

Draft Costing Manual 2020

20 August 2020

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 QueenslandRail



Table of Contents

Part 1 — Purpose of the Costing Manual	1
1.1 — Background	1
1.2 — Legislative context	1
1.3 — Purpose	1
Part 2 — Scope and administration of costing manual	1
2.1 — Scope of Costing Manual	1
2.2 — Duration of the Costing Manual	1
2.3 — Review of Costing Manual	2
Part 3 — Costing Framework	1
3.1 — Organisational structure	1
3.2 — Costing Principles	2
3.3 — Internal Costing Accounts	3
3.4 — Revenue Netting Off	5
Part 4 — Separation of below rail assets, costs, revenue and investments	6
4.1 — Introduction	6
4.2 — Separation of below rail assets	6
4.2.1 — Classification of Assets	6
4.2.2 — Fixed Assets	7
4.2.3 — Intangible Assets	12
4.2.4 — Other Assets	12
4.3 — Separation of below rail expenses	12
4.3.1 — Train Running Costs	14
4.3.2 — Train Operations Management	14
4.3.3 — Corridor/Regional Costs — Infrastructure	17
4.3.4 — Business Management	19
4.3.5 — Other Items	21
4.3.6 — Expenses not reported in financial statements	23
4.3.7 — Depreciation and Amortisation	23

4.3.8 — Corporate Overhead	23
4.4 — Separation of Below Rail Revenue	23
Table 4.3: Allocation of Queensland Rail revenue to Below Rail Services	24
4.4.1 — External Sales Revenue	24
4.4.2 — Other Revenue	24
4.5 — Separation of Below Rail Investments	26
4.5.1 — Information Source	26
4.5.2 — General Methodology for Classification	27
4.5.3 — Other Investments (non fixed assets)	27
Part 5 — Hierarchy of Below Rail Assets, Costs Revenues and Investments	28
5.1 — Introduction	28
5.2 — Classification of Below Rail Assets to Geographic Regions	30
5.2.1 — Fixed Assets	31
5.2.2 — Assets Under Construction	32
5.2.3 — Other Assets	32
5.3 — Classification of Below Rail Expenses to Geographic Regions	32
5.3.1 — Corridor Specific	33
5.3.2 — Region Specific	33
5.3.3 — Network Wide Costs	35
5.3.4 — Depreciation and Amortisation	29
5.4 — Classification of Below Rail Revenue to Regions	36
5.4.1 — Sales Revenue	29
5.4.2 — Other Revenue	36
5.4.3 — Network Wide Revenue	36
5.5 — Classification of Below Rail Investments to Regions	36
Part 6 — Financial Statements	38
6.1 — Format of Financial Statements	38
6.2 — Minor Changes to the Format	38
6.3 — Notes to the Financial Statements	38
Part 7 — Definitions	39
Schedule A — Description of regions	42

Schedule B—Pro Forma Financial Statements	43
Statement of Earnings Before Interest and Tax	43
Statement of Assets	44
Statement of Investments	45
Schedule C—Standard Allocations	46
Schedule D—Queensland Rail Organisational Structure	49
Part 1 Purpose and scope of the Costing Manual	1
1.1 Background	1
1.2 Legislative context	1
1.3 Purpose	1
1.4 Scope of Costing Manual	1
1.5 Duration of the Costing Manual	1
1.6 Review of Costing Manual	2
Part 2 Costing Framework	1
2.1 Organisational structure	1
2.2 Costing Principles	2
2.3 Internal Costing Accounts	3
2.4 Revenue Netting Off	5
Part 3 Separation of below rail assets, costs, revenue and investments	6
3.2 Separation of Below Rail assets	6
3.2.1 Classification of Assets	6
3.2.2 Fixed Assets	7
3.2.3 Intangible Assets	12
3.2.4 Other Assets	12
3.3 Separation of Below Rail expenses	12
3.3.1 Train Running Costs	14
3.3.2 Train Operations Management	14
3.3.3 Infrastructure Maintenance	16
3.3.4 Business Management	21
3.3.5 Other Items	21
3.3.6 Depreciation and Amortisation	22
3.3.7 Corporate Overheads	23

3.3.8	Expenses not reported in Financial Statements	23
3.4	Separation of Below Rail Revenue	24
3.4.1	External Sales Revenue	24
3.4.2	Other Revenue	25
3.4.3	Internal Revenue	26
3.5	Separation of Below Rail Investments	26
3.5.1	Information Source	26
3.5.2	General Methodology for Classification	27
3.5.3	Other Investments (non fixed assets)	27
Part 4	Financial Statements	29
4.1	Format of Financial Statements	29
4.2	Minor Changes to the Format	38
4.3	Notes to the Financial Statements	38
Part 5	Definitions	39
Schedule A	Description of Geographic Regions	42
Schedule B	Pro Forma Financial Statements	43
	Statement of Earnings Before Interest and Tax	43
	Statement of Assets	44
	Statement of Investments	45
Schedule C	Standard Allocators	46
Schedule D	Queensland Rail Organisational Structure	49

Part 1 Purpose and scope of the Costing Manual

1.1 Background

- (a) Queensland Rail Limited [ABN 71 132 181 090] (Queensland Rail) has an Undertaking that provides the framework for negotiations with access seekers for Access to Rail Infrastructure for the purpose of operating Train Services.
- (b) The intent of the Undertaking is ~~inter alia~~ to ensure that Access negotiations are conducted expeditiously ~~and~~ on a commercial basis ~~and in a competitively neutral environment~~. The Undertaking seeks to ensure that there will be no cross subsidy between individual Train Services or between combinations of Train Services. It also outlines pricing principles to be employed in determining applicable Access Charges.
- (c) Queensland Rail is an integrated railway provider, in that it provides both Below Rail Services as a Railway ~~Infrastructure~~ Manager and passenger Above Rail Services as a Railway Operator. Queensland Rail Limited's Constitution precludes it from providing ~~freight~~ Above Rail ~~Services~~ ~~freight services~~.
- ~~(d)~~ ~~Under the Queensland Competition Authority Act 1997 (QCA Act)~~ Queensland Rail is ~~obligated, under the Act, required~~ to keep accounting records for the declared service (ie. the provision of Below Rail ~~infrastructure services~~ ~~Services~~) separate from its accounting records for ~~its~~ other operations.
- ~~(d)~~ ~~(e)~~ Consistent with this obligation, the Undertaking ~~contains a requirement for~~ ~~requires~~ the production of separate Financial Statements for ~~the~~ Below Rail Services provided by Queensland Rail. These Financial Statements will take the form of a statement of assets, a statement of earnings before interest and tax and a statement of investments.
- ~~(e)~~ ~~Under the Act the QCA may prepare a Costing Manual or ask Queensland Rail to do so. The QCA has exercised its powers under the Act and requested Queensland Rail to prepare and submit a Costing Manual (referred to as the "Manual") to satisfy the accounting responsibilities under the Act and financial reporting obligations contained in the Undertaking.~~

1.2 Legislative context

- ~~(a)~~ This Manual has been prepared in accordance with the requirements of Section 159 of the QCA Act.

1.3 Purpose

- ~~(a)~~ ~~The principal purpose of the~~ This Manual ~~is to provide a~~ ~~provides the~~ framework for the Identification, Attribution and Allocation of assets, costs, revenues and investments relating to ~~Queensland based~~ ~~the~~ Below Rail Services provided by Queensland Rail and the development of Financial Statements required in accordance with the Undertaking.
- ~~(b)~~ This Manual also acts as a means of informing the audit and review processes required by the QCA.
- ~~(c)~~ The Financial Statements prepared using this Manual assist in providing for the information needs of the QCA and of access seekers who may seek to negotiate Access.

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Part 2 — Scope and administration of costing manual

1.4 2.1 — Scope of Costing Manual

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(a) This Manual is required to set out:

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(i) The process for identifying, from Queensland Rail's audited ~~general purpose financial statements~~General Purpose Financial Statements (GPFS) and other accounting records, the cost base for Below Rail Services provided by Queensland Rail — separate from other services provided by Queensland Rail.

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(ii) Within the cost base for Below Rail Services provided by Queensland Rail, the process for identifying: assets, costs, revenue and investments attributable to specified Geographic Regions and allocation of Network Wide assets, costs, revenue and investments not attributable to any specified Geographic Region.

~~a. — Assets and costs attributable to specified Corridors;~~

~~b. — Assets, costs, revenue and investments not attributable to specified Corridors but attributable to specified Geographic Regions; and~~

~~c. — Assets, costs, revenue and investments not attributable to specified Corridors or any specified Geographic Region; and~~

(iii) The format of the Financial Statements.

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~~(b) — Section 5.3.1 of the Undertaking requires Queensland Rail to "...publicly release Financial Statements in relation to the preceding year...in accordance with the processes outline in the Costing Manual and consistent with the format specified in the Costing Manual".~~

~~(b) — Accordingly, this This Manual is required to set sets out the process for identifying assets, costs, revenues and investments for Below Rail Services provided by Queensland Rail attributable to Corridors, Geographic Regions and Network Wide.~~

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~~(c) — Further, to report Below Rail Services provided by Queensland Rail assets, costs, revenues, and investments for the West Moreton Region, Mount Isa Region and North Coast Region separately, it is necessary for the The Manual to set sets out the methodology for allocating Network Wide assets, costs, revenues and investments to Geographic Regions including the West Moreton Region System, Mount Isa Region Line and North Coast Region.~~

~~(d)(c) — For the purposes of the preparation of the Financial Statements, passenger stations, platforms and associated facilities are to be treated Line as Above Rail required by the Undertaking.~~

1.5 2.2 — Duration of the Costing Manual

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(a) The Manual will take effect on the date it is approved by the QCA (the Commencing Date).

(b) The Manual will apply to the annual Financial Statements prepared for each financial year commencing from the financial year in which the Manual is approved, and will expire on 30 June ~~2020~~ 2025, subject to paragraph (d).

(c) If, at any time during the term of the Manual, the QCA ceases to be the regulator of Queensland Rail's ~~below rail~~ Below Rail services, Queensland Rail may withdraw the Manual.

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- (d) If, at any time during the term of the Manual, Queensland Rail does not have an approved Undertaking, Queensland Rail may elect not to publish the annual Financial Statements in accordance with section 5.3.1 of the Undertaking and Part 6 of the Manual.
- (e) Apart from the circumstances ~~Identified~~ identified in ~~Paragraph~~ paragraph (d), Queensland Rail may withdraw the Manual at any time, provided it has received written agreement to such withdrawal by the QCA.

2.31.6 Review of Costing Manual

- (a) If, at any time during the term of the Manual, Queensland Rail is of the view that changes to the Manual are desirable, Queensland Rail may submit amendments to the QCA including changes to the Standard Allocators specified in Schedule C.
- (b) Where amendments to the Manual are submitted to the QCA, the QCA must consider the amendments to the Manual, and approve, or not approve them. If the QCA does not approve the amendments to the Manual, the previously approved Manual will continue to apply.
- ~~(e)~~ If the QCA ~~does approve~~ approves the amendments, the amended Manual will apply from:
 - ~~(i)~~ either the date of the QCA's approval; or
 - ~~(ii)~~ (c) a another date as approved by the QCA.
- (d) The QCA may, from time to time, revise the Manual as set out in section 159 of the QCA Act.

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Part 32 Costing Framework

32.1 Organisational structure

(a) Queensland Rail has established its Rail's organisational structure to separate the management of infrastructure from has two distinct operating businesses focused on the provision of services for Regional Queensland and South East Queensland. The two operating businesses are supported by a Corporate Centre which provides the operation strategic direction and technical expertise for the businesses and leads the development of Passenger Train Services. key capabilities across Queensland Rail.

(a)(b) Schedule D of this Manual shows an Queensland Rail's organisation chart for Queensland Rail. Queensland Rail has three organisation units responsible for providing primary structure. The two key operating business functions, i.e. accountabilities are:

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(i) Executive General Manager Network (Network), Head of Regional who is responsible for:

a. Above Rail Travel and Tourism services

(i)b. Below Rail infrastructure and Train Control Services other than Mayne Control Centre, outside SEQ including maintenance and construction

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(ii) Chief Operating Officer Operations (Operations), responsible for the provision of Passenger train service delivery, rollingstock engineering and maintenance, South East Queensland (SEQ) and Far North Queensland operations, Travel Network operations, operations facilities and program coordination and Train Control Services at Mayne Control Centre

(iii) Executive General Manager Projects (Project Delivery), responsible for the operational, commercial and strategic management and performance of Queensland Rail's project delivery and managing Transport Service Contracts.

c. Regional train control and train operations management

d. Regional project delivery (excluding major projects)

e. Below Rail customer interface including business development

f. Supporting services including regional specific finance, safety and HR services.

(ii) Head of South East Queensland who is responsible for:

a. Above Rail Citytrain services

b. Below Rail Services for SEQ including maintenance and construction

c. Train control and train operations management

d. SEQ project delivery (excluding major projects such as Cross River Rail)

e. Supporting services including SEQ specific finance, safety and HR services.

All other organisation units Groups shown on Schedule D are form part of the Corporate Centre and either corporate overhead or corporate service units.

(b)(iii) Apart from as set out in paragraphs (c) to (e) below, Network services that support the two operational businesses. The Group Executive Major Projects Integration is responsible for the provision of Below Rail Services delivery of specific major projects including integration with projects delivered by third parties.

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(c) Network is responsible for the The provision or procurement of appropriate levels of maintenance and investment in stations and platforms. These items are in the Regional and SEQ businesses is to be treated as Above Rail services and is not included in Below Rail Services provided by Queensland Rail.

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~~(d) The Chief Financial Officer and Executive General Manager Commercial and Strategy is responsible for Below Rail customer interface and other corporate enabling units.~~

~~(e) In addition, Operations performs certain Below Rail Services as follows:~~

~~(i) Train control from the Mayne Control Centre; and~~

~~(ii) Field incident management in south-east Queensland.~~

~~(d)~~ The principles of cost Identification, Attribution and Allocation recognise that Queensland Rail's organisational structure may change over time. ~~Therefore, the~~The Identification, Attribution and Allocation of assets, costs, revenues and investments are based on functions regardless of the area within Queensland Rail that provides them.

~~(f)~~~~(e)~~ The principles in the Manual have been developed on this basis, however at any point in time costing information will be drawn from responsibility-based accounts reflecting Queensland Rail's current organisational structure.

32.2 Costing Principles

~~(a)~~ All costs, revenues, asset and investments must be Identified, Attributed or Allocated as Below Rail Services, Above Rail Services or Other Services.

~~(b)~~ The fundamental principle underlying Queensland Rail's approach to costing is that, wherever possible, assets, costs, revenues and investments are directly Identified or Attributed to a function, and functions are directly Identified or Attributed as a Below Rail Service, Above Rail Service or Other Service provided by Queensland Rail.

~~(a)~~~~(c)~~ Assets, costs, revenues and investments are only Allocated to a function/service where it is not possible or practical to disaggregate those costs and assets in a manner that allows for them to be directly Identified or Attributed to a function/service. This principle avoids the application of general rules of Allocation applying to all circumstances.

~~(b)~~~~(d)~~ The general approach described in the Manual is based on the following:

- (i) Where costs are directly incurred, or assets directly used, in the performance of Below Rail Services, those costs and assets are directly Identified as Below Rail Costs;
- (ii) Where costs are incurred, or assets are used, in common for the provision of Below Rail, Above Rail and/or Other Services, and where there is a causal relationship between the resources used for Below Rail, Above Rail or Other Services, these costs are Attributed on a reasonable basis of cost causality; and
- (iii) Where assets, costs, revenues and investments are used jointly for the provision of Below Rail, Above Rail and/or Other Services, and where there is no direct causal relationship between the resources used for Below Rail, Above Rail or Other Services, these costs are Allocated on a reasonable basis.

~~(e)~~~~(e)~~ In order to achieve the requirements under the Act ~~whilst~~while operating within the fundamental principle ~~Identified~~identified in ~~Paragraph~~paragraph (a), Queensland Rail applies this costing methodology so that:

- (i) All assets, costs, revenues and investments must be Identified, Attributed or Allocated as Below Rail, Above Rail or Other Services;

(ii) Within each of these overarching categories, allocation of costs and assets is minimised. ~~Rather, costs~~ Costs, revenue and assets not Identified directly to ~~a~~ Geographic ~~Regions~~ Region are Identified to the functions and ~~hence~~, the type of activity for which they are incurred. For example, costs incurred in providing regional train control services are Identified ~~as relating and then Allocated~~ to the Geographic Region across which ~~these~~ the train control services are provided—~~they are not Allocated to the provision of the individual Corridors within that Geographic Region. Any Allocation of Below Rail Costs to be more detailed geographic level is essentially arbitrary in nature.~~

~~(d)~~(f) In Identifying, Attributing and Allocating assets, costs, revenue and investments, rigid application of the methodologies in the Manual is not necessary for immaterial amounts.

~~(e)~~(g) The Manual establishes a methodology for the Identification, Attribution and Allocation of costs based on the accounting information available and methodologies applicable at the time of its development. Where, in the future, costs or assets are Identified for which the Identification, Attribution or Allocation methodology has not been explicitly defined within this Manual, Queensland Rail will, as far as reasonably possible, Identify, Attribute or Allocate these costs and assets in a manner consistent with the methodology and principles defined within the Manual.

~~(f)~~(h) In certain circumstances this Manual adopts Standard Allocators, ~~including for the allocation of West Moreton Region's, Mount Isa Region's and North Coast Region's respective share of assets, costs, revenues and investments Identified as attributable to the network as a whole.~~ These Standard Allocators are specified in Schedule C together with a reference to the relevant clauses.

~~(i)~~ In some situations there is no information available on Below Rail usage of the asset or function (eg. functions such as administration buildings or corporate overheads). In these circumstances, it is appropriate to use Standard Allocator "A" (see Schedule C) for allocating a share of the asset or function to Below Rail Services.

~~(g)~~(i) Calculations and adjustments used to Identify, Attribute or Allocate costs must not result in any item being counted more than once.

~~(k)~~ 3

2.3 Internal Costing Accounts

- (a) Queensland Rail produces internal Costing Accounts on a regular ~~basis. They interpret Queensland Rail's financial accounts~~ to provide ~~detailed~~ information on the costs of ~~providing~~ various business activities. ~~The information in the Costing Accounts reconcile to Queensland Rail's audited GPFS which are publicly available.~~
- (b) The Costing Accounts associate assets, costs and revenue to functional activities, ~~and from this, This information is also used to~~ separate assets, costs and revenue into Below Rail, Above Rail or Other Services. ~~The with the~~ resulting information ~~forms~~ forming the basis for the Financial Statements.
- (c) For financial accounting purposes all transactions are booked to an appropriate account code. The account code is constructed to allow Identification of:
- (i) the nature of the activity requiring the transaction;
 - (ii) the element of activity (eg labour, materials); ~~and~~
 - (iii) the responsible cost centre and manager.
- (d) This financial account coding is designed ~~primarily around to meet~~ the requirements for ~~construction of~~ Queensland Rail's general ledger and the objectives of responsibility management. ~~The network nature of a railway operation, where assets and activities serve more than one business or~~

~~geographic sector, prevents responsibility-based accounting from providing direct Identification of all costs and assets to functions and, hence, to Below Rail, Above Rail or Other Services. However, the~~ This financial account coding and underlying information is collected ~~and arranged such so~~ that ~~is~~ it is suitable for functional cost analysis ~~through the Queensland Rail's Costing Accounts process.~~

- (e) The functional cost analysis process ~~re-presents~~represents the financial accounts to reflect the functional activities that give rise to the costs and assets, using physical resource and empirical measures to Attribute and Allocate those costs and assets that cannot be directly Identified to a function.
- (f) Queensland Rail's Costing Accounts ~~involve~~requires some reclassification of costs and assets in order to ensure that functional costs are accurately Identified ~~for the purpose of the Below Rail Financial Statements.~~
- (g) Internal cost transfers recorded in the accounts of Queensland Rail shall, where applicable, be added to the costs, revenues and investments of ~~the~~ Below Rail Services, with the following exceptions:
 - (i) Any internal lease/capital charge associated with Queensland Rail assets is to be excluded;
 - (ii) Internal charges or transfers calculated using a methodology that is inconsistent with ~~this~~the Manual are to be excluded and replaced with amounts calculated in accordance with ~~this~~the Manual;
 - (iii) Internal Access charges not included in the internal transfers are to be added as Below Rail Revenue and added to the cost base of Above Rail Services for the purposes of preparing the Financial Statements;
 - (iv) Internal Telecommunications backbone charges not included in the internal transfers are to be added as Below Rail Revenue and added to the cost base of Queensland Rail for the ~~purposes~~purpose of preparing the Financial Statements. ~~Notwithstanding (i) above, internal telecommunications backbone charges may include a return on assets charge when charged to Above Rail Services;~~
 - (v) If internal transfers do not include an Allocation for corporate service or corporate overhead costs, an Allocation is to be added to the ~~cost~~case base of Queensland Rail for the ~~purposes~~purpose of preparing the Financial Statements.
- (h) For maintenance of Rail Infrastructure, a standard costing system using work orders underlies and balances to the general ledger. The work order system allows for the Identification of costing information at an activity level, which then permits a functional analysis of such costs. Work orders typically incorporate a description of the nature of the activity undertaken and the asset (assets are linked to location), eg ~~Corridor~~track section code, station code, etc;
- (i) For activities other than maintenance of Rail Infrastructure, information is drawn from the account code (primarily the responsible cost centre and manager) and supporting information, such as supporting transaction explanations ~~and traffic statistics, in order~~ to undertake a functional analysis of these costs. Where supporting information does not provide sufficiently detailed information regarding the functions undertaken at a particular location, Queensland Rail may undertake surveys in order to gain such detailed information.
- (j) The assets, costs and revenue associated with each function are then separated into Below Rail, Above Rail or Other Services in accordance with the process set out in Part 4 of the Manual.
- (k) Compilation of the internal costing accounts must be fair and reasonable and reflect relevant underlying activity.

32.4 Revenue Netting Off

- (a) The internal Costing Accounts adopts the practice of netting off certain non-sales revenue against ~~like~~ expense items to obtain more reliable results for costing core Queensland Rail businesses.
- (b) Sales Revenue ~~as~~ reported in Queensland Rail's audited ~~general purpose financial statements~~ GPFS is to be treated as revenue in Queensland Rail's Costing Accounts.
- (c) Other Revenue reported in Queensland Rail's audited ~~general purpose financial statements~~ GPFS is to be analysed by cost centre, account and (if necessary) transaction type and treated for Queensland Rail's Costing Accounts purposes as either:
- (i) Revenue ~~if that~~ is in the nature of sales revenue; or
 - (ii) Offset against costs in the following instances:
 - ~~a.i.~~ Gain on sale ~~of assets, offsets~~ (which are to be offset against loss on disposal);
 - ~~b.ii.~~ Government grants for apprentice and trainee training;
 - ~~c.iii.~~ Diesel fuel excise credits received;
 - ~~d.iv.~~ Revenue from the sale of scrap material; and
 - ~~e.v.~~ Where an Allocation for corporate overhead is ~~to be~~ added to the Below Rail cost base for the purposes of preparing the ~~Financial Statements~~ GPFS, all non-sales revenue of corporate overhead areas and corporate service areas.

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Part 43 Separation of below rail assets, costs, revenue and investments

4.1 Introduction

- (a) Section 5.3.1 of the Undertaking requires Queensland Rail to "...publicly release Financial Statements in relation to the preceding Year...in accordance with the processes outline in the Costing Manual and consistent with the format specified in the Costing Manual."
- (b) ~~This Manual sets out the process for Identifying Below Rail assets, revenue and investments as well as costs, separately from other services provided by Queensland Rail.~~

~~In some situations, (for example, joint assets and functions such as administration buildings, corporate provisions and corporate projects), there is no information available on Below Rail usage of the asset or function.~~

3.2 Separation of Below Rail assets

- (c)(a) ~~3 In these circumstances, it is appropriate to use Standard Allocator "A" (see Schedule C) for allocating a share of the asset or function to Below Rail Services.~~

4.2 Separation of below rail assets

4.2.1 Classification of Assets

- (a) Assets shall be classified as Below Rail, Above Rail or Other Services by determining the function for which the assets are required. In some instances, Attribution or Allocation of assets may be required in order to align with the Identified functions. Queensland Rail's major asset categories are shown in Table 43.1.
- (b) Where assets are identified as Below Rail, they are to be classified to Geographic Regions or Network Wide by determining the function for which the assets are required. In some instances, Attribution of assets may be required to align with the Identified geographical categories.

Table 43.1 Queensland Rail Asset Categories

	Below Rail Services	Above Rail Services	Other Service	Joint
Fixed Assets				
Land	Identified	Identified	Identified	
Buildings	Identified/ attributed	Identified/ attributed		Allocated
Rollingstock	Identified	Identified		
Plant and equipment				
• Infrastructure equipment	Identified	Identified	Identified	Allocated
• Other plant & equipment	Identified	Identified	Identified	Allocated
Motor vehicles	Identified	Identified	Identified	Allocated
Computers & miscellaneous	Identified	Identified	Identified	Allocated
Trackwork & civil works	Identified	Identified		
Signals				
• Control systems	Identified	Identified		
• Field signals	Identified	Identified		
Traction Power Equipment				
• Distribution equipment	Identified	Identified		
• Supply equipment	Identified	Identified		
Telecommunications				

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	Below Rail Services	Above Rail Services	Other Service	Joint
<ul style="list-style-type: none"> Backbone network Customer premises equipment 	Identified	Identified		Allocated
Facilities	Identified / attributed Attributed	Identified / attributed Attributed		Allocated
Assets under construction	Identified	Identified		Allocated
Other Assets				
Intangible Assets	Identified	Identified	Identified	Allocated
Receivables	Identified	Identified	Identified	Allocated
Inventories	Identified	Identified	Identified	Allocated
Prepayments	Identified	Identified	Identified	Allocated
Investments			Identified	
Cash, deferred income tax assets, deferred leases			Identified	

43.2.2 Fixed Assets

- (a) Details of fixed assets are recorded on Queensland Rail’s fixed asset register, including each asset’s cost centre, class, description and physical location. The location of assets as recorded on the fixed asset register is to be the primary means of identifying assets to Corridors or Geographic Regions.
- (b) Separation of the fixed assets into Below Rail, Above Rail or Other Services provided by Queensland Rail shall be based on an analysis of cost centre data in Queensland Rail’s fixed asset register to identify assets to areas within Queensland Rail functions. These assets are associated with the functions provided by those areas within Queensland Rail and then Identified, Attributed or Allocated in a manner consistent with how that function is Identified, Attributed or Allocated to Below Rail, Above Rail or Other Services, giving consideration to considering the asset class, description and location.
- (c) In analysing the fixed asset’s cost centre data the following general principles are to be followed:
 - (i) Infrastructure assets managed by Network required for the provision of Below Rail Services can be Identified by the asset’s cost centre as being Below Rail (eg. Rail Infrastructure excluding stations and platforms) or Above Rail (e.g. stations, rollingstock depots, rollingstock stabling facilities);
 - (ii) Assets used by Network as an infrastructure maintainer Control centres and associated equipment are Below Rail, except as specified in (iii) below;
 - (iii) Assets used by Network SEQ as an infrastructure maintainer are to be Attributed to Below Rail or Above Rail based on the value of Below Rail and Above Rail maintenance performed, unless otherwise attributable;
 - (iv) Assets of Queensland Rail Operations Travel Train and CityTrain are Above Rail with the exception of control centres and associated equipment, which are Below Rail; unless otherwise attributable
 - (v) Assets of Corporate Overhead / corporate services areas are Allocated to Above Rail and Below Rail using Standard Allocator “A” (see Schedule C), unless otherwise attributable.

4.2.2.1 Land

- (a) Land Below Rail assets exclude Corridor land, as Queensland Rail subleases the Corridor land from Department Natural Resources and Mines and, hence, Queensland Rail does not own the Corridor land.

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- (b) Land assets shall to be Identified to areas within Queensland Rail through analysis of the cost centre and responsible manager for each parcel of land. Once land assets are Identified to areas within Queensland Rail, these assets become associated with the functions provided by those areas within Queensland Rail. Land Identified in the Corridors or Geographic regions directly from fixed asset register as surplus shall be treated as Other Services.

4.2.2.2 Buildings

- (a) Buildings recorded in Queensland Rail's Asset Register are described according to the type of building and its location. Based on an analysis of this information, an assessment shall be made of the function/s associated with each building. To the extent that more than one function is associated with a building, that building is Attributed between those functions.
- (b) Queensland Rail buildings, or portions thereof, shall be then Attributed or Allocated to Below Rail or Above Rail Services provided by Queensland Rail in a manner consistent with how the relevant function is Attributed or Allocated to Below Rail or Above Rail Services provided by Queensland Rail.

4.2.2.3 Rollingstock

- (a) Rollingstock assets recorded on Queensland Rail's fixed asset register are generally for the conveyance of passengers and are therefore Above Rail. Certain special purpose non-revenue vehicles used for infrastructure maintenance (e.g. ballast, sleeper and rail wagons) or inspection are Below Rail. All Below Rail rollingstock has been Identified with Network cost centres in Queensland Rail's fixed asset register.

4.2.2.4 Plant and Equipment

- (a) Plant and equipment assets shall be Identified to areas within Queensland Rail through analysis of the cost centre for each piece of equipment, and associated with the functions provided by those areas within Queensland Rail.

4.2.2.5 Motor Vehicles

- (a) Queensland Rail's fixed asset register contains the cost centre of the user of motor vehicles, allowing Identification to areas within Queensland Rail.
- (b) Once motor vehicles are Identified to areas within Queensland Rail, these assets become associated with the functions provided by those areas of Queensland Rail.

4.2.2.6 Computers and Miscellaneous Equipment

- (a) Computers and miscellaneous equipment assets shall be Identified to areas within Queensland Rail through analysis of the cost centre and responsible manager for each piece of equipment recorded on Queensland Rail's fixed asset register.
- (b) Once computers and miscellaneous equipment are Attributed to areas within Queensland Rail, these assets become associated with the functions provided by those areas within Queensland Rail. The equipment shall then be Attributed or Allocated as Below Rail, Above Rail or Other Services provided by Queensland Rail in a manner consistent with how that function is Attributed or Allocated.

4.2.2.7 are Permanent Way

- (a) Permanent Way assets are Identified to individual Corridors and are Identified according to cost centre and corridor codes. Queensland Rail's Permanent Way assets are managed by Network and are Identified by cost centre as Below Rail or, in the case of rollingstock stabling facilities, Above Rail.

4.2.2.8 — Traction Power Distribution Equipment

- (a) — ~~Traction power distribution equipment includes contact wire and the overhead support structure. Traction power distribution assets are Identified to specific Corridors and to cost centres. All Queensland Rail's traction power distribution assets are Identified by cost centre as Below Rail or, in the case of rollingstock maintenance and stabling facilities, Above Rail assets.~~

4.2.2.9 — Traction Power Supply Equipment

- (a) — ~~Traction power supply equipment is used to supply electric energy for traction over the overhead traction power distribution system. Traction power supply equipment includes traction substation switchboards and transformers, power distribution assets and earthing and bonding equipment. Traction power supply equipment is Identified separately to any power supply assets that are used to provide electricity to facilities and buildings.~~
- (b) — ~~Traction power supply equipment shall be Identified by cost centre as Below Rail or Above Rail assets.~~

4.2.2.10 — Infrastructure Facilities

- (a) — ~~Each facility is described in Queensland Rail's asset register according to the type of facility and its location. Based on an analysis of this information, an assessment shall be made of the function/s associated with each facility. To the extent that more than one function is associated with a facility, that facility shall be Attributed between those functions.~~
- (b) — ~~Facilities, or portions thereof, shall then be Attributed or Allocated to Below Rail, Above Rail or Other Services provided by Queensland Rail in a manner consistent with how the relevant function is Attributed or Allocated to Below Rail, Above Rail or Other Services.~~

4.2.2.11 — Control Systems

- (a) — ~~Control systems include real time information systems, signal control systems, traction power control systems and Train/Track monitoring systems.~~
- (b) — ~~Control systems shall be assessed according to cost centre and treated as Below Rail, (typically wayside and control centre equipment) or Above Rail (if related to rollingstock maintenance or stabling facilities).~~
- (d) **4.2.2.12** — and Field Signals

- (a) — ~~Field signals include electrical signal interlocking, train order/DTC (field componentry), level crossing protection and tramway crossings.~~
- (b) — ~~Field signals shall be Identified as Below Rail or Above Rail assets from an analysis of asset cost centres.~~

4.2.2.13 — **Telecommunications**

- (a) — ~~Telecommunications assets can be Identified as those required for the "backbone" telecommunication systems and those required for customer premises. In addition, both backbone and customer premises assets can be categorised by type of asset, e.g. cable, hand held radios, microwave.~~
- (b) — ~~Telecommunications backbone assets have a primary purpose of providing train control services as part of Below Rail Services.~~

- (c) Telecommunications customer premises equipment shall be Attributed to areas within Queensland Rail by an analysis of cost centres, and associated with the functions provided by those areas within Queensland Rail.

4.2.2.14 Assets Under Construction

- (a) Queensland Rail capital projects are assessed in terms of whether, and to what extent, the project is being undertaken for the purpose of providing Below Rail Services or Above Rail Services.
- (b) Assets under construction shall be Attributed as Below Rail or Above Rail based on an Identification of each project currently underway and the extent to which the individual projects are related to Below Rail Services or Above Rail Services provided by Queensland Rail.

4

Asset type	Treatment
Land	<p>(a) Land assets exclude corridor land, as Queensland Rail subleases the corridor land from Department Natural Resources, Mines and Energy so Queensland Rail does not own the corridor land.</p> <p>(b) Land assets shall be Identified to areas within Queensland Rail through analysis of the cost centre and responsible manager for each parcel of land. Once land assets are Identified to areas within Queensland Rail, these assets become associated with the functions provided by those areas within Queensland Rail. Land Identified in the fixed asset register as surplus shall be treated as Other Services.</p> <p>(c) Land assets are to be identified with Corridors except for land held for maintenance depts which are to be reported against Geographic Regions or as Network Wide.</p>
Buildings	<p>(a) Buildings recorded in Queensland Rail's Asset Register are described according to the type of building and its location. Based on an analysis of this information, an assessment shall be made of the function/s associated with each building. To the extent that more than one function is associated with a building, that building is Attributed between those functions.</p> <p>(b) Queensland Rail buildings, or portions thereof, shall be then Attributed or Allocated to Below Rail or Above Rail Services provided by Queensland Rail in a manner consistent with how the relevant function is Attributed or Allocated to Below Rail or Above Rail Services provided by Queensland Rail.</p>
Rollingstock	<p>(a) Rollingstock assets recorded on Queensland Rail's fixed asset register are generally for the conveyance of passengers and are therefore Above Rail. Certain special purpose non-revenue vehicles used for infrastructure maintenance (eg. ballast, sleeper and rail wagons) or inspection are Below Rail. All Below Rail rollingstock has been identified with Network cost centres in Queensland Rail's fixed asset register.</p>
Plant and Equipment	<p>(a) Plant and equipment assets shall be Identified to areas within Queensland Rail through analysis of the cost centre for each piece of equipment and associated with the functions provided by those areas within Queensland Rail.</p>
Motor vehicles	<p>(a) Queensland Rail's fixed asset register contains the cost centre of the user of motor vehicles, allowing Identification to areas within Queensland Rail.</p> <p>(b) Once motor vehicles are Identified to areas within Queensland Rail, these assets become associated with the functions provided by those areas of Queensland Rail.</p>
Computers and Miscellaneous Equipment	<p>(a) Computers and miscellaneous equipment assets shall be Identified to areas within Queensland Rail through analysis of the cost centre and responsible manager for each piece of equipment recorded on Queensland Rail's fixed asset register.</p> <p>(b) Once computers and miscellaneous equipment are Attributed to areas within Queensland Rail, these assets become associated with the functions provided by those areas within Queensland Rail. The equipment shall then be Attributed or Allocated as Below Rail, Above Rail or Other Services provided by Queensland Rail in a manner consistent with how that function is Attributed or Allocated.</p>

Asset type	Treatment
<u>Permanent Way</u>	<u>(a) Permanent Way assets are Identified to Geographic Regions as Below Rail or, in the case of rollingstock stabling facilities, Above Rail.</u>
<u>Traction Power Distribution Equipment</u>	<u>(a) Traction power distribution equipment includes contact wire and the overhead support structure. Traction power distribution assets are Identified to Geographic Regions and to cost centres. All Queensland Rail's traction power distribution assets are Identified by cost centre as Below Rail or, in the case of rollingstock maintenance and stabling facilities, Above Rail assets.</u>
<u>Traction Power Supply Equipment</u>	<u>(a) Traction power supply equipment is used to supply electric energy for traction over the overhead traction power distribution system. Traction power supply equipment includes traction substation switchboards and transformers, power distribution assets and earthing and bonding equipment. Traction power supply equipment is Identified separately to any power supply assets that are used to provide electricity to facilities and buildings.</u> <u>(b) Traction power supply equipment shall be Identified by cost centre as Below Rail or Above Rail assets.</u>
<u>Facilities</u>	<u>(a) Each facility is described in Queensland Rail's asset register according to the type of facility and its location. Based on an analysis of this information, an assessment shall be made of the function/s associated with each facility. To the extent that more than one function is associated with a facility, that facility shall be Attributed between those functions.</u> <u>(b) Facilities, or portions thereof, shall then be Attributed or Allocated to Below Rail, Above Rail or Other Services provided by Queensland Rail in a manner consistent with how the relevant function is Attributed or Allocated to Below Rail, Above Rail or Other Services.</u>
<u>Control Systems</u>	<u>(a) Control systems include real time information systems, signal control systems, traction power control systems and Train/Track monitoring systems.</u> <u>(b) Control systems shall be assessed according to cost centre and treated as Below Rail, (typically wayside and control centre equipment) or Above Rail (if related to rollingstock maintenance or stabling facilities).</u> <u>(c) Control systems located at train control centres are to be Identified or Attributed to the Geographic Regions covered by the relevant train control centre. The Control systems assets associated with the provision of train control at these centres shall be Attributed to the relevant Geographic Regions on the basis of train kilometres operated over the Corridors controlled in each of these Geographic Regions.</u>
<u>Telecommunications</u>	<u>(a) Telecommunications assets can be Identified as those required for the "backbone" telecommunication systems and those required for customer premises. In addition, both backbone and customer premises assets can be categorised by type of asset, e.g. cable, handheld radios, microwave.</u> <u>(b) Telecommunications backbone assets have a primary purpose of providing train control services as part of Below Rail Services.</u> <u>(c) Telecommunications customer premises equipment shall be Attributed to areas within Queensland Rail by an analysis of cost centres and associated with the functions provided by those areas within Queensland Rail.</u>
<u>Assets Under Construction</u>	<u>(a) Queensland Rail capital projects are assessed in terms of whether, and to what extent, the project is being undertaken for the purpose of providing Below Rail Services or Above Rail Services.</u> <u>(b) Assets under construction shall be Attributed as Below Rail or Above Rail based on an Identification of each project currently underway and the extent to which the individual projects are related to Below Rail Services or Above Rail Services provided by Queensland Rail.</u>

3.2.3 Intangible Assets

~~(e)(a)~~ Intangible assets ~~are items such as include~~ computer software, patents or copyrights. Queensland Rail has computer software that is reported under the heading of intangible assets. Details of computer software is recorded on Queensland Rail's fixed asset register and amortised over its expected useful life.

~~(d)(b)~~ Intangible assets shall be Attributed to areas within Queensland Rail by an analysis of cost centres, and associated with the functions provided by those areas within Queensland Rail. The assets shall then be Attributed or Allocated as Below Rail, Above Rail or Other Services provided by Queensland Rail in a manner consistent with how that function is Attributed or Allocated to Below Rail, Above Rail or Other Services.

43.2.4 Other Assets

- (a) Receivables recorded in the accounts of Queensland Rail shall be assessed and Identified to business areas through an analysis of the customer and the nature of the service that is provided to that customer. Once Identified to business areas, these assets shall be Identified Attributed or Allocated as Below Rail, Above Rail or Other Services provided by Queensland Rail in a manner consistent with the way that service is Identified, Attributed or Allocated to Below Rail, Above Rail or Other Services.
- (b) Queensland Rail's GST receivable and GST payable shall be offset and reported as an asset if a net receivable or treated as a liability if a net payable.
- (c) Inventories recorded in the accounts of Queensland Rail shall be Identified in terms of store location and cost centre that holds them.
- (d) Prepayments recorded in the accounts shall be assessed and Identified to business areas through an analysis of the service provider and the nature of the service that is received from that service provider. Once Identified to business areas, these assets shall be Identified, Attributed or Allocated as Below Rail Services, Above Rail or Other Services provided by Queensland Rail in a manner consistent with the way in which that function is Identified, Attributed or Allocated to Below Rail, Above Rail or Other Services.
- (e) ~~For the purposes of the Financial Statements, Queensland Rail's deferred tax assets and deferred tax liabilities shall be offset and only reported as an asset if a net deferred tax asset, and treated as a liability if a net deferred tax liability. Any resulting net deferred tax asset/Any net deferred tax asset/liability~~ shall be Identified as Other Services.
- (f) Investments in other entities or joint ventures shall be Identified as Other Services.
- ~~(g)~~ 4Other assets are Network Wide unless otherwise specifically attributable.

3.3 Separation of below rail expenses

~~(a)~~ Expenses shall only include those items recorded in the accounts of Queensland Rail, except for the following:

~~(i)~~ **If Queensland Rail's SAP Costing Accounts do not include an Attribution or Allocation for Below Rail services provided by Operations, an Attribution or Allocation is to be calculated and added to the cost**

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base of Below Rail Services for the purposes of preparing the Financial Statements; expenses

(iii) If Queensland Rail's SAP Costing Accounts do not include an Allocation for corporate services, an Allocation is to be calculated and added to the cost base of Below Rail Services for the purposes of preparing the Financial Statements; and

(iii) If Queensland Rail's SAP Costing Accounts do not include an Allocation for corporate overhead, an Allocation is to be calculated and added to the cost base of Below Rail Services for the purposes of preparing the Financial Statements.

(b)(a) Expenses shall be classified as relating to Below Rail, Above Rail or Other Services provided by Queensland Rail by determining the function for which the costs are incurred. In some instances, Attribution or Allocation of Expenses may be required in order to align with the Identified functions. Queensland Rail's major expense categories are shown in Table 43.2 which lists the cost functions and summarises their assignment to the three categories.

(e)(b) The costs associated with these functions (except a net Gain on Disposal of Assets) shall be aggregated and reported as "~~Expenses~~" Expenses in the Statement of Earnings Before Interest and Tax.

Table 43.2 Summary of Procedures procedures for Assigning Expenses assigning expenses

	Below Rail Services	Above Rail Services	Other Services
Train Running (Passenger Trains)			
Train running costs		Identified	
Nominal Access Charges		Identified	
Station Costs		Identified	
Traction electricity <u>electric</u> energy cost		Identified	
Corridor / Regional System Costs			
Train Operations Management			
Signalling and safeworking	Identified		
Train control and scheduling	Identified		
Operations management	Identified		
By Network	Identified		
By Operations	Identified	Identified (bal.)	
Infrastructure Maintenance			
Track	Identified	Identified	
Bridge <u>Structures</u>	Identified	Identified	
Buildings and Facilities	Identified	Identified	
Signals	Identified	Identified	
Telecommunications	Identified	Identified	
Customer premises	Identified	Identified	
Network backbone	Identified		
Traction power distribution	Identified	Identified	
Traction power supply equipment	Identified	Identified	
Infrastructure administration	Identified / Allocated	Identified / Allocated	
Other maintenance	Identified	Identified	
Derailment / Flood Repairs			
Derailments and collisions	Identified	Identified	
Flood Repairs	Identified	Identified	
Third party damage - infrastructure	Identified	Identified	
Other Expenses			

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	Below Rail Services	Above Rail Services	Other Services
Insurance and Accreditation Fees			
Insurance Premium	Identified / Allocated	Identified / Allocated	
Insurance Excess	Identified	Identified	
Accreditation Fee	Identified	Identified	
Other			
Business Unit Management	Identified / Allocated	Identified / Allocated	
Group management	Identified		
By Network	Identified		
By PDO Group management	Identified / Allocated	Identified / Allocated	
By Operations		Identified	
Queensland Competition Authority	Identified		
Early retirement schemes	Identified / Allocated	Identified / Allocated	
(Gain)/ Loss on disposal of assets #	Identified / Allocated	Identified / Allocated	
Outside work			Identified
Miscellaneous	Identified	Identified	Identified
Corporate Overhead	Allocated	Allocated	Allocated
Depreciation and amortisation	Identified / Allocated	Identified / Allocated	

(Gain)/ Loss on Disposal of Assets may be either included in revenue or Expenses depending upon whether Queensland Rail's total is a net gain or a net loss

4.3.3.1 Train Running Costs

(a) These costs Train Running Costs relate to the running of passenger trains and consist of the following cost categories:

- Train (eg. train crew)
 - Train fuel
 - Locomotive, locomotive and carriage maintenance
 - Self-propelled passenger train maintenance (diesel and electric trains)
 - Carriage and wagon maintenance
- (a) Carriage, carriage cleaning etc) and are Above Rail costs.
- Fuel for train air-conditioning and refrigeration
 - On board service and catering
 - Alternative and connecting transport

(b) Traction Electricity Electric Energy cost is the actual cost of electric energy for motive power traction. Currently the only electric trains operating on Queensland Rail's network are its own passenger trains. The cost can be Identified in the accounts of Queensland Rail and shall be treated as an Above Rail expense.

4.3.3.2 Train Operations Management

4.3.3.2.1 Signalling and Safeworking

(a) This line item relates to the operation of signal cabins and panels at stations for the safeworking of trains along corridors and in yards. It also covers the time of station staff involved in the transmission of train orders and train working communications. It is a Below Rail function and is Identified in Queensland Rail's Costing System.

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(i) Performed by Network staff

The cost of yard control centres direct managed by Network are Identified in Queensland Rail's Costing System separate from other operations management functions.

(ii) Performed by a third party on behalf of Queensland Rail

A third party provides signalling and safeworking services at certain regional stations on behalf of Queensland Rail. These services are managed by a Service Agreement between the parties. The Service Agreement specifies the stations performing below rail functions and the fixed price.

4.

Cost	Treatment
Signalling and Safeworking	<p>(a) This item relates to the operation of signal cabins and panels at stations for the safeworking of trains along the network and in yards. It is a Below Rail function and is Identified in Queensland Rail's Costing System for the Identified Geographic Region.</p> <p>(b) The cost of yard control centres direct managed by Queensland Rail are Identified in Queensland Rail's Costing System separate from other operations management functions.</p> <p>(c) A third party provides signalling and safeworking services at some locations on behalf of Queensland Rail. These services are managed by a Service Agreement between the parties. The Service Agreement specifies the location performing Below Rail functions and the fixed price.</p>
Train Control Services	<p>(a) Train Control Services relate to the management and monitoring of train movements and of all other operation of rollingstock on the Rail Infrastructure and of any activities affecting or potentially affecting such train movements or rollingstock operation. Train Control Services specifically include:</p> <ul style="list-style-type: none"> (i) recording Train running times on Train diagrams and in Queensland Rail's information systems; (ii) reporting of incidents occurring on the Rail Infrastructure; (iii) managing incidents occurring on the Rail Infrastructure from within a Train Control centre; and (iv) exchanging information with access holders. <p>(b) This cost item is 100% Below Rail and is Identified in Queensland Rail's Costing System. The cost of the train control centres is Identified in Queensland Rail's Costing System separate from the operations management functions.</p> <p>(c) Regional has direct responsibility for the Townsville Control Centre and Brisbane Control Centre which controls all train movements west of Rosewood and in the area bounded by Tamaree and the Aurizon Interface Point at Parana. This cost is separately Identified by cost centre.</p> <p>(d) The cost of train control centres managed by SEQ are to be Identified separately from the operation, crew and station management functions carried out by SEQ. Some Above Rail functions are carried out at train control centres such as station surveillance via close circuit TV and suburban passenger train management. The Above Rail component is separately Identified in Queensland Rail's Costing System.</p> <p>(e) The costs associated with the provision of train control for those centres that manage the movement of trains across several Geographic Regions shall be Attributed to the relevant Geographic Regions based on either:</p> <ul style="list-style-type: none"> (i) The control boards for each Geographic Region weighted for the base salary level of the train controller classification required to staff each board. Control boards are required to be staffed by train controllers of specified classification and competency based on complexity and traffic levels of the board.

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Cost	Treatment
	<p>(ii) <u>The train kilometres operated over the Corridors controlled in each of these Geographical Regions; or</u></p> <p>(iii) <u>A combination of (a) and (b).</u></p>
Operations Management	<p>(a) <u>The following operations management functions performed by SEQ and Regional are Below Rail. These cost item shall be Identified in Queensland Rail's Costing System separate from other functions carried on (such as train operations, train crew, stations etc) and include:</u></p> <p>(i) <u>Incident investigation and management</u></p> <p>(ii) <u>Any other significant item that are not of an administrative nature.</u></p> <p>(b) <u>Regional operations administration is identified as all operations administration related to cost centres where the responsible manager's sphere of control relates to a single Geographic Region or to a small number of Geographic Regions. Where the sphere of control relates to a single Geographic Region, the operations administration cost is Attributed to the relevant Geographic Regions based on the activities administered.</u></p>

3.2.2 Train Control Scheduling

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(a) This cost item is 100% Below Rail and is Identified in Queensland Rail's Costing System. The cost of the train control centres is Identified in Queensland Rail's Costing System separate from the operations management functions.

(i) Performed by Network

Network has direct responsibility for the Townsville Control Centre, and Brisbane Control Centre which controls all train movements west of Rosewood and in the area bounded by Tamaree and the Aurizon Interface Point at Parana. This cost is separately I by cost centre.

(ii) Performed by Queensland Rail Operations

The cost of train control centres that are managed by Queensland Rail Operations are to be Identified separately from the operation, crew and station management functions carried out by that operator group. The train control centre not directly managed by Network is Mayne Control Centre which controls all train movements in the area bounded by Tamaree, Acacia Ridge and Rosewood.

Some Above Rail functions are carried out at train control centres such as station surveillance via close circuit TV and suburban passenger train management. The Above Rail component is separately Identified in Queensland Rail's Costing System.

4.3.2.3 Operations Management

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(i) Performed by Network (100% Below Rail)

Operations management functions performed directly by Network are 100% Below Rail. This cost item shall be Identified in Queensland Rail's Costing System separate from other functions carried, for example:

- Train control
- Contract signalling and safeworking
- Signalling and safeworking
- Incident investigation and management

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*—Any other significant item that are not of an administrative nature

(ii) Performed by Queensland Rail Operations

This cost function in the Queensland Rail Operations refers to the management of operations activities such as train operations, train crew, loco power management, stations, terminal and yards and the Below Rail functions train control (4.3.2.2) and incident investigation and management. The Below Rail functions are a small but important proportion of the activities managed.

4.3.3 Corridor/Regional Costs — Infrastructure

- (a) Queensland Rail uses a normal costing process within its SAP system for costing its internal maintenance and construction activities, i.e. the actual hours of labour and plant used is costed to jobs using standard unit labour and plant rates, plus the actual value of materials used. The standard unit rates are calculated to allow for direct costs and indirect costs (e.g. leave, training, downtime etc). The cost of individual jobs are collected on work orders in the SAP system that also record the asset being maintained and location of the job.
- (b) At regular intervals the amounts costed to work orders are "settled" to cost centres, or projects in the case of capital works. Queensland Rail has created a series of structured work order settlement receiver cost centres to allow easy reporting of Above Rail maintenance costs separate from Below Rail maintenance costs and further reporting by geographic regions.

4.3.3.1 Maintenance of Track, Bridges, Signals and Traction Power Distribution Equipment

- (a) The cost of these functions is Identified by Corridor, asset type and cost centre in Queensland Rail's Costing System.
- (b) The majority of costs are Below Rail except for the following costs Identified from work orders:
- (i) Maintenance of Above Rail yards, rollingstock maintenance and stabling facilities; and
 - (ii) Maintenance of lines which are not part of the declared network and are maintained by Queensland Rail under contracts with the relevant infrastructure owner (these costs should be treated as Other Services provided by Queensland Rail)
- (c) Costs associated with new construction of Queensland Rail infrastructure shall be capitalised.
- (d) Costs associated with new construction of infrastructure not owned by Queensland Rail shall be treated as Other Services provided by Queensland Rail.

4.3.3.2 Maintenance of Traction Power Supply Equipment

- (a) All maintenance of the traction power supply systems is Identified as a Below Rail cost.

4.3.3.3 Maintenance of Buildings and Facilities

- (a) Maintenance of Queensland Rail's building and facilities is derived in the Queensland Rail's Costing Accounts from work order cost details recorded in Queensland Rail's costing system, including location and type of building or facility and maintenance activity.
- (b) Maintenance costs are Identified with particular buildings or facilities, and Allocated to Below Rail, Above Rail or Other Services provided by Queensland Rail depending on the building or facilities use. Specific allocations are:

- (i) Maintenance of water, power and lighting facilities in Below Rail yards are Below Rail;
- (ii) Maintenance of the infrastructure depots and associated amenities shall be Identified as Below Rail;
- (iii) Maintenance of passenger stations, platforms and associated facilities (e.g. carparks, footbridges, subways and lifts), shall be Identified as Above Rail; and
- (iv) Buildings or facilities utilised for housing telecommunications backbone equipment are 100% Below Rail.

4.3.3.4 Telecommunications

- (a) Telecommunications maintenance is to be separated into two categories, the Telecommunications Backbone Network and Customer Premises Equipment:

- (i) The Telecommunications Backbone Network

These core assets of the network include pole routes, optic fibre installations, microwave links, radio networks, exchanges and associated equipment. Most railways including Queensland Rail developed telecommunications networks for the purpose of linking train control centres to signals and other safe working communications. Over the years the backbone has been expanded in size, complexity and technical sophistication to cater for technical developments in train control and signalling but also for increasing use of the network for voice and data transmissions.

Maintenance costs of the backbone are separately Identified by work order. These costs are to be treated 100% Below Rail.

- (b) For the purposes of the Financial Statements, Below Rail is to be credited with internal revenue (see 4.4.3.2) for use of the backbone by other parts of Queensland Rail.

- (ii) Customer Premises Equipment (CPE) CPE includes items such as:

- Train control telephone equipment
 - Data terminals and personal computer links
 - Locomotive radios
 - Mobile radios
 - Passenger information display systems
 - Telephone and fax machines
 - Portable radio and yard shunt system
 - Public address systems

Costs are recorded by costs centre (customer) and equipment / system type. From this information, the costs shall be Attributed to Below Rail Services provided by Queensland Rail or Other Services provided by Queensland Rail in accordance with the treatment of the cost centres.

4.3.3.5 Infrastructure Administration

- (a) This item refers to the administration of infrastructure and infrastructure maintenance by Network, and is Identified by cost centre. The Costing Accounts shall generally exclude infrastructure administration in the direct infrastructure maintenance cost.

This cost is 100% Below Rail, except for Network SEQ cost centres which are to be Attributed to Below Rail or Above Rail based on the value of Below Rail and Above Rail maintenance performed. This is to account for the high proportion of maintenance activities in Network SEQ that are related to passenger stations.

- (b) Any significant items in the infrastructure administration costs which can be Identified specifically as Below Rail, Above Rail or Other Services shall be separated and Identified accordingly.

4.3.3.6 Other Maintenance

- (a) Other maintenance includes minor costed maintenance items, e.g. inventory handling and management costs, and costing variances resulting from the normal maintenance job costing process. The calculation of the costing variance is to be inclusive of any related depreciation expense, but exclude the cost of early retirement schemes. The costing variances are to be treated as 100% Below Rail, except for Network SEQ costing variance which is to be Attributed to Below Rail or Above Rail based on the value of Below Rail and Above Rail maintenance performed.

4.3.3.7 Derailments and Collisions

- (a) Infrastructure repair cost arising from derailments, collisions and other accidents recorded in the accounts of Queensland Rail shall be treated as Below Rail.

4.3.3.8 Flood Repairs

- (a) **Infrastructure repair cost arising from flooding and other natural disasters shall be separately recorded in the accounts of Queensland Rail, and treated as Below Rail Maintenance**

4.3.3.9 Third Party Damage Infrastructure

- (a) Third party infrastructure repair costs arise from wilful or accidental acts of parties who are not employees or customers of the infrastructure manager or rail operators. A typical example is damage to level crossing protection by motor vehicle collision.
- (b) Infrastructure repair costs are Identified by work orders with assets and can be Identified with Below Rail, Above Rail or Other Services provided by Queensland Rail from an analysis of cost centres.

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Cost	Treatment
Maintenance of Track, Structures, Signals and Traction Power Distribution Equipment	<ul style="list-style-type: none"> (a) The cost of these functions is Identified by Geographic Region, asset type and cost centre in Queensland Rail's Costing System. (b) The majority of costs are Below Rail except for the following costs Identified from work orders: <ul style="list-style-type: none"> (i) Maintenance of Above Rail yards, rollingstock maintenance and stabling facilities; and (ii) Maintenance of lines which are not part of the declared network and are maintained by Queensland Rail under contracts with the relevant infrastructure owner (these costs should be treated as Other Services provided by Queensland Rail) (a) Costs associated with new construction of Queensland Rail infrastructure shall be capitalised.
Maintenance of Traction Power Supply Equipment	<ul style="list-style-type: none"> (a) All maintenance of the traction power supply systems is Identified as a Below Rail cost.

Cost	Treatment
<u>Maintenance of Buildings and Facilities</u>	<p>(a) <u>Maintenance of Queensland Rail's building and facilities is derived in the Queensland Rail's costing system from work order cost details recorded in Queensland Rail's costing system, including location and type of building or facility and maintenance activity.</u></p> <p>(b) <u>Maintenance costs are Identified for specific buildings or facilities and Allocated to Below Rail, Above Rail or Other Services depending on the building or facilities use. Specific allocations are:</u></p> <p>(i) <u>Maintenance of water, power and lighting facilities in Below Rail yards are Below Rail;</u></p> <p>(ii) <u>Maintenance of the infrastructure depots and associated amenities shall be Identified as Below Rail;</u></p> <p>(iii) <u>Maintenance of passenger stations, platforms and associated facilities (e.g. carparks, footbridges, subways and lifts) shall be Identified as Above Rail; and</u></p> <p>(iv) <u>Buildings or facilities utilised for housing telecommunications backbone equipment are 100% Below Rail.</u></p>
<u>Telecommunications</u>	<p>(a) <u>Telecommunications maintenance is to be separated into two categories, the Telecommunications Backbone Network and Customer Premises Equipment:</u></p> <p>(i) <u>Telecommunications backbone assets are Network Wide assets and are Below Rail</u></p> <p>(ii) <u>Customer premises equipment (such as locomotive radios, passenger information display systems and public address systems) shall be Attributed to Geographic Regions within Queensland Rail by an analysis of Cost Centres. The equipment is then Attributed to Geographic Regions or Network Wide in a manner consistent with that area's activities.</u></p>
<u>Infrastructure Administration</u>	<p>(a) <u>This item refers to the administration of infrastructure and infrastructure and is Identified by cost centre. The Costing Accounts shall exclude infrastructure administration that is already included in the direct infrastructure maintenance cost.</u></p> <p>(b) <u>Costs are to be Attributed to Below Rail or Above Rail based on the value of Below Rail and Above Rail maintenance performed. This is to account for the proportion of maintenance activities that are related to passenger stations.</u></p> <p>(c) <u>Any significant items in the infrastructure administration costs which can be Identified specifically as Below Rail, Above Rail or Other Services shall be separated and Identified accordingly.</u></p>
<u>Other Maintenance</u>	<p>(a) <u>Other maintenance includes minor costed maintenance items, e.g. inventory handling and management costs, and costing variances resulting from the normal maintenance job costing process. The calculation of the costing variance is to be inclusive of any related depreciation expense.</u></p>
<u>Derailments, Collisions and Flood Repairs</u>	<p>(a) <u>Infrastructure repair cost arising from derailments, collisions, other accidents and floor repairs or other natural disasters are recorded separately in the accounts of Queensland Rail as Below Rail.</u></p> <p>(b) <u>The costs associated with derailments, collisions, other accidents and floor repairs or other natural disasters are identified to the Geographic Region in which they occurred.</u></p>
<u>Third Party Damage — Infrastructure</u>	<p>(a) <u>Third party infrastructure repair costs arise from wilful or accidental acts of parties who are not employees or customers of the infrastructure manager or rail operators (eg damage to level crossing protection by motor vehicle collision).</u></p> <p>(b) <u>Infrastructure repair costs are Identified by work orders with assets and can be Identified with Below Rail, Above Rail or Other Services provided by Queensland Rail from an analysis of cost centres.</u></p>

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3.3.4 Business Management

Cost	Treatment
Group Management	(a) This cost function refers to the management of the rail network activities in the Regional and SEQ businesses including finance, human resources, planning, safety risk and assurance. Rail network management costs are identifiable in Queensland Rail's general ledger and are 100% Below Rail.
Access Contract Management	(a) This cost function is separately identified in Queensland Rail's Costing Accounts and relates to negotiation and management of access agreements with customers and activities associated with administration of the Undertaking.
QCA Fee	(a) The QCA Fee is to be allocated to nominated Train Services based on a method approved by the QCA for the recovery of the QCA Levy.
Insurance	(a) Insurance premiums charged directly for network functions are Below Rail unless specifically identified with Other Services. (b) Insurance premiums charged to corporate cost centres are to be allocated to Below Rail and Above Rail using Standard Allocator "A" (see Schedule C) unless otherwise attributable.

3.4.1 Group Management

- (a) This cost function refers to the management of the activities of Network, Operations and Project Delivery Office and includes planning and research, finance and administration generally.
- (b) Network management costs (as distinct from business unit management, operations management and infrastructure administration) are identifiable in Queensland Rail's general ledger and are 100% Below Rail.

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4.3.4.2 Insurance

- (a) Insurance premiums charged directly to Network are Below Rail unless specifically identified with Other Services.
- (b) Insurance premiums charged to corporate cost centres are to be allocated to Below Rail and Above Rail using Standard Allocator "A" (see Schedule C) unless otherwise attributable.

4.3.4.3 Access Contracts Management

This cost function is separately identified in Queensland Rail's Costing Accounts and relates to negotiation and management of access agreements with customers.

4.3.4.4 Transport Service Contracts Management

- (a) This cost function is separately identified in Queensland Rail's Costing Accounts and relates to negotiation and management of Above Rail and Below Rail Transport Service Contracts with the Queensland Government.
- (b) Transport service contracts management charged to cost centres is to be allocated to Below Rail and Above Rail using Standard Allocator "A" (see Schedule C) unless otherwise attributable.

4.3.5 Other Items

Cost	Treatment
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<u>Early Retirement Schemes</u>	(a) <u>The cost of employees retiring under early retirement schemes (excluding accrued leave entitlements which are charged against the accrued leave provisions) are to be separately recorded in the accounts of Queensland Rail. Separation of Queensland Rail's cost of early retirement schemes shall be based on an analysis of cost centre data.</u>
<u>Accreditation Fees</u>	(a) <u>Accreditation fees that relate to Queensland Rail's role as a Railway Infrastructure Manager are Below Rail. Accreditation fees that relate to Queensland Rail's role as a Rail Operator are Above Rail. These fees are separately identifiable from an analysis of cost centres.</u>
<u>External Work</u>	(a) <u>Queensland Rail engages in some railway construction and maintenance work for external customers. These activities do not relate to the maintenance and management of Queensland Rail's declared infrastructure and are to be treated as Other Services provided by Queensland Rail. They are Identified separately in Queensland Rail's Costing system.</u> (b) <u>Queensland Rail also engages in project management, engineering and other technical work, for external parties, which is to be treated as Other Services provided by Queensland Rail.</u>
<u>Miscellaneous</u>	(a) <u>Other items occurring in the cost centres of Queensland Rail will be Below Rail, Above Rail or Other Services provided by Queensland Rail by Identification, depending on their specific nature.</u> (b) <u>Costs incurred in respect to investments in other entities or joint ventures shall be Identified as Other Services provided by Queensland Rail.</u>

3.5.1 Early Retirement Schemes

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- (a) The cost of employees retiring under early retirement schemes (excluding accrued leave entitlements which are charged against the accrued leave provisions) are to be separately recorded in the accounts of Queensland Rail.
- (b) Separation of Queensland Rail's cost of early retirement schemes shall be based on an analysis of cost centre data.

4.3.5.2 Queensland Competition Authority Levy

The QCA Levy is Identified in Queensland Rail's General Ledger and is Below Rail.

4.3.5.3 Accreditation Fees

Accreditation fees that relate to Queensland Rail's role as a Railway Manager are Below Rail. Accreditation fees that relate to Queensland Rail's role as a Rail Operator are Above Rail. These fees are separately identifiable from an analysis of cost centres.

4.3.5.4 Outside Work

Queensland Rail engages in some railway construction and maintenance work for external customers. These activities do not relate to the maintenance and management of Queensland Rail's declared infrastructure or to Queensland Rail's Operations and accordingly, are to be treated as Other Services provided by Queensland Rail. They are Identified separately in Queensland Rail's Costing system.

Queensland Rail also engages in project management, engineering and other technical work, for outside parties, which is to be treated as Other Services provided by Queensland Rail.

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4.3.5.5 — Miscellaneous

~~Other items occurring in the cost centres of Queensland Rail will be Below Rail, Above Rail or Other Services provided by Queensland Rail by Identification, depending on their specific nature.~~

~~Costs incurred in respect to investments in other entities or joint ventures shall be Identified as Other Services provided by Queensland Rail.~~

4.3.6 — Expenses not reported in financial statements

4.3.6.1 — Financing Costs

~~Financing costs of Queensland Rail are to be excluded from the Statement of Earnings before Interest and Tax.~~

4.3.6.2 — Income Tax Expense

~~Income tax expense of Queensland Rail is to be excluded from the Statement of Earnings before Interest and Tax.~~

4.3.7 Depreciation and Amortisation

Depreciation and amortisation Expenses are recorded against cost centres of Queensland Rail which by analysis allow Identification, Attribution or Allocation of these Expenses to Below Rail, Above Rail or Other Services provided by Queensland Rail.

4.3.8.7 Corporate Overhead/Overheads

(a) ~~Corporate overhead is~~overheads are defined as “those activities concerned with the overall management, control and direction of Queensland Rail and which do not involve any significant costs relating specifically to a business.”

(a) Corporate overhead typically consists of the following corporate functions:

- Chief Executive Officer and Board
- ~~General Counsel and EGM Governance~~
- Chief Financial Officer and EGM Commercial/Group Executive Finance and Corporate Services
- Group Executive Customer and Corporate Affairs
- Group Executive People and Culture
- Group Executive Safety, Risk and Assurance
- Group Executive Strategy, Planning and Transformation
- ~~Chief Human Resources Officer~~

(b) Where Corporate Overheads cannot be Identified or Attributed to a function or Geographic Region, the corporate overhead cost, net of Attribution of corporate service costs, is to be Allocated to Below Rail and Above Rail using Standard Allocator “A” (see Schedule C). Each year Queensland Rail will recalculate and calibrate the Standard Allocator “A” to ensure its continuing validity, and where necessary, recommend changes to the ratio to the QCA for approval. Changes to the Allocator will be identified in the notes to and forming part of the Financial Statements.

3.3.8 4 Expenses not reported in Financial Statements

Financing costs and income tax expense are to be excluded from the Statement of Earnings before Interest and Tax.

<u>External Access Charges</u>	(a) <u>External access revenue is recorded by Geographic Region in the accounts of Queensland Rail. These amounts relate to the access agreements for the year concerned. Revenue from access charges for bulk coal trains shall be reported separately in the Financial Statements.</u>
<u>Developer Contributions</u>	(a) <u>Below Rail revenue from amortised and cash developer contributions is to be Identified by developers from Queensland Rail accounting records. In most cases the amounts per developer will be readily identified by Geographic Region. In the event that a developer's contribution relates to more than one Geographic Region then the amount shall be Allocation on a route kilometres relating to the project</u>
<u>Transport Services Contracts</u>	(a) <u>Below Rail TSC revenue shall be Identified or Attributed to the Geographic Regions in accordance with the TSC agreements.</u> (b) <u>Should the Geographic Regional not be directly identified in the TSC agreement (eg. Due to a change in the region boundaries), TSC revenue is to be Attributed on a basis that is reasonable in the circumstances. For the West Moreton Region, the TSC revenue shall be calculated as the difference between the tariff and the access charge levied on non-coal trains, where that access charge is less than the reference tariff.</u>

3.4.2 Other Revenue

4.4.2.1 External Other Revenue

Any external other revenue remaining after netting off is Identifiable as Below Rail, Above Rail or Other Services provided by Queensland Rail from an analysis of profit centre data.

Typical Below Rail items include advertising and property leasing revenue relating to corridor sites, Preliminary Information fees, telecommunications revenue and insurance recoveries relating to damage to Queensland Rail infrastructure.

Other revenue remaining after netting off that is related to work on private railways/sidings or non-rail infrastructure is Identifiable as Other Services provided by Queensland Rail revenue.

4.4.2.2 Treasury Operations

Interest revenue, unrealised foreign exchange gains/losses and other revenue derived from the management of Queensland Rail's finances are to be treated as Other Services. The Financial Statements are on an Earnings before Interest and Tax basis, and interest expense is not Allocated. Accordingly, financing revenue is not Allocated.

4.4.2.3 Other Items

From time to time other revenue items may occur which this manual does not specifically anticipate. In such cases the general principles in Part 3 shall be followed.

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Revenue	Treatment
<u>External Other Revenue</u>	(a) <u>Any external other revenue remaining after netting off is Identifiable as Below Rail, Above Rail or Other Services provided by Queensland Rail from an analysis of profit centre data.</u> (b) <u>Typical Below Rail items include advertising and property leasing revenue relating to corridor sites, Preliminary Information fees, telecommunications revenue and insurance recoveries relating to damage to Queensland Rail infrastructure.</u> (c) <u>Other revenue remaining after netting off that is related to work on private railways/sidings or non-rail infrastructure is Identifiable as Other Services provided by Queensland Rail revenue.</u>

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<u>Other Items</u>	<p>(a) <u>Interest revenue, unrealised foreign exchange gains/losses and other revenue derived from the management of Queensland Rail's finances are to be treated as Other Services. The Financial Statements are on an Earnings before Interest and Tax basis, and interest expense is not Allocated. Accordingly, financing revenue is not Allocated.</u></p> <p>(b) <u>From time to time other revenue items may occur which this manual does not specifically anticipate. In such cases the general principles in Part 3 shall be followed.</u></p>
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3.4.3 Internal Revenue

Internal revenue may not be recorded in the accounts of Queensland Rail but for the purposes of preparing the Financial Statements revenue items are to be included. These amounts are nominal and are to be determined by reference to internal agreements (including where necessary prior years agreements escalated).

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4.4.3.1 Internal Access Charges

Internal access revenue is to be reported as Access Charges—Other revenue for the purposes of the Financial Statements. These items are to be the amounts based on actual traffic for the year concerned.

4.4.3.2 Internal Telecommunications Backbone Charges

This item is 100% Below Rail. These charges are nominal and determined by reference to internal agreements (including where necessary previous years agreements escalated).

4.4.3.3 Traveltrain Internal Fares

These items are recorded in Queensland Rail's accounts as the value of subsidised staff rail travel provided by Traveltrain. The value is sourced from the fare prices in QR's Reservations system, and is Above Rail.

Revenue	Treatment
<u>Internal Access Charges</u>	(a) <u>Internal access revenue (including access charges charged to Citytrain, Traveltrain and maintenance trains) to be reported as Access Charges – Other revenue for the purposes of the Financial Statements. These items are to be the amounts based on actual traffic for the relevant year.</u>
<u>Internal Telecommunications Backbone Charges</u>	(a) <u>This item is 100% Below Rail. These charges are nominal and determined by reference to internal agreements (including, where necessary, previous years agreements escalated). Internal telecommunications backbone charge may include a return on assets.</u> (b) <u>Internal telecommunication backbone revenue is to be treated as Network Wide.</u>

4.5.5 Separation of Below Rail Investments

3.5.1 4.5.1—Information Source

Investments/Investment are to be classified asa Below Rail, Above Rail or Other Services provided by Queensland Rail by reference to the June “Capital Investment Report”-Report. This report

,shows for every investment project, the project number, the responsible officer, the responsible group/groups, brief description of the project, budget details and project—to-date and year-to-date

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expenditure. The supporting individual project reports can be referred to if further information is required about a project to assist in its classification.

43.5.2 General Methodology for Classification

In analysing ~~the~~capital expenditure projects, the following general principles are to be followed:

- (a) ~~Network~~Infrastructure projects are Below Rail except those projects attributed to Above Rail activities, i.e. passenger stations and associated facilities, rollingstock stabling or maintenance facilities;
- (b) Projects relating to infrastructure maintenance equipment are Below Rail;
- ~~(c) Projects of Operations are Above Rail with the exception of any~~Other projects relating to Below Rail assets or functions such as train control;
- ~~(d)(c) Projects of Queensland Rail's Project Delivery Office, corporate services and corporate overhead groups~~ are to be analysed individually and treated as follows:
 - (i) Projects which can be identified completely as Above Rail, Below Rail or Other Services shall be classified accordingly;
 - (ii) Projects which can be Attributed on the basis of some underlying activity will be classified accordingly;
 - (iii) Joint projects which cannot be readily classified by Identification or Attribution will be Allocated to Above Rail and Below Rail using the Standard Allocator "A" (see Schedule C).
- ~~(e)(d)~~ Notwithstanding clause 43.5.1, the classification of costs to Below Rail investment projects must be fair and reasonable and reflect relevant underlying activity.

43.5.3 Other Investments (non fixed assets)

Investments by Queensland Rail in other entities or joint ventures will not usually be reported in the ~~investment program report as it deals with~~Statement of Investments which reports fixed assets ~~only~~. Any such investments occurring in a year will be classified Below Rail Services provided by Queensland Rail or Other Services provided by Queensland Rail on the basis of specific information for each investment and application of the general principles of this Manual.

Part 5 — Hierarchy of Below Rail Assets, Costs Revenues and Investments

5.1 — Introduction

This Manual sets out the process for identifying Below Rail assets, costs, revenues and investments for Below Rail Services provided by Queensland Rail attributable to Corridors, Geographic Regions and Network Wide.

- (a) — To report Below Rail assets, costs, revenues, and investments separately for the West Moreton Region, Mount Isa Region or North Coast Region as applicable it is necessary for the Manual to set out the methodology for allocating network wide assets, costs, revenue and investments to each relevant Geographic Region as a whole.
- (b) — The Geographic Regions are described in Schedule A “Description of Regions.” Details of the numerous Corridors defined into regions are provided in Queensland Rail’s “Line Diagrams” report which is published on the Queensland Rail website and reviewed at least every six months.

The Geographic Regions have been defined to reflect geographic differences in rail infrastructure standards, utilisation and costs. To accommodate inclusion of new lines and significant changes in rail infrastructure standards and utilisation, minor changes may be made to the definition of the boundaries of the Geographic Regions as specified in Schedule A subject to the approval of the QCA.

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Part 4 Financial Statements

~~(c)(a) 4.1 Any such changes shall be included as a note to the Financial Statements of the year of the change.~~

~~(d) The West Moreton Region, Mount Isa Region and North Coast Region are defined in Schedule A or as amended in accordance with (c) above.~~

~~(e) The assets, costs, revenues and investments to be reported under the headings "West Moreton Region", "Mount Isa Region" and "North Coast Region" (respectively) in the annual Financial Statements will be the sum of:~~

~~(i) assets, costs and investments Identified as attributable to Corridors in the West Moreton Region, Mount Isa Region and North Coast Region (respectively);~~

~~(ii) assets, costs, revenues and investments Identified as attributable to Geographic Regions in the West Moreton Region, Mount Isa Region and North Coast Region (respectively) and~~

~~(iii) the West Moreton Region's, Mount Isa Region's and North Coast Region's respective share of assets, costs, revenues and investments Identified as attributable to the network as a whole, such share being Allocated in accordance with 5.1 (f) of this Manual.~~

~~(f) Assets, costs, revenues and investments Identified as attributable to the network as a whole (i.e. Network Wide items) shall be Allocated to the West Moreton Region, Mount Isa Region or North Coast Region, by applying the corresponding Standard Allocator (see Schedule C).~~

~~Standard Allocator "C", "D" and "E" have been determined based on an empirical analysis of the West Moreton Region's, Mount Isa Region's and North Coast Region's respective share of total Network Wide costs derived from the allocative process outlined in Table 5.1.~~

~~(i) Each year Queensland Rail will recalculate and calibrate the items in Table 5.1 to ensure the continuing validity of Standard Allocator "C", "D" and "E" and, where necessary, recommend changes to the ratios to the QCA for approval. Changes to the Allocator will be Identified in the notes to and forming part of the Financial Statements.~~

Table 5.1: Basis for Review of West Moreton Region, Mount Isa Region and North Coast Region Standard Allocator

Network Wide Cost Category	Allocation Basis
Business Management	
Group Management	50% Train km + 50% GTK
Access Business Management	50% Train km + 50% GTK
Insurance Premium	50% Train km + 50% GTK
Other	
Voluntary Early Retirement Scheme	Below Rail Expenses
R&D projects	Allocator to be related to activities that benefit from expenditure
Operations Administration	Regional Train km
Infrastructure	
Administration Buildings Maintenance	Allocate according to activities at each location

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Network-Wide Cost Category	Allocation Basis
Telecommunications Maintenance Backbone	Train Km
Network	Allocate according to activities at each location; e.g. for train control centres allocate on train km.
Customer premises equip	
Infrastructure Administration	50% Electrified Track km + 50% Electric GTK 50% Train km + 50% GTK
Engineering services	
Electrical Engineering	
Other Engineering	Regional totals of Corridor and Region specific Below Rail Expenses
Corporate Overhead	Regional totals of all identified attributed or allocated Below Rail Expenses, excluding traction electricity and derailment costs
Depreciation and Amortisation	
Telecommunications Backbone	Train Km
Other	Allocated Fixed Assets excluding Land and Assets Under Construction
Loss on Disposal of Assets	Allocated Fixed Assets excluding Land and Assets Under Construction

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5.2 Classification of Below Rail Assets to Geographic Regions

Assets are to be classified to Corridors, Geographic Regions or Network Wide by determining the function for which the assets are required. In some instances Attribution of assets may be required in order to align with the Identified geographical categories. Queensland Rail's major asset categories with their respective geographical categories are shown in Table 5.2.

Table 5.2 Below Rail Asset Categories

Fixed Assets	Corridor	Region	Network Wide
Land	XXX	XXX	XXX
Buildings	XXX	XXX	XXX
Rollingstock			XXX
Plant and equipment			
Infrastructure equipment		XXX	
Other plant and equipment		XXX	XXX
Motor vehicles		XXX	XXX
Computers & misc. equip.		XXX	XXX
Trackwork & civil works	XXX		
Signals			
Control systems	XXX	XXX	
Field signals	XXX		
Traction Power Equipment			
Distribution equipment	XXX		
Supply equipment		XXX	
Telecommunications Backbone network			XXX
Customer premises equipment		XXX	XXX
Facilities	XXX	XXX	
Assets under construction	XXX	XXX	XXX
Other Assets			
Intangible Assets		XXX	XXX
Receivables		XXX	XXX
Inventories			XXX
Prepayments		XXX	XXX
Investments			XXX
Cash, deferred income tax assets			XXX

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5.2.1 Fixed Assets

- (a) Details of fixed assets are recorded on Queensland Rail's fixed asset register or where applicable Queensland Rail's fixed asset register, including each asset's cost centre, class, description and physical location. The location of assets as recorded on the fixed asset register is to be the primary means of identifying assets to Corridors or Geographic Regions.
- (b) Assets to be Identified to Corridors or Geographic Regions directly from fixed asset register location information are Permanent Way, Traction Power Distribution Equipment, Traction Power Supply Equipment, Infrastructure Facilities, Control Systems and Field Signals.
- (c) Land assets are to be identified with Corridors except for land held for maintenance depots which are to be reported against Geographic Regions or as Network Wide.
- (d) Buildings
- Below Rail buildings to be reported against Corridors include buildings whose function is to house corridor assets.
- Below Rail buildings to be reported against Geographic Regions include buildings whose function is to house Geographic Regional assets (e.g. Train Control Buildings, maintenance depots).
- Administration Buildings are Network Wide.
- (e) Queensland Rail's Below Rail rollingstock are Network Wide.
- Plant and equipment assets shall be Identified to areas within Queensland Rail through analysis of the cost centre and responsible manager for each piece of equipment. The plant and equipment shall then be Attributed to Geographic Regions or Network Wide in a manner consistent with how the activities of that area relate to a Geographic Region.
- (f) Below Rail motor vehicles shall be either:
- (i) Directly Identified with a Geographic Region from location information, or
- (ii) Where used for the performance of functions that relate to more than one Geographic Region, Attributed to the relevant Geographic Regions in a manner consistent with how the activities of that area relate to the provision of Below Rail Services in the relevant Geographic Regions.
- (g) Computers and miscellaneous equipment assets shall be Identified to areas within Queensland Rail through analysis of the cost centre for each piece of equipment. The equipment is then Attributed to Corridors, Geographic Regions or Network Wide in a manner consistent with how the activities of that area relates to Geographic Regions.
- (h) Telecommunications
- (i) Telecommunications backbone assets are to be reported as Network Wide assets.
- (ii) Below Rail telecommunications customer premises equipment shall be Attributed to areas within Queensland Rail by an analysis of Cost Centres. The equipment is then Attributed to Geographic Regions or Network Wide in a manner consistent with that area's activities.

- (i) Control Systems located at train control centres are to be Identified or Attributed to the Geographic Regions covered by the relevant train control centre. The Control Systems assets associated with provision of train control at those centres shall be Attributed to the relevant Geographic Regions on the basis of the train kilometres operated over the Corridors controlled in each of those Geographical Regions.

5.2.2 Assets Under Construction

Assets under construction shall be Attributed to Corridors, Geographic Regions or Network Wide in a manner consistent with how the category of asset being acquired or constructed is Attributed to Corridors, Geographic Regions or Network Wide and how the asset is expected to relate to Geographic Regions.

5.2.3 Other Assets

All Other Assets are Network Wide unless otherwise specifically attributable.

5.3 Classification of Below Rail Expenses to Geographic Regions

The treatment of Below Rail Expenses as Corridor Specific, Region Specific or Network Wide is shown in Table 5.3.

Table 5.3 Hierarchy of Below Rail Expenses

Expense	Corridor	Geographic Region	Network Wide
Infrastructure Maintenance			
Track	XXX		
Bridge	XXX		
Buildings & Facilities			
Wayside buildings	XXX		
Infrastructure Depots		XXX	
Administration buildings			XXX
Signals	XXX		
Telecommunications			
Customer premises equipment	XXX	XXX	XXX
Network Backbone			XXX
Electric overhead			
Traction power distribution equipment	XXX		
Traction power supply equipment		XXX	
Control Systems		XXX	XXX
Infrastructure administration		XXX	XXX
Other		XXX	XXX
Derailment / Collision / Flood Repairs			
Derailments and collisions—infrastructure		XXX	
Flood Repairs—infrastructure		XXX	
Third party damage—infrastructure		XXX	
Train Operations Management			
Signalling and safeworking		XXX	
Train control and scheduling		XXX	
Operations Management		XXX	XXX
Other Expenses			

Expense	Corridor	Geographic Region	Network-Wide
Insurance Premiums			XXX
Insurance Excess		XXX	
Accreditation Fees			XXX
Network management			XXX
Access management		XXX	XXX
Early retirement schemes			XXX
Queensland Competition Authority Fee		XXX	
Utilities charges		XXX	XXX
Land tax		XXX	
(Gain)/Loss on Disposal of Assets		XXX	XXX
Miscellaneous		XXX	XXX
Corporate Overhead			XXX
Depreciation and Amortisation	XXX	XXX	XXX

5.3.1 Corridor Specific

5.3.1.1 Maintenance of Track, Bridge, Signal and Traction Power Distribution

Expenses relating to the maintenance of track and associated assets that are required for the provision of the mainline and common user yards are asset specific and Identified to the Corridor on which they are incurred. Corridor Specific maintenance Expenses include:

- (i) Track maintenance
- (ii) Bridge maintenance
- (iii) Signal maintenance
- (iv) Traction power distribution equipment maintenance

5.3.1.2 Maintenance of Corridor Specific Buildings and Facilities

Expenses relating to the maintenance of facilities that are identified as asset specific are Corridor Specific operating costs and are Identified to the Corridor on which they are incurred.

5.3.2 Region Specific

5.3.2.1 Maintenance of Regional Buildings and Facilities

Maintenance costs associated with Region Specific facilities are Region Specific operating costs. Maintenance costs for Region Specific facilities that are used for the performance of functions related solely to a particular Geographic Region are Identified to that Geographic Region. Where material, maintenance costs for Region Specific facilities that are used for the performance of functions that relate to more than one Geographic Region shall be Attributed to the relevant Geographic Regions in accordance with an assessment of usage of that facility for the purpose of provision of Below Rail Services in the relevant Geographic Regions.

5.3.2.2 Maintenance of Power Supply Equipment

Maintenance costs associated with traction power supply assets (e.g. transformers, feeder stations, etc.) are Region Specific and shall be Identified to the Geographic Region in which they are incurred.

5.3.2.3 Infrastructure Administration

The element of infrastructure administration identified as a Below Rail cost can be further separated into regional infrastructure administration and Network Wide infrastructure administration based on the location recorded on the work order.

5.3.2.4 Other Maintenance

Other maintenance includes minor maintenance items not otherwise categorised, and costing variances resulting from the normal maintenance job costing process. Costed items are to be identified to Geographic Regions, and the costing variance is to be allocated pro-rata on the sum of costed Corridor and regional maintenance.

5.3.2.5 Derailments and Collisions

The costs associated with derailments and collisions are considered to be a reflection of the risks associated with the Rail Infrastructure in that area and the nature of the train services operating on that Rail Infrastructure. These risks tend to be reasonably consistent throughout a Geographic Region. Therefore, although it is possible to identify the Corridor on which a particular derailment or collision occurred, the costs associated with derailments and collisions are more appropriately considered to be Region Specific.

5.3.2.6 Signalling and Safeworking

Signalling and safeworking at stations relate primarily to the provision of safe train movements across the network. In certain regional locations Queensland Rail purchases these services from a third party. Although the costs can be identified to a specific location, safeworking costs are treated as being Region Specific Costs. The safeworking costs associated with stations that relate solely to a specific Geographical Region are identified to that Geographic Region.

5.3.2.7 Signalling and Safeworking at Queensland Rail Yards

Network and Operations provide yard control services that relate primarily to the provision of safe train movements in that yard. Although the costs associated with the provision of yard control services are identified to a specific location, safeworking costs are treated as being Region Specific Costs. The safeworking costs associated with Queensland Rail yards that relate solely to a specific Geographical Region are identified to that Geographic Region.

5.3.2.8 Train Control and Scheduling

Train control costs are incurred in a small number of locations across Queensland. Although the boundaries for the individual train control centres do not necessarily directly align with the Geographic Regions, train control costs can be identified or Attributed to the Geographic Regions covered by the relevant train control centre, as the function of train control is not considered to be Network Wide in nature. The costs associated with the provision of train control for those centres that relate to a specific Geographic Region shall be identified to that Geographic Region. The costs associated with the provision of train control for those centres that manage the movement of trains across a number of Geographic Regions shall be Attributed to the relevant Geographic Regions based on either:

- (a) The control boards for each Geographic Region weighted for the base salary level of the train controller classification required to staff each board. Control boards are required to be staffed by train controllers of specified classification and competency based on complexity and traffic levels of the board;
- (b) The train kilometres operated over the Corridors controlled in each of those Geographical Regions; or
- (c) A combination of (a) and (b).

5.3.2.9 Operations Management

The element of operations management Attributed as a Below Rail Cost can be further separated into regional operations administration and network wide operations administration. Regional operations administration is identified as all operations administration related to cost centres where the responsible manager's sphere of control relates to a single Geographic Region or to a small number of Geographic Regions. Where the sphere of control relates to a single Geographic Region, the operations administration cost is Identified to that Geographic Region. Regional operations administration cost is Attributed to the relevant Geographic Regions based on the activities administered.

5.3.2.10 Loss on Disposal of Assets

Loss on disposal of assets shall be treated as a Region Specific cost where the assets being disposed are Corridor or Region Specific assets.

5.3.2.11 Queensland Competition Authority Fee

The QCA Fee is to be allocated to nominated Train Services based on a method approved by the QCA for the QCA Levy.

5.3.2.12 Miscellaneous

Any other identifiable regional costs such as miscellaneous items shall be Attributed to Geographic Regions as specifically as possible.

5.3.3 Network Wide Costs

5.3.3.1 Network Wide

Network Wide items generally relate to network wide functions or the maintenance of network wide assets with the exception of maintenance of customer premises telecommunications equipment. "CPE" maintenance can be Corridor Specific, Regional specific or Network Wide depending on the classification of the equipment being maintained.

Table 5.3 identifies the individual network wide cost categories and 5.1 (f) explains how network wide costs will be Allocated to the West Moreton Region, Mount Isa Region and North Coast Region.

5.3.4 Depreciation and Amortisation

- (a) The methodology specified in Section 5.2, Classification of Below Rail Assets To Regions, is to be used to attribute depreciation and amortisation costs into Corridors, Geographic Regions or Network Wide.
- (b) The depreciation and amortisation costs applicable to costed maintenance, costing variances and overhead areas are generally included in the reported costs of those activities.

5.4 Classification of Below Rail Revenue to Regions

5.4.1 Sales Revenue

5.4.1.1 Access Revenue

External and internal access revenue is to be apportioned by Queensland Rail in accordance with the underlying rate tables used to derive the charges reflecting any different rates per region and recorded in the accounts of Queensland Rail by region.

5.4.1.2 Developer Contributions

Below Rail revenue from amortised and cash developer contributions is to be Identified by developers from Queensland Rail accounting records. In most cases the amounts per developer will be readily identifiable by Geographic Region. In the event that a developer's contribution relates to more than one Geographic Region then the amount shall be Allocated on route kilometres relating to the project.

5.4.1.3 Transport Service Contracts (TSCs)

Below Rail TSC revenue shall be Identified or Attributed to Geographic Regions in accordance with the TSC agreements.

Should a Geographical Region not be directly identifiable in the TSC agreement (e.g. due to a change in the region boundaries), TSC revenue is to be Attributed on a basis that is reasonable in the circumstances. For the West Moreton Region, the TSC revenue shall be calculated as the difference between the tariff and the access charge levied on non-coal trains, where that access charge is less than the reference tariff.

5.4.2 Other Revenue

5.4.2.1 Other Revenue

Any material amounts of other revenue are to be investigated and Identified to specific regions as much as possible. Unidentifiable and minor amounts are to be treated as Network Wide.

If there are any material amounts which cannot be Identified to a specific Geographic Region but do not appear to be Attributable to all regions, then they shall be Allocated on a basis that is reasonable in the circumstances.

5.4.2.2 Telecommunications Backbone Charges

Internal telecommunications backbone revenue is to be treated as Network Wide.

5.4.3 Network Wide Revenue

Below Rail revenue classified as Network Wide is to be Allocated to the West Moreton Region, Mount Isa Region and North Coast Region by applying the corresponding Standard Allocator (see Schedule C) as explained in 5.1 (f).

5.5 Classification of Below Rail Investments to Regions

(a) Below Rail investments to be reported in the Financial Statements as West Moreton Region, Mount Isa Region or North Coast Region as applicable are to be derived in the following manner.

(b) The investments classified as relating to Below Rail Services Provided by Queensland Rail in accordance with 4.6 are to be analysed individually and treated as follows:

- Investments specifically relating to the West Moreton Region, Mount Isa Region or North Coast Region are to be treated as such,
- Investments relating partly to the West Moreton Region, Mount Isa Region or North Coast Region and partly to other Geographic Regions are to be Attributed between West Moreton Region, Mount Isa Region and North Coast Region and those other Geographic Regions on a reasonable basis that is appropriate in the circumstances, and
- Investments relating to the network as a whole are to be Allocated between the West Moreton Region, Mount Isa Region and North Coast Region and the rest of the network using Standard Allocator "C" (see Schedule C) as explained in 5.1 (f).

Part 6 — Financial Statements

6.1 Format of Financial Statements

(a)(b) Section 5.3.1 of the Undertaking requires Queensland Rail to “develop...publicly release Financial Statements in relation to the preceding Year...in accordance with the processes outline in the Costing Manual and consistent with the format specified in the Costing Manual.”

(b)(c) The format to be used for the Financial Statements is specified in Schedule B to this Manual.

6.24.2 Minor Changes to the Format

Minor changes to the wording, line items and columns in the Financial Statements can be made to meet changing circumstances subject to the approval of the QCA.

6.34.3 Notes to the Financial Statements

The Financial Statements shall be accompanied by notes which shall:

- (i) Refer to this Manual as the methodological basis of preparation of the Financial Statements;
- (ii) Refer to the underlying records for Queensland Rail as being the source of information for preparation of the Financial Statements;
- (iii) (Refer to (but not repeat) the notes accompanying the Queensland Rail ~~general purpose financial statements~~ GPFS for explanation of Queensland Rail’s accounting policies;
- (iv) Explain the terms “Below Rail Services Provided by Queensland Rail” and “West Moreton”, “Mount Isa Region” and “North Coast Region”;
- (v) Disclose amendments made to West Moreton Region, Mount Isa Region and North Coast Region in Schedule A of the Manual during the year;
- (vi) Disclose changes made to the Standard Allocators in Schedule C during the year;
- (vii) Disclose other amendments made to the Manual during the year, including the financial impact, where such amendments have a material impact on the Financial Statements;
- (viii) Provide explanation of material matters about which an informed reader would need to be aware to understand the Financial Statements;
- (viii) Provide a commentary which explains any differences between the information provided in the Financial Statements and the equivalent information provided pursuant to clauses 5.2.2(i)(i), 5.2.2(i)(ii) and 5.2.2(i)(iii) of the Undertaking, insofar as these differences are not already explained through Queensland Rail’s other obligations under the Undertaking.

Part 75 Definitions

In this Manual, unless inconsistent with the Manual or context, the following words and expressions shall have the meanings identified in this Part 7. Other parts of speech or grammatical forms of a word or phrase defined in this Manual have a corresponding meaning.

“Above Rail Costs” means the assets and/or costs, revenue and investments (as the context implies) associated with the provision of Above Rail Services;

“Above Rail Services” means those activities, other than Below Rail Services, required to provide and operate Train Services, including rollingstock provision and stabling, rollingstock maintenance, non Train Control related communications, train crewing, terminal provision and services and marketing and administration of those services and “Above Rail” has a similar meaning;

“Access” means the non-exclusive utilisation of a specified section of Rail Infrastructure for the purposes of operating Train Services;

“Access Charge” means the price paid by an operator for Access under an Access ~~agreement; Agreement;~~

“Act” means the *Queensland Competition Authority Act 1997 (Qld)*;

“Allocation” means, where assets, costs, or revenues are jointly used for the provision of a function/service and where there is no direct causal relationship between the resources used and the function/service provided, the sharing of such joint costs between those functions/services;

“Attribution” means, where assets, costs or revenues are jointly used for the provision of a function/service and where there is a causal relationship between the resources used and function/service provided, the sharing of costs between those functions/services on a basis of cost causality;

“Below Rail Costs” means the assets and/or costs, revenue and investments (as the context implies) associated with the provision of Below Rail Services;

“Below Rail Services” means the activities associated with the provision and management of Rail Infrastructure within Queensland, including the construction, maintenance and renewal of Rail Infrastructure assets, and the network management services required for the safe operation of Train Services on the Rail Infrastructure within Queensland, including Train Control Services and the implementation of safeworking procedures and “Below Rail” has a similar meaning;

“Corporate Overhead” costs are the cost of those activities that relate predominantly to the overall management, strategy and governance of the corporation and which do not involve any significant costs relating specifically to a business;

“Corporate Services” costs are the costs of services that are provided at the corporation wide level to groups and divisions within Queensland Rail and include, for example, payroll, HR services, computer services, administration building services, motor vehicle fleet management, and legal services;

“Corridor” means a section of railway route as defined by Queensland Rail’s survey section from time to time and that is identified for the purpose of classifying the Rail Infrastructure into corridors with reasonably consistent traffic (in terms of type of traffic and density of traffic) and reasonably consistent track standards;

“Corridor Specific” means assets, costs and investments able to be specifically identified or attributed to a Corridor;

“Costing accounts” or **“Costing system”** means the SAP General Ledger used by Queensland Rail and which are used to extract for preparation of management accounts and Financial Statements.

“**Costing Manual**” or “**Manual**” means this document prepared in accordance with Section 159 of the Act;

“**Expenses**” means all operating expenses including internal transfers;

“**Financial Statements**” means the statement of assets, statement of earnings before interest and tax and statement of investments, which separately identify the West Moreton Region, Mount Isa Region and North Coast Region from the rest of the network, and which are required in accordance with the Undertaking;

“**Functions**” means the list of activities outlined in Table 4.2. ~~“Geographic Region” means the regions described in Schedule A; 3.2.~~

~~“Geographic Region” means any of the following networks as described in Schedule A;~~

“**Identification**” means, where costs are directly incurred, or assets directly used in the performance of a function/service, the identification of those costs to that function/service;

~~“Mount Isa Region” means the region defined as such in Schedule A;~~

~~“Network SEQ” means the organisational unit responsible for the management and maintenance of Queensland Rail infrastructure in Metropolitan Region (as described in Schedule A);~~

“**Network Wide**” means assets, costs, revenue and investments associated with the provision of Below Rail Services not able to be Identified or Attributed to a ~~Corridor or aspecific~~ Geographic Region;

~~“North Coast Region” means the region defined as such in Schedule A;~~

“**Other Services**” means the activities of Queensland Rail other than those associated with the provision and management of Rail Infrastructure or the provision of services as a Rail Operator;

“**Permanent Way**” means track and bridge assets including formation, retaining walls, drainage systems, access roads, cuttings, embankments, tunnels, subways, fences along the rail corridor, ballast, sleepers, rails, rail fastenings, points and crossings, culverts and pipes (major), rail bridges and road overbridges (excluding footbridges). The term excludes fences surrounding other assets such as stations, freight terminals, workshops, depots and buildings.

“**QCA**” means the Queensland Competition Authority ~~as established by the Act;~~

“**QCA Fee**” means the fee collected by the QCA under Section 3 of *the Queensland Competition Authority Regulation 2007* (Qld) which entitles the QCA to charge fees for providing a service or performing a function set out in Schedule 1 of the Regulation;

“**QCA Levy**” means the fee that is allocated to the nominated Train Services to cover the QCA Fee and, for a Train Service, the description of which accords with the Reference Train Service, is that amount specified in schedule D of the Undertaking;

“**Queensland Rail**” means Queensland Rail Limited (ABN 71 132 181 090), a wholly owned subsidiary of the Queensland Rail Transit Authority, a statutory authority established under the *Queensland Rail Transit Authority Act 2013 (Qld)*

“**Rail Infrastructure**” means Rail Transport Infrastructure (as defined in the *Transport Infrastructure Act 1994 (Qld)*) for which Queensland Rail is the Railway Infrastructure Manager, except that the term does not include the track and associated infrastructure on those parts of the network not Identified as the responsibility of Queensland Rail in the Undertaking, but for the purpose of clarity, does include all stations and platforms;

“**Railway Infrastructure Manager**” has the meaning given to that term in the Act;

“**Railway Operator**” has the meaning given to that term in the *Transport Infrastructure Act 1994 (Qld)*;

“**Region Specific**” means assets, costs, revenue and investments associated with the provision of Below Rail Services ~~not able to be Identified or Attributed to a specified Corridor, but able to be Identified or Attributed to a Geographic Region~~ as described in Schedule A;

“**Rollingstock**” means locomotives, carriages, wagons, rail cars, rail motors, light rail vehicles, light inspection vehicles, rail/road vehicles, trolleys and any other vehicle that operates on or uses the Track;

“**Train**” means any configuration of Rollingstock operating as a unit on the Track;

“**Train Control Services**” means the management and monitoring of Train movements and of all other operation of rollingstock on the Rail Infrastructure and of any activities affecting or potentially affecting such Train movements or rollingstock operation. Train Control Services specifically include:

- (i)(a) recording Train running times on Train diagrams and in Queensland Rail’s information systems;
- (ii)(b) reporting of incidents occurring on the Rail Infrastructure;
- (iii)(c) managing incidents occurring on the Rail Infrastructure from within a Train Control centre; and
- (iv)(d) exchanging information with access holders; and “Train Control” has a related meaning;

“**Train Service**” means the operation of a Train between specified origins and destinations on the Rail Infrastructure;

“**Undertaking**” refers to Queensland Rail’s access undertaking approved by the QCA in accordance with the Act in respect to the provision of Rail Infrastructure for the purpose of operating Train Services.

~~“**West Moreton Region**” means the region defined as such in Schedule A.~~

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Schedule A Description of regions Geographic Regions

Region	Description <u>Corridor section description</u>
Metropolitan	Roma Street to Rosewood Darra to Springfield Central Bundamba to Box Flat Ipswich to Workshops Yarrowlea to Ebenezer Mine Roma Street to Varsity Lakes (incl. dual gauge lines) Yeerongpilly to Corinda Salisbury to Acacia Ridge (incl. dual gauge lines) Acacia Ridge to ARTC Interface (standard gauge line) Park Road/ Dutton Park to Cleveland (incl. dual gauge line) Lytton Junction to Fisherman Islands (incl. dual gauge line) Roma Street to Nambour Roma Street to Mayne via Exhibition Bowen Hills to Ferny Grove Eagle Junction to Pinkenba Airport Junction to start of Airport Line Northgate to Shorncliffe Petrie to Kippa-ring
West Moreton	Rosewood to Miles Columboola to Cameby Downs
South West	Toowoomba to Thallon Warwick to Wallangarra Wyreema to Millmerran
Western	Miles to Cunnamulla Dalby to Meandarra Miles to Wondoan Westgate to Quilpie
North Coast Line	Nambour to Aurizon Interface Point 11 (Parana) Gympie North to Gympie Maryborough West to Maryborough Auckland Point Aurizon Interface Point 7 (Rocklands) to Aurizon Interface Point 2 (Duroburra) Glenmore to Nerimbera Aurizon Interface Point 1 (Kaili) to Townsville Erakala to Mackay Harbour Bowen Junction to Bowen Townsville Jetty Branch Townsville to Cairns Cobarra Balloon North Coast Line Branches Aurizon Interface Point 12 (Graham) – Taragoala
Central West	Aurizon Interface Point 8 (Nogoa) to Winton Aurizon Interface Point 10 (Wurba Junction) to Springsure Emerald to Clermont
Mount Isa Line	Stuart to Mount Isa Flynn to Phosphate Hill
Tablelands	Cairns to Forsyth Mareeba to Atherton Arriga Junction to Arriga Normanton to Croydon

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Below Rail Services provided by Queensland Rail

Statement of Assets

	For the year ended 30 June XXXX					For the year ended 30 June XXXX				
	West Moreton Region \$000's	Mount Isa Region \$000's	North Coast Region \$000's	Rest of Network \$000's	Total Below Rail \$000's	West Moreton Region \$000's	Mount Isa Region \$000's	North Coast Region \$000's	Rest of Network \$000's	Total Below Rail \$000's
Current Assets										
Cash	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX
Receivables	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX
Inventory	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX
Other	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX
Total Current Assets	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX
Non-Current Assets	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX
Receivables	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX
Fixed assets	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX
Property (Land and Buildings)	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX
Plant and Equipment	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX
Infrastructure	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX
Permanent Way	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX
Other	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX
Assets Under Construction	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX
Intangible Assets	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX
Other	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX
Total Non-Current Assets	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX
TOTAL ASSETS	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX

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Below Rail Services provided by Queensland Rail

Statement of Investments

	For the year ended 30 June XXXX					For the year ended 30 June XXXX				
	West Moreton Region \$000's	Mount Isa Region \$000's	North Coast Region \$000's	Rest of Network \$000's	Total Below Rail \$000's	West Moreton Region \$000's	Mount Isa Region \$000's	North Coast Region \$000's	Rest of Network \$000's	Total Below Rail \$000's
Expenditure on fixed assets	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX	X,XXX

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Notes to and forming part of the financial statements

Schedule C Standard Allocations Allocators

- (a) The Regional Networks are described in Schedule A details of the corridors defined into Regions are provided in Queensland Rail's Line Diagrams which are published on the Queensland Rail website and reviewed at least every six months.
- (b) The Regional Networks have been defined to reflect geographic differences in rail infrastructure standards, utilisation and costs. To accommodate inclusion of new lines and significant changes in rail infrastructure standards and utilisation, minor changes may be made to the definition of the boundaries of the Regional Networks as specified in Schedule A subject to the approval of the QCA. Any such changes shall be included as a note to the Financial Statements of the year of the change.
- (c) Assets, costs, revenues and investments Identified as attributable to the network as a whole (i.e. Network Wide items) shall be Allocated to the West Moreton System, Mount Isa System or North Coast System, by applying the corresponding Standard Allocators, as appropriate (see below).
- (i) Standard Allocator "C", "D" and "E" have been determined based on an empirical analysis of the West Moreton System's, Mount Isa System's and North Coast System's respective share of total Network Wide costs derived from the allocative process outlined in Table C.1.
- (ii) Each year Queensland Rail will recalculate and calibrate the items in Table C.1 to ensure the continuing validity of Standard Allocator "C", "D" and "E" on a rolling three year average. Changes to the Allocator will be Identified in the notes to and forming part of the Financial Statements.

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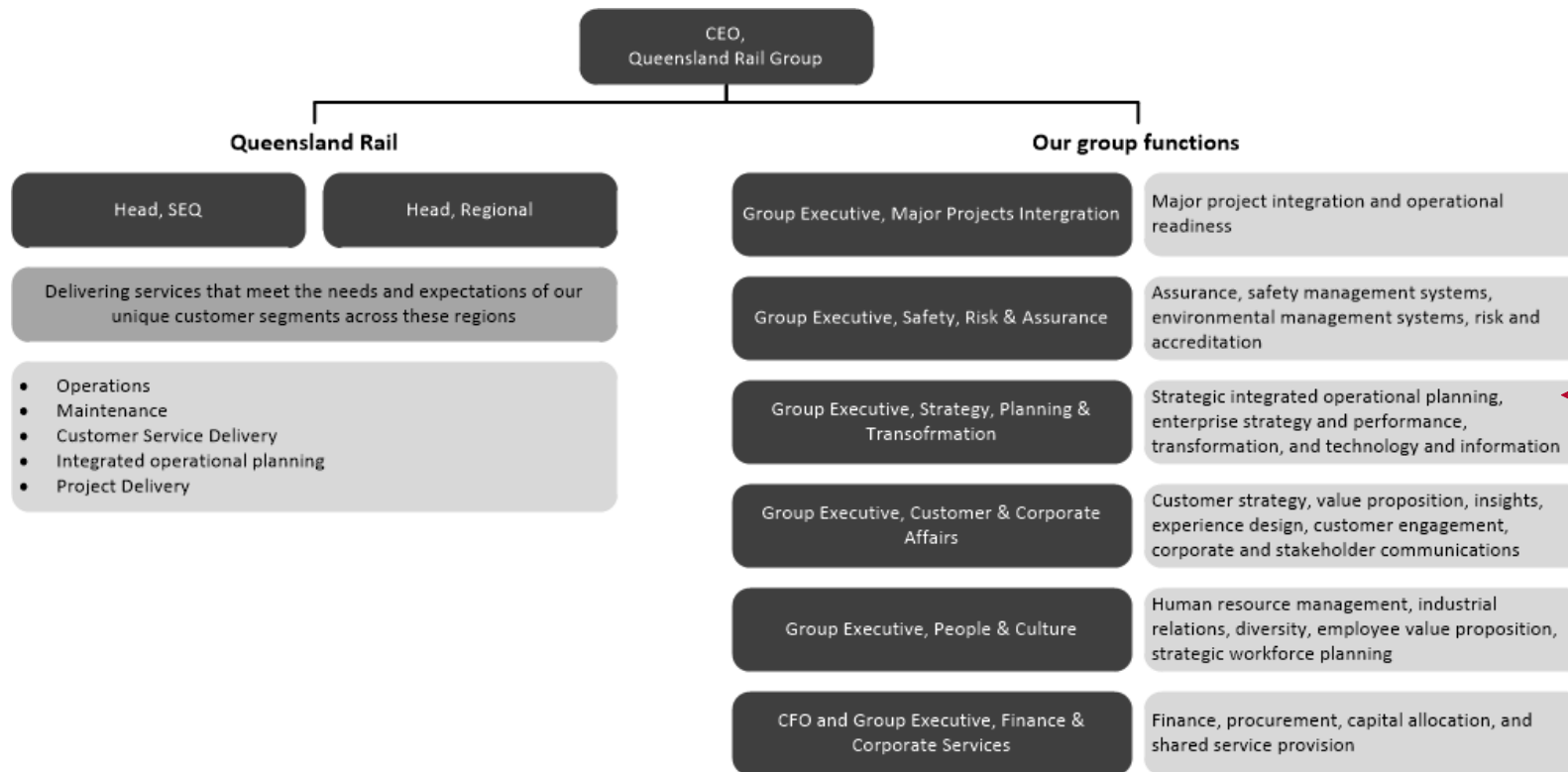
Coast Region's Share of Network Wide Items	5-6 (h)			
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Schedule D Queensland Rail Organisational Structure



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