



CFR NETWORK STATEMENT - 2020

ANNEX 23.d **MODELS OF CALCULATION (ESTIMATE)**

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COMPANIA NATIONALA DE CAI FERATE CFR SA

MODELS of CALCULATION

(ESTIMATE)

This annex provides some exemplary (indicative) calculation models for additional services provided by CFR at the request of the RU, for which there are no specific tariffs

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1. MODEL OF CALCULATION NO. 1: BENEFITS INVOLVING BOTH LABOUR EXPENSES AND MATERIAL EXPENSES

| No. | ACTIVITY | Share [%] | Value [lei] |
|----------|--|-----------|-------------|
| A | MATERIAL EXPENSES | | |
| 1. | LABOUR EXPENSES | | |
| 1.1 | Gross salaries | | |
| 1.2 | ICW (insurance contribution for work) (2.25% from 1.1) | 2,25% | |
| B | Total labour expenses (1.1+1.2) | | |
| 2. | TRAVEL EXPENSES | | |
| 2.1 | Day trip | | |
| 2.2 | No accommodation | | |
| 2.3 | Hosting services | | |
| 2.4 | Other expenses (train tickets) | | |
| C | Total direct expenditure (C = A + B) | ...% | |
| D | CCS (common expenses section ...%) x B | | |
| E | Total section cost (E = C + D) | | |
| F | General administration expenses (F = ...% * E) | ...% | |
| G | Production cost (G = E + F) | | |
| H | Profit (H = G * ...%) | ...% | |
| I | Value (I = G + H) | | |

The calculation model is used to evaluate CFR services that involve complex expenses (labour, material, etc.)

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

At point 1 - Labour costs – there will 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 general expenses are different to the 8 regional branches and they are provided by the accounting unit and apply to the services recorded at the Railway Regional Branch level.

For point H, the profit share is provided by the specialized unit by type of service and is between 0% and 3% for services performed by CFR to the RU as set out in points 2, 3 and 4 of Annex 2 to Law 202/2016.

In the calculation model, there are filled in, the percentages on the date of its publication. In the event that they are modified by specific normative acts or internal acts of CFR, there are filled in, the percentages in force at the date of elaborating the calculation.

For the services provided at regional level, all points from A to I, will apply.

For the services provided at central level, it will apply points from A to I, except point D.

2. MODEL OF CALCULATION NO. 2: BENEFITS INVOLVING ONLY LABOR EXPENSES AND TRAVEL EXPENSES (CENTRAL LEVEL CFR)

| No. | ACTIVITY | Share [%] | Value [lei] |
|----------|--|-----------|-------------|
| A | MATERIAL EXPENSES | | |
| 1. | LABOUR EXPENSES | | |
| 1.1 | Gross salaries | | |
| 1.2 | ICW (insurance contribution for work) (2.25% from 1.1) | 2,25% | |
| B | Total labour expenses (1.1+1.2) | | |
| 2. | TRAVEL EXPENSES | | |
| 2.1 | Travel daily allowance | | |
| 2.2 | No accommodation | | |
| 2.3 | Accommodation services | | |
| 2.4 | Other expenses (train tickets) | | |
| C | Total travel expenses (2.1+2.2+2.3+2.4) | | |
| D | Total direct expenses (D=A+B+C) | | |
| E | General administrative expenses (E=...%*D) | ...% | |
| F | Production Cost (F=D+E) | | |
| G | Profit (G = F*....%) | ...% | |
| H | Value (H = G+F) | | |

The calculation model is used to assess CFR services that involve only labour and travel expenses by personnel from the CFR Main Offices such as:

- the activity of experimenting new towing systems and/or train tonnages on certain traffic sections by personnel from CFR Main Offices;
- the activity of experimenting new towing systems and/or train tonnages on certain traffic sections by the personnel within (taking into account Railway Regional Branches expenses - section expenses - instead of general administrative expenses;
- accompanying exceptional shipments by specialized CFR staff (taking into account also Railway Regional Branches expenses (section expenses).

At point 1.1 - Labour costs – there will be filled in 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 will be filled in the expenses for travel in order to perform the service. For points, the share of overhead costs is provided by the Accounting Directorate.

For point H, the value of the share is provided by the specialized unit.

In the calculation model, there are filled in, the percentages on the date of its publication. In the event in which they are modified by specific normative acts or internal acts of CFR, there are filled in, the percentages in force at the date of elaborating the calculation.

3. MODEL OF CALCULATION NO. 3: FOR THE SERVICES THAT INVOLVE ONLY LABOUR EXPENSES

| No. | ACTIVITY | Share [%] | Value [lei] |
|----------|--|-----------|-------------|
| 1. | LABOUR EXPENSES | | |
| 1.1 | Gross salaries | | |
| 1.2 | ICW (insurance contribution for work) (2.25% from 1.1) | 2,25% | |
| A | Total labour expenses (1.1+1.2) | | |
| B | Profit (B = A *%) | ...% | |
| H | Value (C = A+B) | | |

The model of calculation is used for assessing CFR services that involve only labour expenses for services performed by CFR at RU's request.

At point 1.1 - Labour costs – there will be filled in 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 provided by the specialized unit by type of service and is between 0% and 3%, if the services are offer by a single producer, for services performed by CFR to the RU as set out in points 2, 3 and 4 of Annex 2 to Law 202/2016.

In the calculation model, there are filled in, the percentages on the date of its publication. In the event that they are modified by specific normative acts or internal acts of CFR, there are filled in, the percentages in force at the date of elaborating the calculation.

The model applies starting with 01.02.2018.

3.1 Model of calculation no. 3a: example of application for Model 3

MODEL OF CALCULATION

for the services performed by CFR on resumption of activity on sections with the movement activity suspended, at the RU's request

| No. | ACTIVITY | Share [%] | Value [lei] |
|----------|---|-----------|-------------|
| 1. | CHELTUIELI CU MUNCA VIE | | |
| 1.1 | Salarii brute | | |
| 1.2 | CAM (contribuția asiguratorie pentru muncă) (2,25% din 1.1) | 2,25% | |
| A | Total cheltuieli cu munca vie (1.1+1.2) | | |
| B | Profit (B = A*...%) | ...% | |
| H | Valoare (C = A+B) | | |

The model will be applied to CFR's performance on the resumption of movement activity during the temporary suspension of service at the stations on the sections where this suspension is provided.

The model of calculation shall be applied at RU's request on the traffic of trains during the suspension period on the sections concerned. The request of the RU will also include an indication of the acceptance of payment of the sums relating to the lifting of the service suspension.

Note:

At point 1.1 Gross salaries:

For each employee who resumes activity during the suspension of the movement activity, it will be filled in the number of hours (even commenced) for lifting the suspension multiplied by the value of the difference between:

- the gross hourly salary (including related additions) due for the period of normal activity corresponding to the monthly base salary,

and

- the gross hourly salary (including related additions) due for the period of the activity suspension for the staff remaining in the post in accordance with the Collective Employment Contract in force at the date of performance of the service.

3.2 Examples of calculation for Model no. 3a

3a.1 MINIMUM TARIFF FOR THE INTERRUPTION OF SUSPENSION OF MOVEMENT ACTIVITIES (stations served only by the disposing traffic manager)

| No. | ACTIVITY | Share [%] | Value [lei] |
|----------|---|-----------|-------------|
| 1. | LABOUR EXPENSES | | |
| 1.1 | Gross salary* | | 10,64 |
| 1.2 | ICW (insurance contribution for work) (2.25 ro 1.1) | 2,25% | 0,24 |
| A | Total labour expenses (1.1+1.2) | | 10,88 |
| B | Profit (B = A * 3 %) | 3,00% | 0,33 |
| H | Value (C = A+B) | | 11,20 |

- * it was taken into account, 30% of the gross hourly salary (the difference from 70% paid during the period of suspension) minimum salary class 7 = 2269 lei.
- for the minimum gross salary there were taken into account also 10% addition for heavy conditions, 0% seniority addition, 25% night addition, 100% festive, 15% dangerous conditions.

3a.2 MAXIMUM TARIFF FOR THE INTERRUPTION OF SUSPENSION OF MOVEMENT ACTIVITIES (stations served by the disposing traffic manager + 2 pointsmen)

| No. | ACTIVITY | Share [%] | Value [lei] |
|----------|---|-----------|-------------|
| 1. | LABOUR EXPENSES | | |
| 1.1 | Gross salary* | | 35,46 |
| 1.2 | ICW (insurance contribution for work) (2.25% fro 1.1) | 2,25% | 0,80 |
| A | Total labour expenses (1.1+1.2) | | 36,26 |
| B | Profit (B = A * 3 %) | 3,00% | 1,09 |
| H | Value (C = A+B) | | 37,35 |

- * it was taken into account, 30% of the gross hourly salary (the difference from 70% paid during the period of suspension), for the traffic manager maximum salary class 16 = 3007 lei and for pointsmen maximum salary class 5 = 1935,
- for the minimum gross salary there were taken into account also 15% addition for heavy conditions, 25% seniority addition, 25% night addition, 100% festive, 15% dangerous conditions.