

**File No. AERA/20010/MYTP/AAI-Lucknow/2011-12**

**Consultation Paper No. 01/2014-15**



**Airports Economic Regulatory Authority of India**

**Determination of Aeronautical Tariffs in  
respect of Chaudhary Charan Singh  
International Airport, Amausi, Lucknow for the  
first Control Period (01.04.2011 – 31.03.2016)**

**21<sup>st</sup> April, 2014**

**AERA Building  
Administrative Complex  
Safdarjung Airport  
New Delhi – 110 003**

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## 1. Introduction

1.1. Airports Authority of India (AAI) was constituted under the Airports Authority of India Act 1994 ("AAI Act") and came into being on 01.04.1995 by merging erstwhile National Airports Authority and International Airports Authority of India. The merger brought into existence a single organization entrusted with the responsibility of creating, upgrading, maintaining and managing civil aviation infrastructure, both on the ground and air space in the country.

1.2. AAI has informed the Authority that it manages 16 International Airports, 8 Customs Airports, 76 Domestic Airports, and 25 Civil Enclaves, totaling to 125 airports. AAI provides Air Navigation Services (ANS) over 2.8 million square nautical miles of air space. During the year 2012-13, AAI handled 1.47 million aircraft movements, comprising of 0.31 million international and 1.16 million domestic movements. Passenger throughput at AAI airports was 159.40 million (43.03 million international and 116.37 million domestic); and during that year the cargo handled at all AAI Airports was 2.19 million (1.41 million International and 0.78 million domestic).

1.3. The functions of AAI as laid down under Section 12 of the AAI Act, *inter alia*, includes:

- 1.3.1. Design, Development, Operation and Maintenance of international and domestic airports and civil enclaves;
- 1.3.2. Control and Management of the Indian airspace extending beyond the territorial limits of the country, as accepted by ICAO;
- 1.3.3. Construction, Modification and Management of passenger terminals;
- 1.3.4. Development and Management of cargo terminals at international and domestic airports;
- 1.3.5. Provision of passenger facilities and information system at the passenger terminals at airports;
- 1.3.6. Expansion and strengthening of operation area, viz. Runways, Aprons, Taxiways etc. and Provision of visual aids; and

1.3.7. Provision of air traffic management system with supportive Communication, Navigation and Surveillance aids, viz. ILS, DVOR, DME, Radar etc.



## **2. Airports Economic Regulatory Authority of India (AERA)**

2.1. The Airports Economic Regulatory Authority of India (the Authority) was established under the Airports Economic Regulatory Authority of India Act, 2008, (AERA Act) to regulate tariff and other charges for aeronautical services rendered at airports and to monitor performance standards of airports. The AERA Act, 2008 came in to force w.e.f. 01.01.2009. The Authority was established in May, 2009 and its regulatory functions were notified with effect from 01.09.2009. Pursuant thereto, the Authority has set in motion an open and transparent process, involving extensive stakeholders' consultation, to establish its regulatory philosophy and approach as well as to evolve detailed procedures and systems for determination of tariff and monitoring of performance standards.

2.2. The Authority is to perform the following functions in respect of the major airports:

- 2.2.1. To determine the tariff for aeronautical services
- 2.2.2. To determine the amount of the development fee in respect of major airports
- 2.2.3. To determine the amount of the passenger service fee
- 2.2.4. To monitor the set performance standards relating to quality, continuity and reliability of service
- 2.2.5. To call for such information as may be necessary to determine the tariff

2.3. As per section 2(i) of AERA Act, Major Airport means "any airport which has, or is designated to have, annual passenger throughput in excess of one and half million or any other airport as the Central Government may, by notification, specify as such".

2.4. The Authority, vide its Order No. 13/2010-11 dated 12.01.2011 (Airport Order) finalized its approach in the matter of Regulatory Philosophy and Approach in Economic Regulations of Airport Operators. Further, the Authority vide its Direction No. 5/2010-11 dated 28.02.2011, issued the Airports Economic Regulatory Authority of India (Terms and Conditions for Determination of Tariff for Airport Operators),

Guidelines 2011 (Airport Guidelines) to operationalize its regulatory philosophy. As per the Airport Guidelines, the Authority shall determine tariff for the aeronautical services on the basis of a Multi-Year Tariff Proposal (MYTP) made by the Airport Operator for a control period of 5 years. The Authority will initially determine yield per passenger under the tariff determination process and subsequently the detailed Annual Tariff Proposal(s) (ATP) from Airport Operators (pertaining to the approved yield per passenger) will be reviewed for approval.

2.5. As per the Airport Guidelines, all airport Operator(s) shall within four months of the date of issue of the Airport Guidelines, submit to the Authority for its consideration, a MYTP for the 1<sup>st</sup> control period, i.e., 5 years period commencing from 2011-12 in the form and manner as specified in the Airport Guidelines. The last date for submission of the MYTP in terms of the Airport Guidelines was 30.06.2011.

2.6. The Authority was conscious about the fact that in the nature of the timelines specified in the Airport Guidelines, it would not be possible to determine the tariff in respect of any of the major airports before 01.04.2011. In this light, the Authority had proposed to permit the concerned airport operators to continue charging the tariffs for aeronautical services provided by them, at the existing rates, in the interim period for which a separate order was issued after suitable Consultation.(Order No. 15/2010-11 dated 24.03.2011)

### 3. Chaudhary Charan Singh International Airport (CCSIA)

3.1. Lucknow Airport was renamed as Chaudhary Charan Singh International Airport on 17.07.2008. The Chaudhary Charan Singh International Airport is one of the airports owned and managed by AAI. The airport was granted international status by the Union Cabinet on 03.10.2012.

3.2. CCSIA is one of the busy airports in North India. It is situated at Amausi, 10 kms. from Lucknow Railway Station. The airport serves as the primary civilian aviation hub for the metropolitan area of the cities of Lucknow and Kanpur. The airport is served by many domestic and international carriers like Air India, Indigo Airlines, Jet Airways, Spice Jet, Air India Express, Oman Air, Saudi Arabian Airlines and Emirates. It has two terminals. The area of Terminal 1 (International) is 9,500 sq. mt. and having 9 check-in counters and Terminal 2 (Domestic) has an area of 20,000 sq. mt. with 14 check-in counters.

3.3. The Annual capacity, peak hour capacity and Passenger Throughput at CCSIA for 2012-13, as provided by AAI in their latest submission are given in Table 1.

**Table 1: Annual Capacity, Peak hour Capacity and Passenger Throughput (2012-13)**

Capacity	Annual Passenger Capacity (in millions)			Peak Hour Capacity (In no's)		
	Domestic	International	Total	Domestic	International	Total
Arrival	0.65	0.19	0.84	625	235	860
Departure	0.65	0.19	0.84	625	235	860
Total	1.30	0.38	1.68	1250	470	1720
Passenger Throughput (Actual 2012-13)	1.64	0.38	2.02			

3.4. The CCSIA is a major airport as per the definition given in AERA Act. Accordingly, Airport Guidelines are applicable to this Airport.

#### **4. CCSIA Multi Year Tariff Proposal submitted by AAI**

4.1. AAI submitted that they had already initiated the process of formulation of MYTP in respect of its Major Airports and some systematic and administrative changes were being carried out for capturing information/data related to regulatory matters. They have also furnished the status/progress of certain key activities. The Authority considered the aforesaid request of AAI and extended timeline for submission of MYTP in respect of CCSIA up to 30.09.2011. AAI made its MYTP submissions in respect of CCSIA vide submissions/clarifications dated 30.09.2011, 18.06.2012, 13.09.2013, 18.11.2013 and its latest submission dated 14.02.2014.

4.2. As a part of MYTP submission, AAI submitted key assumptions in respect of CCSIA for its Airport Services, including growth rates assumed for various Revenue and Expenditure heads. Based on those assumptions the Projected Profit and Loss Account, Balance Sheet and Cash Flow Statement have been submitted by AAI.

4.3. The tariff proposal in respect of the airport tariff does not consider the revenues and expenditures on account of the Communication, Navigation, Surveillance / Air Traffic Management (CNS/ATM) services at the airport. Airport Guidelines also do not include aeronautical services of navigation, surveillance and supportive communication thereto for air traffic management in the tariff determination process. Separate Guidelines for these are under consideration of the Authority.

4.4. AAI has submitted clarification on the depreciation policy, traffic forecasting methodology and details of the capital expenditure incurred and projected to be incurred for the first control period. AAI has also furnished component-wise breakup of the revenue and expenditure and a brief note giving basis of the growth rates assumed and details of the item wise project cost, along with the expected date of completion of each project and their means of finance in respect of CCSIA.

4.5. AAI has also informed that the accounts of AAI are audited by C&AG of India as mandated by the AAI Act. The C&AG's resident audit party audits the financial records and statements of AAI's airports, regional/field offices. However the C&AG issue the final Audit Certificate for the AAI as a whole.

4.6. The Authority had requested AAI to appoint a Consultant for the purpose of assisting the Authority in the tariff determination process of Major AAI Airports. The Consultant assisted the Authority in its deliberations.

## **5. Airport Services at CCSIA - Regulatory Approach**

5.1. The Authority had issued its order No. 13/2010-11 dated 12.01.2011 (Airport Order) and Direction No. 5/2010-2011 dated 28.02.2011 (Guidelines) in respect of its approach towards determination of Aeronautical tariffs. AAI have submitted their MYTP for CCSIA in line with the Airport Order and Guidelines.

## 6. Regulatory Building Blocks

6.1. The Authority has analysed and determined the Regulatory Building Blocks for calculation of Aggregate Revenue Requirement (ARR) in respect of CCSIA for the current control period.

6.2. The ARR for the current control period has been calculated based on the following Regulatory Building Blocks with reference to the submissions made by AAI:

- 6.2.1. Fair Rate of Return applied to the Regulatory Asset Base (FRoR x RAB);
- 6.2.2. Operation and Maintenance Expenditure (O);
- 6.2.3. Depreciation (D);
- 6.2.4. Taxation (T); and
- 6.2.5. Revenue from services other than aeronautical services (NAR). Revenue from services other than aeronautical services (NAR) is meant to include revenues in the hands of the airport operator from services other than those captured under aeronautical revenue.

6.3. The ARR under Single Till for the control period will be calculated as under:

$$ARR = \sum_{t=1}^5 (ARR_t) \text{ and}$$
$$ARR_t = (FRoR \times RAB_t) + D_t + O_t + T_t - NAR_t$$

Where

- 6.3.1.  $t$  is the Tariff Year in the control period;
- 6.3.2.  $ARR_t$  is the Aggregate Revenue Requirement for year  $t$ ;
- 6.3.3. FRoR is the Fair Rate of Return for the control period;
- 6.3.4.  $RAB_t$  is the Regulatory Asset Base for the year  $t$ ;
- 6.3.5.  $D_t$  is the Depreciation corresponding to the RAB for the year  $t$ ;
- 6.3.6.  $O_t$  is the Operation and Maintenance Expenditure for the year  $t$ , which include all expenditures incurred by the Airport Operator(s) including expenditure incurred on statutory operating costs and other mandated operating costs;

6.3.7.  $T_t$  is the Taxation for the year  $t$ , which includes payments by the Airport Operator in respect of corporate tax on income from assets/ amenities/ facilities/ services taken into consideration for determination of ARR for the year  $t$ ; and

6.3.8.  $NAR_t$  is the Revenue from services other than aeronautical services for the year  $t$ .

6.4. The detailed submissions made by AAI in respect of the Initial Regulatory Asset Base (RAB), Project Cost, Roll Forward RAB, and other items of the Regulatory Building Blocks have been discussed in the subsequent sections.



## 7. Initial Regulatory Asset Base (RAB)

7.1. As per Clause 5.2.4 of Airport Guidelines, the initial RAB is to be calculated taking into consideration the original cost of fixed asset, accumulated depreciation, accumulated capital receipts, subsidies or user contributions and adjustment for value of the land, excluded from the scope of RAB.

**Table 2: Calculation of Initial RAB as on 1<sup>st</sup> April 2011 as per AAI Submission (Rs. in crore)**

S. No.	Particulars	Amount	Amount
1	Original Cost of Fixed Assets		158.51
2	Air Navigation Surveillance (CNS/ATM) related assets		(17.73)
3	Cost of Airport Assets [(1)-(2)]		140.78
4	Accumulated Depreciation	(71.48)	
5	Accumulated Capital Receipts of the nature of contribution from stakeholders	(Nil)	
6	Assets Value Adjustment for assets excluded from the scope of RAB	(Nil)	
7	Land Value Adjustment for assets excluded from the scope of RAB	(Nil)	
8	<b>Total (4+5+6+7)</b>		<b>(71.48)</b>
	<b>Initial RAB [(3)-(8)]</b>		<b>69.30</b>

7.2. The Authority notes that ANS (CNS/ATM) Assets amounting to Rs. 17.73 crore have been deducted from the gross value of fixed assets to arrive at the cost of the Airport Assets. The Authority proposes to consider the Initial RAB arrived at Rs. 69.30 crore at Table 2 above for determination of aeronautical tariff for the first control period.

### **Proposal No. 1. Regarding initial RAB**

**1.a. The Authority proposes to consider the initial RAB at the beginning of the control period as of 01.04.2011 at Rs. 69.30 crore for CCSIA as per Table 2.**

## 8. Project Details

8.1. Project Cost—The proposed project at CCSIA includes construction of a new integrated terminal building, fire station, vehicle movement area at apron, cargo complex, perimeter road, approach road for fire pit and other allied capital works related to boundary wall, tools, equipment and electrical installations. The total project cost amounts to Rs. 172.24 crore.

8.2. The Authority has noted that the above project cost includes Rs. 9.83 crore towards runway, Apron and other air side associated works, Rs. 15.36 crore towards construction of fire station and other allied works, Rs. 15.00 crore towards construction of integrated cargo complex, Rs. 123.40 crore towards construction of terminal building and other allied works, Rs. 5.51 crore towards refurbishing and installation of passenger boarding bridge (PBB), Rs. 2.94 crore towards security and other operational works and Rs. 0.20 crore towards augmentation of water supply in residential colony. The Authority also noted that due to the development works relating to Integrated Terminal Building at CCSIA, the effective areas for non-aeronautical activities have increased considerably which have been shown at Table 10. The details of project cost and allied capital works at CCSIA proposed by AAI is as under:-

**Table 3: Cost of the Project and allied Capital works at CCSIA as proposed by AAI (Rs in crore)**

S. No.	Particulars	Year of Capitalisation	Amount	Amount
	<b>Runways, Apron and Other Air Side Associated Works</b>			
1	Pavement in CAT II light area	2011-12	0.30	
2	Provision of vehicular movement area at Apron	2011-12	0.47	
3	Stop Bar Lighting in Taxiway	2011-12	0.29	
4	Acquisition of land	2012-13	0.21	
5	Provision of Rapid exit Taxiway indicator light fittings	2013-14	0.36	
6	Provision of standby CCR for runway edge light and center line fitting	2013-14	0.30	
7	Construction of ramp equipment area	2015-16	1.00	
8	Extension of isolation bay including construction of shoulder	2015-16	5.00	
9	Construction of RCC retaining wall and boundary wall towards runway 27 end	2015-16	1.90	
	<b>Total of Runway, Apron and other air side associated works (A) = (Sum of 1 to 9)</b>			<b>9.83</b>
	<b>Fire Station and Other Allied Works</b>			

S. No.	Particulars	Year of Capitalisation	Amount	Amount
10	Construction of approach road for fire pit	2012-13	0.06	
11	Strengthening of power cable from power house to fire station	2013-14	0.20	
12	Augmentation of water supply for crash fire tender at runway end	2013-14	0.10	
13	Construction of fire station	2015-16	15.00	
	<b>Total of Fire Station and other allied works (B) = (Sum of 10 to 13)</b>			<b>15.36</b>
14	<b>Construction of integrated cargo complex (C)</b>	2015-16	15.00	<b>15.00</b>
	<b>Integrated Terminal Building and Other Allied Works</b>			
15	Purchase of computers, EPABX and UPS	2011-12	0.15	
16	Electrical Installations (Air-conditioning fans and Lighting)	2011-12	0.37	
17	Purchase of Furniture (Godrej chest, franking machine, seater chairs)	2011-12	0.41	
18	Purchase of Vehicles (ambulance)	2011-12	0.37	
19	Construction of Integrated Terminal Building – Civil Works	2012-13	89.71	
20	Construction of Terminal Building - Electrical Works	2012-13	27.82	
21	Purchase of computers and Installation of LAN	2012-13	0.18	
22	Check in Facilities (digital weighing machine, check-in counters and baggage trolley)	2012-13	1.30	
23	Purchase of Furniture (Including 3 seater chairs)	2012-13	0.22	
24	Purchase of Vehicles (Mahindra Xylo)	2012-13	0.15	
25	Purchase of PA System	2012-13	0.02	
26	Purchase of Fixed information display system (FIDS)	2012-13	1.57	
27	Other Allied Works (water purifier)	2012-13	0.05	
28	Electrical Installations (Generation chillers)	2013-14	0.96	
29	Check in Facilities (External Signage)	2013-14	0.12	
	<b>Total of Integrated Terminal Building and Other Allied Works (D) = (Sum of 15 to 29)</b>			<b>123.40</b>
30	<b>Refurbishing and installation of Passenger Boarding Bridge (PBB) (E)</b>	2014-15	5.51	<b>5.51</b>
	<b>Security and Other Operational Works</b>			
31	Construction of Approach Road of CISF Barrack	2011-12	0.17	
32	Construction of boundary wall along Bijour Road C.A. Lucknow Airport	2011-12	0.36	
33	Provision of Perimeter lighting in Godwara area	2012-13	0.42	
34	Construction of perimeter road towards Goroura Village	2012-13	1.67	
35	Construction of boundary wall towards Goroura Village	2012-13	0.32	
	<b>Total of Security and Other Operational works (F) = (Sum of 31 to 35)</b>			<b>2.94</b>
36	<b>Augmentation of water supply in Residential colony (G)</b>	2013-14	0.20	<b>0.20</b>
	<b>Total Project Cost (A+B+C+D+E+F+G)</b>			<b>172.24</b>

8.3. Discussions were held with AAI regarding the justification of the major capital works, proposed to be undertaken by AAI during the current control period. During the course of these discussions, AAI furnished the following clarifications vide

submission dated 04.03.2014 with respect to the major projects which are proposed to be undertaken during the control period:

- 8.3.1. **Construction of Integrated Terminal Building:** The old Terminal building (T1) with an area of 9500 sqm was unable to cope up with increased passenger traffic (Domestic & International), especially when International and Domestic flights arrive or depart simultaneously. The total passenger traffic was 0.6 million passengers in the year 2006-07. Keeping in view the demand of various Airlines to operate from Lucknow, the passenger growth, and to segregate Domestic and International passengers on security point of view, AAI decided to construct a new Integrated Terminal Building with two Aerobridges so as to facilitate the passengers and to meet the future traffic demand as well as to bring Lucknow Airport to International standards. Accordingly, a new Terminal Building of plinth area 20,000 sqm (approx) with peak hour capacity of 1250 passenger was constructed and commissioned in June 2012. However, the peak hour demand has increased in last few years. The present peak hour demand is 1200 passengers and it was felt that the new building is unable to cater the growing traffic demand. Accordingly, AAI decided to make use of the new terminal building only for Domestic operation and the old terminal be used for International operations.
- 8.3.2. **Construction of Fire Station:** The present fire station is small suitable for CAT VII. There is operation of Code E aircraft with requisite exemption from regulatory authorities. The present fire station is falling as an obstruction to the proposed parallel taxi track in the Master Plan. Considering the above points, it has been decided to construct a new Fire Station with latest specifications instead of modifying and expanding the existing one.
- 8.3.3. **Extension of Isolation Bay including construction of shoulder:** It has been pointed out by various inspecting authorities including DGCA, that the present Isolation Bay is suitable only for Code C aircraft whereas the airport is declared as Code-4D Airport. At present there are Code-E

operations with the requisite exemptions from the regulatory authorities. Hence, extension of Isolation Bay and its shoulders to cater to Code E aircrafts is planned.

8.3.4. **Construction of Integrated Cargo Complex:** The present Cargo Complex is very small and is almost a make-shift type. The Airport had registered a remarkable growth in international cargo handling during last financial year. It is expected to have surge in cargo volume in future. In order to utilize the cargo potential of the catchment area, in both International and Domestic, it is essential to construct an Integrated Cargo Complex.

8.3.5. **Construction of RCC retaining wall and boundary wall towards runway 27 end:** Due to excessive unauthorized soil mining / excavation outside the airport, including external side of the boundary wall, the topography of the terrain has changed and erosion of soil taken place. This had resulted into damage of the wall. In order to ensure a strong wall to sustain the earth pressure due to the changed topography, construction of RCC retaining wall on certain portion is required.

8.3.6. **SITC for 2 Nos. of PBBs including corridor and ancillary works in the Terminal Building:** At present there are two PBBs. However, during most of the operational hours more than two aircrafts are parked on Apron. Hence, to improve the operational efficiency and passenger comfort it was decided to increase the number of PBBs from 2 to 4.

#### **Authority's Examination**

8.4. The Authority notes that the proposed Capex of Rs. 172.24 crore include an amount of Rs. 2.26 crore (Rs. 0.17 crore for construction of approach road of CISF Barrack , Rs. 0.42 crore for provision of perimeter lighting in Godwara area and Rs. 1.67 crore for construction of perimeter road towards Goroura Village,) for works related to assets – security activities

8.5. As per the Airport Guidelines, the assets related to mandated security expenditure as laid down by the Government/ Bureau of Civil Aviation Security (BCAS), at the time of development of a brown field or green field airport shall form part of the project cost and shall be included in the Initial RAB. However, any

incremental capital expenditure on security related assets shall be met out of Passenger Service Fee (PSF). Accordingly, in normal course any additional (incremental) capital expenditure on security related assets would not be included in RAB but debited to PSF account.

8.6. However, MoCA has recently issued an order no. AV13024/03/2011-AS (pt.I) dated 18.02.2014 on the issue of expenditure out of Passenger Service Fee (Security Component) Escrow Accounts. According to this order, PSF (SC) funds are meant only for meeting revenue expenditure regarding security (namely deployment of CISF and other security forces at the airports). The total capital expenditure incurred by the airport operators out of the PSF (SC) Escrow account opened and maintained by the respective airport operators in fiduciary capacity together with the interest, has to be reimbursed back to the respective Escrow accounts.

8.7. In view of this position as is made clear in the above order of the MoCA, the Authority now proposes to include the incremental capital expenditure of Rs. 2.26 crore related to the security in the Regulatory Asset Base (RAB).

#### **User Consultation**

8.8. The Authority had in Clause 3 of Appendix A1 to the Airport Guidelines stated that the Airport Operator shall undertake user consultation with Airport Users Consultative Committee (AUCC) on major capital projects planned at the airport. The major capital projects is defined as capital investment projects that may represent more than 5% of the value of the RAB at the beginning of the control period or Rs. 50 crore, whichever is lower. Further, major projects have been classified under following two categories, for the effectiveness of the consultation process:

**Table 4: User Consultation as per Airport Guidelines**

Project Category	Lower Value Limit	Upper Value Limit
Category 1	Minimum of (5% of opening RAB value for first year of the control period, Rs.50 crore)	Minimum of (10% of opening RAB value for first year of the control period, Rs.500 crore)
Category 2	Minimum of (10% of opening RAB value for first year of the control period, Rs.500 crore)	No Upper Limit

8.9. AAI has clarified that the projected capital expenditure at CCSIA has been approved by the relevant Competent Authority under the appropriate delegated

powers. The Authority notes that items of Construction of Integrated Cargo Complex (Rs. 15.00 crore), Fire Station (Rs. 15.00 crore) and 2 nos. Passenger Boarding Bridge (PBB) (Rs. 5.51 crore) are such that they would commence during 2014-15 and 2015-16. These would require User Consultation. AAI has stated that before commencement of execution of these items user consultation will be carried out as per the Airport Guidelines. All other items in Table 3 have already been completed, though some of them may not have been capitalized in AAI's books of accounts.

**Proposal No. 2.      Regarding Project Cost**

**2.a. The Authority proposes to consider allowable project cost of Rs. 172.24 crore (as an addition to the Initial RAB , vide Proposal No. 1) and accordingly to reckon the amount of Rs. 172.24 crore as additions to RAB during the current control period. (Refer Table 3 above along with para 8.4 )**

**2.b. The Authority also requires that AAI shall undertake user consultations before commencement of execution of the projects (refer Para 8.9), as per the Airport Guidelines.**

**Truing Up: 1. Truing up for Proposal No. 2**

***1.a.      The Authority also proposes that depending on the capex incurred and timing thereof (i.e. the date of capitalisation of the underlying assets in a given year) the Authority will make appropriate adjustments to the RAB at the beginning of the next control period.***

## 9. Depreciation

9.1. As per Clause 5.3.3 of the Airport Guidelines, the minimum residual value of the asset shall be considered as 10% and depreciation shall be allowed up to a maximum of 90% of the original cost of the asset.

9.2. As per clause 5.2.5(e) of the Airport Guidelines, for projecting depreciation on forecast of assets to be commissioned or disposed-off during a control period, it shall be assumed that such assets have been commissioned or disposed off half way through the tariff year and depreciation related to such assets shall be calculated on pro-rata basis.

9.3. AAI have stated that the assets reflected in the proposal as Initial RAB and the accumulated depreciation on these assets are as per the figures reflected in the audited accounts of CCSIA, which are subject to the scrutiny of C&AG. It has been stated that AAI is following the straight line method for depreciation and depreciation rate applied to various assets is as per AAI's approved accounting policy considering the useful life of the assets. The salient features of AAI's depreciation policy being followed are as under:

9.3.1. Method of depreciation- Straight Line Method.

9.3.2. Charging of depreciation at 100% in case assets are used in a financial year for 180 days or more. If the assets are used for less than 180 days in a year the depreciation will be charged at 50%. This policy is effective from the financial year 2012-13. Up to 2011-12, for addition to fixed assets, depreciation was provided for full year irrespective of month of capitalisation and no depreciation was provided in the year, the asset is disposed off.

9.3.3. Residual value for each asset to be taken as Re.1, balance to be provided by way of depreciation as per prescribed rates.

9.4. In this regard it is observed that the AAI's accounts are maintained as per the provisions of the Section 28 (1) of the AAI Act, which states that

*"The Authority shall maintain proper accounts and other relevant records and prepare an annual statement of accounts including the*



*profit and loss account and the balance-sheet in such form as may be prescribed by Central Government in consultation with the Comptroller and Auditor-General of India”*

9.5. Further as per Section 28(4) of the AAI Act,

*“The accounts of the Authority as certified by the Comptroller and Auditor-General of India or any other person appointed by him in this behalf together with the audit report thereon shall be forwarded annually to the Central Government and that Government shall cause the same to be laid before both Houses of Parliament.”*

9.6. AAI has stated that historically, AAI’s financials have been prepared and maintained at a consolidated level across all the airports operated by it. AAI, for the purpose of submission of current MYTP for the first control period, have recast their historical Balance Sheet and historical Profit and Loss account and Cash Flow Statements. Further, AAI have also clarified that the books of accounts of AAI are audited by C&AG of India as mandated under the AAI Act. The C&AG’s resident audit party audits the financial records and statements of AAI’s airports, region/field offices. However, C&AG issue the Audit Certificate for the AAI as a whole.

9.7. The Authority notes that the Depreciation Policy of AAI (depreciation to be provided for full year, if the assets are used for 180 days or more; 50% depreciation to be provided if the assets are used for less than 180 days in a year. The residual value for each asset to be Re.1) is not in accordance with the Airport Order and Airport Guidelines. However, AAI is a statutory body established under the AAI Act. The Board of AAI has approved the depreciation policy that has been adopted by AAI. AAI’s format of accounts has been formulated in consultation with the C&AG, who also audit the books of accounts of AAI as mandated under the AAI Act. The C&AG have not commented adversely on the depreciation methodology adopted by AAI. Further, accounts of the AAI, certified by the C&AG, together with the audit report are laid before the Parliament. The Audited final Accounts of AAI for the FY 2011-12 including the AAI’s Accounting Policy and the Audit Report of the C&AG is available on the website of AAI ([www.aai.aero](http://www.aai.aero)).

9.8. In this light of the above, the Authority proposes to consider the depreciation policy of AAI for depreciation being calculated for determination of tariffs for aeronautical services at CCSIA.

9.9. The Authority noted that the assets capitalised during the financial year 2012-13 onwards have been assumed to be used for more than 180 days.

**Proposal No. 3. Regarding treatment of Depreciation**

**3.a. The Authority proposes to consider the approved depreciation policy of charging 100% depreciation by AAI.**

**3.b. The residual value for each asset is to be taken as Re. 1.**

**3.c. For the year 2011-12, the Authority in consideration of the depreciation policy of AAI proposes to charge full depreciation, irrespective of the month of capitalisation of the asset. Furthermore the Authority proposes not to consider any depreciation in the year 2011-12 if that particular asset(s) was disposed off/ retired in 2011-12.**

**3.d. From the year 2012-13 onwards, the Authority in consideration of the depreciation policy of AAI proposes to follow charging of full depreciation, in case of asset(s) are used in a financial year for 180 days or more, and if the asset(s) are used for less than 180 days the depreciation will be equivalent to 50% depreciation of the financial year.**

**Truing Up: 2. Truing up for Proposal No. 3**

***2.a. The Authority also proposes to true up the depreciation considered during the present aeronautical tariff determination exercise, based on the actual capitalised assets in the current control period (i.e. the date of capitalisation of the underlying assets in a given year), while determining aeronautical tariffs for the next control period.***

## 10. Roll Forward of Regulatory Asset Base (RAB)

10.1. For the purpose of arriving at the forecast and Roll forward RAB for CCSIA for the first Control period and the Average RAB for Return purposes, the following has been considered by AAI in the tariff proposal:

10.1.1. Initial RAB (book value of the assets at the beginning of control period i.e. as on 01.04.2011) Rs. 69.30 crore.

10.1.2. Total project cost of Rs.172.24 crore during the control period in a phased manner for Airport Services.

10.1.3. Depreciation calculated in accordance with the depreciation policy of AAI

10.2. Accordingly, the summary of the initial and Roll forward RAB in AAI's proposal for CCSIA (Airport Services) is as under:

**Table 5: Summary of Forecast and Roll Forward RAB and Depreciation for CCSIA (Airport Services): as per AAI submission (Rs. in crore)**

	Details	2011-12	2012-13	2013-14	2014-15	2015-16
A	Opening RAB	69.30	62.53	165.88	147.67	132.54
B	Addition to the Assets capitalized during the year	2.90	123.70	2.24	5.50	37.90
C	Disposals/Transfers	0.00	0.00	0.00	0.00	0.00
D	Depreciation	9.67	20.35	20.45	20.63	23.45
E	Closing RAB(A+B-C-D)	62.53	165.88	147.67	132.54	146.99
	Average RAB (A+E)/2	<b>65.92</b>	<b>114.21</b>	<b>156.78</b>	<b>140.11</b>	<b>139.77</b>

10.3. The Authority examined the details of the assets proposed to be capitalised amounting to Rs. 172.24 crore as projected by AAI. The Authority considers the proposed expenditure to be capitalised during the control period as in Table 3

### **Proposal No. 4. Regarding Roll forward RAB**

**4.a. Authority proposes to consider Roll Forward RAB during the control period as given in Table 5 above for the purpose of determination of tariffs for aeronautical services at CCSIA in the current control period.**

Truing Up: 3. **Truing up for Proposal No. 4**

**3.a. The Authority also proposes to true up the average RAB in the next control period based on the actual date of capitalisation of the assets in the current control period.**

## 11. Traffic Forecast (ATM, Passengers and Cargo)

11.1. As per the Airport Guidelines, the airport operator is required to submit traffic forecasts as part of the MYTP submissions. The Airport Guidelines further provide that the Authority would reserve the right to review such forecast assumptions, methodologies and processes to determine the final forecast to be used for determination of tariffs. The Guidelines further state that the Authority will also use forecast correction mechanism if the actual traffic turns out to fall outside the prescribed bands with the upper and lower band percentages being equal. As part of the tariff determination process, the Authority would require Airport Operators to provide proposals for the values of the upper and lower bands, support of evidence for the rationale of such bands and will review the operation of the bands and determine the final bands for tariff determination. As per the Guidelines (Clause 6.15.2), any variation outside these bands will be shared equally between the Airport Operator and Users.

11.2. AAI has submitted a note on traffic forecast methodology. As per their submission, passenger growth rates assumed is as per the forecast made by Corporate Planning and Management System (CPMS) Department of AAI taking into account econometric analysis, regression analysis, pertinent economic factors and policy framework etc. The growth rate as submitted by AAI in the tariff proposal for CCSIA is as follows:

**Table 6: Traffic Growth rates assumed by AAI**

Particulars	Growth rates adopted (%) from 2013-14 onwards		
	International	Domestic	Combined
Air Traffic Movement (ATM)	12.00%	10.00%	10.30%
Passenger	15.00%	12.00%	12.60%
Cargo	20.00%	15.00%	16.70%

11.3. As per the traffic statistics available on the website of AAI, the percentage change in traffic for the period April 2012 – March 2013 as compared to the corresponding period April 2011 – March 2012 is as follows:

**Table 7: Actual Traffic Statistics as per the website of AAI**

Particulars	April 2012-March 2013	April 2011- March 2012	Actual
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	Intl	Dom	Combined	Intl	Dom	Combined	Growth Rate (%)
<b>Total ATM (No's)</b>	2763	15632	18395	2652	15898	18550	-0.84%
<b>Total Passenger (No's)</b>	382986	1639428	2022414	355134	1663420	2018554	0.19%
<b>Cargo (Tonnes)</b>	1156	2290	3446	839	3690	4529	-23.91%

11.4. The Authority calculated Compounded Annual Growth Rate (CAGR) for ATM, Passenger and Cargo movements over the period 2002-03 to 2012-13 (10years CAGR) for CCSIA is as under:

**Table 8: CAGR 2002-03 to 2012-13 (10 years) for CCSIA (in %)**

<b>CAGR 2002-03 TO 2012-13</b>	<b>International</b>	<b>Domestic</b>	<b>Combined</b>
<b>ATM</b>	32.71%	5.33%	6.88%
<b>Passenger</b>	36.46%	18.63%	20.47%
<b>Cargo</b>	40.34%	0.27%	4.28%

11.5. It is noted that the total percentage increase in traffic forecast factored in by AAI in the tariff proposal for ATM is higher than the CAGR for CCSIA over the period 2002-03 to 2012-13. Similarly, in case of cargo, the forecast factored in by AAI is higher than the CAGR for CCSIA over the same period of 10 years. However, the percentage increase considered by AAI in Passenger traffic forecast is lower than the CAGR for CCSIA over the period 2002-03 to 2012-13.

11.6. The Authority has noted that according to its general method of forecasting of traffic, it takes the last 10 years average growth and makes a forecast for the next five years taking the mean of the CAGR of the past 10 years and the forecast as provided by the Airport Operator. The Authority also notes that according to this method the forecast for the passenger growth during the current control period would be around 16.54% (refer Table 9). The Authority further notes that CCSIA has in fact witnessed a passenger growth at the rate of 0.19% in 2012-13 in comparison to 2011-12. Furthermore, during the first seven months of 2013-14 the growth rate of passengers has been 18.90% over the corresponding seven months of 2012-13. Having regards to these circumstances, the Authority feels that the growth rate of 16.54% would not be inappropriate. Hence, the Authority proposes to consider the growth rate of 16.54% (Domestic 15.32%, International 25.73%) as per the methodology of forecasting adopted by the Authority. The Authority notes that in case of ATM, the forecast of AAI is not very high as compare to the growth rate that

would be arrived by adopting the Authority methodology discussed above. As far as Cargo is concerned the Authority notes that the forecast submitted by AAI (16.70%) is more aggressive than 10.49% that would have been arrived at by the Authority's methodology.

11.7. The Authority therefore proposes to adopt growth forecast of 8.59% for ATM, 16.54% for passenger and 10.49% for cargo including the separation as indicated in Table 9:

**Table 9: Traffic Growth Rate- calculated as the Average of growth projected in MYTP and 10 years CAGR**

Particulars	ATM			PAX			Cargo		
	AAI Forecast	CAGR 10Yrs	Avg. of AAI and CAGR	AAI Forecast	CAGR 10Yrs	Avg. of AAI and CAGR	AAI Forecast	CAGR 10Yrs	Avg. of AAI and CAGR
<b>International</b>	12.00%	32.71%	22.36%	15.00%	36.46%	25.73%	20.00%	40.34%	30.17%
<b>Domestic</b>	10.00%	5.33%	7.67%	12.00%	18.63%	15.32%	15.00%	0.27%	7.64%
<b>Combined</b>	10.30%	6.88%	8.59%	12.60%	20.47%	16.54%	16.70%	4.28%	10.49%

11.8. Further, the traffic projection may be considered for truing up in the next control period based on actual growth achieved during the current control period.

**Proposal No. 5. Regarding Traffic Forecast**

**5.a.** To consider the growth rates for ATM, passengers and cargo movements as per the methodology adopted by the Authority for the balance period of 2013-14 to 2015-16 in the current control period (as per Table 9 and Para 11.7 above).

**Truing Up: 4. Truing up for Proposal No. 5**

**4.a.** *To true up the traffic volume (ATM, Passengers and Cargo) based on actual growth during the current control period while determining aeronautical tariffs for the next control period commencing w.e.f. 01.04.2016.*

## **12. Cargo, Ground Handling and Supply of Fuel to Aircraft Services (CGF)**

### **12.1. Cargo Services at CCSIA:**

12.1.1. As per the provisions of the AERA Act, service provided for the cargo facility at an airport is an aeronautical service.

12.1.2. AAI vide their submission dated 18.11.2013, included revenue from cargo as aeronautical revenue which was earlier considered as miscellaneous income under non aeronautical revenue. AAI further stated that:

*“since the income from cargo is not material, the tariff fixation of cargo can be taken on Light Touch Approach. In view of Light Touch Approach, it is proposed that the prevailing rates for cargo may be taken for the entire control period.”*

12.1.3. The Authority has, in response to Consultation Paper No. 14/ 2013-14 dated 26th June 2013, received the comments of MoCA vide letter No. AV 20036/19/2013-AD dated 24.09.2013 wherein MoCA has, inter alia stated that:

*“....Furthermore, in view of the various provision of AERA Act, 2008 with respect to the Aeronautical Services, the Fuel Throughput Charge that is levied by Airport Operator may be considered as Aeronautical revenue in the hands of the Airport Operator. The revenues from cargo, ground handling services and fuel supply which are defined as Aeronautical Services in the AERA Act, 2008 may be reckoned as Aeronautical Revenues and considered accordingly irrespective of the providers of such Aeronautical Services.”*

12.1.4. Considering the provision of the AERA Act as well as the comments received from MoCA, the Authority decides to treat the revenue receipts of AAI from cargo service irrespective of the cargo service provider at CCSIA as aeronautical revenue.

### **12.2. Ground Handling Services at CCSIA:**

12.2.1. As per the provisions of the AERA Act, service provided for Ground Handling Service relating to aircraft, passengers and cargo at an airport is an aeronautical service.

12.2.2. The Authority notes that as per AAI, the Ground Handling services at CCSIA are provided by M/s Indo Thai Airport Management Services Private Limited and AAI has considered the revenue as licence fee from such activities as aeronautical revenue.

12.2.3. Considering the provision of the AERA Act as well as the comments received from MoCA as indicated in Para 12.1.3, the Authority decides to treat the revenue receipts of AAI from ground handling service, irrespective of the ground handling service provider at CCSIA, as aeronautical revenue.

### 12.3. Supply of Fuel to Aircraft:

12.3.1. As per the provisions of the AERA Act, service provided for supplying fuel to the aircraft at an airport is an aeronautical service.

12.3.2. The Authority's observations with respect to Supply of Fuel to an aircraft:

12.3.2.a. Different parts of the aircraft fuel supply chain are serviced by different entities at the airport.

12.3.2.b. This aircraft fuel supply chain consists of various phases starting from the point of production of the fuel by the Oil Companies, its transportation to the airport and finally culminating in the supply of fuel to the aircraft at the airport.

12.3.2.c. The production of fuel for aircrafts is not an aeronautical activity. Hence, this is not under the regulatory ambit of the Authority.

12.3.2.d. The Fuel supply chain at an airport begins from entry of fuel into the airport premise and extends up to fuelling the aircraft. The service towards entry of fuel into the airport is provided by the Airport Operator, who has a monopoly over this service. The Airport Operator under an agreement with the Oil Marketing Companies, charges for this service. These charges are termed as Fuel Throughput Charge (FTC). The Authority has consistently regarded the revenue to the airport operator from fuel throughput charge as aeronautical revenue. This is also the



view of MoCA vide its letter as mentioned in Para 12.1.3. AAI has likewise reckoned revenue from FTC as aeronautical revenue.

12.3.2.e. Once fuel is inside the airport premises, it can be supplied to the aircraft either through fuel farm facility or through the oil tankers, which will depend upon the infrastructure available at the airport. Some airports may have Into-Plane (ITP) service for fuelling the aircraft.

12.3.2.f. In the case of CCSIA, the fuel is supplied to the aircraft directly by the Oil Marketing Companies through Oil Tankers. AAI charges FTC from these Oil Marketing Companies, under an agreement, towards the entry/supply/ throughput of fuel into the airport.

12.3.3. AAI has considered the Fuel Throughput Fee received from Oil Marketing companies as aeronautical revenues for the purpose of current tariff determination, which is in line with the Authority's approach. In this regard, AAI, had stated that the revision of fuel throughput charges at AAI's airports is through a commercial agreement between AAI and Oil companies which covers many airports including those which are not under the purview of the AERA Act, 2008 and that these agreements have been entered into with the Oil companies in the year 2005 based on the outcome of a competitive tendering process. The fuel throughput charges at CCSIA are Rs. 361.83 per KL with effect from 01.04.2011. There is no proposal for further increase (beyond Rs. 361.83 per KL) in the fuel throughput charges in ATP for the current control period as submitted by AAI.

12.4. In view of the above, the Authority proposes to consider the amounts received by AAI from Cargo, Ground Handling and Fuel Supply services as part of Aeronautical Revenues. Additionally, the Authority also proposes to regard revenues in the hands of AAI on account of Fuel Throughput Charge also as Aeronautical Revenues.

**Proposal No. 6. Regarding Revenue accruing to the Airport Operator from aeronautical services of Cargo, Ground Handling and Supply of fuel to aircraft (including FTC)**

- 6.a. The Authority proposes to consider the revenues accruing to AAI on account of the aeronautical services of Cargo facility, Ground Handling Services and Supply of fuel to aircraft as aeronautical revenue irrespective of the providers of such aeronautical services.**
- 6.b. The Authority also proposes to treat Fuel Throughput into the airport as an integral part of supply of fuel to aircraft and accordingly proposes to consider the revenue from Fuel Throughput as aeronautical revenue in the hands of AAI.**
- 6.c. The Authority notes that the approved fuel throughput charges at CCSIA currently is Rs. 361.83 per KL with effect from 01.04.2011 and AAI has not proposed any increase in the Fuel Throughput Charges during the balance period of the current control period.**

### 13. Revenue from services other than aeronautical services

13.1. AAI has submitted the forecasts of various components of non-aeronautical revenue streams along with their respective areas as well the assumptions underlying the forecast. The historical and projected revenue generating area with reference to the project details (Refer Table 3) in respect of CCSIA, as submitted by AAI is as given below:

**Table 10: Historical and Projected Revenue generating area at CCSIA (in Sq. Mts)**

S. No.	Particulars of Area (In sq. mt.)	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
1	Retail	1112.90	1112.90	1250	1250	1250	1250
2	Commercial Offices	619.76	619.76	649.50	649.50	649.50	649.50
3	Ticketing	50.56	50.56	60	60	60	60
4	Duty Free Shops	53.55	53.55	53.55	53.55	53.55	53.55
5	Car Parking (OTB)	7973	7973	9701	9701	9701	9701
6	Car Parking (NITB)	0	0	8000	8000	8000	8000
7	Hanger	0	0	4870	4870	4870	4870
8	Ramp	3200	3200	3568.40	3568.40	3568.40	3568.40
9	Advt (inside) area actual	150	150	397.95	397.95	397.95	397.95
10	Advt. (Outside) Area Proposed Drg. 12-13	200	200	4000	4000	4000	4000
11	Money Exchange Counters	3.75	3.75	13.5	13.5	13.5	13.5

13.2. Further, the assumptions taken by AAI for projection of each source of non-aeronautical revenue and the basis of the assumptions are as under:

**Table 11: Assumptions taken by AAI for each item of Non Aeronautical Revenue at CCSIA**

S no.	Item	Assumption	
1	Restaurants and Snack bars	5% increase in the year 2013-14 and 10% increase for the years 2014-15 onwards have been considered.	The increase from 2013-14 onwards is based on the normal annual escalation.
2	TR Stalls	10% growth rate has been considered from the year 2013-14 onwards	The increase is based on the normal annual escalation.
3	Hoarding and Display	Growth rate of 10% has been considered for hoarding and display from the year 2014-15 onwards.	The increase is based on the normal annual escalation.
4	Other Income (Trading Concessions)	Growth rate of 11% has been considered for miscellaneous income from the year 2014-15 onwards.	The increase is based on the normal annual escalation.
5	Rent & Services (Land Rent & Space Rent)	7.5% increase from the year 2014-15 onwards in rent from land lease and building (non residential). No increase has been considered for Building (Residential)	The increase is based on the normal trend.

S no.	Item	Assumption	
6	Royalty from Cute Counter charges	5% increase has been considered from the year 2013-14 onwards	It is based on the normal trend.
7	Miscellaneous Income (including duty free shops, car parking, admission ticket etc)	10% increase from the year 2014-15 onwards has been considered in duty free shops, car rentals, car parking etc, 9.5% increase for airport admission ticket from the year 2014-15 onwards.	Growth rate of Misc. Income is expected to increase nominally or normal escalation.

13.3. Land Leases –AAI submitted that there was an increase of 49% in 2012-13 in Land Leases on account of billing to Metrological (Met) Department for both old & new terminal buildings. However, the old building of Met Department would be demolished in the FY 2013-14 and the annual impact of the same would be Rs. 1.00 crore.

13.4. Building (Residential) - There is a decrease of 46% in the year 2013-14 on account of vacation of quarters by staff mostly on account of project staff being transferred out. No further increase has been considered.

13.5. As per AAI submissions, the growth in non-aeronautical revenue has been worked out by applying the above growth rate to historical revenues and establishing the relationship with available commercial area.

13.6. AAI have projected the revenue from non-aeronautical services as follows:

**Table 12: Revenue from Non Aeronautical Sources actual/projected by AAI (Rs. In crore)**

	Details	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
A	Restaurants and Snack Bars	0.36	0.40	1.47	1.54	1.70	1.87
B	TR Stalls	0.45	0.55	0.58	0.64	0.71	0.78
C	Hoarding and Display	3.64	5.24	4.01	4.78	5.26	5.76
D	Other Income (Trading Concessions)	0.00	0.00	0.23	0.32	0.36	0.40
E	Rent & Services (land lease, building)	3.95	5.15	5.71	4.73	5.09	5.47
F	Royalty from Cute Counter Charges	0.00	0.36	0.97	1.02	1.07	1.12
G	Miscellaneous income	3.95	4.52	3.76	4.12	4.32	4.53
	<b>Total</b>	<b>12.35</b>	<b>16.22</b>	<b>16.73</b>	<b>17.15</b>	<b>18.51</b>	<b>19.93</b>
	<b>Total Non-Aeronautical Revenue during the current control period</b>						<b>88.54</b>

13.7. The Authority notes that the Table 12 incorporates the revenue that AAI receives or is expected to receive from the third party concessionaires providing

services of cute counter and that AAI in their submission have considered the revenue from cute counter services as Non-Aeronautical Revenue.

13.8. The term CUTE is not as such defined in the AERA Act. However, as per Section 2(a)(iv) of the Act, “Aeronautical Services” means any service provided for ground handling services relating to aircraft, passengers and cargo at airport. Common User Terminal Equipment is an integral part of service related to ground handling for check in of passengers. Hence, the Authority considers CUTE service as part of ground handling service for passenger and treats it as an aeronautical service.

13.9. As far as the revenues from non-aeronautical services are concerned (non-aeronautical revenues), AAI has made certain projections based on its assessment given in Table 11. The Authority has given careful consideration to the various assumptions in Table 11. During the current control period the Authority feels that there is a need to assess the actual non aeronautical revenue against the projections made by AAI. The Authority thus proposes to true up the non-aeronautical revenues in the current control period.

13.10. The Summary of Non-Aeronautical revenue assessed by Authority is as per Table 13

**Table 13: Revenue from Non Aeronautical Sources assessed by Authority (Rs. In crore)**

	Details	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
A	Restaurants and Snack Bars	0.36	0.40	1.47	1.54	1.70	1.87
B	TR Stalls	0.45	0.55	0.58	0.64	0.71	0.78
C	Hoarding and Display	3.64	5.24	4.01	4.78	5.26	5.76
D	Other Income (Trading Concessions)	0.00	0.00	0.23	0.32	0.36	0.40
E	Rent & Services (land lease, building)	3.95	5.15	5.71	4.73	5.09	5.47
F	Miscellaneous income	3.95	4.52	3.76	4.12	4.32	4.53
	<b>Total</b>	<b>12.35</b>	<b>15.86</b>	<b>15.76</b>	<b>16.13</b>	<b>17.44</b>	<b>18.81</b>
	<b>Total Non-Aeronautical Revenue during the current control period</b>						<b>84.00</b>

#### **Proposal No. 7. Regarding Non Aeronautical Revenues**

**7.a. The Authority proposes to consider the Non Aeronautical Revenue as given in Table 13 for determination of aeronautical tariffs for the current control period.**

**7.b.**The Authority proposes to treat the CUTE Counter Service as aeronautical service and revenues thereof as aeronautical revenue.

Truing Up: 5. Truing up for Proposal No. 7

**5.a.** *To true up the Non-Aeronautical Revenue considered by the Authority in the present aeronautical tariff determination exercise, based on the actual non aeronautical revenue earned by AAI during the control period, while determining aeronautical tariffs for the next control period.*

## 14. Operation and Maintenance Expenditure (O&M)

14.1. As provided in Clause 5.4 of the Airport Guidelines, the operational and maintenance expenditure shall include all expenditures incurred by the Airport Operators including expenditure incurred on statutory operating cost and other mandated operating costs.

14.2. O&M expenditure submitted by AAI is segregated into:

14.2.1. Payroll related Expenditure;

14.2.2. Administration and General Expenditure;

14.2.3. Repair and Maintenance Expenditure;

14.2.4. Utility and Outsourcing Expenditure; and

14.2.5. Other Miscellaneous Expenditure

14.3. AAI has submitted details and basis for each of the above proposed expenditure in their submission. The details of the assumptions made by AAI for each item of O&M Expenditure are given in Table 14 below:

**Table 14: Assumptions made by AAI for each item of O&M Expenditure**

S no.	Item	Assumption
1	Pay roll Expenditure	Combined effect of annual increments, promotions, increase in DA, HRA, PF Contribution, medical expenses and staff welfare expenses comes around 9% approx. Hence the payroll expenses have been assumed to increase at the rate of 9% from 2013-14 onwards. This does not cater for any increase due to increase in the staff strength.
2	Administration and General Expenditure	Normal increase of 5% from the year 2013-14 onwards has been considered in case of rent, rates and taxes, Insurance, telephone charges, printing and stationary and apportioned administration expenses of CHQ/RHQ.
		10% growth rate has been considered in case of advertising and publicity, office expenses, legal expenses, travelling expenses and other expenses from the year 2013-14 onwards.
		No increase in case of municipal taxes and airport licence fee has been considered.
3	Repair and Maintenance Expenditure	An increase of 10% p.a. has been considered in case of civil works, electrical works, vehicles and equipment and furniture. An increase of 12% has been considered in case of electronics from 2013-14 onwards.
4	Utility and outsourcing Expenditure	8% increase in electricity units consumed and 10% increase in consumption of stores and spares, fees paid to outsiders and hire charges have been considered from the year 2013-14 onwards.
5	Other Miscellaneous Expenditure	Other Expenses mainly include PSF collection charges and discount on landing charges. No provision in landing discount has been considered for the year 2013-14 onwards. However 10% growth has

S no.	Item	Assumption
		been considered for PSF collection charges.

14.4. A Summary of costs proposed by AAI for the control period is detailed below:

**Table 15: Summary of O&M expenditure actual/projected by AAI (Rs. in crore)**

S. No	Particulars	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
1	Payroll expenditure of CCSIA	16.61	18.41	20.72	22.59	24.63	26.84
2	Apportionment of CHQ/RHQ	3.49	3.85	4.05	4.25	4.46	4.68
3	Total Pay roll Expenditure (1+2)	20.10	22.26	24.77	26.84	29.09	31.52
4	Administration & General Expenditure directly related to CCSIA	1.77	1.65	1.75	1.79	1.82	1.87
5	Apportionment of administration & General expenditure of CHQ/RHQ	20.10	23.44	24.61	25.84	27.14	28.49
6	Total Administration and General Expenditure (4+5)	21.87	24.09	26.36	27.63	28.96	30.36
7	Repair and Maintenance Expenditure	3.07	5.31	6.85	7.54	8.29	9.13
8	Utility and Outsourcing Expenditure	2.56	3.04	5.71	6.50	7.04	7.62
9	Other Miscellaneous Expenditure (PSF collection charges and Landing discount)	0.84	0.85	0.54	0.13	0.14	0.16
	<b>Total (3+6+7+8+9)</b>	<b>48.44</b>	<b>55.55</b>	<b>64.23</b>	<b>68.64</b>	<b>73.52</b>	<b>78.79</b>

14.5. AAI has included the discount allowed on landing revenue for the years 2010-11 to 2012-13 under the sub-heading miscellaneous expenditure, whereas no discount on landing revenue has been considered from the year 2013-14 onwards. The Authority has disallowed the landing discount from the sub-heading miscellaneous expenditure for the year 2010-11 to 2012-13. The operational and maintenance expenditure after disallowance are given in Table 16:

**Table 16: Summary of O&M expenditure reckoned by the Authority (Rs. In crore)**

Particulars	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Pay roll Expenditure	20.10	22.26	24.77	26.84	29.09	31.52
Administration and General Expenditure	21.87	24.09	26.36	27.63	28.96	30.36
Repair and Maintenance Expenditure	3.07	5.31	6.85	7.54	8.29	9.13
Utility and Outsourcing Expenditure	2.56	3.04	5.71	6.50	7.04	7.62
Other Miscellaneous Expenditure (Excluding landing discount)	0.10	0.10	0.12	0.13	0.14	0.16



Particulars	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Total	47.70	54.80	63.81	68.64	73.52	78.79

14.6. The Authority notes that as per AAI's submission, the operational and maintenance expenditure in respect of CCSIA are excluding expenditure on CNS/ATM services. AAI have also stated that the actual expenditure have been considered for 2011-12 and 2012-13 being the first two tariff years of the first control period.

14.7. The Authority, in its Airport Order, had stated that it will follow a bottom-up approach for assessment of operation and maintenance expenditure, which will include a review of the operation and maintenance expenditure forecast submitted by the Airport Operator.

14.8. The Authority has considered the issue of operating expenses and their projections submitted by AAI. For the present, the Authority proposes to generally accept the operating and maintenance expenditure (refer Table 16). The Authority has in particular noted that in respect of the item of total administration and general expenditure (at row 6 of Table 15), the apportionment of these expenses from CHQ/RHQ constitute very high proportion of the total (row 5 of Table 15). The Authority therefore expects AAI to clearly indicate its procedure and principles for apportionment of administrative and general expenses of CHQ/RHQ across different airports. After obtaining information on the principles of apportionment, the Authority would consider the same, as appropriate, at the time of final order.

14.9. The Authority notes that AAI may have to pay higher input cost on account of change in the per unit rate of cost as well as consumption of electricity and mandated cost incurred due to directions issued by Regulatory Agencies like DGCA etc. This may be trued up in the next control period. The projections of other operational expenses may also undergo a change considering the new additional assets namely terminal building etc. The Authority decides to true up the operating expense in the next control period. However, any additional payment by way of interest payment, penalty, fine and such other penal levies for any delay or non-compliance, the same may not be trued up. If AAI has to pay higher input cost even on account of change in levies or taxes on any procurement of goods and services, the same may not be trued up.

**Proposal No. 8. Regarding Operation and Maintenance Expenditure**

8.a. The Authority proposes to consider the operation and maintenance expenditure as given in Table 16 above, for the purpose of determination of aeronautical tariffs for the first control period.

8.b. The Authority expects AAI to clearly indicate its procedure and principles for apportionment of administrative and general expenses of CHQ/RHQ across different airports (refer Para 14.8). After obtaining information on the principles of apportionment, the Authority would consider the same, as appropriate, at the time of final order.

**Truing Up: 6. Truing up for Proposal No. 8**

**6.a. *The Authority proposes that the following factors be reviewed for the purposes of corrections (adjustments) to tariffs for the current control period while determining tariff in the next control period:***

- i. As indicated in Proposal 8.b, true up as appropriate, regarding apportionment of administrative and general expenses of CHQ/RHQ for CCSIA.***
- ii. Mandated cost incurred due to directions issued by regulatory agencies like DGCA;***
- iii. cost of actual operating expenses including electricity***
- iv. All statutory levies in the nature of fees, levies, taxes and other such charges by Central or State Government or local bodies, local taxes, levies directly imposed on and paid by AAI on final product/service provided by AAI will be reviewed by the Authority for the purpose of corrections (adjustments) to tariffs on a tariff year basis. Furthermore, any additional expenditure by way of interest payments, penalties, fines and such penal levies associated with such statutory levies which AAI has to pay, for either any delay or non-compliance, the same may not be trued up. On the input side, if AAI has to pay higher input cost on account of change in levies / taxes or any procurement of goods and services, the same may not be trued up.***

## 15. Taxation

15.1. Clause 5.5.1 and Clause 5.5.2 of the Airport Guidelines state that:

*“Taxation represents payments by the Airport Operator in respect of corporate tax on income from assets/ amenities/ facilities/ services taken into consideration for determination of Aggregate Revenue Requirement.”*

*“The Authority shall review forecast for corporate tax calculation with a view to ascertain inter-alia the appropriateness of the allocation and the calculations thereof.”*

15.2. It is clarified in the Airport Guidelines that any interest payments, penalty, fines and other such penal levies associated with corporate tax, shall not be taken into consideration as expenditure or cost.

15.3. As per Clause 35 of the AAI Act, for the purpose of Income Tax Act, 1961 or any other enactment for the time being in force relating to income tax or any other tax on income, profit or gain, the AAI shall be deemed to be a Company within the meaning of the Income Tax Act, 1961 and shall be liable to tax accordingly on its income, profit and gain.

15.4. Further, the companies with annual income of more than Rs. 1 Crore are subject to tax @ 30%, surcharge @ 5% on their taxes and education cess @ 3%. The effective income tax rate works out to 32.445%.

15.5. AAI have in their submissions, considered corporate tax @ 32.445% for the years 2011-12 and 2012-13 and 33.99% tax rate has been considered for the year 2013-14 and onwards.

15.6. Taxation is one of the building blocks for computation of ARR. Therefore, if the actual tax paid in any of the years (in the control period) is lower than the tax forecast to have been paid (and accordingly included in the target revenue calculation), it would lead to a situation wherein AAI would be unjustly enriched. In view of this, the Authority proposes to consider the actual tax paid by the CCSIA at the time of truing up. Since this number would be available only after finalisation of AAI's Annual Accounts, the difference between the forecasted and the taxes actually paid is proposed to be trued up after review in the next control period.

**Proposal No. 9.      Regarding Taxation**

**9.a.** The Authority proposes to consider tax as actually paid towards calculations of aeronautical tariff determination. Accordingly Authority proposes to take taxes actually paid by AAI for F.Y 2011-12 and 2012-13.

**9.b.** The Authority proposes to consider corporate income tax @ 32.445% for the remaining period of the current control period to estimate the taxes that are likely to be paid by AAI.

**Truing Up: 7. Truing up for Proposal No. 9**

**7.a.**      *To true up the difference between the actual corporate tax paid and that used by the Authority for determination of tariff for the current control period, the Authority proposes that this truing up will be done in the next control period commencing from 01.04.2016.*

## 16. Cost of Equity, Cost of Debt, Leverage, and Weighted Average Cost of Capital

16.1. AAI have in their submissions stated that they had engaged KPMG to determine the Fair Rate of Return (FRoR) for its airport operation business. AAI have forwarded KPMG report wherein KPMG have stated that historically AAI's Financial Accounts have been prepared and maintained at consolidated level across all the airports operated by it and that currently it is very difficult to apportion funds and prepare the financial statements for each individual airport. Hence, KPMG worked with the assumption that the gearing ratio and cost of debt for the airport operation business at each airport of AAI is the same as that for AAI as a whole.

### 16.2. Gearing and Cost of Debt

16.2.1. As per the Airport Guidelines, the Authority shall determine a weighted average gearing in the control period for the purpose of determination of FRoR. The determination of such weighted average gearing shall have reference to actual and such projected quantum of debt submitted by the Airport Operator. The calculation of such weighted gearing shall be based on the forecast quantum of debt and equity for each Tariff Year in a control period. The Gearing is the level of an entity's debt compared with its equity component and is calculated as  $Gearing = \frac{Debt}{(Debt+Equity)}$ .

16.2.2. The weighted average cost of existing debt of AAI as a whole is 8.03%. KPMG have assumed that AAI will be able to raise the incremental debt requirement in the first control period on similar terms. In the tariff proposal for CCSIA, AAI assumed that future capital funding requirement will be met in similar Debt-Equity proportion for AAI as a whole at the current levels and projected the expected gearing to be 8.84% (Debt of Rs. 675 crore and Equity of Rs. 6,696 crore) equivalent to debt/equity ratio) in the first control period as also stated by KPMG. It has been informed by AAI that at present no loan is apportioned to the CCSIA.

### 16.3. Weighted Average cost of Capital (WACC) [Fair Rate of Return (FRoR)]

16.3.1. **Cost of Equity-** In the report of KPMG, submitted by AAI, the cost of equity for AAI has been computed using the Capital Asset Price Model (CAPM) and the expected cost of equity for AAI's airport operations business is projected to be 15.64%. KPMG, in their report, have stated that "on applying the above mentioned values of various parameters to the FRoR methodology prescribed by AERA, the Fair Rate of Return for AAI's airports operations business works out to 14.96%, i.e., 15%". However, AAI have adopted 14% to determine the return on RAB and in discounting Target Revenue to arrive at the NPV.

16.4. It is also observed that vide its letter AV. 24032/037/2011-AD dated 12.03.2012, the Ministry of Civil Aviation (MoCA) forwarded report of SBI Capital Market Ltd (i.e. SBI CAPS) in the matter of "Fair Rate of Return of Equity for Indian Airport Sector" and had stated that

*"Airports Authority of India got a study conducted through a Financial Advisor namely M/s SBI Capital Markets Ltd. (SBI CAPS). The Financial Advisor has since submitted its report and has opined that a return on the Equity in the range of 18.5% to 20.5% would be reasonable for airport sector in India. A copy of the report of the Financial Advisor is enclosed.*

.....

*3. The report of the Financial Advisor may kindly be considered in taking decision in this regard....."*

16.5. In this report, forwarded by MoCA, the consultant i.e. SBI CAPS had stated that FRoR in respect of aviation sector in India is 18.5% to 20.5%.

16.6. The building blocks and detailed methodology of calculation of WACC (FRoR) are laid down in the Authority's Airport Order and Airport Guidelines. Further, the Authority had given an exhaustive analysis of the building blocks of WACC (FRoR) in its Order No.03/2012-13 dated 24.04.2012 (DIAL Tariff Order) in the matter of tariff determination of IGI Airport, New Delhi, and Order No.32/2012-13 dated 15.01.2013 (MIAL Tariff Order) in the matter of tariff determination of CSI Airport, Mumbai, taking into consideration academic literature, practices adopted by other regulators, report of several consultants including the Authority's Consultant, the National

Institute of Public Finance and Policy (NIPFP) and stakeholder consultation responses. Particularly in its Order No. 03/2012-13 dated 24.04.2012, (DIAL Tariff order), the Authority has given detailed consideration to the report of SBI CAPS and had concluded for reasons contained in the DIAL tariff order that in view of, inter-alia, the specific risk mitigating measures put in place by the Authority, the relative riskiness of Delhi Airport has been substantially lowered. This along with the analysis of NIPFP led the Authority to conclude that the band of 18.5% to 20.5% as fair rate of return on equity proposed by SBI would not be applicable for Delhi Airport. Similar risk mitigating measures are now proposed to be put in place in respect of CCSIA. Hence the Authority does not consider the band as suggested by SBI CAPS in its report as appropriate for CCSIA. The Authority also notes that at present neither the KPMG nor the AAI have based their submissions on this band.

16.7. The Authority had also given an analysis on the WACC (FRoR) in its Order No. 35/2012-13 and 38/2012-13 while determining the aeronautical tariffs in respect of the AAI Airports at Kolkata and Chennai respectively. These are relevant for determination of WACC (FRoR) for CCSIA as well. The report of the Authority's Consultant, NIPFP, is annexed as Annexure-I to the DIAL Tariff Order. The report of SBI CAPS has also been uploaded by this Authority on the AERA website vide Public Notice No.01/2012-13 dated 12.04.2012. Both these documents may be accessed from the Authority's website [www.aera.gov.in](http://www.aera.gov.in). For the sake of brevity these are not reproduced here. However, the key operative conclusions on the methodology are as under:

16.7.1. Selection of Comparator set of estimation of Asset Beta. The Authority has stated that the comparator set should not be restricted to only the developing/emerging countries.

16.7.2. The KPMG comparator set is limited to countries like China, Mexico and Malaysia. The Authority had concluded in its tariff determination orders of DIAL and MIAL that such an approach is not appropriate and a wider set of airports may provide a more meaningful basis for estimation of Asset Beta as advised by NIPFP.

16.7.3. Determination of Asset Beta of the airport based on the appropriately chosen comparator set

16.7.4. The Asset Beta of the airport to be re-levered using the notional Debt – Equity ratio of 1.5 (equivalent to gearing of 60%). This was also the approach indicated by SBI Caps.

16.7.5. WACC calculation to be made based on the book values of Debt and Equity.

16.8. The Authority has noted that the basis of the comparator set used by National Institute of Public Finance and Policy (NIPFP) which contained airports of the developing regions (emerging markets) and developed regions, average asset beta for CCSIA can be taken at 0.61 without taking into account any risk mitigating factors.

16.9. The Authority has in this Consultation Paper proposed the following risk mitigating measures as under:

16.9.1. Truing up of Traffic: The Authority has proposed for truing up the volume of traffic.

16.9.2. Truing up of non-aeronautical revenue: The Authority has proposed to true up the non-aeronautical revenue in this control period.

16.10. The Authority expects that these measures would give a downward push to the asset beta of CCSIA. The Authority would thus regard 0.61 as the upper bound of the asset beta. According to the submissions of AAI, no loan has been apportioned to the CCSIA.

16.11. The Authority had already discussed in sufficient detail the impact of high gearing on re-levering of asset beta and consequently its impact on WACC, both in the Delhi and Mumbai Tariff Determination Orders (Order No.03/2012-13 dated 24.04.2012 and Order No.32/2012-13 dated 15.01.2013, respectively). Applying the gearing ratio of 60:40 (taken as efficient financing) to re-lever the asset beta, in the instant case and also applying the various parameters of CAPM as recommended by NIPFP, the WACC for CCSIA is calculated as **14.72%**. However, AAI have in their



revised submission dated 14.02.2014, considered WACC at 14% at par with the decision taken by the Authority in Chennai and Kolkata airports.

16.12. AAI has not apportioned any debt for CCSIA. CCSIA has no separate capital structure as financing activities are located centrally at the corporate office of AAI. Therefore, the cost of capital to be applied to the airports other than JV airports should be estimated based on the capital structure of AAI as a whole.

16.13. In view of the above analysis, the Authority proposes to consider WACC at the rate of 14% for CCSIA for the first control period as considered in the tariff determination process in respect of Chennai, Kolkata and Guwahati Airports.

**Proposal No. 10. Regarding WACC (FRoR)**

- 10.a. The Authority proposes to consider the WACC at 14% for CCSIA for the first control period.**
- 10.b. The Authority expects that the AAI would take steps to move towards efficient means of financing (viz. 60:40) over time (Refer Para 16.11).**

## **17. Quality of Service**

17.1. In the scheme of the AERA Act, the Authority has two mandates relating to quality of service – first, to consider the quality of service for determination of tariff and secondly, to monitor the set performance standards relating to quality of service. These are two distinct functions - one relates to determination of tariff whereas the other relates to monitoring of the set performance standards.

17.2. The Authority in its Airport Order had stated that while it will discharge its other functions under the AERA Act with respect to monitoring the set performance standards as may be specified by the Central Government (Section 13 (1) (d) of the Act), it will in accordance with the provisions of Section 13(1)(a)(ii) of the Act, take into consideration the quality of service provided by Airport Operators on specified parameters and measures while determining tariffs.

17.3. The specific Objective Quality of Service Parameters and Benchmarks and the Subjective Quality of Service Parameters and Benchmarks to be measured at the major airports have already been adopted by the Authority in the Airport Guidelines (Appendix 2 and Appendix 3 of the Airport Guidelines).

17.4. The Authority has also adopted a mechanism to consider reduced tariffs for under-performance vis-a-vis specified benchmarks on quality of service to adequately protect the interest of users. Under such a mechanism, the calculated level of rebate for a year will be passed on to users of airport services in the form of reduced tariffs in the following year(s). The Authority had specified that under-performance with respect to specified benchmark for each objective service quality measure will have a monthly rebate incidence of 0.25% of aeronautical revenue, subject to an overall cap of 1.5%. As regards the subjective service quality parameters, the Authority has adopted an overall benchmark of 3.5 on the Airports Council International's Airport Service Quality (ACI ASQ) survey, which is to be undertaken by all major airports. The Authority believed that in order to progressively ensure better service quality performance within the control period, it would be appropriate to prescribe a higher overall benchmark for fourth and fifth tariff years of the first control period. Accordingly, the Authority has decided that the

overall benchmark for subjective quality requirements for the fourth and fifth tariff years of the first control period shall be 3.75 on the ACIASQ survey.

17.5. The Authority also considered the issue of specifying a transition period for implementation of the scheme of quality of service measurement and determination of any rebate as relevant for CCSIA and feels that a period of one year from the date of tariff determination would be a reasonable time for AAI to appropriately align their processes/ procedures and make any other required interventions.

17.6. Currently, in determination of aeronautical tariff(s) for CCSIA, a period of about three years of the first control period have already elapsed and given the transition period of one year, for implementation of the above scheme (quality of service measurement and determination of any rebate) would be applicable only from the fifth tariff year of the Control period i.e., 2015-16. The Authority notes that it will be possible to calculate the rebate for the year 2015-16 only in the tariff year  $t+2$ , viz., in 2017-18, which is the second tariff year of the next control period. In this light the Authority proposes to apply the Quality of Service parameters and the rebate mechanism as indicated in the Airport Order and the Airport Guidelines dated 28.02.2011 for AAI.

**Proposal No. 11. Regarding Quality of Service**

**11.a. The Authority proposes to apply the Quality of Service parameters and the rebate mechanism as indicated in the Airport Order and the Airport Guidelines for AAI.**

**11.b. The implementation of the rebate scheme is proposed to be made applicable from the 5<sup>th</sup> Tariff year of the Current Control period i.e., 2015-16. Rebate for year 2015-16 is proposed to be carried out in 2017-18, which is the second tariff year of the next control period.**

## **18. Matters regarding Error Correction and Annual Compliance Statement**

18.1. The Airport Guidelines issued by the Authority has laid down the error correction mechanism with reference to the adjustment to the Estimated Maximum Allowed Yield (EMAY) per passenger, calculated using the error correction term of Tariff Year t-2 and the compounding factor. The error correction calculated as per the Airport Guidelines indicated the quantum of over-recovery or under-recovery due to increase or decrease respectively of the Actual Yield per passenger with respect to Actual Maximum Allowed Yield (AMAY) per passenger in the Tariff Year.

18.2. However, this is the first control period in which a period of over three years has already elapsed, therefore the tariff being determined, is to be recovered in the balance period of about two years of the current control period.

18.3. In the case of CCSIA, the Authority has proposed to make appropriate adjustments to the RAB at the beginning of the next control period in respect of actual investments. It has also proposed to consider the depreciation policy of AAI, the depreciation calculated in accordance thereof and Roll Forward RAB during the control period for the purpose of determination of tariffs for aeronautical services at CCSIA. The Authority has also proposed to true up the traffic projection based on actual growth and true up the non-aeronautical revenue based on actuals while determining the aeronautical tariffs for the next control period commencing w.e.f. 01.04.2016.

18.4. Further, the Authority also proposes that in view of all the corrections/truing up to be carried out at the end of the current control period there may not be any requirement for CCSIA to submit Annual Compliance Statements etc. as per the timelines indicated in the Airport Guidelines. The Authority proposes that, AAI should submit the Annual Compliance Statements along with the MYTP for the next control period in respect of CCSIA.

### **Proposal No. 12. Regarding Error Correction and Annual Compliance Statement**

**12.a. The Authority proposes that AAI should submit the Annual Compliance Statements for the individual tariff years of the first control**

**period along with the MYTP for the next control period in respect of CCSIA while determining the aeronautical tariff in the next control period.**

## 19. Aggregate Revenue Requirement and Shortfall for CCSIA

19.1. The Aggregate Revenue Requirement (ARR) computed by AAI for CCSIA and the Yield per passenger (YPP) is as follows:

**Table 17: ARR and Yield as per AAI (Rs. in crore)**

Details	Tariff Year 1 2011-12*	Tariff Year 2 2012-13*	Tariff Year 3 2013-14	Tariff Year 4 2014-15	Tariff Year 5 2015-16
Average RAB	65.92	114.21	156.78	140.11	139.77
Return on Average RAB @14%	9.23	15.99	21.95	19.62	19.57
Operating Expenditure	55.55	64.23	68.64	73.52	78.79
Depreciation	9.67	20.35	20.45	20.63	23.45
Corporate Tax @32.445% and 33.99%	0.00	0.00	1.91	44.31	55.52
Less- Revenue from Services other than Regulated Services	<b>16.21</b>	<b>16.74</b>	<b>17.16</b>	<b>18.50</b>	<b>19.93</b>
<b>ARR as per AAI</b>	<b>58.24</b>	<b>83.83</b>	<b>95.79</b>	<b>139.58</b>	<b>157.4</b>
Total ARR as per AAI	534.84				
No. of Passengers (as per actual/projected)	2018554	2022414	2276593	2562997	2885752
Yield (Rs./ Passenger)	288.52	414.5	420.76	544.6	545.44
<b>Present Value Factor</b>	<b>1.2996</b>	<b>1.1400</b>	<b>1.0000</b>	<b>0.8772</b>	<b>0.7695</b>
<b>Discounted ARR</b>	<b>75.69</b>	<b>95.57</b>	<b>95.79</b>	<b>122.44</b>	<b>121.12</b>
<b>PV of ARR for the Control period as on 01-04-2013</b>					<b>510.61</b>
<b>Total Passengers during the control period</b>					<b>11766310</b>
<b>Yield per Passenger for the Control Period (PV of ARR for control period /Total Passengers during the control period (in Rs)</b>					<b>433.96</b>
<b>* Actuals</b>					

19.2. The above calculation of the ARR as given by AAI is based on the building blocks in accordance with the Airport Guidelines. It also assumes that the revised tariffs would be applicable from 01.12.2013 (a date which now is proposed to be from 01.06.2014). Apart from the shifting of this date, the other difference is that AAI has calculated the PV of ARR for the control period as on 01.04.2013. The normal working of the Authority is to take the PV of the ARR in the beginning of the control period i.e. 01.04.2011. However, coming to the different items of revenues that should make up for the PV of the ARR (as on 01.04.2013 or 01.04.2011), the revised tariffs would in any case be applicable from 01.06.2014.

19.3. AAI gave their updated MYTP along with Annual Tariff Proposals (ATP) for the current control period vide their communication dated 13.09.2013. On perusal of the

ATP, it is noted that AAI has proposed UDF starting from Rs. 480 per domestic departing passenger and Rs. 1,000 per international departing passenger from 01.12.2013 (for the next year i.e. 01.04.2014 onwards, the proposed UDF figures assume to have increased). AAI has reiterated these figures of UDF, however, incorporating certain modifications after discussions with the Authority in their submission dated 18.11.2013.

19.4. AAI in its submission dated 13.09.2013 indicated that their proposals of UDF are expected to result in:

*“The short recovery of ARR for the first control period due to non-recovery of full required yield per pax, to minimise the burden on the user, amounting to Rs. 186.56 crore approx. may be allowed to be recovered / adjusted in the next control period”.*

19.5. In its revised submission of 18.11.2013, AAI has given workings of ARR as well as revenue streams. After 18.11.2013, AAI gave updated submission dated 14.02.2014 making certain adjustments (e.g. capital expenditure related to security aspects of airport). The Authority has taken into account the various submissions and has summarized the same in Table 18. This table gives the separate components of revenue that AAI expects to receive during the current control period (including the revised tariffs that AAI has proposed w.e.f. 01.12.2013). This is compared with the ARR for the current control period from which AAI has concluded that there would be a shortfall of Rs. 198.59 crore (PV basis as on 01.04.2013). This figure is slightly higher than the figure (of Rs. 186.56 crore) indicated by AAI in their earlier submission of 13.09.2013 (refer Para 19.4). All the calculations made by AAI are based on the effective date of revised tariffs w.e.f. 01.12.2013.

**Table 18: Revenue Streams of ARR during the control period as per AAI (allowing shortfall) (Rs. in crore)**

Components	2011-12	2012-13	2013-14	2014-15	2015-16	Total
ARR for the year	58.24	83.83	95.79	139.58	157.40	534.84
Landing Domestic	9.66	10.24	12.70	18.16	21.17	71.93
Landing International	4.60	5.16	6.30	8.73	10.37	35.16
Parking & Housing	0.08	0.04	0.06	0.10	0.12	0.4
Fuel Throughput Charges	1.71	1.92	2.11	2.32	2.56	10.62
Cargo Revenue	0.53	0.61	0.73	0.88	1.05	3.8

Components	2011-12	2012-13	2013-14	2014-15	2015-16	Total
Ground Handling Services	0.72	0.90	0.99	1.09	1.20	4.9
PSF	7.77	7.99	6.00	0.00	0.00	21.76
UDF*	0.00	0.00	22.03	79.16	94.81	196.00
Total Aeronautical Revenue	<b>25.07</b>	<b>26.86</b>	<b>50.92</b>	<b>110.44</b>	<b>131.28</b>	344.57
Shortfall	33.17	56.97	44.87	29.14	26.12	190.27
Present Value Factor	<b>1.2996</b>	<b>1.1400</b>	<b>1.0000</b>	<b>0.8772</b>	<b>0.7695</b>	
Present value (01.04.2013)	<b>43.11</b>	<b>64.95</b>	<b>44.87</b>	<b>25.56</b>	<b>20.10</b>	<b>198.59</b>
*UDF w.e.f. 1.12.2013 @ Rs. 480 per domestic departing passenger and Rs. 1,000 per international departing passenger (increasing @ 6% over the next two years)						

#### **Authority's Examination on Estimated ARR, Yield , Revenue Collection and Shortfall**

19.6. The Authority notes that AAI has suggested that the figure of UDF at Rs. 480 per domestic departing passenger and Rs. 1,000 per international departing passenger, is not adequate to give them full required yield per pax and consequently the UDF figure that would be required to give AAI the full required yield per pax (or alternatively the required ARR) is higher than these numbers. However, in their ATP/MYTP, AAI has not given what those numbers of UDF would need to be if AAI is to receive the required ARR. These numbers have been separately calculated by the Authority.

19.7. On adopting the revised tariffs for aeronautical revenue generating elements of landing, parking, housing as well as revenues from other aeronautical services like cargo, ground handling and fuel supply (including revenues from FTC) and taking into account non-aeronautical revenues, the Authority has noted that the total revenue that will accrue to the airport operator would still fall short to the PV of the ARR. This shortfall is to be met or "topped up" by UDF (as revenue enhancement measure to enable the airport operator get a fair rate of return on its investments). If the entire shortfall as on 01.04.2013 (as per AAI) is so topped up by UDF, the calculation shows that the incidence of UDF would come to Rs. 925 per domestic departing passenger and Rs. 2,755 per International departing passenger with effect from 01.12.2013 (increasing @ 5.9% per year) for the remaining part of the current control period.

19.8. The Authority has carefully considered the proposal of AAI. The Authority notes that the AERA Act indicates that the Authority would need to take into account, inter alia, economic and viable operations of the airport in question while



determining the tariff. The Authority notes that even with the aeronautical tariffs and UDF as per the tariff proposal submitted by AAI be implemented (except the effective date of implementation), AAI would not be able to meet the ARR calculated for the current control period and there will be under recovery of Rs. 198.59 crore (Refer Table 18 above).

19.9. As per Authority Guidelines, the ARR is calculated on present value (PV) basis as of beginning of the control period. However the Authority notes that the yield per passenger calculated by AAI in the MYTP is based on the calculation of the PV of ARR as on 01.04.2013. Since the current control period starts from 01.04.2011, the PV of ARR is to be calculated as of 01.04.2011. The Authority has also considered the actual traffic for seven months of the current year (i.e till October 2013) as available in AAI website in order to arrive at a reasonable accuracy while calculating yield per passenger.

19.10. As indicated in Para 19.2, the date of implementation of revised tariffs cannot be from 01.12.2013 (as indicated by AAI in their submission). The effective date for implementation of revised tariffs is proposed by the Authority to be 01.06.2014. Accordingly the Authority has, inter alia, reworked the various elements of the regulatory building blocks that contribute to the calculation of ARR. While calculating the ARR the Authority has, inter alia, disallowed the discount on landing revenue; considered the revenue from Cute Counter Services as aeronautical revenue; adopted a single tax rate etc., Therefore it would result in a different ARR as per the Authority. The details of the ARR arrived by the Authority is given in Table 19 below.

**Table 19: ARR and Yield as per Authority (Rs. in crore)**

Details	Tariff Year 1 2011-12*	Tariff Year 2 2012-13*	Tariff Year 3 2013-14	Tariff Year 4 2014-15	Tariff Year 5 2015-16
Average RAB	65.92	114.21	156.78	140.11	139.77
Return on Average RAB @14%	9.23	15.99	21.950	19.620	19.57
Operating Expenditure	54.80	63.81	68.64	73.52	78.79
Depreciation	9.67	20.35	20.45	20.63	23.45
Corporate Tax @32.445%	0.00	0.00	0.00	8.49	19.85
Less- Revenue from Services other than Regulated Services	15.86	15.76	16.13	17.44	18.81
<b>ARR</b>	<b>57.84</b>	<b>84.39</b>	<b>94.91</b>	<b>104.82</b>	<b>122.85</b>

Details	Tariff Year 1 2011-12*	Tariff Year 2 2012-13*	Tariff Year 3 2013-14	Tariff Year 4 2014-15	Tariff Year 5 2015-16
Total ARR as per Authority	464.81				
No. of Passengers (as per actual/projected)**	2018554	2022414	2298097	2697395	3170025
Yield (Rs./ Passenger)	286.54	417.27	412.99	388.6	387.54
Present Value Factor	1.000	0.8772	0.7695	0.6750	0.5921
Discounted ARR as on 01-04-2011	57.84	74.03	73.03	70.75	72.74
PV of ARR for the Control period as on 01-04-2011					348.39
Total Passengers during the control period (No.)					12206485
Yield per Passenger for the Control Period (PV of ARR for control period /Total Passengers during the control period (in Rs)					285.41
* Actuals					
** Actuals for seven months in the year 2013-14					

19.11. It may be noted that while shifting the reckoning date of calculation of PV of ARR from 01.04.2013 to 01.04.2011, the PV of ARR has, as expected, has been worked out at a reduced level from Rs. 510.61 crore (refer Table 17) to Rs. 348.39 crore (refer Table 19)

19.12. The Authority has calculated the revenue streams based on the tariff structure as proposed by AAI in their ATP as indicated in Para 21.2 below. The Authority has also taken into account the traffic growth considered as per the methodology outlines in Para 11.7 above. The details of the aeronautical revenue stream and the resultant shortfall is shown in the Table 20 below (the figures indicated in this table are based on the effective date of implementation of the revised tariffs to be 01.06.2014 and the PV of ARR calculated as of 01.04.2011):

**Table 20: Revenue Streams of ARR and its resultant Shortfall during the control period as per Authority (Rs. in crore)**

Components	2011-12*	2012-13*	2013-14	2014-15	2015-16	Total
Estimated ARR for the year	57.84	84.39	94.91	104.82	122.85	464.81
Landing Domestic	9.66	10.24	10.86	16.23	19.56	66.55
Landing International	4.60	5.16	5.80	9.17	12.43	37.16
Parking & Housing	0.08	0.04	0.04	0.08	0.11	0.35
Fuel Throughput Charges	1.71	1.92	2.11	2.32	2.56	10.62
Cargo Revenue	0.53	0.61	0.67	0.87	1.14	3.82
Ground Handling Services	0.72	0.90	0.96	1.05	1.16	4.79
Passenger Service Fee**	7.77	7.99	9.08	1.77	0.00	26.61
UDF	0.00	0.00	0.00	70.33	106.57	176.9
Cute Counter Charges	0.36	0.97	1.02	1.07	1.12	4.54

Components	2011-12*	2012-13*	2013-14	2014-15	2015-16	Total
<b>Total Aeronautical Revenue</b>	<b>25.43</b>	<b>27.83</b>	<b>30.54</b>	<b>102.89</b>	<b>144.65</b>	<b>331.34</b>
Shortfall	32.41	56.56	64.37	1.93	-21.8	133.47
<b>Present Value Factor (01.04.2011)</b>	<b>1.000</b>	<b>0.8772</b>	<b>0.7695</b>	<b>0.6750</b>	<b>0.5921</b>	
<b>Discounted Shortfall</b>	<b>32.41</b>	<b>49.61</b>	<b>49.53</b>	<b>1.30</b>	<b>-12.91</b>	<b>119.94</b>
*Actuals for 2011-12 and 2012-13						
**PSF has been merged with UDF w.e.f. 01.06.2014						

19.13. Based on above, the estimated shortfall works out to Rs. 119.94 crore as of 01.04.2011 after providing the increase in tariff and UDF as proposed by AAI making it effective from 01.06.2014 (the shortfall of Rs. 198.59 crore mentioned in Table 18 is based on the revised tariffs being implemented w.e.f. 01.12.2013 and PV of ARR calculated as of 01.04.2013).

19.14. The Authority has carefully deliberated the level of UDF proposed by AAI (Rs. 480 per domestic departing passenger and Rs. 1,000 per international departing passenger). The Authority has also considered a lower domestic UDF at Rs. 350 per domestic departing passenger keeping international UDF at the same level. If these UDFs are considered, according to the Authority's calculation, the shortfall in ARR as on 01.04.2011 (PV) comes to Rs. 134.63 crore instead of Rs. 119.94 crore (refer Table 20).

## 20. Sensitivity Analysis

20.1. As per the MYTP submitted by AAI in respect of CCSIA, the base ARR is Rs. 510.61 crore, Yield per Passenger (YPP) is Rs. 433.96 and Shortfall is Rs. 198.59 crore. The Authority has analysed AAI's submission on each of the regulatory building blocks and presented its analysis in the respective sections above. The summary of these sensitivity analyses is presented below:

**Table 21: Summary of changes – Impact on ARR, YPP and Shortfall against the Base during the current control period**

Particulars	Aggregate Revenue Requirement (Rs. Crore)	Yield Per Passenger (Rs.)	Shortfall (Rs. Crore)
Base particulars as submitted by AAI	510.61	433.96	198.59
Disallowance of landing discount considered by AAI in Operating and Maintenance Expenditure	-2.23	-1.90	-2.22
Considering Revenue from CUTE Counter Charges as Aeronautical Revenue	4.40	3.74	0.00
Considering single tax rate instead of two tax rates as considered by AAI	-60.64	-51.53	-60.64
Other changes made			
Change in Passenger forecasting	4.39	-10.26	-9.49
Calculation of present value of ARR taking 01.04.2011 as base instead of 01.04.2013 as considered by AAI	-105.24	-86.22	-29.10
Change in ATM forecast	0.03	0.02	0.28
Change in Cargo forecast	0.02	0.02	0.01
Considering revision of tariff w.e.f. 01.06.2014 instead of 01.12.2013	-2.95	-2.42	22.51
<b>Recomputed ARR, Yield per Passenger and Shortfall as per the Authority</b>	<b>348.39</b>	<b>285.41</b>	<b>119.94</b>

20.2. It may be noted that the significant items of difference between calculations of AAI and those of Authority with respect to changing the base of calculation of PV of ARR from 01.04.2013 to 01.04.2011 and taxation.

## **21. Annual Tariff Proposal**

21.1. During the course of various discussions, AAI submitted that it would like to submit ATP(s) for all the tariff years of the first control period for various categories of aeronautical services provided by it at CCSIA.

21.2. AAI have vide submission dated 18.11.2013 proposed the following revision in the tariff(s) (excluding taxes/any levies) assuming the revision in tariff w.e.f. 01.12.2013 till 31.03.2014:

21.2.1. Increase of 27.4% in International landing charges and 38.3% in Domestic landing charges.

21.2.2. Uniform increase of 89% in parking and housing charges

21.2.3. Introduction of UDF-

21.2.3.a. Per Domestic Departing Passenger – Rs. 480

21.2.3.b. Per International Departing Passenger – Rs. 1,000

21.3. For the ensuing tariff years 2014-15 and 2015-16 of the current control period, annual escalation @ 5.9% (WPI – X) p.a. w.e.f. 1<sup>st</sup> April of each tariff year proposed on Landing, Housing, Parking and UDF.

21.4. The Ministry of Civil Aviation, Govt. of India vide order no. AV.16011/002/2008-AAI dated 30.11.2011 has directed AAI to exempt the following categories of persons from levy and collection of PSF/UDF.

21.4.1. Children (under age of 2 years);

21.4.2. Holders of Diplomatic Passport;

21.4.3. Airlines crew on duty including sky marshals & airline crew on board for the particular flight only (this would not include Dead Head Crew or ground personnel);

21.4.4. Persons travelling on official duty on aircraft operated by Indian Armed Forces;

21.4.5. Persons travelling on official duty for United Nations Peace Keeping Missions;

21.4.6. Transit/transfer passengers (this exemption may be granted to all the passengers transiting up to 24 hrs - “A passenger is treated in transit only if onward travel journey is within 24 hrs from arrival into airport and is part of the same ticket, in case 2 separate tickets are issued it would not be treated as transit passenger”; and

21.4.7. Passengers departing from the Indian airports due to involuntary re-routing i.e. technical problems or weather conditions.

21.5. Accordingly AAI have submitted the ATP(s) for the balance period of the current control period in respect of CCSIA vide their letter dated 13.09.2013. The ATPs as submitted by AAI for the tariff years 2013-14 (w.e.f. 01.12.2013), 2014-15 and 2015-16 are annexed herewith for stakeholder consultation. As already brought out vide 19.3 above, AAI have requested that the short recovery of ARR for the first control period due to non-recovery of full required yield per pax , to minimise the burden on the user, may be allowed to be recovered / adjusted in the next control period.

#### **Authority’s Examination**

21.6. The Authority noted that, AAI has proposed tariffs for CCSIA in respect of Landing, Housing and Parking, Passengers Services Fee (facilitation), Throughput Charges, Cargo and User Development Fee (UDF) for the year 2013-14 (with effect from 01.12.2013), 2014-15 and 2015-16. Further, the Authority also noted that AAI indicated to effect an upfront increase in the aeronautical charges during financial year 2013-14 (effective from 01.12.2013), followed by a (WPI – X) based annual increases w.e.f. 1<sup>st</sup>April of each tariff year for the rest of the current control period. In their tariff proposal, AAI have considered a (WPI - X) based on the long term forecast of WPI as available in the RBI website. Further, AAI have considered an X factor of 0.1% in their tariff calculations. Hence, the effective increase will be 5.9% per year effective from 01.04.2014.

21.7. Having regard to the time period required for stakeholders’ consultation, analysis of their comments and issue of final tariff order, the Authority estimates that tariff increases can be given effect from 01.06.2014 instead of from 01.12.2013

as proposed by AAI. The Authority further observes that there are less than two years left in the current control period.

21.8. The Authority has noted that, presently, PSF being collected at CCSIA, Lucknow comprises two components namely PSF Security component (SC) – Rs. 130 per embarking passenger and PSF Facilitation Component (FC) - Rs. 77 per embarking passenger. The Authority notes that AAI has also included the facilitation component of the Passenger Service Fee i.e., Rs. 77 in the proposed UDF levy while proposing the levy of UDF for passengers at CCSIA. With the introduction of the proposed UDF at CCSIA, Lucknow w.e.f. 01.06.2014, PSF will comprise only of the security component (namely Rs 130/- per embarking passenger).

21.9. The Authority's analysis of different components of revenue has already been given in the respective sections. The Authority notes that growth rate at ATM growth at 8.59%, Passengers growth rate at 16.54% and Cargo growth at 10.49% has been considered. The Authority also notes that the incidence of UDF would normally be available for five years for next control period as against the period of two years during the current control period. As against these positive factors, the Authority also notes that addition to RAB of Rs. 172.24 crore would be made during the current control period. This capitalised expenditure would attract depreciation that is likely to be higher than the current levels of depreciation. The Authority has also noted that in the last year of the current control period there does not appear to be any under recovery in the ARR (Refer Table 20). Having regard to these factors, the Authority has estimated the shortfall of Rs. 119.94 crore (as PV as on 01.04.2011) that may need to be factored at the time of tariff determination with respect to CCSIA for the next control period starting from 01.04.2016. All these calculations are predicated on the effective date being 01.06.2014

21.10. As noted in Table 20 above, the total of the ARR shortfall/excess over the control period (without taking into account the time value of the money) is Rs. 133.47 crore. It comes to Rs. 119.94 crore considering the present value as on 01.04.2011. The Authority further notes that the shortfall of Rs. 32.41 crore in the first year (2011-12) of the current control period and Rs. 56.56 crore in the second year (2012-13) are actual figures based on the audited statements of AAI. These

include elements like depreciation and taxes actually charged or paid respectively in these two years. The Shortfall figures for the remaining three years (2013-14, 2014-15, and 2015-16) are estimates of the shortfall that would arise if the new tariffs (and particularly the UDF) are made effective w.e.f. 01.06.2014.

21.11. As indicated in Para 19.14, the Authority has also given an alternative calculation for domestic UDF at Rs. 350 per domestic departing passenger (instead of Rs. 480 per domestic departing passenger) assumed to be above calculation of the shortfall. It has also indicated that in this alternative, the carry forward shortfall (under recovery) calculated as of 01.04.2011 would work out to Rs. 134.63 crore (as against Rs. 119.94 crore with domestic UDF at Rs. 480 per domestic departing passenger)

21.12. Therefore, the Authority proposes now to put both the proposals contained in Annex III for stakeholders' consultation (except the two alternatives for UDF) as under.

21.12.1. UDF at Rs. 480 per domestic departing passenger and Rs. 1,000 per international departing passenger (with an increase @ 5.9% per year upto 2015-16). This will result in an under recovery of Rs. 119.94 crore (PV as on 01.04.2011) which is to be carried forward for consideration at the time of determination of ARR for the next control period commencing from 01.04.2016. If these shortfall figures are to be computed taking into account the time value of money @ 14% viz. that of WACC (that is termed as "carrying cost"), the value of shortfall at the end of the current control period with carrying cost @ 14% is estimated at around Rs. 230.95 crore calculated as of 01.04.2016.

21.12.2. UDF at Rs. 350 per domestic departing passenger and Rs. 1,000 per international departing passenger (with an increase @ 5.9% per year upto 2015-16). This will result in an under recovery of Rs. 134.63 crore (PV as on 01.04.2011) which is to be carried forward for consideration at the time of determination of ARR for the next control period commencing from 01.04.2016. If these shortfall figures are to be computed taking into account the time value of money @ 14% viz. that of WACC (that is termed



as “carrying cost”), the value of shortfall at the end of the current control period with carrying cost @ 14% is estimated at around Rs. 259.23 crore calculated as of 01.04.2016.

21.13. Depending upon the traffic obtaining at the end of the current control period and AAI submissions regarding tariff determination for the next control period, the Authority will consider, if and to what extent, the calculated shortfall may be reckoned as additional revenue requirement during the next control period (over and above what would be required on the basis of calculations only for the next control period).

**Proposal No. 13. Regarding tariff rate card and short recovery of ARR**

**13.a. The Authority proposes to determine the aeronautical tariff as per the tariff rate card at Annex III, to be effective from 01.06.2014 except the rate of domestic UDF which it may finally determine either at Rs. 480 per domestic departing passenger or Rs. 350 as per domestic departing passenger (UDF of Rs. 1,000 per international departing passenger in both the alternatives) after consultation with the stakeholders and taking into account their responses along with the attendant shortfall of either Rs. 119.94 crore (UDF of Rs. 480 per domestic departing passenger – PV as on 01.04.2011) or Rs. 134.63 crore (UDF of Rs. 350 per domestic departing passenger – PV as on 01.04.2011, Refer Para 21.12).**

**13.b. Depending on the traffic obtaining at the end of the current control period and AAI submissions regarding tariff determination for the next control period, the Authority proposes to consider, if and to what extent, the calculated shortfall may be reckoned as additional revenue requirement during the next control period (over and above what would be required on the basis of calculations only for the next control period).**

## **22. Proposed Privatisation of CCSIA under PPP model**

22.1. The Authority notes that Airport Authority of India has already released an advertisement for “Request for Qualification for Operation, Management and Transfer of CCSIA through Public Private Partnership Model”. The proposal is to select a private entity to which the project may be awarded for undertaking operation, Management and development of CCSIA Airport. The details of which are available on the AAI website at [http://www.aai.aero/tenders/RFQ\\_Lucknow\\_Airport\\_03092013.pdf](http://www.aai.aero/tenders/RFQ_Lucknow_Airport_03092013.pdf)

## 23. Summary of Proposals

<b>Proposal No. 1.     Regarding initial RAB</b>	<b>12</b>
1.a.     The Authority proposes to consider the initial RAB at the beginning of the control period as of 01.04.2011 at Rs. 69.30 crore for CCSIA as per Table 2.	12
<b>Proposal No. 2.     Regarding Project Cost</b>	<b>18</b>
2.a.     The Authority proposes to consider allowable project cost of Rs. 172.24 crore (as an addition to the Initial RAB , vide Proposal No. 1) and accordingly to reckon the amount of Rs. 172.24 crore as additions to RAB during the current control period. (Refer Table 3 above along with para 8.4 )	18
2.b.     The Authority also requires that AAI shall undertake user consultations before commencement of execution of the projects (refer Para 8.9), as per the Airport Guidelines.	18
<b>Truing Up: 1.     Truing up for Proposal No. 2</b>	<b>18</b>
1.a.     The Authority also proposes that depending on the capex incurred and timing thereof (i.e. the date of capitalisation of the underlying assets in a given year) the Authority will make appropriate adjustments to the RAB at the beginning of the next control period.	18
<b>Proposal No. 3.     Regarding treatment of Depreciation</b>	<b>21</b>
3.a.     The Authority proposes to consider the approved depreciation policy of charging 100% depreciation by AAI.	21
3.b.     The residual value for each asset is to be taken as Re. 1.	21
3.c.     For the year 2011-12, the Authority in consideration of the depreciation policy of AAI proposes to charge full depreciation, irrespective of the month of capitalisation of the asset. Furthermore the Authority proposes not to consider any depreciation in the year 2011-12 if that particular asset(s) was disposed off/ retired in 2011-12.	21
3.d.     From the year 2012-13 onwards, the Authority in consideration of the depreciation policy of AAI proposes to follow charging of full depreciation, in case of asset(s) are used in a financial year for 180 days or more, and if the asset(s) are used for less than 180 days the depreciation will be equivalent to 50% depreciation of the financial year.	21
<b>Truing Up: 2.     Truing up for Proposal No. 3</b>	<b>21</b>
2.a.     The Authority also proposes to true up the depreciation considered during the present aeronautical tariff determination exercise, based on the actual capitalised assets in the current control period (i.e. the date of capitalisation of the underlying assets in a given year), while determining aeronautical tariffs for the next control period.	21
<b>Proposal No. 4.     Regarding Roll forward RAB</b>	<b>22</b>
4.a.     Authority proposes to consider Roll Forward RAB during the control period as given in Table 5 above for the purpose of determination of tariffs for aeronautical services at CCSIA in the current control period.	22

<b>Truing Up: 3.      Truing up for Proposal No. 4</b>	<b>22</b>
3.a.      The Authority also proposes to true up the average RAB in the next control period based on the actual date of capitalisation of the assets in the current control period.	22
<b>Proposal No. 5.      Regarding Traffic Forecast</b>	<b>25</b>
5.a.      To consider the growth rates for ATM, passengers and cargo movements as per the methodology adopted by the Authority for the balance period of 2013-14 to 2015-16 in the current control period (as per Table 9 and Para 11.7 above).	25
<b>Truing Up: 4.      Truing up for Proposal No. 5</b>	<b>25</b>
4.a.      To true up the traffic volume (ATM, Passengers and Cargo) based on actual growth during the current control period while determining aeronautical tariffs for the next control period commencing w.e.f. 01.04.2016.	25
<b>Proposal No. 6.      Regarding Revenue accruing to the Airport Operator from aeronautical services of Cargo, Ground Handling and Supply of fuel to aircraft (including FTC)</b>	<b>29</b>
6.a.      The Authority proposes to consider the revenues accruing to AAI on account of the aeronautical services of Cargo facility, Ground Handling Services and Supply of fuel to aircraft as aeronautical revenue irrespective of the providers of such aeronautical services.	29
6.b.      The Authority also proposes to treat Fuel Throughput into the airport as an integral part of supply of fuel to aircraft and accordingly proposes to consider the revenue from Fuel Throughput as aeronautical revenue in the hands of AAI.	29
6.c.      The Authority notes that the approved fuel throughput charges at CCSIA currently is Rs. 361.83 per KL with effect from 01.04.2011 and AAI has not proposed any increase in the Fuel Throughput Charges during the balance period of the current control period.	29
<b>Proposal No. 7.      Regarding Non Aeronautical Revenues</b>	<b>32</b>
7.a.      The Authority proposes to consider the Non Aeronautical Revenue as given in Table 13 for determination of aeronautical tariffs for the current control period.	32
7.b.      The Authority proposes to treat the CUTE Counter Service as areonautical service and revenues thereof as aeronautical revenue.	33
<b>Truing Up: 5.      Truing up for Proposal No. 7</b>	<b>33</b>
5.a.      To true up the Non-Aeronautical Revenue considered by the Authority in the present aeronautical tariff determination exercise, based on the actual non aeronautical revenue earned by AAI during the control period, while determining aeronautical tariffs for the next control period.	33
<b>Proposal No. 8.      Regarding Operation and Maintenance Expenditure</b>	<b>37</b>
8.a.      The Authority proposes to consider the operation and maintenance expenditure as given in Table 16 above, for the purpose of determination of aeronautical tariffs for the first control period.	37

8.b. The Authority expects AAI to clearly indicate its procedure and principles for apportionment of administrative and general expenses of CHQ/RHQ across different airports (refer Para 14.8). After obtaining information on the principles of apportionment, the Authority would consider the same, as appropriate, at the time of final order. 37

**Truing Up: 6. Truing up for Proposal No. 8 37**

6.a. The Authority proposes that the following factors be reviewed for the purposes of corrections (adjustments) to tariffs for the current control period while determining tariff in the next control period: 37

- i. As indicated in Proposal 8.b, true up as appropriate, regarding apportionment of administrative and general expenses of CHQ/RHQ for CCSIA. 37
- ii. Mandated cost incurred due to directions issued by regulatory agencies like DGCA; 37
- iii. cost of actual operating expenses including electricity 37
- iv. All statutory levies in the nature of fees, levies, taxes and other such charges by Central or State Government or local bodies, local taxes, levies directly imposed on and paid by AAI on final product/service provided by AAI will be reviewed by the Authority for the purpose of corrections (adjustments) to tariffs on a tariff year basis. Furthermore, any additional expenditure by way of interest payments, penalties, fines and such penal levies associated with such statutory levies which AAI has to pay, for either any delay or non-compliance, the same may not be trued up. On the input side, if AAI has to pay higher input cost on account of change in levies / taxes or any procurement of goods and services, the same may not be trued up. 37

**Proposal No. 9. Regarding Taxation 39**

9.a. The Authority proposes to consider tax as actually paid towards calculations of aeronautical tariff determination. Accordingly Authority proposes to take taxes actually paid by AAI for F.Y 2011-12 and 2012-13. 39

9.b. The Authority proposes to consider corporate income tax @ 32.445% for the remaining period of the current control period to estimate the taxes that are likely to be paid by AAI. 39

**Truing Up: 7. Truing up for Proposal No. 9 39**

7.a. To true up the difference between the actual corporate tax paid and that used by the Authority for determination of tariff for the current control period, the Authority proposes that this truing up will be done in the next control period commencing from 01.04.2016. 39

**Proposal No. 10. Regarding WACC (FRoR) 44**

10.a. The Authority proposes to consider the WACC at 14% for CCSIA for the first control period. 44

10.b. The Authority expects that the AAI would take steps to move towards efficient means of financing (viz. 60:40) over time (Refer Para 16.11). 44

<b>Proposal No. 11. Regarding Quality of Service</b>	<b>46</b>
11.a. The Authority proposes to apply the Quality of Service parameters and the rebate mechanism as indicated in the Airport Order and the Airport Guidelines for AAI.	46
11.b. The implementation of the rebate scheme is proposed to be made applicable from the 5 <sup>th</sup> Tariff year of the Current Control period i.e., 2015-16. Rebate for year 2015-16 is proposed to be carried out in 2017-18, which is the second tariff year of the next control period.	46
<b>Proposal No. 12. Regarding Error Correction and Annual Compliance Statement</b>	<b>47</b>
12.a. The Authority proposes that AAI should submit the Annual Compliance Statements for the individual tariff years of the first control period along with the MYTP for the next control period in respect of CCSIA while determining the aeronautical tariff in the next control period.	47
<b>Proposal No. 13. Regarding tariff rate card and short recovery of ARR</b>	<b>60</b>
13.a. The Authority proposes to determine the aeronautical tariff as per the tariff rate card at Annex III, to be effective from 01.06.2014 except the rate of domestic UDF which it may finally determine either at Rs. 480 per domestic departing passenger or Rs. 350 as per domestic departing passenger (UDF of Rs. 1,000 per international departing passenger in both the alternatives) after consultation with the stakeholders and taking into account their responses along with the attendant shortfall of either Rs. 119.94 crore (UDF of Rs. 480 per domestic departing passenger – PV as on 01.04.2011) or Rs. 134.63 crore (UDF of Rs. 350 per domestic departing passenger – PV as on 01.04.2011, Refer Para 21.12).	60
13.b. Depending on the traffic obtaining at the end of the current control period and AAI submissions regarding tariff determination for the next control period, the Authority proposes to consider, if and to what extent, the calculated shortfall may be reckoned as additional revenue requirement during the next control period (over and above what would be required on the basis of calculations only for the next control period).	60

## **24. Stakeholders' Consultation Timeline**

24.1. The Aggregate Revenue Requirement and Maximum Yield reworked by the Authority are being put up for stakeholder Consultation along with the ATP submitted by AAI in respect of CCSIA.

24.2. In accordance with the provisions of Section 13(4) of the AERA Act 2008, the proposal contained in the Section – Summary of Proposals (Para 23 above) read with the relevant discussion in the other Sections of the paper is hereby put forth for stakeholder consultation. To assist the stakeholders in making their submissions in a meaningful and constructive manner, necessary documents are enclosed (**Annexure I to III**). For removal of doubts, it is clarified that the contents of this Consultation Paper may not be construed as any Order or Direction of this Authority. The Authority shall pass an Order, in the matter, only after considering the submissions of the stakeholders in response hereto and by making such decision fully documented and explained in terms of the provisions of the Act.

24.3. The Authority welcomes written evidence-based feedback, comments and suggestions from stakeholders on the proposal made in (Para 23 above), latest by 15.05.2014 at the following address:

**Alok Shekhar**  
**Secretary**  
**Airports Economic Regulatory Authority of India**  
**AERA Building,**  
**Administrative Complex,**  
**Safdarjung Airport,**  
**New Delhi- 110003**  
**Email:**[alok.shekhar@aera.gov.in](mailto:alok.shekhar@aera.gov.in)  
**Tel: 011-24695040**  
**Fax: 011-24695039**

**Yashwant S. Bhawe**  
**Chairperson**

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## 26. List of Annexes

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<b>Annex II</b>	MoCA letter dated 24.09.2013 MoCA letter dated 18.02.2014
<b>Annex III</b>	Annual Tariff Proposal submitted by AAI



# भारतीय विमानपत्तन प्राधिकरण AIRPORTS AUTHORITY OF INDIA

AAI/CHQ/REV/AERA/APT/2011-12

30.09.2011

The Chairman  
AERA  
AERA Building, Administrative Complex  
Safdarjung Airport  
New Delhi-110003

**Subject: Submission of MYTP for AAI major airports**

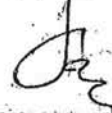
Sir,

Kindly refer to AERA's DO No. AERA/20019/CGF-G/2010-11/596 dated 14.07.2011 wherein the schedule for submission of MYTP for Airport Services at AAI major airports was given.

The MYTP for Guwahati, Calicut and Lucknow airports is scheduled for submission by the end of September, 2011. Accordingly, the proposals in respect of Guwahati and Lucknow airports are submitted herewith. The proposal in respect of Calicut is in the final stages of completion. It is requested that time may be granted up to 07.10.2011 for submission of MYTP in respect of Calicut Airport.

Though the guidelines mandate submission of data and Business Plan for ten years, AAI is in the process of finalizing the XII Five Year Plan and the first control period for MYTP covers only five years, the calculations and business plan have been submitted for five years. It is requested that the same may be considered.

Yours faithfully,

  
(V. Somasundaram)  
Member(Finance)

Encl. : As above(3 set).

**BEFORE THE AIRPORTS ECONOMIC REGULATORY AUTHORITY  
OF INDIA AT NEW DELHI**

Form A: (ref: Section A5.1 of Appendix 5)

**SUBMISSION OF MULTI YEAR TARIFF PROPOSAL FOR AND ON BEHALF OF  
LUCKNOW AIRPORT**

I, V. Somasundaram, aged 56 years resident of 5025, Sector-B, Pocket-7, Vasant Kunj, New Delhi -110070 acting in my official capacity as **Member(Finance)** in **Airports Authority of India** having its registered office at Rajiv Gandhi Bhawan, New Delhi-110003 do hereby state and affirm as under that:

1. That I am duly authorized to act for and on behalf of Airports Authority of India in the matter of making this submission before the Airports Economic Regulatory Authority of India, New Delhi ('AERA');
2. I am competent to make this submission before AERA;
3. I am making this submission in my official capacity and the facts stated herein are based on official records;
4. The contents of this submission which include (i) Business Plan; (ii) Information pertaining to physical assets; (iii) Information relating to the Regulatory Building Blocks; (iv) Historical and Forecasted volumes; and (v) Historical revenues, are correct and true to my knowledge and belief and nothing material has been concealed therefrom.

  
(V. SOMASUNDARAM)  
MEMBER(FINANCE)

Place: New Delhi

Date: 30.09.2011



**भारतीय विमानपत्तन प्राधिकरण**  
**AIRPORTS AUTHORITY OF INDIA**

**Revised MYTP**  
**For**  
**Lucknow Airport**

**FINANCE & ACCOUNTS DIRECTORATE**

June, 2012



## **BUSINESS PLAN OF LUCKNOW AIRPORT**

### **Objectives**

The objectives of this business plan are:

1. To submit to AERA for determination of the tariff for the aeronautical services namely Landing and Parking in respect of Lucknow Airport.
2. As per AERA Consultation Paper the Multi Year Tariff Proposal should reconcile with the Business Plan submitted.

### **Mission**

Mission: To achieve highest standards of safety and quality in air traffic services and airport management by providing state of the art infrastructure for total customer satisfaction contributing to the economic growth and prosperity of the nation.

Vision: To be a world class organization providing leadership in air traffic services and airport management and making India a major hub in Asia Pacific Region by 2016.

### **Keys to success**

The keys to success for Airports Authority of India are;

Employing an experienced ,highly professional management team that combines vision ,realism and belief in the utilization and benefits of the latest aviation ,electronic and information technologies; realization of the importance of an organization's personnel to its success and a total familiarity with and commitment to the overall mission and goals of the organization.

Concentration on safety with highly trained dedicated and professional personnel, induction of the latest state of the art equipment and also new facilities to improve standards of safety of airports. Adoptions of new and improved procedure go hand in hand with induction of new equipment. Provision of excellent passenger facilities and related amenities at its terminals and meeting the customer's satisfaction.

### **Company Summary**

AAI was constituted by an act of Parliament and came into being on 1<sup>st</sup> April 1995 by merging erstwhile National Airports Authority and International Airports Authority. The merger brought into existence a single organization entrusted with the responsibility of creating, upgrading, maintaining and managing civil aviation infrastructure both on the ground and space in the country.

AAI manages 125 airports which includes 11 International Airports, 8 Customs Airports, 81 Domestic Airports and 27 civil enclaves at Defence airfields. AAI provides air navigation services over 2.8 million square nautical miles of air space.

### **Company Locations and Facilities**

Lucknow is the capital city of Uttar Pradesh. It is also called as the city of Nawabs. It attracts tourists because of its heritage sites. Lucknow is famous for big palaces, immambara and begum Hajrat Mahal park, spacious gardens etc. Because of its art and craft works this city has established its identity as a tourist destination.

Lucknow airport is situated at a distance of 10 Kms from main railway station of Lucknow.

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To further develop the tourism infrastructure, AAI is upgrading airport infrastructure at Lucknow Airport. The construction of New Integrated Terminal Building is nearing completion. The new integrated terminal building complex would be capable of handling 500 passengers with all modern facilities. The new integrated terminal will have a built up area of 15000 sqm. The work is estimated to cost Rs.129.38 crores.

### Services

All the major domestic airlines, including Air India, Jetlite , Jet Airways, Kingfisher, Air India Express and Foreign Airlines Oman Air, Saudia Airlines, Fly Dubai are having their regular flights from Lucknow Airport.

### Market Analysis Summary

Lucknow airport is one of the busiest airports in Northern India after Delhi. There is good growth potential for both Passenger and Aircraft Traffic.

Passenger Traffic is expected to grow at a rate 13% per annum and aircraft traffic at the rate of 13% p.a. With the commencement of NTB, it is expected that passenger & aircraft traffic will get further boost.

Though the higher growth in passenger & aircraft traffic is resulting in higher revenue earning; however Cash Inflows is not keeping pace with revenue growth and Cash Inflows are adversely affected due to non-payment of AAI's due by National Carrier i.e. Air India.

## Financials

Considering the above projections the following growth rates have been assumed uniformly for the next 5 years for various Revenue and Expenditure heads based on which the Projected P&L account, Balance sheet and Cash Flow Statement have been prepared.

Revenue Heads	% Growth rates adopted
Landing	12% IN 11-12, 13% 12-13 & 10% THEREAFTER
PSF	17% IN 11-12 & 12-13 & 13% THEREAFTER
Revenue from other than regulated Services	9-16%
<b>Expenditure</b>	
Payroll costs	9%
Administrative costs	26% initially & 10% thereafter
Utilities and outsourcing costs	10% in 2011-12, 2012-13 27% in 2014-15
Repair & Maintenance	56% in 2011-12, 16% in 12-13 & 6-10% thereafter

Projected P&L account, Projected Balance sheet and Projected Cash flow are given below.





**Airports Authority of India**

**Position Paper on Regulatory  
Matters - Fair Rate of Return  
Estimation for AAI**

KPMG Advisory Services Private Limited  
July 2011

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## Statement of Confidentiality

1. This report has been prepared by KPMG Advisory Services Pvt Ltd ('KPMG'), an Indian private limited company and a member firm of the KPMG network of independent member firms affiliated with KPMG International, a Swiss cooperative.
2. This report is provided to Airports Authority of India ('AAI') pursuant to the Award Letter (AAI/CHQ/REV/AERA/Consultant/2011, dated 16 June 2011) issued by AAI. It is subject in all respects to the terms and conditions of the said letter and of the proposal submitted by KPMG to AAI, including restrictions on disclosure of this presentation to third parties.
3. If this report is received by anyone other than AAI, the recipient is placed on notice that the attached report has been prepared solely for our clients for their own internal use. This report and its contents may not be shared with or disclosed to anyone by the recipient without the express written consent of AAI and KPMG. KPMG shall have no liability, and shall pursue all available legal and equitable remedies against recipient, for the unauthorized use or distribution of this report.

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## Disclaimer

- This document is being submitted to Airports Authority of India (AAI) as the partial Draft Report (Draft Report No. 2) for our engagement of assisting AAI in Developing a Position Paper on Regulatory Matters(AAI letter ref. AAI/CHQ/REV/AERA/Consultant/2011, dated 16 June 2011).
- This Draft Report (Draft Report No. 2) pertains to the scope of work on assisting AAI in estimation of Fair Rate of Return (FRoR). A separate Draft Report has been submitted for the remaining scope of work on assisting AAI in developing the position on appropriate regulatory till for AAI. This report (or part thereof) is a draft version only and may be revised, updated or reworked and should not be understood as the final report.
- The report contains KPMG's analysis of secondary sources of published information and incorporates the inputs gathered through meetings with industry sources, which for reasons of confidentiality, cannot be quoted in this document. While information obtained from the public domain has not be verified for authenticity, we have obtained information, as far as possible, from sources generally considered to be reliable.
- Our analysis is based on the prevailing market conditions and regulatory environment and any change may impact the outcome of our review
- Wherever our report makes reference to 'KPMG Analysis', it indicates that we have (where specified) undertaken certain analytical activities on the underlying data to arrive at the information presented; we do not accept responsibility for the underlying data. Wherever information was not available in the public domain, suitable assumptions were made to extrapolate values for the same.
- We must emphasize that the realization of the prospective financial information set out within our report (based on secondary sources, as well as our internal analysis), is dependent on the continuing validity of the assumptions on which it is based. The assumptions will need to be reviewed and revised to reflect such changes in business trends, cost structures or the direction of the business as further clarity emerges. We accept no responsibility for the realization of the prospective financial information. Our inferences therefore will not and cannot be directed to provide any assurance about the achievability of the projections. Since the projections relate to the future, actual results are likely to be different from those shown in the prospective financial information because events and circumstances frequently do not occur as expected, and differences may be material. Any advice, opinion and/ or recommendation indicated in this document shall not amount to any form of guarantee that KPMG has determined and/ or predicted future events or circumstances.

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## CHAPTER – II

### Estimation of Fair Rate of Return

#### 1 Executive Summary

- 1.1 Fair Rate of Return (FRoR) for AAI's airport operations business has been computed for the control period of next five years as per AERA Guidelines.
- 1.2 Assuming the future capital funding to be met in similar Debt-Equity proportion as the current levels, the expected gearing is projected to be 8.84%.
- 1.3 The weighted average cost of existing debt of AAI is 8.03%. It is assumed that AAI will be able to raise the incremental debt requirement in the next control period on similar terms.
- 1.4 Cost of equity has been computed using the Capital Asset Pricing Model (CAPM) as per AERA guidelines. The expected cost of equity for AAI's airport operations business is projected to be 15.64%.
- 1.5 On applying the above mentioned values of various parameters to the FRoR methodology prescribed by AERA, the Fair Rate of Return for AAI's airports operations business works out to 14.96%.



## 2 FRoR estimation

- 2.1 As per Clause 5.1 in the AERA Guidelines on Terms and Conditions for Determination of Tariff for Airport Operators, 2011 issued on 28 February 2011 (henceforth referred to as "Guidelines"), Fair Rate of Return (FRoR) is to be estimated for a control period of five years as:

$$\text{FRoR} = (g * R_d) + ((1-g) * R_e)$$

where:

$g$  is gearing (i.e. debt / debt + equity)

$R_d$  is the pre-tax cost of debt

$R_e$  is the post-tax cost of equity

The objective of this study is to estimate FRoR for the airport operations business of AAI. Currently AAI operates as a single organization, operating 127 airports and offering multiple services at each airport. Besides performing the role of airport operator and of ANS service provider at its airports, AAI also provides ground handling and cargo handling services in certain airports.

Historically, AAI's financials have been prepared and maintained at a consolidated level across all the airports operated by it. Currently it is very difficult to apportion funds and prepare the financial statements for each individual airport. We have worked with the assumption that the gearing ratio and cost of debt for the airport operations business at each airport of AAI is the same as that for AAI as a whole.

### 2.2 Gearing (g)

For the purpose of determination of FRoR, 'g' refers to the weighted average gearing based on projected quantum of debt in a control period of five years. Since a detailed investment and funding plan is yet to be worked out by AAI, it is assumed that the capital requirements for the control period of next five years would be met through similar debt-equity ratio as that of the current FY2011 level. Debt in the estimation of gearing includes only the long term funding (excluding all short term debt<sup>1</sup>). The summary of present sources of funds for AAI is as below<sup>2</sup> –

Table 1: Sources of Funding (INR cr)

Sources of Funding	2010	2011E
<b>I. Long term debt</b>		
a. Secured Loan	300.00	600.00
b. Unsecured Loan		
- Provided by Central govt	49.57	32.28

<sup>1</sup> Of maturity less than 12 months

<sup>2</sup> Source: AAI's Provisional Financial Statements for FY 2011

- Other loans	4.00	4.00
c. Foreign Institutions	40.57	38.96
<b>Total</b>	<b>394.14</b>	<b>675.24</b>
<b>II. Equity</b>		
a. Capital Account	623.34	656.61
b. Capital Reserve	17.34	15.10
c. General Reserve	4677.85	4478.22
d. Fixed Asset replacement Reserve	1059.21	1059.21
e. Obsolescence Reserve	379.41	379.41
f. Contingency Reserve	379.41	379.41
<b>Total</b>	<b>7136.54</b>	<b>6966.96</b>
<b>Total Funding</b>	<b>7530.69</b>	<b>7642.20</b>
<b>Gearing</b>	<b>5.23%</b>	<b>8.84%</b>

As stated above, we assume the gearing (g) in the next five years to be at 8.84%.

### 2.3 Cost of Debt ( $R_d$ )

The current debt structure and cost of each debt instrument of AAI has been analyzed. As shown in the Table below, the weighted (as per the existing debt shown above) average cost of existing debt is 8.03%<sup>3</sup>.

Table 2: Cost of existing Debt

Cost of Existing Debt	2009	2010	2011E
1. Long term debt			
a1. Secured Loan 1		7.40%	7.40%
a2. Secured Loan 2			9.20%
b. Unsecured Loan			
- Provided by Central government	12.50%	12.50%	12.50%
- Other loans			
c. Foreign Institutions			0.07%
Net cost of debt	4.31%	7.20%	8.03%

It is being assumed that AAI will be able to raise the incremental debt requirement in the next control period with similar debt terms. Hence, the cost of debt taken for the FROR estimation for the next control period is 8.03%.

### 2.4 Cost of Equity ( $R_e$ )

As per AERA Guidelines, Capital Asset Pricing Model (CAPM) is to be used for

<sup>3</sup> AAI's Financial statements





estimation of Cost of Equity. Hence, we estimate  $R_e$  as below –

$$R_e = R_f + \beta(R_m - R_f), \text{ where:}$$

$R_f$  is the Risk-free rate of return

$\beta$  (beta) is the systematic risk of an asset relative to the market

$R_m - R_f$  is the average equity risk premium above the risk-free rate that a “market” portfolio of assets is earning

#### 2.4.1 Risk-free rate of return ( $R_f$ )

The risk-free rate is derived based on the long-term bond yields. We consider 10-year bond yield (due to high trade volumes and a stronger resilience to inflation than a 30-year bond) at the valuation date for the purpose of calculation  $R_f$ .

The average yield for a 10-year bond as on 31 March 2011<sup>4</sup> of 7.99% is being used as the risk-free rate of return.

#### 2.4.2 Equity Risk premium ( $R_m - R_f$ )

Equity Risk Premium ( $R_m - R_f$ ) is the difference between the expected rate of return on the market portfolio and the risk-free rate. The market rate of return or  $R_m$  has been calculated based on 10 year annualized return on 90 days moving average of market return. Using BSE Sensex as the market return indicator, the value of  $R_m$  as on 31 March 2011 is computed to be 15.83%. As discussed above,  $R_f$  as on 31 March 2011 is 7.99%. The 10 year average for Equity Risk Premium ( $R_m - R_f$ ) therefore turns out to be 7.84% as on 31 March 2011<sup>5</sup>.

#### 2.4.3 Beta

Beta is a measure of systematic risk. Systematic risks capture the business risks of the company vis-à-vis other securities listed on the stock exchange. Currently AAI is not listed and hence measure of its Beta is not readily available. In order to estimate Beta for AAI, we looked at the Beta of comparable companies in airport operations business in Indian market. There are no listed pure airport operators currently in India. Hence, Betas of listed airport operators in the emerging markets have been considered as a proxy for the systematic risk of AAI.

We have taken a filtered approach while indentifying comparable airports, like – country of operations - Emerging markets, Business model, Regulatory environment and Liquidity of the stock. The following table provides the list of airports shortlisted after applying the above filter. The equity betas for these shortlisted airport companies were found and subsequently the asset betas for each of them were calculated by adjusting their respective financial leverage.

<sup>4</sup> Source: Bloomberg and KPMG Analysis

<sup>5</sup> Source: Bloomberg, www.bseindia.com and KPMG Analysis



Table 3: Beta of comparable airports

Airport / Group	Country	Equity Beta	Tax Rate	Debt (in Billion local currency)	Mkt Cap (in Billion local currency)	Debt /Mcap	Asset Beta
Airports of Thailand PCL	Thailand	1.14	30%	56.2	54.3	1.03	0.66
Beijing Capital International Airport	China	1.03	25%	18.5	14.8	1.25	0.53
Guangzhou Baiyun International Airport	China	0.91	25%	0.0	8.3	0.00	0.91
Shanghai International Airport	China	1.04	25%	2.5	22.0	0.11	0.96
Xiamen International Airport	China	0.95	25%	0.0	4.1	0.00	0.95
Grupo Aeroportuario del Sureste SAB de CV (Group of 9 airports in Mexico)	Mexico	0.94	30%	0.6	21.0	0.03	0.92
Grupo Aeroportuario del Pacifico SAB de CV	Mexico	0.84	30%	1.0	27.2	0.04	0.82
Grupo Aeroportuario Centro Norte, S.A. de C.V.	Mexico	0.99	30%	1.0	9.2	0.10	0.92

The median value of asset beta for the above comparable set is 0.92 which is being used as the asset beta for airport operations business of AAI. This needs to be re-levered as per the expected gearing of AAI in the control period to estimate the equity beta for AAI.

Table 4: Equity Beta for AAI

Estimated asset beta for AAI	0.92
Gearing for AAI	8.84%
Tax rate for AAI	32.45%
Equity beta for AAI	0.98

Equity beta for AAI works out to 0.98.

#### 2.4.4 Cost of Equity ( $R_e$ )

Using the above estimated values of various parameters of the CAPM model, the Cost of Equity ( $R_e$ ) for AAI for the control period of next five years is estimated as 15.64%.

Table 5: Cost of Equity for AAI

Risk-free rate	7.99%
Beta	0.98
Equity risk premium ( $R_m - R_f$ )	7.84%
Cost of Equity ( $R_e$ )	15.64%





## 2.5 Fair Rate of Return (FRoR)

Using the gearing ratio, cost of debt and cost of equity estimated above, the FRoR for AAI for the control period of next five years is estimated to be **14.96%** as shown below:

$$\begin{aligned} FROR &= (g \times Rd) + ((1 - g) \times Re) \\ &= (8.84\% \times 8.03\%) + ((1 - 8.84\%) \times 15.64\%) \\ &= 14.96\% \end{aligned}$$

## 3 Key assumptions

- 3.1 The gearing ratio, cost of debt, risk profile and hence the cost of equity for the airport operations business at all the major airports of AAI is the same as that for AAI as a whole.
- 3.2 The funding requirements for the control period of next five years would be met through similar debt-equity ratio as it exists currently.
- 3.3 AAI will be able to raise the incremental debt and equity requirement in the next control period on similar terms as it exists currently.
- 3.4 Systematic risk (Beta) of airport business of AAI is comparable to the systematic risk of the selected international airports.

\*\*\*

up audit of AAI's regional/field offices, however the Audit Certificate is given to AAI as a whole.

- ix) Brief note on taxation rates (effective tax rate) applicable to AAI is placed at annexure-C.

2. Considering the above points and effective corporate tax rate of 37.5%, the revised MYTP for Lucknow airport and Annual Tariff Proposal applicable to Tariff Year-1 (placed at annexure-D) are submitted for your perusal and approval.

Yours faithfully,



(R. Shankar) 18/06/12

Executive Director(F&A)

Encl.: As above.



AAI/CHQ/REV/AERA/Apt. Services/2012

18.06.2012

The Secretary,  
AERA,  
AERA Building,  
Administrative Complex,  
Safdarjung Airport,  
New Delhi-110003

**Sub: Submission of MYTP for Lucknow airport - reg.**

Madam,

Reference is invited to AERA letter no. AERA/20010/MYTP/AAI-Lucknow/2011-12/2050 dated 16<sup>th</sup> April, 2012 on the above subject. The point-wise information pertaining to Lucknow MYTP is as under:-

- i) Note on AAI's depreciation policy attached at annexure -A.
- ii) Note on traffic forecast methodology is attached at annexure -B.
- iii) No loan is apportioned to Lucknow airport.
- iv) Detailed component wise breakup of the revenue is given in the Form no. F13(a) & F13(b) of MYTP and expenditure breakup is furnished in the form nos. F11(b) to F11(f) of MYTP. The key assumptions for growth rates adopted for revenue & expenditure components along with justifications are given in a separate sheet in the revised MYTP model.
- v) The revenue & expenditure projections have not been adjusted for inflation except partly in case of Salary & Wages (Dearness allowance).
- vi) The break-up of project cost etc. is given in the Form F10(a) of MYTP and projects proposed to be taken up during the 1<sup>st</sup> control period will be funded through internal resources.
- vii) The project for construction of new international terminal building at Lucknow airport commenced before the AERA guidelines on User Consultation became operative. However, the future capital projects will be undertaken as per the AERA's User Consultation Protocol.
- viii) It is informed that the accounts of AAI are audited by C&AG of India as mandated by AAI Act. C&AG's resident audit party takes



## Depreciation Policy of AAI

AAI is following Straight Line Method of providing depreciation in books of Accounts.

### Determination of rates of depreciation

The minimum useful service life of various assets is reviewed from time to time for the purpose of scrapping and replacement considering the technical factors prevailing at the airports and also due to fast changes in technology and the obsolescence factor in aviation sector.

Depreciation rates were reviewed in 2006 by a Committee comprising of senior officers from Finance, Engineering, E& M, CNS (Planning), Technical and Electronics Departments.

On the basis of the review the depreciation rates were revised on the basis of the minimum Technical and useful service life of various assets under different categories.

The revised depreciation rates were approved by AAI Board in its 109<sup>th</sup> Board meeting held on 27<sup>th</sup> April 2007. The revised depreciation rates were made applicable w.e.f. 1<sup>st</sup> April 2006 (FY 2006-07).

The salient aspects of the revised policy are as follows:

- a) Method of Depreciation – Straight Line Method.
- b) Additions to Fixed Assets – Depreciation to be provided for full year irrespective of month of installation/completion.
- c) No depreciation to be provided in the year the asset is disposed off/retired from active use.
- d) Residual value for each asset to be taken as Re.1 balance to be provided by way of depreciation as per prescribed rates.

The revised depreciation rates are given at annexure – I.

SL. NO.	ASSET HEAD	EXISTING DEPRECIATION RATE	Annexure - I	
			REVISED DEPRECIATION RATE w.E.F. 1.04.2006	
	Leasehold	NIL	NIL	
1	RUNWAYS, TAXIWAYS, APRONS, ROADS, BRIDGES & CULVERTS	12.17%	13.00%	
2	BUILDINGS FREEHOLD			
	a) Terminal, Cargo & Operational Buildings	7.31%	8.00%	
	b) Temporary Buildings	100.00%	100.00%	
	c) Residential	4.00%	5.00%	
	d) Others	7.31%	8.00%	
3	BUILDINGS LEASEHOLD	7.31%	8.00%	
4	SECURITY FENCING	100.00%	100.00%	
5	Boundary wall (Operational)	7.31%	8.00%	
	Boundary wall (Residential)	4.00%	5.00%	
6	PLANT & MACHINERY	12.17%	11.00%	
7	TOOLS & EQUIPMENTS			
	X-Ray Baggage Machines	12.17%	11.00%	
	Others	12.17%	20.00%	
8	FURNITURE & FIXTURES	20.00%	20.00%	
9	COMPUTER & I.T. HARDWARE & ACCESS.	20.00%	20.00%	
10	INTANGIBLE ASSETS - COMPUTER SOFTWARE	20.00%	20.00%	
11	VEHICLES			
	Crash Fire Tenders & Fire Fighting Equip.	19.19%	13.00%	
	Others	12.17%	14.00%	
12	AIRCRAFT and AFIS	24.34%	10.00%	
13	ELEC INSTALLATIONS	12.17%	11.00%	
14	OTHER OFFICE APPLIANCES	20.00%	18.00%	

Note : 1. Land Freehold - No depreciation.  
2. Land Leasehold - Premium amortised over the lease period as per capitalisation policy

## **Annexure - B**

### **Methodologies and Assumptions involved in Traffic Forecast**

The following methodologies are adopted and assumptions are made while preparing the traffic forecast :

- i) Bottom up approach is adopted i.e., the Traffic Forecast for individual airports are prepared and summed up to arrive at the traffic forecast of all the airports taken together.
- ii) While making forecast for individual airports the traffic trends of respective airport is a guiding factor.
- iii) A higher weightage is given to the traffic growth witnessed during recent past.
- iv) Regression/ Econometric Analysis are also undertaken with GDP, IIP and foreign tourist arrival as predictor variables for major airports
- v) Adequate infrastructure is created and capacity constraints are not allowed to operate.
- vi) The forecasts of other international organizations viz. ICAO, IATA, ACI and Aircraft manufacturers are also considered while finalizing the growth rates.
- vii) Adjustment for subjective factors viz., increase in oil prices, safe and secure environment for tourists, safe and secure air travel, other infrastructures like road and rail connectivity creation of adequate hotel/ motel capacity are also considered.
- viii) Fleet plans of airlines.
- ix) Factors contributing to the Traffic Growth as mentioned above will continue to operate to fuel the growth in the Civil Aviation Sector in the 12<sup>th</sup> Plan also.

The above methodologies are used both for passenger and cargo traffic, whereas the aircraft movements are projected based on the trends in passenger, aircraft movement ratios.

While making the traffic forecast, the opportunities that exist at various Indian airports and the concessions given by AAI to facilitate operation at its airports are also taken into consideration.

**Annexure - C****BASIS OF TAXATION RATES**

The normal Income tax rate for companies for A.Y. 09-10, 10-11 and 11-12 was 33.99%, 33.22% & 32.45% considering the surcharge of 10%, 5% and 5% respectively. However, the effective rate of tax for AAI, which is considered in the books for creation of provision for income tax comes to approx. 37 to 38% on the P.B.T.

The difference is due to the fact that, depreciation is calculated as per straight line method in the books of accounts, whereas under the Income Tax Act depreciation is calculated under W.D.V. method. Further, under the Income Tax Act assets capitalized during the period October to March, the depreciation is allowed at 50% of the applicable rates, whereas in the books of accounts the same is calculated at full rate.

Certain amount of expenditure/provisions which are considered for calculation of book profit are not allowed as deductions under the income tax act, are added back to the profit for calculation of the Income tax. The examples of which are as follows:-

- A) Interest, Royalty, Fees for technical services payable outside India u/s 40(a) (i)
- B) Fringe Benefit Tax and Income tax u/s 40(a) (ii)
- C) Tax on perquisite paid by employer u/s 40(a) (v)
- D) Contribution to non statutory funds u/s 40 (A) (9)
- E) Unpaid statutory liabilities u/s 43 (b) i.e. payments of tax duty cess or fee contribution to PF bonus to employees interest on loan borrowed from Financial Institutions/PSU Banks, any sum payable by employer in lieu of leave at the credit of the employee etc.
- F) Provisions for bad debts





भारतीय विमानपत्तन प्राधिकरण  
AIRPORTS AUTHORITY OF INDIA

AAI/CHQ/REV/AERA/MYTP-Lucknow/2013

13<sup>th</sup> Sep. 2013

The Secretary, AERA,  
AERA Building, Admn. Complex,  
Safdarjung Airport,  
New Delhi-110003

**Sub: Submission of updated MYTP for Lucknow Airport - reg.**

Madam,

Reference is invited to submission of MYTP of Lucknow Airport for the first control period in June 2012. The MYTP has been further updated with the figures as per audited accounts for the FY 2011-12 and provisional accounts for the FY 2012-13.

1. The year-wise proposed capitalization during the first control period at Lucknow airport approved by the competent authority is furnished vide Form F10(a) of the updated MYTP enclosed herewith.
2. The traffic and financial statistics for FY 2011-12 & FY 2012-13 have been revised.
3. In the updated MYTP, the effective corporate tax rate of 32.445% for FY 2011-12 & 2012-13 and 33.99% for FY 2013-14 onwards and WACC at 14% at par with the Chennai & Kolkata airports has been considered.
4. The Annual Tariff Proposals(ATP) for the FY 2013-14 (effective from 01.12.2013) to FY 2015-16 based on the updated MYTP is enclosed vide Annexure-A.
5. It is proposed to merge PSF(Facilitation) (i.e. Rs. 77/- per departing pax) with UDF levy from the date of implementation of proposed revised tariff for FY 2013-14.
6. The Landing, Housing & Parking Charges and UDF in the proposed ATPs will have annual escalation @ 6% p.a. and Fuel Throughput charges @ 5% p.a. in Tariff Years 4 to 5-effective from 1st day of FY 2014-15 & 2015-16 respectively.
7. The short-recovery of ARR for the first control period due to non-recovery of full required yield per pax, to minimize the burden on the Users, amounting to Rs. 186.57 crores approx. may be allowed to be recovered/ adjusted in the next control period.
8. The updated MYTP along with the Annual Tariff Proposals is enclosed for your consideration and approval, please.

Thanking you,

Yours faithfully,

  
(Rajesh Bhandari)  
Executive Director (F&A)

Encl.: As above.





भारतीय विमानपत्तन प्राधिकरण  
AIRPORTS AUTHORITY OF INDIA

AAI/CHQ/REV/AERA/MYTP-Lucknow/2013

18<sup>th</sup> Nov. 2013

The Secretary, AERA,  
AERA Building, Admn. Complex,  
Safdarjung Airport,  
New Delhi-110003

**Sub: MYTP for Lucknow Airport**

Sir,

Reference is invited to MYTP of Lucknow Airport for the first control period submitted vide AAI Letter No. AAI/CHQ/REV/AERA/MYTP-Lucknow/2013 dated 13<sup>th</sup> Sep. 2013.

The following changes have been made in the MYTP based on discussions with AERA officials.

Cargo Revenue - In the MYTP submitted earlier, the rate card for cargo was not prepared separately. However, the income from Cargo amounting to Rs. 50.33 lacs, Rs. 52.78 lacs and Rs. 61.04 lacs for the FY 2010-11, 2011-12 and 2012-13 respectively was included in the Miscellaneous Income under the head Income from Non-Regulated Service. The same has now been included under Aeronautical Revenue. Since the income from Cargo is not material, the tariff fixation of cargo can be taken on Light Touch Approach. In view of Light Touch Approach it is proposed that the prevailing rates for cargo may be taken for the entire control period. In this context, the prevailing International & Domestic rates are enclosed.

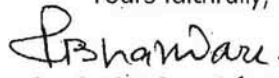
Revenue from Ground Handling Services - Ground Handling Services is not being handled by AAI at Lucknow and was shown under Non-Aeronautical revenue. The same has been shifted to Aeronautical Revenue as per AERA's view taken in the case of Guwahati Airport MYTP.

Revenue from Fuel Throughput Charges - As per AERA order No. 07/2010-11 dated 4<sup>th</sup> November 2010, the Fuel Throughput Charges for the major airports was fixed at the rate of Rs. 112.10 per KL. Since Lucknow Airport was not an AERA airport at that time, the rate of Rs. 112.10 per KL was not applicable to Lucknow Airport. However, in the MYTP the rate of Rs. 112.10 was considered instead of the prevailing rate of Rs. 361.83 per KL of Lucknow Airport. It is proposed that the existing rate of Rs. 361.83 per Kilolitre may be retained for the entire Control Period.

Revised MYTP considering the above changes is enclosed herewith.

Thanking you,

Yours faithfully,

  
(Rajesh Bhandari)  
Executive Director (F&A)

Encl.: As above.

On Friday, 14 February 2014 5:11 PM, Swati Singh <swatisaai@gmail.com> wrote:  
Sir,

Please find attached the updated MYTP of Lucknow Airport (including opening balance of Security Fixed Assets) as discussed.

It is also informed that the amount shown as addition in Land in FY 2009-10 amounting to Rs. 17.75 crore is towards acquisition of 26.85 acres of Land at Guraura Village for CAT II compliance.

Regards

Swati  
AM(F)  
CHQ

## AIRPORTS AUTHORITY OF INDIA

### KEY ASSUMPTIONS ON LUCKNOW MYTP

Sl. No.	Parameters	Assumptions	Basis of assumption
<b>1</b>	<b>Traffic</b>		
<b>i</b>	Passenger growth rate per annum (combined Dom. + Intl.)	Domestic Pax - Growth of 34.30% in 11-12, Decrease in 12-13 by 1.4% and 12% increase thereafter upto 2017-18. International pax - Growth of 5.30% in 11-12, 7.8% in 2012-13 & 15% thereafter upto 2017-18. Growth of 10% for the FY 2018-19 and 2019-20 in both Domestic and Intl. Pax has been considered.	Passengers Traffic figures for the F.Y 11-12 & 12-13 are as per actuals. Passenger Growth rates assumed for the period 13-14 to 19-20 are as per forecast made by CPMS deptt. of AAI taking into account econometric analysis, regression analysis pertinent economic factors & policy framework etc.
<b>ii</b>	Growth rate of aircraft movements per annum	Domestic ATM - Growth of 33.97% in 11-12, 35.93% in 12-13 and 10% thereafter upto 2017-18. International ATM - Growth of 13.43% in 11-12, (-)4.30% in 2012-13 & 12% thereafter upto 2017-18. Growth of 8% in both Domestic and Intl. ATM for the FY 2018-19 and 2019-20 has been considered.	Aircraft Movement for FY 11-12 and FY 12-13 as per actuals. Increase for the period 2013-14 to 2019-20 assumed as per forecast made by CPMS deptt. of AAI taking into account econometric analysis, regression analysis pertinent economic factors & policy framework etc.
<b>iii</b>	Percentage of departing passengers	50% total passengers handled at the airport	
<b>2</b>	<b>Regulated Revenue</b>		
<b>i.</b>	Growth rate of Landing, Parking & Housing Revenue	Actuals for 2011-12 & Provisional for 2012-13. The growth rates for Landing, Parking, & Housing Revenue is assumed same as that of aircraft movements indicated above.	Growth rate in 13-14 onwards is as per growth rate projected by CPMS for aircraft movements.
<b>ii</b>	Growth rate of Passenger Service Fee (Facilitation)	Actuals for 2011-12 & Provisional for 2012-13. 12% increase thereafter from 2013-14 onwards based on average growth rate in Domestic and Intl. Pax movements for the period.	Growth rate in 13-14 onwards is as per growth rate projected by CPMS for passenger movements.
<b>iii</b>	Throughput Charges	Actuals for 2011-12 & Provisional for 2012-13. 10% increase in upliftment of fuel from 2013-14 onwards.	Growth in Fuel upliftment is as per growth rate in aircraft movements as projected by CPMS for 13-14 onwards. No increase is proposed in the existing rate for the entire Control Period.
<b>iv</b>	Cargo Charges	<b>International cargo at Lucknow Airport is being handled by AAI. 20% increase has been considered in the Freight handled for the year 2013-14 onwards.</b>	The increase of 20% in Freight handled at Lucknow Airport has been considered based on projections made by CPMS. The tariff fixation of cargo has been taken on Light Touch Approach by approving tariffs annually. No increase is proposed in the existing rate for the entire Control Period.

<b>v</b>	Ground Handling Services	Ground Handling Activities at Lucknow Airport is being handled by independent agencies and AAI is getting royalty for the same. 10% increase has been considered for the year 2013-14 onwards.	10% increase for the year 2013-14 onwards is as per increase in Aircraft movements at Lucknow Airport.
<b>3</b>	<b>Other than Regulated Revenue</b>		
<b>i</b>	Trading Concessions including Restaurant, T.R Stalls, Hoarding & display, etc	Actual for 2011-12 and Provisional 2012-13. i) Restaurants/Snack Bars - 265% increase in 12-13 in comparison to 11-12, 5% increase in 13-14 and thereafter 10% increase p.a ii) TR Stall - 7% increase in 12-13 & 10% p.a. increase in 13-14 onwards. iii) Hoardings & Displays - 23% decrease in 12-13 & 10% increase in 14-15 onwards. iv) Other Miscellaneous Items - 11% p.a. increase in 13-14 onwards.	Restaurant/Snack Bars - There is an increase of 265% in Trading Concession Restaurant/Snack Bars in 2012-13 on account of new contracts awarded for NITB. 5% increase in 2013-14 has been considered taking into account closure of restaurant at T1 (International Terminal) and the annual impact of the same is Rs. 24.00 lacs. Hoarding & Display - Decrease in Hoarding and Display for FY 2012-13 as compared to 2011-12 is on account of excess area billed in 2011-12 with demurrage charges. The matter is under arbitration. The increase from 13-14 onwards under various revenue heads is based on the normal annual escalation.
<b>ii</b>	Rent and Services including Land lease and buildings residential/non-residential	Actual for 2011-12 and Provisional for 2012-13. Land Leases - 23% decrease in 2013-14 and 7.50% increase in 2014-15 onwards. Building - Residential - 46% decrease in 2013-14 and no increase thereafter. Building (Non-Residential) - No increase in 2013-14 and 7.50% increase in 2014-15 onwards.	Land Leases - There was an increase of 49% in 2012-13 in Land Leases on account of billing to Met Department for both old & new Terminal Buildings. However, the old building of Met Department would be demolished in the FY 2013-14 and the annual impact of the same would be Rs. 1.00 crore. Building (Residential) - There is a decrease of 46% in the year 2013-14 on account of vacation of quarters by staff mostly on account of project staff being transferred. No further increase has been considered. Building (Non-Residential) - There was an increase of 63% in 2011-12 on account of realisation of old dues from govt. agencies like post office, custom, IB, CMO (health centre) in 11-12 & accounted for in the same year. 7.5% increase has been considered for FY 2013-14 onwards taking 2013-14 as base.

iii	Miscellaneous revenue including Duty Free Shops, Car Parking, Admission Tickets etc.	Actual for 2011-12 and Provisional for 2012-13. 10% p.a. increase in Duty Free Shops, Car Rentals, Car Parkings etc. and 5% p.a.increase in Royalty from Cute Counter Charges, and Ground Handling Services. from 2013-14 onwards.	Duty free Shops - There was an increase of 30% in 2012-13 on account of additional space allotted in NITB and in FY 2013-14 it decreased due to re-shifting from NITB to Old Building. An increase of 10% p.a. has been considered in 2013-14 onwards considering 2011-12 as base. Car Parking - New contract awarded in 2011-12. Total Car Parking for FY 2012-13 included Prepaid Royalty amounting to Rs. 15.00 lacs. The same has been booked in Other Income in the FY 2013-14 onwards. 10% increase considered in 2013-14 onwards in Car Parking taking 2012-13 (Rs. 151.42 lacs) as base (excluding prepaid royalty). Admission Tickets - It included income on account of Entry Ticket and Vehicle Entry Pass to the tune of Rs. 69.00 lacs and Rs. 11.90 lacs respectively. Vehicle entry Pass has been reduced to Rs. 8.00 lacs in FY 2013-14 on account of completion of terminal Building. 10% increase considered in 2013-14 onwards in income from Entry Ticket taking 2012-13 (Rs. 69.00 lacs) as base (excluding Vehicle Entry Pass). 10% increase p.a. in Admission tickets, and 5% increase in Royalty from Cute Counter Charges is as per normal trend.
4	<b>Expenses</b>		
i	Growth rate of Pay roll related expenses	Actuals for 2011-12 & Provisional for 2012-13. Salaries & wages, including Dearness Allowances, House Rent Allowance, P.F. Contribution, Medical Expenses and Staff welfare expenses are estimated to grow at 9% p.a. from 2013-14 onwards. Apportionment of CHQ Expenses are estimated to grow at 5% for 2013-14 onwards.	There is an increase in staff cost in FY 2012-13 mainly on account of increase in number of staff in 2012-13 due to transfer of staff from Project to Airport and change in OTA from Rs. 45/- to Rs. 90 per hour. Cumulative effect of Pay & Allowances is 8% approx. This assumption, however, does not account for the increase in staff strength. Staff related expenses of CHQ apportioned to airports on the basis of number of employees at the airports. Other expenses of CHQ proportionately apportioned to airports based on revenue of the airports as per the existing methodology of AAI
ii	Administration and General Expenditure including Rent, Rates & Taxes, Insurance, Advt. & Publicity Exp., Office Expenses, Printing & Stationery Exp. Vehicle hire charges etc.	Actuals for 2011-12 & Provisional for 2012-13. Normal increase of 5-10% p.a. in 13-14 onwards is estimated for all items.	Increase of 5-10% p.a. in Administration and General Expenses from 2013-14 onwards is based on present trend & expected future expenditure. Rent, Rates & Taxes - There is an increase in Rent, Rates & Taxes in the year 2011-12 due to purchase of three nos. of CFT and 2 nos. of Mahindra Xylo. Office Expenses - The increase of 59% in 2012-13 was mainly on account of operationalisation of New Terminal Building.

<b>iii</b>	Growth rates for repairs and maintenance expenses	Actuals for 2011-12 and Provisional for 2012-13. Increase in Repair & Maintenance Expenses on Civil/Electrical Works, Furniture & Fittings and Vehicles assumed to grow at 10% p.a. from 2013-14 onwards and Electronics & assumed to grow at 12% p.a. from 14-15 onwards.	The increase of 10% and 12% in Repair & Maintenance expenses are based on the normal trend and future projections. R & M (Civil) - There is an increase in 2011-12 & 2012-13 by 45% and 114% respectively due to special repair work of approach road (Rs. 48.00 lacs) and replacement of PVC doors and painting of residential quarters in 2011-12. The increase in 2012-13 is due to operationalisation of New Terminal Building in addition to Old Terminal Building and special repair of perimeter road. R & M (Vehicle) - The increase in 2011-12 is due to purchase/replacement of CFT Tyres. R & M (Electronics) - The increase is due to normal increase in AMC contracts.
<b>iv</b>	Utilities and Outsourcing Expenses	Actuals for 2011-12 and Provisional for 2012-13. 8% increase in Electricity units consumed and 10% increase in Consumption of Stores & Spares, Fees paid to outsiders and Hire Charges Cars/Jeeps has been assumed for the FY 2013-14 onwards.	Power Charges - The increase in per unit rate has been considered for the FY 13-14 as per latest electricity bills available. Consumption of Stores & Spares - There is an increase of 80% in 2012-13 due to substantial increase in fuel consumption for additional DG sets installed for NITB and increase in power cuts. Fees paid to Outsiders - There is an increase of 53% in 2012-13 due to hiring of additional manpower for security of residential colony and other areas. 8% increase in Power Charges and 10% increase in Consumption of Stores & Spares, Fees paid to outsiders and Hire Charges Cars/Jeeps assumed for the FY 2013-14 onwards is as per normal trend.
<b>5</b>	<b>Tax rates</b>		
	Corporate tax	The tax rate has been considered at 32.445% for the FY 11-12 and 12-13 and for FY 2013-14 onwards it has been considered at the rate of 33.99% as per Finance Act 2013.	The tax rate has been taken as the actual tax rate applicable to AAI as per Income Tax Act, 1961 without considering differential in depreciation rates adopted by Tax authorities and AAI and disallowances of expenses as per the Act.
<b>6</b>	<b>Assets</b>		
	Depreciation rate	Depreciation rates adopted for various asset categories are as per the depreciation policy of AAI. Depreciation rates are indicated in Form F9 - RAB	Depreciation rate followed by AAI is as per accounting policy approved by AAI Board considering the useful / technical life of the assets. As per the revised depreciation policy of AAI, depreciation will be charged at 100% in case assets are used in the financial year for 180 days or more whereas if the assets are used for less than 180 days the depreciation will be equivalent to 50% of the depreciation of the Financial year. Assets capitalised during the respective F.Y. have been assumed to be used for more than 180 days for MYTP purpose.
<b>7</b>	<b>FRoR</b>	FRoR has been considered at 14%	FRoR has been considered at 14% as decided by AERA for the Chennai & Kolkata Airports.

**LUCKNOW AIRPORT****[RS. IN LAKHS]**

Sl. No.	Aggregate Revenue Requirement	Tariff Year 1 (2011-12)	Tariff Year 2 (2012-13)	Tariff Year 3 (2013-14)	Tariff Year 4 (2014-15)	Tariff Year 5 (2015-16)
1	Aggregate Revenue Requirement	5,821.84	8,381.29	9,578.97	13,959.03	15,741.22

**AIRPORTS AUTHORITY OF INDIA, LUCKNOW AIRPORT**

FORM F2(a) - HISTORICAL AND PROJECTED BALANCE SHEET						
	[RS IN LAKHS]					
	FINANCIAL YEAR					
PARTICULARS	2010-11 AIRPORT	2011-12 AIRPORT	2012-13 AIRPORT	2013-14 AIRPORT	2014-15 AIRPORT	2015-16 AIRPORT
<b><u>SOURCES OF FUND</u></b>						
<b>SHARE HOLDERS' FUND</b>	<b>17426.24</b>	<b>17566.00</b>	<b>16677.01</b>	<b>14898.33</b>	<b>15339.24</b>	<b>14946.82</b>
<b><u>APPLICATION OF FUNDS</u></b>						
<b>A) FIXED ASSETS</b>						
a) Gross Block (Net of assets not in use)	14068.40	14358.07	26728.30	26952.47	27502.47	31292.47
b) Less: Accumulated Depreciation	7140.30	8107.22	10142.25	12187.00	14250.33	16595.19
c) Net Block	6928.10	6250.85	16586.05	14765.47	13252.14	14697.28
d) Capital Work in Progress	10766.00	10995.92	159.24	154.24	2054.24	154.24
<b>Total</b>	<b>17694.10</b>	<b>17246.77</b>	<b>16745.29</b>	<b>14919.71</b>	<b>15306.38</b>	<b>14851.52</b>
<b>B) INVESTMENTS</b>	-	-	-	-	-	-
<b>C) DEFERRED TAX ASSETS</b>	-	-	-	-	-	-
<b>D) CURRENT ASSETS, LOANS AND ADVANCES</b>						
a) SUNDRY DEBTORS	792.81	1094.15	1231.30	1354.43	1489.87	1638.86
b) CASH AND BANK BALANCES	59.35	49.64	42.61	44.74	46.98	49.33
c) INVENTORIES	11.64	12.45	13.33	14.26	15.26	16.33
d) OTHER CURRENT ASSETS	34.53	36.95	39.53	42.30	45.26	48.43
e) LOANS AND ADVANCES	587.52	616.90	647.74	680.13	714.13	749.84
<b>Total(a+b+c+d+e)</b>	<b>1485.85</b>	<b>1810.09</b>	<b>1974.51</b>	<b>2135.86</b>	<b>2311.50</b>	<b>2502.78</b>
<b>LESS: CURRENT LIABILITIES AND PROVISIONS</b>						
a) LIABILITIES	1595.15	1272.03	1796.53	1886.36	1980.67	2079.71
b) PROVISIONS	158.56	218.83	246.26	270.89	297.97	327.77
<b>Total (a+b)</b>	<b>1753.71</b>	<b>1490.86</b>	<b>2042.79</b>	<b>2157.24</b>	<b>2278.65</b>	<b>2407.48</b>
<b>NET CURRENT ASSETS</b>	<b>-267.86</b>	<b>319.23</b>	<b>-68.28</b>	<b>-21.38</b>	<b>32.86</b>	<b>95.30</b>
<b>TOTAL APPLICATION OF FUNDS</b>	<b>17426.24</b>	<b>17566.00</b>	<b>16677.01</b>	<b>14898.33</b>	<b>15339.24</b>	<b>14946.82</b>



**Form F2(b): Historical and Projected Profit and loss account (ref: Section A5.3)**

						[Rs in Lakhs]	
S.NO.	PARTICULARS	FINANCIAL YEAR					
		2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
1	REVENUE						
	REVENUE FROM REGULATED SERVICES	1902.46	2507.76	2689.74	2990.98	3326.71	3701.02
	REVENUE FROM OTHER THAN REGULATED SERVICES	1233.67	1622.23	1674.43	1715.73	1849.83	1991.70
	TOTAL REVENUE	3136.13	4129.99	4364.17	4706.71	5176.55	5692.72
2	OPERATION & MAINTENANCE EXPENDITURE						
A	PAY ROLL COSTS	2009.56	2226.37	2477.23	2683.99	2908.56	3152.48
B	REPAIR & MAINTENANCE	307.30	530.72	684.94	753.75	829.47	912.81
C	UTILITIES & OUTSOURCING EXPENSES	255.96	303.94	570.52	650.21	704.06	762.40
D	ADMIN. & OTHER EXPENSES	2187.42	2408.65	2635.53	2763.37	2896.22	3035.86
E	OTHER OUTFLOWS	84.23	84.68	53.62	13.04	14.34	15.77
	TOTAL OPERATING EXPENDITURE (A TO E)	4844.47	5554.36	6421.83	6864.36	7352.65	7879.33
3	Earnings before depreciation, interest and taxation(EBDIT)	-1708.34	-1424.37	-2057.66	-2157.65	-2176.10	-2186.61
4	Depreciation	1054.65	966.92	2035.04	2044.75	2063.33	2344.86
5	Earnings before interest and taxation (EBIT)	-2762.99	-2391.29	-4092.70	-4202.40	-4239.43	-4531.47
6	Total Interest and Finance charges	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit/loss before tax	-2762.99	-2391.29	-4092.70	-4202.40	-4239.43	-4531.47
8	TAX	0.00	0.00	0.00	0.00	0.00	0.00
9	Profit/loss after taxation	-2762.99	-2391.29	-4092.70	-4202.40	-4239.43	-4531.47
10	Balance Carried to Balance Sheet	-2762.99	-2391.29	-4092.70	-4202.40	-4239.43	-4531.47

NOTE: The income &amp; expenditure relating to PSF (Security) has not been considered in the calculations.

## Form F2(c): Historical and Projected Cash Flow Statement (ref: Section A5.3)

[Rs. in Lakhs]

S.No.	PARTICULARS	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
<b>1</b>	<b>Cashflow from operating activities</b>						
	Net Profit before taxation	-2762.99	-2391.29	-4092.70	-4202.40	-4239.43	-4531.47
	Adjustment for :						
	Depreciation and Amortisation	1054.65	966.92	2035.04	2044.75	2063.33	2344.86
	Loss/ (Profit) on sales of assets(net)	0.00	0.00	0.00	0.00	0.00	0.00
	Interest Income	0.00	0.00	0.00	0.00	0.00	0.00
	Provision- Addition(Write back) Net	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Operating Profit before working capital changes</b>	<b>-1708.34</b>	<b>-1424.37</b>	<b>-2057.66</b>	<b>-2157.65</b>	<b>-2176.10</b>	<b>-2186.61</b>
	<b>Adjustment for :</b>						
	Decrease/Increase in trade receivables	69.98	-301.34	-137.15	-123.13	-135.44	-148.99
	Decrease/Increase in Inventories	-5.36	-0.81	-0.87	-0.93	-1.00	-1.07
	Decrease/Increase in Cash & Bank Balance	-86.64	9.71	7.03	-2.13	-2.24	-2.35
	Decrease/Increase in Loans and Advances	648.77	-29.38	-30.84	-32.39	-34.01	-35.71
	Decrease/Increase in Sundry Creditors	362.52	-323.12	524.50	89.83	94.32	99.03
	Decrease/Increase in Provisions	-294.88	60.27	27.43	24.63	27.09	29.80
	<b>Net cash flow from operating activities</b>	<b>-1013.95</b>	<b>-2009.04</b>	<b>-1667.57</b>	<b>-2201.78</b>	<b>-2227.38</b>	<b>-2245.89</b>
<b>2</b>	<b>Cashflow from investing activities</b>						
	Purchase of Fixed Assets	-880.58	-289.67	-12370.23	-224.17	-550.00	-3790.00
	Decrease in WIP Assets	-5469.62	-229.92	10836.68	5.00	-1900.00	1900.00
	<b>Cash from Investing activities</b>	<b>-6350.20</b>	<b>-519.59</b>	<b>-1533.55</b>	<b>-219.17</b>	<b>-2450.00</b>	<b>-1890.00</b>
<b>3</b>	<b>Cashflow from financing activities</b>						
	Increase in Share Capital	4575.11	139.76	-888.99	-1778.68	440.91	-392.41
	<b>Cash flow from financing activities</b>	<b>4575.11</b>	<b>139.76</b>	<b>-888.99</b>	<b>-1778.68</b>	<b>440.91</b>	<b>-392.41</b>
<b>4</b>	<b>Net change in cash and cash equivalents</b>	<b>-2789.04</b>	<b>-2388.87</b>	<b>-4090.12</b>	<b>-4199.63</b>	<b>-4236.47</b>	<b>-4528.30</b>
<b>5</b>	<b>Cash and Cash Equivalents at the beginning of the period</b>	27.29	59.35	49.64	42.61	44.74	46.98
<b>6</b>	<b>Cash and Cash Equivalents at the end of the period</b>	59.35	49.64	42.61	44.74	46.98	49.33

**AIRPORTS AUTHORITY OF INDIA, LUCKNOW AIRPORT**  
**HISTORICAL AND PROJECTED REVENUE GENERATING AREA BREAKUP AT THE AIRPORT**  
**FORM- F3**

( IN SQ MT)

S.NO	PARTICULARS	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	TARIFF YEAR1	TARIFF YEAR2	TARIFF YEAR3	TARIFF YEAR4	TARIFF YEAR5
1	RETAIL	1112.90	1112.90	1112.90	1112.90	1112.90	1112.90	1112.90	1112.90	1112.90	1250.00	1250.00	1250.00	1250.00	1250.00	1250.00
2	COMMERCIAL OFFICES	619.76	619.76	619.76	619.76	619.76	619.76	619.76	619.76	619.76	649.50	649.50	649.50	649.50	649.50	649.50
3	TICKETING	50.56	50.56	50.56	50.56	50.56	50.56	50.56	50.56	50.56	60.00	60.00	60.00	60.00	60.00	60.00
4	DUTY FREE SHOPS	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55
5	CAR PARKING (OTB)	7973.00	7973.00	7973.00	7973.00	7973.00	7973.00	7973.00	7973.00	7973.00	9701.00	9701.00	9701.00	9701.00	9701.00	9701.00
6	CAR PARKING(NITB)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8000.00	8000.00	8000.00	8000.00	8000.00	8000.00
7	HANGER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4870.00	4870.00	4870.00	4870.00	4870.00	4870.00
8	RAMP	3200.00	3200.00	3200.00	3200.00	3200.00	3200.00	3200.00	3200.00	3200.00	3568.40	3568.40	3568.40	3568.40	3568.40	3568.40
9	ADVT.(INSIDE) AREA ACTUALS	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	397.95	397.95	397.95	397.95	397.95	397.95
10	ADVT.(OUTSIDE) AREA PROPOSED DRG. 12-13	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	4000.00	4000.00	4000.00	4000.00	4000.00	4000.00
11	MONEY EXCHANGE	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	13.5	13.5	13.5	13.5	13.5	13.5

**AIRPORTS AUTHORITY OF INDIA, LUCKNOW AIRPORT**

**Form 4 : Historical and projected capacity of Airport.**

Passenger Terminal Capacity																				
S.N.	Terminal Building	Terminal Use		2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
1		International Departure (T1)	Declared Peak Hour Capacity										235	235	235	235	235	235	235	235
			Declared Annual Capacity										190000	190000	190000	190000	190000	190000	190000	190000
2		International Arrival (T1)	Declared Peak Hour Capacity										235	235	235	235	235	235	235	235
			Declared Annual Capacity										190000	190000	190000	190000	190000	190000	190000	190000
3*		Domestic Departure (T2)	Declared Peak Hour Capacity	375	375	375	375	375	375	375	375	375	625	625	625	625	625	625	625	625
			Declared Annual Capacity	325000	325000	325000	325000	325000	325000	325000	325000	325000	650000	650000	650000	650000	650000	650000	650000	650000
4*		Domestic Arrival (T2)	Declared Peak Hour Capacity	375	375	375	375	375	375	375	375	375	625	625	625	625	625	625	625	625
			Declared Annual Capacity	325000	325000	325000	325000	325000	325000	325000	325000	325000	650000	650000	650000	650000	650000	650000	650000	650000

Cargo Terminal Capacity																				
S.N	Terminal Building	Terminal Use		2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
1		Export	Declared Peak Hour Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Declared Annual Capacity (in MT)	1623.37	1623.4	1623.37	1623.37	1623.37	1623.37	1623.4	1623.4	1623.37	1623.37	1623.37	1623.37	1623.37	1623.37	1623.37	1623.37	1623.37
2		Import	Declared Peak Hour Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Declared Annual Capacity (in MT)	747.46	747.46	747.46	747.46	747.46	747.46	747.46	747.46	747.46	747.46	747.46	747.46	747.46	747.46	747.46	747.46	747.46
3		Domestic Outbound	Declared Peak Hour Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Declared Annual Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4		Domestic Inbound	Declared Peak Hour Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Declared Annual Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Runway Capacity																				
S.N.	Runway	Runway Use		2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
1		Intl. /Dom. Departure	Declared Peak Hour Capacity	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12
			Declared Annual Capacity	105120	105120	105120	105120	105120	105120	105120	105120	105120	105120	105120	105120	105120	105120	105120	105120	105120
			Declared Peak Hour Capacity																	
			Declared Annual Capacity																	

Other Infrastructure Capacities																				
S.N.	Runway	Runway Use		2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
1	X-BIS			5	5	5	5	5	5	5	5	5	10	10	10	10	10	10	10	10
2	IN LINE X-BIS			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	FIDS			1	1	1	1	1	1	1	1	1	2	2	2	2	2	2	2	2
4	PA SYSTEM			1	1	1	1	1	1	1	1	1	2	2	2	2	2	2	2	2
5	CCTV			0	0	0	0	0	1	1	1	1	2	2	2	2	2	2	2	2
6	Airside Facilities	Parking Bays		5+4	5+4	5+4	5+4	5+4	5+4	5+4	14+4	14+4	14+4	14+4	14+4	14+4	14+4	14+4	14+4	14+4
		Hangers		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Terminal Facilities	Baggage Systems	Conv. Belt -ARRIVAL	2	2	2	2	2	2	2	2	2	5	5	5	5	5	5	5	5
			Conv. Belt -DEPARTURE	1	1	1	1	1	1	1	1	1	2	2	2	2	2	2	2	2
8	Cityside Facilities	Car Paking (Space in Sq.MTR)		7773	7773	7773	7773	7773	7773	7773	7773	7773	9701	9701	9701	9701	9701	9701	9701	9701

**Form F5: Cost of Equity and Post-tax FRoR Forecast (ref: Section A5.5.2)**
**LUCKNOW AIRPORT**

	Tariff Year 1			Tariff Year 2			Tariff Year 3			Tariff Year 4			Tariff Year 5		
	2011-12			2012-13			2013-14			2014-15			2015-16		
	Low	High	Point Estimate	Low	High	Point Estimate	Low	High	Point Estimate	Low	High	Point Estimate	Low	High	Point Estimate
Gearing			8.84%			8.84%			8.84%			8.84%			8.84%
Pre-tax cost of debt			8.03%			8.03%			8.03%			8.03%			8.03%
Risk-free rate			7.99%			7.99%			7.99%			7.99%			7.99%
Equity-risk premium			7.84%			7.84%			7.84%			7.84%			7.84%
Beta			0.98%			0.98%			0.98%			0.98%			0.98%
Post-tax cost of equity			15.64%			15.64%			15.64%			15.64%			15.64%
Post-tax FRoR			14.96%			14.96%			14.96%			14.96%			14.96%

**LUCKNOW AIRPORT**

Provide details of all debts (all types of debt instruments).

Particulars								Last available audited year#	Financial Year before Tariff Year 1*	Tariff Year 1	Tariff Year 2	Tariff Year 3	Tariff Year 4	Tariff Year 5
Secured Loan														
Repayments during the year														
Interest payments during the year									Loan is taken at CHQ level only					
Outstanding at the end of the year														
Unsecured Loan														
Repayments during the year														
Interest payments during the year									Loan is taken at CHQ level only					
Outstanding at the end of the year														

For every loan (actual/proposed, secured/unsecured) the following information should also be provided/ indicated

1	Particulars	Apportionment to a project
2	Source	
3	Type of Loan (PS/ WC)	
4	If PS, then indicate the Project/	
5	Total Loan Amount Sanctioned	
6	Loan Tenure	
7	Interest Type (Fixed/ Floating)	
8	If Fixed interest, rate of Interest %	
9	Base Rate, if Floating Interest	
10	Margin, if Floating Interest	
11	Are there any Caps/Floor?	
12	If above is yes, specify caps.floor	
13	Moratorium Period	
14	Moratorium effective from	
15	Repayment Period	
16	Repayment Start Date	
17	Repayment Frequency	
18	Arrangement Fees	
19	Outstanding Loan	
20	Other terms	

**LUCKNOW AIRPORT**

Sl.No.		Particulars	Last available audited year ^	Financial Year before Tariff Year 1*	Tariff Year 1	Tariff Year 2	Tariff Year 3	Tariff Year 4	Tariff Year 5
A	1	Interest charges on Government Loans, Bonds And Advances							
		Government Loans	Loan are taken at CHO Level Only.						
		Bonds							
		Foreign Currency Loans / Credits							
		Debentures							
		.....							
		<b>Total</b>							
	2	Interest on Long Term Loans / Credits from the FIs/banks/organisations approved by the Government							
		Secured							
		.....							
		Unsecured							
		.....							
		<b>Total</b>							
		<b>Total = 1+2</b>							
B		Cost of raising finance & Bank Charges on project loans							
C		Grand Total Of Interest & Finance Charges: A + B							
D		<b>Less: Interest &amp; Finance Charges Capitalised</b>							
E		Net Total of Interest and Finance Charges on Project related Loans							
F		Interest on Working Capital Loans							
G		Other interest charges (Provide head-wise details)							
H		Total interest and finance charges chargeable to P&L account (E+F+G)							

## AIRPORTS AUTHORITY OF INDIA, LUCKNOW AIRPORT

Form F7: Format for Identifying Initial Regulatory Asset Base (ref: Section A5.5.3)  
FIXED ASSETS ALREADY COMMISSIONED AS ON 30/03/2011

[AMT. IN RUPEES]

ASSET CODE	ASSET DESCRIPTION	QUANTITY	TYPE	Original Cost	Assets allocated to APT	APT. ASSETS	FY	Reference Year	DPRE RATE >=06-07	DEP. RATE UPTO 05-06	Actual Dep. - APT	ACC. DEP. APT ASSETS	NET BLK 10-11	DEP. 11-12	NET BLK 11-12
LU 401.00	ACQUISITION OF LAND	1108.SACRE	APT	1	0	1	1987-1988	1987	0.00	0.00	0	0	1	0	1
LU 401.00	ACQUISITION OF GARUARA LAND		APT	177524439	0	177524439	2009-2010	2009	0.00	0.00	0	0	177524439	0	177524439
<b>401.00 Total</b>				<b>177524440</b>	<b>0</b>	<b>177524440</b>					<b>0</b>	<b>0</b>	<b>177524440</b>	<b>0</b>	<b>177524440</b>
LU 402.00	LAND ACQUIRED ON LEASE	77.69 ACRE	APT	1	0	1	1988-1989	1988	0.00	0.00	0	0	1	0	1
<b>402.00 Total</b>				<b>0</b>	<b>0</b>	<b>1</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>
LU 403.00	EXTENSION OF RUNWAY		APT	70500000	0	70500000	2002-2003	2002	13.00	12.17	0	70500000	0	0	0
LU 403.00	DIVERSION OF POWER CABLE		APT	419403	0	419403	1994-1995	1994	13.00	12.17	0	419403	0	0	0
LU 403.00	SUPPLY OF ISOLATING TRANSFORMER		APT	231727	0	231727	1994-1995	1994	13.00	12.17	0	231727	0	0	0
LU 403.00	TURNING PAD		APT	6319775	0	6319775	1996-1996	1995	13.00	12.17	0	6319775	0	0	0
LU 403.00	ADDL. CAPITALISATION OF RUNWAY- EXTN. & STRENGTHENING		APT	51325638	0	51325638	2003-2004	2003	13.00	12.17	0	51325638	0	0	0
LU 403.00	PROVISION OF ILLUMINATED LANDING T/H INDICATORS		M	314367	157184	157184	2004-2005	2004	13.00	12.17	119994	140428	16756	16756	0
LU 403.00	ESCALATION PAYMENT FOR RUNWAY EXTENSION		APT	8859200	0	8859200	2009-2010	2009	13.00	12.17	0	2303392	6555808	1151696	5404112
LU 403.00	ESCALATION PAYMENT FOR RUNWAY EXTENSION		APT	188200	0	188200	2009-2010	2009	13.00	12.17	0	47308	133792	23554	110286
<b>403.00 Total</b>				<b>138150910</b>	<b>157184</b>	<b>137993727</b>					<b>119994</b>	<b>131287371</b>	<b>6706356</b>	<b>1191956</b>	<b>5514400</b>
LU 404.00	EXTENSION OF TAXIWAYS		APT	14705388	0	14705388	2002-2003	2002	13.00	12.17	0	14705388	0	0	0
LU 404.00	ADDITIONAL CAPITALISATION OF TAXIWAY		APT	13633048	0	13633048	2003-2004	2003	13.00	12.17	0	13633048	0	0	0
LU 404.00	Open Drainage in Taxiway		APT	1468093	0	1468093	2007-2008	2007	13.00	12.17	0	763928	705185	180982	514183
<b>404.00 Total</b>				<b>29807529</b>	<b>0</b>	<b>29807529</b>					<b>0</b>	<b>2902264</b>	<b>705185</b>	<b>190982</b>	<b>514183</b>
LU 405.00	EXTENSION OF APRON		APT	59200000	0	59200000	2002-2003	2002	13.00	12.17	0	59200000	0	0	0
LU 405.00	EXTENSION OF APRON		APT	500000	0	500000	2002-2003	2002	13.00	12.17	0	500000	0	0	0
LU 405.00	CONSULTANCY CHARGES FOR APRON		APT	10000	0	10000	1999-2000	1999	13.00	12.17	0	10000	0	0	0
LU 405.00	ADD. CAPITALISATION OF APRON ISOLATION BAY WORK IN FY 0304		APT	10664279	0	10664279	2003-2004	2003	13.00	12.17	0	10664279	0	0	0
LU 405.00	EXTN OF MAIN APRON IN FRONT OF T/BLDG		APT	3596795	0	3596795	1990-1991	1990	13.00	12.17	0	3596795	0	0	0
LU 405.00	APRON IN FRONT OF HANGARS		APT	115500	0	115500	1990-1991	1990	13.00	12.17	0	115500	0	0	0
LU 405.00	APRON IN FRONT OF T/BLG 200'X150'X50'		APT	90000	0	90000	1990-1991	1990	13.00	12.17	0	90000	0	0	0
LU 405.00	APRON ON EITHER SIDE 300' X150'		M	88500	88500	88500	1990-1991	1990	13.00	12.17	0	88500	0	0	0
LU 405.00	ADDITIONAL CAPITALIZATION OF APRON ESCALATION AWARD		APT	3960658	0	3960658	2004-2005	2004	13.00	12.17	0	3538452	422206	422206	0
LU 405.00	APRON		APT	392149992	0	392149992	2009-2010	2009	13.00	12.17	0	101958998	290190994	50979499	239211495
LU 405.00	24 TH RA & FINAL BILL FOR APRON WORK		APT	665619	0	665619	2010-2011	2010	13.00			85347	571172	85347	485824
<b>405.00 Total</b>				<b>471032243</b>	<b>0</b>	<b>471032243</b>					<b>0</b>	<b>179847871</b>	<b>291184372</b>	<b>51487053</b>	<b>239697318</b>
LU 406.00	CONSTRUCTION OF ROAD,BRIDGES & CULVERTS		APT	1400000	0	1400000	2002-2003	2002	13.00	12.17	0	1400000	0	0	0
LU 406.00	CONSTRUCTION OF ROAD,BRIDGES & CULVERTS		APT	7000000	0	7000000	2002-2003	2002	13.00	12.17	0	7000000	0	0	0
LU 406.00	COOLINGPIT FOOTPATH		APT	12430	0	12430	1991-1992	1991	13.00	12.17	0	12430	0	0	0
LU 406.00	CONSTN. OF PERIPHERAL ROAD		APT	791453	0	791453	1998-1999	1998	13.00	12.17	0	791453	0	0	0
LU 406.00	CONSTRUCTION OF MAIN HOLE FOR CABLE CROSSING		M	93830	46915	46915	2003-2004	2003	13.00	12.17	41524	46915	0	0	0
LU 406.00	PROVISION OF STORM WATER DRAINAGE SYSTEM		APT	1095838	0	1095838	2003-2004	2003	13.00	12.17	0	1095838	0	0	0
LU 406.00	ADD. CAPITALISATION OF CULVERT OF CHARLI TAXI WAY WORK 0304		APT	100000	0	100000	2003-2004	2003	13.00	12.17	0	100000	0	0	0
LU 406.00	ADDITIONAL CAPITALISATION OF ROAD		APT	11441540	0	11441540	2003-2004	2003	13.00	12.17	0	11441540	0	0	0
LU 406.00	APPROACH ROAD TO TERMINAL BLDG		APT	37073	0	37073	1987-1988	1987	13.00	12.17	0	37073	0	0	0
LU 406.00	APPROACH ROAD TO AD -200 BLDG		APT	138950	0	138950	1987-1988	1987	13.00	12.17	0	138950	0	0	0
LU 406.00	CONST. OF APPROACH ROAD		APT	150000	0	150000	1987-1988	1987	13.00	12.17	0	150000	0	0	0
LU 406.00	RAIN WATER HARVESTING		APT	49557998	0	49557998	2007-2008	2007	13.00	12.17	0	25770158	23787838	6442539	17345299
<b>406.00 Total</b>				<b>71818110</b>	<b>46915</b>	<b>71772195</b>					<b>41524</b>	<b>47984387</b>	<b>23787838</b>	<b>6442539</b>	<b>17345299</b>
LU 407.00	MODIFICATION OF FIRE STATION		APT	1044254	0	1044254	1988-1989	1988	8.00	7.31	0	1044254	0	0	0
LU 407.00	CAPITALISATION OF T.B.LUCKNOW		APT	108828000	0	108828000	1995-1996	1995	8.00	7.31	0	108828000	0	0	0
LU 407.00	INTERNATIONAL FLIGHT-AD CABIN		APT	488293	0	488293	1998-1999	1998	8.00	7.31	0	480871	7422	7422	0
LU 407.00	INTERNATIONAL FLIGHT: SIGNAGE		APT	37800	0	37800	1998-1999	1998	8.00	7.31	0	37225	575	575	0
LU 407.00	COUNTER		APT	183150	0	183150	1998-1999	1998	8.00	7.31	0	180366	2784	2784	0
LU 407.00	FRISKING BOOTH		APT	54000	0	54000	1998-1999	1998	8.00	7.31	0	53179	821	821	0
LU 407.00	COUNTERS		APT	94000	0	94000	1998-1999	1998	8.00	7.31	0	92571	1429	1429	0
LU 407.00	MOVABLE PARTITION		APT	47034	0	47034	1998-1999	1998	8.00	7.31	0	46319	715	715	0
LU 407.00	DISPLAY BOARD		APT	46596	0	46596	1998-1999	1998	8.00	7.31	0	45888	708	708	0
LU 407.00	PROV. OF COUNTERS & PARTITIONS IN VIEW OF INTERNA.		APT	174012	0	174012	1999-2000	1999	8.00	7.31	0	158647	15365	13921	1444
LU 407.00	CONST. OF TOILET COMPLEX		APT	1159845	0	1159845	2001-2002	2001	8.00	7.31	0	887861	271984	92788	179196
LU 407.00	CONSTRUCTION OF GLIDE PATH BUILDING		ANS	1065317	1065317	0	2003-2004	2003	8.00	7.31	574525	0	0	0	0
LU 407.00	CONSTRUCTION OF PLATFORM FOR NEW ILS EQUIPMENT		ANS	611399	611399	0	2003-2004	2003	8.00	7.31	329227	0	0	0	0
LU 407.00	CONSTRUCTION OF CCR & DG SET ROOM		APT	3707536	0	3707536	2003-2004	2003	8.00	7.31	0	2296077	1411459	296603	1114856
LU 407.00	CONST. OF DVOR BLDG		ANS	364000	0	364000	1989-1990	1989	8.00	7.31	364000	0	0	0	0
LU 407.00	CONST. OF GLIDE PATH BLDG		ANS	551000	551000	0	1989-1990	1989	8.00	7.31	551000	0	0	0	0
LU 407.00	CONST. OF GLIDE PATH BLDG - ADDTL CAPITALIZATION		ANS	128160	128160	0	2004-2005	2004	8.00	7.31	59748	0	0	0	0
LU 407.00	CONSTRUCTION OF TUBE WELL IN FOUNTAIN IN NTBCT		APT	609728	0	609728	2007-2008	2007	8.00	7.31	0	195113	414615	48778	365837
LU 407.00	FOUNTAIN IN NTBCT		APT	125135	0	125135	2007-2008	2007	8.00	7.31	0	40043	85092	10011	75081
LU 407.00	REFLECTIVE Signage BOARD		APT	860558	0	860558	2007-2008	2007	8.00	7.31	0	275379	585179	68845	516335
LU 407.00	CONSTRUCTION OF NEW TECHNICAL BLDNG.		ANS	39415299	39415299	0	2007-2008	2007	8.00	7.31	9459872	0	0	0	0
LU 407.00	CONST. OF DVOR BUILDING		ANS	915129	915129	0	2006-2010	2009	8.00	7.31	73210	0	0	0	0
LU 407.00	GLOW SIGN BOARD		APT	1569948	0	1569948	2009-2010	2009	8.00	7.31	0	251192	1318756	125596	1193160
LU 407.00	CAPITALISATION OF FFM ANTENNA AT CCS AIRPORT ( D.O.C.29/12/2010)		APT	1151196	0	1151196	2010-2011	2010	8.00	7.31	0	92098	1059100	92098	967005
LU 407.00	PROV BARRIER SECURITY HUT		APT	389563	0	389563	2000-2001	2000	8.00	7.31	0	326898	62675	31165	31710
LU 407.00	CISF BARRACK, TERMINAL BUILDING TUBE WELL		APT	878921	0	878921	2008-2009	2008	8.00	7.31	0	210941	667980	70314	507666
LU 407.00	PAYMENT OF GLOW SIGN BOARD		APT	94293	0	94293	2009-2010	2009	8.00	7.31	0	15087	79206	7543	71683
<b>407.00 Total</b>				<b>164594166</b>	<b>43060304</b>	<b>121543862</b>					<b>11411883</b>	<b>115557796</b>	<b>5986066</b>	<b>872112</b>	<b>5113954</b>



FIXED ASSETS ALREADY COMMISSIONED AS ON 31/03/2011

ASSET CODE	ASSET DESCRIPTION	QUANTITY	TYPE	Original Cost	Assets allocated to ANS	APT. ASSETS	FY	Reference Year	DPRE RATE >=06-07	DEP. RATE UPTO 05-06	Accu. Dep. - ANS	ACC. DEP. APT ASSETS	NET BLK 10-11	DEP. 11-12	NET BLK 11-12
LU4 408.00	SHED AT MT GARAGE		APT	25140	0	25140	1991-1992	1991	100.00	100.00	0	25140	0	0	0
LU4 408.00	SHED FOR CHOWKIDAR		APT	33113	0	33113	1991-1992	1991	100.00	100.00	0	33113	0	0	0
LU4 408.00	SHED FOR AC PLANT		APT	11425	0	11425	1991-1992	1991	100.00	100.00	0	11425	0	0	0
LU4 408.00	PREFABRICATED STRUCTURE		APT	342402	0	342402	1991-1992	1991	100.00	100.00	0	342402	0	0	0
LU4 408.00	CONST OF CYCLE/SCOOTER SHED		APT	500949	0	500949	2000-2001	2000	100.00	100.00	0	500949	0	0	0
LU4 408.00	CARGO AND VARIOUS OFFICE WORK COMPLETED ON 04.06.09		APT	5392627	0	5392627	2009-2010	2009	100.00	100.00	0	5392627	0	0	0
<b>408.00 Total</b>				<b>6309566</b>	<b>0</b>	<b>6309566</b>					<b>0</b>	<b>6309566</b>	<b>0</b>	<b>0</b>	<b>0</b>
LU4 409.00	WATER SUPPLY IN RESIDENTIAL BUILDING		M	134712	80227	53885	1988-1989	1988	5.00	4.00	74361	52068	1617	1617	0
LU4 409.00	CONST. OF TOILET		M	62190	37314	24876	1991-1992	1991	5.00	4.00	29851	21145	3731	1244	2488
LU4 409.00	CONST. OF CAR GARAGE		M	72550	43530	29020	2000-2001	2000	5.00	4.00	19153	14220	14800	1451	13349
LU4 409.00	CONST. OF SCOOTER GARAGE		M	1627532	976519	651013	2001-2002	2001	5.00	4.00	390608	292956	358057	32551	325506
LU4 409.00	CONST. OF RESIDENTIAL QTRS		M	1257697	754618	503079	2001-2002	2001	5.00	4.00	301847	226385	276693	25154	251539
LU4 409.00	Scooter Garage (Residential Quarters)		M	666416	399850	265566	2006-2007	2006	5.00	4.00	79970	66642	159025	13328	186506
LU4 409.00	CISF BARRACK BEING CAPITALISED		M	24760803	14856482	9904321	2008-2009	2008	5.00	4.00	1485648	1485648	8418673	495216	7923457
LU4 409.00	CISF BARRACK, TERMINAL BUILDING TUB WELL		M	878921	527353	351568	2008-2009	2008	5.00	4.00	52735	52735	298833	17578	281255
LU4 409.00	11 TH & FINAL BILL FOR CONSTRUCTION OF CISF ACCOMODATIN		M	495034	297020	198014	2008-2010	2009	5.00	4.00	14851	18901	178212	9901	168312
LU4 409.00	TUB PNO 67 TO 73		APT	1004467	0	1004467	2010-2011	2010	5.00	4.00	0	50223	954244	50223	904030
LU4 409.00	CAPITALISATION OF ADDITIONAL SEPTIC TANK AND BOUNDARY WALL FOR CISF ( D.O.C.31.03.2011)		APT	1157319	0	1157319	2010-2011	2010	5.00	4.00	0	57668	1099453	57668	1041587
<b>409.00 Total</b>				<b>32117641</b>	<b>17973513</b>	<b>14144128</b>					<b>2449025</b>	<b>2338990</b>	<b>11804239</b>	<b>706129</b>	<b>11098118</b>
LU4 410.00	PROVIDING OF TEMPORARY CHAINLINK FENCING		APT	119153	0	119153	2002-2003	2002	100.00	100.00	0	119153	0	0	0
LU4 410.00	CONST OF BOUNDARY WALL		APT	29042	0	29042	1993-1994	1993	100.00	100.00	0	29042	0	0	0
LU4 410.00	CONST. OF BOUNDARY WALL		APT	124257	0	124257	1993-1994	1993	100.00	100.00	0	124257	0	0	0
LU4 410.00	CONST OF BOUNDARY WALL		APT	107100	0	107100	1994-1995	1994	100.00	100.00	0	107100	0	0	0
LU4 410.00	WIRE FABRIC FENCING TO TERMINAL BUILDING		APT	80331	0	80331	1988-1989	1988	100.00	100.00	0	80331	0	0	0
LU4 410.00	CHAIN LINK BOUNDARY WALL		APT	851000	0	851000	2009-2010	2009	100.00	100.00	0	851000	0	0	0
<b>410.00 Total</b>				<b>1310883</b>	<b>0</b>	<b>1310883</b>					<b>0</b>	<b>1310883</b>	<b>0</b>	<b>0</b>	<b>0</b>
LU4 410.01	PROVISION & FIXING BARBED WIRE FENCING IN EXT.PORION OF R/W		APT	134133	0	134133	2002-2003	2002	8.00	7.31	0	92874	41259	10731	30529
LU4 410.01	P/F OF BARBED WIRE/CHAINLINK FENCING ON R/W 27 END		APT	3773	0	3773	2002-2003	2002	8.00	7.31	0	2612	1161	302	859
LU4 410.01	BOUNDARY WALL		APT	6293410	0	6293410	1998-1999	1998	8.00	7.31	0	6197750	95660	95660	0
LU4 410.01	CONST. OF BOUND WALL		APT	618081	0	618081	2001-2002	2001	8.00	7.31	0	473141	144940	49446	95494
LU4 410.01	RAISING OF HEIGHT OF OPERATIONAL WALL		APT	5036340	0	5036340	2001-2002	2001	8.00	7.31	0	3855318	1181022	402907	778115
LU4 410.01	BOUNDARY WALL FOR EXTN. OF RUNWAY		APT	5987341	0	5987341	2001-2002	2001	8.00	7.31	0	4583310	1404031	478987	925044
LU4 410.01	C/O B/WALL & RAISING HEIGHT OF EXTN. PORTION OF R/WAY		APT	2164892	0	2164892	2004-2005	2004	8.00	7.31	0	1182464	982428	173191	8099237
LU4 410.01	CONST OF BOUNDARY WALL AROUND AAI LAND		APT	6463982	0	6463982	2006-2007	2006	8.00	7.31	0	2585593	3878389	517119	3361271
LU4 410.01	FIRE CRASH GATE		APT	2554354	0	2554354	2007-2008	2007	8.00	7.31	0	817393	1736961	204348	1532612
LU4 410.01	WATCH TOWER COMPLETED ON 15.01.09		APT	1160180	0	1160180	2008-2009	2008	8.00	7.31	0	278443	881737	92814	788922
LU4 410.01	BEING BOUNDARY WALL FOR APRON CAPITALISED		APT	2196742	0	2196742	2008-2009	2008	8.00	7.31	0	527218	1669524	175739	1493785
LU4 410.01	BOUNDARY WALL AROUND (GAROURA VILLAGE)		APT	5860343	0	5860343	2009-2010	2009	8.00	7.31	0	937655	4922688	468827	4453861
<b>410.01 Total</b>				<b>38473571</b>	<b>0</b>	<b>38473571</b>					<b>0</b>	<b>21533771</b>	<b>16939800</b>	<b>2670073</b>	<b>14269727</b>
LU4 410.02	CONSTRUCTION OF COMPOUND WALL		M	260254	133127	133127	2002-2003	2002	5.00	4.00	47326	54562	78545	6656	71889
LU4 410.02	PROV. OF CHAIN LINK FENCING BARBED WIRE AROUND SPORTS COMP.		M	179875	89938	89938	2002-2003	2002	5.00	4.00	32378	36874	53063	4497	48566
LU4 410.02	PROVISION OF WIRE GAUGE SHUTTER FOR RES. QTRS		M	428924	214462	214462	2003-2004	2003	5.00	4.00	68628	79351	135111	10723	124388
LU4 410.02	C/O NEW COMPOUND WALL FOR COMMUNITY HALL		M	300024	150012	150012	2004-2005	2004	5.00	4.00	42003	49504	100508	7501	93007
LU4 410.02	CONSTRUCTION OF SECURITY WALL FOR RESIDENTIAL QTRS.		M	541790	270695	270695	2005-2006	2005	5.00	4.00	65015	78560	192335	13545	178791
LU4 410.02	CONSTRUCTION OF BOUNDARY WALL FOR RESDL. QUARTERS		M	1067800	533900	533900	2006-2007	2006	5.00	4.00	106780	133475	400425	26695	373730
LU4 410.02	CAPITALISATION OF ADDITIONAL SEPTIC TANK AND BOUNDARY WALL FOR CISF ( D.O.C.31.03.2011)		APT	152114	0	152114	2010-2011	2010	5.00	4.00	0	7608	144508	7608	136903
<b>410.02 Total</b>				<b>2596781</b>	<b>1392234</b>	<b>1544448</b>					<b>362729</b>	<b>439852</b>	<b>1104986</b>	<b>7722</b>	<b>1027216</b>
LU4 411.00	DYOR BUILDING WORK		ANS	645408	645408	0	1991-1992	1991	8.00	7.31	645408	0	0	0	0
LU4 411.00	CONST. OF SEPTIC TANK		APT	104494	0	104494	1992-1993	1992	8.00	7.31	0	104494	0	0	0
LU4 411.00	ROOM FOR VHF & OFFICE		ANS	208043	208043	0	1992-1993	1992	8.00	7.31	208043	0	0	0	0
LU4 411.00	CONSTN. OF ALLUMINIUM PARTITION FOR XBIS		APT	44766	0	44766	1992-1993	1992	8.00	7.31	0	44766	0	0	0
LU4 411.00	EPABX ROOM		APT	17936	0	17936	1992-1993	1992	8.00	7.31	0	17936	0	0	0
LU4 411.00	C/O NEW COMMUNITY HALL		M	3447443	1723722	1723722	2004-2005	2004	8.00	7.31	803599	941497	782225	137898	644327
LU4 411.00	CISF ARMOURARY BEING CAPITALISED		APT	179236	0	179236	2008-2009	2008	8.00	7.31	0	43017	136219	14339	121880
LU4 411.00	CISF ARMOURARY BEING CAPITALISED		APT	1363265	0	1363265	2008-2009	2008	8.00	7.31	0	327184	1036081	109061	927020
LU4 411.00			APT	260396	0	260396	2008-2009	2008	8.00	7.31	0	63035	202461	21512	181149
LU4 411.00	REVISED FINAL BILL FOR CONST. OF CISF ARMOURY		APT	2841	0	2841	2009-2010	2009	8.00	7.31	0	455	2386	227	2159
LU4 411.00	EXCESS/SHROT PROVISION IN 08-09		APT	196	0	196	2009-2010	2009	8.00	7.31	0	31	165	16	149
<b>411.00 Total</b>				<b>6283024</b>	<b>2580173</b>	<b>3702852</b>					<b>1660050</b>	<b>1543314</b>	<b>2159538</b>	<b>282852</b>	<b>1876685</b>

FIXED ASSETS ALREADY COMMISSIONED AS ON 31/03/2011

ASSET CODE	ASSET DESCRIPTION	QUANTITY	TYPE	Original Cost	Assets allocated to ANS	APT. ASSETS	FY	Reference Year	DRPE RATE >=06-07	DEP. RATE UPTO 05-06	Actual Dep. - ANS	ACC. DEP. APT ASSETS	NET BLK 10-11	DEP. 11-12	NET BLK 11-12
LU412.00	DEVELOP. & SUPPLY OF S/W & H/WARE INTERFACE FOR AUGM. ATIS	ANS		838530	838530	0	2002-2003	2002	20.00	20.00	838530	0	0	0	0
LU412.00	UPGRADING OF COMPUTER	M		28300	14150	14150	2002-2003	2002	20.00	20.00	14150	14150	0	0	0
LU412.00	PURCH.OF COMPUTER.DOC.30.01.2003	M		67300	33650	33650	2002-2003	2002	20.00	20.00	33650	33650	0	0	0
LU412.00	SUPPLY OF STRUD SOFTWARE	ANS		45760	45760	0	2002-2003	2002	20.00	20.00	45760	0	0	0	0
LU412.00	COMPUTER/PRINTERS/LAN & M	M		626260	313130	313130	1998-1999	1998	20.00	20.00	313130	313130	0	0	0
LU412.00	SUPPLY OF COMPUTER AND UPS	ANS		184610	184610	0	2000-2001	2000	20.00	20.00	184610	0	0	0	0
LU412.00	COMPUTER PRINTER , TABLE AND CHAIRS	ANS		11160	11160	0	2000-2001	2000	20.00	20.00	11160	0	0	0	0
LU412.00	PRINTER EPSON DMP & IJ	M		48000	24500	24500	2001-2002	2001	20.00	20.00	24500	24500	0	0	0
LU412.00	COMPUTER MODEL COMPAQ	M		240010	120005	120005	2001-2002	2001	20.00	20.00	120005	120005	0	0	0
LU412.00	COMPACT PRINTER IJ 650	M		3125	1563	1563	2001-2002	2001	20.00	20.00	1563	1563	0	0	0
LU412.00	PURCHASE OF COMPUTERS	7	ANS	430850	430850	0	2002-2003	2002	20.00	20.00	430850	0	0	0	0
LU412.00	SUPPLY OF POWER WARE UPS 500VA WITH BATT 230V	2 NOS.	ANS	9900	9900	0	2002-2003	2002	20.00	20.00	9900	0	0	0	0
LU412.00	DOT MATRIX PRINTER LQ1050 132 COL./24 PINS	1 NO.	ANS	17820	17820	0	2002-2003	2002	20.00	20.00	17820	0	0	0	0
LU412.00	UPS IKA(POWER PACK)	2 NOS	ANS	25344	25344	0	2002-2003	2002	20.00	20.00	25344	0	0	0	0
LU412.00	SUPPLY OF PRINTER LQ1050+DX GOLD DMP WIPRO	5	ANS	89250	89250	0	2001-2002	2001	20.00	20.00	89250	0	0	0	0
LU412.00	SUPPLY OF COMPUTER COMPAQ MAKE MODEL EVOD-S10	1 NO.	ANS	67300	67300	0	2003-2004	2003	20.00	20.00	67300	0	0	0	0
LU412.00	SUPPLY OF COMPUTER COMPAQ MAKE MODEL EVOD-S10	1 NO.	ANS	67300	67300	0	2003-2004	2003	20.00	20.00	67300	0	0	0	0
LU412.00	WIPRO EPSON LQ1050 DOT MATRIX PRINTER	1 NO	ANS	18711	18711	0	2000-2001	2000	20.00	20.00	18711	0	0	0	0
LU412.00	SUPPLY OF UPS FOR ACS	ANS		5900	5900	0	2003-2004	2003	20.00	20.00	5900	0	0	0	0
LU412.00	PURCHASE OF SAMSUNG CD WRITER	M		2950	1475	1475	2003-2004	2003	20.00	20.00	1475	1475	0	0	0
LU412.00	SUPPLY OF PRINTER/EPSON 3 & WIPRO HO1040 1) & CD WRITER 1	5 ITEMS	M	23300	11650	11650	2003-2004	2003	20.00	20.00	11650	11650	0	0	0
LU412.00	PURCHASE OF 2 KVA SERVO STABILIZER	1 NO.	M	5974	2987	2987	2003-2004	2003	20.00	20.00	2987	2987	0	0	0
LU412.00	MODULAR MULTI SERVICE ACCESS ROUTER - LAN-WAN PROJECT	1	ANS	527135	527135	0	2004-2005	2004	20.00	20.00	527135	0	0	0	0
LU412.00	CHASSIS BASED SWITCH WITH ACC. LAN-WAN PROJECT	1	ANS	1070317	1070317	0	2004-2005	2004	20.00	20.00	1070317	0	0	0	0
LU412.00	24 PORT 10/100 SWITCH & ACCESS. LAN-WAN PROJECT	3	ANS	254865	254865	0	2004-2005	2004	20.00	20.00	254865	0	0	0	0
LU412.00	2X24 PORT 10/100 EDGE SWITCH WITH ACCESS. LAN-WAN PROJECT	1	ANS	165416	165416	0	2004-2005	2004	20.00	20.00	165416	0	0	0	0
LU412.00	NETWORK MANAGEMENT S/W LAN-WAN PROJECT	1	ANS	152511	152511	0	2004-2005	2004	20.00	20.00	152511	0	0	0	0
LU412.00	DESKTOP CLIENTS-P-IV LAN-WAN PROJECT	25	ANS	1054200	1054200	0	2004-2005	2004	20.00	20.00	1054200	0	0	0	0
LU412.00	ZIP DRIVE(250 MB)-EXTERNAL LAN-WAN PROJECT	1	ANS	6330	6330	0	2004-2005	2004	20.00	20.00	6330	0	0	0	0
LU412.00	A-3 COLOR LASER JET PRINTER LAN-WAN PROJECT	1	ANS	251550	251550	0	2004-2005	2004	20.00	20.00	251550	0	0	0	0
LU412.00	A-4 MONO LASER JET PRINTER LAN-WAN PROJECT	23	ANS	466969	466969	0	2004-2005	2004	20.00	20.00	466969	0	0	0	0
LU412.00	132 COL.M. LINE MATRIX PRINTER LAN-WAN PROJECT	1	ANS	132310	132310	0	2004-2005	2004	20.00	20.00	132310	0	0	0	0
LU412.00	ONLINE UPS 3KVA LAN-WAN PROJECT	1	ANS	56004	56004	0	2004-2005	2004	20.00	20.00	56004	0	0	0	0
LU412.00	LINE INTERACTIVE 1 KVA UPS LAN-WAN PROJECT	32	ANS	246368	246368	0	2004-2005	2004	20.00	20.00	246368	0	0	0	0
LU412.00	19' 600MMX600MM STEEL RACK 12U WITH GLASS DOOR LANWAN PROJ.	5	ANS	42270	42270	0	2004-2005	2004	20.00	20.00	42270	0	0	0	0
LU412.00	NETWORK H/W & S/W & OTHER ACCESSORIES LAN-WAN PROJECT	1	ANS	804850	804850	0	2004-2005	2004	20.00	20.00	804850	0	0	0	0
LU412.00	24 PORT 10/100 SWITCH & ACCESS. LAN-WAN PROJECT	1	ANS	115075	115075	0	2004-2005	2004	20.00	20.00	115075	0	0	0	0
LU412.00	19' 600MMX600MM STEEL RACK 24U WITH GLASS DOOR LAN-WAN PROJ.	1	ANS	15773	15773	0	2004-2005	2004	20.00	20.00	15773	0	0	0	0
LU412.00	8 PORT LONG RANGE SWITCH LAN-WAN PROJECT	1	ANS	133084	133084	0	2004-2005	2004	20.00	20.00	133084	0	0	0	0
LU412.00	24 PORT FIBRE TERMINATION BOX WITH ACCESS. LAN-WAN PROJECT	1	ANS	4562	4562	0	2004-2005	2004	20.00	20.00	4562	0	0	0	0
LU412.00	12 PORT FIBRE TERMINATION BOX WITH ACCESS. LAN-WAN PROJECT	8	ANS	16255	16255	0	2004-2005	2004	20.00	20.00	16255	0	0	0	0
LU412.00	UTP & CAT 5 BOXES LAN-WAN PROJECT	12	ANS	28056	28056	0	2004-2005	2004	20.00	20.00	28056	0	0	0	0
LU412.00	24 PORT & CAT 5 PATCH PANNEL LAN-WAN PROJECT	1	ANS	3251	3251	0	2004-2005	2004	20.00	20.00	3251	0	0	0	0
LU412.00	12 PORT & CAT 5 PATCH PANNEL LAN-WAN PROJECT	7	ANS	22358	22358	0	2004-2005	2004	20.00	20.00	22358	0	0	0	0
LU412.00	SUPPLY OF ONE CD-WRITER FINANCE SECTION	1 NO.	M	1800	900	900	2004-2005	2004	20.00	20.00	900	900	0	0	0
LU412.00	AMSS SERVICE IGM SAM SUPPLY	ANS		288855	288855	0	2006-2007	2006	20.00	20.00	231084	0	0	0	0
LU412.00	5 DMP PRINTERS	ANS		60050	60050	0	2006-2007	2006	20.00	20.00	48040	0	0	0	0
LU412.00	SUPPLY OF COMPUTER	M		56250	28125	28125	2006-2007	2006	20.00	20.00	22500	28125	0	0	0
LU412.00	H.C.I.INFOSYSTEM - COMPUTER PURCHASE	M		158669	79335	79335	2006-2007	2006	20.00	20.00	63468	79335	0	0	0
LU412.00	MS INITIATIVE DATA P.LTD SVST-TV FOR AIRPORT	M		42190	21095	21095	2007-2008	2007	20.00	20.00	12557	16876	4219	4219	0
LU412.00	DR/ CR NOTE FROM RHQ 2069 DT 2-UPS FOR AMSS	240400	ANS	240400	240400	0	2007-2008	2007	20.00	20.00	144240	0	0	0	0
LU412.00	4 PRINTONICS COMPUTERS	M		29800	14900	14900	2009-2010	2009	20.00	20.00	2980	5960	8940	2980	5960
LU412.00	SUPPLY OF COMPUTER , PRINTER U PS BILL NO. 1800 DT. 22.10.09	M		68770	34385	34385	2009-2010	2009	20.00	20.00	6877	13754	20631	6877	13754
LU412.00	LAPTOP FOR APD	M		90449	45225	45225	2009-2010	2009	20.00	20.00	9045	18090	27135	9045	18090
LU412.00	SUPPLY OF COMPUTER PRINTER AND UPS	APT		114078	0	114078	2010-2011	2010	20.00	20.00	0	22816	91262	22816	68447
LU412.00	SUPPLY OF TFT 17 (1280X1024) MONITOR SAMSUNG 743N BILL NO. 367 DT. 13.10.2010	APT		48000	0	48000	2010-2011	2010	20.00	20.00	0	9600	38400	9600	28800
<b>412.00 Total</b>				<b>9627474</b>	<b>8718323</b>	<b>900152</b>					<b>8446844</b>	<b>718564</b>	<b>190587</b>	<b>55337</b>	<b>135091</b>
LU412.01	DRVC NOTE RECD FRM DRCDU-COMPUTER FOR AMSS	ANS		106286	106286	0	2007-2008	2007	20.00	20.00	64972	0	0	0	0
LU412.01	7TH AND FINAL BILL FOR GIS BASED LAND AND ASSET MANAGEMENT S	ANS		304979	304979	0	2008-2009	2008	20.00	20.00	121992	0	0	0	0
LU412.01	ACROBAT READER SOFTWARE PURCHASE BY CHQ IN THE YEAR 2007-08	ANS		38175	38175	0	2008-2009	2008	20.00	20.00	15270	0	0	0	0
<b>412.01 Total</b>				<b>451440</b>	<b>451440</b>	<b>0</b>					<b>202233</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

FIXED ASSETS ALREADY COMMISSIONED AS ON 31/03/2011

ASSET CODE	ASSET DESCRIPTION	QUANTITY	TYPE	Original Cost	Assets allocated to ANS	APT. ASSETS	FY	Reference Year	DRPE RATE >=06-07	DEP. RATE UPTO 05-06	Accu. Dep. - ANS	ACC. DEP. APT ASSETS	NET BLK 10-11	DEP. 11-12	NET BLK 11-12
LU413.00	TPT. CHGS FOR AMSS		ANS	14868			0	2002-2003	2002	11.00	12.17	13780	0	0	0
LU413.00	DME(LP) WITH ACCESSORIES	1 NO.	ANS	4030387	4030387		0	2002-2003	2002	11.00	12.17	3735363	0	0	0
LU413.00	DME(IP) WITH ACCESSORIES	1 NO.	ANS	4562243	4562243		0	2002-2003	2002	11.00	12.17	4228287	0	0	0
LU413.00	VHF BASE STN - MDL NO. GMS80WITH ACCESSORIES - 3 NOS	3 NOS	ANS	78807	78807		0	2002-2003	2002	11.00	12.17	73838	0	0	0
LU413.00	VHF HH SET- GP328 AND BATTERYBATTERY CHGS WITH ACCSR-13NOS	13 NOS.	ANS	183885	183885		0	2002-2003	2002	11.00	12.17	170425	0	0	0
LU413.00	PROCUREMENT OF DFMD,GTY.3 NOS.	3 NOS.	APT	976136	0	976136	2002-2003	2002	11.00	12.17	0	976136	0	0	0
LU413.00	PROCUREMENT OF HHMDs 9 NOS	9 NOS	APT	55642	0	55642	2002-2003	2002	11.00	12.17	0	55642	0	0	0
LU413.00	EPBAX SYSTEM		ANS	1093	5093	5093	1992-1993	1992	11.00	12.17	5093	0	0	0	0
LU413.00	EPBAX	M	2495865	1247933	1247933	1993-1994	1993	11.00	12.17	1247933	1247933	0	0	0	0
LU413.00	4 NOS PRINTERS EX 1000		APT	89008	0	89008	1994-1995	1994	11.00	12.17	0	89008	0	0	0
LU413.00	4 NOS PRINTERS EX 1000		APT	28820	0	28820	1994-1995	1994	11.00	12.17	0	28820	0	0	0
LU413.00	MYLR LUCKNOW		ANS	36577	36577		0	1994-1995	1994	11.00	12.17	36577	0	0	0
LU413.00	RUNWAY EDGE LIGHTING SYSTEM		APT	122904	0	122904	1994-1995	1994	11.00	12.17	0	122904	0	0	0
LU413.00	COMPLETION OF 100 W DVOR VOR SYSTEM		ANS	403637	0	403637	1994-1995	1994	11.00	12.17	403637	0	0	0	0
LU413.00	DG SET		APT	6930000	0	6930000	1995-1996	1995	11.00	12.17	0	6930000	0	0	0
LU413.00	CORS		ANS	48750	48750		0	1995-1996	1995	11.00	12.17	48750	0	0	0
LU413.00	SUPPLY OF MB DISK		ANS	139633	139633		0	1995-1996	1995	11.00	12.17	139633	0	0	0
LU413.00	PHOTOCOPIER	M	104929	52465	52465	1998-1999	1998	11.00	12.17	52465	52465	0	0	0	0
LU413.00	VHF TRANS RECEIVERS(AM)		ANS	290739	290739		0	1999-2000	1999	11.00	12.17	290739	0	0	0
LU413.00	OVERHEAD PROJECTIONS		ANS	20712	20712		0	1999-2000	1999	11.00	12.17	20712	0	0	0
LU413.00	HAND HELD VHF 1-8S.6RHS.1-SM		ANS	93204	93204		0	1999-2000	1999	11.00	12.17	93204	0	0	0
LU413.00	SUPPLY OF TATA PLANE TELEPHONE FOR 1 APD & 1 CISF		APT	6800	3400	3400	2000-2001	2000	11.00	12.17	3400	3400	0	0	0
LU413.00	BIRD SCARING DEVICES		APT	266202	0	266202	2000-2001	2000	11.00	12.17	0	266202	0	0	0
LU413.00	FREQUENCY COUNTR (1.3GHZ) 21 NO. TR TO RESP. STATN		ANS	9850	9850		0	2000-2001	2000	11.00	12.17	9850	0	0	0
LU413.00	DIGITAL MASTER CLOCKS & SLAVE UNITS		ANS	289524	289524		0	2000-2001	2000	11.00	12.17	289524	0	0	0
LU413.00	5-KVA (IPH) VPS SYSTEM (MSSR)		ANS	279249	279249		0	2000-2001	2000	11.00	12.17	279249	0	0	0
LU413.00	SUPPLY OF TELEPHONE SETS.		ANS	15125	15125		0	2000-2001	2000	11.00	12.17	15125	0	0	0
LU413.00	MOBILE PHONE NOKIA		ANS	6950	6950		0	2000-2001	2000	11.00	12.17	6950	0	0	0
LU413.00	SONY CORDLESS PHONE		ANS	4800	4800		0	2000-2001	2000	11.00	12.17	4800	0	0	0
LU413.00	PURCHASE OF FLIGHT INFORMATION DISPLAY SYSTEM (FIDS)		APT	2830500	0	2830500	2001-2002	2001	11.00	12.17	0	2830500	0	0	0
LU413.00	SUPPLY OF 5 KVA UPS WITH SMF		ANS	115920	115920		0	2001-2002	2001	11.00	12.17	115920	0	0	0
LU413.00	SUPPLY OF BIRD SPIKES		APT	145200	0	145200	2001-2002	2001	11.00	12.17	0	145200	0	0	0
LU413.00	HAND HELD TRANS RECEIVERS (WALKIE-TALKIE GP328) -		APT	32953	0	32953	2001-2002	2001	11.00	12.17	0	32953	0	0	0
LU413.00	FLIGHT INFORMATION DISPLAY SYS ENTRY TAX PAYMENT BY LUCKNOW		APT	51460	0	51460	2001-2002	2001	11.00	12.17	0	51460	0	0	0
LU413.00	SUPPLY AND INSTALLATION OF AMSS		ANS	2050643	2050643		0	2001-2002	2001	11.00	12.17	2050643	0	0	0
LU413.00	1 NO. UPS FOR AMSS		ANS	288511	288511		0	2001-2002	2001	11.00	12.17	288511	0	0	0
LU413.00	ILS WITH ACCESSORIES		ANS	12009490	12009490		0	2001-2002	2001	11.00	12.17	12009490	0	0	0
LU413.00	1 NO. MOTOROLA VHF TRANSRECEI ERS BASE WITH ASSESO		ANS	21311	21311		0	2001-2002	2001	11.00	12.17	21311	0	0	0
LU413.00	13 NO. MOTOROLA VHF TRANSRECEI ERS BASE WITH ASSES		ANS	180800	180800		0	2001-2002	2001	11.00	12.17	180800	0	0	0
LU413.00	TECHNICAL/SERVICE MANUAL FOR GP328/338		ANS	400	400		0	2001-2002	2001	11.00	12.17	400	0	0	0
LU413.00	TECHNICAL/SERVICE MANUAL FOR GP9501		ANS	400	400		0	2001-2002	2001	11.00	12.17	400	0	0	0
LU413.00	10AMP 220 V AC POWER SUPPLY UNIT,GROUND PLANE VHF		ANS	15004	15004		0	2001-2002	2001	11.00	12.17	15004	0	0	0
LU413.00	SINGLE UNIT BATTERY CHARGER		APT	16000	0	16000	2001-2002	2001	11.00	12.17	0	16000	0	0	0
LU413.00	ILS 1NO ADAPT. OF EQUIP. COST TFD BY CHQ DURING 02-03 TO NR	1 NO.	ANS	115935	115935		0	2002-2003	2002	11.00	12.17	107449	0	0	0
LU413.00	SUPPLY OF POWER WARE UPS 500VA WITH BATTERIES 230V	5 NOS	ANS	24750	24750		0	2001-2002	2001	11.00	12.17	24750	0	0	0
LU413.00	PURCHES OF PANASONIC FAX MACHINE EX-580BX	1	APT	17450	0	17450	1999-2000	1999	11.00	12.17	0	17450	0	0	0
LU413.00	HAND HELD VHF FM TRANSRECEIVER GP328 WITH BATTERY CHARGER-	9 NOS.	ANS	127305	127305		0	2003-2004	2003	11.00	12.17	102493	0	0	0
LU413.00	SUPPLY OF DFMDs 1 NO	1 NO.	APT	306319	0	306319	2003-2004	2003	11.00	12.17	0	280313	26006	26006	0
LU413.00	SUPPLY OF HHMDs 2 NO	2 NO.	APT	11524	0	11524	2003-2004	2003	11.00	12.17	0	10546	978	978	0
LU413.00	UPTRON 16 CHANNEL DUAL DECK COM TAPE RECORDER & REPROD. UNIT		APT	830348	0	830348	1987-1988	1987	11.00	12.17	0	830348	0	0	0
LU413.00	HIGH PRESSURE AIR COMPRESSOR MAKE MCH-6EM 100 LPM -ITALY		APT	218900	0	218900	2004-2005	2004	11.00	12.17	0	173675	45225	24079	21146
LU413.00	SUPPLY OF WALKIE TALKIE SYSTEM	16 NO.	APT	178304	0	178304	2004-2005	2004	11.00	12.17	0	141466	36838	19613	17224
LU413.00	SUPPLY OF BASE STATION WITH BATTERY CHARGER & CABLE ANTENA	6 NO.	APT	143136	0	143136	2004-2005	2004	11.00	12.17	0	113564	29572	15745	13827
LU413.00	SUPPLY OF MANUAL FOR BASE STATION	1 NO.	APT	448	0	448	2004-2005	2004	11.00	12.17	0	355	93	49	43
LU413.00	SUPPLY OF MANUAL FOR WALKIE TALKIE	1 NO.	APT	448	0	448	2004-2005	2004	11.00	12.17	0	355	93	49	43
LU413.00	SITC OF NPL BASED TELELOCK & INTERFACE UNIT FOR EXIST.CLOCK	1 NO.	ANS	27830	0	27830	2004-2005	2004	11.00	12.17	19019	0	0	0	0
LU413.00	VHF TRANSMITTER DT100 & VHF TRANSRECEIVER DR100	4 NOS	ANS	2667204	2667204		0	2004-2005	2004	11.00	12.17	1822767	0	0	0
LU413.00	REMOTE CONTROL UNIT WITH ACCESSORIES	4 NOS	ANS	318948	318948		0	2004-2005	2004	11.00	12.17	217969	0	0	0
LU413.00	ANTENA SYSTEM & CABLE ASSEMBLY	8 NOS	ANS	269136	269136		0	2004-2005	2004	11.00	12.17	183928	0	0	0
LU413.00	PROCUREMENT OF 5KVA/2KVA SERVO STABILIZER AT CA. LKO.		ANS	24700	24700		0	2004-2005	2004	11.00	12.17	16880	0	0	0
LU413.00	SUPPLY OF NDB MODEL SAC 500	1 NO.	ANS	613218	613218		0	2004-2005	2004	11.00	12.17	419073	0	0	0
LU413.00	SUPPLY OF VHF-AM MOBILE SET	1 NO.	ANS	106061	106061		0	2004-2005	2004	11.00	12.17	72482	0	0	0
LU413.00	MS. JOYTECH ENGG & MKTG CONSUL PROCUR OF BREATH AIR COMPRESS	3 NOS	ANS	33450	33450		0	2005-2006	2005	11.00	12.17	18789	0	0	0
LU413.00	KENWOOD TK 2107 VHF WITH KBN20N WITH BATTERY CHARGER	1 NO.	ANS	31044	31044		0	2005-2006	2005	11.00	12.17	17437	0	0	0
LU413.00	TECHNICAL MANUAL KENWOOD MOBILE VHF	1 ANS		416	416		0	2005-2006	2005	11.00	12.17	234	0	0	0
LU413.00	SUPPLY CUSTOMIZATION & CONFIG. OF EXTN OF AIMS MODUE	1	ANS	2495270	2495270		0	2005-2006	2005	11.00	12.17	1401593	0	0	0
LU413.00	GYM EQUIPMENTS		APT	97000	0	97000	2005-2006	2005	11.00	12.17	0	65155	31845	10670	21175
LU413.00	MELTRON TAPE RECORDERS		APT	3446661	0	3446661	2005-2006	2005	11.00	12.17	0	2315122	1131539	379133	752406
LU413.00	500 WATT-UPS AMSS		APT	39266	0	39266	2006-2007	2006	11.00	12.17	0	21598	17670	4319	13350
LU413.00	PAY FOR SUPPLY OF DUMMY LOAD- 500 WATT DL & 100 WATT DL		APT	13158	0	13158	2006-2007	2006	11.00	12.17	0	7237	5921	1447	4474
LU413.00	DRVR NOTE RECD FRM CHQ FOR MAR 08		ANS	2168554	2168554		0	2007-2008	2007	11.00	12.17	715523	0	0	0
LU413.00	BANGAL METAL WORKS-GROSS CUTTING MACHINE		APT	638204	0	638204	2007-2008	2007	11.00	12.17	0	280810	357394	70202	287192
LU413.00	BEING CAPETALISTION OF ROUTER		ANS	192691	192691		0	2007-2008	2007	11.00	12.17	63588	0	0	0
LU413.00	CCTV TURBO CONSULTANCY (PLTD		ANS	2426654	2426654		0	2007-2008	2007	11.00	12.17	800796	0	0	0
LU413.00	DRVR NOTE RECD FRM CHQ FOR MAR 08	2 NOS	APT	366150	0	366150	2007-2008	2007	11.00	12.17	0	161106	205044	40276	164787
LU413.00	DRVR NOTE RECD FRM CHQ FOR MAR 08	4 NOS	APT	21780	0	21780	2007-2008	2007	11.00	12.17	0	9583	12197	2396	9801
LU413.00	EXPLOSIVE TRACE DETECTORS INSTALLED AT VARIOUS APTS. (DOC:20	4 NOS	APT	16542571	0	16542571	2007-2008	2007	11.00	12.17	0	7278731	9263840	1819683	7444157
LU413.00	MS SARTORIUM MECHANTRONICS -WEING MACHINE BANGLORE		ANS	477299	477299		0	2008-2009	2008	11.00	12.17	105006	0	0	0
LU413.00	SUPPLY FOR MACHINE GRASS CUTTING MD NO. HC-808 B.N. 093.DT.		ANS	50367	0	50365	2008-2009	2008	11.00	12.17	0	16620	3374	5540	28204
LU413.00	RECONCILIATION WITH DRCDU		ANS	1786948	1786948		0	2008-2009</							

FIXED ASSETS ALREADY COMMISSIONED AS ON 31/03/2011

ASSET CODE	ASSET DESCRIPTION	QUANTITY	TYPE	Original Cost	Assets allocated to ANS	APT. ASSETS	FY	Reference Year	DRPR RATE >=06-07	DEP. RATE UPTO 05-06	Accu. Dep. - ANS	ACC. DEP. APT ASSETS	NET BLK 10-11	DEP. 11-12	NET BLK 11-12
LU 414.00	MACINE TOOLS		APT	18836	0	18836	1991-1992	1991	20.00	12.17	0	18836	0	0	0
LU 414.00	TELEPHONE HAND SETS		APT	2775	0	2775	1998-1999	1998	20.00	12.17	0	2775	0	0	0
LU 414.00	TELEPHONE INSTRUMENTS		APT	7790	0	7790	1998-1999	1998	20.00	12.17	0	7790	0	0	0
LU 414.00	UPS	7 NOS.	APT	40600	0	40600	1999-2000	1999	20.00	12.17	0	40600	0	0	0
LU 414.00	DIGITAL STORAGE OSCILLOSCOPE 1 NO.	1 NO.	ANS	65690	65690	0	2000-2001	2000	20.00	12.17	65690	0	0	0	0
LU 414.00	SUPPLY OF PUBLIC ADDRESS SYSTEMS		APT	6990	0	6990	2000-2001	2000	20.00	12.17	0	6990	0	0	0
LU 414.00	CUSTOM DUTY FOR DIGITAL STORAGE OSCILLOSCOPE		ANS	35656	35656	0	2000-2001	2000	20.00	12.17	35656	0	0	0	0
LU 414.00	MEGAPHONE FOR FIRE	2 NOS.	APT	4380	0	4380	2001-2002	2001	20.00	12.17	0	4380	0	0	0
LU 414.00	SUPPLY OF DATA LOGGER TAPE (8RS.15776	15 NOS.	ANS	237350	0	0	2001-2002	2001	20.00	12.17	237350	0	0	0	0
LU 414.00	PEAK POWER METER WITH ACCESSORIES	1 NO.	APT	564012	0	564012	2001-2002	2001	20.00	12.17	0	564012	0	0	0
LU 414.00	HF KIT COMPUTER		ANS	590	590	0	1993-1994	1993	20.00	12.17	590	0	0	0	0
LU 414.00	SUPPLY OF EPBAX SYSTEM 1 NO. 24 LINES	1 NO	APT	1418550	0	1418550	2003-2004	2003	20.00	12.17	0	1418550	0	0	0
LU 414.00	DRIVER NOTE RECD FRM DRCDU		APT	799357	799357	0	2007-2008	2007	20.00	12.17	479814	0	0	0	0
LU 414.00	GRASS CUTTING MACHINE	1 NO.	APT	533511	0	533511	2002-2003	2002	20.00	12.17	0	533511	0	0	0
LU 414.00			APT	1790000	0	1790000	2006-2007	2006	20.00	12.17	0	1790000	0	0	0
414.00 Total				5526967	1138643	4387444					818900	4387444	0	0	0
LU 417.00	NEWS PAPER STANDS	4 NOS.	APT	7200	0	7200	2002-2003	2002	20.00	20.00	0	7200	0	0	0
LU 417.00	SUPPLY OF SOFA SET	2 SET	M	28490	14245	14245	2002-2003	2002	20.00	20.00	14245	14245	0	0	0
LU 417.00	FURNITURE/FIXTURE PURCHASED? EXE REVOLVING CHAIR	7 NOS.	M	17226	8613	8613	2002-2003	2002	20.00	20.00	8613	8613	0	0	0
LU 417.00	FURNITURE & FIXTURE FOR PROJECT OFFICE		M	27070	13535	13535	2002-2003	2002	20.00	20.00	13535	13535	0	0	0
LU 417.00	PURCHASE OF PHOTOCOPIER		M	18159	8160	8160	2002-2003	2002	20.00	20.00	8160	8160	0	0	0
LU 417.00	PURCHASE OF PHOTOCOPIER		M	7128	3564	3564	2002-2003	2002	20.00	20.00	3564	3564	0	0	0
LU 417.00	PURCHASE OF PHOTOCOPIER		M	15940	7970	7970	2002-2003	2002	20.00	20.00	7970	7970	0	0	0
LU 417.00	PURCHASE OF COMPUTER TABLE		M	2629	1315	1315	2002-2003	2002	20.00	20.00	1315	1315	0	0	0
LU 417.00	PURCHASE OF COMPUTER TABLE		M	3998	1998	1998	2002-2003	2002	20.00	20.00	1998	1998	0	0	0
LU 417.00	PURCHASE OF COMPUTER TABLE		M	14245	7123	7123	2002-2003	2002	20.00	20.00	7123	7123	0	0	0
LU 417.00	REVOLVING CHAIR		M	15450	7725	7725	1991-1992	1991	20.00	20.00	7725	7725	0	0	0
LU 417.00	REVOLVING AND TILLTING CHAIRS		M	4940	2470	2470	1991-1992	1991	20.00	20.00	2470	2470	0	0	0
LU 417.00	CHAIR AND TABLES		M	2425	1212	1212	1991-1992	1991	20.00	20.00	1212	1212	0	0	0
LU 417.00	STEEL CHAIR AND TABLES		M	9520	4760	4760	1991-1992	1991	20.00	20.00	4760	4760	0	0	0
LU 417.00	STEEL FURNITURE		M	3625	1813	1813	1992-1993	1992	20.00	20.00	1813	1813	0	0	0
LU 417.00	TABLES AND CHARIS		M	20900	10450	10450	1992-1993	1992	20.00	20.00	10450	10450	0	0	0
LU 417.00	DEPTT. ADV. JV		M	500	500	500	1993-1994	1993	20.00	20.00	500	500	0	0	0
LU 417.00	PURCHASE OF FURNITURE		M	77334	38667	38667	1994-1995	1994	20.00	20.00	38667	38667	0	0	0
LU 417.00	FURNITURE FOR NEW TERM BUILD		M	650000	325000	325000	1995-1996	1995	20.00	20.00	325000	325000	0	0	0
LU 417.00	FURNITURES		M	117098	58549	58549	1998-1999	1998	20.00	20.00	58549	58549	0	0	0
LU 417.00	FURNITURES		M	38684	19342	19342	1998-1999	1998	20.00	20.00	19342	19342	0	0	0
LU 417.00	FURNITURE CONFERENCE HALL		M	78012	39006	39006	1998-1999	1998	20.00	20.00	39006	39006	0	0	0
LU 417.00	SIDE RACKS		M	18500	9250	9250	1998-1999	1998	20.00	20.00	9250	9250	0	0	0
LU 417.00	FURNITURES FOR LKO		M	7274	3637	3637	1998-1999	1998	20.00	20.00	3637	3637	0	0	0
LU 417.00	CHAIRS FOR OFFICE		M	15883	7942	7942	1998-1999	1998	20.00	20.00	7942	7942	0	0	0
LU 417.00	CHAIRS FOR OFFICE		M	131643	65822	65822	1998-1999	1998	20.00	20.00	65822	65822	0	0	0
LU 417.00	STEEL BOXES	4 NOS.	M	7400	3700	3700	1999-2000	1999	20.00	20.00	3700	3700	0	0	0
LU 417.00	OFFICE FURNITURE		M	198975	99488	99488	1999-2000	1999	20.00	20.00	99488	99488	0	0	0
LU 417.00	STEEL BOXES		M	1850	925	925	1999-2000	1999	20.00	20.00	925	925	0	0	0
LU 417.00	OFFICE FURNITURE		M	4105	2052	2052	1999-2000	1999	20.00	20.00	2052	2052	0	0	0
LU 417.00	COMPUTER PRINTER , TABLE AND CHAIRS		M	5800	2900	2900	2000-2001	2000	20.00	20.00	2900	2900	0	0	0
LU 417.00	WOODEN CABINETS AND CARPETS		M	6400	3200	3200	2000-2001	2000	20.00	20.00	3200	3200	0	0	0
LU 417.00	PURCHASE OF ALMIRA	4 NOS.	M	8376	4188	4188	2000-2001	2000	20.00	20.00	4188	4188	0	0	0
LU 417.00	PLASTIC CHAIRS -32 NOS	20 NOS.	M	2000	1000	1000	2001-2002	2001	20.00	20.00	1000	1000	0	0	0
LU 417.00	SR TRADERS, FURNITURE FOR COMP UTER		M	146032	73016	73016	2001-2002	2001	20.00	20.00	73016	73016	0	0	0
LU 417.00	PURCHASE OF FURNITURES		M	25349	12675	12675	2001-2002	2001	20.00	20.00	12675	12675	0	0	0
LU 417.00	PURCHASE OF 1 COMPUTERS CHAIRS & 2 TABLES	3 ITEMS	M	6635	3318	3318	2003-2004	2003	20.00	20.00	3318	3318	0	0	0
LU 417.00	PURCHASE OF 3 NOS CTV AND 1 NO REFRIGERATOR(170 LTR.)	4 ITEMS	M	48400	24200	24200	2003-2004	2003	20.00	20.00	24200	24200	0	0	0
LU 417.00	CARPETING AND FOAM WORK	46.85SQ.FT	M	14858	7429	7429	2003-2004	2003	20.00	20.00	7429	7429	0	0	0
LU 417.00	PURCHASE OF STEEL RACK	2 NO.	M	6720	3360	3360	2003-2004	2003	20.00	20.00	3360	3360	0	0	0
LU 417.00	PURCH OF 15 STEEL ALMIRAHA, 6 STEEL OFF TABLE & 3 COMP CHAIR	24 ITEMS	M	47114	23557	23557	2003-2004	2003	20.00	20.00	23557	23557	0	0	0
LU 417.00	PURCHASE OF OFFICE FURNITURES(4+15+14+3+20+38+32)	126 ITEMS	M	192140	96070	96070	2003-2004	2003	20.00	20.00	96070	96070	0	0	0
LU 417.00	PROCUREMENT OF FURNITURE		M	57700	28850	28850	2004-2005	2004	20.00	20.00	28850	28850	0	0	0
LU 417.00	SUPPLY OF COMPUTER FURNITURE		M	102975	51488	51488	2004-2005	2004	20.00	20.00	51488	51488	0	0	0
LU 417.00	CONFERENCE ROOM IN OTB		M	309332	154666	154666	2006-2007	2006	20.00	20.00	154666	154666	0	0	0
LU 417.00	PURCHASE OF RACK SMRT ELECTRO MACHENICAL		M	25196	12598	12598	2006-2007	2006	20.00	20.00	12598	12598	0	0	0
LU 417.00	BLOCK NEW CONTROL TOWER SUPPL		M	1933452	966726	966726	2007-2008	2007	20.00	20.00	966726	966726	193345	193345	0
LU 417.00	BLOCK NEW CONTROL TOWER SUPPL		M	1494157	747079	747079	2007-2008	2007	20.00	20.00	747079	747079	149416	149416	0
LU 417.00	SUPPLY OF T.V. REFRIGERATOR		M	282380	141190	141190	2007-2008	2007	20.00	20.00	141190	141190	28238	28238	0
LU 417.00	BEING FURNITURE AND VENETION BLIND FOR NTBCT CAPITALIZE		M	703122	351561	351561	2008-2009	2008	20.00	20.00	351561	351561	70312	70312	0
LU 417.00	BEING FURNITURE AND VENETION BLIND FOR NTBCT CAPITALIZE		M	1072344	536172	536172	2008-2009	2008	20.00	20.00	536172	536172	107234	107234	0
LU 417.00	TELEPHONE /CORDLESS BILL NO. 260 DT. 28.03.2010		M	39750	19875	19875	2009-2010	2009	20.00	20.00	19875	19875	3975	3975	0
LU 417.00	SUPPLY OF 8 DIGICOMP (TATA SKY)		M	15992	7996	7996	2009-2010	2009	20.00	20.00	7996	7996	1599	1599	0
LU 417.00	SUPPLY OF PLASTIC CHAIR BILL NO. 003 DT. 28.09.2010		APT	16500	0	16500	2010-2011	2010	20.00	20.00	0	3300	13200	3300	9900
LU 417.00	SUPPLY OF OFFICE TABLE 4X2X2.5' MODEL T-106 GRAPHI (QTY. 04)		APT	19976	0	19976	2010-2011	2010	20.00	20.00	0	3995	15981	3995	11986
LU 417.00	WORKERS INDUSTRIAL LOCKERS MODEL-IL-6 SIZE 180X915X485 MM.		APT	78600	0	78600	2010-2011	2010	20.00	20.00	0	15720	62880	15720	47160
417.00 Total				8251590	4064657	4186933					2734270	3352057	834876	577135	257741
LU 418.00	SUPPLY OF 1 NO TRACTOR(ENGINE NO.37757)	1 NO.	APT	362002	0	362002	2002-2003	2002	14.00	12.17	0	362002	0	0	0
LU 418.00	SWARAJ 735 TRUCK UP 32AN-2332	1 NO.	APT	98102	0	98102	1987-1988	1987	14.00	12.17	0	98102	0	0	0
LU 418.00	SUPPLY OF TATA 407 TRUCK UP32AN-5006	1 NO.	APT	421298	0	421298	2003-2004	2003	14.00	12.17	0	421298	0	0	0
LU 418.00	TATA 407 AMBULANCE UP32AN-5527	1 NO.	APT	616529	0	616529	2003-2004	2003	14.00	12.17	0	616529	0	0	0
LU 418.00	MOTOR CYCLE REGISTRATION CHARGES		APT	6590	0	6590	2005-2006	2005	14.00	12.17	0	5415	1175	923	252
LU 418.00	SITC OF IND AIRPORT SURFACE - FRICTION TESTER		APT	6019159	0	6019159	2005-2006	2005	14.00	12.17	0	4046159	1073265	442721	230544
LU 418.00	PROCUREMENT OF MICYLCLES (BAJAJ CALIBERS) UP 32BL-2246	1	APT												

FIXED ASSETS ALREADY COMMISSIONED AS ON 31/03/2011

ASSET CODE	ASSET DESCRIPTION	QUANTITY	TYPE	Original Cost	Assets allocated to ANS	APT. ASSETS	FY	Reference Year	DRPE RATE >=06-07	DEP. RATE UPTO 05-06	Accu. Dep. - ANS	ACC. DEP. APT ASSETS	NET BLK 10-11	DEP. 11-12	NET BLK 11-12
LU 419.00	PURCHASE OF SUBMERSIBAL PUMP	3 NOS.	APT	142500	0	142500	2002-2003	2002	11.00	12.17	0	142500	0	0	0
LU 419.00	SUPPLY OF WATER COOLERS	6 NOS.	APT	186570	0	186570	2002-2003	2002	11.00	12.17	0	186570	0	0	0
LU 419.00	SUPPLY OF ACQUAGUARD	1 NO.	APT	8490	0	8490	2002-2003	2002	11.00	12.17	0	8490	0	0	0
LU 419.00	SUPPLY OF ENERGY METRES	560 NOS.	APT	100800	0	100800	2002-2003	2002	11.00	12.17	0	100800	0	0	0
LU 419.00	SUPPLY OF 1.5 TON WINDOW TYPE AC-UNIT	24 NOS.	APT	371760	0	371760	2002-2003	2002	11.00	12.17	0	371760	0	0	0
LU 419.00	ELECTRICAL WORKS IN COLD STORAGE ROOM		APT	50627	0	50627	2002-2003	2002	11.00	12.17	0	50627	0	0	0
LU 419.00	PROVIDING BOILER SYSTEM & OTHER WORKS CENTRAL A/C PLANT		APT	234480	0	234480	2002-2003	2002	11.00	12.17	0	234480	0	0	0
LU 419.00	WORK OF IMPROVE OF ILLUMINATION IN TERMINAL BULD.		APT	216714	0	216714	2002-2003	2002	11.00	12.17	0	216714	0	0	0
LU 419.00	ELECTRIFICATION IN DVOR BUILDING		ANS	336407	336407	0	1991-1992	1991	11.00	12.17	336407	0	0	0	0
LU 419.00	A/C UNIT		APT	168936	0	168936	1991-1992	1991	11.00	12.17	0	168936	0	0	0
LU 419.00	BATTERIES		APT	26626	0	26626	1991-1992	1991	11.00	12.17	0	26626	0	0	0
LU 419.00	REWIRING OF POWER SUPPLY		APT	100312	0	100312	1991-1992	1991	11.00	12.17	0	100312	0	0	0
LU 419.00	STRENGTHING OF POWER SUPPLY		APT	45676	0	45676	1991-1992	1991	11.00	12.17	0	45676	0	0	0
LU 419.00	POWER CABLING		APT	15534	0	15534	1991-1992	1991	11.00	12.17	0	15534	0	0	0
LU 419.00	UG CABLING		APT	57010	0	57010	1991-1992	1991	11.00	12.17	0	57010	0	0	0
LU 419.00	MT SHED CABLING		APT	8314	0	8314	1991-1992	1991	11.00	12.17	0	8314	0	0	0
LU 419.00	POWER CABLING TERM. BUILD.		APT	102791	0	102791	1991-1992	1991	11.00	12.17	0	102791	0	0	0
LU 419.00	REPLACEMENT OF POWER CABLE		APT	21975	0	21975	1991-1992	1991	11.00	12.17	0	21975	0	0	0
LU 419.00	LOCALISER POWER CABLE		ANS	26331	26331	0	1991-1992	1991	11.00	12.17	26331	0	0	0	0
LU 419.00	SWITCH PANEL 8AMF		APT	18680	0	18680	1991-1992	1991	11.00	12.17	0	18680	0	0	0
LU 419.00	BATTERIES		APT	19703	0	19703	1991-1992	1991	11.00	12.17	0	19703	0	0	0
LU 419.00	REPLACEMENT OF POWER CABLE		APT	14277	0	14277	1991-1992	1991	11.00	12.17	0	14277	0	0	0
LU 419.00	LIGHT FITTING		APT	19184	0	19184	1991-1992	1991	11.00	12.17	0	19184	0	0	0
LU 419.00	WATER COOLER		APT	18175	0	18175	1991-1992	1991	11.00	12.17	0	18175	0	0	0
LU 419.00	AC UNIT		APT	18040	0	18040	1991-1992	1991	11.00	12.17	0	18040	0	0	0
LU 419.00	AC UNIT		APT	18260	0	18260	1991-1992	1991	11.00	12.17	0	18260	0	0	0
LU 419.00	AC UNIT		APT	19995	0	19995	1991-1992	1991	11.00	12.17	0	19995	0	0	0
LU 419.00	MT WORK SHOP ELECTRIFICATION		APT	20000	0	20000	1991-1992	1991	11.00	12.17	0	20000	0	0	0
LU 419.00	EXHAUST FANS FITTINGS		APT	18870	0	18870	1991-1992	1991	11.00	12.17	0	18870	0	0	0
LU 419.00	BATTERT CHARGER		APT	19970	0	19970	1991-1992	1991	11.00	12.17	0	19970	0	0	0
LU 419.00	ELECTRIFICATION OF DVOR BUILDING		ANS	18051	18051	0	1991-1992	1991	11.00	12.17	18051	0	0	0	0
LU 419.00	SINGLE PHASE STABILISER		APT	38795	0	38795	1991-1992	1991	11.00	12.17	0	38795	0	0	0
LU 419.00	AIRCONDITIONERS		APT	19992	0	19992	1991-1992	1991	11.00	12.17	0	19992	0	0	0
LU 419.00	WT ROOM A/C		APT	40360	0	40360	1992-1993	1992	11.00	12.17	0	40360	0	0	0
LU 419.00	A/C		APT	180000	0	180000	1992-1993	1992	11.00	12.17	0	180000	0	0	0
LU 419.00	ISOLATING TRANSFORMERS		APT	179699	0	179699	1992-1993	1992	11.00	12.17	0	179699	0	0	0
LU 419.00	CABLING WORK		APT	84430	0	84430	1992-1993	1992	11.00	12.17	0	84430	0	0	0
LU 419.00	SUBMERSIBLE PUMP		APT	37525	0	37525	1992-1993	1992	11.00	12.17	0	37525	0	0	0
LU 419.00	AVASI HOUSING TRANSFORMER		APT	45492	0	45492	1992-1993	1992	11.00	12.17	0	45492	0	0	0
LU 419.00	EXHAUST FAN		APT	6400	0	6400	1992-1993	1992	11.00	12.17	0	6400	0	0	0
LU 419.00	VOLTAGE STABILISER		APT	17240	0	17240	1992-1993	1992	11.00	12.17	0	17240	0	0	0
LU 419.00	LIGHT FITTINGS		APT	15775	0	15775	1992-1993	1992	11.00	12.17	0	15775	0	0	0
LU 419.00	AVASI LIGHT FITTINGS		APT	184274	0	184274	1992-1993	1992	11.00	12.17	0	184274	0	0	0
LU 419.00	FANS		APT	4857	0	4857	1992-1993	1992	11.00	12.17	0	4857	0	0	0
LU 419.00	ELECTRICAL INSTN. IN EQUIP. ROOM		APT	65339	0	65339	1992-1993	1992	11.00	12.17	0	65339	0	0	0
LU 419.00	LIGHT FITTINGS		APT	51600	0	51600	1992-1993	1992	11.00	12.17	0	51600	0	0	0
LU 419.00	COMPRESSOR		APT	13765	0	13765	1992-1993	1992	11.00	12.17	0	13765	0	0	0
LU 419.00	TRANSFORMERS		APT	13720	0	13720	1992-1993	1992	11.00	12.17	0	13720	0	0	0
LU 419.00	AIR FIELD LIGHTING CABLES		APT	146880	0	146880	1992-1993	1992	11.00	12.17	0	146880	0	0	0
LU 419.00	LIGHTING CABLES		APT	73800	0	73800	1992-1993	1992	11.00	12.17	0	73800	0	0	0
LU 419.00	EXHAUST FAN		APT	18337	0	18337	1992-1993	1992	11.00	12.17	0	18337	0	0	0
LU 419.00	EPBAX CABLING WORK		APT	10345	0	10345	1992-1993	1992	11.00	12.17	0	10345	0	0	0
LU 419.00	VOLTAGE STABILISER		APT	81574	0	81574	1992-1993	1992	11.00	12.17	0	81574	0	0	0
LU 419.00	AIRCONDITIONER		APT	245227	0	245227	1992-1993	1992	11.00	12.17	0	245227	0	0	0
LU 419.00	BATTERIES FOR T/B GENERATOR		M	26928	13464	13464	1992-1993	1992	11.00	12.17	13464	0	0	0	0
LU 419.00	ELECTR. INSTALLATION		APT	75238	0	75238	1993-1994	1993	11.00	12.17	0	75238	0	0	0
LU 419.00	ELECTR. INSTALLATION		APT	81758	0	81758	1993-1994	1993	11.00	12.17	0	81758	0	0	0
LU 419.00	SUPPLY OF 6/16 SQ MM AVIATION CABLE		APT	300753	0	300753	1994-1995	1994	11.00	12.17	0	300753	0	0	0
LU 419.00	DELHI RELEASE OF W/H OUT ON EOT		APT	30567	0	30567	1994-1995	1994	11.00	12.17	0	30567	0	0	0
LU 419.00	SUPPLY OF IC BOXES FOR ISOLATING TRANSFORMERS FOR LIGHT SYS.		APT	22083	0	22083	1994-1995	1994	11.00	12.17	0	22083	0	0	0
LU 419.00	PAID TO UPSEB FOR POWER SUPPLY		APT	3787437	0	3787437	1994-1995	1994	11.00	12.17	0	3787437	0	0	0
LU 419.00	EARTHING OF APPROACH LIGHT SYSTEM		APT	68045	0	68045	1994-1995	1994	11.00	12.17	0	68045	0	0	0
LU 419.00	PROVIDING OF SECOND RUNWAY EDGE LIGHTING SYSTEM		APT	58941	0	58941	1994-1995	1994	11.00	12.17	0	58941	0	0	0
LU 419.00	PROVISION OF SECOND RUNWAY LIGHTING SYSTEM		APT	289744	0	289744	1994-1995	1994	11.00	12.17	0	289744	0	0	0
LU 419.00	INSTALLATION OF APRON LIGHTING SYS		APT	168983	0	168983	1994-1995	1994	11.00	12.17	0	168983	0	0	0
LU 419.00	SUPPLY OF ISOLATING TRANSFORMER		APT	219150	0	219150	1994-1995	1994	11.00	12.17	0	219150	0	0	0
LU 419.00	SUPPLY OF GLF		APT	9135	0	9135	1995-1996	1995	11.00	12.17	0	9135	0	0	0
LU 419.00	Electrical Installation		APT	122904	0	122904	1995-1996	1995	11.00	12.17	0	122904	0	0	0
LU 419.00	CAPITALISATION OF LUCKNOW T/B		APT	14600000	0	14600000	1995-1996	1995	11.00	12.17	0	14600000	0	0	0
LU 419.00	PROVISION OF APPROACH LIGHTING SYSTEM		APT	2790	0	2790	1995-1996	1995	11.00	12.17	0	2790	0	0	0
LU 419.00	APPROACH LIGHTING		APT	50605	0	50605	1995-1996	1995	11.00	12.17	0	50605	0	0	0
LU 419.00	APPROACH LIGHTING SYSTEM		APT	63900	0	63900	1995-1996	1995	11.00	12.17	0	63900	0	0	0
LU 419.00	SUPPLY OF AIRPORT LIGHTING SYSTEM		APT	111976	0	111976	1995-1996	1995	11.00	12.17	0	111976	0	0	0
LU 419.00	CAR CALLING SYSTEM AT C A		APT	739960	0	739960	1996-1997	1996	11.00	12.17	0	739960	0	0	0
LU 419.00	CAR CALLING SYSTEM AT C A		APT	386572	0	386572	1996-1997	1996	11.00	12.17	0	386572	0	0	0
LU 419.00	APPROACH LIGHTING SYSTEM		APT	91812	0	91812	1996-1997	1996	11.00	12.17	0	91812	0	0	0
LU 419.00	REPLACEMENT OF EXISTING R'WAY LIGHTS		APT	3095969	0	3095969	1997-1998	1997	11.00	12.17	0	3095969	0	0	0
LU 419.00	A/C T.B PHASE II		APT	4956391	0	4956391	1998-1999	1998	11.00	12.17	0	4956391	0	0	0
LU 419.00	SILC 30KW CCRS		APT	309100	0	309100	1998-1999	1998	11.00	12.17	0	309100	0	0	0
LU 419.00	POWER SUPPLY CABLE OF ILS GSS/A-1/24.DOC-30-5-99		ANS	1485006	1485006	0	1999-2000	1999	11.00	12.17	1485006	0	0	0	0

FIXED ASSETS ALREADY COMMISSIONED AS ON 31/03/2011

ASSET CODE	ASSET DESCRIPTION	QUANTITY	TYPE	Original Cost	Assets allocated to ANS	APT. ASSETS	FY	Reference Year	DRPE RATE >=06-07	DEP. RATE UPTO 05-06	Accu. Dep. - ANS	ACC. DEP. APT ASSETS	NET BLK 10-11	DEP. 11-12	NET BLK 11-12
LU4 419.00	120 LTR. WATER COOLER		APT	60134	0	60134	1999-2000	1999	11.00	12.17	0	60134	0	0	0
LU4 419.00	PAPI AT BOTH APPROACHES AT LUCKNOW.DOC-26/2/2000		APT	1439002	0	1439002	1999-2000	1999	11.00	12.17	0	1439002	0	0	0
LU4 419.00	SUPPL. OF POWER UNITS		M	28500	14250	14250	1999-2000	1999	11.00	12.17	14250	14250	0	0	0
LU4 419.00	STAND BY DG SET AND TRANSFORMER GSS/A-1.DOC-10/1		APT	3148141	0	3148141	1999-2000	1999	11.00	12.17	0	3148141	0	0	0
LU4 419.00	APRON FLOOD LIGHT TO ISOLATE PARKING		APT	3963674	0	3963674	1999-2000	1999	11.00	12.17	0	3963674	0	0	0
LU4 419.00	POWER CABLE SUPPLY		APT	813341	0	813341	1999-2000	1999	11.00	12.17	0	813341	0	0	0
LU4 419.00	TEMP. CONTROL		M	22704	11352	11352	1999-2000	1999	11.00	12.17	11352	11352	0	0	0
LU4 419.00	WATER COOLER NEW CARGO COMPLEX		APT	21002	0	21002	2000-2001	2000	11.00	12.17	0	21002	0	0	0
LU4 419.00	WATER COOLER		APT	4380	0	4380	2000-2001	2000	11.00	12.17	0	4380	0	0	0
LU4 419.00	INSTALLATION OF EXHAUST FAN		APT	104872	0	104872	2000-2001	2000	11.00	12.17	0	104872	0	0	0
LU4 419.00	FUND DEPOSITED FOR ELECTRICITY		APT	1717400	0	1717400	2000-2001	2000	11.00	12.17	0	1717400	0	0	0
LU4 419.00	SUPPLY DESERT COOLERS-13NOS.		APT	47112	0	47112	2001-2002	2001	11.00	12.17	0	47112	0	0	0
LU4 419.00	CONT.TOLET+PROV. ELCT WRK		APT	276771	0	276771	2001-2002	2001	11.00	12.17	0	276771	0	0	0
LU4 419.00	SITC AIR-CUTAINS		APT	134149	0	134149	2001-2002	2001	11.00	12.17	0	134149	0	0	0
LU4 419.00	REFRIGERATOR 165 LTS FOR APD		APT	7950	0	7950	2001-2002	2001	11.00	12.17	0	7950	0	0	0
LU4 419.00	BEING PROV. OF TAXI AND APRON EDGE LIGHT		APT	694777	0	694777	2001-2002	2001	11.00	12.17	0	694777	0	0	0
LU4 419.00	C/O SUMMERSIBLE PUMP		APT	871269	0	871269	2001-2002	2001	11.00	12.17	0	871269	0	0	0
LU4 419.00	C/O POWER SUPPLY		APT	25725	0	25725	2001-2002	2001	11.00	12.17	0	25725	0	0	0
LU4 419.00	SITC-CHANGEOVER SYSTEM		APT	88551	0	88551	2001-2002	2001	11.00	12.17	0	88551	0	0	0
LU4 419.00	SUPP. OF 37 HEAT CONV. 14 SING. ROD & 11 DOUB.ROD HEAT & 1 R		APT	56510	0	56510	2002-2003	2002	11.00	12.17	0	56510	0	0	0
LU4 419.00	SITC OF TELESCOPIC LIGHTS		APT	592000	0	592000	2002-2003	2002	11.00	12.17	0	592000	0	0	0
LU4 419.00	PURCHASE OF STABILISER VIDE BPV 61 20022003		ANS	24980	24980	0	2003-2004	2003	11.00	12.17	20111	0	0	0	0
LU4 419.00	PROVISION OF TRAFFIC SIGNAL LIGHTS		APT	38223	0	38223	2003-2004	2003	11.00	12.17	0	34978	3245	3245	0
LU4 419.00	SUPPLY OF CEILING FANS - 130 NOS 1400mm	130 NO	APT	167700	0	167700	2003-2004	2003	11.00	12.17	0	153462	14238	14238	0
LU4 419.00	DESERT COOLER		APT	75100	0	75100	2003-2004	2003	11.00	12.17	0	68724	6376	6376	0
LU4 419.00	DESERT COOLER	9 NO.	APT	91805	0	91805	2003-2004	2003	11.00	12.17	0	84011	7794	7794	0
LU4 419.00	SUPPLY OF WINDOW TYPE A/C	6 NOS.	APT	95940	0	95940	2003-2004	2003	11.00	12.17	0	87795	8145	8145	0
LU4 419.00	INSTALLATIONS OF LIGHTING ARRESTORS EARTHING		ANS	82170	82170	0	2003-2004	2003	11.00	12.17	66155	0	0	0	0
LU4 419.00	PROVISION OF AIR CONDITIONING ROOM		ANS	1652411	1652411	0	2003-2004	2003	11.00	12.17	1330256	0	428536	143556	284952
LU4 419.00	PROV. OF ISOLATING BAY EDGE LIGHTING & FLOOD LIGHT		ANS	825412	825412	0	2003-2004	2003	11.00	12.17	664539	0	0	0	0
LU4 419.00	PROVISION FOR SECURITY ALARM SYSTEM		ANS	1032142	1032142	0	2003-2004	2003	11.00	12.17	830978	0	0	0	0
LU4 419.00	SUPPLY OF 1.5 TON SPLIT TYPE AC FOR GLIDE PATH BDG.		ANS	123200	123200	0	2003-2004	2003	11.00	12.17	99188	0	0	0	0
LU4 419.00	D G SET 320 KVA WITH AMF PANEL LT PANEL & CABLES ETC.		ANS	5800000	5800000	0	2003-2004	2003	11.00	12.17	4659580	0	0	0	0
LU4 419.00	GLF FITTING (IMPORTED), ISOLAT ING TRANSFORMER LIGHTING ETC		ANS	2960000	2960000	0	2003-2004	2003	11.00	12.17	23830960	0	0	0	0
LU4 419.00	RUNWAY LIGHTING CABLES INCL CABLES		APT	12200000	0	12200000	2003-2004	2003	11.00	12.17	0	11164220	1035780	1035780	0
LU4 419.00	CONSTANT CURRENT REGULATOR 60 NOS.		ANS	3500000	3500000	0	2003-2004	2003	11.00	12.17	2817850	0	0	0	0
LU4 419.00	RUNWAY SIGN EDGE LIGHTINGS		APT	700000	0	700000	2003-2004	2003	11.00	12.17	0	640570	59430	59430	0
LU4 419.00	SUPPLY OF 180 RED FILTER FOR RUNWAY EDGE LIGHTING		APT	97500	97500	0	2003-2004	2003	11.00	12.17	0	89222	8278	8278	0
LU4 419.00	POWER SUPPLY & LAYING OF RC CABLE FOR GLIDE PATH BUILDING		ANS	558879	558879	0	2003-2004	2003	11.00	12.17	449953	0	0	0	0
LU4 419.00	SITC OF 1.5 TON SPLIT TYPE AC (2 NOS.)	2 NO.	APT	68000	0	68000	2003-2004	2003	11.00	12.17	0	62227	5773	5773	0
LU4 419.00	PROVISION OF TAXI WAY EDGE LIGHTING		APT	961849	0	961849	2003-2004	2003	11.00	12.17	0	880188	81661	81661	0
LU4 419.00	PAYMENT FOR PROVISION OF POWER FACTOR IMPROVEMENT		APT	634696	0	634696	2004-2005	2004	11.00	12.17	0	503568	69817	69817	61312
LU4 419.00	CAPITALISATION OF 3HP PUMP NEAR AC PLANT		APT	185395	0	185395	2004-2005	2004	11.00	12.17	0	147092	38303	20393	17909
LU4 419.00	PUMP SET FOR FEEDING FIRE FIGHTING EQPT		APT	159650	0	159650	2004-2005	2004	11.00	12.17	0	126666	32984	17562	15422
LU4 419.00	SUPPLY OF COLOUR TV		APT	19980	0	19980	2004-2005	2004	11.00	12.17	0	15852	4128	2198	1930
LU4 419.00	C/O NEW COMMUNITY HALL IN AAI LKW. ELECT WORK		APT	359120	0	359120	2004-2005	2004	11.00	12.17	0	284820	74163	36652	34650
LU4 419.00	ADDTL CAP. GLF FITTING & CABLE LAYING ISOLATION TRANSFORMER		APT	141549	0	141549	2004-2005	2004	11.00	12.17	0	112305	29244	15570	13674
LU4 419.00	STOP BAR/TAXI HOLDING POSITION LIGHTS & CIRCUIT BAC TAXI		APT	4748604	0	4748604	2004-2005	2004	11.00	12.17	0	3767542	981062	522346	458715
LU4 419.00	DG SET		APT	200000	0	200000	1987-1988	1987	11.00	12.17	0	200000	0	0	0
LU4 419.00	ELECTRICAL ITEM		APT	21000	0	21000	1987-1988	1987	11.00	12.17	0	21000	0	0	0
LU4 419.00	ELECTRICAL ITEM		APT	40000	0	40000	1987-1988	1987	11.00	12.17	0	40000	0	0	0
LU4 419.00	SUPPLY OF ELEC. INSTALLATIONS		APT	93674	0	93674	2005-2006	2005	11.00	12.17	0	62921	30753	10304	20449
LU4 419.00	MS ESS EM ESS ENTERPRISES PROV. OF BATTERY OPERATED EME		APT	282764	0	282764	2005-2006	2005	11.00	12.17	0	189933	92831	31104	61727
LU4 419.00	MS REWINDER TECHNO ELECTRICOT PROV. OF INSERT TYPE LIGHT		APT	1209786	0	1209786	2005-2006	2005	11.00	12.17	0	876786	428536	143556	284952
LU4 419.00	MS ANOOP REFRIGERATION SUPPLY OF AIRCONDITIONERS &		APT	262546	0	262546	2005-2006	2005	11.00	12.17	0	176352	86194	28880	57314
LU4 419.00	MS CHOBEY & CHOUBEY & OTHERS PROV. OF SECONDARY ELECT. FEE		APT	3710816	0	3710816	2005-2006	2005	11.00	12.17	0	2492555	1218261	408190	810071
LU4 419.00	10 KVA TRANSFORMER	1	APT	5000	0	5000	1987-1988	1987	11.00	12.17	0	5000	0	0	0
LU4 419.00	CURRENT TRANSFORMER	4	APT	14000	0	14000	1987-1988	1987	11.00	12.17	0	14000	0	0	0
LU4 419.00	EARTH LEAKAGE RELAY PANEL	1	APT	2000	0	2000	1987-1988	1987	11.00	12.17	0	2000	0	0	0
LU4 419.00	30 KVA SET I/C AMF PANEL	1	APT	40000	0	40000	1987-1988	1987	11.00	12.17	0	40000	0	0	0
LU4 419.00	166.25 KVA DG SET WITH AMF PANEL	1	APT	200000	0	200000	1989-1990	1989	11.00	12.17	0	200000	0	0	0
LU4 419.00	WINDOW TYPE AC 1.5 TON	21	APT	210000	0	210000	1989-1990	1989	11.00	12.17	0	210000	0	0	0
LU4 419.00	WATER COOLERS	6	APT	108000	0	108000	1989-1990	1989	11.00	12.17	0	108000	0	0	0
LU4 419.00	7.5 TON A/C PLANT	2	APT	100000	0	100000	1989-1990	1989	11.00	12.17	0	100000	0	0	0
LU4 419.00	30 KW CCR	1	APT	50000	0	50000	1989-1990	1989	11.00	12.17	0	50000	0	0	0
LU4 419.00	15/20 KW CCR	1	APT	30000	0	30000	1989-1990	1989	11.00	12.17	0	30000	0	0	0
LU4 419.00	7.5 KW CCR	1	APT	30000	0	30000	1989-1990	1989	11.00	12.17	0	30000	0	0	0
LU4 419.00	4 KW CCR	3	APT	60000	0	60000	1989-1990	1989	11.00	12.17	0	60000	0	0	0
LU4 419.00	SUPPLY OF PROTBALE GENERATOR		APT	159065	0	159065	2006-2007	2006	11.00	12.17	0	87486	71579	17497	54082
LU4 419.00	Solit AC		APT	1116846	0	1116846	2006-2007	2006	11.00	12.17	0	614265	502581	122653	379728
LU4 419.00	ANCOOP REFRIGRATION-AC IN NEW CONFERENCE ROOM		APT	419703	0	419703	2006-2007	2006	11.00	12.17	0	230837	186666	46167	142699
LU4 419.00	PROVISION OF HEATERS		APT	19394	0	19394	2006-2007	2006	11.00	12.17	0	10667	8727	2133	6594
LU4 419.00	D.G.SUBSTATION		APT	12371779	0	12371779	2007-2008	2007	11.00	12.17	0	5443583	6928196	1360896	5567301
LU4 419.00	BEING PASSANDER ELEVATOR FOR N		APT	1550000	0	1550000	2007-2008	2007	11.00	12.17	0	682000	868000	170500	697500
LU4 419.00	ELECTRIC INSTALLATION		APT	3207943	0	3207943	2007-2008	2007	11.00	12.17	0	1411495	1796448	352574	1443574
LU4 419.00	MS LG ELECTRONICS (P) LTD.ON-AC UNIT FOR AIRPORT		APT	3178905	0	3178905	2007-2008	2007	11.00	12.17	0	1398674	1780131	349669	1430462
LU4 419.00	PUMP FOR FOUAINTAIN IN NBCCT		APT	87168	0	87168	2007-2008	2007	11.00	12.17	0	38354	48814	9588	39226
LU4 419.00	MS MAXWORTH COMMUNICATION-DRAGON LIGHT		APT	50750	0	50750									

FIXED ASSETS ALREADY COMMISSIONED AS ON 31/03/2011

ASSET CODE	ASSET DESCRIPTION	QUANTITY	TYPE	Original Cost	Assets allocated to ANS	APT. ASSETS	FY	Reference Year	DRPE RATE >=06-07	DEP. RATE UPTO 05-06	Accu. Dep. - ANS	ACC. DEP. APT ASSETS	NET BLK 10-11	DEP. 11-12	NET BLK 11-12
LUI 420.00	TRF OF PHOTOCOPIER PROCURED FOR PROJECT		APT	95202	0	95202	2002-2003	2002	18.00	20.00	0	95202	0	0	0
LUI 420.00	PUSH BUTTON		APT	19425	0	19425	1991-1992	1991	18.00	20.00	0	19425	0	0	0
LUI 420.00	TYPE WRITER		APT	19745	0	19745	1991-1992	1991	18.00	20.00	0	19745	0	0	0
LUI 420.00	DEPTT. ADVANCE		APT	13599	0	13599	1993-1994	1993	18.00	20.00	0	13599	0	0	0
LUI 420.00	PURCHASE OF FURNITURE		APT	26687	0	26687	1994-1995	1994	18.00	20.00	0	26687	0	0	0
LUI 420.00	UPS		APT	7150	0	7150	1998-1999	1998	18.00	20.00	0	7150	0	0	0
LUI 420.00	PPC MACHINE		APT	122253	0	122253	1999-2000	1999	18.00	20.00	0	122253	0	0	0
LUI 420.00	SITC WATER PURIFIER		APT	158304	0	158304	2001-2002	2001	18.00	20.00	0	158304	0	0	0
LUI 420.00	SUPPLY OF FLOOR SCRUBBER CUM		M	237578	118789	118789	2001-2002	2001	18.00	20.00	118789	118789	0	0	0
LUI 420.00	PURCHASE OF FAX MACHINE	1 NO.	APT	10750	0	10750	2001-2002	2001	18.00	20.00	0	10750	0	0	0
LUI 420.00	SUPPLY OF BPL TELPHONES	72 NOS.	APT	45360	0	45360	2001-2002	2001	18.00	20.00	0	45360	0	0	0
LUI 420.00	MOBILE SET FOR APT		APT	5400	0	5400	2001-2002	2001	18.00	20.00	0	5400	0	0	0
LUI 420.00	FAX MACHINE PANASONIC-KXFT-73	1 NOS.	ANS	13800	13800	0	2002-2003	2002	18.00	20.00	13800	0	0	0	0
LUI 420.00	SUPPLY OF PLAN PHONE AND PUSH BUTTON PHONE	3 NOS.	M	6840	3420	3420	2003-2004	2003	18.00	20.00	3420	3420	0	0	0
LUI 420.00	SUPPLY OF PHOTOCOPIER (MODEL NO.AR-2020 SHARP MAKE)	1 NO.	APT	98000	0	98000	2003-2004	2003	18.00	20.00	0	98000	0	0	0
LUI 420.00	PURCHASE OF PANASONIC FAX MACHINE	1 NO.	M	8200	4600	4600	2004-2005	2004	18.00	20.00	4600	4600	0	0	0
LUI 420.00	SUPPLY OF ONE ELECTRONIC FRANKING MACHINE	1 NO.	APT	69264	0	69264	2004-2005	2004	18.00	20.00	0	69264	0	0	0
LUI 420.00	SUPPLY OF ZNOS TOSHIBA DIGITAL	2	APT	108750	0	108750	2005-2006	2005	18.00	20.00	0	108750	0	0	0
LUI 420.00	MOBILE SET FOR APT		APT	9780	0	9780	2005-2006	2005	18.00	20.00	0	9780	0	0	0
LUI 420.00	SUPPLY OF HP3030 PICOPIER TFD. FR. RAU TO LUCKNOW APT.		APT	22672	0	22672	2005-2006	2005	18.00	20.00	0	22672	0	0	0
LUI 420.00	PHOTOCOPIER BILL 70501615		APT	69355	0	69355	2007-2008	2007	18.00	20.00	0	49036	19419	12484	6936
LUI 420.00	DIGITAL PHOTOCOPIES PURCHASED BY RHO ON BEHALF OF LUCKNOW		APT	60127	0	60127	2008-2009	2008	18.00	20.00	0	32469	27658	10823	16836
LUI 420.00	SUPPLY OF 1 PCS CANON JX201 FAX(B.N. 64.DT. 04.06.09).		APT	6400	0	6400	2009-2010	2009	18.00	20.00	0	2304	4096	1152	2944
LUI 420.00	SALE OF APT MOBILE (INKIA-6208) B. VAT/2009-10/7257.DT. 31		APT	10400	0	10400	2009-2010	2009	18.00	20.00	0	3744	6656	1872	4784
LUI 420.00	SUPPLY OF MOBILE PHONE		APT	9600	0	9600	2010-2011	2010	18.00	20.00	1728	1672	1728	6144	0
LUI 420.00	PHOTOCOPIER MACHINES		APT	270060	0	270060	2010-2011	2010	18.00	20.00	48611	221449	48611	172838	0
LUI 420.00	SUPPLY OF VACCUM CLEANER BILL NO. 601024755.DT. 30.08.2010		APT	7990	0	7990	2010-2011	2010	18.00	20.00	1438	6552	1438	5114	0
LUI 420.00	LAMINATION MACHINE BILL NO. 132.DT. 23.02.2011		APT	3500	0	3500	2010-2011	2010	18.00	20.00	630	2870	630	2240	0
LUI 420.00	SHARP MFD MODEL(JAR-5516), LK351P, TROLLEY FOR PHOTOCOPIY BILL NO. 1530.DT.28.2.11		APT	48710	0	48710	2010-2011	2010	18.00	20.00	8948	40762	8948	31814	0
420.00 Total				1586901	140609	1446292					140609	1108957	337335	87686	240649
LUI 421.00	REVOLVING CHAIRS TABLES		APT	85742	0	85742	1992-1993	1992	20.00	20.00	0	85742	0	0	0
LUI 421.00	WHEEL CHAIRS		APT	2679	0	2679	1992-1993	1992	20.00	20.00	0	2679	0	0	0
LUI 421.00	FURNITURE		APT	73308	0	73308	1992-1993	1992	20.00	20.00	0	73308	0	0	0
LUI 421.00	FALSE CEILING		APT	51714	0	51714	1992-1993	1992	20.00	20.00	0	51714	0	0	0
LUI 421.00	FURNITURE		APT	9050	0	9050	1992-1993	1992	20.00	20.00	0	9050	0	0	0
LUI 421.00	FURNITURE		APT	17400	0	17400	1993-1994	1993	20.00	20.00	0	17400	0	0	0
LUI 421.00	FURNITURE		APT	43510	0	43510	1993-1994	1993	20.00	20.00	0	43510	0	0	0
LUI 421.00	FURNITURE		APT	21097	0	21097	1993-1994	1993	20.00	20.00	0	21097	0	0	0
LUI 421.00	TABLES AND CHAIRS		APT	25873	0	25873	1993-1994	1993	20.00	20.00	0	25873	0	0	0
LUI 421.00	SUPPLY OF FURNITURE		APT	27102	0	27102	1994-1995	1994	20.00	20.00	0	27102	0	0	0
LUI 421.00	COUNTERS		APT	11238	0	11238	1995-1996	1995	20.00	20.00	0	11238	0	0	0
LUI 421.00	CAPITALISATION OF T.BUILDING		APT	250000	0	250000	1996-1998	1996	20.00	20.00	0	250000	0	0	0
LUI 421.00	FURNITURE		APT	155501	0	155501	1998-1999	1998	20.00	20.00	0	155501	0	0	0
LUI 421.00	CARPET		APT	13868	0	13868	1998-1999	1998	20.00	20.00	0	13868	0	0	0
LUI 421.00	CARPET		APT	51808	0	51808	1998-1999	1998	20.00	20.00	0	51808	0	0	0
LUI 421.00	BEDS & MATTRESS		APT	27500	0	27500	1998-1999	1998	20.00	20.00	0	27500	0	0	0
LUI 421.00	SECURITY HALL CHAIRS		APT	307925	0	307925	1998-1999	1998	20.00	20.00	0	307925	0	0	0
LUI 421.00	LOCKERS		APT	54349	0	54349	1998-1999	1998	20.00	20.00	0	54349	0	0	0
LUI 421.00	PARTITION IN TB		APT	19648	0	19648	1998-1999	1998	20.00	20.00	0	19648	0	0	0
LUI 421.00	CHAIRS		APT	290976	0	290976	1998-1999	1998	20.00	20.00	0	290976	0	0	0
LUI 421.00	WORKSHOP TABLES		APT	24750	0	24750	1998-1999	1998	20.00	20.00	0	24750	0	0	0
LUI 421.00	SUPPLY OF FURNITURE	ANS		119405	119405	0	2000-2001	2000	20.00	20.00	119405	0	0	0	0
LUI 421.00	FURNITURE FOR ATC.	ANS		22416	22416	0	2000-2001	2000	20.00	20.00	22416	0	0	0	0
LUI 421.00	COMPUTER FURNITURES	APT		20850	0	20850	2001-2002	2001	20.00	20.00	0	20850	0	0	0
LUI 421.00	SPPLY OF PSSGER TROLLEY	APT		365000	0	365000	2001-2002	2001	20.00	20.00	0	365000	0	0	0
LUI 421.00	SUPPLY OF FURNITURE FOR AMSS	ANS		8450	8450	0	2001-2002	2001	20.00	20.00	8450	0	0	0	0
LUI 421.00	FURNITURE	APT		95443	0	95443	2001-2002	2001	20.00	20.00	0	95443	0	0	0
LUI 421.00	PURCHASE OF HOSPITAL BEDS FOR FIRST AID ROOM	3PCS.	APT	12540	0	12540	2002-2003	2002	20.00	20.00	0	12540	0	0	0
LUI 421.00	SUPPLY OF MEDICAL CYLINDER OXYGEN 10 LITRES	4 NOS.	APT	25080	0	25080	2003-2004	2003	20.00	20.00	0	25080	0	0	0
LUI 421.00	SUPPLY OF CUSHION SOFA 3 SEATER	100 NO.	APT	885000	0	885000	2003-2004	2003	20.00	20.00	0	885000	0	0	0
LUI 421.00	SUPPLY OF BAGGAGE TROLLEY	225 NO.	APT	888750	0	888750	2003-2004	2003	20.00	20.00	0	888750	0	0	0
LUI 421.00	SUPPLY OF DOUBLE SWING WITH BELT-CHILDREN PARK	M		84200	42100	42100	2004-2005	2004	20.00	20.00	42100	42100	0	0	0
LUI 421.00	PROCUREMENT OF OFFICE FURNITURE	M		5200	2600	2600	2004-2005	2004	20.00	20.00	2600	2600	0	0	0
LUI 421.00	PASSENGER BAGGAGE TROLLEES	100 NOS.	APT	828700	0	828700	2005-2006	2005	20.00	20.00	0	828700	0	0	0
LUI 421.00	PURCHASE OF 20 TABLE DURING HAJ FLIGHT	20 NOS	APT	12000	0	12000	2005-2006	2005	20.00	20.00	0	12000	0	0	0
LUI 421.00	INTERIOR TODAY		APT	434511	0	434511	2006-2007	2006	20.00	20.00	0	434511	0	0	0
LUI 421.00	PIO CHECK IN COUNTERS	12 NOS	APT	1139493	0	1139493	2006-2007	2006	20.00	20.00	0	1139493	0	0	0
LUI 421.00	M/S AN AM ENGINEER FOR NTBCT	M		97482	48741	48741	2007-2008	2007	20.00	20.00	29245	38993	9748	9748	0
LUI 421.00	LCD TV	M		182997	91499	91499	2007-2008	2007	20.00	20.00	54899	73199	18300	18300	0
LUI 421.00	ISI R/A & FINALSUPPLY OF PHOTO COPIER MACHINE FOR PROJECT NI	M		97009	48505	48505	2008-2009	2008	20.00	20.00	19402	29103	19402	9701	9701
LUI 421.00	CAPITILISED ON 31.03.2010	M		78156	39078	39078	2009-2010	2009	20.00	20.00	7816	15631	23447	7816	15631
LUI 421.00	BEING LIABILITY PROVIDED FOR PROJECT WORK FY. 2009-10	M		97420	48710	48710	2009-2010	2009	20.00	20.00	9742	19484	29226	9742	19484
LUI 421.00	Q - MANAGER STAINLESS STEEL POST BILL NO. C-935/K/2010-11.DT. 23.03.2011	APT		59000	59000	59000	2010-2011	2010	20.00	20.00	0	11800	47200	11800	35400
LUI 421.00	STEEL COTS 236 NOS. TO CISF UNIT BILL NO. 35.DT. 15.03.2011	APT		692660	0	692660	2010-2011	2010	20.00	20.00	0	138632	554128	138632	415596
LUI 421.00	ADVERTISEMENT COST OF STEEL COTS FOR CISF UNIT ( PURCHASE ON 15.03.2011)	APT		17500	0	17500	2010-2011	2010	20.00	20.00	0	3500	14000	3500	10600
421.00 Total				7634750	471503	7363247					316074	6647797	715451	209138	506312

FIXED ASSETS ALREADY COMMISSIONED AS ON 31/03/2011

ASSET CODE	ASSET DESCRIPTION	QUANTITY	TYPE	Original Cost	Assets allocated to ANS	APT. ASSETS	FY	Reference Year	DPRE RATE >=06-07	DEP. RATE UPTO 05-06	Accu. Dep. - ANS	ACC. DEP. APT ASSETS	NET BLK 10-11	DEP. 11-12	NET BLK 11-12
LUI 424.00	XRAY BAGGAGE SYSTEM		APT	2572739	0	2572739	1991-1992	1991	11.00	12.17	0	2572739	0	0	0
LUI 424.00	XRAY BAGGAGE SYSTEM		APT	2586000	0	2586000	1995-1996	1995	11.00	12.17	0	2586000	0	0	0
LUI 424.00	CAPT OF X-RAY BAGG. AT DIFF. STAT		APT	2356823	0	2356823	1996-1997	1996	11.00	12.17	0	2356823	0	0	0
LUI 424.00	XBIS - HAND BAGGAGE MODEL	1 NO.	APT	1498073	0	1498073	2001-2002	2001	11.00	12.17	0	1498073	0	0	0
LUI 424.00	INSTALLATION OF XBIS-MODEL6040 INO.	1 NO.	APT	1774100	0	1774100	2003-2004	2003	11.00	12.17	0	1623479	150621	150621	0
LUI 424.00	INSTALLATION OF XBIS-MODEL1001 00V-INO.	1 NO.	APT	3522675	0	3522675	2003-2004	2003	11.00	12.17	0	3223600	299075	299075	0
LUI 424.00	INSTALLATION OF XBIS-MODEL1451 80-INO.	1 NO.	APT	4308641	0	4308641	2003-2004	2003	11.00	12.17	0	3942837	365804	365804	0
LUI 424.00	COMMISSIONING CHARGES OF XBIS		APT	35000	0	35000	2003-2004	2003	11.00	12.17	0	32029	2972	2972	0
LUI 424.00	SUPPLY OF UPS FOR XBIS, 2KVA	2 SETS	APT	89064	0	89064	2004-2005	2004	11.00	12.17	0	70663	16401	9797	8604
LUI 424.00	INSTALLATION CHARGES OF UPS 2KVA FOR XBIS	2 NO.	APT	3600	0	3600	2004-2005	2004	11.00	12.17	0	2856	744	396	348
LUI 424.00	SMITH DETECTION RTE LTD X-BIS EQPT FOR TIP FACILITY		APT	354000	0	354000	2006-2007	2006	11.00	12.17	0	194700	159300	38940	120360
LUI 424.00	ADDITIONAL COST OF EXPLOSIVE TRACE DETECTOR			592418	0	592418	2008-2010	2009	11.00	12.17	0	130332	462086	65166	396920
424.00 Total				19693235	0	19693235					0	18234931	1459002	932732	526231
LUI 425.00	AIR BREATHING APPARATUS		APT	241725	0	241725	1997-1998	1997	13.00	19.19	0	241725	0	0	0
LUI 425.00	SUPPLY OF FIRST AID FIRE EQPT SUPPLY OF CO2 CLYINDER		APT	42579	0	42579	2001-2002	2001	13.00	19.19	0	42579	0	0	0
LUI 425.00	SUPPLY OF B.A.SET/CYLINDER 2.0		APT	88780	0	88780	2001-2002	2001	13.00	19.19	0	88780	0	0	0
LUI 425.00	INFLATABLE EMERGENCY LIGHT ING SYS	2	APT	369803	0	369803	2005-2006	2005	13.00	19.19	0	303760	57043	46904	10139
LUI 425.00	FIRE ALAM SYSYTEM		APT	122111	0	122111	2006-2007	2006	13.00	19.19	0	79372	42739	15874	26864
LUI 425.00	SUPPLY OF FIRE ALARM DETECTION		APT	20351	0	20351	2006-2007	2006	13.00	19.19	0	13228	7123	2646	4477
LUI 425.00	AGT RECD FROM GM(EO) BY LETTER NO 5-A/1-A2007-ARI(EO PART-		APT	31576944	0	31576944	2009-2010	2009	13.00	19.19	0	8210005	23366939	4105003	19261936
LUI 425.00	SUPPLY OF FIRE PROXIMITY SUIT		APT	158676	0	158676	2009-2010	2009	13.00	19.19	0	41256	117420	20628	96792
LUI 425.00	EXTENTION LADDER FOR FIRE FIGHTING VEHICLE		APT	225000	0	225000	2009-2010	2009	13.00	19.19	0	58500	166500	29250	137250
LUI 425.00	ROSENBOUR PANTHER 6*6 CA 05 AIRFIELD CFT	2 NO CFT	APT	979758	0	979758	2010-2011	2010	13.00	19.19	0	127369	852389	127369	725021
LUI 425.00	ROSENBOUR PANTHER 6*6 CA 05 AIRFIELD CFT	2 NO CFT	APT	32556701	0	32556701	2010-2011	2010	13.00	19.19	0	4232371	28324330	4232371	24091959
LUI 425.00	ROSENBOUR PANTHER 6*6 CA 05 AIRFIELD CFT	2 NO CFT	APT	32556701	0	32556701	2010-2011	2010	13.00	19.19	0	4232371	28324330	4232371	24091959
425.00 Total				96930129	0	96930129					0	17671316	81258813	12812416	68446397
Grand Total				1585080271	177333813	1407746438					99324883	714745500	693000938	92927937	600073001
Grand Total (Previous)				1550494937	161652978	1388841859					97771649	709950986.6	678890871.9	91834626.87	587056245
				34585434	1568055	18904579	0	0	0	0	1553234	4794513	14110066	1092310	13016756



Form F9: Formats for Forecast and Actual Roll-forward RAB (ref: Section A5.5.3)

					[RS IN lakhs]				
LUCKNOW AIRPORT					Forecast for the Control Period				
			FY before Tariff Yr. 1 (2010-11)	Tariff Year 1 (2011-12)	Tariff Year 2 (2012-13)	Tariff Year 3 (2013-14)	Tariff Year 4 (2014-15)	Tariff Year 5 (2015-16)	
A	Asset Code	Opening RAB	Dep. Rate	04-01-2011					
	401	Land	0.00	1775.24	1775.24	1796.47	1796.47	1796.47	
	402	Leasehold Land	0.00	0.00	0.00	0.00	0.00	0.00	
	403	Runways	13.00	67.06	55.14	43.39	31.64	19.89	
	404	Taxiway	13.00	7.05	31.42	25.59	19.75	14.50	
	405	Aprons	13.00	2911.84	2437.92	1921.15	1404.38	887.62	
	406	Road, Bridges & Culverts	13.00	237.88	188.56	272.84	183.60	114.18	
	407	Building- Terminal	8.00	59.86	51.14	8295.92	7570.18	6845.31	
	408	Building - Temporary	100.00	0.00	0.00	0.00	0.00	0.00	
	409	Building - Residential	5.00	118.04	110.98	103.94	115.89	107.86	
	410	Security Fencing - Temporary	100.00	0.00	0.00	0.00	0.00	0.00	
	410.01	Boundary Wall -Operational	8.00	169.40	175.15	175.74	145.28	123.51	
	410.02	Boundary Wall - Residential	5.00	11.04	10.27	9.50	8.73	7.96	
	411	Other Buildings-Unclassified	8.00	21.60	18.77	15.94	13.11	10.28	
	412	Computer & Peripherals	20.00	1.91	2.57	11.20	8.02	5.03	
	412.01	Intangible Assets- Software	20.00	0.00	0.00	0.00	0.00	0.00	
	413	Plant & Machinery	11.00	142.11	126.18	246.25	197.96	643.02	
	414	Tools & Equipments	20.00	0.00	0.00	0.00	0.00	0.00	
	417	Office Furniture	20.00	8.35	5.67	2.84	1.78	0.77	
	418	Other Vehicles	14.00	29.33	47.88	35.68	27.43	19.46	
	418.01	Vehicle- Cars & Jeeps	14.00	11.84	8.69	18.82	14.15	10.56	
	419	Electrical Installations	11.00	519.74	479.95	2905.54	2681.35	2269.12	
	420	Other Office Equipments	18.00	3.37	3.33	3.34	2.23	1.20	
	421	Furniture & Fixtures-Other than office	20.00	7.15	34.15	142.98	104.52	66.23	
	424	X Ray Baggage System	11.00	14.59	5.26	4.13	3.09	2.05	
	425	CFT/Fire Fighting Equipments	13.00	812.59	684.46	556.71	437.81	309.04	
	<b>Total (Opening Balance)</b>			<b>6930.01</b>	<b>6252.76</b>	<b>16587.96</b>	<b>14767.38</b>	<b>13254.05</b>	
B	<b>Additions - WIP Capitalisation</b>								
	401	Land	0.00		21.22				
	402	Leasehold Land	0.00						
	403	Runways	13.00						
	404	Taxiway	13.00	30.21					
	405	Aprons	13.00	47.06				600.00	
	406	Road, Bridges & Culverts	13.00	17.37	173.52				
	407	Building- Terminal	8.00		8970.91			3000.00	
	408	Building - Temporary	100.00						
	409	Building - Residential	5.00			20.00			
	410	Security Fencing - Temporary	100.00						
	410.01	Boundary Wall -Operational	8.00	35.28	31.69			190.00	
	410.02	Boundary Wall - Residential	5.00						
	411	Other Buildings-Unclassified	8.00						
	412	Computer & Peripherals	20.00	1.53	11.80				
	412.01	Intangible Assets- Software	20.00						
	413	Plant & Machinery	11.00	14.70	168.93		550.00		
	414	Tools & Equipments	20.00						
	417	Office Furniture	20.00	3.87					
	418	Other Vehicles	14.00	36.95					
	418.01	Vehicle- Cars & Jeeps	14.00		14.81				
	419	Electrical Installations	11.00	65.32	2828.72	194.17			
	420	Other Office Equipments	18.00	1.02	1.24				
	421	Furniture & Fixtures-Other than office	20.00	36.36	147.39				
	424	X Ray Baggage System	11.00						
	425	CFT/Fire Fighting Equipments	13.00			10.00			
	<b>Total (Additions/WIP Capitalisation)</b>			<b>289.67</b>	<b>12370.23</b>	<b>224.17</b>	<b>550.00</b>	<b>3790.00</b>	

LUCKNOW AIRPORT		Forecast for the Control Period						(RS IN lakhs)
		FY before Tariff Yr. 1 (2010-11)	Tariff Year 1 (2011-12)	Tariff Year 2 (2012-13)	Tariff Year 3 (2013-14)	Tariff Year 4 (2014-15)	Tariff Year 5 (2015-16)	
<b>C</b>	<b>Disposals/Transfers</b>							
	401 Land	0.00						
	402 Leasehold Land	0.00						
	403 Runways	13.00						
	404 Taxiway	13.00						
	405 Aprons	13.00						
	406 Road, Bridges & Culverts	13.00						
	407 Building- Terminal	8.00						
	408 Building - Temporary	100.00						
	409 Building - Residential	5.00						
	410 Security Fencing - Temporary	100.00						
	410.01 Boundary Wall -Operational	8.00						
	410.02 Boundary Wall - Residential	5.00						
	411 Other Buildings-Unclassified	8.00						
	412 Computer & Peripherals	20.00						
	412.01 Intangible Assets- Software	20.00						
	413 Plant & Machinery	11.00						
	414 Tools & Equipments	20.00						
	417 Office Furniture	20.00						
	418 Other Vehicles	14.00						
	418.01 Vehicle- Cars & Jeeps	14.00						
	419 Electrical Installations	11.00						
	420 Other Office nEquipments	18.00						
	421 Furitures & Fixtures-Other than office	20.00						
	424 X Ray Baggage System	11.00						
	425 CFI/Fire Fighting Equipments	13.00						
	<b>Total (Disposal/Transfers)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>D</b>	<b>Depreciation Charge</b>							
<b>(i)</b>	<b>Depreciation Charge on OB(1/4/11)</b>							
	401 Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	402 Leasehold Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	403 Runways	13.00	11.92	11.75	11.75	11.75	11.75	11.75
	404 Taxiway	13.00	1.91	1.91	1.91	1.32	0.00	0.00
	405 Aprons	13.00	514.87	510.65	510.65	510.65	510.65	510.65
	406 Road, Bridges & Culverts	13.00	64.43	64.43	64.43	44.60	0.00	0.00
	407 Building- Terminal	8.00	8.72	8.45	8.07	7.20	6.48	6.48
	408 Building - Temporary	100.00	0.00	0.00	0.00	0.00	0.00	0.00
	409 Building - Residential	5.00	7.06	7.05	7.05	7.03	7.03	7.03
	410 Security Fencing - Temporary	100.00	0.00	0.00	0.00	0.00	0.00	0.00
	410.01 Boundary Wall -Operational	8.00	26.70	25.74	25.10	16.41	16.32	16.32
	410.02 Boundary Wall - Residential	5.00	0.77	0.77	0.77	0.77	0.77	0.77
	411 Other Buildings-Unclassified	8.00	2.83	2.83	2.83	2.83	2.83	2.83
	412 Computer & Peripherals	20.00	0.56	0.51	0.51	0.32	0.00	0.00
	412.01 Intangible Assets- Software	20.00	0.00	0.00	0.00	0.00	0.00	0.00
	413 Plant & Machinery	11.00	29.01	28.67	28.08	24.25	24.19	24.19
	414 Tools & Equipments	20.00	0.00	0.00	0.00	0.00	0.00	0.00
	417 Office Furniture	20.00	5.77	2.06	0.29	0.23	0.00	0.00
	418 Other Vehicles	14.00	13.23	7.03	3.07	2.80	2.80	2.80
	418.01 Vehicle- Cars & Jeeps	14.00	3.15	2.61	2.59	1.51	1.08	1.08
	419 Electrical Installations	11.00	97.93	84.79	78.65	72.53	70.81	70.81
	420 Other Office nEquipments	18.00	0.88	0.82	0.70	0.63	0.34	0.34
	421 Furitures & Fixtures-Other than office	20.00	2.09	1.81	1.71	1.54	0.00	0.00
	424 X Ray Baggage System	11.00	9.33	1.13	1.04	1.04	0.69	0.69
	425 CFI/Fire Fighting Equipments	13.00	128.12	127.76	127.60	127.47	127.47	127.47
	<b>Sub Total D(i)</b>		<b>929.28</b>	<b>890.76</b>	<b>876.81</b>	<b>834.89</b>	<b>783.22</b>	

LUCKNOW AIRPORT				Forecast for the Control Period					(RS IN lakhs)
			FY before Tariff Yr. 1 (2010-11)	Tariff Year 1 (2011-12)	Tariff Year 2 (2012-13)	Tariff Year 3 (2013-14)	Tariff Year 4 (2014-15)	Tariff Year 5 (2015-16)	
(ii)	Dep. on Additions/WIP Capitalisation								
401	Land	0.00		0.00	0.00	0.00	0.00	0.00	0.00
402	Leasehold Land	0.00		0.00	0.00	0.00	0.00	0.00	0.00
403	Runways	13.00		0.00	0.00	0.00	0.00	0.00	0.00
404	Taxiway	13.00		3.93	3.93	3.93	3.93	3.93	3.93
405	Aprons	13.00		6.12	6.12	6.12	6.12	6.12	84.12
406	Road, Bridges & Culverts	13.00		2.26	24.82	24.82	24.82	24.82	24.82
407	Building- Terminal	8.00		0.00	717.67	717.67	717.67	717.67	957.67
408	Building - Temporary	100.00		0.00	0.00	0.00	0.00	0.00	0.00
409	Building - Residential	5.00		0.00	0.00	1.00	1.00	1.00	1.00
410	Security Fencing - Temporary	100.00		0.00	0.00	0.00	0.00	0.00	0.00
410.01	Boundary Wall -Operational	8.00		2.82	5.36	5.36	5.36	5.36	20.56
410.02	Boundary Wall - Residential	5.00		0.00	0.00	0.00	0.00	0.00	0.00
411	Other Buildings-Unclassified	8.00		0.00	0.00	0.00	0.00	0.00	0.00
412	Computer & Peripherals	20.00		0.31	2.67	2.67	2.67	2.67	2.67
412.01	Intangible Assets- Software	20.00		0.00	0.00	0.00	0.00	0.00	0.00
413	Plant & Machinery	11.00		1.62	20.20	20.20	80.70	80.70	80.70
414	Tools & Equipments	20.00		0.00	0.00	0.00	0.00	0.00	0.00
417	Office Furniture	20.00		0.77	0.77	0.77	0.77	0.77	0.77
418	Other Vehicles	14.00		5.17	5.17	5.17	5.17	5.17	5.17
418.01	Vehicle- Cars & Jeeps	14.00		0.00	2.07	2.07	2.07	2.07	2.07
419	Electrical Installations	11.00		7.19	318.34	339.70	339.70	339.70	339.70
420	Other Office Equipments	18.00		0.18	0.41	0.41	0.41	0.41	0.41
421	Furnitures & Fixtures-Other than office	20.00		7.27	36.75	36.75	36.75	36.75	36.75
424	X Ray Baggage System	11.00		0.00	0.00	0.00	0.00	0.00	0.00
425	CFT/Fire Fighting Equipments	13.00		0.00	0.00	1.30	1.30	1.30	1.30
	<b>Sub Total (ii) - Dep. On Additions</b>			<b>37.64</b>	<b>1144.28</b>	<b>1167.94</b>	<b>1228.44</b>	<b>1561.64</b>	
	<b>Total Depreciaton [D(i)+D(ii)]</b>			<b>966.92</b>	<b>2035.04</b>	<b>2044.75</b>	<b>2063.33</b>	<b>2344.86</b>	
<b>E</b>	<b>Closing RAB (A+B-C-D)</b>								
401	Land	0.00		1775.24	1796.47	1796.47	1796.47	1796.47	1796.47
402	Leasehold Land	0.00		0.00	0.00	0.00	0.00	0.00	0.00
403	Runways	13.00		55.14	43.39	31.64	19.89	8.14	8.14
404	Taxiway	13.00		31.42	25.59	19.75	14.50	10.57	10.57
405	Aprons	13.00		2437.92	1921.15	1404.38	887.62	892.85	892.85
406	Road, Bridges & Culverts	13.00		188.56	272.84	183.60	114.18	89.37	89.37
407	Building- Terminal	8.00		51.14	8295.92	7570.18	6845.31	8881.16	8881.16
408	Building - Temporary	100.00		0.00	0.00	0.00	0.00	0.00	0.00
409	Building - Residential	5.00		110.98	103.94	115.89	107.86	99.83	99.83
410	Security Fencing - Temporary	100.00		0.00	0.00	0.00	0.00	0.00	0.00
410.01	Boundary Wall -Operational	8.00		175.15	175.74	145.28	123.51	276.63	276.63
410.02	Boundary Wall - Residential	5.00		10.27	9.50	8.73	7.96	7.18	7.18
411	Other Buildings-Unclassified	8.00		18.77	15.94	13.11	10.28	7.45	7.45
412	Computer & Peripherals	20.00		2.57	11.20	8.02	5.03	2.36	2.36
412.01	Intangible Assets- Software	20.00		0.00	0.00	0.00	0.00	0.00	0.00
413	Plant & Machinery	11.00		126.18	246.25	197.96	643.02	538.12	538.12
414	Tools & Equipments	20.00		0.00	0.00	0.00	0.00	0.00	0.00
417	Office Furniture	20.00		5.67	2.84	1.78	0.77	0.00	0.00
418	Other Vehicles	14.00		47.88	35.68	27.43	19.46	11.49	11.49
418.01	Vehicle- Cars & Jeeps	14.00		8.69	18.82	14.15	10.56	7.41	7.41
419	Electrical Installations	11.00		479.95	2905.54	2681.35	2269.12	1858.61	1858.61
420	Other Office Equipments	18.00		3.33	3.34	2.23	1.20	0.45	0.45
421	Furnitures & Fixtures-Other than office	20.00		34.15	142.98	104.52	66.23	29.48	29.48
424	X Ray Baggage System	11.00		5.26	4.13	3.09	2.05	1.36	1.36
425	CFT/Fire Fighting Equipments	13.00		684.46	556.71	437.81	309.04	180.27	180.27
	<b>Total Closing Balance</b>			<b>6252.76</b>	<b>16587.96</b>	<b>14767.38</b>	<b>13254.05</b>	<b>14699.19</b>	
<b>F</b>	<b>Average RAB</b>			<b>6591.39</b>	<b>11420.36</b>	<b>15677.67</b>	<b>14010.71</b>	<b>13976.62</b>	

**LUCKNOW AIRPORT**

Details of User Contributions for the assets												
S.N.	Contribution name	Asset Name	Extent of User Contribution approved for the project	Year of approval	Tenure for User Contribution Collection	Actual Accumulated Collection till beginning of previous year	Accumulated Collection estimated till the beginning of first Tariff Year*	Total Collection proposed in Tariff Year 1	Total Collection proposed in Tariff Year 2	Total Collection proposed in Tariff Year 3	Total Collection proposed in Tariff Year 4	Total Collection proposed in Tariff Year 5
1	Grant	Asset A	NIL									
2		Asset B										
3		.....										
4	Development Fee	Asset C										
5		.....										

**LUCKNOW AIRPORT**

Details of Proposed Excluded Assets from RAB						
S.N.	Asset Name	Book Value	Accumulated Depreciation	Justifications for exclusion	Any Land associated with asset	If yes, Details of land
1	Asset A			Nil		
2	Asset B					
3	.....					
4	.....					
5	.....					

LUCKNOW AIRPORT																		
Form F10 (a): Capital Projects Completed before current Review for Roll-Forward of RAB (ref: Section A5.5.3)										226.65					(RS. IN LAKHS)			
Project Details				Projected Capital Expenditure														
S.No.	Project Name	Project Type	A/c Code	Tariff Year 1 (11-12)			Tariff Year 2(12-13)			Tariff Year 3(13-14)			Tariff Year 4(14-15)			Tariff Year 5(15-16)		
				WIP(OB)	Capex	Com. Cost	WIP	Capex	Com. Cost	WIP	Capex	Com. Cost	WIP	Capex	Com. Cost	WIP	Capex	Com. Cost
1	PAVEMENT IN CAT II LIGHT AREA	Taxiway	404.00	0.16	30.05	30.21	0.00			0.00			0.00			0.00		
2	Provision of vehicular movement area at Apron C.A. Lucknow	Apron	405.00	20.11	26.95	47.06	0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
3	Construction of ramp equipment area shifting of boundary wall for construction of Engg sheds at C.A. Lucknow	Apron	405.00		0.00	-	0.00	0.00		0.00	0.00	0.00	0.00	60.00	0.00	60.00	40.00	100.00
4	Extension of isolation bay including construction of shoulder at C.A. Lucknow	Apron	405.00			-	0.00	0.00		0.00	0.00		0.00	350.00		350.00	150.00	500.00
5	Construction of perimeter road towards Goura Village C.A. Lucknow	Road	406.00		91.26	-	91.26	75.83	167.09	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
6	Construction of approach road for fire pit & associated works at C.A. Lucknow	Road	406.00		0.00	-	0.00	6.43	6.43	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
7	C/o Approach Road of CISF Barrack	Road	406.00	10.27	7.10	17.37	0.00			0.00			0.00			0.00		0.00
8	Construction of integrated cargo complex	Building-Cargo	407.00			-	0.00	0.00		0.00	0.00	0.00	0.00	700.00		700.00	800.00	1500.00
9	Construction of fire station at C.A. Lucknow	Building	407.00			-	0.00	0.00		0.00			0.00	700.00		700.00	800.00	1500.00
10	Constn. Of Integrated Terminal building	Building	407.00	6351.20	1827.95	-	8179.15	791.76	8970.91	0.00			0.00			0.00		0.00
11	Augmentation of water supply in Residential colony at C.A. Lucknow	Building Residential	409.00	0.00		-	0.00	0.00		0.00	20.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00
12	BOUNDARY WALL IN AAI COLONY		409.00		0.12	-	0.12	5.18		5.30			5.30			5.30		5.30
13	Construction of boundary wall towards goura village at C.A. Lucknow	B/wall Operational	410.01		8.83	-	8.83	22.86	31.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Construction of boundary wall along Bijour Road C.A. Lucknow Airport	B/wall Operational	410.01	15.14	20.14	35.28	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Construction of RCC retaining wall and boundary wall towards runway 27 end at C.A. Lucknow	Boundary wall Operational	410.01			-	0.00	0.00		0.00	0.00		0.00	90.00	0.00	90.00	100.00	190.00
16	PROPERTY WALL (BOUNDARY)		410.01	1.9		-	1.90	147.04		148.94			148.94			148.94		148.94
17	COMPUTER		412.00	0	1.53	1.53	0.00	11.80	11.80	0.00			0.00			0.00		0.00
18	Installation of LAN		413.00	5.8	0.00	-	5.80	0.00	5.80	0.00			0.00			0.00		0.00
19	PA System		413.00	1.71	0.00	-	1.71	0.00	1.71	0.00			0.00			0.00		0.00
20	EPABX		413.00	5.5	0.00	5.50	0.00			0.00			0.00			0.00		0.00
21	FIDS		413.00	89.83		-	89.83	67.38	157.21	0.00			0.00			0.00		0.00
22	UPS		413.00		8.20	8.20	0.00			0.00			0.00			0.00		0.00
23	2NOS. PBBs INCL. CORIDOOOR & ANCILLARY WORKS IN THE TB.		413.00	0	1.00	1.00	0.00			0.00			0.00	550.00	550.00	0.00		0.00
24	DIGITAL WEIGHING MACHINE		413.00	0	0.00	-	0.00	4.21	4.21	0.00			0.00			0.00		0.00
25	GODREJ CHEST		417.00	0	3.87	3.87	0.00			0.00			0.00			0.00		0.00
26	AMBULANCE		418.00	0	36.95	36.95	0.00			0.00			0.00			0.00		0.00
27	2 NOS. MAHINDRA ZYLO		418.01			-	0.00	14.81	14.81	0.00			0.00			0.00		0.00
28	Electrical Installations		419.00	2005.64	574.27	-	2579.91	202.48	2782.39	0.00			0.00			0.00		0.00
29	Provision of Perimeter lighting in Godwara area	Electrical	419.00		37.41	-	37.41	4.78	42.19	0.00			0.00			0.00		0.00
30	Replacement of old chillers with latest	Electrical	419.00			-	0.00			0.00	96.00	96.00	0.00			0.00		0.00
31	Provision of Rapid exit taxi way indicator	Electrical	419.00			-	0.00			0.00	36.17	36.17	0.00			0.00		0.00
32	Provision of standby CCR for runway edge light	Electrical	419.00			-	0.00			0.00	30.00	30.00	0.00			0.00		0.00
33	Strengthening of power cable from power	Electrical	419.00			-	0.00			0.00	20.00	20.00	0.00			0.00		0.00
34	Stop Bar Lighting in Taxiway		419.00	28.56	0.26	28.82	0.00			0.00			0.00			0.00		0.00
35	EXTERNAL SIGNAGE	Electrical	419.00			-	0.00	5.00		5.00	7.00	12.00	0.00			0.00		0.00
36	AIRCONDITIONING		419.00	0	30.87	30.87	0.00			0.00			0.00			0.00		0.00
37	FANS & LIGHTING		419.00	0	5.63	5.63	0.00			0.00			0.00			0.00		0.00
38	WATER COOLER & PURIFIER		419.00			-	0.00	4.14	4.14	0.00			0.00			0.00		0.00
39	FRANKING MACHINE		420.00	0	1.02	1.02	0.00			0.00			0.00			0.00		0.00
40	WALL HANGING PROJECTOR		420.00			-	0.00	1.08	1.08	0.00			0.00			0.00		0.00
41	MOBILE PHONE		420.00			-	0.00	0.16	0.16	0.00			0.00			0.00		0.00
42	3 SEATER CHAIRS		421.00	0	36.36	36.36	0.00	21.05	21.05	0.00			0.00			0.00		0.00
43	BAGGAGE TROLLEY		421.00			-	0.00	72.80	72.80	0.00			0.00			0.00		0.00
44	CHECK IN COUNTER		421.00			-	0.00	52.94	52.94	0.00			0.00			0.00		0.00
45	FURNITUREA OF CHILDREN ROOM AT NTB		421.00			-	0.00	0.60	0.60	0.00			0.00			0.00		0.00
46	Augmentation of water supply for crash fire	CFT & Fire	425.00		0.00	-	0.00	0.00		0.00	10.00	10.00	0.00	0.00	0.00	0.00	0.00	0.00
47	Land		401.00					21.22	21.22									
		Total		8535.82	2749.77	289.67	10995.92	1533.55	12370.23	159.24	219.17	224.17	154.24	2450.00	550.00	2054.24	1890.00	3790.00
		Op. WIP		8535.82														
		Total Capex		8842.49														
		Total Capitilisation		17224.07														

LUCKNOW AIRPORT

[RS IN LAKHS]

## Project Details

S.N	Project Name	Project Type	Comm. Date	Tariff Year 1				Tariff Year 2				Tariff Year 3				Tariff Year 4				Tariff Year 5			
				Capex	Com.	Cdate	WIP	Capex	Com.	Cdate	WIP	Capex	Com.	Cdate	WIP	Capex	Com.	Cdate	WIP	Capex	Com.	Cdate	WIP
1	Project 1			SAME AS PER FORM F10(a)																			
2	Project 2																						
3	Project 3																						
4	Project 3																						
Legend																							
Project Name		Project Name should be a unique name or a primary key assined to a capex project																					
Project Type		Type of the project and the asset class to which the capex project belongs																					
Comm. Date		Date on which the capital project was commenced																					
Capex		Year-wise Capax incurred on the project excluding any capital receipts like grants, user contributions etc.																					
WIP		Work-in-Progress at the end of every Tariff Year																					
Com.		Estimated Commissioning in a particular Tariff Year																					
Cdate		Estimated Date of commissioning in a particular Tariff Year																					
TCAPEX		Total Capex incurred on the project till the end of previes Control excluding any capital receipts like grants user contributions etc.																					
TCOMM		Total Commissioning on the project till the end of previes Control Period																					
Fin.Allow		Project wise Financing Allowence for the year																					

**LUCKNOW AIRPORT**

[ RS IN LAKHS]

Note:- Information to be provided for 10 year period for all projects either spilling into the period or starting during the period

Project Details		Tariff Year 1(11-12)				Tariff Year 2(12-13)				Tariff Year 3(13-14)				Tariff Year 4 (14-15)				Tariff Year 5 (15-16)			
SN	Total Capex Planned	Internal Accrual	Equity Infused	User Contributions	Total Debt	Internal Accrual	Equity infused	User Contributions	Total Debt	Internal Accrual	Equity Infused	User Contributions	Total Debt	Internal Accrual	Equity Infused	User Contributions	Total Debt	Internal Accrual	Equity infused	User Contributions	Total Debt
	<b>8842.49</b>	2749.77				1533.55				219.17				2450.00				1890.00			

**Legend**

Total Capex Planned	Total Capex Planned indicates the total forecated capex for all assets during the next 10 years
Internal Accrual	Internal Accrual (from free reserves and surplus) in the year
Equity Infused	Equity Infusion planned during the year
User Contributions	Representing Development Fees/ User Contributions/ Capital Grants/ Subsidies etc. planned during the year for the
Total Debt	Total Debt planned for funding capex during the year



**LUCKNOW AIRPORT**

SR.NO.	Particulars	2010-11	Financial Year before Tariff Year 1*	Tariff Year 1	Tariff Year 2	Tariff Year 3	Tariff Year 4	Tariff Year 5
<b>A</b>	<b>Interest and Finance Charges Capitalised</b>							
<b>B</b>	<b>Cost of raising finance &amp; Bank Charge</b>							
<b>C</b>	<b>Other Expenses Capitalised</b>							
	Employee Expenses		NIL					
	Administrative and General Expenses							
	Utilities and Outsourcing Expenses							
	Any Other expense being capitalised	0						
<b>D</b>	<b>Total Expenses Being Capitalised (A+B+C)</b>	<b>0</b>						

**Form F10(e) Additional Capital Projects Summery (ref:Section A553**

**LUCKNOW AIRPORT**

Forecast WIP Assets		[RS. IN LAKHS]				
		Tariff Year 1	Tariff Year 2	Tariff Year 3	Tariff Year 4	Tariff Year 5
<b>E</b>	<b>Opening WIP Assets</b>	2011-12	2012-13	2013-14	2014-15	2015-16
1						
2						
3						
4	<b>AS PER FORM F10(a)</b>					
5						
6						
7						
	<b>Total Opening WIP</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>F</b>	<b>Additions - New WIP</b>					
1						
2						
3						
4						
	<b>Total additons new WIP</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>G</b>	<b>WIP Capitalization</b>					
1						
2						
3						
4						
	<b>TOTAL WIP CAPITALISATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>H</b>	<b>Closing WIP Assets</b>					
1						
2						
3						
4						
	<b>CLOSING WIP TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**AIRPORTS AUTHORITY OF INDIA, LUCKNOW AIRPORT**  
**DETAILS OF EMPLOYEE STAFF STRENGTH**  
**Form F11(A)**

S.No.	Particulars - with detailed breckup	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
<b>A</b>	<b>Department wise full time employees</b>	<b>AIRPORT</b>	<b>AIRPORT</b>	<b>AIRPORT</b>	<b>AIRPORT</b>	<b>AIRPORT</b>	<b>AIRPORT</b>
1	ATC	31	33	35	37	39	41
2	CNS	45	51	52	54	56	58
3	COMMERCIAL	5	5	5	5	5	5
4	CARGO	6	6	6	6	6	6
5	MEDICAL	1	0	0	0	0	0
6	HOUSEKEEPING	27	25	27	27	27	27
7	FIRE	55	53	52	52	52	52
8	HRD	43	45	47	47	47	47
9	O/O APD	2	2	2	2	2	2
10	OSD	2	2	2	2	2	2
11	FINANCE	10	10	11	11	11	11
12	MT	29	29	30	30	30	30
13	ENGG-CIVIL	24	24	25	25	25	25
14	ENGG-ELECT.	35	35	35	35	35	35
15	SECURITY	24	26	27	27	28	26
16	STORE	2	2	2	2	2	2
17	HINDI	2	2	2	2	2	2
18	LAND MANAGEMENT	2	2	2	2	2	2
19	TERMINAL	9	9	9	9	9	9
	<b>TOTAL</b>	<b>354</b>	<b>361</b>	<b>371</b>	<b>375</b>	<b>380</b>	<b>382</b>
<b>B</b>	<b>DEPARTMENT WISE PART TIME/CONTRACTUAL EMPLOYEE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL (A+B)</b>	<b>354</b>	<b>361</b>	<b>371</b>	<b>375</b>	<b>380</b>	<b>382</b>

**AIRPORTS AUTHORITY OF INDIA, LUCKNOW AIRPORT**

**FORM -F11(b)**

**PAYROLL RELATED EXPENDITURE AND PROVISION**

**Rs. in Lakhs**

		ACTUAL	TARIFF YR 1	TARIFF YR 2	TARIFF YR 3	TARIFF YR 4	TARIFF YR 5
S.NO	PARTICULARS	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
	<b>STAFF COST</b>						
1	SALARY & WAGES	1100.52	1186.01	1337.93	1458.34	1589.59	1732.66
2	OVERTIME	70.31	65.89	88.56	96.53	105.22	114.69
3	Other Staff Benefits	310.46	378.68	417.62	455.21	496.17	540.83
4	MEDICAL EXPENDITURE	71.64	93.68	95.71	104.32	113.71	123.95
5	PROVIDENT FUND CONTN	107.85	116.74	132.77	144.72	157.74	171.94
6	APPORTIONMENT OF CHQ/RHQ EXPENSES	348.78	385.37	404.64	424.87	446.11	468.42
	<b>TOTAL STAFF COST</b>	<b>2009.56</b>	<b>2226.37</b>	<b>2477.23</b>	<b>2683.99</b>	<b>2908.56</b>	<b>3152.48</b>

**AIRPORTS AUTHORITY OF INDIA  
LUCKNOW AIRPORT  
FORM -F11(c)  
ADMIN. & GENERAL EXPENSES**

**Rs. in Lakhs**

PARTICULARS	ACTUAL	TARIFF YR 1	TARIFF YR 2	TARIFF YR 3	TARIFF YR 4	TARIFF YR 5
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
<b>OTHER EXPENDITURE</b>						
RENT, RATES & TAXES	0.03	0.06	0.03	0.03	0.03	0.03
INSURANCE	6.86	4.69	4.56	4.79	5.03	5.28
ADVTG. & PUBLICITY	3.49	7.30	6.62	4.45	4.90	5.38
OFFICE EXPENSES	2.94	2.81	4.47	4.92	5.41	5.95
TELEPHONE CHARGES	11.56	6.29	5.96	6.26	6.57	6.90
PRINTING & STATIONERY	4.52	3.60	3.72	3.91	4.10	4.31
LEGAL EXPENSES	11.83	1.65	1.95	2.15	2.36	2.60
TRAVELLING EXPENSES	7.77	11.16	18.22	15.00	16.50	18.15
MUNICIPAL TAXES	21.21	21.21	123.35	131.96	131.96	131.96
AIRPORT LICENSING FEE	3.25	3.25	3.25	3.25	3.25	3.25
OTHER EXP.	4.26	2.52	2.08	2.29	2.52	2.77
Apportionment of Admn. expenses CHQ/RHQ (Overhead Expenses other than employees related)	2109.70	2344.11	2461.32	2584.38	2713.60	2849.28
<b>TOTAL-OTHER EXPENDITURE</b>	<b>2187.42</b>	<b>2408.65</b>	<b>2635.53</b>	<b>2763.37</b>	<b>2896.22</b>	<b>3035.86</b>

**AIRPORTS AUTHORITY OF INDIA  
LUCKNOW AIRPORT  
FORM -F11(d)  
REPAIR & MAINTENANCE EXPENDITURE**

**Rs. in Lakhs**

<b>S.NO.</b>	<b>PARTICULARS</b>	<b>ACTUAL</b>	<b>TARIFF YR 1</b>	<b>TARIFF YR 2</b>	<b>TARIFF YR 3</b>	<b>TARIFF YR 4</b>	<b>TARIFF YR 5</b>
		<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>
A	CIVIL WORKS	120.38	174.24	373.23	410.55	451.61	496.77
B	ELECTRICAL WORKS	166.12	314.00	271.72	298.89	328.78	361.66
C	VEHICLES	1.91	25.17	19.30	21.23	23.35	25.69
D	EQUPTMENT & FURNITURE	4.93	5.16	5.01	5.51	6.06	6.67
E	ELECTRONICS	13.96	12.15	15.68	17.56	19.67	22.03
	<b>TOTAL OF R&amp;M</b>	<b>307.30</b>	<b>530.72</b>	<b>684.94</b>	<b>753.75</b>	<b>829.47</b>	<b>912.81</b>

**AIRPORTS AUTHORITY OF INDIA , LUCKNOW AIRPORT**

**FORM -F11(e)**

**UTILITIES & OUTSOURCING EXPENSES**

439.26

**Rs. in Lakhs**

		ACTUAL	TARIFF YR 1	TARIFF YR 2	TARIFF YR 3	TARIFF YR 4	TARIFF YR 5
S.NO	PARTICULARS	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
A	Electricity Units Consumed	3775283.00	4603911.00	7495692.00	8095347.36	8742975.15	9442413.16
	Rate per Unit	5.30	5.37	6.50	6.90	6.90	6.90
	POWER CHARGES	200.09	247.23	487.22	558.58	603.27	651.53
B	CONSUMPTION OF STORES & SPARES	25.61	28.26	50.86	55.95	61.54	67.69
C	DEPARTMENT WISE OUTSOURCING COSTS	0.00	0.00	0.00	0.00	0.00	0.00
D	FEES PAID TO OUTSIDERS(CONSULTANCY/ADVISORY)	17.22	18.79	28.79	31.67	34.84	38.32
E	HIRE CHARGES-CAR/JEEP & OTHERS	13.04	9.66	3.65	4.02	4.42	4.86
	<b>GRAND TOTAL</b>	<b>255.96</b>	<b>303.94</b>	<b>570.52</b>	<b>650.21</b>	<b>704.06</b>	<b>762.40</b>

**LUCKNOW AIRPORT**

S.N.	Particulars	Actual 2010-11	Tariff Year 1 2011-12	Tariff Year 2 2012-13	Tariff Year 3 2013-14	Tariff Year 4 2014-15	Tariff Year 5 2015-16
A	Collection Chrges on PSF (F)	9.85	9.95	11.85	13.04	14.34	15.77
B	Discount on Landing Charges	74.38	74.73	41.77	-	-	-
1	Grand Total	<b>84.23</b>	<b>84.68</b>	<b>53.62</b>	<b>13.04</b>	<b>14.34</b>	<b>15.77</b>



**AIRPORTS AUTHORITY OF INDIA, LUCKNOW AIRPORT**  
**CURRENT ASSETS & LIABILITIES**  
**FORM- F11 (g)**

Rs. in Lakhs							
S.NO.	PARTICULARS	2010-11	TARIFF YR 1	TARIFF YR 2	TARIFF YR 3	TARIFF YR 4	TARIFF YR 5
	<b>SOURCES OF FUND</b>						
A	<b>CURRENT ASSETS, LOANS AND ADVANCES</b>						
	a) SUNDRY DEBTORS	792.81	1094.15	1231.30	1354.43	1489.87	1638.86
	b) CASH AND BANK BALANCES	59.35	49.64	42.61	44.74	46.98	49.33
	c) INVENTORIES	11.64	12.45	13.33	14.26	15.26	16.33
	d) OTHER CURRENT ASSETS	34.53	36.95	39.53	42.30	45.26	48.43
	e) LOANS AND ADVANCES	587.52	616.90	647.74	680.13	714.13	749.84
	<b>Total</b>	<b>1485.85</b>	<b>1810.09</b>	<b>1974.51</b>	<b>2135.86</b>	<b>2311.50</b>	<b>2502.78</b>
B	<b>CURRENT LIABILITIES AND PROVISIONS</b>						
	a) LIABILITIES	1595.15	1272.03	1796.53	1886.36	1980.67	2079.71
	b) PROVISIONS	158.56	218.83	246.26	270.89	297.97	327.77
	<b>Total</b>	<b>1753.71</b>	<b>1490.86</b>	<b>2042.79</b>	<b>2157.24</b>	<b>2278.65</b>	<b>2407.48</b>
	<b>NET CURRENT ASSETS</b>	<b>-267.86</b>	<b>319.23</b>	<b>-68.28</b>	<b>-21.38</b>	<b>32.86</b>	<b>95.30</b>

**LUCKNOW AIRPORT**
**Form F12 (a) - Historical and Pojected Passenger Traffic (ref. Section A5.6)**

Form F-12 (a) Historical and Projected Passenger Traffic (Per Section A3.6)

YEAR	Domestic Passengers				TOTAL	Initernaional Passengers				TOTAL	Total Passengers
	Scheduled		Non- Scheduled			Scheduled		Non- Scheduled			
	Embarkin g	Disemb arking	Embarki ng	Disembar king		Embarkin g	Disemb arking	Embarki ng	Disembar king		
2003-04					325553					53467	379020
2004-05					372388					67924	440312
2005-06					429424					83160	512584
2006-07					482904					120802	603706
2007-08					547318					151575	698893
2008-09					650274					167350	817624
2009-10					912188					263431	1175619
2010-11					1238614					337264	1575878
2011-12					1663420					355134	2018554
2012-13					1639428					382986	2022414
2013-14					1836159					440434	2276593
2014-15					2056498					506499	2562997
2015-16					2303278					582474	2885752
2016-17					2579672					669845	3249517
2017-18					2889232					770322	3659554
2018-19					3178156					847354	4025509
2019-20					3495971					932089	4428060

Form F12 (b) -Forecasted Passenger Traffic (ref. Section A5.6)

**LUCKNOW AIRPORT**

YEAR	Domestic Passengers								
	Embarking			Disembarking			Total		
	Optimistic	Most Likely	Conservative	Optimistic	Most Likely	Conservative	Optimistic	Most Likely	Conservative
2010-11	631693	619307	606921	631693	619307	606921	1263386	1238614	1213842
2011-12	848344	831710	815076	848344	831710	815076	1696688	1663420	1630152
2012-13	836108	819714	803320	836108	819714	803320	1672217	1639428	1606639
2013-14	936441	918080	899718	936441	918080	899718	1872883	1836159	1799436
2014-15	1048814	1028249	1007684	1048814	1028249	1007684	2097628	2056498	2015369
2015-16	1174672	1151639	1128606	1174672	1151639	1128606	2349344	2303278	2257213
2016-17	1315633	1289836	1264039	1315633	1289836	1264039	2631265	2579672	2528078
2017-18	1473508	1444616	1415724	1473508	1444616	1415724	2947017	2889232	2831448
2018-19	1620859	1589078	1557296	1620859	1589078	1557296	3241719	3178156	3114592
2019-20	1782945	1747986	1713026	1782945	1747986	1713026	3565891	3495971	3426052

YEAR	International Passengers								
	Embarking			Disembarking			Total		
	Optimistic	Most Likely	Conservative	Optimistic	Most Likely	Conservative	Optimistic	Most Likely	Conservative
2010-11	172005	168632	165259	172005	168632	165259	344009	337264	330519
2011-12	181118	177567	174016	181118	177567	174016	362237	355134	348031
2012-13	195323	191493	187663	195323	191493	187663	390646	382986	375326
2013-14	224621	220217	215813	224621	220217	215813	449243	440434	431625
2014-15	258314	253249	248185	258314	253249	248185	516629	506499	496369
2015-16	297062	291237	285412	297062	291237	285412	594123	582474	570824
2016-17	341621	334922	328224	341621	334922	328224	683242	669845	656448
2017-18	392864	385161	377458	392864	385161	377458	785728	770322	754915
2018-19	432150	423677	415203	432150	423677	415203	864301	847354	830407
2019-20	475365	466045	456724	475365	466045	456724	950731	932089	913447

<b>LUCKNOW AIRPORT</b>								
<b>Year</b>	<b>Domestic</b>			<b>International</b>			<b>Total</b>	
	Scheduled	Non-Scheduled	Total	Scheduled	Non-Scheduled	Total	Scheduled	Non-Scheduled
2003-04	7019	571	7590	529	0	529	7548	571
2004-05	7294	50	7344	1207	0	1207	8501	50
2005-06	7808	282	8090	1246	6	1252	9054	288
2006-07	7437	327	7764	1124	190	1314	8561	517
2007-08	7506	565	8071	1687	214	1901	9193	779
2008-09	8900	323	9223	1764	244	2008	10664	567
2009-10	10147	621	10768	2167	214	2381	12314	835
2010-11	11648	219	11867	2120	218	2338	13768	437
<b>2011-12</b>	15580	318	15898	2379	273	2652	17959	591
2012-13	15319	313	15632	2487	276	2763	17806	589
2013-14	16851	344	17195	2785	309	3095	19636	653
2014-15	18536	378	18915	3119	347	3466	21656	725
2015-16	20390	416	20806	3494	388	3882	23884	804
2016-17	22429	458	22887	3913	435	4348	26342	892
2017-18	24672	504	25175	4382	487	4869	29054	990
2018-19	26646	544	27190	4733	526	5259	31379	1070
2019-20	28777	587	29365	5112	568	5680	33889	1155

Form F12 (d) - Historical and Pojected Cargo Volumes in tonnes (ref. Section A5.6)

**LUCKNOW AIRPORT**

YEAR	Domestic								Initernaional							
	Loaded				Unloaded				Loaded				Unloaded			
	General	Perishable	Valuable	Other	General	Perishable	Valuable	Other	General	Perishable	Valuable	Other	General	Perishable	Valuable	Other
2003-04	813				1191				38				65			
2004-05	661				1301				272				354			
2005-06	919				1121				251				301			
2006-07	662				1081				59				99			
2007-08	531				1122				68				65			
2008-09	649				1224				23				26			
2009-10	1462				1945				230				148			
2010-11	1462				2030				365				221			
<b>2011-12</b>	1550				2140				520				319			
2012-13	962				1328				717				439			
2013-14	1106				1527				860				527			
2014-15	1272				1757				1032				633			
2015-16	1463				2020				1238				759			
2016-17	1682				2323				1486				911			
2017-18	1935				2671				1783				1093			
2018-19	2109				2912				2051				1257			
2019-20	2298				3174				2359				1446			

# Fields in italics are indicative only

\* Applicable for forecasted years only

**NOTE:-Seprate classification of general,perishable,valuabe and others are not available.**

**LUCKNOW AIRPORT**

Year	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
<b>Aircraft Type</b>																	
Type 1																	
Type 2																	
Type 3																	
Type 4																	
.....																	
<b>Total</b>																	
Aircraft Weight	N/A																
Weight category 1																	
Weight category 2																	
Weight category 3																	
.....																	
<b>Total</b>																	

NOTE:-Aircraft Type Type1, Type2, Type3 and Type4 are combined together seprate bifurcation Aircraft Type1, Type2, Type3 and Type 4 are not available.

**LUCKNOW AIRPORT**

Year	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Aircraft Type	<b>Aircraft typewise data not available</b>																
Type 1																	
Type 2																	
Type 3																	
Type 4																	

**LUCKNOW AIRPORT**

[FIG. IN K.L.]

Year	<i>Fuel throughput in Kl</i>	Remarks
2009-10	36667.95	
2010-2011	42686.58	
2011-2012	47382.10	
2012-2013	53067.96	
2013-2014	58375.00	
2014-2015	64213.00	
2015-2016	70634.00	
2016-2017	77697.00	
2017-2018	85467.00	
2018-2019	92304.00	
2019-2020	99688.00	



**AIRPORTS AUTHORITY OF INDIA, LUCKNOW AIRPORT  
FORM-13(A)**

S.NO.	PARTICULARS	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
		Amount	Amount	Amount	Amount	Amount	Amount
		(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
	<b>REVENUE FROM REGULATED SERVICES</b>						
1	L.P.H.						
	Landing (Dom)	807.91	966.40	1023.83	1126.21	1238.83	1362.72
	Landing (int)	289.44	460.15	515.52	577.38	646.67	724.27
	<b>Landing (Total)</b>	<b>1097.35</b>	<b>1426.55</b>	<b>1539.35</b>	<b>1703.60</b>	<b>1885.50</b>	<b>2086.99</b>
	Parking & Housing	4.40	7.77	4.32	4.54	4.76	5.00
2	PSF(FACILITY)	570.28	777.25	803.28	899.67	1007.63	1128.55
3	THROUGHPUT CHARGES	147.10	171.45	192.08	211.29	232.42	255.66
4	Cargo Charges	50.33	52.78	61.04	73.25	87.90	105.48
5	Ground Handling Charges	33.00	71.96	89.67	98.64	108.50	119.35
	<b>Total</b>	<b>1902.46</b>	<b>2507.76</b>	<b>2689.74</b>	<b>2990.98</b>	<b>3326.71</b>	<b>3701.02</b>

<b>AIRPORTS AUTHORITY OF INDIA, LUCKNOW AIRPORT</b>						
<b>FORM-13(B)</b>						
						<b>Rs. in Lakhs</b>
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
<b>REVENUE</b>	AIRPORT	AIRPORT	AIRPORT	AIRPORT	AIRPORT	AIRPORT
<b>REVENUE FROM OTHER THEN REGULATED SERVICES</b>						
<b>1. TRADING CONCESSIONS</b>						
RESTAURANT / SNACK BARS	35.59	40.15	146.72	154.40	170.00	187.00
T.R. STALL	44.93	54.60	58.29	64.12	70.53	77.59
HOARDING & DISPLAY	363.71	523.59	401.34	477.97	526.00	576.00
OTHER MISC. ITEM	0.00	0.00	23.19	32.40	36.00	40.00
<b>2. RENT AND SERVICES</b>						
LAND LEASES	256.71	284.91	425.01	328.69	353.34	379.84
BUILDING (RESIDENTIAL)	1.63	7.26	4.83	2.59	2.59	2.59
BUILDING (NON-RESIDENTIAL)	136.60	223.17	141.44	141.98	152.63	164.08
<b>3. MISCELLANEOUS</b>						
DUTY FREE SHOPS	28.57	32.21	41.85	38.96	43.00	47.30
CAR RENTALS	23.89	25.33	29.92	34.66	38.00	41.80
CAR PARKING	107.82	141.37	166.42	167.65	184.00	202.00
ADMISSION TICKETS	55.32	65.22	80.99	84.10	92.09	100.84
X-BAGGAGE	6.99	0.00	0.00	0.00	0.00	0.00
ROYALTY FROM CUTE COUNTER CHARGES	0.00	36.16	97.15	102.01	107.11	112.46
OTHER INCOME/ SALE OF SCRAP ETC	171.91	188.26	57.28	86.20	74.54	60.20
<b>TOTAL</b>	<b>1233.67</b>	<b>1622.23</b>	<b>1674.43</b>	<b>1715.73</b>	<b>1849.83</b>	<b>1991.70</b>

**Form F17 - CALCULATION OF AGGREGATE REVENUE REQUIREMENT  
LUCKNOW AIRPORT**

**[RUPEES IN LAKHS]**

	Tariff Year 1 (2011-12)	Tariff Year 2 (2012-13)	Tariff Year 3 (2013-14)	Tariff Year 4 (2014-15)	Tariff Year 5 (2015-16)
Total Revenue from Regulated Services (1)	2507.76	2689.74	2990.98	3326.71	3701.02
Total Revenue from services other than Regulated Services (2)	1622.23	1674.43	1715.73	1849.83	1991.70
Operating Expenditure (3)	5554.36	6421.83	6864.36	7352.65	7879.33
Depreciation (4)	966.92	2035.04	2044.75	2063.33	2344.86
Taxation (5)	0.00	0.00	0.00	0.00	0.00
Total Expenditure (3) + (4) + (5) = (6)	6521.28	8456.87	8909.11	9415.98	10224.19
Regulatory operating Profit (1) + (2) - (6) = (7)	<b>-2391.29</b>	<b>-4092.70</b>	<b>-4202.40</b>	<b>-4239.43</b>	<b>-4531.47</b>
Capital expenditure (8)	289.67	12370.23	224.17	550.00	3790.00
Opening RAB (9)	6930.01	6252.76	16587.96	14767.38	13254.05
Disposals/ Transfers (10)	0.00	0.00	0.00	0.00	0.00
<b>Closing RAB (8) - (4) - (10) = (11)</b>	6252.76	16587.96	14767.38	13254.05	14699.19
Average RAB [(9) + (11)] / 2 = (12)	6591.39	11420.36	15677.67	14010.71	13976.62
Return on Average RAB (12) * 14% = (13)	922.79	1598.85	2194.87	1961.50	1956.73
TAX @32.445% for 11-12 & 12-13 and 33.99 from FY13-14 onwards = (14)	0.00	0.00	190.72	4431.38	5552.00
<b>ARR [ (3)+(4)+(13)-(2) ] = (15)</b>	<b>5821.84</b>	<b>8381.29</b>	<b>9578.97</b>	<b>13959.03</b>	<b>15741.22</b>
Total Passenger Volume (16)	2018554	2022414	2276593	2562997	2885752
Required Yield per passenger (15/16) [Rs/per pax]	288	414	421	545	545
Present Yield	124.24	133.00	131.38	129.80	128.25

<b>CALCULATION OF YIELD PER PASSENGER - LUCKNOW AIRPORT</b>							
				<b>[Amt. in Rs. Lacs]</b>			
		Tarrif Yr 1	Tarrif Yr 2	Tarrif Yr 3		Tarrif Yr 4	Tarrif Yr 5
		2011-12	2012-13	2013-14 (8 months)	2013-14 (4 months)	2014-15	2015-16
				<b>8</b>	<b>4</b>		
Aggregate Revenue Requirement	ARR	5822	8381	6386	3193	13959	15741
Estimated Volume	VE	2018554	2022414	1517729	758864	2562997	2885752
Discount Rate	14%	1.2996	1.1400	1.0000	1.0000	0.8772	0.7695
Present Value of ARR	PV(ARR)	7566	9555	6386	3193	12245	12112
<b>Σ PV(ARR)</b>					<b>51057</b>		
<b>Σ VE</b>					<b>11766311</b>		
<b>Yield Per passenger (Y) = Σ PV(ARR)/ Σ VE (Rs.)</b>	<b>Y</b>				<b>433.92</b>		

Forecasted change in WPI	WPI-t	6%	6%	6%	6%	6%	6%
X	X-t	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Yield per passenger for Tariff Year t (Rs.)		124.24	133.00	131.38	<b>759.09</b>	803.88	851.31
Revenue = VE x Y		2507.76	2689.74	1993.99	5760.50	20603.46	24566.71
Present Value (VE x Y)		3259.08	3066.30	1993.99	5760.50	18073.21	18903.29
Sum PV (VE x Y)					<b>51056.38</b>		
Sum VE					<b>11766310.86</b>		
Y = Sum PV (VE x Y) / Sum VE (Rs.)	(Rs/Pax)				<b>433.92</b>		

477.79% INCREASE IN YIELD PER PAX OVER PRESENT YIELD (1314)

LUCKNOW AIRPORT 27-03-2014 11:03			Effective Date for revised tariff		1-Dec-2013		8 mths at existing rates(13-14) 4 mths at revised rates (13-14)			
			All Revenue in Rupees in lakhs							
			01-Apr-11	1-Apr-2012	01-Apr-13		01-Apr-14	01-Apr-15		
			31-Mar-12	31-Mar-2013	31-Mar-14		31-Mar-15	31-Mar-16		
					8 Months	4 months				
			2011	2012	2013	2013	2014	2015		
UNIT RATES										
Landing Charges    Average Revenue per ATM (Dom)			PER ATM IN INR		12158	13099	13099	18110	19197	20348
Landing Charges    Average Revenue per ATM (INTL)			PER ATM IN INR		34702	37316	37316	47544	50397	53420
Parking & Housing Average Revenue per ATM(Dom+Intl)			PER ATM IN INR		84	47	45	85	90	96
PSF- Facilitation per Pax (Dom+Intl)					77.00	79	79	0	0	0
					0	0	0			
UDF Domestic- Departure			PER PAX IN INR		0	0	0	480	509	540
UDF Intl- Departure			PER PAX IN INR		0	0	0	1000	1060	1124
Average Throught put Rate			PER KL OF FUEL IN INR		362	362	362.00	362.00	362.00	362.00
Cargo Charges per Unit Rate			PER MT. TON		6291	5280	5280.28	5280.28	5280	5280.28
REVENUE										
Landing Fees					7949	7816	5732	2866	9457	10403
					1326	1382	1032	516	1733	1941
					966	1024	751	519	1815	2117
					460	516	385	245	873	1037
TOTAL LANDING CHARGES					1426.59	1539.34	1135.72	764.22	2688.84	3153.71
PARKING & HOUSING					7.79	4.32	3.04	2.88	10.09	11.80
TOTAL P&H CHARGES					7.79	4.32	3.04	2.88	10.09	11.80
PSF (Facilitation)										
PAX Domestic										
Pax Embarking (Dom.)					831710	819714	612053	306027	1028249	1151639
Pax Embarking (Intl.)					177567	191493	146811	73406	253249	291237
PSF (Facilitation) - Revenue (Dom+Intl.)					777	799	600	0	0	0
Total PSF (excluding Collection Charges)					777	799	600	-	-	-
Fuel Throughput Charges										
Fuel upliftment in KI					47382	53068	38917	19458	64213	70634
Revenue from Fuel Throughput charges (as per fuel upliftment projection)					171.52	192.11	140.88	70.44	232.45	255.70
Cargo Charges			Cargo Volume		839.00	1156.00	925.00	462.00	1665.00	1998.00
Total Cargo Revenue (Intl.)					52.78	61.04	48.84	24.39	87.92	105.50
Ground Handling Charges					71.96	89.67	65.76	32.88	108.50	119.35
UDF			Domestic -Departure		-	-	-	1,468.93	5,233.79	6,218.85
			Intl.- Departure		-	-	-	734.06	2,684.44	3,273.50
TOTAL UDF					0.00	0.00	0.00	2202.99	7918.23	9492.35
Total Aeronautical Revenues			34469.08		2507.78	2685.32	1993.74	3097.80	11046.03	13138.40
Discount Rate			14%		1.299%	1.140%	1.000%	1.000%	0.877%	0.769%
Discounted Aeronautical Revenue			31211.00 (a)		3259.11	3061.27	1993.74	3097.80	9689.50	10109.57
% change in rates proposed										
WIP-X factor										
LPH DOM.					0	0	0%	0.0%	6%	6%
LPH INTL.					0	0	0%	0.0%	6%	6%
H&P CH					89.0%					
PSF (F) per departing pax			77							
UDF Domestic-Departure			0		480					
UDF Intl.- Departure			0		1000					
Throught put rate					0%					
Cargo Charges					0%					
Ground Handling rate per movement										
Total Present Value of Target Revenue			51056.83							
X Factor			6%							
Total Present Value of projected Revenue with Revised Rates			31211.00							
Difference			19845.83		1188.47					
CPI (+/-) X										

No. AV.20036/19/2013-AD  
Government of India  
Ministry of Civil Aviation  
(AD Section)

Safdarjung Airport, New Delhi  
Dated 24.09.2013

To, /  
Shri Y.S. Bhawe  
Chairman, AERA  
AERA Building, Safdarjung Airport  
New Delhi

**Sub: Determination of Multiyear Tariff for Bangalore International Airport Limited (BIAL) – Consultation Paper No. 14/2013-14 issued by AERA regd.**

Sir,

I am directed to refer to AERA's letter No.AERA/20010/MYTP/BIAL/2011-12-Vol.I/4447 dated 27.6.2013 on the above mentioned subject.

2. Ministry of Civil Aviation have carefully gone through the proposal contained in the Consultation Paper as well as the building blocks for economic regulation of Bengaluru International Airport contained therein. The Consultation Paper has proposed various charges for Aeronautical Services including User Development Fee (UDF) both under Dual till as well as Single till. The BIAL is undertaking substantial expansion to the terminal building and Second Runway etc. at Bengaluru International Airport. The Consultation Paper indicates that BIAL needs an additional amount of about Rs. 4,027 crores during the control period (2011-16) for expansion purpose.

3. The AERA has proposed a Single till approach wherein the revenue from Aeronautical Services as well as Non-Aeronautical Services as mentioned in the Consultation Paper are considered along with associated costs to determine the Aeronautical charges as well as the UDF. The Ministry of Civil Aviation feels that the requirement of capital for the expansion during the current control period would be difficult to be met under a Single till approach. A Shared Revenue till of 40% would strike an appropriate balance between the needs of expansion of the airport as well as passenger interest, in terms of keeping the user charges at reasonable level. Therefore, 40% of gross revenue generated by BIAL from Non-Aeronautical Services may be reckoned towards subsidizing Aeronautical charges and UDF.

4. Furthermore, in view of the various provision of AERA Act, 2008 with respect to the Aeronautical Services, the Fuel Throughput Charge that is levied by Airport Operator may be considered as Aeronautical revenue in the hands of the Airport Operator. The revenues from cargo, ground handling services and fuel supply which are defined as Aeronautical Services in the AERA Act, 2008 may be reckoned as Aeronautical Revenues and considered accordingly irrespective of the providers of such Aeronautical Services.

This issues with the approval of the Minister of Civil Aviation.

Yours faithfully,

  
(Sunil Pant)

Under Secretary to the Govt. of India

AV. 13024/03/2011-AS (Pt.I)  
Government of India  
Ministry of Civil Aviation

---  
'B' Block, R.G.Bhawan, Safdarjung Airport,  
New Delhi-03, Dated the 18<sup>th</sup> February, 2014.

ORDER

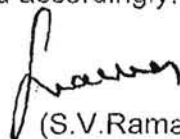
Subject: Expenditure out of Passenger Service Fee (Security Component) Escrow Accounts – regarding.

---  
As per the respective Operation, Management and Development Agreements (OMDAs) and State Support Agreements (SSAs), the private operators/JVCs are responsible for procuring and maintaining, at its own cost, security systems and equipment (~~except arms and ammunition~~) as required by Government of India/Bureau of Civil Aviation Security (BCAS) or its designated nominee(s)/representative(s) from time to time. The Comptroller and Auditor General of India on the basis of the annual audit of escrow accounts of various Private/JV airport operators pertaining to Passenger Service Fee (Security Component) funds, have inter-alia made similar observations. It has been observed by this Ministry that Private/JV airport operators are meeting their Capital expenditure out of PSF(SC) funds, which is improper, as these airport operators are not endowed with authority to do so as per the provisions of OMDAs/SSAs.

2. The aforesaid issue has been examined in this Ministry at length and it has now been decided that since PSF(SC) funds are meant only for meeting revenue expenditure on deployment of CISF and other security forces at the airports, the total capital expenditure incurred by the airport operators out of the PSF(SC) Escrow account opened and maintained by the respective airport operators in fiduciary capacity, together with the interest, has to be reimbursed back to the respective Escrow accounts. Accordingly, all the airport operators are hereby directed that they shall reverse/reimburse back to the respective PSF(SC) Escrow account, within a period of one month, the total amount spent (*on account of capital costs/expenditure*) so far towards procurement and maintenance of security systems/equipment and on creation of fixed assets out of the PSF(SC) Escrow Account, together with the interest that would have accrued in normal course had the said amount not been debited against the PSF(SC) Escrow account.

3. This issues with the approval of Hon'ble Minister of Civil Aviation.

4. With the issue of the directions as above, the previous circulars/orders, etc. issued by this Ministry from time to time on the subject of utilization of PSF(SC) funds shall stand clarified/modified accordingly.



(S.V. Ramana)

Under Secretary to the Government of India

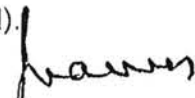
011-24610374.

Copy to:-

1. The Chairman, Airports Authority of India, R.G. Bhawan, Safdarjung Airport, New Delhi.
2. The Managing Director, Opposite Terminal-3, Delhi International Airport Ltd., New Udaan Bhawan, Indira Gandhi International Airport, New Delhi - 110037.
3. The Managing Director, Bangalore International Airport Ltd., Alpha 2, Administration Block, Bengaluru International Airport, Devanahalli - 560300.
4. The Managing Director, Cochin International Airport Ltd., Kochi Airport, P.O. Nedumbassery, Kerala - 683 111.
5. The Managing Director, GMR Hyderabad International Airport Ltd., Shamshabad, Hyderabad - 500 409.
6. The Managing Director, Mumbai International Airport Ltd., CSI Airport, Mumbai.
7. MIHAN India Ltd., Dr. Babasheb Ambedkar International Airport, Nagpur - 440005, India

Copy to:

1. The Commissioner of Security(Civil Aviation), Bureau of Civil Aviation Security, Janpath Bhavan, New Delhi-1.
2. PS to HMCA.
3. PPS to Secretary (CA)/PS to JS(A)/PS to Director(SN).



(S.V. Ramana)  
Under Secretary



## AIRPORTS AUTHORITY OF INDIA

LUCKNOW AIRPORT - PROPOSED RATE CARD FOR AERONAUTICAL SERVICES FOR FY 2013-14  
EFFECTIVE FROM 1ST DECEMBER, 2013 UP TO 31ST MARCH, 2014

## (I) Landing Charges - Domestic/ International flights

Weight of the Aircraft	Proposed Rate Per Landing (In INR)
Upto 20 MT	200.00 per MT
Above 20 MT up to 50 MT	4000.00 + 410.00 per MT in excess of 20 MT
Above 50 MT up to 100	16300.00 + 480.00 per MT in excess of 50 MT
Above 100 MT	40300.00 + 545.00 per MT in excess of 100 MT

**Note:**

- a) Weight of the aircraft for calculation of Charges shall be rounded off to nearest Metric Tonne (MT) (i.e.1,000 kgs.). For rounding off, fraction of weight below 500 Kgs will be ignored and 500 Kgs & above up to 1000 Kgs will be considered as 1 MT.
- b) A surcharge of 25% will be levied on landing charges for supersonic aircraft.
- c) A minimum fee of **INR 3000/-** shall be charged per single landing for all types of aircraft / helicopter flights, including but not limited to domestic landing, international landing and general aviation landing. However, this will not be applicable to flights operated by Flying Clubs.
- d) Weight of the aircraft means maximum takeoff weight(MTOW) as indicated in the certificate of Airworthiness filed with Director General Civil Aviation(DGCA).

## (II) HOUSING AND PARKING CHARGES

3.40

Weight of the Aircraft	PROPOSED RATES (IN INR)	
	Housing Charges Rates per Hour	Parking Charges Rates per Hour
Upto 40 MT	8.40 per hour per MT	4.20 per hour per MT
Above 40 MT up to 100 MT	336.00 + 15.60 per hour per MT in excess of 40 MT	168.00 + 8.00 per hour per MT in excess of 40 MT
Above 100 MT	1272.00 + 20.00 per MT per hour in excess of 100 MT	648.00 + 10.40 per MT per hour in excess of 100 MT

**Note:**

- a) 50% rebate in Housing & Parking Charges between 2200 hrs to 0600 hrs at Lucknow airport.
- b) AAI has decided in principle to waive off the night parking charges for all domestic scheduled operators at those airports where the State Government levies the rate of tax (VAT) on ATF up to 5%. The above waiver of night parking charges (between 2200 hrs to 0600 hrs) will be made applicable from the date of implementation of levy of tax (VAT) on ATF up to 5% by the respective State Govt.(s). This relief shall be applicable initially for a period of five years and will be reviewed thereafter. In the event of upward revision in the tax rate of ATF by the respective State Govts., the relief of free night parking charges will also be deemed to be withdrawn for all the airports within the jurisdiction of the said State(s).
- c) No parking charges shall be levied for the first two hours. While calculating free parking period, standard time of 15 minutes shall be added on account of time taken between touch down time and actual parking time on the parking stand. Another standard time of 15 minutes shall be added on account of taxing time of aircraft from parking stand to take off point. these periods shall be applicable for each aircraft irrespective of actual time taken in the movement of aircraft after landing and before takeoff.
- d) For calculating chargeable parking time, any part of an hour shall be rounded off to the next hour.
- e) Weight of the aircraft for calculation of Charges shall be rounded off to nearest Metric Tonne (MT) (i.e.1,000 kgs.). For rounding off, fraction of weight below 500 Kgs will be ignored and 500 Kgs & above up to 1000 Kgs will be considered as 1 MT.
- f) Charges for each period parking shall be rounded off to nearest Rupee.
- g) Whilst in -contact stands, after free parking, for the next two hours Parking charges shall be levied. After this period, the Housing charges shall be levied.

**(III) THROUGHPUT CHARGES**

PROPOSED RATE PER KL (IN INR)	
	361.83

**(IV) USER DEVELOPMENT FEE(UDF)**

PROPOSED RATE (INR)	
Domestic Passenger	480 per embarking passenger
International Passenger	1000 per embarking passenger

**Note:**

a) Collection charges: if the payment is made within 15 days of receipt of invoice, then collection charges at INR 5 per departing passenger shall be paid by AAI. No collection charges shall be paid in case the airline fails to pay the UDF invoice to AAI within the credit period of 15 days.

b) Transit/Transfer passengers: A passenger is treated in-transit/transfer only if the onward journey is within 24 hours from the time of arrival at airport and the onward travel is part of same ticket. In case 2 separate tickets are issued (one for arrival and one for departure) , the passenger would not be treated as transfer passenger. Transfer passenger does not include passenger on return journey.

**(V) General :**

- (I) All the above Charges are excluding of Service Tax. Service Tax at the applicable rates are payable in addition to above charges.
- (II) PSF(Security) will be continued to be levied at the applicable rate.
- (III) PSF(Facilitation) will be continued to be charged till the revised UDF levy is implemented.

**AIRPORTS AUTHORITY OF INDIA**

**LUCKNOW AIRPORT - PROPOSED RATE CARD FOR AERONAUTICAL SERVICES FOR FY 2014-15  
EFFECTIVE FROM 1ST APRIL 2014 UP TO 31ST MARCH, 2015**

**(I) Landing Charges - Domestic/ International flights**

<b>Weight of the Aircraft</b>	<b>Proposed Rate Per Landing (In INR)</b>
Upto 20 MT	212.00 per MT
Above 20 MT up to 50 MT	4240.00 + 434.60 per MT in excess of 20 MT
Above 50 MT up to 100	17278.00 + 508.80 per MT in excess of 50 MT
Above 100 MT	42718.00 + 577.70 per MT in excess of 100 MT

**Note:**

- a) Weight of the aircraft for calculation of Charges shall be rounded off to nearest Metric Tonne (MT) (i.e.1,000 kgs.). For rounding off, fraction of weight below 500 Kgs will be ignored and 500 Kgs & above up to 1000 Kgs will be considered as 1 MT.
- b) A surcharge of 25% will be levied on landing charges for supersonic aircraft.
- c) A minimum fee of **INR 3000/-** shall be charged per single landing for all types of aircraft / helicopter flights, including but not limited to domestic landing, international landing and general aviation landing. However, this will not be applicable to flights operated by Flying Clubs.
- d) Weight of the aircraft means maximum takeoff weight(MTOW) as indicated in the certificate of Airworthiness filed with Director General Civil Aviation(DGCA).

**(II) HOUSING AND PARKING CHARGES**

<b>Weight of the Aircraft</b>	<b>PROPOSED RATES (IN INR)</b>	
	<b>Housing Charges Rates per Hour</b>	<b>Parking Charges Rates per Hour</b>
Upto 40 MT	8.90 per hour per MT	4.50 per hour per MT
Above 40 MT up to 100 MT	356.00 + 16.50 per hour per MT in excess of 40 MT	180.00 + 8.50 per MT per hour in excess of 40 MT
Above 100 MT	1346.00 + 21.20 per MT per hour in excess of 100 MT	690.00 + 11.00 per MT per hour in excess of 100 MT

**Note:**

- a) 50% rebate in Housing & Parking Charges between 2200 hrs to 0600 hrs at LUCKNOW airport.
- b) AAI has decided in principle to waive off the night parking charges for all domestic scheduled operators at those airports where the State Government levies the rate of tax (VAT) on ATF up to 5%. The above waiver of night parking charges (between 2200 hrs to 0600 hrs) will be made applicable from the date of implementation of levy of tax (VAT) on ATF up to 5% by the respective State Govt.(s). This relief shall be applicable initially for a period of five years and will be reviewed thereafter. In the event of upward revision in the tax rate of ATF by the respective State Govts., the relief of free night parking charges will also be deemed to be withdrawn for all the airports within the jurisdiction of the said State(s).
- c) No parking charges shall be levied for the first two hours. While calculating free parking period, standard time of 15 minutes shall be added on account of time taken between touch down time and actual parking time on the parking stand. Another standard time of 15 minutes shall be added on account of taxing time of aircraft from parking stand to take off point. these periods shall be applicable for each aircraft irrespective of actual time taken in the movement of aircraft after landing and before takeoff.
- d) For calculating chargeable parking time, any part of an hour shall be rounded off to the next hour.
- e) Weight of the aircraft for calculation of Charges shall be rounded off to nearest Metric Tonne (MT) (i.e.1,000 kgs.). For rounding off, fraction of weight below 500 Kgs will be ignored and 500 Kgs & above up to 1000 Kgs will be considered as 1 MT.
- f) Charges for each period parking shall be rounded off to nearest Rupee.
- g) Whilst in -contact stands, after free parking, for the next two hours Parking charges shall be levied. After this period, the Housing charges shall be levied.

**(III) THROUGHPUT CHARGES**

PROPOSED RATE PER KL (IN INR)	
	361.83

**(IV) USER DEVELOPMENT FEE(UDF)**

PROPOSED RATE (INR)	
Domestic Passenger	509 per embarking passenger
International Passenger	1060 per embarking passenger

**Note:**

a) Collection charges: if the payment is made within 15 days of receipt of invoice, then collection charges at INR 5 per departing passenger shall be paid by AAI. No collection charges shall be paid in case the airline fails to pay the UDF invoice to AAI within the credit period of 15 days.

b) Transit/Transfer passengers: A passenger is treated in-transit/transfer only if the onward journey is within 24 hours from the time of arrival at airport and the onward travel is part of same ticket. In case 2 separate tickets are issued (one for arrival and one for departure) , the passenger would not be treated as transfer passenger. Transfer passenger does not include passenger on return journey.

**(V) General Condition:**

- (I) All the above Charges are excluding of Service Tax. Service Tax at the applicable rates are payable in addition to above charges.
- (II) PSF(Security) will be continued to be levied at the applicable rate.
- (III) PSF(Facilitation) will be continued to be charged till the revised UDF levy is implemented.

**AIRPORTS AUTHORITY OF INDIA**

**LUCKNOW AIRPORT - PROPOSED RATE CARD FOR AERONAUTICAL SERVICES FOR FY 2015-16  
EFFECTIVE FROM 1ST APRIL 2015 UP TO 31ST MARCH, 2016**

**(I) Landing Charges - Domestic/ International flights**

<b>Weight of the Aircraft</b>	<b>Proposed Rate Per Landing (In INR)</b>
Upto 20 MT	224.70 per MT
Above 20 MT up to 50 MT	4494.00 + 460.70 per MT in excess of 20 MT
Above 50 MT up to 100	18315.00 + 539.30 per MT in excess of 50 MT
Above 100 MT	45280.00 + 612.40 per MT in excess of 100 MT

**Note:**

- a) Weight of the aircraft for calculation of Charges shall be rounded off to nearest Metric Tonne (MT) (i.e.1,000 kgs.). For rounding off, fraction of weight below 500 Kgs will be ignored and 500 Kgs & above up to 1000 Kgs will be considered as 1 MT.
- b) A surcharge of 25% will be levied on landing charges for supersonic aircraft.
- c) A minimum fee of **INR 3000/-** shall be charged per single landing for all types of aircraft / helicopter flights, including but not limited to domestic landing, international landing and general aviation landing. However, this will not be applicable to flights operated by Flying Clubs.
- d) Weight of the aircraft means maximum takeoff weight(MTOW) as indicated in the certificate of Airworthiness filed with Director General Civil Aviation(DGCA).

**(II) HOUSING AND PARKING CHARGES**

<b>Weight of the Aircraft</b>	<b>PROPOSED RATES (IN INR)</b>	
	<b>Housing Charges Rates per Hour</b>	<b>Parking Charges Rates per Hour</b>
Upto 40 MT	9.40 per hour per MT	4.80 per hour per MT
Above 40 MT up to 100 MT	376.00 + 17.50 per hour per MT in excess of 40 MT	192.00 + 9.00 per hour per MT in excess of 40 MT
Above 100 MT	1426.00 + 22.50 per MT per hour in excess of 100 MT	732.00 + 11.70 per MT per hour in excess of 100 MT

**Note:**

- a) 50% rebate in Housing & Parking Charges between 2200 hrs to 0600 hrs at LUCKNOW airport.
- b) AAI has decided in principle to waive off the night parking charges for all domestic scheduled operators at those airports where the State Government levies the rate of tax (VAT) on ATF up to 5%. The above waiver of night parking charges (between 2200 hrs to 0600 hrs) will be made applicable from the date of implementation of levy of tax (VAT) on ATF up to 5% by the respective State Govt.(s). This relief shall be applicable initially for a period of five years and will be reviewed thereafter. In the event of upward revision in the tax rate of ATF by the respective State Govts., the relief of free night parking charges will also be deemed to be withdrawn for all the airports within the jurisdiction of the said State(s).
- c) No parking charges shall be levied for the first two hours. While calculating free parking period, standard time of 15 minutes shall be added on account of time taken between touch down time and actual parking time on the parking stand. Another standard time of 15 minutes shall be added on account of taxing time of aircraft from parking stand to take off point. These periods shall be applicable for each aircraft irrespective of actual time taken in the movement of aircraft after landing and before takeoff.
- d) For calculating chargeable parking time, any part of an hour shall be rounded off to the next hour.
- e) Weight of the aircraft for calculation of Charges shall be rounded off to nearest Metric Tonne (MT) (i.e.1,000 kgs.). For rounding off, fraction of weight below 500 Kgs will be ignored and 500 Kgs & above up to 1000 Kgs will be considered as 1 MT.
- f) Charges for each period parking shall be rounded off to nearest Rupee.
- g) Whilst in -contact stands, after free parking, for the next two hours Parking charges shall be levied. After this period, the Housing charges shall be levied.

**(III) THROUGHPUT CHARGES**

PROPOSED RATE PER KL (IN INR)	
361.83	

**(IV) USER DEVELOPMENT FEE(UDF)**

PROPOSED RATE (INR)	
Domestic Passenger	540 per embarking passenger
International Passenger	1124 per embarking passenger

**Note:**

a) Collection charges: if the payment is made within 15 days of receipt of invoice, then collection charges at INR 5 per departing passenger shall be paid by AAI. No collection charges shall be paid in case the airline fails to pay the UDF invoice to AAI within the credit period of 15 days.

b) Transit/Transfer passengers: A passenger is treated in-transit/transfer only if the onward journey is within 24 hours from the time of arrival at airport and the onward travel is part of same ticket. In case 2 separate tickets are issued (one for arrival and one for departure), the passenger would not be treated as transfer passenger. Transfer passenger does not include passenger on return journey.

**(V) General:**

- (I) All the above Charges are excluding of Service Tax. Service Tax at the applicable rates are payable in addition to above charges.
- (II) PSF(Security) will be continued to be levied at the applicable rate.

**LUCKNOW AIRPORT RATE CHART**  
**FOR CARGO SERVICES**  
**FOR THE YEAR 2013-14 to 2015-16**

**A – EXPORT CARGO**

**I) TERMINAL, STORAGE AND PROCESSING CHARGES:**

		<b>Rate per Kilogram Rs. / P</b>	<b>Minimum rate per consignment Rs. / P</b>
1	General	0.74	125.00
2	Special	1.47	245.00
3	Perishable	0.74	125.00

**II) DEMURRAGE CHARGES (Leviable from Shipper)**

		<b>Rate per Kilogram Rs. / P</b>	<b>Minimum rate per consignment Rs. / P</b>
1	General	0.76	125.00
2	Special	1.50	245.00
3	Perishable	0.76	125.00

**NOTES: [Export Cargo]**

1. The free period for export cargo shall be one working day (24 hours) for examination/processing by the Shippers.
2. 10% discount in the Terminal, Storage and Processing charges will be granted to Exporters, who opt for engaging their own loaders for offloading cargo from their vehicles at Truck Dock and shifting to Custom Examination Area.
3. Terminal, Storage and Processing charges applicable to Newspaper and TV reel consignments shall be 50% of the prescribed charges.
4. Consignments of human remains, coffin including unaccompanied baggage of deceased and Human eyes will be exempted from the purview of Terminal, Storage and Processing charges & Demurrage charges.
5. Terminal, Storage and Processing charges are inclusive of Forklift charges wherever Forklift usage is involved. No separate Forklift charges will be levied.
6. Special cargo consists of live animals, hazardous goods and valuable cargo.
7. Charges will be levied on the '**gross weight**' or the '**chargeable weight**' of the consignment, whichever is higher. Wherever the '**gross weight**' and (or) '**volume weight**' is wrongly indicated on the Airway Bill and is found more, charges will be levied on the '**actual gross weight**' or '**actual volumetric weight**', whichever is higher.
8. For misdeclaration of weight above 2% and upto 5% of declared weight, penal charges @ double the applicable Terminal, Storage and Processing charges and

for variation above 5%, the penal charges @ 5 times the applicable Terminal, Storage and Processing charges will be leviable on the differential weight, subject to minimum amount equivalent to the applicable minimum Terminal, Storage and Processing charges. No penal charges will be leviable for variation upto and inclusive of 2%. This will not apply to valuable cargo.

9. All Bills shall be rounded off to the nearest of Rs.5/=. As per IATA Tact Rule Book Clause 5.7.2, the rounding off procedure, when the rounding off Unit is 5.

When the results of calculations  
are between / and

Rounded off amount will be

102.5 - 107.4

105

107.5 - 112.4

110

10. As an incentive to trade to utilize the lean hours, 20% discount in the Terminal, Storage and Processing charges will be granted to Export cargo admitted between 1000 hrs. to 1500 hrs., subject to levy of minimum rate per consignment as given in Scale of Charges.
11. Merchant Over Time (MOT) charges @ Rs.200.00 per consignment for admitting cargo beyond normal working hours.



## **B – IMPORT CARGO**

### **I) TERMINAL , STORAGE AND PROCESSING CHARGES:**

		<b>Rate per Kilogram Rs. / P</b>	<b>Minimum rate per consignment Rs. / P</b>
1	General	4.96	135.00
2	Special and Valuable	9.89	265.00

### **II) DEMURRAGE CHARGES**

Free storage period for Import cargo shall be 72 hrs. (03 working days) including the date of the arrival of flight. For the next 48 hrs. (02 working days), demurrage will be charged at "per kg; per day" non-cumulative basis, provided the consignment is cleared within 120 hrs. (05 working days). If clearance is affected after 120 hrs. (05 working days), demurrage will accrue for the entire period from the date / time of the arrival of the flight, as follows:-

			<b>Rate per Kilogram Rs. / P</b>	<b>Minimum rate per consign- ment (Rs. / P.)</b>
1	<b>General Cargo</b>	Upto 120 hrs. (5 days working) including free period	1.44	325.00
		Between 120 hrs. and 720 hrs. (6 and 30 days)	2.87	
		Beyond 720 hrs. (30 days)	4.31	
2	<b>Special Cargo</b>	Upto 120 hrs. (5 days working) including free period	2.87	640.00
		Between 120 hrs. and 720 hrs. (6 and 30 days)	5.73	
		Beyond 720 hrs. (30 days)	8.60	
3	<b>Valuable Cargo</b>	Upto 120 hrs. (5 days working) including free period	5.73	1280.00
		Between 120 hrs. and 720 hrs. (6 and 30 days)	11.47	
		Beyond 720 hrs. (30 days)	17.20	

### **NOTES: [Import Cargo]**

1. Consignments of human remains, coffin including baggage of deceased & Human eyes will be exempted from the purview of Terminal, Storage and Processing charges & Demurrage charges.
2. No separate Forklift charges will be levied.
3. Charges will be levied on the '**gross weight**' or the '**chargeable weight**' of the consignment whichever is higher. Wherever the '**gross weight**' and (or) volume weight is wrongly indicated on the Airway Bill and is actually found more, charges will be levied on the '**actual gross weight**' or '**actual volumetric weight**' or '**chargeable weight**' whichever is higher.
4. Special Import Cargo consists of cargo stored in cold storage, live animals and hazardous goods.
5. Valuable cargo consists of gold, bullion, currency notes, securities, shares, share coupons, travelers' cheques, diamonds (including diamonds for industrial use), diamond jewelry, jewelry & watches made of silver, gold platinum and items valued at USD 1000 per Kg. & above.
6. All Bills shall be rounded off to the nearest of Rs.5/=. As per IATA Tact Rule Book Clause 5.7.2, the rounding off procedure, when the rounding off Unit is 5.

When the results of calculations  
are between / and

Rounded off amount will be

102.5 - 107.4  
107.5 - 112.4

105  
110

#### **Notes:**

1. Minimum de-stuffing charges per IGM shall be Rs 473/=
2. Demurrage charges on Import Transshipment cargo will be as applicable to import Cargo except that no handling charges shall be charged.
3. Demurrage charges on transshipment cargo from domestic to International and from International to International shall be treated as same as applicable for export cargo, are allowing the prescribed free period.
4. The free period for export cargo for the NSOs would be 48 hrs . in the bonded area since the time of bonding.
5. Minimum carting charges shall be Rs 315/= per CTM.
6. All bills preferred by the handling company i.e AAI shall be rounded off to the nearest higher of Rs 5/=.
7. All charges by NSOs shall be on cash and carry basis.
8. No free period may be allowed on second time handling /upliftment of export cargo from cargo terminal .Applicable charges (Storage) shall be levied.
9. In case of transit ULDs brought by the Airlines handed over to AAI for the storage in the bonded area/ETV stacker for any reasons, the storage charges as per para 5 & 6 shall be levied.



**C – DOMESTIC OUTBOUND CARGO CHARGES LEVIABLE ON SHIPPERS/CONSIGNOR(S) ETC.**

ACTIVITY	PROPOSED CHARGES		AAI
	MINIMUM		PER KG
1. Standard Charges for processing & Handling (TSP charges inclusive of off-loading / Loading/ Shifting & Forklift Usage)	INR		INR
a) General Cargo	110		0.75
b) Special (AVI) #	220.00		1.50
c) PER/DGR/VAL	220.00		1.50
2. Demurrage Charges / Storage (per day)			
a) General Cargo	110.00		0.75
b) Special (AVI)#	220.00		1.50
c) PER/DGR/VAL(If cold storage is used)	220.00		1.50
3. Courier Handling	120.00		1.00
4. Amendment of Airway Bill	100.00 per AWB		
5. Return Cargo Charges	100.00 per AWB		
6. Strapping Charges	10.00 per Bag		
7. In addition to the above, in the event of mis-Declaration of Weight, following charges based on the difference will apply			
2% - 5% variation	2 times of excess weight		
More than 5% (Not Applicable in VAL Cargo)	5 times of excess weight		

**Notes:**

1. The free period for outbound domestic cargo shall be one working day for examination/processing by the shipper/consignor/authorized representative etc.
2. **10% discount in the domestic cargo handling charges will be granted to the shippers/consignors who opt for engaging their own loaders for offloading cargo from their vehicles at Truck Dock and shifting to the examination/storage area before handing over to the airlines concerned.**
3. The domestic cargo handling charges applicable to newspaper and TV reel consignments shall be 50% of the prescribed charges.
4. Consignment of human remains, coffin including unaccompanied baggage of deceased and human eyes will be exempted from the preview of domestic cargo handling & demurrage charges.
5. The domestic cargo handling charges are inclusive of fork lift charges wherever fork lift usage is involved. No separate fork lift charges will be levied.
6. #As per IATA definition, Special cargo consists of cold storage, live animals, hazardous goods & valuable cargo.
7. Charges will be levied on the 'gross weight' or the chargeable weight' of the consignment, whichever is higher. Wherever the 'gross weight' and (or) 'volume weight' is wrongly indicated on the Airway Bill and is found more, charges will be levied on the 'actual gross weight' or 'actual volumetric weight', whichever is higher.

8. For mis-declaration of weight above 2% and upto 5% of declared weight, penal charges @ double the applicable domestic cargo handling charges and for variation above 5%, the penal charges % 5 times the applicable domestic cargo handling charges will be leviable on the differential weight, subject to minimum amount equivalent to the applicable minimum domestic cargo handling Charges. No penal charges will be leviable for variation upto and inclusive of 2%. This will not apply to Valuable Cargo.
9. All the Bills shall be rounded off to the nearest of Rs.5/- . As per IATA Tact Rule Book Clause 5.7.2, the rounding off procedure, when the rounding off Unit is 5.

<b>When the results of calculations are between / and</b>	<b>Rounded off amount will be</b>
102.5 - 107.4	105
107.5 - 112.4	110

**D - DOMESTIC INBOUND CARGO CHARGES LEVIABLE ON CONSIGNEE(S) ETC.**

ACTIVITY	PROPOSED CHARGES		AAI
	MINIMUM (INR)	PER KG. (INR)	
1. Standard Charges for processing & Handling (TSP charges inclusive of off-loading / Loading/ Shifting & Forklift Usage)			
a) General Cargo	110.00	0.75	
b) Special (AVI) #	220.00	1.50	
c) PER/DGR/VAL*	220.00	1.50	
2. Demurrage Charges / Storage (per day)			
a) General Cargo	110.00	0.75	
b) Special (AVI)	220.00	1.50	
c) PER/DGR/VAL* (If cold storage is used)	220.00	1.50	
3. Courier Handling	120.00	1.00	

**Note:**

1. The free period for inbound domestic cargo shall be one working day for examination/processing/delivery by the consignee/authorized representative etc.
2. 10% discount in the domestic cargo handling charges will be granted to the consignee/authorized representative who opt for engaging their own loaders for loading cargo into their vehicles for delivery at designated areas from the airlines concerned.
3. Consignment of human remains, coffin including unaccompanied baggage of deceased and human eyes will be exempted from the preview of domestic cargo handling & demurrage charges.
4. The domestic cargo handling charges are inclusive of fork lift charges wherever fork lift usage is involved. No separate fork lift charges will be levied.
5. Charges will be levied on the 'gross weight' or the chargeable weight' of the consignment, whichever is higher. Wherever the 'gross weight' and (or) 'volume weight' is wrongly indicated on the Airway Bill and is found more, charges will be levied on the 'actual gross weight' or 'actual volumetric weight', whichever is higher.
6. #As per IATA definition, Special cargo consists of cargo stored in cold storage, live animals, valuable & hazardous goods.
7. \*Valuable cargo consists of gold, bullion, currency notes, securities, shares, share coupons, travellers cheques, diamonds (including diamonds for industrial use), diamond jewellery, jewellery & watches made of silver, gold platinum & items valued at US\$ 1000 and above.
8. All the Bills shall be rounded off to the nearest of Rs.5/- . As per IATA Tact Rule Book Clause 5.7.2, the rounding off procedure, when the rounding off Unit is 5.

**When the results of calculations  
are between / and**

102.5 - 107.4

107.5 - 112.4

**Rounded off amount will  
be**

105

110



**E - Schedule of Charges / Discounts / Incentives leviable / payable on / to Airlines  
for various Cargo Handling Services rendered by AAI at the  
Cargo Terminal**

<b>S. No.</b>	<b>Particulars</b>	<b>Rates (Rs.)</b>		
01.	(i) Storage Charges for General Export uplifted beyond free period	1.81 per Kg		
	(ii) Storage Charges for valuable Export Cargo Perishable/Live Animals and Hazardous Cargo uplifted beyond free period shall be two times of normal	3.62 per Kg Rates		
02.	(i) Storage Charges for Import Cargo not handed over and remain unchecked after a free period of 24 hours from time per day of arrival of an aircraft	General Bulk Cargo	Loaded ULD	
		(in Rs)(Kg/day)	(in Rs)(ULD/day)	
		1.81	723	
	(ii) Storage Charges for 'Val'/ Haz/Perishable/Live Animal Import Cargo	Valuable	Haz./Peri/LA	Per Consign/AWB
		(per Kg/day)(in Rs.)	(per Kg/day)(in Rs.)	(in Rs.)
		4.57	3.00	252

**NOTES:**

6.1. Demurrage charges on Import Transshipment cargo will be as applicable to Import cargo except that no handling charges shall be levied on the airlines handled by AAI where the TP cargo handed over to the airlines on airside designated area on the airport

6.2. Demurrage charges on Transshipment cargo from Domestic to International and from International to International shall be treated as same as applicable for export cargo, after allowing the normal free period.

6.3. The free period for export cargo for the carrier from the date of entry in bonded area till upliftment shall be as per Government Directives.

6.4. All bills preferred by the Handling Company shall be rounded off to the nearest Rupee.

6.5. No free period may be allowed on second time handling/upliftment of export cargo from cargo terminal. Applicable charges (Demurrage/Storage) shall be levied.

6.6. In case of Transit ULDs brought by the Airlines handed over to AAI for Storage in the Bonded Area/ETV stacker for any reasons, the Storage Charges as per para 2(i) & 2(ii) shall be levied.



COM/907/5.3/2006-Pt.II

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रातीय विमानपत्तन प्राधिकरण  
AIRPORTS AUTHORITY OF INDIA  
September 19, 2007  
25

M/s SITA,  
6, Factory Road,  
Near Safdarjung Hospital,  
Ring Road,  
New Delhi.

**Subject: Grant of Licence for provision of Common Use Terminal Equipment(CUTE) at thirteen Airports in India**

Dear Sir,

Reference your subject tender financial bid opened on 22<sup>nd</sup> August, 2007 on the above said contract.

2. The Competent Authority is pleased to award the contract for Grant of Licence for provision of Common Use Terminal Equipment (CUTE) at thirteen Airports viz. Trivandrum, Trichy, Varanasi, Udaipur, Srinagar, Coimbatore, Goa, Jaipur, Lucknow, Guwahati, Ahmedabad, Amritsar and Calicut on the following terms and conditions:

- (i) The grant of licence for provision of Common Use Terminal Equipment at 13 Airports as listed above, is awarded for a period of 07 years from the date of installation of equipment.
- (ii) That SITA should give a confirmation letter in writing withdrawing the conditions given in Technical Bid "unconditionally".
- (iii) ( The award of said licence is subject to payment @ 29.42 % inclusive of the 13% of GTO as reserved licence fee. The payment is based on assumed growth as projected in the NIT or the actual growth, whichever is higher and is payable on quarterly basis. For this purpose, the traffic statistics of AAI will prevail. The charges @ Rs.37.00 per passenger is frozen for the purpose of calculation of gross turnover. )
- (iv) Sales Tax/ Service Tax, duties, levies, Octroi etc on the material/ Services in respect of the said contract shall be payable by you and the Authority will not entertain any claim whatsoever in this respect.

गांधी भवन  
Gandhi Bhawan

सफदरजंग हवाई अड्डा, नई दिल्ली-११०००३  
Safdarjung Airport, New Delhi-110003

दूरभाष : २४६३२९५०  
Phone : 24632950

फैक्स : ९१-११-२४६३२९६०  
Fax : 91-11-24632990

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- (v) If the licensee intends to import certain items for this work, they shall have to make their own arrangements for necessary licence and the foreign currency. Licensee may also note that AAI shall not recommend levy of concessional Customs Duty for any import connected with this work.
  - (vi) The payment of Security Deposit equivalent to six months of minimum guaranteed amount @ 29.42% of the GTO in the form of Bank Guarantee as per the format enclosed from a nationalized/ scheduled bank in India shall be payable within 15 days of award of contract.
  - (vii) In addition to above, payment towards Security Deposit equivalent to 4 months or 10% of the annual value of contract whichever is higher for electricity, water, telephone etc shall also be payable along with the Security Deposit mentioned in para (vi) above.
  - (viii) The Agreement as per the format enclosed is also to be executed within 15 days of award at respective Airports. All other general and technical specifications as per tender will form part and parcel of Agreement.
  - (ix) A draft proforma of Service Agreement between Service Provider (Licensee) and Airlines for Common Use Terminal Equipment is also enclosed. This agreement with the respective Airlines is to be executed within 03 months from the date of award of contract. Copies of the executed agreement with respective Airlines shall be submitted to the concerned Regional Executive Directors/ Airport Directors at respective Airports.
  - (x) The licensee shall be allotted space for the Core Room/ office purposes by the Regional Executive Directors/ Airport Directors at respective Airports for which the applicable rate of licence fee at each Airport shall be payable. An annual increase of 7.5% on space licence fee or as decided by AAI from time to time shall also be payable by the licensee. The Security Deposit towards space allocated for the Core Room Office shall be deposited equivalent to six months of licence fee applicable at each Airport.
  - (xi) Maximum period of 10 months shall be given from the date of handing over of site(s) at respective Airport(s) for completion and commencement of the contract, failing which the penalty shall be levied for delay in completion of the entire work @ 1% of the quoted licence fee per year for delay per week upto a maximum of 10% shall be levied. Thereafter, the reserve price fixed airportwise shall be charged till such time the system is commissioned.
  - (xii) The licensee shall conform to CUTE IATA recommended practice No.1797 and 1797c as per the specification of tender documents



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indicating clearly the make and model of each item of equipment being offered.

- (xiii) The CUTE system at 13 Airports in India shall be in accordance with the operating concept and performance specifications as detailed in the tender documents.
- (xiv) The licensee shall furnish all equipments, software, parts, materials and other supply required to satisfactorily effect the complete installation of the proposed system in a professional manner at its own costs to successfully implement the CUTE system at all 13 Airports. All recurring charges towards communication links, manpower positioning etc. to keep the system in fully functional condition are to be borne by the licensee for full duration of the contract.
- (xv) The licensee shall provide fully competent workmen to perform the work herein specified in a thorough professional manner. All materials furnished by the contractor shall be new and shall conform to the applicable Indian standards or any International standard.
- (xvi) The charges for providing CUTE facilities at the Airports shall be paid by the Airlines directly to the licensee.
- (xvii) In the event of failure to pay the licence fee and other charges to AAI by the due dates, simple interest @18% per annum shall be payable by the licensee on all delayed payments.
- (xviii) A work schedule chart indicating the time schedule for commencement of various activities of work required for the execution and timely completion of work shall be submitted by the licensee to the AAI officer incharge at the respective Airports within 15 days of receipt of award of contract.
- (xix) The licensee shall also adhere to work schedule and complete the work in the specified time. Any deviation from the schedule for any reason shall be brought to the notice of the AAI officer incharge at the respective Airports immediately to enable him to take corrective action if any for the timely completion of work.
- (xx) The licensee shall at all times during the period of execution of works keep in the mind the specified completion time and other terms and conditions of contract as specified and shall maintain the essence of the contract.

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- (xxi) The licensee is required to liaise with GM(Electronics), CHQ and RED/ Airport Directors of concerned Airport for the implementation of the CUTE system.

Yours faithfully,



S/C (S.Basu)

Addl. General Manager (Commercial)

CC: The Airport Director,  
AAI

Trivandrum, Trichy, Varanasi, Udaipur, Srinagar, Coimbatore, Goa, Jaipur, Lucknow, Guwahati, Ahmedabad, Amritsar and Calicut Airports for implementation of CUTE and execution of Agreement.

The Regional Executive Director(NER, NR, SR, WR, ~~WA~~),  
AAI

Guwahati/ New Delhi/ Chennai/ Mumbai/ ~~Kolkata~~ Airports- for information