

### Appendix 3 - GLOSSARY

The following tables provide definitions and references to the calculation methods/methodologies for the "items" (income statement items and technical data) listed in the relevant templates in Appendix 3, with a focus on the contents that directly correspond to or align with the " LPT bus services overview" in the TPL Monitoring Centre database.

To allow easier identification, the descriptions of the "items" that do not have a direct correspondence in the a.m. overview are highlighted in blue.

INCOME STATEMENT		
Item Id.	Item	Definition/calculation method/methodology
1.1	<b>Traffic revenue</b>	Amounts as of the final balance, expressed in € excluding VAT, of revenue from ticket sale during the year.
1.1.1	<i>revenue from ticket sale</i>	Detail separately:
1.1.2	<i>revenue from season ticket sale</i>	– <i>revenue from the ticket sale</i> = single and/or time-based tickets, daily, multi-day, multiple tickets (carnets, for occasional use, etc.);
1.1.3	<i>revenue from integrated ticket sale</i>	– <i>revenue from rail pass sale</i> = weekly, monthly, annual travel passes;
1.1.4	<i>Compensation for fare reductions/exemptions</i>	– <i>revenue from the sale of integrated tickets</i> = revenue derived from the allocation to the company of part of the income derived from the sale and use of fare integration tickets in services operated by that company; the allocated amount is derived from the economic distribution to companies, and in case to authorities, carried out by the Administrator of the fare integration system;
1.1.5	<i>other</i>	– <i>compensations for fare reductions/exemptions</i> = any compensations for fare reductions granted to specific user categories (included in the final consideration) provided by authorities or other entities, such as compensations for lower revenues from the ticket sale for the various types mentioned, at discounted rates; – <i>other</i> = revenue from the imposition of administrative fines, proceeds from the sale of parking tickets sold in combination with travel passes and related to the LPT service at interchange points. Revenue from rental and advertising, positive financial effects generated within the network of services referred to in the PSC, proceeds from the ticket sale from other companies used for the contractual services, compensations for fare reductions and exemptions for contractual services by a NON-public entity are excluded; <i>these items should be included under: "Other commercial activities included in the Public Service Contract."</i>
1.2	<b>Compensation due</b>	Total amount actually collected for the service provided during the year (final amounts expressed in € excluding VAT). Detail separately: the part of the compensation related to the transport service and that related to the management of infrastructure ( <i>infra</i> )

		In the case of a single compensation (not differentiated for the two activities), report the corresponding allocation from the separate accounting of the financial statement, providing a detailed description of the items and quantities. <i>If the Public Service Contract includes fare reductions/exemptions in the Contract Compensation, this amount must be separated and reported under "Revenue from traffic" (above).</i>
1.2.1	<i>compensation for service transport</i>	Amount related to the compensation for the transport service
1.2.2	<i>for infrastructure management</i>	Amount included in the final compensation related to the management of the infrastructure on which the transport service is operated through a fixed system (trolleybus, tram, underground, funicular, and cable car).
...	...	...
1.3	<b>Non-repayable revenue from other public sources</b>	
1.3.1	<i>for collective agreement contributions, sick pay, etc.</i>	Amount of the contribution for integration into the national collective labour agreement (CCNL) subject to SEPARATE contribution, with respect to the final compensation and to the compensation for infrastructure management. Final compensation to be entered if the contribution for the integration into the CCNL for companies providing services under the contract, applicable to the operating year, has been subject to separate contribution from the compensation: therefore, this amount is NOT included in the compensation.
...	...	...
2.1	<b>Costs of raw materials, consumables and assets</b>	
2.1.1	<i>fuel</i>	<i>Amount gross of any excise duty refunds</i>
...	...	...
2.2	<b>Costs for third-party services</b>	
2.2.1	<i>for access charges and use of infrastructure</i>	Amount of the final cost for transit tolls or charge for access and use of the infrastructure, or for the presence and occupation of the infrastructure by the vehicles used for the transport service. The amount is paid to the authority or entity responsible for the management of the infrastructure or the owner of the infrastructure. The infrastructure referred to here pertains to the fixed transport system or to the sole road infrastructure (road pricing, motorway Limited Traffic Zone, etc.) on which vehicle operations for the contracted service are carried out. The amount for the cost of any rental of depots, warehouses, workshops, as they do not constitute transit points for the vehicle operations in the service, should not be included in the requested data. The amount to be reported in the field is fully included in the total final

		compensation if the awarding authority covers the full payment of the aforementioned toll or charge.
...	...	...
2.2.5	<i>for utilities (water/sewage, electricity, telephone...)</i>	Do not include the electricity consumption for traction energy, already reported in section 2.1.2.
...	...	...
2.4	<b>Cost of staff</b>	<p>Cost, including salary and charges, of staff assigned to the specific activity, identified by specifying:</p> <ul style="list-style-type: none"> <li>– the method of estimating the weighted average staffing levels based on actual daily or even hourly use, both overall and for the specific role, with detail breakdown, calculated in the final settlement for the year, and the corresponding cost in € including salary and charges (full-time equivalent or FTE);</li> <li>– in detail, the method for estimating the weighted average units for temporary workers, calculating the weighted average based on the actual working days in the year, and the corresponding cost in €, including salary and charges (full-time equivalent or FTE).</li> </ul> <p>The company must provide any additional cost details in line with the data reported in the company's income statement.</p>
2.4.2	<i>staff in charge of ticket sale and inspection</i>	
2.4.3	<i>maintenance staff (including cleaning)</i>	
2.4.4	<i>other staff (administration, information systems...)</i>	
...	...	...
4.1	<b>Depreciation for self-financed assets</b>	Regardless of the method used for the accounting in the financial statements, depreciation must be calculated by applying the depreciation rates used by each LPT company concerned, to the book value of the fixed assets, net of public contributions (Please note that, similarly, the "Fixed Assets" referred to in the Balance Sheet, regardless of the method used for accounting, must be reported net of public contributions).

TECHNICAL DATA OF LPT SERVICES			
Item Id.	Item	Unit of measurement	Definition/Calculation method-methodology
1	<b>General data</b>	---	In the case of an "aggregated" CC, (each company must) provide information related to the LPT services under its direct responsibility (e.g., operated services).
...	...	...	...
1.2	Extension of the service network (road, rail, waterway)	km	Sum of the route lengths of the different lines as per the PSC. A "line" refers to the scheduled traffic route as part of the service offered.

			A "line" refers to the scheduled traffic route within the offered service programme.
...	...	...	...
1.4	Depots (including warehouses)	no.	In the case of an "aggregated" CC, provide the number of depots used for LPT services under your direct responsibility.
1.5	Total area of depots	sqm	In the case of an "aggregated" CC, provide the area of depots used for LPT services under your direct responsibility.
1.6	Infrastructure for EV charging	no.	In the case of an "aggregated" CC, provide the number of infrastructure used for LPT services under your direct responsibility.
<b>2</b>	<b>Rolling stock</b>	---	In the case of an "aggregated" CC, provide the information related to the LPT services under your direct responsibility (e.g., vehicles used in the period of reference by each company).
2.1	Diesel bus diesel	no.	Number of vehicles actually used for the PSC, including those for technical reserves. Emergency vehicles or vehicles used for maintenance work, which are not suitable for passenger transport, should not be counted.
2.1.1	Average age of diesel bus	years	Average age of vehicles actually used for the PSC, calculated to two decimal places from the year each vehicle was first put into service, with reference to the relevant operating year. Any vehicle revamping should not be considered.
2.2	Natural gas bus (LNG/CNG)	no.	<i>see above</i>
2.2.1	Average age of natural gas bus	years	<i>see above</i>
2.3	Electric bus (HEV/BEV)	no.	<i>see above</i>
2.3.1	Average age of electric bus	years	<i>see above</i>
2.4	Alternatively fuelled bus (trolleybus, hydrogen fuel cell, other)	no.	<i>see above</i>
2.4.1	Average age of alternatively fuelled bus	years	<i>see above</i>
2.5	Tram	no.	<i>see above</i>
2.5.1	Average age of tram vehicles	years	<i>see above</i>
2.6	Underground	no.	<i>see above</i>
2.6.1	Average age of underground vehicles	years	<i>see above</i>
2.7	Other	no.	<i>see above</i>

2.7.1	Average age of other	years	<i>see above</i>
2.8	Available seats		Sum of available seats for each vehicle in service, including seatings, wheelchair spaces for disabled passengers, and standing positions. The determination of capacity is specified: <ul style="list-style-type: none"> <li>- in the PSC (so-called "contractual offer"),</li> <li>- or in the type approval document (vehicle registration certificate or other),</li> <li>- or in different offer standards (expressed in pax-sqm).</li> </ul>
	- <i>seatings</i>		total number of available seating positions on each vehicle in service (as mentioned above), excluding jump seats and tip-up seats.
<b>3</b>	<b>Characteristics of service</b>		In the case of an "aggregated IA", provide the information related to the LPT services under your direct responsibility (e.g., passengers transported during the services operated by each company).
3.1	Total staff	no.	Total number of employees by position, engaged in transport services and infrastructure management (expressed in full-time equivalent or FTE). Do not include staff classified as executives and corporate leadership.
	<i>drivers and staff for rolling stock movement</i>	no.	
	<i>maintenance staff</i>	no.	
	<i>other</i>	no.	
3.2	Passengers transported	nr.	Total number of passengers transported across all services provided under the contract, including all types of services and modes of transport: "1 passenger" = "1 user per journey." In the "explanatory report" (Measure 12 (9)), provide the methodology applied for data reporting (e.g. estimate based on travel pass, periodic monitoring, direct measurement), specifying, in particular, whether the data is "certified" by an automated/computerised reporting system (e.g. automated passenger counting system, electronic ticketing).
3.3	Scheduled service production	vehicle*km	Sum of the distances travelled by the vehicles used in each scheduled/operated journey within the scope of the PSC (for each type of vehicle involved). In the "explanatory report" (Measure 12 (9)), provide the methodology applied for data reporting, specifying, in particular, whether the data is "certified" by an automated/computerised reporting system (e.g. Automated Vehicle Monitoring /Location).
3.4	Actual service production	vehicle*km	

			In the case of "Other fixed installations," specify the unit of measurement used, if other than the one proposed (e.g. journeys*h).
3.5	Total actual passenger-km	pax*km	Sum of the products of the number of passengers transported and the corresponding distances travelled. In the "explanatory report" (Measure 12 (9)), provide the methodology adopted for data reporting, ensuring consistency with the calculation of "passengers transported" (as above) and with the methods used to record the distances travelled (e.g. travel pass validation data, passenger count for each boarding/alighting per stop, and respective inter-distances). In the case of "Other fixed installations," specify the unit of measurement used, if other than the one proposed (e.g. pax*h).
3.6	Total actual seats-km	seats*km	Sum of the products of the "available seats" per vehicle type (as above) and the length of each journey performed. In the case of "Other fixed installations," specify the unit of measurement used, if other than the one proposed (e.g. seats*h).
3.7	Operating hours	h	Total public service (commercial service), to be expressed in hours and minutes, calculated based on the published timetable, equal to the sum of the duration of each individual journey multiplied by the number of days the journey is repeated. The total commercial service includes stop times and excludes dwelling times at the start and end points or at the final stop. In the case of a service operated with the presence of drivers, the value corresponds to the total driver hours worked, excluding ancillary time, breaks, and stop times at the end of the journey or at the final stop. The hours and minutes of commercial service include stop times.
3.8	(Actual) commercial speed	km/h (vehicle*km (actual)/ Service h)	Commercial speed actually achieved by the vehicles in operation, including any time deviations from the scheduled timetable. where: <ul style="list-style-type: none"> <li>- vehicle-km (actual) = actual service performed (net of transfers/adjustments).</li> <li>- service h = Actual duration of the journeys completed (as below).</li> </ul>

			(cf. Appendix 7 to ART decision no. 154/2019)
...	...	...	...
3.10	Total travel passes sold	no.	Sum of the travel passes sold directly by the company during the year, broken down by main type and characteristics (including any fare extensions).
	<i>single and daily tickets</i>	no.	
	<i>weekly and monthly season tickets</i>	no.	
	<i>annual season tickets</i>	no.	
	<i>Integrated travel passes</i>	no.	
3.11	Fuel consumption	TEP	To be understood as referring to automotive traction (fuel supply for LPT vehicles) and calculated based on the equivalences established by the MISE circular letter of 18/12/2014: - Diesel 1 tonne = 1.017 TOE - LPG 1 tonne = 1.099 TOE - Petrol 1 tonne = 0.88 TOE - Methane 1,000 Nm <sup>3</sup> = 0.82 TOE
3.12	Power consumption	kWh	To be understood as referring to automotive traction ("direct" power supply for electric vehicles such as buses, trolleybuses, trams, etc.).
3.13	Punctuality	% (no. on-time journeys/no. actual journeys)	In the "explanatory report" (Measure 12 (9)), define the method for assessing "punctuality", in line with the PSC, taking into account the type of service and the technologies available. For example, journeys may be considered "on time" if they arrive within a specified threshold (e.g. 5 minutes) at the end station and/or intermediate stations (major sections), or if they maintain the time gap with subsequent journeys within certain thresholds. (cf. Appendix 7 of ART decision no. 154/2019)
3.14	Regularity	% (no. actual journeys/no. scheduled journeys)	Ratio of the number of journeys actually carried out (including any incomplete/partial journeys) to the number of scheduled journeys. (cf. Appendix 7 of ART decision no. 154/2019)