



Commission for
Communications Regulation

An Post's Proposal for Regulatory Accounts

(Confidential to ComReg)

Reference: ComReg 15/135d

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Appendix	Name
Appendix A	Profit/Loss and Inter-Segment revenues and costs
Appendix B	Detailed Profit and Loss Account for Mails Business Segment
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Legend	
See tab	Tables proposed in the corresponding tab
Tables excluded from version	All tables in the corresponding Section in Frontier draft are excluded from the proposed RFS
No tables	The corresponding Section in Frontier draft has no tables

1.1 Profit and Loss Account for Mails Business Segment Year ended 31 December Year X

	USO		Non USO		Total Mails	
	CY	PY	CY	PY	CY	PY
Volumes (000s)	xx	xx	xx	xx	xx	xx
	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)
Turnover	xx	xx	xx	xx	xx	xx
Total Expenditure	xx	xx	xx	xx	xx	xx
Profit/(Loss)	xx	xx	xx	xx	xx	xx

Note: There was some movement of volumes between USO and Non USO services. This can impact the volume percentage change within the service areas. The services included in the USO are set out in the Communications Regulation (Universal Postal Service) Regulations 2012, S.I. No. 280 of 2012.

1.2 KPIs

KPIs	Performance	
	CY	PY
Operating results before exceptional items		
Operating profit as a percentage of turnover	xx	xx
Staff costs as a percentage of total operating costs	xx	xx
Postmasters' costs as a percentage of total operating costs	xx	xx
Other operating costs as a percentage of total operating costs	xx	xx
Cash at bank and in hand	xx	xx
Staff - Average Full time equivalent (FTE)		
Company	xx	xx
Subsidiaries	xx	xx
Group	xx	xx
Company year end FTE run rate	xx	xx
Mail business		
Core mail volumes	xx	xx
Customer Service		
Written enquiries	xx	xx
Telephone enquiries	xx	xx

2 Financial Review[Back to Content sheet](#)→ **2.1 Financial review**

	CY	PY
	€ (million)	€ (million)
Turnover	xx	xx
Group Operating Profit/(Loss)	xx	xx
Profit/(Loss) for Financial year	xx	xx
Net Assets (Excluding Pension Liability)	xx	xx
Net Assets (Including Pension Liability)	xx	xx

3 USO Performance

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3.1 USO Performance

USO Performance		
	CY	PY
Volumes (000s)	xx	xx
	€ (000s)	€ (000s)
Turnover	xx	xx
Total Expenditure	xx	xx
Profit/(Loss)	xx	xx

11.1 Summary Profit And Loss Account For Mails Business Segment - USO

All Geographical Segments	Universal Services												Total USO	
	Letters		Flats		Packets		Parcels		Registered		Other USO Services (Note 1)			
	CY	PY	CY	PY	CY	PY	CY	PY	CY	PY	CY	PY	CY	PY
Volumes (000s)	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)
Turnover														
Directly attributable	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Allocated using Sampling	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Total Segment Revenue	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Inter-segment revenue	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Service Turnover	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Total Direct Costs	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Total Indirect Costs	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Total Common Costs (includes inter-segment)	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Service Expenditure	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Net Segment Profit/(Loss)	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx

Note 1: Other Services include Redirections, MailMinder & PO Boxes.

14.1 Reconciliation of Turnover to the Statutory Accounts

	Current Year €'000	Previous Year €'000
Mail USO	xx	xx
Mails Non USO	xx	xx
Consolidation Adjustments	xx	xx
Regulatory Accounts Adjustments*	xx	xx
Postage: Letters & Parcels	xx	xx
Retail	xx	xx
Interest Income & Other Services	xx	xx
Turnover Per Statutory Accounts	xx	xx
*Regulatory Accounts Adjustments		
Stamp Retailing Commission etc.	xx	xx
Terminal Dues	xx	xx
Prior year items	xx	xx
	xx	xx

14.2 Reconciliation of Operating Costs to the Statutory Accounts

	Current Year €'000	Previous Year €'000
Mails USO Per Regulatory Accounts	xx	xx
Mails Non USO	xx	xx
Regulatory Accounts Adjustments*	xx	xx
Retail	xx	xx
Corporate/Subsidiaries etc.	xx	xx
Operating Costs per Statutory Accounts	xx	xx
*Regulatory Accounts Adjustments		
College House Provision	xx	xx
Stamp Retailing Commission etc.	xx	xx
Terminal Dues	xx	xx
Other Retrospective Payments & Provisions	xx	xx
	xx	xx

14.3 Reconciliation of Profit/(Loss) to the Statutory Accounts

	Current Year €'000	Previous Year €'000
Mails USO Per Regulatory Accounts	xx	xx
Mails Non USO	xx	xx
Retail	xx	xx
Regulatory Accounts Adjustments*	xx	xx
Corporate/Subsidiaries etc.	xx	xx
Operating Profit/(Loss) – Continuing Operations	xx	xx
*Regulatory Accounts Adjustments		
Revenue	xx	xx
Expenditure	xx	xx
	xx	xx

14.4 Fixed Assets				
	Land & Buildings €m	Motor Vehicles €m	Computer & Other Equipment €m	Total €m
Net Book Values as at xx	xx	xx	xx	xx
Additions/Disposals/Other	xx	xx	xx	xx
Depreciation	xx	xx	xx	xx
Net Book Values as at xx	xx	xx	xx	xx

14.5 Debtors		
	CY €m	PY €m
Trade debtors	xx	xx
Intra group debtors	xx	xx
Prepayments & Accrued Income	xx	xx
	xx	xx

14.6 Creditors (Amount falling due within 1 year)		
	CY €m	PY €m
Trade Creditors	xx	xx
Inter Group & Other Creditors	xx	xx
Taxation and Social Welfare	xx	xx
Accruals	xx	xx
Finance Lease - Short Term	xx	xx
Deferred Income - Capital Grants	xx	xx
Deferred Postage Income	xx	xx
	xx	xx

14.7 Creditors (Amount falling due after 1 year)		
	CY €m	PY €m
Finance Lease - Long Term	xx	xx
Deferred Income - Capital Grants	xx	xx
	xx	xx

→ 14.8 **Staff numbers**

The average full time equivalent (FTE) number of persons, excluding postmasters, working in the Group during the year was:

	Current Year	Previous Year
Operations	xx	xx
Corporate	xx	xx
Total Company employees (FTE)	xx	xx
Subsidiaries	xx	xx
Total Group employees (FTE)	xx	xx

The average number of employees working in the Group during the year was:

	Current Year	Previous Year
Operations	xx	xx
Corporate	xx	xx
Company employees	xx	xx
Casual employees	xx	xx
Total Company employees	xx	xx
Subsidiaries	xx	xx
Total Group employees	xx	xx
Postmasters: Engaged as agents	xx	xx

→ 14.9 **Payroll costs**

The aggregate payroll costs, excluding restructuring costs, were as follows:

	Current Year €'000	Previous Year €'000
Wages and salaries	xx	xx
Postmasters' costs	xx	xx
Social welfare costs	xx	xx
Pension costs	xx	xx
	xx	xx

→ 14.10 **Statement of mean capital employed**

	Current Year €'000	Previous Year €'000
<i>Non-Current Assets</i>		
Intangible Assets - goodwill	xx	xx
Tangible assets	xx	xx
Financial assets	xx	xx
Total Non-Current Assets	xx	xx
<i>Current Assets</i>		
Debtors: including amounts due after one year	xx	xx
Cash at bank and cash in hand	xx	xx
Total Current Assets	xx	xx
Total Assets	xx	xx
<i>Liabilities</i>		
Creditors: including amounts due after one year	xx	xx
Provision for charges	xx	xx
Pension Liability	xx	xx
Total Liabilities	xx	xx
Mean Capital Employed	xx	xx

→ B.2 Summary Profit And Loss Account For Mails Business Segment - USO

All Geographical Segments	Universal Services												Total USO		
	Letters		Flats		Packets		Parcels		Registered		Other USO Services (Note 1)				
	CY	PY	CY	PY	CY	PY	CY	PY	CY	PY	CY	PY	CY	PY	
Volumes (000s)	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)
Turnover															
Directly attributable	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Allocated using Sampling	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Total Segment Revenue	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Inter-segment revenue	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Service Turnover	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Total Direct Costs	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Total Indirect Costs	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Total Common Costs (includes inter-segment)	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Service Expenditure	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Net Segment Profit/(Loss)	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx

Note 1: Other Services include Redirections, MailMinder & PO Boxes.

→ B.3 Summary Profit And Loss Account For Mails Business Segment - Non USO

All Geographical Segments	Non Universal Services												Total Non USO			
	Publicity Post		Express		Philatelic		Parcels		Other		Postaim				Non USO Published Bulk Products	
	CY	PY	CY	PY	CY	PY	CY	PY	CY	PY	CY	PY	CY	PY	CY	PY
Volumes (000s)	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)
Turnover																
Directly attributable	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Allocated using Sampling	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Total Segment Revenue	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Inter-segment revenue	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Service Turnover	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Total Direct Costs	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Total Indirect Costs	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Total Common Costs	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Service Expenditure	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Net Segment Profit/(Loss)	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx

→ B.4 Summary Profit And Loss Account For Mails Business Segment

All Geographical Segments	Total USO		Total Non USO		Total Mails	
	CY	PY	CY	PY	CY	PY
Volumes (000s)	xx	xx	xx	xx	xx	xx
	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)
Turnover						
Directly attributable	xx	xx	xx	xx	xx	xx
Allocated using Sampling	xx	xx	xx	xx	xx	xx
Total Segment Revenue	xx	xx	xx	xx	xx	xx
Inter-segment revenue	xx	xx	xx	xx	xx	xx
Service Turnover	xx	xx	xx	xx	xx	xx
Total Direct Costs	xx	xx	xx	xx	xx	xx
Total Indirect Costs	xx	xx	xx	xx	xx	xx
Total Common Costs	xx	xx	xx	xx	xx	xx
Service Expenditure	xx	xx	xx	xx	xx	xx
Net Segment Profit/(Loss)	xx	xx	xx	xx	xx	xx

→ B.5 Summary Profit And Loss Account For Mails Business Segment - USO

Domestic Segment	Universal Services												Total USO	
	Letters		Flats		Packets		Parcels		Registered		Other USO Services (Note 1)			
	CY	PY	CY	PY	CY	PY	CY	PY	CY	PY	CY	PY	CY	PY
Volumes (000s)	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)
Turnover														
Directly attributable	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Allocated using Sampling	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Total Segment Revenue	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Inter-segment revenue	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Service Turnover	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Total Direct Costs	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Total Indirect Costs	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Total Common Costs	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Service Expenditure	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Net Segment Profit/(Loss)	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx

Note 1: Other Services include Redirections, MailMinder & PO Boxes.

Note 2: Free postal service for blind and partially sighted persons, Sending books abroad etc. are included under the appropriate category (i.e. letter, flats, packets) above.

→ B.6 Summary Profit And Loss Account For Mails Business Segment - Non USO

Domestic Segment	Non Universal Services												Non USO Published Bulk Products		Total Non USO	
	Publicity Post		Express		Philatelic		Parcels		Other*		Postaim					
	CY	PY	CY	PY	CY	PY	CY	PY	CY	PY	CY	PY	CY	PY	CY	PY
Volumes (000s)	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)
Turnover																
Directly attributable	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Allocated using Sampling	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Total Segment Revenue	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Inter-segment revenue	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Service Turnover	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Total Direct Costs	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Total Indirect Costs	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Total Common Costs	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Service Expenditure	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Net Segment Profit/(Loss)	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx

*Includes Other Services e.g. Firms Collections, Passport Express, Publisher Services

→ B.7 Summary Profit And Loss Account For Mails Business Segment

Domestic Segment	Total USO		Total Non USO		Total Domestic Segment	
	CY	PY	CY	PY	CY	PY
Volumes (000s)	xx	xx	xx	xx	xx	xx
	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)
Turnover						
Directly attributable	xx	xx	xx	xx	xx	xx
Allocated using Sampling	xx	xx	xx	xx	xx	xx
Total Segment Revenue	xx	xx	xx	xx	xx	xx
Inter-segment revenue	xx	xx	xx	xx	xx	xx
Service Turnover	xx	xx	xx	xx	xx	xx
Total Direct Costs	xx	xx	xx	xx	xx	xx
Total Indirect Costs	xx	xx	xx	xx	xx	xx
Total Common Costs	xx	xx	xx	xx	xx	xx
Service Expenditure	xx	xx	xx	xx	xx	xx
Net Segment Profit/(Loss)	xx	xx	xx	xx	xx	xx

→ B.10 Summary Profit And Loss Account For Mails Business Segment - USO

International (Outbound) segment	Universal Services										Total USO	
	Letters		Flats		Packets		Parcels		Registered			
	CY	PY	CY	PY	CY	PY	CY	PY	CY	PY	CY	PY
Volumes (000s)	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)
Turnover												
Directly attributable	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Allocated using Sampling	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Total Segment Revenue	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Inter-segment revenue	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Service Turnover	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Total Direct Costs	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Total Indirect Costs	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Total Common Costs	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Service Expenditure	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Net Segment Profit/(Loss)	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx

Note 1: Free postal service for blind and partially sighted persons, sending books abroad etc. are included under the appropriate category (i.e. letter, flats, packets) above.

→ B.11 Summary Profit And Loss Account For Mails Business Segment - Non USO

International (Outbound) segment	Non Universal Services								Total Non USO		Total International (Outbound) Segment	
	Express		Non USO Published Bulk Products (Note 1)		Parcels		Other					
	CY	PY	CY	PY	CY	PY	CY	PY	CY	PY	CY	PY
Volumes (000s)	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)
Turnover												
Directly attributable	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Allocated using Sampling	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Total Segment Revenue	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Inter-segment revenue	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Service Turnover	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Total Direct Costs	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Total Indirect Costs	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Total Common Costs	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Service Expenditure	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
Net Segment Profit/(Loss)	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx

Note 1: Bulk Mail including IBMS Extra and IBMS DSA

→ C.2 Detailed Profit And Loss Account For Each Universal Service Continued - USO

Domestic Letter Services Continued	Bulk Deferred Delivery		Bulk Delivery Only		Total USO Domestic Letter Services	
	CY	PY	CY	PY	CY	PY
Volumes (000s)	xx	xx	xx	xx	xx	xx
	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)
Turnover						
Directly Attributable	xx	xx	xx	xx	xx	xx
Allocated using Sampling	xx	xx	xx	xx	xx	xx
Total Segment Revenue	xx	xx	xx	xx	xx	xx
Inter-segment Revenue	xx	xx	xx	xx	xx	xx
Service Turnover	xx	xx	xx	xx	xx	xx
Expenditure						
Revenue Collection						
Directly Attributable	xx	xx	xx	xx	xx	xx
Indirectly Attributable	xx	xx	xx	xx	xx	xx
Total	xx	xx	xx	xx	xx	xx
Collection						
Directly Attributable	xx	xx	xx	xx	xx	xx
Indirectly Attributable	xx	xx	xx	xx	xx	xx
Total	xx	xx	xx	xx	xx	xx
Outward Sorting						
Directly Attributable	xx	xx	xx	xx	xx	xx
Indirectly Attributable	xx	xx	xx	xx	xx	xx
Total	xx	xx	xx	xx	xx	xx
Transport						
Directly Attributable	xx	xx	xx	xx	xx	xx
Indirectly Attributable	xx	xx	xx	xx	xx	xx
Total	xx	xx	xx	xx	xx	xx
Inward Sorting						
Directly Attributable	xx	xx	xx	xx	xx	xx
Indirectly Attributable	xx	xx	xx	xx	xx	xx
Total	xx	xx	xx	xx	xx	xx
Preparation and Delivery						
Directly Attributable	xx	xx	xx	xx	xx	xx
Indirectly Attributable	xx	xx	xx	xx	xx	xx
Total	xx	xx	xx	xx	xx	xx
Total Direct Costs	xx	xx	xx	xx	xx	xx
Total Indirect Costs	xx	xx	xx	xx	xx	xx
Total Direct & Indirect Costs	xx	xx	xx	xx	xx	xx
Common Costs – Corporate	xx	xx	xx	xx	xx	xx
Common Costs – Mails excl. Delivery	xx	xx	xx	xx	xx	xx
Common Costs – Delivery	xx	xx	xx	xx	xx	xx
Total Common Costs	xx	xx	xx	xx	xx	xx
Service Expenditure	xx	xx	xx	xx	xx	xx
Net Segment Profit/(Loss)	xx	xx	xx	xx	xx	xx

→ C.4 Detailed Profit And Loss Account For Each Universal Service Continued - USO

Domestic Flats Services Continued	Bulk Deferred Delivery		Bulk Delivery Only		Total USO Domestic Flat Services	
	CY	PY	CY	PY	CY	PY
Volumes (000s)	xx	xx	xx	xx	xx	xx
	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)
Turnover						
Directly Attributable	xx	xx	xx	xx	xx	xx
Allocated using Sampling	xx	xx	xx	xx	xx	xx
Total Segment Revenue	xx	xx	xx	xx	xx	xx
Inter-segment Revenue	xx	xx	xx	xx	xx	xx
Service Turnover	xx	xx	xx	xx	xx	xx
Expenditure						
Revenue Collection						
Directly Attributable	xx	xx	xx	xx	xx	xx
Indirectly Attributable	xx	xx	xx	xx	xx	xx
Total	xx	xx	xx	xx	xx	xx
Collection						
Directly Attributable	xx	xx	xx	xx	xx	xx
Indirectly Attributable	xx	xx	xx	xx	xx	xx
Total	xx	xx	xx	xx	xx	xx
Outward Sorting						
Directly Attributable	xx	xx	xx	xx	xx	xx
Indirectly Attributable	xx	xx	xx	xx	xx	xx
Total	xx	xx	xx	xx	xx	xx
Transport						
Directly Attributable	xx	xx	xx	xx	xx	xx
Indirectly Attributable	xx	xx	xx	xx	xx	xx
Total	xx	xx	xx	xx	xx	xx
Inward Sorting						
Directly Attributable	xx	xx	xx	xx	xx	xx
Indirectly Attributable	xx	xx	xx	xx	xx	xx
Total	xx	xx	xx	xx	xx	xx
Preparation and Delivery						
Directly Attributable	xx	xx	xx	xx	xx	xx
Indirectly Attributable	xx	xx	xx	xx	xx	xx
Total	xx	xx	xx	xx	xx	xx
Total Direct Costs	xx	xx	xx	xx	xx	xx
Total Indirect Costs	xx	xx	xx	xx	xx	xx
Total Direct & Indirect Costs	xx	xx	xx	xx	xx	xx
Common Costs – Corporate	xx	xx	xx	xx	xx	xx
Common Costs – Mails excl. Delivery	xx	xx	xx	xx	xx	xx
Common Costs – Delivery	xx	xx	xx	xx	xx	xx
Total Common Costs	xx	xx	xx	xx	xx	xx
Service Expenditure	xx	xx	xx	xx	xx	xx
Net Segment Profit/(Loss)	xx	xx	xx	xx	xx	xx

