

Attachment 3 to Annex “A” to Decision No. 113/2021 – List of drivers

The list below includes the drivers to be used in the indirect allocation of income statement or balance sheet items that are partially related to a specific PSC.

On the basis of the available information, the CC may, in the first place, assess the possibility of choosing a driver that, if it is not possible to make a direct allocation, can best represent the allocation of the income statement item (e.g. common service or shared operational function) or balance sheet item to the PSC or transport service included therein.

In the second place, if the autonomous identification of the driver is not feasible, the allocation of the income statement or balance sheet item may take place on the basis of the following drivers, that are related to the identified processes or nature of the activities. Unless expressly stated, reference should be made to the breakdown provided by the ratio of the actual mileage of the relevant PSC to the overall mileage, or to the mileage of the various transport services within the same PSC.

The choices made by the CC as to the drivers of allocation shall be specified and justified in the “explanatory report” referred to in point 9 of Measure 12 (ART Decision No 154/2019).

Cost allocation		
Process	Driver	Method of calculation
Management of transport means movements	<i>PSC vehicle-km/total vehicle-km</i>	The actual mileage under the PSC shall be added up and compared with the total mileage under all PSCs and any liberalised services.
Driving and shunting of transport means	<i>PSC vehicle-km/total vehicle-km</i>	The actual mileage under the PSC shall be added up and compared with the total mileage under all PSCs and any liberalised services.
Maintenance	<i>PSC FTE current maintenance/ FTE total current maintenance</i>	<i>Full Time Equivalent (FTE)</i> referred to current maintenance for a specific PSC shall be added up and compared with the total FTE referred to the company’s current maintenance.
Sale	<i>PSC traffic revenues/total traffic revenues</i>	Traffic revenues that are directly attributable to a PSC shall be added up and compared with the total traffic revenues from all PSCs and any liberalised services. Traffic revenues are those under point 1.1 of the Income Statement formats (IS).
Support staff	<i>PSC traffic revenues/total traffic revenues</i>	Traffic revenues that are directly attributable to a PSC shall be added up and compared with the total traffic revenues from all PSCs and any liberalised services. Traffic revenues are those under point 1.1 of the IS formats.
Depreciation of transport means	<i>PSC vehicle-km/total vehicle-km</i>	The actual mileage under the PSC shall be added up and compared with the total mileage under all PSCs and any liberalised services.
Other depreciation	<i>PSC vehicle-km/total vehicle-km</i>	The actual mileage under the PSC shall be added up and compared with the total mileage under all PSCs and any liberalised services.
Impairment	<i>PSC vehicle-km/total vehicle-km</i>	The actual mileage under the PSC shall be added up and compared with the total

Cost allocation		
Process	Driver	Method of calculation
		mileage under all PSCs and any liberalised services.
Financing costs	<i>PSC production costs/total production costs</i>	Account shall be taken of the sum of the items determining the costs of production related to a PSC and compared with the total amount from all PSCs and any liberalised services. Production costs are the sum of items 2 and 4 of the IS.
Taxes and duties	<i>PSC traffic revenues/total traffic revenues</i>	Traffic revenues that are directly attributable to a PSC shall be added up and compared with the total traffic revenues from all PSCs and any liberalised services. Traffic revenues are those under point 1.1 of the IS formats.

Balance sheet data		
Nature	Driver	Method of calculation
Tangible fixed assets	<i>PSC operating revenues/total operating revenues</i>	Operating revenues that are directly attributable to a PSC shall be added up and compared with the total operating revenues from all PSCs and any liberalised services. Operating revenues are those under point 1 of the IS formats.
Intangible fixed assets	<i>PSC operating revenues/total operating revenues</i>	Operating revenues that are directly attributable to a PSC shall be added up and compared with the total operating revenues from all PSCs and any liberalised services. Operating revenues are those under point 1 of the IS formats.
Financial fixed assets	<i>PSC operating revenues/total operating revenues</i>	Operating revenues that are directly attributable to a PSC shall be added up and compared with the total operating revenues from all PSCs and any liberalised services. Operating revenues are those under point 1 of the IS formats.
Inventories	<i>PSC current maintenance/FTE total current maintenance</i>	FTE related to the maintenance staff of a specific PSC shall be added up and compared with the total FTE related to the company's maintenance staff.
Receivables	<i>PSC operating revenues/total operating revenues</i>	Operating revenues that are directly attributable to a PSC shall be added up and compared with the total operating revenues from all PSCs and any liberalised services.

Balance sheet data		
Nature	Driver	Method of calculation
		Operating revenues are those under point 1 of the IS formats.
Other current assets	<i>PSC operating revenues/total operating revenues</i>	Operating revenues that are directly attributable to a PSC shall be added up and compared with the total operating revenues from all PSCs and any liberalised services. Operating revenues are those under point 1 of the IS formats.
Accruals and prepayments	<i>PSC operating revenues/total operating revenues</i>	Operating revenues that are directly attributable to a PSC shall be added up and compared with the total operating revenues from all PSCs and any liberalised services. Operating revenues are those under point 1 of the IS formats.
Provisions for risks and charges	<i>PSC production costs/total production costs</i>	Account shall be taken of the sum of the items determining the costs of production related to a PSC and compared with the total amount from all PSCs and any liberalised services. Production costs are the sum of items 2 and 4 of the IS.
Severance payment	<i>PSC total FTE/total FTE</i>	FTE related to a specific PSC shall be added up and compared with the total FTE of the company.
Social security payables	<i>PSC total FTE/total FTE</i>	FTE related to a specific PSC shall be added up and compared with the total FTE of the company.
Tax payables	<i>PSC operating revenues/total operating revenues</i>	Operating revenues that are directly attributable to a PSC shall be added up and compared with the total operating revenues from all PSCs and any liberalised services. Operating revenues are those under point 1 of the IS formats.
Other payables	<i>PSC production costs/total production costs</i>	Account shall be taken of the sum of the items determining the costs of production related to a PSC and compared with the total amount from all PSCs and any liberalised services. Production costs are the sum of items 2 and 4 of the IS.
Borrowings	<i>PSC production costs/total production costs</i>	Account shall be taken of the sum of the items determining the costs of production related to a PSC and compared with the total amount from all PSCs and any liberalised services. Production costs are the sum of items 2 and 4 of the IS.

Balance sheet data

Nature	Driver	Method of calculation
Accruals and deferred income	<i>PSC operating revenues/total operating revenues</i>	Operating revenues that are directly attributable to a PSC shall be added up and compared with the total operating revenues from all PSCs and any liberalised services. Operating revenues are those under point 1 of the IS formats.
Net assets	<i>Assets – liabilities</i>	Expressed as the difference between assets and liabilities referred to the items of each PSC.