

REGULATORY ACCOUNTING — LOCAL PUBLIC TRANSPORT
INCOME STATEMENT — RECONCILIATION WITH FINANCIAL STATEMENTS

UNDERTAKING		Total amount under LPT PSC/PSCs	Other non-PSO commercial activities	TOTAL
YEAR				
1.1	Revenue from passenger services			
1.2	PSC compensation			
1.3	Non-repayable revenue from other public sources			
1.4	Other income (except financial income)			
1	Total REVENUE			
2.1	Costs of raw materials, consumables and goods			
2.2	Costs for third-party services			
2.3	Costs for use of third party assets			
2.4	Costs of personnel			
2.5	Other charges			
2.6	Increases in fixed assets for internal work (capitalised costs)			
2	Total COSTS*			
3 = 1-2	Gross operating margin (GOM)			
4.1	Depreciation for self-financed assets			
4.2	Other depreciations			
4.3	Impairment			
4.4	Provisions			
4	Non-cash costs			
5 = 3-4	Net operating income (EBIT)			

REGULATORY ACCOUNTS — LOCAL PUBLIC TRANSPORT									
INCOME STATEMENT — SIMPLIFIED SCHEME									
PUBLIC SERVICE CONTRACT		AWARDING ENTITY							
UNDERTAKING		Passenger transport under PUBLIC SERVICE OBLIGATIONS						Other commercial activities included in the PSC	TOTAL
YEAR		BUS (urban)	BUS (suburban)	TROLLEYBUS	TRAM	UNDERGROUND	NAVIGATION (inland)		
1.1	Revenue from passenger services								
1.2	PSC compensation								
1.3	Non-repayable revenue from other public sources								
1.4	Other income (except financial income)								
1	Total REVENUE								
2.1	Costs of raw materials, consumables and goods								
2.2	Costs for third-party services								
2.3	Costs for use of third party assets								
2.4	Costs of staff								
2.5	Other charges								
2.6	Increases in fixed assets for internal work (capitalised costs)								
2	Total COSTS *								
3 = 1-2	Gross operating margin (GOM)								
4.1	Depreciation for self-financed assets								
4.2	Other depreciations								
4.3	Impairment								
4.4	Provisions								
4	Non-cash costs								
5 = 3-4	Net operating income (EBIT)								

* The CC allocates only the revenues on the basis of actual receipts and allocates costs according to the percentages of revenue allocation (single automatic driver); hence there is no need to implement particularly complex analytical accounting systems, in relation to the size of the CCs subject to simplified regulatory accounting.

REGULATORY ACCOUNTING — LOCAL PUBLIC TRANSPORT									
PROFIT AND LOSS ACCOUNT — STANDARD SCHEME									
PUBLIC SERVICE CONTRACT		AWARDING ENTITY							
UNDERTAKING		Passenger transport under PUBLIC SERVICE OBLIGATIONS						Other commercial activities included in the PSC	TOTAL
YEAR		BUS (urban)	BUS (suburban)	TROLLEYBUS	TRAM	UNDERGROUND	NAVIGATION (inland)		
1.1	Revenue from passenger services								
1.1.1	<i>Ticket sales</i>								
1.1.2	<i>Season ticket sales</i>								
1.1.3	<i>Integrated ticket sales</i>								
1.1.4	<i>Compensation for fare reductions/exemptions</i>								
1.1.5	<i>other</i>								
1.2	PSC compensation								
1.2.1	<i>for transport services</i>								
1.2.2	<i>for infrastructure management</i>								
1.2.3	<i>for service level monitoring pursuant to Article 2 (461) of Law No 244/2007</i>								
1.2.4	<i>other</i>								
1.3	Non-repayable revenue from other public sources								
1.3.1	<i>collective agreement contributions, sick pay, etc.</i>								
1.3.2	<i>mandatory (rolling stock maintenance, safety, etc.)</i>								
1.3.3	<i>other</i>								
1.4	Other revenue (except financial income)								
1.4.1	<i>rentals of immovable property to third parties for commercial purposes</i>								
1.4.2	<i>rental of advertising space to third parties</i>								
1.4.3	<i>marketing activities (gadget sales, books ...)</i>								
1.4.4	<i>atypical commercial operation (travelling catering ...)</i>								
1.4.5	<i>rental of rolling stock to third parties</i>								
1.4.6	<i>other (penalties on users)</i>								
1	Total REVENUE								
2.1	Costs of raw materials, consumables and goods								
2.1.1	<i>fuel and traction costs</i>								
2.1.2	<i>spare parts and material for rolling stock maintenance</i>								
2.1.3	<i>spare parts and material for infrastructure maintenance</i>								
2.1.4	<i>other</i>								
2.2	Costs for third-party services								
2.2.1	<i>charges for access and use of infrastructure</i>								
2.2.2	<i>rolling stock maintenance</i>								
2.2.3	<i>infrastructure maintenance</i>								

REGULATORY ACCOUNTING — LOCAL PUBLIC TRANSPORT									
PROFIT AND LOSS ACCOUNT — STANDARD SCHEME									
PUBLIC SERVICE CONTRACT		AWARDING ENTITY							
UNDERTAKING		Passenger transport under PUBLIC SERVICE OBLIGATIONS						Other commercial activities included in the PSC	TOTAL
YEAR		BUS (urban)	BUS (suburban)	TROLLEYBUS	TRAM	UNDERGROUND	NAVIGATION (inland)		
2.2.4	<i>insurance policies (third-party motor liability, third-party liability, fire & theft...)</i>								
2.2.5	<i>for utilities (water/sewage, electricity, telephone...)</i>								
2.2.6	<i>for professional services (law firms, technical firms...)</i>								
2.2.7	<i>computer services</i>								
2.2.8	<i>other</i>								
2.3	Costs for use of third-party assets								
2.3.1	<i>rental of immovable property</i>								
2.3.2	<i>rental/leasing of rolling stock</i>								
2.3.3	<i>other</i>								
2.4	Cost of staff								
2.4.1	<i>drivers and staff for rolling stock movement</i>								
2.4.2	<i>ticket vendors and inspection staff</i>								
2.4.3	<i>maintenance staff (including cleaning)</i>								
2.4.4	<i>other (administration, information systems, etc.)</i>								
2.5	Other charges								
2.5.1	<i>compensation/reimbursement to users</i>								
2.5.2	<i>sanctions/penalties under the PSC</i>								
2.5.3	<i>other (local taxes...)</i>								
2.6	Increases in fixed assets for internal work (capitalised costs)								
2	Total COSTS								
3 = 1-2	Gross operating margin (GOM)								
4.1	Depreciation for self-financed assets								
4.1.1	<i>rolling stock</i>								
4.1.2	<i>infrastructure</i>								
4.1.3	<i>property investment</i>								
4.1.4	<i>other</i>								
4.2	Other depreciations								
4.2	Impairment, losses and revaluation								
4.3	Provisions								
4	Non-cash costs								
5 = 3-4	Net operating income (EBIT)								

REGULATORY ACCOUNTING — LOCAL PUBLIC TRANSPORT
BALANCE SHEET — RECONCILIATION WITH FINANCIAL STATEMENTS

UNDERTAKING		Total amount under LPT PSC/PSCs	Other non-PSO commercial activities	TOTAL
YEAR				
ASSETS				
1.1	Tangible fixed assets			
1.2	Intangible fixed assets			
1.3	Financial fixed assets			
1.4	Other non-current assets			
1	Total NON-CURRENT assets			
2.1	Current assets			
2.2	Cash and equivalents			
2.3	Other current assets			
2	Total CURRENT assets			
3	Accruals and pre-payments			
4 = 1 + 2 + 3	Total ASSETS			
LIABILITIES				
5.1	Provisions for risks and charges			
5.2	Severance payment (TFR) and other employee benefits			
5.3	Medium- and long-term borrowings			
5.4	Medium- and long-term operating liabilities			
5.5	Other non-current liabilities			
5	Total NON-CURRENT liabilities			
6.1	Short-term borrowings and current share of medium- and long-term borrowings			
6.2	Short-term operating liabilities			

REGULATORY ACCOUNTING — LOCAL PUBLIC TRANSPORT
BALANCE SHEET — RECONCILIATION WITH FINANCIAL STATEMENTS

UNDERTAKING		Total amount under LPT PSC/PSCs	Other non-PSO commercial activities	TOTAL
YEAR				
6.3	Other current liabilities			
6	Total CURRENT liabilities			
7	Accruals and deferred income			
8 = 5 + 6 + 7	Total LIABILITIES			
9 = 4-8	CAPITAL EMPLOYED			
9.1	<i>share capital</i>			
9.2	<i>reserves</i>			
9.3	<i>retained earnings (accumulated losses)</i>			
9.4	<i>operating result</i>			
9.5	<i>other</i>			
E.G. 10 = 9	OWNERS' EQUITY			

REGULATORY ACCOUNTING — LOCAL PUBLIC TRANSPORT

BALANCE SHEET — SIMPLIFIED SCHEME

PUBLIC SERVICE CONTRACT		AWARDING ENTITY		
UNDERTAKING		Passenger transport services under PUBLIC SERVICE OBLIGATIONS	Other commercial activities included in the PSC	TOTAL
YEAR				

ASSETS				
1.1	Tangible fixed assets			
1.2	Intangible fixed assets			
1.3	Financial fixed assets			
1.4	Other non-current assets			
1	Total NON-CURRENT assets			
2.1	Current assets			
2.2	Cash and equivalents			
2.3	Other current assets			
2	Total CURRENT assets			
3	Accruals and pre-payments			
4 = 1+2+3	Total ASSETS			
LIABILITIES				
5.1	Provisions for risks and charges			

REGULATORY ACCOUNTING — LOCAL PUBLIC TRANSPORT				
BALANCE SHEET — SIMPLIFIED SCHEME				
PUBLIC SERVICE CONTRACT		AWARDING ENTITY		
UNDERTAKING		Passenger transport services under PUBLIC SERVICE OBLIGATIONS	Other commercial activities included in the PSC	TOTAL
YEAR				
5.2	Severance payment (TFR) and other employee benefits			
5.3	Long- and medium-term borrowings			
5.4	Medium- and long-term operating liabilities			
5.5	Other non-current liabilities			
5	Total NON-CURRENT liabilities			
6.1	ST borrowings and current share of MLT borrowings			
6.2	Short-term operating liabilities			
6.3	Other current liabilities			
6	Total CURRENT liabilities			
7	Accruals and deferred income			
8 = 5+6+7	Total LIABILITIES			
9 = 4- 8 	CAPITAL EMPLOYED			
11	Fixed assets (1.1 + 1.2 + 1.3)			
12	Net working capital (2.1-6.1-6.2)			

REGULATORY ACCOUNTING — LOCAL PUBLIC TRANSPORT				
BALANCE SHEET — SIMPLIFIED SCHEME				
PUBLIC SERVICE CONTRACT		AWARDING ENTITY		
UNDERTAKING		Passenger transport services under PUBLIC SERVICE OBLIGATIONS	Other commercial activities included in the PSC	TOTAL
YEAR				
13	Adjustments (5.1 + 5.2)			
14	Residual value of assets for takeover			
NET INVESTED CAPITAL (Regulatory NIC)= 11+12-13-14				
WACC for return on regulatory NIC				

REGULATORY ACCOUNTING — LOCAL PUBLIC TRANSPORT
BALANCE SHEET — STANDARD SCHEME

PUBLIC SERVICE CONTRACT		AWARDING ENTITY								
UNDERTAKING		Passenger transport under PUBLIC SERVICE OBLIGATIONS						Other commercial activities included in the PSC	TOTAL	
YEAR		BUS (urban)	BUS (suburban)	TROLLEYBUS	TRAM	UNDERGROUND	NAVIGATION (inland)			

ASSETS									
1.1	Tangible fixed assets								
1.1.1	<i>rolling stock</i>								
1.1.2	<i>infrastructure</i>								
1.1.3	<i>property investment</i>								
1.1.4	<i>other</i>								
1.2	Intangible fixed assets								
1.2.1	<i>patents, licences and trademarks</i>								
1.2.2	<i>goodwill</i>								
1.2.3	<i>other</i>								
1.3	Financial fixed assets								
1.3.1	<i>shareholdings</i>								
1.3.2	<i>medium- and long-term financial activities</i>								
1.3.3	<i>non-current receivables</i>								
1.3.4	<i>other</i>								
1.4	Other non-current assets								
1	Total NON-CURRENT assets								
2.1	Current assets								
2.1.1	<i>inventories</i>								
2.1.2	<i>short-term financial assets</i>								
2.1.3	<i>current receivables</i>								
2.1.4	<i>tax and social security receivables</i>								
2.1.5	<i>other</i>								
2.2	Cash and equivalents								
2.3	Other current assets								
2	Total CURRENT assets								
3	Accruals and prepayments								
4 = 1 + 2 + 3	Total ASSETS								

REGULATORY ACCOUNTING — LOCAL PUBLIC TRANSPORT									
BALANCE SHEET — STANDARD SCHEME									
PUBLIC SERVICE CONTRACT		AWARDING ENTITY							
UNDERTAKING		Passenger transport under PUBLIC SERVICE OBLIGATIONS						Other commercial activities included in the PSC	TOTAL
YEAR		BUS (urban)	BUS (suburban)	TROLLEYBUS	TRAM	UNDERGROUND	NAVIGATION (inland)		
	LIABILITIES								
5.1	Provisions for risks and charges								
5.2	Severance payment (TFR) and other employee benefits								
5.3	Long- and medium-term borrowings								
5.3.1	<i>bonds and borrowings</i>								
5.3.2	<i>other</i>								
5.4	Long- and medium-term borrowings								
5.4.1	<i>non-current trade payables</i>								
5.4.2	<i>other</i>								
5.5	Other non-current liabilities								
5	Total liabilities not CORRENTI								
6.1	Financing at b/t and current share of funding m/l								
6.2	Short-term operating payables								
6.2.1	<i>current trade payables</i>								
6.2.2	<i>tax and social security payables</i>								
6.2.3	<i>other</i>								
6.3	Other current liabilities								
6	Total CURRENT liabilities								
7	Accruals and deferred income								
8 = 5 + 6 + 7	Total LIABILITIES								
9 = 4-8	CAPITAL EMPLOYED								
11	Fixed assets (1.1 + 1.2 + 1.3)								
12	Net working capital (2.1-6.1-6.2)								
13	Adjustments (5.1 + 5.2)								
14	Residual value of assets for takeover								
	NET INVESTED CAPITAL (Regulatory NIC)= 11+12-13-14								
	WACC for return on regulatory NIC								

REGULATORY ACCOUNTING — LOCAL PUBLIC TRANSPORT
TECHNICAL DATA of LPT services

PUBLIC SERVICE CONTRACT			AWARDING ENTITY							
UNDERTAKING								YEAR		
#		Unit of measure	BUS (urban)	BUS (sub-urban)	TROLLEYBUS	TRAM	UNDERGROUND	NAVIGATION (inland)	OTHER FIXED FACILITIES	
1	General information									
1.1	Mode of transport provided for in the PSC	yes/no								
1.2	Length of road, rail, inland waterway network	km								
1.3	Total stops	no								
	<i>equipped stations (shelter, seating...)</i>	no								
	<i>stops with information displays</i>	no								
1.4	Warehouses (including workshops)	no								
1.5	Total warehouse area	m ²								
	<i>uncovered area</i>	m ²								
2	Rolling stock									
2.1	2-axle buses (1 module)	no								
2.2	3-axle buses (1 module)	no								
2.3	3-axle articulated buses (2 modules)	no								
2.4	2-axle bus + 2-axle trailer (2 modules)	no								
2.5	Average age of buses/trolleybuses	years								
2.6	1-car tram	no								
2.7	2-car tram	no								
2.8	Tram with 3 or more cars	no								
2.9	Average age of trams	years								
2.10	1-carriage underground	no								
2.11	2-carriage underground	no								
2.12	3-carriage underground	no								
2.13	Underground with 4 or more carriages	no								
2.14	Average age of underground carriages	years								
2.15	Other	no								

REGULATORY ACCOUNTING — LOCAL PUBLIC TRANSPORT										
TECHNICAL DATA of LPT services										
PUBLIC SERVICE CONTRACT			AWARDING ENTITY							
UNDERTAKING								YEAR		
#		Unit of measure	BUS (urban)	BUS (sub-urban)	TROLLEYBUS	TRAM	UNDERGROUND	NAVIGATION (inland)	OTHER FIXED FACILITIES	
3	Characteristics of service									
3.1	Total staff	no								
	<i>drivers and staff for rolling stock movement</i>	no								
	<i>maintenance staff</i>	no								
	<i>other staff</i>	no								
3.2	Passengers carried	no								
3.3	Service production (not including subcontracting)	cars * km								
3.4	Service production by subcontracting	cars * km								
3.5	Indicator of demand	pax * km								
3.6	Indicator of supply	seats * km								
3.7	(Final) commercial speed	km/h								
3.8	Total tickets sold	no								
	<i>single and daily tickets</i>	no								
	<i>weekly and monthly season tickets</i>	no								
	<i>annual season tickets</i>	no								
	<i>integrated tickets</i>	no								
3.9	Fuel consumption*	TOE								
3.10	Power consumption	kWh								

* The equivalences set out by circular of 18/12/2014 of the Ministry of Economic Development are as follows:

Diesel 1 tonne = 1.017 TOE

LPG 1 tonne = 1.099 TOE

Petrol 1 tonne = 0.88 TOE

Methane 1 cubic metre = 0.82 TOE

<i>List of current personnel</i>	<i>PSC 1</i>			<i>PSC 2</i>			<i>PSC x</i>		
	<i>1</i>	<i>2</i>	<i>...</i>	<i>1</i>	<i>2</i>	<i>...</i>	<i>1</i>	<i>2</i>	<i>...</i>
Register number									
Date of recruitment									
Place of work									
Category of activity									
Professional level/area									
Role/qualification									
Disability, if any									
Qualifications									
Salary parameter/position									
Contract type (open-ended/fixed-term/other)									
Full/part time (include percentage)									
Expiry (if applicable)									
Salary: total cost per year									
Hours/year of actual service									