation costs of signalling equipment used by the infrastructure manager on the operation of the open access railway network	UTK: MT8111(Á); MT8121(Á); MT8131(Á); MT8141(Á); MT8151(Á); MT8161(Á); MT8171(Á); MT8181(Á); MT8191(Á); MT8192(Á); MT8211(Á); MT8221(Á); MT8231(Á); MT8236(Á); MT8238(Á); MT8239(Á); MT8241(Á); MT8251(Á); MT8655(Á); MT8656(Á); MT8665(Á); MT8666(Á)	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	
21	C4		100		Operational costs of signalling equipment used by the infrastructure manager on the operation of the open access railway network	UTK: MT8244(Á); MT8251(Á); MT8259(Á);	VV101-VV299; VV400-VV420; VV511; VV800; VV801; VV701-VV708; VV717-VV729; VV759; VV790; VV601-VV608; VV629;	511-529; 54-56; 58; 861-89; 961-969;	00000-50007	number of use of track 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 projection1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
		Variable costs	Fixed costs	Cost related to the supply part of service			UTK (Á=fixed cost; V=variable cost)	SAP CO-PA ÉM	Ledger numbers						
22	C4		100			Maintenance, operational and depreciation costs of track-protecting structures and their buildings on the operation of the open access railway network	UTK: MT4445 (Á); MT6111(Á); MT6121(Á); MT6131(Á); MT6181(Á); MT6327(Á); MT6717(Á); MT6499(Á); MT3672(Á); MT3675(Á); MT6112(Á); MT6815(Á);	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASS2		
23	C4		100			Maintenance, operational and depreciation costs ofbuildings on the operation of the open access railway network, not accounted for the tracks, as well as related expenditures	UTK: MT5630(Á); MT5653(Á); MT5300(Á); MT5301(Á); MT5302(Á); MT5303(Á); MT5133(Á); MT5134(Á); MT5135(Á); MT5900(Á); MT5901(Á);	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; 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 operations (exclusive of rooms for serving passengers), track maintenance buildings and TEB buildings and structures used by the infrastructure manager on the operation of the open access railway network, as well as related expenditures	UTK: MT6853(Á); MT4203(Á); MT4204(Á); MT4207(Á); MT4206(Á); MT4208(Á); MT4210(Á); MT4211(Á); MT4216(Á); MT4214(Á); MT4224(Á); MT4225(Á); MT6853(Á); MT4236(Á); MT4369(Á); MT4201(Á); MT5630(Á); MT5653(Á); MT5654(Á); MT6716(Á); MT6719(Á); MT6740(Á); MT6741(Á); MT6742(Á); MT6751(Á); MT6854(Á); MT6856(Á); MT6860(Á); MT6861(Á); MT6863(Á); MT6864(Á); MT6866(Á); MT6867(Á); MT6869(Á); MT6871(Á); MT6999(Á);MT8654(Á); MT8664(Á); MT4212(Á); MT5370(Á); MT4370(Á)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track route for access to refuelling facilities / number of use of track route of the network		PASS2		

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		Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			Track section	Distribution on an "in-kind basis" 1 (basis of projection1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
	Cost group	Variable costs	Fixed costs	Cost related to the supply part of service			UTK (Ã=fixed cost; V=variable cost)	SAP CO-PA ËM	Ledger numbers				
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 tracks of stations, as well as related expenditures	UTK: MT4365(Ã); MT6487(Ã); MT6470(Ã); MT6471(Ã); MT6488(Ã); MT6489(Ã); MT6510(Ã); MT6511(Ã); MT6520(Ã); MT6521(Ã); MT6550(Ã); MT6718(Ã); MT6739(Ã); MT8000(Ã); MT8002(Ã); MT8005(Ã); MT8006(Ã); MT8010(Ã); MT8011(Ã); MT8015(Ã); MT8016(Ã); MT8020(Ã); MT8021(Ã); MT8025(Ã); MT8026(Ã); MT8030(Ã); MT8031(Ã); MT8035(Ã); MT8036(Ã); MT8040(Ã); MT8041(Ã); MT8045(Ã); MT8046(Ã); MT8050(Ã); MT8055(Ã); MT8056(Ã); MT8060(Ã); MT8061(Ã); MT8065(Ã); MT8066(Ã); MT8070(Ã); MT8071(Ã); MT8075(Ã); MT8076(Ã); MT8080(Ã); MT8081(Ã); MT8090(Ã); MT8093(Ã); MT8095(Ã); MT8096(Ã); MT8097(Ã); MT8098(Ã); MT8099(Ã); MT8100(Ã); MT8109(Ã); MT8242(Ã); MT8243(Ã); MT8257(Ã); MT8524(Ã); MT8529(Ã); MT8532(Ã); MT8534(Ã); MT8539(Ã); MT8540(Ã); MT8571(Ã); MT8572(Ã); MT8651(Ã); MT8652(Ã); MT8661(Ã); MT8662(Ã); MT8801(Ã); MT8808(Ã); MT8809(Ã); MT8861(Ã); MT8862(Ã); MT8866(Ã); MT8870(Ã);	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;			
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(Ã); MT6470(Ã); MT6471(Ã); MT6488(Ã); MT6489(Ã); MT8000(Ã); MT8002(Ã); MT8005(Ã); MT8006(Ã); MT8010(Ã); MT8011(Ã); MT8015(Ã); MT8016(Ã); MT8020(Ã); MT8021(Ã); MT8025(Ã); MT8026(Ã); MT8030(Ã); MT8031(Ã); MT8035(Ã); MT8036(Ã); MT8040(Ã); MT8041(Ã); MT8045(Ã); MT8046(Ã); MT8050(Ã); MT8051(Ã); MT8055(Ã); MT8056(Ã); MT8060(Ã); MT8061(Ã); MT8065(Ã); MT8066(Ã); MT8070(Ã); MT8071(Ã); MT8075(Ã); MT8076(Ã); MT8080(Ã); MT8081(Ã); MT8090(Ã); MT8093(Ã); MT8095(Ã); MT8096(Ã); MT8097(Ã); MT8098(Ã); MT8099(Ã); MT8100(Ã); MT8109(Ã); MT8242(Ã); MT8243(Ã); MT8257(Ã); MT8524(Ã); MT8529(Ã); MT8532(Ã); MT8534(Ã); MT8539(Ã); MT8540(Ã); MT8571(Ã); MT8572(Ã); MT8651(Ã); MT8652(Ã); MT8661(Ã); MT8662(Ã); MT8801(Ã); MT8808(Ã); MT8809(Ã); MT8861(Ã); MT8862(Ã); MT8866(Ã); MT8870(Ã);	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; 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(Ã+V); MT4116(Ã+V); MT4234(Ã+V)	VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007	number of use of track route for access to refuelling facilities / number of use of track route of the network	PASS2		
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(Ã); MT4116(Ã); MT4117(Ã);	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 technologist)	UTK: MT4130(Ã); MT4353(Ã); MT4354(Ã); MT4510(Ã); MT4511(Ã); MT4512(Ã); MT6841(Ã); MT6842(Ã); MT6853(Ã); MT3150(Ã); MT4150(Ã); MT4550(Ã); MT6882(Ã)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV712; VV714-VV729; VV612; VV614-VV616	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007	number of use of track 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)	VV101-VV299; 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(Ã); MT6484(Ã)	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: MT6848(Ã);	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, 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(Ã+V); MT6324(Ã+V);	VV101-VV299; 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		

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	Cost group	Proportion		Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			Track section	Distribution on an "in-kind basis" 1 (basis of projection1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
		Variable costs	Fixed costs			Cost related to the supply part of service	UTK (Á=fixed cost; V=variable cost)	SAP CO-PA ÉM				
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(Á); MT6324 (Á);	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
35				100	Costs of security service on the operation of open access railway network	UTK: MT4332(SZ); MT4333(SZ); MT4334(SZ); MT4401(Á); MT4402(Á); MT4403(Á); MT4404(Á); MT4405(Á); MT6822(SZ)	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 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	.			-			

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	Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			Track section	Distribution on an "in-kind basis" 1 (basis of projection1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution	
		Variable costs	Fixed costs	Cost related to the supply part of service			UTK (Ã=fixed cost; V=variable cost)	SAP CO-PA ÃM	Ledger numbers					
Ensuring of shunting staff - supply part of supplementary 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);	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007				
2				100		Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: MT3673 (SZ)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 861-89; 961-969;	00000	direct cost			-
Staff available for shunting - supply part of supplementary 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)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007				
2				100		Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: MT3673 (SZ)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 861-89; 961-969;	00000	direct cost			-
Ensuring of traction unit - supply part of supplementary service														
1				100	Maintenance and operational costs and costs of depreciation of traction locomotive in own property performing this function, as well as related expenditures		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); MT5863 (SZ); MT4335 (SZ)	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)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 861-89; 961-969;	00000	direct cost			-
Traction unit available for shunting - supply part of supplementary service														
1				100	Maintenance and operational costs and costs of depreciation of traction locomotive in own property performing this function, as well as related expenditures		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); MT5863 (SZ); MT4335 (SZ)	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)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 861-89; 961-969;	00000	direct cost			-
Ensuring of fuel for traction - supply part of supplementary service														
1				100	Procurement costs of diesel fuel transmitted to railway undertakings for traction		UTK: MT4904(SZ)		81240000	00000				
Train acceptance- supply part of supplementary 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);	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007				
2				100	Costs and expenditures related to employees of the infrastructure manager carrying out outdoor train data registration activity		UTK: MT4115 (SZ)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629	511-529; 54-56; 57; 58; 861-89; 961-969;	00000-50007				
3				100		Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: MT3673 (SZ)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 861-89; 961-969;	00000	direct cost			-
Ensuring of staff for weighing - supply part of supplementary service														
1				100	Costs and expenditures related to employees of the infrastructure manager performing weighing		UTK: 3430(SZ); 3440(SZ)	VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000-50007				
2				100		Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: MT3673 (SZ)	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			-
Exchange of axles - supply part of supplementary service														
1				100	Maintenance, operational and depreciation costs of equipment for exchanging of axles, as well as related expenditures		UTK: MT3490 (SZ)	VV101-VV299; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000				
2				100	Maintenance, operational and depreciation costs of service buildings required to perform exchange of axles, as well as related expenditures		UTK: MT4207(SZ); MT4206(SZ); MT4208(SZ); MT4210(SZ)	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(SZ);	VV400-VV420;	54-56;	00000				
4				100	Costs and expenditures of employees performing technical examination after exchange of axles		UTK: MT3490(SZ) - csak tengelyátszerelő munkákör van	VV101-VV299; VV400-VV420; VV511; VV800; VV801;	511-529; 54-56; 58;	00000				
5				100	Project-related development costs connected to cost groups		-							

					2025/26 timetable period - MÁV Zrt. IM								
	Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			Track section	Distribution on an "in-kind basis" 1 (basis of projection1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
		Variable costs	Fixed costs	Cost related to the supply part of service			UTK (Á=fixed cost; V=variable cost)	SAP CO-PA ÉM	Ledger numbers				
6				100		Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: MT3673(SZ)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV795; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 861-89; 961-969;	00000	direct cost		-

					2025/26 timetable period - MÁV Zrt. IM								
	Cost group	Proportion			Direct cost	Cost distributed on an "in-kind basis"	Recorded in the registry system			Track section	Distribution on an "in-kind basis" 1 (basis of projection1)	Distribution on an "in-kind basis" 2 (basis of projection 2)	Data source of "in-kind performances" for distribution
		Variable costs	Fixed costs	Cost related to the supply part of service			UTK (Ã=fixed cost; V=variable cost)	SAP CO-PA EM	Ledger numbers				
Use of bogies - supply part of supplementary service													
1				100	Maintenance and operational costs, costs of depreciation of bogies provided for railway undertakings, as well as related expenditures	UTK: MT3492(SZ)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 58; 861-89; 961-969;	00000				
2				100	Maintenance and operational costs, costs of depreciation of service areas used for storage of bogies, as well as related expenditures	UTK:MT4207(SZ); MT4206(SZ) MT4208(SZ); MT4210(SZ)- a tengelyátszereléssel azonos	VV101-VV299; VV400-VV420; VV511; VV800; VV801	511-529; 54-56; 58;	00000				
3				100		Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: MT3673(SZ)	VV101-VV299; VV400-VV420; VV501; VV511; VV800; VV801; VV701-VV708; VV712; VV714-VV729; VV759; VV790; VV601-VV608; VV612; VV614-VV616; VV621; VV622; VV629;	511-529; 54-56; 57; 861-89; 961-969;	00000			
Ensuring of traction current (Additional service)													
1					Procurement costs of electric energy transmitted to railway undertakings for traction (exclusive of costs of energy consumption by railway vehicles and equipment operated by the infrastructure manager)	Item number:2300003284		81261100	00000				
1					Cost of the system-use incurred in connection with traction current transmitted to railway undertakings and in connection with network loss related to traction current	Item number:2300003286		81261300	00000				
1					Cost of the network loss emerged in connection with traction current transmitted to railway undertakings	Item number:2300003285		81261100	00000				
1					Cost of energy tax incurred in connection with traction current transmitted to railway undertakings for use and in connection with network loss of traction current	Item number:2300003288		81261200	00000				
1					Costs of finances in accordance with § 147 of the Vet (Electric Energy Law) relating to traction current transmitted to railway undertakings for use and relating to the network loss of traction current	Item number:2300003289		81261400	00000				
Ensuring electric energy for other than traction purposes (Additional service) Ensuring electric energy for other than traction purposes (Additional service)													
1					Procurement costs of electric energy transmitted to railway undertakings for other than traction purposes	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 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	Item number: 2300003291		81261100	00000				
1					Costs of energy tax incurred in connection with electric energy transmitted to railway undertakings for other than traction purposes and in connection with network loss related to electric energy used for other than traction purposes	Item number: 2300003294		81261200	00000				
1					Cost of finances in accordance with § 147 of the Vet (Electric Energy Law) incurred in connection with electric energy transmitted to railway undertakings for other than traction purposes and in connection with network loss related to electric energy used for other than traction purposes	Item number: 2300003295		81261400	00000				
Ensuring of fuel for other than traction purposes - supply part of supplementary service													
1					Procurement costs of diesel fuel transmitted to railway undertakings for other than traction purposes	UTK: MT4905	VV400-VV420		00000				
Ticketing and reckoning activity (Ancillary service)													
1					Costs and expenditures related to employees of the ticketing and reckoning activity	UTK: 2310;4120		52;	00000				
2						Maintenance and operational costs, costs of depreciation of the performance accounting system of the infrastructure manager, as well as related expenditures	UTK: MT3673(SZ)	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	-	