



Annex 4/A

**Indirect revenues, costs and expenditures
chargeable to all services**

MÁV Infrastructure Co. Ltd.

Central (general) and governance revenues, costs and expenditures of the infrastructure manager

Justified items belonging to central (general), governance revenues, costs and expenditures of the infrastructure manager are as follows:

- costs and expenditures related to employees performing the tasks of central and administration tasks of the infrastructure manager
- costs and expenditures related to the sales of services of the infrastructure manager
- costs related to services used by the governance of the infrastructure manager
- maintenance, operational costs and costs of depreciation of material assets used by the governance and central administration of the infrastructure manager, as well as related expenses
- Maintenance, operational costs and costs of depreciation of real estates used by the governance and central administration of the infrastructure manager, as well as related expenses
- part of support determined by legal rules to trade unions, booked to the infrastructure manager
- other governance costs and expenditures of the infrastructure manager in accordance with the accountancy law
- part of revenues and expenditures of financial transactions which may be connected to the operation of the infrastructure manager but may not be directly related to certain services
- part of paid taxes, duties, contributions and green taxes which may be connected to the operation of the infrastructure manager but may not be directly related to certain services
- beyond the aforementioned, part of other justified revenues and expenditures which may be connected to the operation of the infrastructure manager but may not be directly related to certain services
- part of forming and using of provisions for liabilities and charges which may be connected to the operation of the infrastructure manager but may not be directly related to certain services

- part of extraordinary revenues and expenditures which may be connected to the operation of the infrastructure manager but may not be directly related to certain services

Beyond the abovementioned, also the central budgetary subsidy (reimbursement of expenses) as a charge reducing item is to be accounted here.

Costs of services used by the infrastructure manager

Infrastructure managers subject to this CM, in order to fulfil their governing activity may also use services, which must be shown separated in order to properly determine and be able to check these charges. These services may be outlined as follows:

- Financial and accounting services
- HR services
- Procurement (of materials) and stock building (exclusive of procurement and transmission of traction energy which will be directly accounted for services concerned)
- Working clothes administration, waste-management, stock taking, scrapping, public procurement
- IT services
- Services related to motor cars (used by the governance of the infrastructure manager)
- Energetic services

In accordance with the Joint Decree No. 50/2007 (IV.26) GKM-PM (hereafter called decree on separation of accounts), use of services of this field may take place on the basis of an agreement between the organisations concerned.

Governance and central revenues, costs and expenditures occurring at the integrated railway company but burdening also the infrastructure manager

Methodology for distributing the central and governance revenues, costs and expenditures occurred at the integrated railway company, as well as rules for determining the part thereof falling on the infrastructure manager, is set out in the rules for separation of accounts prepared by integrated railway companies and sent to the rail regulatory body in accordance with the decree on separation of accounts.

Distributed revenues -in compliance with principle of gross accounting - shall be considered as a decreasing item.

Items indirectly related to services of infrastructure manager subject to this CM and may be taken into consideration, are outlined as follows.

- Costs and expenditures related to employees performing the tasks of governance and central administration of the integrated railway company
- Maintenance, operational costs and costs of depreciation of material assets used by the governance and central administration of the integrated railway company, as well as related expenditures
- Costs related to services used by the governance and central administration of the integrated railway company
- Maintenance, operational costs and costs of depreciation of real estate used by the governance and central administration of the integrated railway company
- part of support determined by legal rules to trade unions which may not be directly related to certain activities of the integrated railway company
- other administrative costs and expenditure of the governance and central administration of the integrated railway company in accordance with the accountancy law
- part of revenues and expenditures of financial transactions which may not be directly connected to certain activities of the integrated railway company
- part of taxes, duties, contributions and green taxes which may not be directly connected to certain activities of the integrated railway company
- Beyond the aforementioned, part of other justified revenues and expenditures which may not be directly connected to certain activities of the integrated railway company

- part of forming and using of provisions for liabilities and charges which may not be directly connected to certain activities of the integrated railway company
- part of extraordinary revenues and expenditures which may not be directly connected to certain activities of the integrated railway company

When determining justified costs, charging body shall take into consideration both the specifications of rules for separation of accounts and the content and level of the costs to be distributed.

Other indirect items

The cost difference specified value of the charging regulation 16 § (4)