

SCHEDULE 5

Regulation 35(2)

ACCOUNTING INFORMATION TO BE SUPPLIED TO THE OFFICE OF RAIL AND ROAD UPON REQUEST

1. The accounting information referred to in regulation 35(2) is as follows:

Account separation

2. Separate profit and loss accounts and balance sheets for freight, passenger and infrastructure management activities;
 - (a) detailed information on individual sources and uses of public funds and other forms of compensation in a transparent and detailed manner, including a detailed review of the businesses' cash flows in order to determine in what way these public funds and other forms of compensation have been used;
 - (b) cost and profit categories making it possible to determine whether cross-subsidies between these different activities occurred, according to the requirements of the Office of Rail and Road;
 - (c) methodology used to allocate costs between different activities; and
 - (d) where the regulated firm is part of a group structure, full details of inter-company payments.

Monitoring of track access charges

3. Different cost categories, in particular providing sufficient information on marginal/direct costs of the different services or groups of services so that infrastructure charges can be monitored;
 - (a) sufficient information to allow monitoring of the individual charges paid for services (or groups of services); if required by the Office of Rail and Road, this information must contain data on volumes of individual services, prices for individual services and total revenues for individual services paid by internal or external customers; and
 - (b) costs and revenues for individual services (or groups of services) using the relevant cost methodology, as required by the regulatory body, to identify potentially anti-competitive pricing (cross-subsidies, predatory pricing and excessive pricing).

Indication of financial performance

4.
 - (a) a statement of financial performance;
 - (b) a summary expenditure statement;
 - (c) a maintenance expenditure statement;
 - (d) an operating expenditure statement;
 - (e) an income statement; and
 - (f) supporting notes that amplify and explain the statements, where appropriate.