



CFR NETWORK STATEMENT - 2024

## **ANNEX 26.b**      **MODELS OF CALCULATION (ESTIMATE)**

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COMPANIA NATIONALA DE CAI FERATE CFR SA

## MODELS of CALCULATION

(ESTIMATE)

This annex provides some (indicative) exemplary calculation models for the services supplied by CFR upon the request of the RTOs, for which there are no specific charges.

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## 1. CALCULATION MODEL NO. 1: SERVICES INVOLVING BOTH LABOUR EXPENSES AND MATERIAL EXPENSES

No.	ACTIVITY	Share [%]	Value [RON]
<b>A</b>	<b>MATERIAL EXPENSES</b>		
1.	LABOUR EXPENSES		
1.1	Gross salaries		
1.2	LIC (Labour Insurance Contribution) (2.25% of 1.1)	2.25%	
<b>B</b>	<b>Total labour expenses (1.1+1.2)</b>		
2.	TRAVEL EXPENSES		
2.1	Daily subsistence allowance		
2.2	No accommodation		
2.3	Accommodation services		
2.4	Other expenses (train tickets)		
<b>C</b>	<b>Total direct expenses ( C=A+B)</b>	...%	
<b>D</b>	<b>SCE (section common expenses ... %) x B</b>		
<b>E</b>	<b>Total section cost (E=C+D)</b>		
<b>F</b>	<b>Administration overheads (F=...%*E)</b>	...%	
<b>G</b>	<b>Production cost (G=E+F)</b>		
<b>H</b>	<b>Profit (H = G*...%)</b>	...%	
<b>I</b>	<b>Value (I = G+H)</b>		

The calculation model shall be used to evaluate CFR's services involving complex expenses (labour, materials, etc.)

At point A, there shall be filled in the material expenses related to the service for which the calculation is made.

At point 1 - Labour expenses – there shall be filled in the gross salaries (including the related additions) of the staff for the actual working time related to the service.

For points D and F, the share for section management together with the share of overheads are different in the 8 regional railway branches, and are to be provided by the accounting office and to be applied to the services recorded at regional railway branch level.

For point H, the profit share is to be applied, in accordance with Article 31(7) and (8) of Law 202/2016, to the services related to the services supplied by CFR to the RTOs.

There are included in the calculation model the percentage shares as at the date of its publication. If they are modified by means of specific normative acts or internal acts of CFR, there shall be included the percentage shares in force at the date of the calculation preparation.

To the services supplied at regional level, all points from A to I shall apply.

To the services supplied at central level, there shall apply points from A to I, except for point D.

## 2. CALCULATION MODEL NO. 2: SERVICES INVOLVING ONLY LABOUR EXPENSES AND TRAVEL EXPENSES (CFR HEADQUARTERS)

No.	ACTIVITY	Share [%]	Value [RON]
<b>A</b>	<b>MATERIAL EXPENSES</b>		
1.	LABOUR EXPENSES		
1.1	Gross salaries		
1.2	LIC (Labour Insurance Contribution) (2.25% of 1.1)	2.25%	
<b>B</b>	<b>Total labour expenses (1.1+1.2)</b>		
2.	TRAVEL EXPENSES		
2.1	Daily subsistence allowance		
2.2	No accommodation		
2.3	Accommodation services		
2.4	Other expenses (train tickets)		
<b>C</b>	<b>Total travel expenses (2.1+2.2+2.3+2.4)</b>		
<b>D</b>	<b>Total direct expenses ( D=A+B+C)</b>		
<b>E</b>	<b>Administration overheads (E=...%*D)</b>	...%	
<b>F</b>	<b>Production cost (F=D+E)</b>		
<b>G</b>	<b>Profit (G = F*...%)</b>	...%	
<b>H</b>	<b>Value (H = G+F)</b>		

The calculation model shall be used to evaluate CFR's services involving only labour expenses and travel expenses, supplied by the staff of the CFR Headquarters such as, e.g.:

- the activity of checking new towing systems and/or train tonnages on certain traffic sections carried out by the staff of the CFR Headquarters;
- the activity of checking new towing systems and/or train tonnages on certain traffic sections carried out by the staff of the Regional Railway Branch (RRB) (by taking into account the RRB expenses – section expenses – instead of the administration overheads);
- accompanying of the exceptional consignments by the specialized CFR staff (by also taking into account the RRB expenses (section expenses)).

At point 1.1 - Labour costs – there shall be included the gross salaries (including the related additions) of the staff for the actual working time related to the service for which the calculation is made.

At point 2, there shall be included the travel expenses for supplying the service.

For point E, the share of overheads is to be provided by the Accounting Directorate.

For point H, the value of the share is to be provided by the specialized office.

There are included in the calculation model the percentage shares as at the date of its publication. If they are modified by means of specific normative acts or internal acts of CFR, there shall be included the percentage shares in force at the date of the calculation preparation.

### 3. CALCULATION MODEL NO. 3: FOR SERVICES INVOLVING ONLY LABOUR EXPENSES

#### 3.1 Calculation Model No. 3.1 – general case

No.	ACTIVITY	Share [%]	Value [RON]
1.	LABOUR EXPENSES		
1.1	Gross salaries		
1.2	LIC (Labour Insurance Contribution) (2.25% of 1.1)	2.25%	
A	<b>Total labour expenses (1.1+1.2)</b>		
B	<b>Profit (B = A*...%)</b>	...%	
H	<b>Value (C = A+B)</b>		

The calculation model shall be used to evaluate CFR's services involving only labour expenses, for the services supplied by CFR upon the request of the RTO, except for the services supplied by the CFR staff for resuming the movement activity during the suspension/temporary interruption of the service.

##### At point 1.1:

Labour expenses – there shall be included the gross salaries (including the related additions) of the staff for the actual working time, related to the service for which the calculation is made.

##### At point B:

The profit share is to be applied in accordance with Article 31(7) and (8) corroborated with Article 3.21 of Law 202/2016.

There are included in the calculation model the percentage shares as at the date of its publication. If they are modified by means of specific normative acts, there shall be included the percentage shares in force at the date of the calculation preparation.

### 3.2 Calculation Model No. 3.2 - for the services supplied by CFR upon resuming the activity on the sections with suspended/temporarily interrupted movement activity

#### MODEL OF CALCULATION

for the services supplied by CFR upon resuming the activity on the sections with suspended/temporarily interrupted movement activity, upon the request of the RTO

No.	ACTIVITY	Share [%]	Value [RON]
1.	LABOUR EXPENSES		
1.1	Gross salaries		
1.2	LIC (Labour Insurance Contribution) (2.25% of 1.1)	2.25%	
A	Total labour expenses (1.1+1.2)		
B	Profit (B = A*...%)	...%	
H	Value (C = A+B)		

The model shall be applied to the services supplied by the CFR staff upon resuming the movement activity during the suspension/temporary interruption of the service in the stations on the sections where this measure is provided.

The calculation model shall be applied upon the request of the RTO for resuming the activity during the suspension/temporary interruption period on the sections concerned. The request of the RTO shall also include an indication of the acceptance to pay the amounts related to the removal of the service suspension/interruption.

#### Note:

##### At point 1.1 Gross salaries:

For each employee who has to be present for carrying out (resuming) the activity during the period of the suspension/temporary interruption of the movement activity, there shall be included the value of the gross hourly salary (including related additions), corresponding to the basic monthly salary, multiplied by the number of hours (even started) related to the suspension/interruption schedule.

The labour expenses shall not be recorded for the cases where the employees are already present during the period of the suspension/interruption of the movement activity.

##### At point B:

The profit share is to be applied in accordance with Article 31(7) and (8) corroborated with Article 3.21 of Law 202/2016.