

ADDENDUM 1 — TABLES

Table 1 — Minimum information for the expression of interest for horizontal PSO

Type of Information
Size of service in no. of annual journeys and/or total nautical miles
Public service obligations (specified in relation to ports and connections to be served, time slots to be guaranteed in the different periods of the year/week/day and frequency, as detailed in the estimated or historical schedule of operations, seating capacity, characteristics of vessel, levels and structure of charges, etc.)
Data related to current demand, in case of existing service, and/or potential demand (in particular, no. of passengers by time slot in the different periods of the year/week/day as identified)

Table 2 — Information to be provided to participants in the tendering procedure

Table 2a — Pre-information

Type of information	Description	Held by	Access procedure
<i>Indicative value of the service</i>	Estimated annual distances of the service (in journeys and/or nautical miles)	AE	Notice published on the buyer profile of the AE and/or of the Publications Office of the EU
	Revenue from rates charged (average of the last three years in the case of already existing services or estimate)		
<i>Compensation</i>	Value of fees, except VAT, and compensation for exemptions, except VAT (if applicable)		
<i>Public service obligations</i>	Ports and connections to be served, regularity, continuity/periodicity and frequency, as detailed in the planned schedule of operations, seating capacity, vessel characteristics, levels and structure of rates charged, etc.		
<i>Other service requirements</i>	On-board services, etc.		
<i>Reference to planning documents and existing acts relating to mobility or other relevant aspects of the service</i>	e.g.: regional Plan for transport and logistics, three-year plan for minimum services, etc.		
<i>Personnel information</i>	Agreements signed with social parties (if available) and any additional information (if available)		

Table 2b — Tender notice/invitation to tender and other tender documents (continued)

Type of information	Description (data provided in digital and editable format if included in a data room)
<i>Compensation, costs and risks</i>	Basic tender compensation for the service to be awarded
	Method of price calculation
	Risk matrix
	<i>Quantification of the costs included in the BP for calculation of the basic tender compensation, differentiating at least the following macro-headings:</i>
	(a) Costs of service management and vessel maintenance
	(b) Costs of reduced rates and/or exemptions
	(c) Cost of consultation, verification and monitoring of the qualitative and quantitative levels of the service
	(d) Investment costs (e.g. fleet renewal), if applicable

Table 2b — Call for tenders/invitation letter and other tender documents (continued)

Type of information	Description (data provided in digital and editable format if included in a data room)
<i>Fare system</i>	Planned fare system (including reduced rates and exemptions)
	Procedures for granting benefits
	Clearing rules and procedures (in case of fare integration)
	Provisions for the management of travel tickets during the takeover by the new operator, who has been awarded the contract (validity of travel documents of the IO, procedures for their replacement, compensation to users)
<i>Infrastructures</i>	Identification of calls used for the service and description of physical and functional characteristics (if available)
<i>Background data</i>	Descriptive data of population (residents, per capita income, seasonal change in population, growth rate, etc.), reference to studies and/or analyses of demand, if available and accessible
<i>Transfer of personnel</i>	<p>A list of the personnel concerned by the transfer, by providing the following information anonymously for each member of personnel:</p> <ul style="list-style-type: none"> — service number; — date of birth; — period of service for retirement rights; — date of recruitment; — place of work; — category of activity; — professional level/area; — professional qualification; — protected categories; — unsuitability, if any; — ratings held; — pay level position/parameter; — type of contract (open-ended/fixed-term/other); — full/part time (quote percentage); — deadline (if applicable); — economic treatment: annual total cost. <p>The above list includes a summary information on the cost of all personnel to be transferred, broken down by category of activity, with description of the following components: fee of national collective labour agreement (CCNL), fee of second-level corporate contract (if any), social security contributions, annual instalment of severance pay fund (TFR), ancillary charges, other. The list shall be supplemented by the following data: total amount of the severance pay fund (TFR) to be transferred, in the employer's availability, and nature and related economic estimate of existing litigation (if it is transferred) between the current operator and the employees. Company supplementary contracts (if applicable); Agreements signed with social parties on the procedures for personnel transfer (if available).</p>
<i>Service</i>	Estimated annual distances (no. journeys, no. nautical miles)
	Planned timetable
	Length of connections
	Maximum journey times
	Any constraints on the service: minimum stay in port, maximum intervals between departures, etc.
	Any constraints on the service due to intermodality requirements
	Minimum quality standards

<i>Demand</i>	<i>Actual (in case of existing service), last three years for each route and each journey:</i> (a) no. of passenger, broken down by arrivals and departures, resident and non-resident * (b) no. of private vehicles, broken down by arrivals and departures, resident and non-resident * (where applicable) (c) no. of heavy vehicles and/or LM of hold space occupied, broken down by arrivals and departures * (if applicable)
	<i>Estimated (in case of new service):</i> Annual no. of passengers, resident/non-resident distribution, freight traffic (vehicles or LM)
<i>Traffic revenue</i>	<i>For each route:</i>
	Income from fares over the last three years, broken down for passengers, private vehicles, freight (in case of existing services); estimated passenger and cargo (in case of new service)
<i>Vessels, characteristics and minimum on-board equipment</i>	<i>For each route:</i> Type of vessel Minimum no. of vessels broken down by type (including any reserve vessels) Vessel size Power supply Minimum capacity (no. of total passengers and in indoor lounges, LM for cars and heavy vehicles) Minimum speed Licenses for the transport of dangerous goods Requirements for the transport of persons with reduced mobility (PRM) On-board services required
<i>Data access plan</i>	Description of service-related data, and of data needed to define indicators and minimum quality levels, which will be provided to third parties, with indication of the mode of data collection and access.
<i>* if not available, the AE includes in the PSC the reporting obligation with the a.m. level of detail.</i>	

Table 3 — BP Format

Format 1 — Income statement	Ref. 2425 Civil Code	Year 1	Year 2	Year...	Year n
REVENUE	(A)				
Revenue from transport	(A) (1)				
Income from passenger transport	(A) (1)				
Income from private vehicles and other accompanying goods	(A) (1)				
Cargo freights	(A) (1)				
Other revenue and income	(A) (4)				
On-board services	(A) (4)				
Chartering	(A) (4)				
Miscellaneous revenue	(A) (4)				
OPERATING COSTS	B)				
Operating costs					
Manning (net of relief under Law No 30/1998)	B 9)				
Consumption of fuel and lubricant	(B) (6); (B) (11)				
Consumption of spare parts and other materials	(B) (6); (B) (11)				
Ship port services	(B) (7)				
Maintenance services	(B) (7)				
Acquisition and traffic	(B) (7)				
Chartering costs	(B) (7)				
Insurance	(B) (7)				
Security of passengers, vehicles and cargo	(B) (7)				
Other costs	B)				
Administrative and general costs					
Personnel	(B) (9)				
Services	(B) (7)				
Other operating expenses	(B) 14				
GROSS OPERATING MARGIN	(A) TO (B)				
Provisions*	B 12)				
Use of funds relevant to the service					
Depreciation	(B) (10)				
Intangible assets	(b) (10) (a)				
Tangible assets	(b) (10) (b)				
OPERATING RESULT					

* only the use of funds under item (B) (4) of the Balance Sheet liabilities are relevant to the operating expense (Article 2424 Civil Code)

Format 2 — Net invested capital for regulatory purposes	Ref. 2424 Civil Code	Year 1	Year 2	Year...	Year n
Assets attributable to public service activities					
Intangible assets	(B) (I)				
Research, development and advertising costs	(B) (I) (2)				
Industrial patent rights and similar rights	(B) (I) (3)				
Concessions, licenses, trademarks	(B) (I) (4)				
Other	(B) (I) (7)				
Tangible assets	(B) (II)				
Plants and machinery*	(B) (II) (2)				
Industrial and commercial equipment	(B) (II) (3)				
Other assets	(B) (II) (4)				
Inventory	(C) (I)				
Receivables from customers [cargo freights]	(C) (II) (1)				
Receivables from others — Receivables from shipping agencies and travel agencies	(c) (II) (5c)				
Payables to suppliers	(D) 7)				
REGULATORY NET INVESTED CAPITAL					
Cash and cash equivalents	(C) IV)				
OPERATING NET WORKING CAPITAL					

* Plants and machinery include leased/hired vessels to be allocated under IFRS no. 16, where the characteristics of the lease/hire are those provided for by a.m. IFRS 16.

Format 3 — Calculation of compensation	Year 1	Year 2	Year...	Year n
OPEX				
<i>Operating costs</i>				
<i>Administrative and general costs</i>				
CAPEX				
<i>Depreciation</i>				
<i>Return on invested capital</i>				
REVENUE				
<i>Revenue from transport</i>				
<i>Other revenue and income</i>				
CASH FLOWS TO BE DISCOUNTED				
WACC				
NPV				
ANNUAL COMPENSATION				

Format 4 — Regulatory Financial Plan	Year 1	Year 2	Year...	Year n
OPEX				
CAPEX				
<i>Depreciation</i>				
<i>Return on invested capital</i>				
REVENUE				
<i>Revenue from transport</i>				
<i>Other revenue and income</i>				
NET CASH FLOW				
GRANTS RELATED TO INCOME				
NOTIONAL ITEMS				
NPV REVENUE				
NPV COST				
NPV NOTIONAL ITEMS				
WACC = IRR				

Condition of equilibrium (given an adequate rate of return of NIC):

1) the BP shall ensure throughout the contract period the financial equivalence between expected revenues and expected eligible costs (NPV REVENUE = NPV COST)

2) The adequate rate of return shall be equivalent to the internal rate of return (IRR) of pre-tax operating flows (WACC = IRR)

Format 5 — Financial statement (direct method)	Year 1	Year 2	Year...	Year n
Operating activities				
Revenue from fares				
Other revenue				
(Payments to suppliers of raw materials and consumables)				
(Payments to service providers)				
(Payments to personnel)				
(Other payments)				
(Taxes on income)				
Cash flow from operating activities (A)				
Investing activities				
(Investment in intangible assets)				
Divestments in intangible assets				
(Investment in tangible assets)				
Divestments in intangible assets				
Cash flow from investing activities (B)				
Financing activities				
Debt capital increase				
(Debt capital decrease)				
Increase in equity				
(Decrease in equity)				
Cash-flow from financing activities (C)				
Cash and cash equivalent variation (A ± B ± C)				

Table 4 — Risk matrix for concession awards

Risk identification (1)			Risk allocation (2)		Risk assessment (3)	Risk management (4)	PSC Reference (article)	Impact description
Nature	Drivers	Event	AE	ShC				
Operating (5)	Demand	Contraction of demand for transport services		X				Lower value of final revenue compared to that planned in the BP
		Planned supply exceeding actual demand		X				Lower value of revenue compared to BP
	Supply	Planning deficit	X					Inability of the ShC to meet demand through the supply planned by the AE
		Availability		X				Total or partial unavailability of services to be provided/non-compliance of services
		Cost variation due to factors that cannot be controlled by the ShC or AE (e.g. cost of fuel, power supply, raw materials)		X				Increase in final costs compared to those planned in the BP
Other risks	Legal	Legislative changes (e.g. related to tax, environment, rates charged)	X					Increase in operating costs or change in the requirements for operating the service with higher costs for the ShC
	Industrial relations	Changes in the National Collective Bargaining Agreement (CCNL) of the sector or in the additional/second-level employment contract		X				Increase of personnel costs for the ShC
	Management	Incorrect estimate of costs linked to organisational and/or managerial inefficiencies		X				Increase in final costs compared to those planned in the BP which do not involve changes in the latter (risk allocated to the ShC).
	Financial	Non-payment or late payment of compensation by the AE	X					Inability of the AE to guarantee payment of the fees with following redefinition of the perimeter of the service
	Force majeure	Unforeseeable alteration of the conditions for the performance of the service	X					Impossibility for the ShC to guarantee the level of service offered in the tender

(1) The risk is an uncertain event; if it occurs, it has an impact that can be positive or negative on the contract; the matrix only regards the negative impact.

(2) AE = risk allocated to the AE; ShC = risk allocated to the ShC.

(3) Probable occurrence of the event associated with the risk, in % or Likert-type scale 1-5

(4) Tools that allow to minimise the effects arising from occurrence of the event (mitigation tools)

(5) cf. Directive 2014/23/EU, recital (20) “an operating risk should stem from factors which are outside the control of the parties”; legislative decree no 50/2016, Art. 3 (zz) (“operating risk” means the risk that is “linked to the management of works or services on the demand or supply side or on both that is transferred to the economic operator”).

Table 5 —Public Service Contract format

Section	Title	Description	Currently applicable legislation	Measure	Contract/ concession
1 — Technical and operational content	<i>Subject</i>	Description of services, associated and instrumental activities and territorial scope with reference to PSOs and schedule of operations, as identified pursuant to ART Decision no. 48/2017. It includes the indication of the scope of the exclusive right. It sets out the conditions under which the ShC may operate services outside the PSC.	Article 1346 of Civil Code; ART Decision no. 48/2017, Measure 6	Measure 2	•
	<i>Duration/Extension/ Renewal</i>	Establishment of the duration of the contract which, in the case of concessions, may not exceed the time required for recovery of the investments by the concessionaire. The AE shall define the maximum period in which the contracting company ensures, under the same conditions laid down in the PSC, continuity of the service, even after expiry of the contract.	Legislative decree no. 422/1997, Art. 18 (1), (19) (3) (a) (services of regional interest); Commission Communication * (5.5.2); Legislative decree no 50/2016, Articles 168 and 175	Measure 15	•
	<i>Public service obligations</i>	The PSOs which may be imposed through the PSC shall be limited to the essential requirements under Article 4 of Regulation (EC) No 3577/92 (requirements concerning ports to be served, regularity, continuity, frequency, capacity to provide the service; rates to be charged, manning of vessel), including by taking into account Measure 4 of ART Decision no. 48/2017.	Regulation (EEC) No 3577/92, Article 4 (2); Commission Communication * (5.3); ART Decision no. 48/2017, Measure 4; Legislative decree No 422/1997, Article 17	Measure 2	•
	<i>Schedule of operations¹</i>	The schedule of operations, which may be covered by a dedicated annex, describes at least connections and ports concerned with the service, type of vessels used, length and duration of the journey, frequency of services, times of departure and arrival on working days and holidays, in each season.	Legislative decree no. 422/1997, Article 19 (3) (b)		•
	<i>Temporary changes and cancellations</i>	Mandatory identification of the causes of service disruption. Definition of procedures and timeframe for: communication to the AE; information to users; provision of alternative service in case of cancellation, if applicable; valorisation of the cost that is not borne by the ShC and possible penalties.	ART Decision no. 96/2018		•
	<i>Permanent changes to the service</i>	Identification of the contractual parties that may request changes and relevant cases. Definition of: procedures and timeframe for requesting a permanent change of the schedule of operations; any thresholds for changes in distances that do not lead to a revision of the BP and valorisation of changes in excess of these thresholds; procedures and timeframe for information to users.			•
	<i>Alternative services¹</i>	Establishment of an “Action Plan” on the activities to be implemented and the services to be provided to users to reach the port of final destination of the journey with an “appropriate alternative service”, by identifying the types of alternative services which the AE may request in the event of service disruption and/or cancellations: land-based coastal services between planned port of departure/destination and alternative ports of access to/from the maritime service; alternative air services. For each type: cases of request, procedure and maximum timeframe for implementation, determination of fee for the alternative service and qualitative and quantitative standards to be guaranteed.	ART Decision no. 96/2018		•
	<i>Vessel and maintenance¹</i>	Description of vessel to be used: type, capacity (passengers, vehicles and freight), age, on-board services, PRM accessibility, etc. Provision of reserve ships, if any, relevant characteristics, timing and replacement arrangements, to ensure continuity of service in the event of emergencies. Scheduled maintenance: identification of periods of the year with lower impact on demand, characteristics of replacement vessels.	PMR guidelines**; Regulation (EU) No 1177/2010		•
	<i>Monitoring of services and reporting</i>	Establishment of an adequate system of qualitative and quantitative monitoring of performance, with specification of responsibilities, procedures and timing of survey, reporting and transmission of the information and of the economic, technical, management and qualitative elements of the PSC that are monitored by the ShC and verified by the AE. Identification of the data to be published by the EA.	ART Decision no. 96/2018	Measure 17	•
	<i>Obligations of the operator upon expiry of PSC</i>	Rules governing the obligations of the IO upon expiry of the PSC, towards the AE and/or the new operator, including, in particular, information obligations, obligation to provide strategic assets, issues relating to the validity of travel tickets issued by the IO and expiring after the date of the takeover by the new operator, and any compensation to be granted to users holding these travel tickets.			•
<p>* Communication from the Commission on the interpretation of Council Regulation (EEC) No 3577/92.</p> <p>** PRM Guidelines issued by the Directorate-General for Shipping and Maritime and Inland Transport, Circular no. 10/SM, ref. 151 of 04 January 2007, as amended.</p> <p>¹ On account of its content and typical characteristics, this information is covered by <i>ad hoc</i> annexes to the PSC and forms an integral part thereof.</p>					

Table 5 —Public Service Contract format (continued)

Section	Title	Description	Currently applicable legislation	Measure	Contract/concession
2 — Economic content	<i>Compensation and reasonable profit margin</i>	Indication of the calculation method of the fee, if it is not provided for in the information sheet attached to the tender dossier. Indication of the total fee resulting from the BP ¹ submitted in the tender and of the unit amounts (EUR/nautical mile, EUR/journey). Method of final calculation of the fee based on actual distances. Specification of scope of the exclusive right granted, revenue collection entity (net cost or gross cost contract) and commercial enhancement with areas reserved for the AE (e.g. advertising space).	Interpretative Communication on the European Commission's SGEI package: SGEI Communication ***, (43), (56), (57), (59), (60), (61), (74); SGEI Decision ****, recitals 15 and 16, Art. 5 and 6	Measure 8, 10	∅
	<i>Procedures and timeframe for payment of compensation</i>	Establishment of procedures, timeframe for payment and any requirements in addition to interest on delayed payment.			•
	<i>Fare system¹</i>	Indication, including a reference to an <i>ad hoc</i> annex, of the existing charging scheme, including reliefs and reduced rates for specified user categories, and of updating systems provided for; terms and procedures of fare allocation in the case of integrated ticketing. Rules concerning sales channels.	Legislative Decree no. 422/1997, Article 19 (3) (d); legislative decree no. 201/2011, Article 37 9 (b); ART Decision no. 48/2017, Measure 5		•
	<i>Risk matrix and mitigation measures¹</i>	Matrix determined by the AE, including the risk allocation between the parties and any mitigation measures to reduce the impact of the risk-associated event.		Measure 9	○
	<i>Effectiveness and efficiency targets and incentive measures</i>	Specified performance improvement targets, set by the AE, in terms of effectiveness and efficiency (e.g. cost reduction), as quantifiable, verifiable and comparable parameters and technical and economic indicators, to be achieved within the PSC period. The AE shall further set out the incentive and penalty system linked to the target achievement.	European Commission's SGEI package: SGEI Communication*** (61); SGEI Decision****, Article 5 (6); Decree-law no. 201/2011, Article 37 (2) (f); Decree-law no. 50/2017, Article 48 (6) (b), Part II	Measure 19	∅
	<i>Economic and financial equilibrium test and adjustment of BP</i>	Establishment of duration of regulatory periods and of the economic and financial equilibrium test through the BP. Definition of timing and procedures for submission of the new BP by the ShC and procedures for value comparison. Identification of any over-compensation and under-compensation and determination of procedures for recovering over-compensation, net of incentive systems, and for reviewing the charging policy or schedule of operations in the case of under-compensation.	Decree-law no. 50/2017, Article 48 (6) (b), (II) and (III); European Commission's SGEI package: SGEI Communication*** (58)	Measures 11 and 18	○
	<i>Investment policy for vessel renewal, technological innovation, etc.</i>	Section concerning any investment plans, e.g. ship renewal or implementation of technological innovations.			•
	<i>Other revenues</i>	Rules on commercial enhancement of indoor and outdoor areas of vessels with any areas reserved for the AE. Rules on any other revenue associated with PSO activity.			○
<p>*** Communication from the Commission on the application of the European Union State aid rules to compensation granted for the provision of SGEI (2012/C 8/02);</p> <p>**** Commission Decision on the application of Article 106(2) TFEU to State aid in the form of public service compensation granted to certain undertakings entrusted with the operation of SGEIs (C (2011) 9380).</p> <p>¹ On account of its content and typical characteristics, this information is covered by ad hoc annexes to the PSC and forms an integral part thereof.</p>					

Table 5 —Public Service Contract format (continued)

Section	Title	Description	Currently applicable legislation	Measures	Contract/concession
3 — qualitative content	<i>Service quality policy and Service Charter</i>	Procedures and frequency of update of the Service Charter, following consultation with commuters and associations.	Legislative decree no. 422/1997, Article 19 (3) (c); Prime Minister's decree 30/12/1998, as amended; l. no. 244/2007, (2) (461)		•
	<i>Minimum service quality standards (MQS)¹</i>	Identification of quality factors, related indicators and minimum levels.	Legislative decree no. 422/1997, Article 19 (3) (c), Prime minister's decree 30/12/1998, as amended; ART Decision no. 96/2018; Reg. (EU) No 1177/2010	Measure 17	•
	<i>Quality monitoring</i>	Determination of procedures and frequency of monitoring by the ShC, and verification by the AE. Obligations for the ShC concerning the monitoring of expected and perceived quality by users and obligations of the ShC to take part in the consultations organized by the AE involving users, consumers, their associations and interested business associations in the planning of survey specifications, analysis of the survey outcome and planning of following actions, by collecting proposals and comments from the stakeholders involved.			•
	<i>Premium and penalty system</i>	Establishment of an annual system of premiums and penalties, linked to the performance of quality indicators and the achievement of the pre-determined minimum levels; procedures for mitigation of penalties.			•
	<i>Minimum rights of users</i>	Handling of complaints, compensation, obligations towards persons with reduced mobility	Regulation (EU) No 1177/2010; Decree-law no. 201/2011, Article 37 (2) (e)		•
	<i>Technical Committee for PSC Management</i>	Establishment and composition of the Committee, timetable of meetings and description of tasks.			•
4 — General provisions	<i>Sub-contracting</i>	Description of procedure (authorisation by the AE), identification of eligible quota (exceeding 30%) and of the services to be subcontracted.	Legislative decree No 50/2016, Articles 105 and 174		•
	<i>Transparency</i>	Publication on the web portals of AE and of contracting company: PSC, efficiency indicators, quality charters, customer satisfaction surveys.	ART Decision no. 96/2018	Measure 17	•
	<i>Data access plan¹</i>	Description of data relating to the service and of the data needed to define indicators and minimum quality levels, which will be provided to third parties, indicating the mode of collection and access.	ART Decision no. 96/2018	Measure 17	•
	<i>Procedure for PSC amendment</i>	Description of cases and timeframe for eligibility of contractual amendments.	Legislative decree no. 422/1997, Article 19 (3) (f)		•
	<i>Procedure for PSC termination</i>	Identification of non-compliance which, if not resolved within the prescribed time limits, may result in the termination of the PSC.	Legislative decree no. 50/2016, Articles 108 and 176; ART Decision no. 96/2018		•
	<i>Withdrawal</i>	Rules on the procedures whereby the parties may terminate the contract.	Legislative decree No 50/2016, Article 109		•
	<i>Conditions for takeover by the new operator</i>	Validity of tickets issued in-between the start date of the service by the new operator. Insurance of assets if they have already been paid.			•
	<i>Disputes between the parties</i>	A prior attempt at conciliation between the parties is made within the Technical Committee for PSC Management and, if no agreement is reached, the dispute is referred to the court of the capital of the relevant Region.	Legislative decree no. 50/2016, Article 209		•
	<i>Guarantees</i>	Guarantees provided by ShC for the provision of the service. In accordance with the provisions set out in the award procedure, the PSC shall identify the financial security to be provided by the operator to ensure the necessary solvency in order to comply with the assumed obligations and the associated financial charges.	Legislative decree no. 50/2016, Article 103; Legislative decree no. 422/1997, Article 19 (3) (g)		•
	<i>Penalties for breach of contract</i>	Payments and collecting procedures in the event of failure to comply with contractual obligations.	Legislative decree no. 422/1997, Article 19 (3) (h)		•

Section	Title	Description	Currently applicable legislation	Measures	Contract/concession
	<i>Social clause</i>	Rules concerning the social clause in compliance with the requirements laid down in the relevant existing national contract, with particular reference to the legal and economic requirements for the transfer of personnel from the IO to the contracting ShC and the associated arrangements concerning severance pay.	Council Directive 2001/23/EC of 12 March 2001; Legislative decree no. 422/1997, Article 18 (2) (e), Article 19 (3) (I); Legislative decree no. 50/2016, Article 48 (6) (b), (7) (e), Article 50.	Measure 14	•
	<i>Other legislative provisions (Confidentiality, Code of Ethics, etc.)</i>	The articles take into account the principles laid down in the existing EU and national legislation.	Legislative decree no. 50/2016		•

Legend: • = the regulatory measure applies regardless of the type of award chosen; Ø = the regulatory measure applies differently, depending on the type of award chosen; O = The regulatory measure applies only to concessions.

¹ On account of its content and typical characteristics, this information is covered by ad hoc annexes to the PSC and forms an integral part thereof.

Table 6 — Regulatory Accounting

Format 1 — Income statement		
1.a	Revenue from transport	
1.a.i	Income from passenger transport	
1.a.i.i.	<i>of which: income from resident passengers</i>	
1.a.ii	Income from private vehicles	
1.a.ii.i	<i>of which: income from private vehicles of residents</i>	
1.a.iii	Income from other accompanying goods	
1.a.ii.i	<i>of which: income from other accompanying goods of residents</i>	
1.a.iv	Cargo freights	
1.b	Other revenue and income	
1.b.i	On-board services	
1.b.ii	Chartering	
1.b.iii	Miscellaneous revenue	
1.b.iv	Fees of awarding entity	
1	TOTAL REVENUE	
2.a	Operating costs	
2.a.i	Manning (net of relief under Law no. 30/1998)	
2.a.ii	Consumption of fuel and lubricant	
2.a.iii	Consumption of spare parts and other materials	
2.a.iv	Ship port services	
2.a.v	Maintenance services	
2.a.vi	Acquisition and traffic	
2.a.vii	Chartering costs	
2.a.viii	Insurance	
2.a.ix	Security of passengers, vehicles and freight	
2.a.x	Other costs	
2.b	Administrative and general costs	
2.b.i	Personnel	
2.b.ii	Services	
2.c	Other operating expenses	
2	TOTAL OPERATING COSTS	
3 = 1-2	GROSS OPERATING MARGIN	
4.a	Provision for risks *	
4.a.i	<i>of which: for cyclical maintenance</i>	
4.a.ii	<i>of which: for penalties imposed by the awarding entity</i>	
4.a.iii	<i>of which: for compensation for infringement of users' rights and other complaints</i>	
4.b	Depreciation	
4.b.i	intangible assets	
4.b.i.i	<i>of which: for software</i>	
4.b.ii	tangible assets	
4.b.ii.i	<i>of which: for vessel</i>	
4.b.ii.ii	<i>of which: for on-board equipment</i>	
4	TOTAL USE OF FUNDS AND DEPRECIATION	
5 = 3-4	OPERATING RESULT	

Format 1.a	
Use of funds relevant to the service	
<i>of which: for cyclical maintenance</i>	
<i>of which: for penalties imposed by the awarding entity</i>	
<i>of which: for compensation for infringement of users' rights and other complaints</i>	

* With respect to risks, only the use of funds under item 4.a in Format 1.a is relevant for the purpose of determining the costs associated with the provision of the service.

Format 2 — Balance sheet		
1.a	Intangible assets	
1.a.i	Research, development and advertising costs	
1.a.ii	Industrial patent rights and similar rights	
1.a.ii.i	<i>of which: for software</i>	
1.a.iii	Concessions, licenses, trademarks	
1.a.ii.i	<i>of which: for trademarks</i>	
1.a.iv	Other	
1.b	Tangible assets	
1.b.i	Plants and machinery	
1.b.i.i	<i>of which: for vessel</i>	
1.b.i.ii	<i>of which: for on-board equipment</i>	
1.b.ii	Industrial and commercial equipment	
1.b.ii.i	<i>of which: on-board equipment</i>	
1.b.ii.ii	<i>of which: safety equipment</i>	
1.b.ii	Other assets	
1.c	Financial assets	
1	TOTAL ASSETS	
2.a	Inventory	
2.b	Receivables	
2.b.i	from customers	
2.b.i.i	<i>of which trade receivables</i>	
2.b.ii	from others	
2.b.ii.i	<i>of which receivables from shipping agencies and travel agencies</i>	
2.c	Cash and cash equivalents	
2	TOTAL CURRENT ASSETS	
3.a	Accruals and deferred income	
3 = 1 + 2 + 3.a	TOTAL ASSETS	
4.a	Equity	
4.b	Funds for risks and charges	
4.b.i	Other risks	
4.b.i.i	<i>of which: for cyclical maintenance</i>	
4.b.i.ii	<i>of which: for penalties imposed by the awarding entity</i>	
4.b.i.iii	<i>of which: for compensation for infringement of users' rights and other complaints</i>	
4.f	Severance pay	
4.g	Debts	
4.g. I	<i>of which to suppliers</i>	
4.h.	Accruals and deferred income	
4	TOTAL LIABILITIES	

Format 3 — Personnel list (anonymous)	PSC1			PSC2		
	1	2	...	1	2	...
Service number						
Date of birth						
Period of service for retirement rights						
Date of recruitment						
Place of work						
Category of activity						
Professional level/area						
Professional qualification						
Protected category (yes/no)						
Unsuitability, if any						
Ratings held						
Pay level position/parameter						
Type of contract (open-ended/fixed-term/other)						
Full/part time (quote percentage)						
Deadline (if applicable)						
Economic treatment: annual total cost						
Hours/years of actual service						