

Notes:

This Annex contains tables based on simplified assumptions. The PSAs shall finalise the Annex, taking into account the ports and railway areas within their respective remit, as well as the related operational complexity, in connection with the awarding decision.

In particular, it is assumed that the area of competence of the PSA consists of two territorial areas (ports and/or railway service areas) characterized by different supply costs, and that three types of shunting operations are provided, in addition to a residual item intended to include other types of services.

It is further assumed that the two territorial areas exhibit the same, or at least similar, demand composition by type of shunting operation, and that the respective "unit supply costs" are therefore comparable.

Where this is not the case, the comparison (and any equalisation) shall be carried out at the level of each individual type of shunting operation.

The costs reported in the "Service Costing - Area X" worksheets, referring to the base year, are derived from the accounts set out in the accounting schemes referred to in Annex 3 and shall be reconciled using the reconciliation table provided in the "Reconciliation" worksheet.



Base year	Bridge year	Charging period				
		t ₁	t ₂	t ₃	t ₄	t ₅

Area 1 - Number of operating days
* Area 1 - Number of days of "Planned interruptions of service (PIS)"

* Need to specify the number of PIS for the purpose of calculating demand estimates

Area 1 - Number of operations	$T1=T(1,1)+T(1,2)+T(1,3)+T(1,4)$
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DEMAND VOLUMES (number of operations) AND UNIT SUPPLY COSTS (EUR)

Full-train terminal operations

Number of operations	T(1,1)
Costs of raw materials, auxiliary materials, consumables and goods (ref. 2.a IS template Essential Infr. and Services)	a(1,1)
Costs for third-party services (ref. 2.b IS template Essential Infr. and Services)	b(1,1)
Costs for the use of third-party assets (ref. 2.c IS template Essential Infr. and Services)	c(1,1)
Personnel costs (ref. 2.d IS template Essential Infr. and Services)	d(1,1)
Other operating expenses (ref. 2.g IS template Essential Infr. and Services)	e(1,1)
Amortisation of intangible assets (ref. 4.a IS template Essential Infr. and Services)	g(1,1)
Depreciation of tangible assets (ref. 4.b IS template Essential Infr. and Services)	h(1,1)

Terminal operations involving train formation or splitting-up

Number of operations	T(1,2)
Costs of raw materials, auxiliary materials, consumables and goods (ref. 2.a IS template Essential Infr. and Services)	a(1,2)
Costs for third-party services (ref. 2.b IS template Essential Infr. and Services)	b(1,2)
Costs for the use of third-party assets (ref. 2.c IS template Essential Infr. and Services)	c(1,2)
Personnel costs (ref. 2.d IS template Essential Infr. and Services)	d(1,2)
Other operating expenses (ref. 2.g IS template Essential Infr. and Services)	e(1,2)
Amortisation of intangible assets (ref. 4.a IS template Essential Infr. and Services)	g(1,2)
Depreciation of tangible assets (ref. 4.b IS template Essential Infr. and Services)	h(1,2)

Services to undertakings carrying out in-house shunting operations

Number of operations	T(1,3)
Costs of raw materials, auxiliary materials, consumables and goods (ref. 2.a IS template Essential Infr. and Services)	a(1,3)
Costs for third-party services (ref. 2.b IS template Essential Infr. and Services)	b(1,3)
Costs for the use of third-party assets (ref. 2.c IS template Essential Infr. and Services)	c(1,3)
Personnel costs (ref. 2.d IS template Essential Infr. and Services)	d(1,3)
Other operating expenses (ref. 2.g IS template Essential Infr. and Services)	e(1,3)
Amortisation of intangible assets (ref. 4.a IS template Essential Infr. and Services)	g(1,3)
Depreciation of tangible assets (ref. 4.b IS template Essential Infr. and Services)	h(1,3)

Other services

Number of operations	T(1,4)
Costs of raw materials, auxiliary materials, consumables and goods (ref. 2.a IS template Essential Infr. and Services)	a(1,4)
Costs for third-party services (ref. 2.b IS template Essential Infr. and Services)	b(1,4)
Costs for the use of third-party assets (ref. 2.c IS template Essential Infr. and Services)	c(1,4)
Personnel costs (ref. 2.d IS template Essential Infr. and Services)	d(1,4)
Other operating expenses (ref. 2.g IS template Essential Infr. and Services)	e(1,4)
Amortisation of intangible assets (ref. 4.a IS template Essential Infr. and Services)	g(1,4)
Depreciation of tangible assets (ref. 4.b IS template Essential Infr. and Services)	h(1,4)

Full train terminal operations	$f(1,1)=a(1,1)+b(1,1)+c(1,1)+d(1,1)+e(1,1)+g(1,1)+h(1,1)$
Terminal operations involving train formation or splitting-up	$f(1,2)=a(1,2)+b(1,2)+c(1,2)+d(1,2)+e(1,2)+g(1,2)+h(1,2)$
Services to undertakings carrying out in-house shunting operations	$f(1,3)=a(1,3)+b(1,3)+c(1,3)+d(1,3)+e(1,3)+g(1,3)+h(1,3)$
Other ancillary services	$f(1,4)=a(1,4)+b(1,4)+c(1,4)+d(1,4)+e(1,4)+g(1,4)+h(1,4)$
Total supply costs	$F1 = f(1,1) \times T(1,1) + f(1,2) \times T(1,2) + f(1,3) \times T(1,3) + f(1,4) \times T(1,4)$

Unit supply costs Area 1	$f1 = [f(1,1) \times T(1,1) + f(1,2) \times T(1,2) + f(1,3) \times T(1,3) + f(1,4) \times T(1,4)] / T1$
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Base year	Bridge year	Charging period				
		t ₁	t ₂	t ₃	t ₄	t ₅

Area 2 - Number of operating days
* Area 2 - Number of days of "Planned interruptions of service (PIS)"

* Need to specify the number of PIS for the purpose of calculating demand estimates

Area 2 - Number of operations	$T2 = T(2,1) + T(2,2) + T(2,3) + T(2,4)$
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DEMAND VOLUMES (number of operations) AND UNIT SUPPLY COSTS (EUR)

Full-train terminal operations

Number of operations	T(2,1)
Costs of raw materials, auxiliary materials, consumables and goods (ref. 2.a IS template Essential Infr. and Services)	a(2,1)
Costs for third-party services (ref. 2.b IS template Essential Infr. and Services)	b(2,1)
Costs for the use of third-party assets (ref. 2.c IS template Essential Infr. and Services)	c(2,1)
Personnel costs (ref. 2.d IS template Essential Infr. and Services)	d(2,1)
Other operating expenses (ref. 2.g IS template Essential Infr. and Services)	e(2,1)
Amortisation of intangible assets (ref. 4.a IS template Essential Infr. and Services)	g(2,1)
Depreciation of tangible assets (ref. 4.b IS template Essential Infr. and Services)	h(2,1)

Terminal operations involving train formation or splitting-up

Number of operations	T(2,2)
Costs of raw materials, auxiliary materials, consumables and goods (ref. 2.a IS template Essential Infr. and Services)	a(2,2)
Costs for third-party services (ref. 2.b IS template Essential Infr. and Services)	b(2,2)
Costs for the use of third-party assets (ref. 2.c IS template Essential Infr. and Services)	c(2,2)
Personnel costs (ref. 2.d IS template Essential Infr. and Services)	d(2,2)
Other operating expenses (ref. 2.g IS template Essential Infr. and Services)	e(2,2)
Amortisation of intangible assets (ref. 4.a IS template Essential Infr. and Services)	g(2,2)
Depreciation of tangible assets (ref. 4.b IS template Essential Infr. and Services)	h(2,2)

Services to undertakings carrying out in-house shunting operations

Number of operations	T(2,3)
Costs of raw materials, auxiliary materials, consumables and goods (ref. 2.a IS template Essential Infr. and Services)	a(2,3)
Costs for third-party services (ref. 2.b IS template Essential Infr. and Services)	b(2,3)
Costs for the use of third-party assets (ref. 2.c IS template Essential Infr. and Services)	c(2,3)
Personnel costs (ref. 2.d IS template Essential Infr. and Services)	d(2,3)
Other operating expenses (ref. 2.g IS template Essential Infr. and Services)	e(2,3)
Amortisation of intangible assets (ref. 4.a IS template Essential Infr. and Services)	g(2,3)
Depreciation of tangible assets (ref. 4.b IS template Essential Infr. and Services)	h(2,3)

Other services

Number of operations	T(2,4)
Costs of raw materials, auxiliary materials, consumables and goods (ref. 2.a IS template Essential Infr. and Services)	a(2,4)
Costs for third-party services (ref. 2.b IS template Essential Infr. and Services)	b(2,4)
Costs for the use of third-party assets (ref. 2.c IS template Essential Infr. and Services)	c(2,4)
Personnel costs (ref. 2.d IS template Essential Infr. and Services)	d(2,4)
Other operating expenses (ref. 2.g IS template Essential Infr. and Services)	e(2,4)
Amortisation of intangible assets (ref. 4.a IS template Essential Infr. and Services)	g(2,4)
Depreciation of tangible assets (ref. 4.b IS template Essential Infr. and Services)	h(2,4)

Full train terminal operations	$f(2,1) = a(2,1) + b(2,1) + c(2,1) + d(2,1) + e(2,1) + g(2,1) + h(2,1)$
Terminal operations involving train formation or splitting-up	$f(2,2) = a(2,2) + b(2,2) + c(2,2) + d(2,2) + e(2,2) + g(2,2) + h(2,2)$
Services to undertakings carrying out in-house shunting operations	$f(2,3) = a(2,3) + b(2,3) + c(2,3) + d(2,3) + e(2,3) + g(2,3) + h(2,3)$
Other ancillary services	$f(2,4) = a(2,4) + b(2,4) + c(2,4) + d(2,4) + e(2,4) + g(2,4) + h(2,4)$
Total supply costs	$F2 = f(2,1) \times T(2,1) + f(2,2) \times T(2,2) + f(2,3) \times T(2,3) + f(2,4) \times T(2,4)$

Unit supply costs Area 2	$f2 = [f(2,1) \times T(2,1) + f(2,2) \times T(2,2) + f(2,3) \times T(2,3) + f(2,4) \times T(2,4)] / T2$
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Autorità di Regolazione dei Trasporti

Base year	Bridge year	Charging period					Methodological notes
		t ₁	t ₂	t ₃	t ₄	t ₅	

Area 1 - Number of operations	$T1 = T \text{ (Area 1)}$
Area 1 - Unit supply costs	$f1 = f \text{ (Area 1)}$
Reasonable (unit) profit	$m1$
Area 1 - Average unit charge (AUC) before equalisation	$w1 = f1 + m1$
Area 2 - Number of operations	$T2 = T \text{ (Area 2)}$
Area 2 - Unit supply costs	$f2 = f \text{ (Area 2)}$
Reasonable (unit) profit	$m2$
Area 2 - Average unit charge (AUC) before equalisation	$w2 = f2 + m2$
<i>Optional</i>	
Area 1+2 - Number of operations	$T = T1 + T2$
Area 1+2 - Unit supply costs	$f = [(f1 \times T1) + (f2 \times T2)] / T$
Reasonable (unit) profit	$m = [(m1 \times T1) + (m2 \times T2)] / T$
Area 1+2 - Average unit charge (AUC)	$w = f + m$
Equalisation ratio of eligible costs (%)	$P \text{ (between 0 and 1)}$
Area 1 - Average unit charge (AUC) after equalisation	$y1 = [f1 + P \times (f - f1)] + m1$
Area 2 - Average unit charge (AUC) after equalisation	$y2 = [f2 + P \times (f - f2)] + m2$

Total supply costs area 1	$F1 = f(1,1) \times T(1,1) + f(1,2) \times T(1,2) + f(1,3) \times T(1,3) + f(1,4) \times T(1,4)$
Total supply costs area 2	$F2 = f(2,1) \times T(2,1) + f(2,2) \times T(2,2) + f(2,3) \times T(2,3) + f(2,4) \times T(2,4)$
Total supply costs	$F = F1 + F2$

Total operating costs (ref. 2 IS template Essential Infr. and Services)	1
Change in inventories of raw materials, auxiliary materials, consumables and goods (ref. 2.f IS template Essential Infr. and Services)	2
Capitalised costs (ref. 1.d IS template Essential Infr. and Services)	3
Amortisation of intangible assets (ref. 4.a IS template Essential Infr. and Services)	4
Depreciation of tangible assets (ref. 4.b IS template Essential Infr. and Services)	5
Total supply costs*	$F = 1 - 2 - 3 + 4 + 5$

*The "Total supply costs" resulting from the sum of the supply costs of the two areas shall be equal to the "Total supply costs" derived from the regulatory accounting schemes.