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Datum:

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Priloga k Mnenju na predlog Splošnega akta

HR - zakon

IX. RAČUNOVODSTVENO RAZDVAJANJE

Obveza računovodstvenog razdvajanja

Članak 47.

(1) Davatelj poštanskih usluga, koji uz poštanske usluge obavlja jednu ili više drugih poslovnih aktivnosti mora obavljati računovodstveno razdvajanje na način da se mogu utvrditi prihodi ostvareni od poštanskih usluga odvojeno od prihoda ostvarenih od jedne ili više drugih poslovnih aktivnosti.

(3) Davatelj univerzalne usluge mora računovodstveno razdvajati prihode i troškove ostvarene od univerzalne usluge, odvojeno od prihoda i troškova ostvarenih od zamjenskih poštanskih usluga te odvojeno od prihoda i troškova ostvarenih od ostalih poštanskih usluga, po vrstama usluga i proizvodima. Takvo računovodstveno razdvajanje na temelju dosljedno primijenjenih i objektivno utemeljenih načela troškovnog računovodstva služi i kao izvor podataka za izračun neto troška univerzalne usluge.

(4) Računovodstvenim razdvajanjem iz stavka 3. ovoga članka raspoređuju se troškovi na sljedeći način:

a) troškovi koji se mogu izravno pripisati određenoj usluzi ili proizvodu, pripisuju se toj usluzi ili proizvodu;

b) zajednički troškovi koji se ne mogu izravno pripisati određenoj usluzi ili proizvodu:

1. kada je moguće, raspoređuju se na temelju izravne analize nastanka samih troškova,

2. kada izravna analiza nije moguća, zajedničke troškovne kategorije raspoređuju se na temelju neizravne povezanosti s drugom troškovnom kategorijom ili skupinom troškovnih kategorija za koje je moguć izravan prijenos ili raspodjela, pri čemu se neizravna povezanost temelji na sličnim troškovnim strukturama,

3. kada izravnim i neizravnim mjerama nije moguće raspodijeliti troškove, troškovna kategorija raspoređuje se na temelju općeg čimbenika raspodjele, koji se računa uz pomoć koeficijenta svih izdataka koji su izravno ili neizravno pripisani, ili dodijeljeni svakoj usluzi koja se obavlja kao univerzalna usluga s jedne strane, te zamjenskim poštanskim uslugama i ostalim poštanskim uslugama s druge strane,

4. zajednički troškovi, koji su nužni za obavljanje univerzalne usluge, zamjenskih poštanskih usluga i ostalih poštanskih usluga, bit će prikladno raspodijeljeni kada univerzalna usluga, zamjenske poštanske usluge i ostale poštanske usluge koriste jednake izvore troškova.

X. NEPRAVEDNO FINANCIJSKO OPTEREĆENJE

Naknada nepravednog financijskog opterećenja



Članak 48.

(1) Ako obveza obavljanja univerzalne usluge stvara neto trošak, koji predstavlja nepravedno financijsko opterećenje za davatelja univerzalne usluge, davatelj univerzalne usluge ima pravo na naknadu utvrđenoga nepravednog financijskog opterećenja (u daljnjem tekstu: nepravedno opterećenje).

(2) Neto trošak je svaki trošak koji je nužan za obavljanje univerzalne usluge te je s tom uslugom povezan, a izračunava se kao razlika između neto troška davatelja univerzalne usluge koji posluje s obvezom obavljanja univerzalne usluge i neto troška koji bi davatelj univerzalne usluge imao da nema obvezu obavljanja univerzalne usluge.

(3) Agencija na temelju izračuna iz stavka 2. ovoga članka odlukom utvrđuje iznos neto troška koji predstavlja nepravedno opterećenje.

(4) Agencija donosi odluku iz stavka 3. ovoga članka u pravilu u roku od 60 dana, a najkasnije u roku od šest mjeseci od dana podnošenja urednog zahtjeva iz članka 49. stavka 1. ovoga Zakona.

(5) Sredstva za naknadu nepravednog opterećenja isplaćuju se iz sredstava državnog proračuna Republike Hrvatske, na zahtjev davatelja univerzalne usluge, a na temelju odluke Agencije iz stavka 3. ovoga članka te u skladu s pravilima o državnim potporama.

Postupak izračuna neto troška

Članak 49.

(1) Davatelj univerzalne usluge, koji želi ostvariti pravo na naknadu nepravednog opterećenja, podnosi zahtjev Agenciji najkasnije do 31. srpnja za prethodnu kalendarsku godinu.

(2) Uz zahtjev iz stavka 1. ovoga članka davatelj univerzalne usluge mora priložiti revizijsko izvješće i izračun stvarnog neto troška, sastavljen u skladu s odredbama članka 47. i 50. ovoga Zakona.

(3) Davatelj univerzalne usluge obavezan je na zahtjev Agencije dostaviti dodatno obrazloženje neto troška.

Sastavni dijelovi izračuna neto troška

Članak 50.

(1) U svrhu izračuna neto troška davatelj univerzalne usluge, koji ima obvezu obavljanja univerzalne usluge, mora izraditi prikaz poslovanja s obvezom i prikaz poslovanja bez obveze obavljanja univerzalne usluge, pri čemu se uzima u obzir sljedeće:

1. neto trošak temelji se samo na troškovima povezanim s obavljanjem univerzalne usluge propisane kakvoće;

2. pri izračunu neto troška uzimaju se u obzir samo sljedeće sastavnice univerzalne usluge:

a) kod kojih davatelj univerzalne usluge ima gubitak, ili

b) koje nastaju kada davatelj univerzalne usluge posluje uz troškovne uvjete koji izlaze iz okvira uobičajenih pravila tržišnog poslovanja;

3. pri izračunu neto troška uzima se u obzir osiguravanje obavljanja univerzalne usluge za posebne korisnike ili skupine korisnika usluga kod kojih davatelj univerzalne usluge ima gubitak ili koje se obavljaju uz troškovne uvjete koji ne odgovaraju uobičajenim pravilima tržišnog poslovanja. U tu skupinu uključeni su korisnici ili skupine korisnika usluga koje davatelj univerzalne usluge, kada bi poslovao prema pravilima tržišnog poslovanja, ne bi zadovoljio;

4. kada je obavljanje univerzalne usluge moguće osigurati u skladu s propisanom kakvoćom na više različitih načina, izračun neto troška obavlja se uvažavajući način koji osigurava obavljanje univerzalne usluge propisane kakvoće uz najmanje troškove, iako se davatelj univerzalne usluge odlučio za drukčiji način;

5. smanjuje se neto trošak univerzalne usluge za sve materijalne i nematerijalne koristi koje davatelj univerzalne usluge ima na temelju obavljanja univerzalne usluge;

6. davatelju univerzalne usluge osigurava se pravo na odgovarajuću dobit obavljanjem univerzalne usluge, koja omogućuje stupanj isplativosti sredstava, a koju bi ostvario bez obveze obavljanja univerzalne usluge.

(2) Materijalne i nematerijalne koristi davatelja univerzalne usluge iz stavka 1. točke 5. ovoga članka obuhvaćaju:

1. prihode od univerzalne usluge, kao i prihode od usluga koje ne čine univerzalnu uslugu, a davatelj univerzalne usluge ne bi ih ostvario kada ne bi obavljao univerzalnu uslugu,
2. povećanje vrijednosti robnih marki zbog obavljanja univerzalne usluge,
3. smanjenje troškova obavljanja drugih usluga zbog sinergijskih učinaka koji nastaju obavljanjem univerzalne usluge,
4. druge materijalne i nematerijalne koristi koje utvrdi Agencija.

(3) Pravilnikom iz članka 15. stavka 6. ovoga Zakona pobliže se propisuju sastavni dijelovi izračuna neto troška.

NAPUTAK O IZRAČUNU

1.3. Sastavni dijelovi izračuna neto troška

U svrhu izračuna neto troška, davatelj univerzalne usluge, koji ima obvezu obavljanja univerzalne usluge, mora izraditi prikaz poslovanja s obvezom i prikaz poslovanja bez obveze obavljanja univerzalne usluge, pri čemu se uzima u obzir sljedeće:

1. neto trošak temelji se samo na troškovima povezanim s obavljanjem univerzalne usluge propisane kakvoće;

2. pri izračunu neto troška uzimaju se u obzir samo sljedeće sastavnice univerzalne usluge: a) kod kojih davatelj univerzalne usluge ima gubitak, ili b) koje nastaju kada davatelj univerzalne usluge posluje uz troškovne uvjete koji izlaze iz okvira uobičajenih pravila tržišnog poslovanja;

3. pri izračunu neto troška uzima se u obzir osiguravanje obavljanja univerzalne usluge za posebne korisnike ili skupine korisnika usluga kod kojih davatelj univerzalne usluge ima gubitak ili koje se obavljaju uz troškovne uvjete koji ne odgovaraju uobičajenim pravilima tržišnog poslovanja; u tu skupinu uključeni su korisnici ili skupine korisnika usluga koje davatelj univerzalne usluge, kada bi poslovaao prema pravilima tržišnog poslovanja, ne bi zadovoljio;

4. kada je obavljanje univerzalne usluge moguće osigurati u skladu s propisanom kakvoćom na više različitih načina, izračun neto troška obavlja se uvažavajući način koji osigurava obavljanje univerzalne usluge propisane kakvoće uz najmanje troškove, iako se davatelj univerzalne usluge odlučio za drukčiji način;

5. smanjuje se neto trošak univerzalne usluge za sve materijalne i nematerijalne koristi koje davatelj univerzalne usluge ima na temelju obavljanja univerzalne usluge; materijalne i nematerijalne koristi davatelja univerzalne usluge iz stavka 1. točke 5. ovoga članka obuhvaćaju:

- prihode od univerzalne usluge, kao i prihode od usluga koje ne čine univerzalnu uslugu, a davatelj univerzalne usluge ne bi ih ostvario kada ne bi obavljao univerzalnu uslugu,
- povećanje vrijednosti robnih marki zbog obavljanja univerzalne usluge,
- smanjenje troškova obavljanja drugih usluga zbog sinergijskih učinaka koji nastaju obavljanjem univerzalne usluge,
- druge materijalne i nematerijalne koristi koje utvrdi HAKOM;

6. davatelju univerzalne usluge osigurava se pravo na odgovarajuću dobit obavljanjem univerzalne usluge, koja omogućuje stupanj isplativosti sredstava, a koju bi ostvario bez obveze obavljanja univerzalne usluge.

ZPU-om je propisano da se Pravilnikom o obavljanju univerzalne usluge (NN br. 41/13; dalje: Pravilnik) pobliže propisuju sastavni dijelovi izračuna neto troška.

2. Pravilnik o obavljanju univerzalne usluge

Sukladno Pravilniku propisani elementi izračuna neto troška mogu biti:

1. obveza održavanja određene gustoće pristupnih točaka radi prijama poštanskih pošiljaka. Kada ne bi imao obvezu održavanja poštanske mreže na cijelom području Republike Hrvatske, davatelj univerzalne usluge bi mogao smanjiti mrežu pristupnih točaka u određenim neprofitabilnim područjima,

2. obveza održavanja određene učestalosti uručenja poštanskih pošiljaka. Kada ne bi imao obvezu uručenja poštanskih pošiljaka svaki radni dan od ponedjeljka do petka, davatelj univerzalne usluge bi mogao smanjiti učestalost uručenja poštanskih pošiljaka.

3. obveza održavanja uručenja poštanskih pošiljaka na cijelom području Republike Hrvatske. Da nema obvezu održavanja uručenja poštanskih pošiljaka na cijelom području Republike Hrvatske, davatelj univerzalne usluge ne bi obavljao uručenje poštanskih pošiljaka u određenim neprofitabilnim područjima.

Pored navedenog, Pravilnikom se još propisuje i da neto trošak obuhvaća svaki trošak koji je nužan za obavljanje univerzalne usluge te je s tom uslugom povezan, a izračunava se kao razlika između neto troška s obvezom obavljanja univerzalne usluge i neto troška bez obveze obavljanja univerzalne usluge, što je isto kao i u ZPU.

3. Dužnosti nacionalnog regulatornog tijela

U skladu sa ZPU-om, HAKOM procjenjuje i utvrđuje: 1. sastoji li se neto trošak univerzalne usluge isključivo od dokazanih i ekonomski opravdanih troškova, izravnih i neizravnih troškova, koje bi davatelj univerzalne usluge izbjegao da nije bilo obveze pružanja univerzalne usluge,

2. usklađenost načela koja davatelj univerzalne usluge koristi tijekom računanja neto troška univerzalne usluge, s odgovarajućim načelima iz ovog Naputka,

3. je li nastalo stanje, koje se prema načelima iz poglavlja 5. točka 3 ovog Naputka, smatra nepravednim financijskim opterećenjem,

4. iznos neto troška koji predstavlja nepravedno financijsko opterećenje te u skladu sa ZPU-om osniva i upravlja kompenzacijskim fondom i odlučuje o naknadi nepravednog financijskog opterećenja univerzalne usluge u skladu s odgovarajućim načelima iz ovog Naputka.

4. Izračun neto troška univerzalne usluge

1. Izračun neto troška univerzalne usluge uključuje:

a) izračun neto troška pružanja univerzalne usluge u skladu s uvjetom isplativosti pružanja te usluge, naročito izravnih i dijelova neizravnih troškova povezanih s pružanjem univerzalne usluge. Ovaj trošak univerzalne usluge je trošak kojeg bi svaki davatelj univerzalne usluge izbjegao da nije bilo obaveze pružanja univerzalne usluge (dalje: komercijalni scenarij);

b) izračun koristi uključuje materijalne i nematerijalne koristi za davatelja univerzalne usluge koje proizlaze iz pružanja univerzalne usluge.

2. Za potrebe izračuna neto troška univerzalne usluge davatelj univerzalne usluge razvija komercijalni scenarij koji prikazuje davateljev način pružanja usluge bez obveze univerzalne usluge. Komercijalni scenarij uzima u obzir slijedeće:

a) promjene u gustoći pristupnih točki za prijam poštanskih pošiljaka;

- b) promjene u učestalosti dostave poštanskih pošiljaka;
- c) promjene u zemljopisnoj pokrivenosti dostavne mreže;
- d) poštanske usluge bez naplate za slijepe;
- e) ostale usluge i promjene u uvjetima pružanja usluga koje ne bi bile dostupne ili bi bile dostupne pod drugačijim uvjetima, da nema obveze pružanja univerzalne usluge.

3. Komercijalni scenarij mora biti realan i konkurentan, omogućujući davatelju univerzalne usluge da na taj način održi svoju poziciju na tržištu i svoje korisnike, uvažavajući sljedeće čimbenike univerzalne usluge:

- a) zemljopisne uvjete i gustoću naseljenosti;
- b) učestalost dostave;
- c) dostupne proizvode i usluge;
- d) potrebnu kakvoću usluge;
- e) potrebnu gustoću poštanske mreže;
- f) elastičnost potražnje.

4. Neto trošak univerzalne usluge se računa kao razlika rezultata poslovanja davatelja univerzalne usluge i rezultata poslovanja koje bi ostvario taj isti davatelj bez obveze obavljanja univerzalne usluge, prema sljedećoj formuli:

$$NCUS = \sum \Delta CNCi + \sum \Delta DNCi + STC + OHC + FSR - MB + \text{profit} + \text{other}$$

pri čemu je:

NCUS – neto trošak univerzalne usluge;

CNCi – uštede uslijed promjena u gustoći pristupnih točaka;

DNCi – uštede uslijed promjena u djelatnosti dostave;

STC – troškovi prijevoza i usmjeravanja povezani s obvezom pružanja univerzalne usluge koji bi se izbjegli da se posluje po komercijalnom scenariju;

OHC – promjene u uštedama administrativnih troškova, da se posluje po komercijalnom scenariju;

FSR – mogući prihodi od besplatno pružene univerzalne usluge u skladu s člankom 15. stavkom 2. točkom 4. ZPU-a;

MB – ukupna vrijednost tržišnih koristi koje proizlaze iz pružanja univerzalne usluge;

Profit – odgovarajuća dobit;

Other – ostale usluge i promjene u uvjetima pružanja usluga koje ne bi bile dostupne, ili bi bile dostupne pod drugačijim uvjetima, da nema obveze pružanja univerzalne usluge;

a) i) ušteda uslijed promjena u gustoći pristupnih točaka je zbroj promjena u приходima i troškovima za svaki pojedinačni poštanski ured, koja je rezultat prelaska djelatnosti prijma iz neprofitabilnih u druge poštanske urede, uslijed prelaska na komercijalni scenarij. Poštanski ured se smatra neprofitabilnim ukoliko:

$$C_{cpi} > R_{cpi}$$

pri čemu je:

C_{cpi} – troškovi usluga koje pojedinačni poštanski ured pruža;

R_{cpi} – prihodi od univerzalne usluge i ne-univerzalne usluge pojedinačnog poštanskog ureda;

ii) ušteda uslijed promjena u gustoći pristupnih točaka se računa prema sljedećoj formuli:

$$\Delta CNCi = \sum (C_{ci} - R_{ci}) - \sum (C_{si} - R_{si})$$

pri čemu je:

C_{ci} – direktni troškovi usluga pruženih od strane pojedinačnog poštanskog ureda koji posluje s gubitkom;

Rci — prihodi od univerzalne usluge i ne-univerzalnih usluga pojedinačnog poštanskog ureda koji posluje s gubitkom;

Csi – povećani troškovi drugih poštanskih ureda uslijed prebacivanja obujma poštanskih usluga iz poštanskih ureda koji posluju s gubitkom;

Rsi – –povećani prihodi drugih poštanskih ureda uslijed prebacivanja obujma poštanskih usluga iz poštanskih ureda koji posluju s gubitkom.

Podaci za izračun izraženi su u Dodatku – Tabela 2: Troškovi, Prihodi i Dobitci/Gubitci pojedinačnih poštanskih ureda i Tabela 3: Ušteta uslijed promjena u gustoći pristupnih točaka.

b) i) ušteta uslijed promjena u djelatnosti dostave je zbroj promjena u troškovima svakog područja dostave koje je rezultat promjene u metodi dostave u neprofitabilnim područjima i pada prihoda, budući zbog promjena u dostavi neke usluge ne mogu biti pružene u neprofitabilnim područjima;

ii) ušteta uslijed promjena u djelatnosti dostave se računa prema slijedećoj formuli:

$$\sum \Delta \text{DNCi} = \sum \Delta (\text{PDCi} + \text{ODCi} - \text{RDi})$$

pri čemu je:

PDCi – ušteta u troškovima radnika za područnog poštara koju ostvaruje davatelj univerzalne usluge uslijed smanjenja učestalosti dostave;

ODCi – ostali troškovi povezani s uštedama pri obavljanju dostave (npr. dostavni poštanski uredi, uštete u gorivu za motornu dostavu, cestarine, naknade za uslugu, troškovi prijevoza zrakoplovom, potrošna roba);

RDi – prihodi od proizvoda koje davatelj univerzalne usluge ne bi ostvario da ne osigurava dnevnu dostavu u skladu s propisanom kakvoćom, sukladno članku 40. ZPU-a.

Podaci za izračun izraženi su u Dodatku – Tabela 4: Ušteta uslijed promjena u djelatnosti dostave.

c) STC su troškovi prijevoza i usmjeravanja povezani s univerzalnom uslugom koji su rezultat promjena u gustoći poštanske mreže i načinu dostave, a koji ne bi postojali ukoliko bi davatelj univerzalne usluge poslovaao prema komercijalnom scenariju;

d) OHC su administrativni troškovi koje bi davatelj univerzalne usluge uštedio, sukladno promjenama prema komercijalnom scenariju;

e) FSR je mogući prihod kojeg davatelj univerzalne usluge gubi u scenariju obveze pružanja univerzalne usluge, u skladu s člankom 15. stavkom 2. točkom 4. ZPU-a, budući su te usluge besplatne. Smatra se da bi se te usluge pružale pod komercijalnim uvjetima u skladu sa standardnim tržišnim uvjetima.

Mogući prihod od besplatnih usluga se računa prema slijedećoj formuli:

$$\text{FSR} = \text{Vo} \times \text{Pb}$$

pri čemu je:

Vo – broj pruženih besplatnih usluga sukladno, članku 15. stavku 2. točki 4. ZPU-a;

Pb – standardna cijena usluga, usporediva s uslugama koje su pod uvjetima obveze pružanja univerzalne usluge pružene besplatno.

Podaci za izračun izraženi su u Dodatku – Tabela 5: Mogući prihodi od besplatnih usluga;

f) i) tržišne koristi, sukladno članku 50. stavku 2. ZPU-a, su one koristi koje proizlaze iz pružanja univerzalne usluge koje ne bi nastale da nema obveze pružanja univerzalne usluge. Tržišna korist davatelja univerzalne usluge je financijski vrednovana kao materijalna i nematerijalna tržišna korist koja je rezultat pružanja univerzalne usluge. Vrijednost materijalne tržišne koristi (članak 50. stavak 2. točka 1. ZPU-a) je izravno uključena u formulu izračuna neto troška univerzalne usluge, gdje su promjene u troškovima i prihodima uzete u obzir. Ovaj odlomak pobliže definira nematerijalne tržišne koristi sukladno članku 50. stavku 2. točki 2. i 4. ZPU-a;

ii) nematerijalne tržišne koristi su:

1) porezne olakšice, poput izuzeća od plaćanja PDV-a, budući je univerzalna usluga izuzeta od plaćanja PDV-a.

Formula za izračun:

TB = (Rev 0 – Rev1) – (Trošak prorata 0 – Trošak prorata 1)
pri čemu je:

TB – vrijednost porezne olakšice;

Rev 0 – prihodi davatelja univerzalne usluge od univerzalne usluge;

Rev 1 – prihodi davatelja univerzalne usluge od univerzalne usluge u komercijalnom scenariju. Predviđa se da će u se u ovom scenariju prihodi smanjiti zbog korekcije neto cijena univerzalne usluge uslijed uvođenja PDV-a na te usluge;

Trošak prorata 0 – trošak nepriznatog dijela ulaznog pretporeza davatelja univerzalne usluge;

Trošak prorata 1 – trošak nepriznatog dijela ulaznog pretporeza davatelja univerzalne usluge u komercijalnom scenariju;

2) povećan korporativni ugled i vrijednost brenda zbog statusa davatelja univerzalne usluge jer klijenti dodjeljuju dodatnu vrijednost davateljevom brendu, uslijed pružanja univerzalne usluge određene razine kakvoće i pouzdanosti.

Formula za izračun:

$$EB = MC \times SC$$

pri čemu je:

EB – vrijednost povećanog korporativnog ugleda i koristi za brend;

MC – marketinški trošak davatelja univerzalne usluge;

SC – udio marketinškog troška koji bi nastao za davatelja univerzalne usluge u komercijalnom scenariju s ciljem povećanja vrijednosti brenda;

SC malo je vjerojatno da bi premašio 20% godišnjih marketinških troškova davatelja univerzalne usluge;

3) povećani učinci reklamiranja uslijed većeg broja poštanskih ureda, poštanskih kovčezica, poštanskih vozila i poštonoša koji nose logotip davatelja univerzalne usluge ili su iznajmljeni trećim stranama.

Formula za izračun:

$$AE = \quad \times RPP + (VAS0 \times RPV - VAS1 \times RPV) + NM \times RPM$$

pri čemu je:

AE – povećana vrijednost reklamne koristi;

TAS – smanjenje reklamnog prostora na i unutar zgrada u komercijalnom scenariju;

AF – parametri reklamiranja (prosječna veličina reklamnog prostora);

RPP – referentna cijena utvrđene veličine reklamnog prostora;

VAS0 – broj vozila u scenariju obveze pružanja univerzalne usluge;

VAS1 – broj vozila u komercijalnom scenariju;

RPV – referentna cijena za reklamu na vozilima pri određenoj učestalosti pojavljivanja;

NM – razlika u broju poštonoša u scenariju obveze pružanja univerzalne usluge i komercijalnom scenariju;

RPM – referentna cijena za reklamu na uniformi.

Vrijednost referentnih cijena bi trebala izražavati uplate koje bi davatelj univerzalne usluge primio u slučaju komercijalnog korištenja svog reklamnog prostora;

4) privilegirani pristup filatelističkom tržištu, budući je davatelj univerzalne usluge jedini subjekt s pravom izdavanja poštanskih maraka.

Formula za izračun:

$$PM = TRS - USV$$

pri čemu je:

PM – vrijednost koristi od privilegiranog pristupa filatelističkom tržištu;

TRS – ukupni prihod od poštanskih maraka;

USV – vrijednost korištenih maraka;

5) prihodi i troškovi od kamata uslijed odgođene naplate usluga.

Prihodi od kamata nastaju zahvaljujući unaprijed plaćenju poštarini, jer su poštanske marke unaprijed plaćena usluga davatelja univerzalne usluge, što predstavlja efekt jednak beskamatnoj pozajmici. Troškovi kamata nastaju kad davatelj univerzalne usluge distributerima poštanskih maraka odobri plaćanje s odgodom, čime davatelj univerzalne usluge pruža uslugu korisnicima bez primitka stvarne uplate od strane distributera. Ova dva efekta se međusobno poništavaju.

Formula za izračun:

$$IP = SR \times SOH \times CC - LI \times CC$$

pri čemu je:

IP – vrijednost koristi vezano uz prihod od kamata;

SR – godišnji prihod davatelja univerzalne usluge od prodaje maraka u nefilatelističke svrhe;

SOH – udio poštanskih maraka (prosječan postotak) od godišnje prodaje koji ostaje kod kupaca za uporabu u budućim razdobljima;

CC – trošak kapitala davatelja univerzalne usluge;

LI – prihod ostvaren od prodaje maraka distributerima s odgodom plaćanja;

6) izuzeće od prijevozne dozvole, poreza na vozila i slično.

Davatelj univerzalne usluge je izuzet od nekih obveza, poput plaćanja parkirnih karata ili poreza na vozila.

Formula za izračun:

$$FE = NV \times F$$

pri čemu je:

FE – vrijednost koristi od izuzeća od nameta;

NV – broj vozila;

F – standardni nameti, koji predstavljaju parkirne ili druge troškove, ili porez na vozila ili druge primjenjive troškove.

Vrijednosti pojedinih nematerijalnih koristi su sažete u Dodatku – Tabela 6: Nematerijalne tržišne koristi.

g) dobit je odgovarajuća razina dobiti, izražena kao prinos na kapital raspoređen na univerzalnu uslugu ili kao profitna marža povezana s prihvatljivim neto troškom univerzalne usluge;

h) ostale promjene u dobiti ili gubitku davatelja univerzalne usluge, koje bi nastale u komercijalnom scenariju, a koje se razlikuju od obaveze univerzalne usluge. To su poglavito ostale usluge i promjene u pružanju usluga koje ne bi bile pružene, ili bi bile pružene pod drugačijim uvjetima, da nema obaveze pružanja univerzalne usluge.

5. Procjena nepravednog financijskog opterećenja

1. U svrhu utvrđivanja prava na korištenje sredstava iz kompenzacijskog fonda, za nadoknadu neto troška univerzalne usluge, sukladno poglavlju 4. ovog Naputka, neto trošak univerzalne usluge mora predstavljati nepravedno financijsko opterećenje nametnuto davatelju univerzalne usluge.

2. Neto trošak univerzalne usluge predstavlja nepravedno financijsko opterećenje nametnuto davatelju univerzalne usluge, ukoliko iznos neto troška univerzalne usluge dostigne iznos za kojeg se ne može očekivati da ga snosi davatelj univerzalne usluge.

3. HAKOM, u svrhu odlučivanja predstavlja li neto trošak univerzalne usluge nepravedno financijsko opterećenje, procjenjuje:

a) da li se neto trošak univerzalne usluge sastoji isključivo od dokazivih i ekonomski prihvatljivih troškova, b) da li je vrijednost neto troška univerzalne usluge, izračunata u skladu s načelima iznesenim u ovom Naputku, pozitivna, c) da li vrijednost neto troška univerzalne usluge, izračunata u skladu s načelima iznesenim u ovom Naputku, premašuje potencijalne operative troškove kompenzacijskog mehanizma, d) da li neto trošak univerzalne usluge u skladu s poglavljem 4. ovog Naputka premašuje 1% ukupnih troškova davatelja univerzalne usluge, e) da li je EBITDA marža (EBITDA = Dobit prije odbitka rashodnih kamata, poreza na dobit, deprecijacije i amortizacije) davatelja univerzalne usluge za 5% ili više, niža od EBITDA marže 3 najveća davatelja poštanskih usluga prisutnih na tržištu. Izračun se temelji na dokazivim i ekonomski prihvatljivim informacijama iz računovodstvenih dokaza davatelja univerzalne usluge i drugih davatelja poštanskih usluga, f) da li neto trošak univerzalne usluge za davatelja univerzalne usluge predstavlja značajan udio dobiti prije oporezivanja, g) da li bi davatelj univerzalne usluge koji je financijsku godinu završio s gubitkom, ostvario dobit ukoliko bi mu neto trošak univerzalne usluge bio kompenziran.

4. Neto trošak univerzalne usluge se smatra nepravednim financijskim opterećenjem ukoliko su ispunjena najmanje 4 kriterija iz prethodnog stavka.

CZ

Zakon: https://www.ctu.cz/1/download/Postovni_sluzby/ZPSL_uplne_zneni.pdf
<https://www.zakonyprolidi.cz/cs/2012-221> člen 34 b

Determination of net costs(1) Net costs are the difference between the costs effectively and efficiently necessary for the provision of the basic service and the revenues generated from the provision of the basic service, regardless of whether the result is positive or negative. The net cost of fulfilling the obligation to provide basic services is determined as the difference between the net cost of the operator with the obligation to provide basic services and the same operator without the obligation to provide basic services. The determination of net costs shall take into account all relevant facts, including any intangible and market benefits that the basic service operator obtains, the right to a reasonable profit and incentives for cost-effectiveness. The net costs are determined for the calendar year in which the operator was obliged to provide basic services (hereinafter referred to as the "billing period").(2) Net costs may include only the costs of fulfilling obligations related to basic services, which are contained in the postal license. The calculation of the net cost of providing each basic service is performed separately for each basic service; duplication of data on any direct or indirect costs and intangible and market benefits is prohibited.(3) The total net costs of each postal license holder shall be determined as the sum of all results of the calculation of net costs arising from the provision of individual basic services contained in his postal license, taking into account all intangible and market benefits and cost-effectiveness incentives.(4) Complete documents enabling the correct calculation of net costs for the billing period shall be submitted by the postal license holder to the Office together with the application for payment of net costs pursuant to § 34c para. 1. The postal license holder is responsible for correctness and completeness of calculation and submitted documents. During the verification of the amount of net costs, the Office is entitled to request other necessary documents from the accounting records or other technical records in order to verify the accuracy of the data included in the calculation. The Office shall determine the net costs in accordance with paragraph 7 on the basis of the calculation of the net costs made by the postal license holder pursuant to paragraphs 1 and 2 and the accounting records by which these calculations must be substantiated and any other supporting

documents of the postal licensee requested during the verification. If the Office finds that the documents of the holder of a postal license are incomplete or have deficiencies, it shall set a reasonable time limit for their supplementation or correction. If the holder of the postal license does not make the correction within the specified period, the Office shall not include the costs of fulfilling the obligation to provide any of the basic services to which the incomplete or insufficient documentation relates in the net costs of providing basic services.(5) If the holder of a postal license applies in the application for reimbursement of net costs higher net costs than stated in the application for a license, the Office shall decide whether extraordinary circumstances have occurred which caused an increase in net costs and which the postal license holder could not reasonably foresee. The holder of the postal license is obliged to document these circumstances.(6) The Office shall verify the correctness and completeness of the documents pursuant to paragraphs 4 and 5 within 60 days from the date of submission or supplementation of the last of them, or entrust the verification to a third party with impartiality and independence from the postal license holder. The Office shall publish the decision on the verification of the amount of net costs for the provision of basic services in the Postal Gazette.(7) The procedure of the Office in calculating net costs, calculating net costs of individual basic services, defining intangible and market benefits and other facts pursuant to paragraph 1, and documents by which these calculations must be substantiated, shall be determined by an implementing legal regulation.

Uredba: <https://www.sagit.cz/info/sb12466>

DECREE of 17 December 2012 on the procedure of the Czech Telecommunication Office in calculating the net costs of fulfilling the obligation to provide basic services Pursuant to Section 41 of Act No. 29/2000 Coll., On Postal Services and on the Amendment of Certain Acts (the Postal Services Act), as amended by Act No. 221/2012 Coll., The Czech Telecommunications Office stipulates the implementation of Section 34b, Paragraph 7 of the Act on postal services:

§ 1 When calculating the net costs of fulfilling the obligation to provide basic services, the Czech Telecommunication Office shall proceed in accordance with the rules set out in § 2 to 12 of this Decree, provided that the basis for calculating the net costs of the postal license holder are these rules and indicators contained in its Annex.

Calculation of net costs

§ 2 Net costs are calculated as the difference between the incremental costs and the incremental revenues of the postal licensee. All intangible and market benefits, the right to a reasonable profit and incentives for cost-effectiveness shall be taken into account.

§ 3

(1) Incremental costs are the difference between the costs of the holder of a postal license for the provision of services contained in his postal license and the costs that the holder of a postal license would incur if he provided services without the obligation to provide basic services.

(2) Incremental costs are calculated according to the formula: $PN(X) = NZS - NAS$, where: PN - are incremental costs, X - are the basic services contained in the postal license, NZS - are the costs of providing the services of the postal license holder in the basic scenario according to § 7 par. 2, NAS - are the costs of the postal license holder in the case of an alternative scenario according to § 7 par. 3.

§ 4

(1) Incremental revenues means the difference between the revenues from the provision of services of the postal licensee contained in his postal license and the revenues that the postal licensee

would have achieved if he had provided services without the obligation to provide basic services.

(2) Incremental revenues are calculated according to the formula: $PV(X) = VZS - VAS$, where: PV - are incremental revenues, X - are the basic services contained in the postal license, VZS - are the revenues of the holder of a postal license from the provision of services in the basic scenario according to § 7 par. 2, VAS - are the revenues of the holder of a postal license in the case of an alternative scenario according to § 7 par. 3.

§ 5

(1) In calculating net costs, the impact of the fulfillment of the obligation to provide basic services on costs and revenues shall be taken into account as follows: and) only the costs related to the obligation to provide basic services will be taken into account, b) the principle of transparency is respected, c) there is no double counting of costs, revenues and intangible and market benefits, d) the right to a reasonable profit is taken into account, e) account will be taken of the fact that if price regulation pursuant to Section 34a (2) of the Postal Services Act has not been applied, the efficient and effective costs of providing basic services should be covered by revenues from these services; this does not apply to basic services, which the holder of the postal license is obliged to provide free of charge. (2) Net costs are calculated according to the formula:

The formula is available only in PDF format at: <https://aplikace.mvcr.cz/sbirka-zakonu> where:
 $\check{C}N(ZS) = [PN(X) + \text{profit}] - [PV(X) + \sum Tv]$

$\check{C}N(ZS)$ - amount of net costs, PN(X) - incremental costs, PV(X) - incremental revenues, profit - reasonable profit determined in accordance with § 33a of the Postal Services Act, TV - intangible and market advantages accruing to the holder of a postal license as a result of the imposition of an obligation to provide basic services, expressed in cash.

§ 6

When assessing cost-effectiveness and efficiency, the way in which basic services are provided is taken into account. Costs which are strictly necessary for the provision of the basic services contained in the postal license shall be considered as efficient and effective costs.

§ 7

(1) The basis for the calculation of net costs is the basic and alternative scenario.

(2) The basic scenario means a description of the behavior of the holder of a postal license who provides basic services to the extent specified in his postal license. The activities described in the baseline scenario shall be assigned the costs effectively and efficiently incurred for the provision of the basic services contained in the postal license holder's postal license and the revenues generated by the provision of these services.

(3) An alternative scenario is a model of the postal licensee's behavior if he was not obliged to provide basic services within the scope of his postal license and provided the types of services chosen by him under conditions that are not economically unfavorable for him. In an alternative scenario, the requirements for the provision of stored basic services, which can only be provided at a loss or at non-normal cost conditions, and groups of users to whom the basic services can only be provided at a loss or at non-normal cost conditions are identified. terms and conditions (hereinafter "burdensome requirement").

§ 8

(1) When creating an alternative scenario, the following conditions are met: and) it shall be determined which requirements for the provision of the services contained in the postal license constitute such a financial burden for the holder of the postal license that he would not provide them or would provide them under other conditions in the alternative scenario, b) determine how the holder of the postal license would change the way the services are provided compared to the baseline scenario, C) an alternative scenario shall be established for each burdensome requirement, d) the alternative scenario must be realistic and demonstrate the efforts of the postal licensee to maintain its market position and customers. In drawing it up, it is taken into account that it is the same holder of a postal license who, even without the obligation to provide basic services, fulfills its obligations and obligations arising from concluded contracts or other legal regulations, E) for each alternative scenario, the costs associated with its provision and the revenues that the postal licensee would generate in the given alternative scenario shall be evaluated, F) the alternative scenario is designed so that the expected cost savings, taking into account a reasonable profit, are higher than the expected decrease in revenues taking into account intangible and market benefits, G) the mutual influence of individual alternative scenarios is taken into account, h) baseline and alternative scenarios are compared and incremental costs and incremental revenues are determined.

(2) In the event that the holder of a postal license determines the scope of the network of establishments which he operates compulsorily according to the basic quality requirements as a burdensome requirement, an alternative scenario of the network of establishments shall be compiled. The following assumptions are taken into account when compiling an alternative scenario of the network of establishments: and) the holder of a postal license would close only those establishments which he would not operate under normal commercial conditions, taking into account that the holder of the postal license is a national provider of postal services and would deploy his establishments to ensure the availability of his services throughout the country, b) when quantifying costs, costs that are related to the processes at individual establishments are included. Establishment costs include all costs that arise during the processes at a given establishment, including the corresponding proportion of the assigned company-wide overhead. In an alternative scenario, company-wide overheads that are demonstrably unrelated to the activities of the establishments will be allocated to the establishments that will be retained, C) when quantifying the revenues, a part of the revenues corresponding to the activities at the establishment is assigned to the individual establishments from the sale of all products and services of the postal license holder, d) in the event of the closure of one establishment, there will be a loss of revenue from the sale of the product in an amount corresponding to the change in demand for the product, the option to purchase the product at another postal licensee's premises and the option to purchase the product from another operator. E) if the possibility of transferring part of the demand for a given product to another establishment is considered, not only the transfer of part of the revenues but also the related costs from the loss-making establishment is taken into account, F) for buildings owned by the postal licensee and, in an alternative scenario, no establishment, the possibility of additional revenues from these buildings in the form of possible rental or sale revenues or cost savings arising from the use of these buildings for postal licensee's own activities shall be taken into account. The amount of such income shall be determined on the basis of the rental or sale price customary in the locality; the resulting number of establishments in the alternative scenario not only corresponds to the business strategy of the postal licensee, but must also meet all conditions arising from concluded contracts or obligations imposed on the postal licensee by other legislation if they define qualitative and quantitative requirements for the postal licensee's network.

(3) In the event that the holder of a postal license determines the delivery requirements as a burdensome requirement, an alternative delivery scenario shall be established. The following

assumptions are made when compiling this alternative scenario:and)the holder of the postal license will not lose a significant part of his customers when changing the delivery regime. In the event that a change in the mode of supply would affect the demand for postal services provided by him, the change in demand shall be duly accounted for in the change in revenue,b)a change in the supply regime will only affect those geographical locations where a change in supply creates cost savings,C)when quantifying the costs of the alternative supply scenario, only the costs related to the supply itself are taken into account.

(4) In the event that the holder of a postal license determines as a burdensome requirement any of the other obligations arising from the obligation to provide basic services contained in his postal license, an alternative scenario relating to this obligation shall be established. The following assumptions are made when compiling this alternative scenario:and)the costs must include only the costs arising from the obligation to provide basic services, ie the costs of activities which the holder of the postal license carries out only because of the obligation imposed and does not bring him any benefit in relation to his business,b)other costs may not be included.Definition of intangible and market benefits

§ 9

(1) The intangible and market advantages in connection with the holding of a postal license are:a)the advantage of higher yields,b)the advantage resulting from the exclusive right of the holder of a postal license to put into circulation postage stamps and securities,C)the advantage of additional advertising options,d)exemption of basic postal services from value added tax,E)another quantifiable benefit accruing to the holder of the postal license.

(2) The advantage of higher revenues means the advantage on the basis of which the holder of a postal license obtains higher revenues from all services provided by him as a result of general awareness of the holder of a postal license on the postal market, when it is perceived as trustworthy dispensing points, and its stronger negotiating position. This advantage is financially expressed as:

$IB = PC \times r$,where:IB - the value of the benefit of higher returns,PC - the amount of revenues of the holder of a postal license from postal services in the billing period,r - the percentage of clients using the services of the postal licensee who would stop using his services if he did not provide basic services.

(3) The advantage arising from the exclusive right of the holder of a postal license to put postage stamps and securities into circulation shall be expressed financially as the sum of the estimated value of sold and unused postage stamps and securities and the estimated proceeds from the sale of postage stamps and securities and other similar products for philatelic purposes.

(4) The advantage of additional advertising options means the advantage of using selected parts of the property of the holder of a postal license for marketing purposes. The financial expression of this advantage will take into account the marketing costs saved by the postal licensee if he paid the usual price for the promotion of his brand and products, and any actual income generated by renting advertising space or premises for other entities. The quantified cost savings or revenues achieved will relate to that part of the network of establishments or rolling stock or other assets of the postal licensee which the postal licensee would not have operated under the alternative scenario if he had no obligation to provide basic services.

(5) The Office shall evaluate the impact of the exemption of basic services from value added tax in terms of the costs of the holder of a postal license and its revenues.

§ 10

(1) The benefits of non-postal services for the provision of which the postal licensee uses the postal network are taken into account directly on the parts of the postal network they use, in the form of actual costs and revenues recorded in accounting, if these costs and revenues can be directly assigned.

(2) In the event that the holder of a postal license receives remuneration on the basis of a contract or obligation imposed by another legal regulation, which is tied to the scope of the network of establishments or delivery network and is not unambiguously attributable to the elements of the postal network under paragraph 1. amount as a market advantage.

§ 11 Calculation of net costs of individual basic services

(1) The net costs attributable to individual basic services are based on the costs and revenues of the basic and alternative scenarios and take into account the volume of individual basic services and their cost.

(2) The sum of the calculated value of net costs attributable to an individual basic service and revenues obtained by the holder of a postal license from this service may not exceed the expected amount of revenues that the postal licensee would achieve if he offered this service under conditions under § 33 par. 5 of the Postal Services Act. In assessing the eligibility of net costs, the Office relies on data reported in a separate register of costs and revenues kept in accordance with Section 33a of the Postal Services Act.

§ 12

Supporting the application for reimbursement of net costs

(1) The holder of a postal license shall submit all documents necessary for the calculation of net costs to the application for reimbursement of net costs. These include the baseline and alternative scenarios, the auditor's report, including the audited financial statements for the relevant accounting period, the list of accounts including balances at the beginning and end of the accounting period, the depreciation plan and any other documents necessary to substantiate the calculations submitted under paragraph 2.

(2) The holder of a postal license shall submit to the Office documents for the calculation of net costs according to the model in the appendix to this Decree in electronic form in MS Excel format.

NO - <https://www.regjeringen.no/no/dokumenter/prop.-109-l-2014-2015/id2407878/?ch=13>

Re Section 9 Financing of service liable for delivery

The provision applies to providers who are directly designated pursuant to section 6 to provide services that are subject to delivery, but not in cases where an agreement has been entered into regarding the obligation to supply under the procurement regulations. The purpose of the provision is to ensure the maintenance of a good and equal supply of services liable for delivery to everyone throughout the country. Under the current scheme, Norway Post is compensated for maintaining its mandatory delivery service through grants for state purchases of unprofitable postal services over the state budget. The provision reflects that Article 7 of the Postal Directive stipulates that a provider who has an unreasonable burden of providing services that are subject to delivery may demand compensation. Such compensation is provided through government purchases of unprofitable postal services. A more detailed description of the considerations behind the provision can be found in section 6.4. What constitutes an "unreasonable financial burden" under the first sentence of the first sentence will depend on a specific assessment in each case. Not every financial

disadvantage is compensated. The disadvantage must be of such a size that it is considered unreasonably large. By "net costs" is meant the difference in the result between a situation with and without delivery obligation. This calculation shall take into account other relevant elements such as market benefits due to the obligation to deliver, the right to a reasonable return on invested capital and incentives for cost-effectiveness. In accordance with the second sentence of the first paragraph, there is the provider who, at the request of cost recovery, shall document the amount required to be covered. The second paragraph means that the authority may issue regulations and make individual decisions on the calculation of the cost to be covered under this provision. Such a compensation scheme would have to meet the Altmark criteria, see discussion in the comments to § 6.

DK - <https://www.postnord.dk/siteassets/pdf/om-os/executive-order-compensation.pdf>

Executive Order on a compensation mechanism to ensure the financing of the universal service obligation

Submission of request for contributions and calculation of contributions and net costs

3. If requesting contributions from the compensation mechanism to cover the net costs of the universal service obligation for a given year, the universal service provider shall submit this request with documentation to the Danish Transport Authority no later than at the time of the presentation of the financial statements. The net costs shall be calculated separately for each individual main service (respectively addressed letters and addressed parcels). In addition to documentation of the level of net costs, the universal service provider shall provide documentation that the net costs in question represent an unfair financial burden.

4. – (1) The net costs of the provision of the relevant main service shall include all costs related to and necessary for fulfilment of the universal service obligation. The net costs shall be calculated as the difference between the net costs for the universal service provider of operating with and without this universal service obligation.

(2) The calculation shall take into account all relevant elements, including any intangible and market benefits, which accrue to the postal service provider as designated to provide the relevant main service falling within the scope of the universal service obligation, the entitlement to a reasonable profit and incentives for cost efficiency. Costs that the universal service provider would have chosen to avoid, had there been no universal service obligation, shall be included.

(3) The calculation shall be based on the costs attributable to:

1) Elements of the relevant main service which can only be provided at a loss or under cost conditions falling outside normal commercial standards. 2) Specific users or groups of users who, taking into account the cost of providing the specific service, the revenue generated and prices, can only be served at a loss or under cost conditions falling outside normal commercial standards.

(4) The calculation of the net costs of specific aspects of the universal service obligation shall be made separately. The overall net costs of the universal service obligation shall be calculated as the sum of the net costs arising from the specific components of the universal service obligation, taking account of any intangible and market benefits.

5. – (1) The responsibility for verifying that the universal service provider has calculated the net costs of the relevant main service in a correct manner lies with the Danish Transport Authority. On

this background, a decision shall be made as to the level of net costs and whether they represent an unfair financial burden on the universal service provider. The decision shall be made in good time for allowing a possible contribution per item to be determined by the annual Finance Act for the following year.

(2) The universal service provider is obliged to provide the Danish Transport Authority with any information necessary for it to verify the calculation of net costs.

(3) The Danish Transport Authority shall treat as confidential any information about the universal service provider's product economy as well as other information of a commercial character it has acquired.

6. – (1) On the basis of net costs and total number of items carried within the relevant main service by the universal service provider and the postal service providers not subject to a universal service obligation in the year of payment of the net costs (stated as the base year in the example in Appendix 1), the Danish Transport Authority shall calculate a financial contribution per item from the postal service providers not subject to a universal service obligation. The contribution shall be calculated by dividing net costs with total number of items carried the relevant year.

(2) The contribution per item shall be determined by the annual Finance Act computed by the price level for the relevant year (year 2 in the appendix).

Payment to the universal service provider

11. – (1) Contributions to the compensation mechanism shall be paid to the universal service provider.

(2) The responsibility for payment to the universal service provider immediately after expiry of the final date of payment, cf. section 8 (1), of contributions to the compensation mechanism lies with the Danish Transport Authority.

12. The total amount paid to the universal service provider in a calendar year cannot exceed the calculated net costs of the preceding calendar year in respect of which the contributions shall finance the net costs, computed by the price level for the year of payment.

SK - uredba

https://www.teleoff.gov.sk/data/files/49486_predbezne-ciste_naklady_2018.pdf

The "Commercial Approach" method is based on the following four steps: Step 1: Identification of the hypothetical behavior of the universal service provider if it did not have a universal service obligation, Step 2: Calculation of the costs of the universal service provider without universal service obligation, Step 3: Calculation revenues of the universal service provider without universal service obligation, Step 4: Calculation of the net costs of the universal service based on a comparison of the revenues and costs achieved by the universal service provider in the conditions without universal service obligation. Based on the evaluation of the elements of the commercial scenario, the economic result that SP, a.s. would achieve as an undertaking without the obligation to provide universal service is calculated. The net costs are calculated by comparing the economic results of the undertaking with the universal service obligation and the same undertaking without the universal service obligation. Subsequently, this result is adjusted for reasonable profit, market and

intangible benefits and cost inefficiency. ³For the purposes of modeling changes in costs in the commercial scenario as of June 30, 2018, the total costs of SP, as were divided on the basis of data from accounting and supporting documentation into the following categories: post office costs, delivery costs, transport and sorting costs, administrative costs overheads, other costs, income tax and economically ineligible costs. For the purposes of modeling changes in revenues in the commercial scenario, the total revenues of SP, as for the first half of 2018 were divided into the following categories based on accounting data and supporting documentation: letter items, parcels, express services, postal payments, SIPO, pensions and social benefits, services for Poštová banka, advertising addressed items, periodic items, leaflets and other revenues. The impacts of the commercial scenario on revenues were calculated at the level of the entire SP, a.s., using data from the accounting of the entire SP, a.s., as well as individual post offices not operated in the commercial scenario. The WACC (Weighted Average Cost of Capital) method was used to calculate reasonable profit. The amount of reasonable profit was determined using a proportion of the average cost of capital of WACC, i. as the difference between the cost of financing foreign and equity of an undertaking with and without universal service obligations. To determine the cost inefficiency, a method was used based on a historical comparison of the productivity rate, the so-called "Method of Historical Comparison - Total Productivity Factor". The application of the specified degree of inefficiency to the calculation was performed by the ex-post method (so-called "ex-post efficiency adjustment"), i. the total net costs, quantified on the basis of current accounting data, were adjusted by a specified percentage of inefficiency after completion of all calculations. The degree of cost-effectiveness is understood as the ability of a company to respond over time to changing market conditions. Thus, if the company is operating at the limit of maximum efficiency, the rate of decrease in costs should be equal to the rate of decrease in the number of shipments submitted. Data from separate accounting, kept on the basis of the ABC (Activity Based Costing) method, were used to determine the results of management from the universal service. The commercial scenario was based on alternating and defining the following parameters of the universal service: • geographical coverage of the territory by delivery, • postal network, • pricing, • product portfolio and quality of service, and • frequency of delivery.

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Geographical coverage of the territory by delivery The commercial scenario assumes that an undertaking without a universal service obligation would retain the current scope of geographical coverage of the territory by delivery. The postal network: SP, a.s., as a universal service provider, is obliged to comply with the Requirements for the quality of universal service determined by the Office, published in the Bulletin of the Ministry of Transport, Construction and Regional Development of the Slovak Republic, Volume 3 of 30.3.2012 under no. j. 240/001/2012 as amended and on the Office's website www.teleoff.gov.sk, which, among other things, stipulate the obligation to ensure the territorial and temporal availability of branches, which keeps economically unprofitable post offices in operation. In the commercial scenario, out of the total current number of 1,582 post offices, 73 post offices and 5 mobile post offices, 830 post offices were identified, which must be operated as mandatory and subsequently, after taking into account economic criteria and insignificant strategic nature, 506 post offices. without the universal service obligation, SP, as did not operate.

Pricing: The commercial scenario assumes that without the universal service obligation, SP, a.s. would only charge for blind shipments, which would be reflected in an increase in revenues. **Product portfolio and quality of service:** SP, a.s., by reducing the frequency of delivery in the commercial scenario, would not be able to meet the quality standards in the entire geographical area of the Slovak Republic set by the Quality Requirements for shipments with D + 1. This change in the commercial scenario is based on the assumption of reducing the frequency of delivery in districts with a predominant walk from the currently valid system (every working day) to 6 out of 10 working days. In these areas, SP, a.s. would not be able to guarantee delivery of the consignment to the addressee no later than the next working day. The changes would partially affect the structure of the product of a Class 1 letter and a postal order to a Class 1 address (reduction in quality, non-compliance with the D + 1 deadline). **Frequency of delivery:** An undertaking without universal service obligations would reduce the frequency of delivery in selected areas by delivering consignments within three working days out of five in delivery districts where the route represents more than 50% of the delivery party's time. In the commercial scenario, 1,954 districts with a reduced delivery frequency and 2,385 districts without changes in delivery were thus identified. These changes in the commercial scenario would be accompanied by the following changes: • Change in the delivery system and related costs, • Change in the structure and amount of revenues,

• Change in the motorized delivery system and related costs, • Change in administrative overhead and related costs. The expansion of motorized delivery and changes in the transmission network would achieve savings in mileage per year and at the same time the possibilities of optimizing the sorting of shipments by identifying the character of the sorting center in Zvolen were identified. In the text document "Description of the commercial scenario of universal service provision and quantification of preliminary net universal service costs for the first half of 2018" on page 3, the universal service provider clarified the summary quantification of net universal service costs for the first half of 2018, including market and intangible benefits and reasonable profit. by dividing the data for the universal service provider with the universal service obligation and for the same universal service provider, if he did not provide the universal service, in accordance with the provision of § 56 par. 2 of the Postal Services Act as follows:

According to § 57 par. 3 of the Postal Services Act, the Office shall, within 90 days from the date of delivery of the calculation pursuant to paragraph 2, determine the preliminary net universal service costs for the calendar year for which the calculation pursuant to paragraph 2 was submitted for the first six months and publish them in the Gazette. According to § 57 par. 4 of the Postal Services Act, the Office is entitled, for the purposes of assessing and determining the preliminary net costs of the universal service, to verify and control the data for calculating the preliminary net costs of the universal service itself or through a professionally qualified and independent person authorized by it, and to inspect the books and records of the universal service provider. services. In accordance with these provisions, the data submitted for the purposes of assessment and determination of preliminary net costs of universal service were verified and controlled by an authorized professionally qualified and independent person selected by the public procurement process - Ernst & Young, spol. s r.o., with its registered office at Žižkova 9, 811 02 Bratislava, (hereinafter referred to as the "auditor"). During the verification of the calculation of the preliminary net costs of the universal service, the following data and information were checked and assessed: 1. The commercial scenario of the Universal Service Provider in accordance with the Decree Annex 2 point 4, i. a document entitled "Description of the commercial scenario for the provision of universal service and quantification of the net cost of universal service for the first half of 2018"; 2. Tables of detailed data for the quantification of preliminary net costs of universal service for the year 1st half of 2018 according to Annex no. 4 decrees completed by the universal service provider; 3. Universal service quality requirements in force in 2018; 4. Turnover balance of the universal service provider as of 30.6. 2018; 5. List of economically ineligible costs of the UNS provider for the 1st half of 2018; 6. Statement on separate records of costs and revenues from regulated postal activities and other activities OdÚč 1 - 02 for the 1st half of 2018;As part of this activity, an audit was performed focusing on: • verification of compliance of data in the documents for the calculation of preliminary net costs according to the Decree, • assessment of reality and objectivity of the developed commercial scenario, especially the company's ability to continue to provide postal services and other commercial services under concluded contracts; taking into account the elements of universal service obligations imposed in the Universal Service Quality Requirements in the calculation, assessing the scope of the Quality Requirements, their complexity and impact on the UNS provider burden and net costs, • taking into account the impact of the commercial scenario on revenues, possible more detailed focus on individual elements according to the instructions of the Office, • identification and evaluation of inefficiently incurred costs and their exclusion from the calculation, • verification of the correct calculation of market tangible and intangible benefits from the provision of universal service and taking into account use of the postal network also for other postal and non-postal services, • verification of the correctness of the calculation and assessment of the amount of reasonable profit, • assessment of the disproportionate financial burden of preliminary net costs for 2018, • verification that preliminary net costs include only demonstrable and economically justified costs, namely both direct costs and indirect costs of the universal service

provider incurred for the provision of universal service, • evaluation of the level of use of universal service, its development and impact on the economic situation of the provider, evaluation of the overall economic result and result of management of universal service and the ratio between preliminary net costs to total universal service revenues and • verifying that the net cost calculation procedure applied does not encourage cross-financing of other commercial services in the case of net compensation from the compensation fund and does not overcompensate net costs.

BE Belgian Parliament (2018) 26 January 2018 - Law on postal services
http://www.ejustice.just.fgov.be/mopdf/2018/02/09_1.pdf#Page17

Art. 23. § 1. The net cost of universal service obligations is calculated each year by the universal service provider. The Institute verifies whether the calculation of the net cost of the universal service obligations of the universal service provider, as performed by the provider, is in accordance with the method provided for in this article. The designated universal service provider cooperates with the Institute to enable it to verify the net cost. The Institute issues a written report to the Minister regarding this audit. This report mentions the result of the calculation of the net cost by the universal service provider and explains, if necessary, why the Institute arrives at a different calculation. The net cost of universal service obligations corresponds to any cost linked to and necessary for managing the provision of universal service. The net cost of universal service obligations corresponds to the difference between the net cost borne by a designated universal service provider when it is subject to universal service obligations and that which is borne by the same postal service provider when it is not subject to these obligations. The calculation takes into account all other relevant elements, including the intangible benefits and the commercial advantages enjoyed by the postal service provider designated to provide the universal service, the right to achieve a reasonable profit as well as the incentives to economic efficiency. The calculation is based on the costs attributable to the following items: - elements of services which can only be provided at a loss or at costs deviating from normal commercial operating conditions; - particular users or groups of users who, taking into account the cost of providing the service mentioned, the revenue obtained and the standardization of prices, can only be served at a loss or at costs deviating from the commercial conditions normal. This category includes users or groups of users to whom a commercial postal service provider would not provide services if it did not have a universal service obligation. The calculation of the net cost of certain specific aspects of universal service obligations is carried out separately so as to avoid double counting direct or indirect benefits and costs. The overall net cost of universal service obligations for a designated universal service provider corresponds to the sum of the net costs associated with each component of these obligations, taking into account any intangible benefit. The King determines, after the opinion of the Institute, by decree deliberated in the Council of Ministers and in accordance with legal and regulatory principles, the method for calculating the net cost of universal service obligations, as well as the procedural rules for verification referred to first paragraph. § 2. The net cost implies an unfair charge for the universal service provider if it exceeds three percent of the turnover that the universal service provider generates in the universal service segment.