

## **WORKSHOP ON AIRPORT AND ROUTE FACILITY MANAGEMENT**

**(Montreal, 15 - 19 April 2002)**

**Agenda Item 3:      Airport financial management**

### **ICAO AIR TRANSPORT REPORTING FORM "J" AIRPORT FINANCIAL DATA**

**(Presented by the Secretariat)**

1.           Attached is the form used for the regular collection of airport financial data by ICAO to which reference is made in the Secretariat Note provided on agenda item 3 in WARFM (Montreal) ! WP/1.
2.           This form is being presented to the Workshop so that participants may examine it in detail, seek such clarifications as they might require and make general or specific comments relative to it.

**! ! ! ! ! ! ! !**

AIR TRANSPORT REPORTING FORM

Page \_\_\_\_ of \_\_\_\_

AIRPORT FINANCIAL DATA

Contact person for inquiries: \_\_\_\_\_

State: \_\_\_\_\_

Organization: \_\_\_\_\_

Airport: \_\_\_\_\_

Tel.: \_\_\_\_\_

Year ended: \_\_\_\_\_

Fax: \_\_\_\_\_ E-mail: \_\_\_\_\_

Currency: \_\_\_\_\_

Estimated data, identified by an asterisk (\*), may be used if exact data are not available.

INCOME, EXPENSES, AND INVESTMENTS

DESCRIPTION		AMOUNTS	
		SUBTOTAL	TOTAL
INCOME	1. Air traffic operations . . . . .		_____
	1.1 Aircraft-related charges . . . . .	_____	
	1.2 Passenger-related charges . . . . .	_____	
	1.3 Other charges on air traffic operations . . . . .	_____	
	2. Ground handling charges . . . . .		_____
	3. Concessions . . . . .		_____
	of which, fuel and oil . . . . .	_____	
	4. Rentals . . . . .		_____
	5. Other revenues . . . . .		_____
6. Total revenues (sum of items 1 through 5) . . . . .		_____	
7. Operating subsidies . . . . .		_____	
8. TOTAL INCOME (sum of items 6 and 7) . . . . .		_____	
EXPENSES	9. Operation and maintenance (including labour) . . . . .		_____
	9.1 Personnel costs . . . . .	_____	
	9.2 Supplies . . . . .	_____	
	9.3 Services — contracted . . . . .	_____	
	10. Administrative overhead . . . . .		_____
	11. Other non-capital costs . . . . .		_____
	12. Capital costs . . . . .		_____
	12.1 Depreciation and/or amortization . . . . .	_____	
	12.2 Interest . . . . .	_____	
	12.3 Other capital costs . . . . .	_____	
	13. TOTAL EXPENSES (sum of items 9 through 12) . . . . .		_____
INVESTMENTS	14. Gross capital investments during the year . . . . .		_____
	14.1 Aircraft movement areas . . . . .	_____	
	14.2 Terminal buildings (owned by airport) . . . . .	_____	
	14.3 Equipment and vehicles . . . . .	_____	
	14.4 Other facilities . . . . .	_____	
	14.5 Land . . . . .	_____	

Basis on which airport income and expense accounts maintained . . . . .

Accruals

Cash

Other\*

Basis on which airport capital assets valued . . . . .

Historic

Current

Other\*

\* If other please explain in remarks section or in a separate attachment.

AIRPORT AREAS AND/OR SERVICES INFORMATION

Indicate with a check ( ✓ ) in column b whether all or nearly all expenses associated with the airport areas or services listed below are included in the expense data reported in the previous section. Also, if available, enter in column c the operation and maintenance expenses associated with each area or service.

Airport area or service	All or nearly all expenses included		Operation and maintenance expenses (amounts)
a	b		c
	Yes	No	
1. Aircraft movement areas and their associated lighting . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	_____
2. Passenger and cargo terminal facilities . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	_____
3. Hangar and maintenance areas . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	_____
4. Approach and aerodrome control (including communications, navigation and surveillance (CNS))	<input type="checkbox"/>	<input type="checkbox"/>	_____
5. Meteorological services . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	_____
6. Security . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	_____
7. Crash, firefighting and rescue services . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	_____

REMARKS (including a description of any unavoidable deviation(s) from the reporting instructions):

# Form J — Airport Financial Data

## Reporting Instructions

### FILING REQUIREMENTS

#### General

This form is to be used by ICAO Contracting States to report financial data for each of their airports that is open to international commercial traffic. A separate Form J is to be filed regularly for:

- a) each of the principal airports having a combined traffic of at least 90 per cent of the total international commercial traffic units (scheduled and non-scheduled) of all airports of the State; or
- b) each of the airports having no less than 1 000 international traffic units, whichever is less restrictive.

A traffic unit is equivalent to 1 000 passengers or 100 tonnes of freight or mail; direct-transit traffic shall not be taken into account for this purpose. These criteria should be applied separately by a State to each one of its overseas territories.

The data reported should cover the calendar year January to December. However, if this is not practical, the report may cover a different twelve-month period (e.g. the airport's financial year).

#### Filing schedule

This form should be completed on an annual basis and filed with ICAO within six months of the end of the reporting period to which it refers.

#### Electronic filing

If possible, States should submit the requested data in electronic format, either by e-mail via the Internet ([sta@icao.int](mailto:sta@icao.int)) or through SITA (YULATYA), or on diskette. An electronic copy of this form, together with the relevant instructions, can be obtained from the ICAO Internet site (<http://www.icao.int>) or by contacting the ICAO Secretariat. States that are concerned about the security of the Internet should encode their data using digital identification (encryption).

### DATA TO BE REPORTED

The data reported should reflect the financial situation of the airport, including major facilities and services required by its aeronautical users. If an entity (or entities) other than the airport itself provides a major airport facility or service (e.g. air traffic control) for which it is not reimbursed by the airport, the relevant financial data for each such entity should be reported on a separate Form J.

General guidance on airport services cost accounting and cost allocation can be found in the *Airport Economics Manual* (Doc 9562).

Report all amounts in the currency in which the airport financial accounts are maintained, and indicate that currency in the appropriate place at the top of the form.

In cases where the same entity provides financial data for both this form and Form K (Air Navigation Services Financial Data), it is essential that any revenues, expenses or investments which are reported on both forms be clearly identified and the amounts involved shown in the "Remarks" section.

#### Income

##### Air traffic operations (Item 1)

*Aircraft-related charges (Item 1.1).* Include income from charges levied and fees collected for the use of runways, taxiways and ramp areas, including associated lighting. Also include income from charges levied on aircraft operators for both the parking of aircraft and the housing of aircraft in airport-owned hangars, including any rentals from the leasing of such hangars to aircraft operators. Towing charges, if imposed, should also be included under this heading.

*Passenger-related charges (Item 1.2).* Include income from charges levied and fees collected for the use of the air terminal and other passenger-processing facilities (e.g. for passengers embarked or disembarked).

*Other charges on air traffic operations (Item 1.3).* Include income from all other charges levied on and fees collected from aircraft operators for facilities and services provided at the airport for the operation of the aircraft, including income from charges levied in respect of cargo for the use of the airport's freight-processing facilities and areas, but excluding income from charges levied by commercial enterprises providing services independently of the airport. Exclude fuel throughput charges; these are covered under Item 3.

**Ground handling charges (Item 2).** Include income from charges levied on and fees collected from aircraft operators for the use of facilities and services provided at the airport for the handling of aircraft, except income from charges levied by commercial enterprises providing services independently of the airport (e.g. charges levied by one airline on another or by a separate enterprise for aircraft handling services).

**Concessions (Item 3).** Include fees payable by commercial enterprises for the right to sell goods and services at the airport.

*Aviation fuel and oil.* Include all concession fees, including any throughput charges, payable by oil companies for the right to sell aviation fuel and lubricants at the airport.

**Rentals (Item 4).** Include rentals payable by commercial enterprises and other entities for the use of airport-owned building space, land or equipment. Such rentals should include those payable by aircraft operators for airport-owned premises and facilities (e.g. check-in and sales counters and administrative offices) other than those already covered under Item 1.

**Other revenues (Item 5).** Include any revenues not already included under Items 1 through 4, such as revenue from air navigation services charges used to offset the cost to the airport for the provision of facilities and services but excluding operating subsidies, which are covered under Item 7.

**Total revenues (Item 6).** Enter the sum of Items 1 through 5.

**Operating subsidies (Item 7).** Include any payments received and set against regular airport annual expenses or other expenses to be incurred, except for capital investments and those requiring the provision of services in return.

**Total income (Item 8).** Enter the sum of Items 6 and 7.

**Expenses**

Include in this part all expenses incurred by the airport for the provision of facilities and services. Where facilities and services are provided to the airport by another agency, only reimbursements made to that agency should be reported.

**Operation and maintenance (including labour) (Item 9)**

*Personnel costs (Item 9.1).* Include direct remuneration to personnel, as well as expenses for social and medical insurance, pensions, remuneration in kind (e.g. board and accommodation), travel subsistence allowances, employee training and other such costs that may be associated with employee compensation or development.

*Supplies (Item 9.2).* Include the cost of spare parts and consumable materials that the airport actually incorporates or expends in providing facilities or services without the assistance of agencies or enterprises outside the airport authority (see Item 9.3). Such costs should include the operation and maintenance of fixed assets (e.g. vehicles, machinery, furniture and fixtures) provided such items are not also listed as depreciable assets. Also include the cost of services and supplies, such as heating, air conditioning, lighting, water, cleaning, laundry, sanitation, stationery and postage.

*Services — contracted (Item 9.3).* Include payments made to others for the provision of airport facilities and services.

**Administrative overhead (Item 10).** To the extent it has not been reported under Item 9, include the cost of common administrative services, such as overall management, economic planning, etc.

**Other non-capital costs (Item 11).** Include non-capital costs not reported under Items 9 or 10. Include such costs as national and other governmental taxes (e.g. property and income taxes) payable by the airport as a taxable entity. Exclude any sales or other taxes collected from third parties on behalf of government taxing authorities (e.g. sales tax on goods and services sold in airport-operated shops, and income tax deductions from staff salaries).

Capital costs (Item 12)

*Depreciation and/or amortization (Item 12.1).* Enter the amount by which the value of the assets has decreased during the year due to physical deterioration, obsolescence and other such factors that limit their productive life. Also include the amount by which intangible assets (e.g. developmental and training costs) have been written off during the year.

*Interest (Item 12.2).* Include the interest paid or payable on debts during the year as well as any interest computed on capital assets.

*Other capital costs (Item 12.3).* Include long-term leases and capital repayments if an airport applies cash accounting instead of depreciation.

Total expenses (Item 13). Enter the sum of Items 9 through 12.

Investments

Gross capital investments during the year (Item 14). For each group of assets listed, report the value of any fixed assets acquired during the year. When an asset, such as a terminal building, is being completed gradually over a period of years, the capital expenditure incurred during the year should be reported rather than the accumulated total once the asset is put into commission.

Airport accounts

*Accrual accounting.* Income is credited to the period in which it is earned and expenses are charged to the period in which they are incurred.

*Cash accounting.* Income is credited when it is received and expenses are recorded when they are paid.

Capital asset valuations

*Historical value.* Assets are valued at their original cost without regard to interim changes in market values.

*Current value.* Assets are valued at their current replacement cost.

SYMBOLS

Please use the following symbols as necessary in completing this form:

- \*

(blank)

na
- estimated data (asterisk immediately following the estimated figure)

category not applicable

data not available.