

STUDY

ON

**EFFICIENT OPERATION AND
MAINTENANCE EXPENSES**

for

MANGALURU INTERNATIONAL AIRPORT

(Period: April 1, 2016 – March 31, 2021)

July 2022

Table of Contents

1. OBJECTIVE OF THIS STUDY	5
2. TERMS OF REFERENCE AND OUR WORK PERFORMED	7
2.1. Terms of Reference	7
2.2. Work Performed	7
3. OPERATION & MAINTENANCE EXPENSES FOR THE PERIOD FROM FY 2016-17 TO FY 2020-21.....	10
3.1. O&M expenses and allocation as submitted by AAI for the period from FY 2016-17 to COD... 10	
3.2. O&M expenses and allocation as submitted by the Airport Operator for the period from COD to March 31, 2021.....	10
3.3. Analysis of AAI and Airport Operator's submission of O&M expenses as per Study	10
3.4. Summary	11
4. ALLOCATION OF O&M EXPENSES FOR THE PERIOD APRIL 1, 2016 TO MARCH 31, 2021 ..	12
4.1. Basis of segregation of expenses.....	12
4.2. Terms of the Concession Agreement pertaining to O&M expenses	12
4.3. Basis for allocation of O&M expenses as per AAI's submission	14
4.4. Basis for allocation of O&M expenses as per Study	15
4.5. Assessment of allocation ratios for Common expenses	17
4.6. Reallocation of Common O&M expenses of AAI as per Study.....	20
4.7. Impact of reallocation as per Study	23
4.8. Basis for allocation of O&M expenses as per Airport Operator's submission	24
4.9. Basis for allocation of O&M expenses as per Study	25
4.10. Assessment of allocation ratios for Common expenses	26
4.11. Reallocation of Common O&M expenses for Mangaluru International Airport Limited as per Study.....	28
4.12. Impact of reallocation for the Airport Operator as per Study.....	28
4.13. Summary	29
5. INTERNAL BENCHMARKING	30
5.1. Background.....	30
5.2. Trend analysis of Aeronautical O&M expenses as per Study	30
5.3. Inflation-adjusted analysis of Aeronautical O&M expenses as per Study	32
5.4. Proportion of Domestic and International Passenger Traffic	33
5.5. Analysis of impact of specific events of FY 2019-20 and FY 2020-21	34
5.6. Analysis of components of Aeronautical O&M expenses.....	34
5.7. Summary of Internal Benchmarking	38
6. RATIONALISATION OF AERONAUTICAL O&M EXPENSES.....	39
6.1. Background.....	39
6.2. Rationalisation of CHQ & RHQ allocation (included in Administrative and other expenses)....	39
6.3. Rationalisation of Aeronautical Repairs and maintenance expenses submitted by AAI.....	40
6.4. Efficient O&M expenses for AAI as per the Study.....	41
6.5. Rationalisation of Aeronautical Repairs and maintenance expenses submitted by the Airport Operator.....	42
6.6. Efficient O&M expenses for the Airport Operator as per the Study	42
6.7. Summary	43
7. OVERALL SUMMARY OF THE STUDY	45
8. GLOSSARY	47

List of Tables

Table 1: Aeronautical O&M expenses submitted by AAI for the period from FY 2016-17 to COD.....	10
Table 2: O&M expenses as per Airport Operator's True up submission and their segregation for the	10
Table 3: Reconciliation of True up submission and audited financial statements of Mangaluru International Airport Limited for the period from COD to March 31, 2021	11
Table 4: Basis of allocation of O&M expenses as per AAI's submission	14
Table 5: Allocation ratios of Common O&M expenses as per AAI's submission	15
Table 6: Basis for allocation of O&M expenses of AAI as per Study	16
Table 7: Gross Fixed Assets ratio for AAI as identified in the Asset Allocation Study	18
Table 8: Employee details submitted by AAI	18
Table 9: Employee Head Count ratio proposed by the Study for the period FY 2016-17 to COD	19
Table 10: Electricity ratio as per AAI's submission	20
Table 11: Impact on Aeronautical Employee Benefit Expenses	20
Table 12: Impact on Aeronautical Administrative and other Expenses	21
Table 13: Impact on Aeronautical Operating expenses.....	22
Table 14: Impact on Aeronautical Repairs and maintenance Expenses.....	23
Table 15: Impact of proposed reallocation of AAI's Aeronautical O&M expenses as per Study	24
Table 16: Aeronautical O&M expenses due to reclassification and change in allocation ratio (prior to rationalisation) for AAI for the period from FY 2016-17 to COD as per Study	24
Table 17: Basis of allocation of O&M expenses as per Airport Operator's submission	24
Table 18: Allocation ratios of Common O&M expenses as per Airport Operator's submission.....	25
Table 19: Basis for allocation of O&M expenses of the Airport Operator as per Study	26
Table 20: Employee details submitted by Mangaluru International Airport Limited	27
Table 21: Impact of proposed reallocation of Airport Operator's Aeronautical O&M expenses as per Study	28
Table 22: Aeronautical O&M expenses for the Airport Operator for the period from COD to March 31, 2021 proposed by Study.....	29
Table 23: CAGR of passenger traffic, ATM and Aeronautical O&M expenses.....	30
Table 24: Analysis of WPI Inflation-adjusted Aeronautical O&M expenses	32
Table 25: Proportion of domestic and international passengers, and per PAX and per ATM Aeronautical Operating expenses of Mangaluru International Airport	33
Table 26: Adjustments for CHQ/ RHQ expenses allocation (Pay and Allowances and Administrative and other expenses) for the period from FY 2016-17 to COD	40
Table 27 : Trends in Aeronautical Repairs and maintenance expenses for comparable set of airports	40
Table 28: Adjustment to Aeronautical Repairs and Maintenance expenses submitted by AAI	41
Table 29: Efficient Aeronautical O&M expenses for AAI for the period from FY 2016-17 to COD after rationalisation as per Study	41
Table 30: Aeronautical Repairs and Maintenance expenses and opening RAB of the Airport Operator	42
Table 31: Adjustment to Aeronautical Repairs and Maintenance expenses submitted by the Airport Operator	42
Table 32: Efficient Aeronautical O&M expenses for the Airport Operator for the period from COD to March 31, 2021 after rationalisation as per Study	43
Table 33: Year-wise summary of reclassification and other adjustments to O&M expenses.....	46

List of Figures

Figure 1 : Approach for this Study.....	7
Figure 2: CAGR of Aeronautical O&M expenses from FY 2016-17 to FY 2019-20.....	31
Figure 3: Trend of Aeronautical O&M expenses per PAX.....	31
Figure 4: Trend of Aeronautical O&M expenses per ATM.....	32
Figure 5: Traffic Mix at Mangaluru International Airport	33
Figure 6: Analysis of Employee benefit expenses	35
Figure 7: Analysis of Administrative and other expenses per Sq.m. of terminal building area.....	36
Figure 8: Analysis of Operating expenses per Sq.m. of terminal building area.....	36
Figure 9: Analysis of Repairs and maintenance expenses	37

List of Annexure

1. Aeronautical ratio of O&M expenses before and after reallocation

1. OBJECTIVE OF THIS STUDY

Mangaluru International Airport (MIA) was declared as a “major airport” vide AERA’s letter to AAI dated June 22, 2016, i.e., in the FY 2016-17 based on annual passenger throughput volume. However, as per AERA Act, 2008 read with AERA (Amendment) Act 2019 and 2021, “major airport” means any airport which has, or is designated to have, annual passenger throughput in excess of three and a half million or any other airport or a group of Airports as the Central Government may, by notification, specify as such. The new amendment came in Sep 2019 (FY 2019-20) when the limit of annual passenger throughput volume was increased from ‘one and a half million’ to ‘three and a half million’ passengers. Mangaluru International Airport was notified as a major airport by the Ministry of Civil Aviation vide Gazette Notification No. S.O. 206 (E) dated January 10, 2020 and hence MIA has continued to be a major airport since FY 2016-17. Pursuant to AERA Act 2008, AERA issued guidelines for the purpose of determination of Aeronautical tariff for major airports. Mangaluru International Airport Limited (the ‘Airport Operator’) had submitted its Multi Year Tariff Proposal (MYTP) for the First Control Period from FY 2021-22 to FY 2025-26.

AERA has adopted Hybrid till approach for determination of tariff for major airports. As per the Hybrid till approach, 30% of the Non-aeronautical revenues would cross-subsidise the Aeronautical revenues, i.e., the Aggregate Revenue Requirement (ARR). Tariff for Aeronautical services under the Hybrid till are based on the various building blocks, i.e., Aeronautical Regulatory Asset Base (RAB), Depreciation, Operation and Maintenance expenses, Tax and Non-Aeronautical Revenue.

Establishing efficient Operation and Maintenance (O&M) expenses is an essential component in tariff determination for Aeronautical services. The allocation of O&M expenses as Aeronautical and Non-aeronautical expenses depends on the nature of expenses, type of assets which they service, the business function which they are deployed for, the end-user that benefits or avails services from those expenses, and reasonableness of the quantum of such expenses.

Towards this objective, AERA has decided to conduct an independent study on efficient Operation and Maintenance expenses, and their allocation as Aeronautical and Non-aeronautical components in respect of O&M expenses appearing in the extract of the audited trial balance of AAI for the period from FY 2016-17 (period from which MIA is a major airport) to October 30, 2020 and the audited financial statements of Mangaluru International Airport Limited for the period from October 31, 2020 (Commercial Operation Date (COD)) to March 31, 2021, and the True up workings as submitted to AERA by AAI up to October 30, 2020 and by the Airport Operator up to March 31, 2021.

This Study provides analysis of historical trends of O&M expenses in order to determine their efficiency. Further, the Study also proposes to appropriately allocate O&M expenses among Aeronautical and Non-aeronautical activities, as per the general principles followed by AERA, so that the passengers and other stakeholders are not over-burdened with resultant fees / charges.

As part of this Study, the following documents have been examined:

- a. AERA Act, 2008 read with AERA (Amendment) Act, 2019 and 2021 (“AERA Act”) and AERA Guidelines issued from time to time.
- b. Concession Agreement dated February 14, 2020 entered into between AAI and Mangaluru International Airport Limited, and the Memorandum of Understanding dated October 21, 2020 entered into between the Government of India and Mangaluru International Airport Limited.

- c. AERA Order No. 14 / 2016-2017 dated January 23, 2017 [In the matter of aligning certain aspects of AERA's Regulatory Approach (Adoption of Regulatory Till) with the provisions of the National Civil Aviation Policy 2016 (NCAP 2016) approved by the Government of India]
- d. Previous Tariff Orders of other airports
- e. True up submissions of AAI and Mangaluru International Airport Limited
- f. Annual Reports, clarifications and other details received from AAI and Mangaluru International Airport Limited.

2. TERMS OF REFERENCE AND OUR WORK PERFORMED

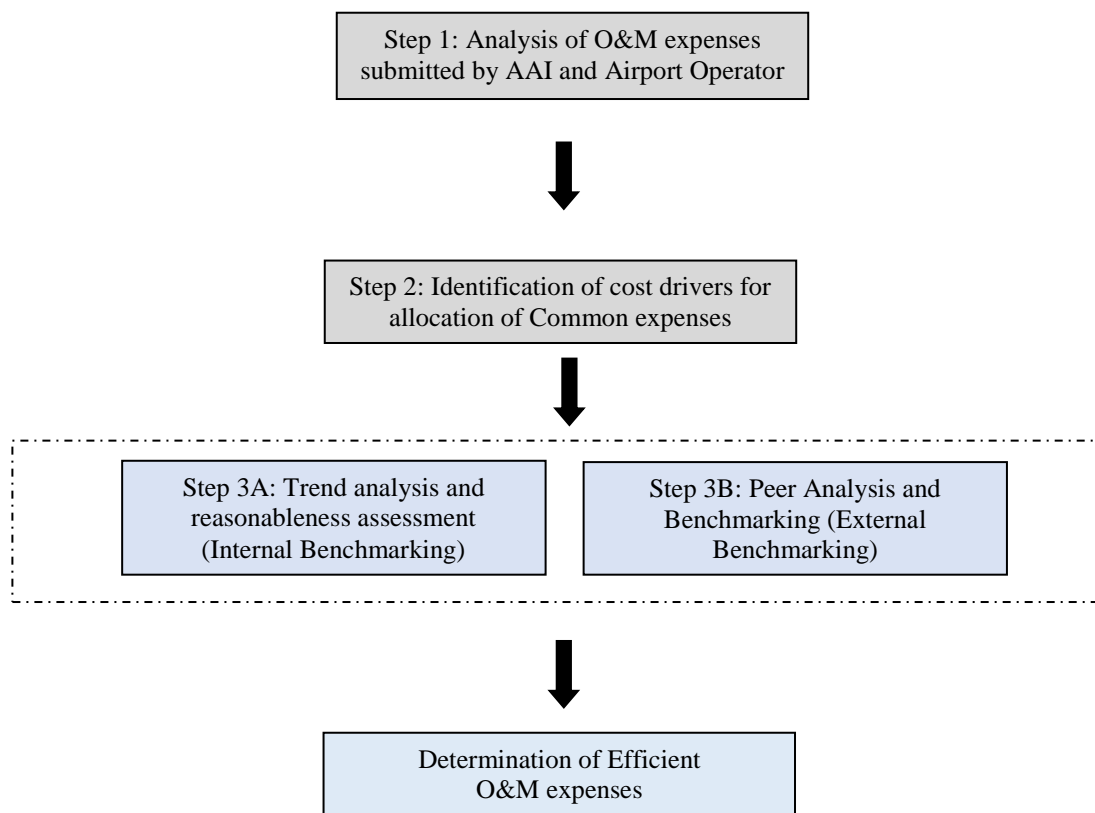
2.1. Terms of Reference

2.1.1. AERA has outlined the scope of work for this Study to include segregation of O&M expenses between Aeronautical and Non-aeronautical activities and determination of efficient O&M expenses, vide paragraph 2.1.1 (v), “Asset / OPEX segregation between Aero and Non Aero”, and clauses 3.1 (v) and 3.1 (vi) of Schedule 1 (Terms of Reference) of RFP No. 01 / 2021-2022 for engagement of consultants to assist AERA in determination of tariff for Aeronautical services at various major airports.

2.2. Work Performed

2.2.1. The following steps have been followed as part of this Study for determining the efficient O&M expenses for Mangaluru International Airport.

Figure 1 : Approach for this Study



Step 1: Analysis of O&M expenses submitted by AAI and Airport Operator

The following components of O&M expenses submitted by AAI and Airport Operator for the period from FY 2016-17 to FY 2020-21 have been analysed as part of the Study report.

Components of O&M expenses as per AAI's submission

- **Employee benefit expenses** such as salaries, wages, bonus, allowances, contribution to provident fund, staff welfare expenses
- **Administrative and Other expenses** such as rates and taxes, travel, communication, insurance, allocation of CHQ & RHQ expenses
- **Operating expenses** such as power, water, upkeep expenses
- **Repairs and maintenance expenses** for buildings, machinery, runways
- **Finance cost**

Components of O&M expenses as per Airport Operator's submission

- **Manpower expenses** such as salaries, wages, bonus, contribution to provident fund, staff welfare expenses, etc. for employees of Airport Operator as well as Select Employee cost of AAI staff to be reimbursed to AAI
- **Utility expenses** such as electricity, water and fuel
- **IT expenses** such as system licence costs, IT consumables, operating cost of server and website
- **Security expenses** such as X-ray, surveillance vehicles and counter drone system
- **Allocation of corporate expenses** such as allocation of common costs incurred by group companies of Airport Operator
- **Administration and general expenses** such as business promotion, communication expenses, consultancy, office maintenance, rent, traveling and conveyance
- **Insurance expenses** for project assets, personnel and third-party liability
- **Repairs and maintenance expenses** for buildings, plant and machinery, roads, runways, culverts, equipment, etc.
- **Other operating expenses** such as housekeeping and horticulture expenses.
- **Bank charges** incurred for the Company's operations

Step 2: Identification of cost drivers for allocation of Common expenses

The basis used by AAI and the Airport Operator for segregation of Common expenses between Aeronautical and Non-aeronautical expenses has been analysed and wherever necessary, an alternate basis of allocation has been proposed, based on principles laid down as under:

- Common expenses pertaining to terminal operations have been segregated between Aeronautical and Non-Aeronautical expenses based on the Terminal Building ratio.
- Common employee related expenses have been segregated between Aeronautical and Non-Aeronautical expenses based on the Employee Head Count ratio.
- Common expenses included in O&M components, such as Repairs and maintenance expenses, and in Administrative and other expenses, such as property taxes have been segregated between Aeronautical and Non-Aeronautical expenses based on the Gross Fixed Assets (GFA) ratio.

Step 3A: Trend analysis and reasonableness assessment (Internal Benchmarking)

Trend analysis of O&M expenses for the period from FY 2016-17 to FY 2019-20 has been performed by correlating each component of O&M expenses with the data on passenger (PAX) traffic, air traffic movement (ATM) and terminal building area for the respective years. FY 2020-21 was excluded from the trend analysis since it was an exceptional year impacted by the COVID-19 pandemic, and witnessed a change in management of the Airport from AAI to the Airport Operator.

Based on the trend analysis, the CAGR of O&M expenses vis-à-vis growth in passenger traffic, ATM and terminal building area for each year has been correlated, and in-depth analysis has been performed in respect of growth in O&M expenses that are disproportionate to the terminal building area and to the growth in passenger traffic and ATM.

Step 3B: Peer analysis and benchmarking (External Benchmarking)

Due to the slowdown in traffic and other disruptions caused by the ongoing COVID-19 pandemic, it was difficult to obtain data from similar airports for performing External benchmarking analysis. Hence, the External Benchmarking analysis has not been performed for this Airport, as part of the Study.

3. OPERATION & MAINTENANCE EXPENSES FOR THE PERIOD FROM FY 2016-17 TO FY 2020-21

3.1. O&M expenses and allocation as submitted by AAI for the period from FY 2016-17 to COD

3.1.1. The Aeronautical O&M expenses as per AAI's True up submission is provided in the table below:

Table 1: Aeronautical O&M expenses submitted by AAI for the period from FY 2016-17 to COD

(₹ in Crores)

	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21*	Total
Employee benefit expenses	11.86	17.05	20.88	21.91	11.50	83.20
Administrative and other expenses	12.92	14.97	11.70	12.45	4.64	56.67
Operating expenses	8.43	11.81	12.26	13.01	6.14	51.65
Repairs and Maintenance	6.08	8.55	7.80	17.00	6.27	45.70
Finance cost	0.00	0.00	0.00	0.11	0.00	0.11
Total	39.29	52.38	52.64	64.48	28.55	237.33

*up to the date of COD (October 31, 2020)

3.2. O&M expenses and allocation as submitted by the Airport Operator for the period from COD to March 31, 2021

3.2.1. The O&M expenses as per Airport Operator's True up submission for the period from COD to March 31, 2021, and their segregation, has been summarised in the table below:

Table 2: O&M expenses as per Airport Operator's True up submission and their segregation for the period from COD to March 31, 2021

(₹ in Crores)

Particulars	Aeronautical	Non-Aeronautical	Total
Manpower expenses	9.83	0.10	9.93
Utility expenses	3.93	0.00	3.93
IT expenses	1.67	0.09	1.76
Security expenses	0.86	0.05	0.91
Allocation of Corporate expenses	2.20	0.12	2.32
Administration and General expenses	2.00	0.11	2.11
Insurance expenses	0.31	0.02	0.33
Repairs and maintenance expenses	3.40	0.18	3.58
Other expenses	2.39	0.12	2.51
Bank charges	0.41	-	0.41
Total	27.00	0.79	27.79

3.3. Analysis of AAI and Airport Operator's submission of O&M expenses as per Study

3.3.1. The total expenses as submitted by AAI have been verified with the extract of the Audited Trial Balance of AAI and were observed to be matching.

3.3.2. The following expense heads, appearing in the audited financial statements of the Airport Operator have not been considered as part of O&M expenses for the purposes of the Study:

- Depreciation and Amortization expenses, since they are a separate building block.
- Finance charges (other than bank charges), since they would be factored into the computation of Fair Rate of Return (FRoR).
- Concession fees, since they are not eligible for pass through.

3.3.3. The reconciliation of the expense items as per the True up submission of Mangaluru International Airport Limited for the period from COD to March 31, 2021 with the expense groupings in the audited financial statements for the year ended March 31, 2021 is provided in the table below:

Table 3: Reconciliation of True up submission and audited financial statements of Mangaluru International Airport Limited for the period from COD to March 31, 2021

(₹ in Crores)

Particulars	Amount
Operating expenses	11.26
Employee benefits expense	3.53
Other expenses	12.59
Bank charges (included in Finance costs)	0.41
Total O & M expenses as per audited financial statements for the year ended March 31, 2021	27.79
Total O&M expenses as per True up submission	27.79
Difference	-

3.4. Summary

3.4.1. The Aeronautical O&M expenses as per AAI's True up submission for the period from FY 2016-17 to COD aggregates to ₹ 237.35 Crores.

3.4.2. The O&M expenses as per Airport Operator's True up submission for the period from COD to March 31, 2021 aggregates to ₹ 27.79 Crores, of which Aeronautical O&M expenses are ₹ 27.00 Crores.

4. ALLOCATION OF O&M EXPENSES FOR THE PERIOD APRIL 1, 2016 TO MARCH 31, 2021

4.1. Basis of segregation of expenses

4.1.1. Principle for allocation of expenses

4.1.1.1. This Study segregates the O&M expenses of Mangaluru International Airport into the following:

- **Aeronautical expenses:** Expenses which are incurred for operation and maintenance of Aeronautical assets have been categorised as Aeronautical expenses.
- **Non-aeronautical expenses:** Expenses which are incurred for operation and maintenance of Non-aeronautical assets have been categorized as Non-aeronautical expenses.
- **Common expenses:** Expenses for which the benefits or use cannot be exclusively linked to either Aeronautical or Non-aeronautical activities have been segregated as Common expenses. Expenses primarily incurred for provision of Aeronautical services but are also used for provision of Non-aeronautical services are segregated as Common Expenses. Expenses which are used for general corporate purposes including legal, administration, and management affairs are treated as Common Expenses.

Common expenses have further been allocated to Aeronautical activities based on an appropriate ratio, considering the nature and purpose of the services for which these expenses are incurred. However, in the absence of any specific information regarding the purpose of expense, a reasonable ratio is determined based on discussions with AAI and the Airport Operator and review of other records of the Airport.

4.2. Terms of the Concession Agreement pertaining to O&M expenses

4.2.1. The specific clauses from the Concession Agreement entered into between AAI and the Airport Operator, which are relevant for the purposes of allocation of O&M expenses are reproduced below:

4.2.1.1. Clause 6.5 states that

6.5. Authority's Employees

6.5.1 For the purpose of this Clause 6.5:

(i) "**Select Employees**" shall mean those employees of the Authority as set forth in Schedule S (of the rank of assistant general manager and below) who are posted at the Airport by the Authority and shall be deployed at the Airport for the duration of the Joint Management Period and Deemed Deputation Period. The Select Employees shall stand reduced to the extent of employees who retire, are deceased or otherwise separated from Authority's services during the Joint Management Period or Deemed Deputation Period. It is clarified that the Select Employees shall not be reduced to the extent of employees who are transferred by AAI.

(ii) "**Joint Management Period**" shall mean the period commencing from the COD and ending on the date which is 1 (one) calendar year after the COD.

(iii) *"Deemed Deputation Period"* shall mean the period commencing from the expiry of the Joint Management Period and ending on the date which is 2 (two) calendar years therefrom.

6.5.4 *The Concessionaire shall bear the Select Employee Costs for the Joint Management Period and Deemed Deputation Period.*

6.5.10. *If, at the expiry of the Deemed Deputation Period, the number of Accepting Employees is less than 60% (sixty) percent of the Select Employees (the "Deficit Employees"), the Concessionaire shall, commencing from the expiry of the Deemed Deputation Period pay to the Authority, on a monthly basis, such amounts as may be indicated in an invoice to be raised by the Authority on the Concessionaire with regard to the emoluments payable by the Authority in respect of such Deficit Employees (the "Deficit Employee Costs").*

(ii) *The Deficit Employee Costs shall be considered for pass-through in the determination of the Aeronautical Charges.*

4.2.1.2. Clause 18.6.2 states that

In the event that the Concessionaire, upon notice under Clause 18.6.1, fails to rectify or remove any hardship or danger within the period notified by the Authority, the Authority may exercise overriding powers under this Clause 18.6 and take over the performance of any or all the obligations of the Concessionaire to the extent deemed necessary by it for rectifying or removing such hardship or danger, provided that the exercise of such overriding powers by the Authority shall be of no greater scope and of no longer duration than is reasonably required hereunder, provided further that any costs and expenses incurred by the Authority in discharge of its obligations hereunder shall be deemed to be O&M Expenses, and the Authority shall be entitled to recover them from the Concessionaire in accordance with the provisions of this Agreement. The amount so recovered shall not be considered for pass-through in the determination of the Aeronautical Charges.

4.2.1.3. Clause 18.7 states that

Save and except as otherwise expressly provided in this Agreement, in the event that the Airport or any part thereof suffers any loss or damage during the Concession Period from any cause whatsoever, the Concessionaire shall, at its cost and expense, rectify and remedy such loss or damage forthwith so that the Airport conforms to the provisions of this Agreement. If such loss or damage has resulted due to any breach or default in the performance obligations of the Concessionaire under this Agreement, then, the costs undertaken by the Concessionaire on the repair or rectification of such loss or damage, shall not be taken into consideration for the purposes of the determination of the Aeronautical Charges.

4.2.1.4. Clause 18.15.7 states that

All costs and expenses arising out of or relating to Safety Requirements shall be borne by the Concessionaire, and may be considered by the Regulator as a part of the expenses incurred by the Concessionaire for the purposes of the Airport, while determining or revising the Aeronautical Charges, in accordance with this Agreement, Applicable Laws and Applicable Permits.

4.2.1.5. Clause 24.3.1 states that

The remuneration, cost and expenses of the Independent Engineer shall be paid by the Authority, and all such remuneration, cost and expenses shall be reimbursed by the Concessionaire to the Authority within 15 (fifteen) days of receiving a statement of expenditure from the Authority. Any amounts paid to the Independent Engineer shall be considered for a pass-through for the determination of the Aeronautical Charges by the Regulator.

4.2.1.6. Clause 27.1.2 states that

The Monthly Concession Fee paid/ payable by the Concessionaire to the Authority under and pursuant to the terms of this Agreement shall not be included as a part of costs for provision of Aeronautical Services and no pass-through would be available in relation to the same.

4.2.1.7. Clause 28.3.4 states that

Any payments made by the Concessionaire to any Designated Government Agency, excluding security services, for providing Reserved Services such as customs, immigration, plant quarantine, animal quarantine services, meteorological, and health services within the Airport shall be considered as pass-through for the purpose of the determination of the Aeronautical Charges.

4.2.1.8. Clause 28.3.8 states that

It is clarified that costs incurred by the Concessionaire with regard to legal services, shall not be considered by the Regulator for the purpose of determining the Aeronautical Charges.

4.2.1.9. Clause 28.4.3 states that

The Parties agree and acknowledge that the Concessionaire expressly waives its right to seek as pass-through in the Aeronautical Charges such costs and/ or expenses which the Concessionaire is restrained under this Agreement from seeking to be passed-through thereunder.

4.3. Basis for allocation of O&M expenses as per AAI's submission

4.3.1. The classification of O&M expenses as Aeronautical, Non-aeronautical and Common along with the basis of allocation of Common O&M expenses to Aeronautical and Non-aeronautical expenses, as submitted by AAI, has been presented in the table below:

Table 4: Basis of allocation of O&M expenses as per AAI's submission

Expense Category	Expense Sub-Category / Description	Expense classification	Allocation basis
Employee benefit expenses	Salary, wages & bonus; Contribution to provident fund; Staff welfare expenses;	Common	Employee Head Count ratio
Administrative and other expenses	Advertisement, municipal taxes, legal and professional charges, UDF and PSF collection charges, meeting and seminar expenses and other administrative expenses	Aeronautical	

Expense Category	Expense Sub-Category / Description	Expense classification	Allocation basis
	Festival celebrations, books and journals and other sundry expenses	Common	Employee Head count ratio
	Diesel expenses for generator	Common	Electricity ratio
	Payroll cost and Administrative expenses allocated from CHQ & RHQ	Common	95:5
Operating expenses	AOCC, water, fuel and upkeep expenses and other operating expenses	Aeronautical	
	Electricity expenses	Common	Electricity ratio
	Vehicle taxes and fees	Common	Employee Head count ratio
Repairs and Maintenance	Repairs and maintenance of building, plant and machinery, roads, runways, equipment, etc.	Aeronautical	
	Repairs and maintenance of residential building	Common	Staff Quarters ratio
	Repairs and maintenance of IT hardware	Common	Employee Head count ratio
	Repairs and maintenance of AC equipment	Common	Terminal Building ratio

Note: Expenses relating to Cargo activities in FY 2016-17 have been considered as Aeronautical expenses in all the expense categories.

4.3.2. The following allocation ratios have been adopted by AAI for allocation of Common expenses to Aeronautical and Non-aeronautical expenses:

Table 5: Allocation ratios of Common O&M expenses as per AAI's submission

Particulars	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21*
Terminal Building ratio (Aeronautical : Non-aeronautical) (refer Note below)	92.37:7.63	93.63:6.37	93.50:6.50	93.13:6.87	94.0 :5.98
Employee Head Count ratio (Aeronautical : Non-aeronautical)	98.90:1.10	98.94:1.06	99.01:0.99	97.80:2.20	96.63:3.37
Employee Head Count ratio (Aeronautical : ANS : Non-aeronautical)	52.63:46.78:0.58	50.54:48.91:0.54	51.02:48.47:0.51	45.64:53.33:1.03	47.78:50.56:1.67
Electricity ratio (Aeronautical : ANS : Non-aeronautical)	82.19:17.00:0.81	80.19:17.00:0.81	80.19:17.00:0.81	80.19:17.00:0.81	80.19:17.00:0.81
Staff Quarters ratio (Aeronautical : ANS)	79.37:20.63	85.00:15.00	75.00:25.00	73.33:26.67	73.33:26.67

*up to the date of COD (October 31, 2020)

Note: The final Terminal Building ratio arrived at by AAI has been presented in the table above. However, for the purpose of allocation of Common O&M expenses as per True up submission, AAI had used the following Terminal Building ratio:

- FY 2016-17 89.59:10.41
- FY 2017-18 91.43:8.57
- FY 2018-19 91.23:8.77
- FY 2019-20 90.70:9.30
- FY 2020-21 (up to the date of COD (October 31, 2020)) 91.99:8.01

4.4. Basis for allocation of O&M expenses as per Study

4.4.1. As part of this Study report, the description, nature and purpose of various expense and expense categories, as well as basis for their segregation into Aeronautical, Non-aeronautical and Common expenses has been reviewed.

4.4.2. Aeronautical expenses have been directly considered for True up and expenses identified as Non-aeronautical have been excluded from True up. The expenses that have been classified as

Common, have been further segregated between Aeronautical and Non-aeronautical expenses based on a suitable ratio. This ratio has been determined based on the underlying proportion of their expected utilisation for Aeronautical and Non-aeronautical services and activities at the Airport.

- 4.4.3. Based on the review of submissions made by AAI, the Study concurs with the basis of allocation of O&M expenses adopted in the submissions, except as specifically identified in the table below. Further, the expenses have been analysed on a case-to-case basis and in case of any discrepancies identified in allocation, appropriate reclassification has been made for such expenses.

Table 6: Basis for allocation of O&M expenses of AAI as per Study

Expense Category	Expense Sub-Category / Description	Classification as per AAI	Allocation basis used as per AAI	Classification as per the Study	Allocation basis as per the Study
Employee benefit expenses	Salary, wages & bonus; Contribution to provident fund; Staff welfare expenses;	Common	Employee Head Count ratio (Aeronautical : Non-aeronautical)	Common	Employee Head Count ratio (Aeronautical : Non-aeronautical)
Administrative and other expenses	Meeting and seminar expenses	Aeronautical		Common	Employee Head count ratio (Aeronautical : Non-aeronautical)
	Advertisement, Municipal taxes, legal and professional charges and other administrative expenses	Aeronautical		Common	Gross Fixed Assets ratio
	UDF and PSF collection charges	Aeronautical		Aeronautical	
	Festival celebrations, books and journals and other sundry expenses	Common	Employee Head Count ratio (Aeronautical : Non-aeronautical)	Common	Employee Head Count ratio (Aeronautical : Non-aeronautical)
	Diesel expenses for generator	Common	Electricity ratio	Common	Electricity ratio
	Payroll cost and Administrative expenses allocated from CHQ & RHQ	Common	95:5	Common	80:20
	Operating expenses	AOCC and water expenses	Aeronautical		Aeronautical
Upkeep expenses		Aeronautical		Common	Terminal Building ratio
Fuel for vehicles		Aeronautical		Common	Employee Head count ratio (Aeronautical : Non-aeronautical)
Electricity expenses		Common	Electricity ratio	Common	Electricity ratio
Vehicle taxes and fees		Common	Employee Head Count ratio (Aeronautical : Non-aeronautical)	Common	Employee Head count ratio (Aeronautical : Non-aeronautical)
Other operating expenses		Aeronautical		Common	Gross Fixed Assets ratio
Repairs and Maintenance		Repairs and maintenance of building, furniture and equipment for terminal building	Aeronautical		Common

Expense Category	Expense Sub-Category / Description	Classification as per AAI	Allocation basis used as per AAI	Classification as per the Study	Allocation basis as per the Study
	Repairs and maintenance of plant and machinery, roads, runways, etc.	Aeronautical		Aeronautical	
	Repairs and maintenance of vehicles and office furniture	Aeronautical		Common	Employee Head count ratio
	Repairs and maintenance of power supply, energy efficiency equipment and general civil works	Aeronautical		Common	Gross Fixed Assets ratio
	Repairs and maintenance of residential building	Common	Staff Quarters ratio	Common	Staff Quarters ratio
	Repairs and maintenance of IT hardware	Common	Employee Head Count ratio (Aeronautical : Non-aeronautical)	Common	Employee Head Count ratio (Aeronautical : Non-aeronautical)
	Repairs and maintenance of AC equipment	Common	Terminal Building ratio	Common	Terminal Building ratio

4.5. Assessment of allocation ratios for Common expenses

The following ratios have been computed and considered in this Study report for appropriate segregation of Common assets between Aeronautical and Non-aeronautical assets for the period from FY 2016-17 to FY 2020-21.

4.5.1. Terminal Building Ratio

It was observed that AAI, in its True up submission for the period up to October 30, 2020 has considered the terminal building ratio as follows:

- FY 2016-17 : 89.585 : 10.415
- FY 2017-18 : 91.43 : 8.57
- FY 2018-19 : 91.23 : 8.77
- FY 2019-20 : 90.70 : 9.30
- FY 2020-21 : 91.99 : 8.01

However, the Airport Operator has considered Non-aeronautical area to be only 5.00% of total terminal building area (refer paragraph 4.10.1).

On further analysis, it was observed that AAI had excluded 8,959 Sq.m. of the lower ground floor in its computation of total terminal building area. Including this lower ground floor area resulted in a revised five-year average Terminal Building ratio of 93.33:6.67 (Aeronautical : Non-aeronautical area). It is noted that the Airport Operator has already considered the lower ground floor area in its computation of total terminal building area.

After studying the above facts and considering the size and scale of operations, it is proposed that the Terminal Building ratio in case of Mangaluru International Airport should be in the ratio of 92:8 (Aeronautical: Non-aeronautical), which is in line with ratio considered by AERA for other similar airports such as Amritsar, Varanasi, Trichy and Raipur in the past tariff orders. This is also consistent with the IMG norms, which has recommended the Non-aeronautical area within the terminal building for airports having passenger traffic less than 10 MPPA to be in the range of 8% to 12% of the total terminal area. Further, it was noted that MIA is expanding its terminal building by 10,142 Sq.m. (27.17%), compared to the existing terminal building area of 37,322 Sq.m. Hence, with the expanded terminal building area, the Airport has the scope to consider expanding the ratio of the Non-aeronautical area from existing 5.00% (as determined by the Airport Operator)

to the proposed 8.00%. Accordingly, the *Study on allocation of assets between Aeronautical and Non-aeronautical assets for Mangaluru International Airport (Asset Allocation Study)* has considered the Terminal Building ratio of 92:8 for its re-classification of the Common assets within the terminal building. The same ratio is proposed to be used for allocation of Common expenses related to terminal building.

4.5.2. Gross Fixed Assets Ratio

4.5.2.1. Based on the adjustments required in the asset register of AAI, identified in the *Asset Allocation Study*, the ratio of gross fixed assets have been considered as below:

Table 7: Gross Fixed Assets ratio for AAI as identified in the Asset Allocation Study

	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21*
Gross Fixed Assets ratio (Aeronautical : Non-aeronautical)	96.45:3.55	96.44:3.56	96.65:3.35	96.77:3.23	96.79:3.21

*up to the date of COD (October 31, 2020)

4.5.3. Employee Head Count Ratio

4.5.3.1. The department-wise breakup of employees for the period from FY 2016-17 to COD along with the basis of computing the Employee Head Count ratio for AAI is summarised in the table below:

Table 8: Employee details submitted by AAI

Department	Classification	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21*
Airport Director	Aeronautical	1	1	1	1	1
Security	Aeronautical	1	1	1	1	1
Terminal Management	Aeronautical	6	6	9	9	8
M.T. Section	Aeronautical	10	10	11	10	10
Fire Service	Aeronautical	48	54	51	39	37
HRM	Common	12	14	14	13	14
Office Language	Aeronautical	1	1	1	1	1
Finance & Accounts	Common	7	6	7	8	8
Commercial	Non-Aeronautical	1	1	1	1	2
Civil Engineering	Aeronautical	7	5	8	11	11
Electrical Engineering	Aeronautical	16	15	16	15	15
CNS – Other than Airport Systems	ANS	33	34	35	35	30
CNS - Airport system	Aeronautical	0	0	1	1	1
Land Management	Non-Aeronautical	0	0	0	1	1
IT	Aeronautical	0	0	1	1	1
ATC	ANS	47	56	60	69	61
Total		190	204	217	216	202
Direct Aeronautical employees		90	93	100	89	86
Direct ANS employees		80	90	95	104	91
Direct Non-Aeronautical employees		1	1	1	2	3
Common employees		19	20	21	21	22
Total		190	204	217	216	202

Department	Classification	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21*
Common employee's apportionment (rounded-off)						
Aeronautical		10	10	11	10	11
ANS		9	10	10	11	11
Non-Aeronautical		0	0	0	0	0
Total		19	20	21	21	22
Head Count after apportionment of Common employees						
Total Aeronautical employees		100	103	111	99	97
Total ANS employees		89	100	105	115	102
Total Non-Aeronautical employees		1	1	1	2	3
Total employees		190	204	217	216	202
Employee Head Count ratio (Aeronautical: Non-aeronautical)		98.90:1.10	98.94:1.06	99.01:0.99	97.80:2.20	96.63:3.37
Employee Head Count ratio (Aeronautical: Non-aeronautical: ANS)		52.63:0.58: 46.79	50.54:0.54: 48.92	51.02:0.51 :48.47	45.64:1.03: 53.33	47.78:1.67 :50.55

*up to the date of COD (October 31, 2020)

4.5.3.2. The Study evaluated the basis for computing the Employee Head Count ratio as submitted by AAI and observed the classification to be generally appropriate and in line with the approach of the Authority in other airports. However, it was noted that in the case of AAI, the costs directly pertaining to ANS employees have already been excluded from the O&M expenses but the Common expenses are included. Accordingly, it is proposed to consider the Common employees allocated to ANS as deemed Non-aeronautical employee since such costs are not a subject of the Study report. Accordingly, the Employee Head Count ratio for the period FY 2016-17 to COD proposed by the Study is as below:

Table 9: Employee Head Count ratio proposed by the Study for the period FY 2016-17 to COD

Particulars	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21*
Direct Aeronautical employees	90	93	100	89	86
Direct ANS employees	80	90	95	104	91
Direct Non-Aeronautical employees	1	1	1	2	3
Common employees	19	20	21	21	22
Total	190	204	217	216	202
Common employee's apportionment (rounded-off)					
Aeronautical	10	10	11	10	11
ANS (deemed Non-aeronautical)	9	10	10	11	11
Non-Aeronautical	0	0	0	0	0
Total	19	20	21	21	22
Head Count after apportionment of Common employees					
Total Aeronautical employees	100	103	111	99	97
Total ANS employees	80	90	95	104	91
Total Non-Aeronautical employees	10	11	11	13	14
Total employees	190	204	217	216	202
Employee Head Count ratio (Aeronautical: Non-aeronautical)	90.91:9.09	90.35:9.65	90.98:9.02	88.39:11.61	87.39:12.61
Employee Head Count ratio (Aeronautical: Non-aeronautical: ANS)	52.63:5.26: 42.11	50.49:5.39: 44.12	51.15:5.07 :43.78	45.83:6.02: 48.15	48.02:6.93 :45.05

*up to the date of COD (October 31, 2020)

4.5.4. Electricity ratio

4.5.4.1. The category-wise breakup of electricity units located at Mangaluru International Airport during the period FY 2016-17 to COD along with the basis of computing the Electricity ratio as per AAI's submission is summarised in the table below:

Table 10: Electricity ratio as per AAI's submission

Category	FY 2016-17 [#]	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21*
Aeronautical	82.19	80.19	80.19	80.19	80.19
Non-aeronautical	0.81	0.81	0.81	0.81	0.81
ANS	17.00	17.00	17.00	17.00	17.00

*up to the date of COD (October 31, 2020)

The Aeronautical meters for FY 2016-17 includes 2 units for Cargo.

4.5.4.2. The Study concurs with the Electricity ratio as submitted by AAI since the power costs of areas pertaining to Non-aeronautical activities are recovered from the respective concessionaires and only the costs pertaining to the other common areas in the airport (e.g., Administrative office) would pertain to Non-aeronautical activities. Hence, proportion of Non-aeronautical allocation is deemed appropriate.

4.6. Reallocation of Common O&M expenses of AAI as per Study

4.6.1. The Study has assessed AAI's allocation of Common expenses along with basis of such allocation, and accordingly, the proposed reclassification adjustments are discussed in the following paragraphs.

4.6.2. Employee Benefit Expenses

4.6.2.1. AAI has proposed to allocate the Employee Benefit Expenses into Aeronautical, Non-Aeronautical and Common and reallocate the Common expenses using Employee Head Count ratio. It was noted that the costs pertaining to ANS employees have been accounted separately and have not been included in the Employee Benefit Expenses.

4.6.2.2. AAI has allocated the Common Employee Benefit Expenses based on the Employee Head Count ratio determined by them (refer Table 8). However, as explained in paragraph 4.5.3.2, the Employee Head Count ratio has been revised as per the Study.

4.6.2.3. Thus, on account of the revision in the Employee Head Count ratio, the Common Employee Benefit Expenses have been reallocated based on the ratio proposed by the Study, thereby reducing the Aeronautical employee benefit expenses by ₹ 6.96 Crores. The impact on account of the proposed reallocation summarised below:

Table 11: Impact on Aeronautical Employee Benefit Expenses

(₹ in Crores)

Particulars	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21*	Total
AAI's submission						
Total employee benefit expenses	12.01	17.35	21.32	22.40	11.93	85.01
Aeronautical ratio – derived for AAI (refer Annexure I – Part 1)	98.75%	98.27%	97.94%	97.81%	96.40%	

Particulars	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21*	Total
Aeronautical employee benefit expenses	11.86	17.05	20.88	21.91	11.50	83.20
Revision as per the Study						
Total employee benefit expenses	12.01	17.35	21.32	22.40	11.93	85.01
Revised segregation ratio (refer Annexure I – Part 1)	91.01%	90.37%	90.99%	88.39%	87.43%	
Aeronautical employee benefit expenses	10.93	15.68	19.40	19.80	10.43	76.24
Downward adjustment in Aeronautical expenses	0.93	1.37	1.48	2.11	1.07	6.96

*up to the date of COD (October 31, 2020)

4.6.3. Administrative and other expenses

4.6.3.1. AAI has proposed to allocate the Administrative and other expenses into Aeronautical, Non-Aeronautical or Common and reallocate the Common expenses using Employee Head Count ratio.

4.6.3.2. The submissions by AAI have been analysed and it has been observed that the Administrative and other expenses include certain expenses such as tender, rent and rates and taxes which directly relate to the airport premises and certain expenses such as meeting and seminar expenses which are relatable to employees. Therefore, it will not be appropriate to classify such expenses as Aeronautical expense or allocate such Common Administrative and other expenses in the Employee Head Count ratio. Therefore, such components of the Administrative and other expenses related to the entire airport is proposed to be allocated in the Gross Fixed Assets ratio and such components related to employees is proposed to be allocated in the Employee Head Count ratio.

4.6.3.3. Further, on account of the revision in the Employee Head Count ratio, the Administrative and other expenses are further adjusted to give impact to the change in the ratio.

4.6.3.4. Thus, it is proposed to reallocate the Administrative and other expenses based on the aforesaid allocation basis thereby reducing the Aeronautical Administrative and other expense by ₹ 0.36 Crores. The impact on account of the proposed reallocation summarised below:

Table 12: Impact on Aeronautical Administrative and other Expenses

(₹ in Crores)

Particulars	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21*	Total
AAI's submission						
Total administrative and other expenses	13.58	15.78	12.44	13.15	4.93	59.88
Aeronautical ratio – derived for AAI (refer Annexure I – Part 2)	95.13%	94.84%	94.04%	94.64%	94.08%	
Aeronautical administrative and other expenses	12.92	14.97	11.70	12.45	4.64	56.68
Revision as per the Study						
Total administrative and other expenses	13.58	15.78	12.44	13.15	4.93	59.88

Particulars	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21*	Total
Revised segregation ratio (refer Annexure I – Part 2)	94.76%	94.27%	93.31%	94.03%	93.06%	
Aeronautical administrative and other expenses	12.87	14.88	11.61	12.37	4.59	56.32
Downward adjustment in Aeronautical expenses	0.05	0.09	0.09	0.08	0.05	0.36

*up to the date of COD (October 31, 2020)

4.6.4. Operating expenses

4.6.4.1. AAI has proposed to allocate the Operating Expenses primarily as Aeronautical expenses, while certain expenses have been allocated in the Employee Head Count ratio.

4.6.4.2. The submission by AAI have been analysed and it has been observed that certain expenses such as licence fees are relatable to the airport premises, certain expenses such as upkeep expenses which are relatable to the terminal building and certain expenses such as vehicle fuel which are relatable to all employees. Therefore, it would not be appropriate to classify such expenses as Aeronautical expenses. Accordingly, it is proposed to reallocate such expenses in the ratio of Gross Fixed Assets / Terminal Building/ Employee Head Count ratio depending on the nature of each ledger.

4.6.4.3. Further, on account of the revision in the Employee Head Count ratio, the Operating expenses are further adjusted to give impact to the change in the ratio.

4.6.4.4. Thus, it is proposed to reallocate the operating expenses incurred commonly based on proportion of the Gross Fixed Assets/ Terminal Building/ Employee Head Count ratio, thereby reducing the Aeronautical Operating expenses by ₹ 0.82 Crores for the period from FY 2016-17 to COD. The impact on account of the proposed reallocations is summarised below:

Table 13: Impact on Aeronautical Operating expenses

(₹ in Crores)

Particulars	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21*	Total
AAI's submission						
Total operating expenses	9.54	13.47	13.94	14.76	6.83	58.54
Aeronautical ratio – derived for AAI (refer Annexure I – Part 3)	88.36%	87.68%	88.02%	88.14%	89.90%	
Aeronautical operating expenses	8.43	11.81	12.27	13.01	6.14	51.66
Revision as per the Study						
Total operating expenses	9.54	13.47	13.94	14.76	6.83	58.54
Revised segregation ratio (refer Annexure I – Part 3)	87.42%	86.56%	86.51%	86.59%	87.85%	
Aeronautical operating expenses	8.34	11.66	12.06	12.78	6.00	50.84
Downward adjustment in Aeronautical expenses	0.09	0.15	0.21	0.23	0.14	0.82

*up to the date of COD (October 31, 2020)

difference due to rounding-off

4.6.5. Repairs and maintenance expenses

4.6.5.1. AAI has proposed to allocate the Repairs and maintenance expenses as Aeronautical expenses.

4.6.5.2. The submission by AAI have been analysed and it has been observed that certain repair expenses such as repairs for vehicles are relatable to employees, certain expenses such as electrical installation are relatable to the terminal building and certain other expenses which are relatable to the airport premises. Hence, it would not be appropriate to consider such expenses as Aeronautical expenses. Accordingly, it is proposed to reallocate such expenses in the ratio of Gross Fixed Assets/ Terminal Building/ Employee Head Count ratio depending on the nature of each ledger.

4.6.5.3. Further, on account of the revision in the Terminal Building ratio (based on the inputs of Asset Allocation Study), the Repairs and maintenance expenses are further adjusted to give impact to the change in the ratio.

4.6.5.4. Thus, it is proposed to reallocate the Repairs and maintenance expenses incurred commonly based on proportion of the Gross Fixed Assets/ Terminal Building/ Employee Head Count ratio, thereby reducing the Aeronautical Repairs and maintenance expenses by ₹ 2.35 Crores for the period from FY 2016-17 to COD. The impact on account of the proposed reallocations is summarised below:

Table 14: Impact on Aeronautical Repairs and maintenance Expenses

(₹ in Crores)

Particulars	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21*	Total
AAI's submission						
Total repairs and maintenance expenses	6.30	8.78	8.08	17.28	6.47	46.91
Aeronautical ratio – derived for AAI (refer Annexure I – Part 4)	96.51%	97.38%	96.53%	98.38%	96.91%	
Aeronautical repairs and maintenance expenses	6.08	8.55	7.80	17.00	6.27	45.70
Revision as per the Study						
Total repairs and maintenance expenses	6.30	8.78	8.08	17.28	6.47	46.91
Revised segregation ratio (refer Annexure I – Part 4)	91.27%	92.14%	90.97%	93.52%	92.74%	
Aeronautical repairs and maintenance expenses	5.75	8.09	7.35	16.16	6.00	43.35
Downward adjustment in Aeronautical expenses	0.33	0.46	0.45	0.84	0.27	2.35

*up to the date of COD (October 31, 2020)

4.7. Impact of reallocation as per Study

4.7.1. The total year-wise downward adjustment of AAI's Aeronautical O&M expenses as a result of the proposed reallocation is shown below:

Table 15: Impact of proposed reallocation of AAI's Aeronautical O&M expenses as per Study

(₹ in Crores)

O&M expenses	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY2020-21*	Total
Employee benefit expenses	0.93	1.37	1.48	2.11	1.07	6.96
Administrative and other expenses	0.05	0.09	0.09	0.08	0.05	0.36
Operating expenses	0.09	0.15	0.21	0.23	0.14	0.82
Repairs and maintenance	0.33	0.46	0.45	0.84	0.27	2.35
Total	1.40	2.07	2.23	3.26	1.53	10.49

*up to the date of COD (October 31, 2020)

4.7.2. Based on the above reclassification and change in allocation ratio, the Study has proposed the revised Aeronautical O&M expenses (prior to rationalisation) for the period FY 2016-17 to COD as summarised in the table below:

Table 16: Aeronautical O&M expenses due to reclassification and change in allocation ratio (prior to rationalisation) for AAI for the period from FY 2016-17 to COD as per Study

(₹ in Crores)

O&M expenses	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY2020-21*	Total
Employee benefit	10.93	15.68	19.40	19.80	10.43	76.24
Administrative and other expenses	12.87	14.87	11.61	12.37	4.59	56.31
Operating expenses	8.34	11.66	12.05	12.78	6.00	50.83
Repairs and Maintenance	5.75	8.09	7.35	16.16	6.00	43.35
Finance cost	0.00	0.00	0.00	0.11	0.00	0.11
Total	37.89	50.30	50.41	61.22	27.02	226.84

*up to the date of COD (October 31, 2020)

4.8. Allocation of O&M expenses as per Airport Operator's submission

4.8.1. The segregation of O&M expenses and allocation of Common expenses, as submitted by the Airport Operator, has been presented in the table below:

Table 17: Basis of allocation of O&M expenses as per Airport Operator's submission

Expense Category	Expense Sub-Category / Description	Expense classification	Allocation Basis
Manpower expenses	Salary, wages & bonus; Contribution to provident fund; Staff welfare expenses	Common	Department wise cost
	Salary related costs for AAI employees deputed at the Airport for three years from COD	Aeronautical	-
Utility expenses	Electricity, water and fuel (net of recoveries from concessionaires)	Aeronautical	-
IT expenses	IT consumables, networking, website maintenance etc.	Common	Initial RAB ratio
Security expenses	Baggage screening, counter drone measures etc.	Common	Initial RAB ratio
Corporate Allocation	Cost incurred centrally by the group holding companies	Common	Initial RAB ratio
Administrative expenses	Business Promotion, Communication expenses, Consultancy, Office Maintenance, Rent, Traveling and Conveyance, Insurance Expenses, Bank Charges, etc.	Common	Initial RAB ratio
Insurance	Insurance for properties, personnel, third party insurance etc.	Common	Initial RAB ratio
Repairs and	Repairs and maintenance of building, plant and machinery,	Common	Terminal Building

Expense Category	Expense Sub-Category / Description	Expense classification	Allocation Basis
Maintenance	roads, runways, equipment, etc.		ratio
Bank charges		Aeronautical	-
Others	Housekeeping, horticulture etc.	Common	Terminal Building ratio

* Initial RAB ratio pertains to the proportionate value of Aeronautical and Non-aeronautical assets as specified in the Concession Agreement (refer Table 18 and paragraph 4.8.3)

4.8.2. The following allocation ratios have been adopted by the Airport Operator for allocation of Common expenses to Aeronautical and Non-aeronautical expenses:

Table 18: Allocation ratios of Common O&M expenses as per Airport Operator's submission

Particulars	FY 2020-21*
Terminal Building ratio (Aeronautical : Non-aeronautical)	95:5
Initial RAB ratio (Aeronautical : Non-aeronautical)	95:5
Manpower department-wise cost (Aeronautical : Non-aeronautical)	97:3

* from October 31, 2020 (COD) to March 31, 2021

4.8.3. The extract of the relevant clauses from the Concession Agreement entered into between AAI and the Airport Operator pertaining to the determination of Initial RAB ratio shall be read as under:

4.8.3.1. Clause 28.11.3 (b) states that:

The estimated depreciated value of investments made by the Authority in the Aeronautical Assets at the Airport as on March 31, 2018 is Rs. 71,00,00,000 (Rupees Seventy One Crore) ("Estimated Deemed Initial RAB"). It is agreed by the Parties that the Estimated Deemed Initial RAB shall be due and payable by the Concessionaire to the Authority within 90 (ninety) days of COD.

4.8.3.2. Clause 28.12.2 states that:

The estimated depreciated value of investments made by the Authority towards development of the Non-Aeronautical Assets at the Airport as on March 31, 2018 is Rs. 3,50,00,000 (Rupees Three Crores and Fifty Lacs) ("Estimated Initial Non-Aeronautical Investments"). It is agreed by the Parties that the Estimated Initial Non-Aeronautical Investments shall be due and payable by the Concessionaire to the Authority within 90 (ninety) days of COD.

4.9. Basis for allocation of O&M expenses as per Study

4.9.1. Based on the review of submissions made by the Airport Operator, the basis of allocation of O&M expenses adopted in the submissions, except as specifically identified in the table below are broadly in line with the method adopted by the Authority. Further, the expenses have been analysed on a case-to-case basis and in case of any discrepancies identified in allocation, appropriate reclassification has been made for such expenses.

Table 19: Basis for allocation of O&M expenses of the Airport Operator as per Study

Expense Category	Expense Sub-Category / Description	Classification as per Airport Operator	Allocation basis used as per Airport Operator	Classification as per the Study	Allocation basis as per the Study
Manpower expenses	Salary, wages & bonus; Contribution to provident fund; Staff welfare expenses	Common	Department wise cost	Common	Department wise cost
	Salary related costs for AAI employees deputed at the Airport for three years from COD	Aeronautical		Common	Employee Head Count ratio
Utility expenses	Electricity, water and fuel (net of recoveries from concessionaires)	Aeronautical		Aeronautical	-
IT expenses	IT consumables, networking, website maintenance etc.	Common	Initial RAB ratio	Aeronautical / Common	Employee Head Count ratio
Security expenses		Common	Initial RAB ratio	Aeronautical / Common	Gross Fixed Assets ratio
Corporate Allocation	Cost incurred centrally by the group holding companies	Common	Initial RAB ratio	Common	Employee Head Count ratio
Administrative expenses	Business Promotion, Communication expenses, Consultancy, Office Maintenance, Rent, Traveling and Conveyance, Insurance Expenses, Bank Charges, etc.	Common	Initial RAB ratio	Aeronautical / Common	Gross Fixed Assets/ Employee Head Count/ Terminal Building ratio
Insurance	Insurance for properties, personnel, third party insurance etc.	Common	Initial RAB ratio	Common	Gross Fixed Assets ratio
Repairs and Maintenance	Repairs and maintenance of building, plant and machinery, roads, runways, equipment, etc.	Common	Terminal Building ratio	Aeronautical / Common	Employee Head Count ratio
Bank charges		Aeronautical		Common	Gross Fixed Assets ratio
Others	Housekeeping, horticulture etc.	Common	Terminal Building ratio	Common	Terminal Building ratio

4.10. Assessment of allocation ratios for Common expenses

The following ratios have been computed and considered in this Study report for appropriate segregation of Common assets between Aeronautical and Non-aeronautical assets for the period from FY 2016-17 to FY 2020-21.

4.10.1. Terminal Building ratio

The Airport Operator, based on a study conducted through its independent consultant - Kanti Karamsey & Co. dated May 25, 2021 (refer Exhibit 4 of the Asset Allocation Study), has considered Non-aeronautical area to be only 5.00% of total terminal building area.

As discussed in paragraph 4.5.1 the Terminal Building ratio is proposed to be considered as 92:8 (Aeronautical: Non-aeronautical).

4.10.2. Gross Fixed Assets ratio

4.10.2.1. Based on the outcome of the Asset Allocation Study, the average gross fixed assets ratio for Mangaluru International Airport Limited has been considered as 99.20:0.80.

The Aeronautical portion of the Gross Fixed Assets ratio as on March 31, 2021 is significantly higher (99.20%) as compared to AAI (96.79%) on account of the following:

- (i) The Non-aeronautical assets (Net block) of AAI as on COD was only 0.80% (₹ 1.00 Crore) of the total assets. Such Net Block value is considered to be the deemed Gross Block for the Airport Operator.
- (ii) Further, the Airport Operator has not developed any Non-aeronautical asset/ facility during the period from COD to March 31, 2021.

4.10.3. Employee Head Count ratio

4.10.3.1. The department-wise breakup of employees from COD to March 31, 2021 along with the basis of computing the Employee Head Count ratio for Mangaluru International Airport Limited is summarised in the table below:

Table 20: Employee details submitted by Mangaluru International Airport Limited

Department	Classification	AAI employees	Airport Operator employees
Chief Airport Office (CAO office)	Aeronautical	-	2
Techno Commercial (Procurement department)	Common	-	1
Corporate Affairs	Common	-	1
Security	Aeronautical	-	3
Legal	Common	-	1
Quality	Aeronautical	-	1
Information Technology	Common	-	2
Airside Management	Aeronautical	-	5
Terminal and Operation	Aeronautical	11	4
Non-Aeronautical Commercial	Non-Aeronautical	1	1
Human Resources and Admin	Common	15	3
Finance	Common	6	1
Engineering & Maintenance	Aeronautical	36	2
Fire fighting	Aeronautical	38	-
Total		107	27
Direct Aeronautical employees		85	17
Direct Non-Aeronautical employees		1	1
Common employees		21	9
Total		107	27
Common employee's allocation			
Allocation ratio		98.84:1.16	94.44:5.56
Common Aeronautical employees		20.75	8.5
Common Non-Aeronautical employees		0.25	0.5
Total Common employees		21	9
Head Count after allocation of Common employees			
Total Aeronautical employees		105.75	25.5
Total Non-Aeronautical employees		1.25	1.5
Total employees		107	27
Employee Head Count ratio		98.84:1.16	94.44:5.56

* for the period from October 31, 2020 to March 31, 2021

4.10.3.2. The employee details submitted by the Airport Operator have been verified and the head count of employees were observed to be matching with the head count as per the above table. The Study evaluated the basis for computing the Employee Head Count ratio as submitted by the Airport Operator and observed the classification to be generally appropriate and in line with the approach of the Authority in other airports. Accordingly, the ratios submitted by the Airport Operator are proposed to be considered for the allocation of Common O&M expenses for the period from COD to March 31, 2021.

4.10.4. Electricity ratio

4.10.4.1. The utility expenses have been considered by the Airport Operator as Aeronautical since the expenses are net-off recoveries from concessionaires. It is proposed to consider 1% of the utility expenses of the Airport Operator as costs towards other common areas in the airport in line with the ratio considered by AAI (refer Table 10 : $0.81/80.19*100$).

4.11. Reallocation of Common O&M expenses for Mangaluru International Airport Limited as per Study

4.11.1. The O&M expenses of Mangaluru International Airport Limited was reviewed for the period October 31, 2020 (COD) to March 31, 2021 with the books of accounts, Concession Agreement and other records.

4.11.2. Pursuant to Clause 6.5 read with Clause 28.4.3 of the Concession Agreement entered into between AAI and Mangaluru International Airport Limited, the cost of AAI employees deputed at the Mangaluru International Airport has been considered to be eligible for pass-through in the determination of Aeronautical charges. Accordingly, such costs reimbursed to AAI (included in Manpower expenses) and considered as part of Aeronautical expenses by the Airport Operator, is proposed to be reallocated in the Employee Head Count ratio of AAI employees (98.84:1.16), resulting in a downward adjustment of ₹ 0.07 Crores.

4.11.3. It was also observed that the Airport Operator had considered the Employee Head Count ratio as 97:3 as against the actual Employee Head Count ratio of 94.44:5.56 as determined in paragraph 4.10.3.1. The impact of such difference is ₹ 0.09 Crores.

4.11.4. Further, as mentioned in paragraph 4.10.4.1, it is proposed to consider 1% of the net utility expenses as costs towards other common areas, thereby resulting in a downward adjustment of ₹ 0.04 Crores.

4.11.5. Apart from the aforesaid adjustment, the net impact of other reallocations proposed by the Study for the O&M expenses of the Airport Operator is insignificant.

4.12. Impact of reallocation for the Airport Operator as per Study

4.12.1. The total year-wise impact for the Airport Operator on Aeronautical O&M expenses as a result of the proposed reallocation is shown below:

Table 21: Impact of proposed reallocation of Airport Operator’s Aeronautical O&M expenses as per Study

(₹ in Crores)

O&M expenses	October 31, 2020 to March 31, 2021
Manpower expenses (refer paragraph 4.11.2 and 4.11.3)	0.16

O&M expenses	October 31, 2020 to March 31, 2021
Utility expenses	0.04
Total	0.20

4.12.2. Based on the above adjustments and reclassification (including the impact of change in Terminal Building ratio), the study has proposed the revised Aeronautical O&M expenses for the period from COD to March 31, 2021 as summarised in the table below:

Table 22: Aeronautical O&M expenses for the Airport Operator for the period from COD to March 31, 2021 proposed by Study

(₹ in Crores)

Particulars	October 31, 2020 to March 31, 2021
Manpower expenses	9.67
Utility expenses	3.89
IT expenses	1.67
Security expenses	0.86
Allocation of Corporate expenses	2.20
Administration and General expenses	2.00
Insurance expenses	0.31
Repairs and Maintenance expenses	3.40
Bank charges	0.41
Other expenses	2.39
Total	26.80

4.13. Summary

- 4.13.1. As per the submission of AAI the total Aeronautical O&M expenses for the period from FY 2016-17 to October 30, 2020 was ₹ 237.35 Crores (refer Table 1).
- 4.13.2. Based on the reallocation of the O&M expenses, the downward adjustment in the Aeronautical O&M expenses for AAI for the aforesaid period is ₹ 10.49 Crores (refer Table 15) and the reallocated Aeronautical O&M expenses (prior to rationalisation) for the period FY 2016-17 to October 30, 2020 has been determined as ₹ 226.86 Crores (refer Table 16).
- 4.13.3. As per the submission of the Airport Operator the total Aeronautical O&M expenses for the period from COD to March 31, 2021 was ₹ 27.00 Crores (refer Table 2).
- 4.13.4. Based on the reallocation of the O&M expenses, the downward adjustment in the Aeronautical O&M expenses for the aforesaid period is ₹ 0.20 Crores (refer Table 21) and the reallocated Aeronautical O&M expenses (prior to rationalisation) for the period from COD to March 31, 2021 has been determined as ₹ 26.80 Crores (refer Table 22).

5. INTERNAL BENCHMARKING

5.1. Background

5.1.1. The Internal Benchmarking of Mangaluru International Airport's O&M expenses involves analysis of trends in the Aeronautical O&M expenses for the period from FY 2016-17 to FY 2019-20 (based on AAI's True up submission), and correlation of each component of O&M expenses with terminal building area, passenger traffic and ATM. FY 2020-21 has been excluded from this analysis, since the airport operations, and passenger traffic and ATM were significantly impacted by COVID-19 pandemic, and the change of Mangaluru International Airport's management from AAI to the Airport Operator resulted in transition costs affecting trends in O&M expenses. However, FY 2020-21 data has been included in certain tables and charts in this Chapter for the purpose of complete presentation of information.

5.2. Trend analysis of Aeronautical O&M expenses as per Study

5.2.1. The component-wise CAGR of Aeronautical O&M expenses, as well as CAGR of passenger traffic and ATM, for the period from FY 2016-17 to FY 2020-21 has been presented in the table and chart below:

Table 23: CAGR of passenger traffic, ATM and Aeronautical O&M expenses

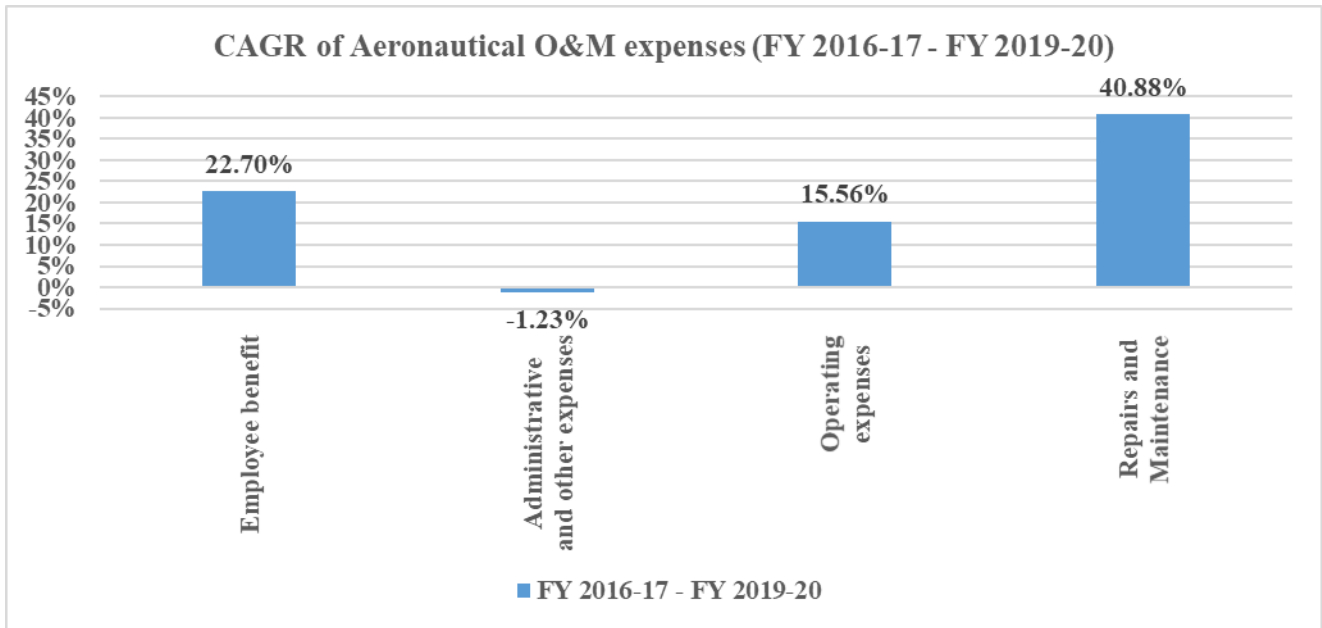
(₹ in Crores)

Aeronautical O&M expenses	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total	CAGR* (4 years)	FY 2020-21	Total (5 years)
Employee benefit	11.86	17.05	20.88	21.91	71.70	22.70%	21.33	93.03
Administrative and other expenses	12.92	14.97	11.70	12.45	52.04	-1.23%	13.62	65.66
Operating expenses	8.43	11.81	12.27	13.01	45.52	15.56%	10.93	56.45
Repairs and Maintenance	6.08	8.55	7.80	17.00	39.43	40.88%	9.67	49.10
Finance cost	0.00	0.00	0.00	0.11	0.11	0%	0.00	0.11
Total	39.29	52.38	52.65	64.48	208.80	17.95%	55.55	264.35
Traffic (MPPA)	0.87	1.13	1.12	0.94	4.06	2.61%	0.31	4.37
ATM ('000)	7.70	9.82	9.68	7.84	35.04	0.60%	3.33	38.37
O&M expenses per PAX (₹)	451.61	463.54	470.09	685.96			1791.94	
O&M expenses per ATM (₹)	51,025.97	53,340.12	54,390.50	82,244.90			1,66,816.82	

* CAGR has been calculated for the period from FY 2016-17 to FY 2019-20 (refer paragraph 5.1.1)

Note: Expense classifications of the Airport Operator have been re-grouped in line with the AAI's groupings for the purposes of comparison

Figure 2: CAGR of Aeronautical O&M expenses from FY 2016-17 to FY 2019-20



5.2.2. Further, the trends of Aeronautical O&M expenses have been analysed based on parameters such as passenger traffic and ATM, which are presented in the two charts below:

Figure 3: Trend of Aeronautical O&M expenses per PAX

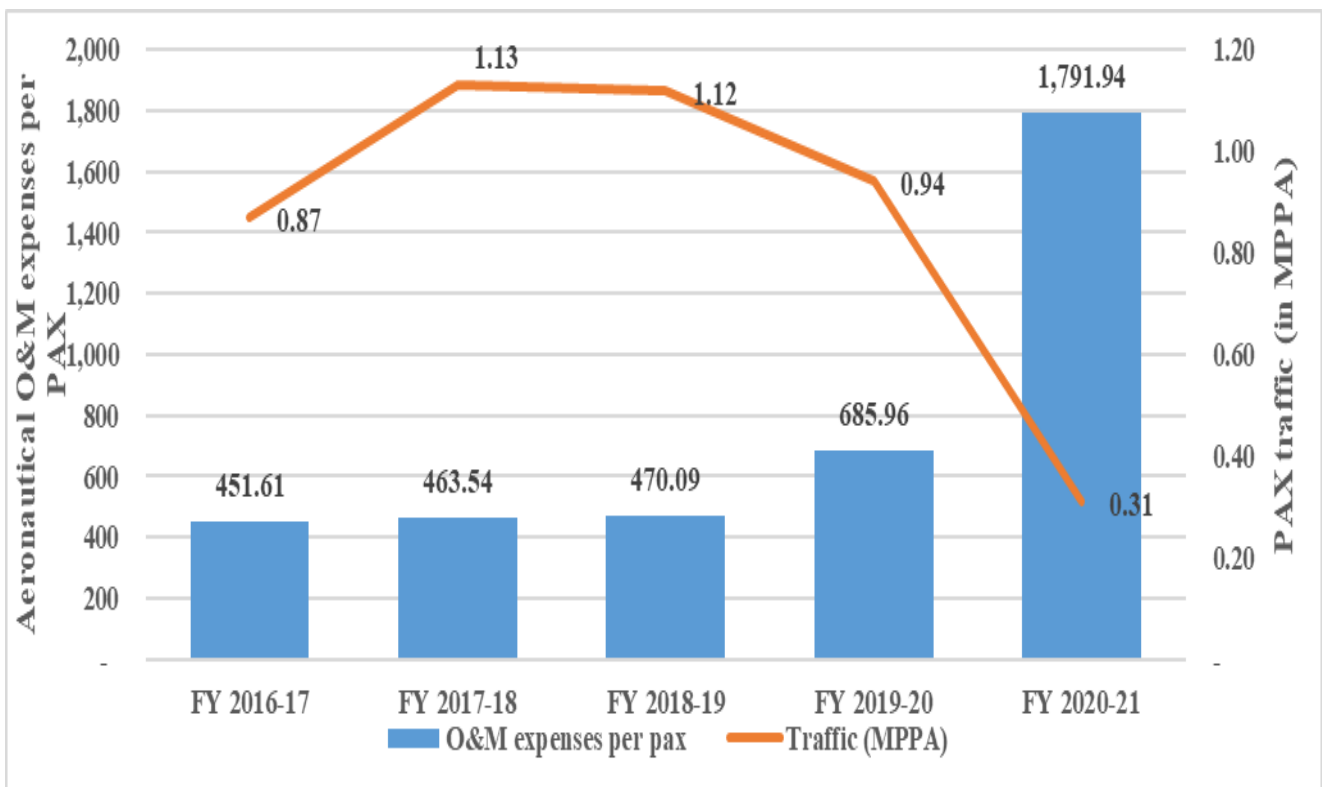
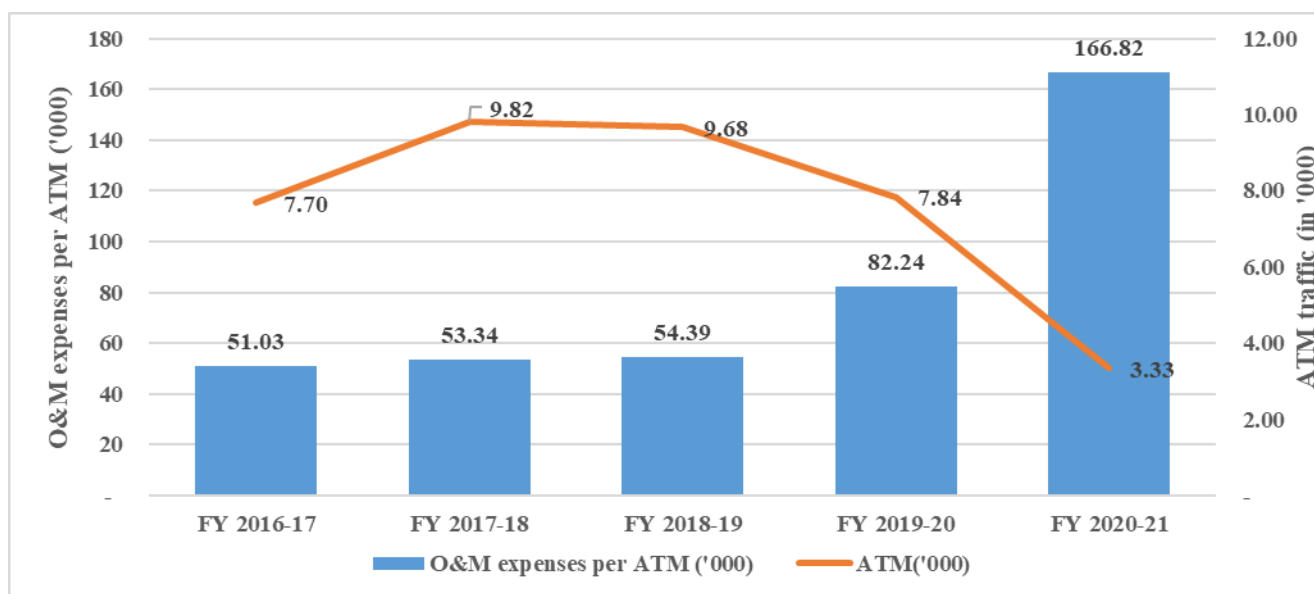


Figure 4: Trend of Aeronautical O&M expenses per ATM

5.3. Inflation-adjusted analysis of Aeronautical O&M expenses as per Study

5.3.1. The actual CAGR of the components of Aeronautical O&M expenses, including on a per PAX and per ATM-basis, for the period from FY 2016-17 to FY 2019-20 (as per Table 23) have also been compared with the Wholesale Price Index (WPI)-based inflation adjusted expenses, which is presented in the table below. While FY 2016-17 has been considered as the base year, the actual expenses for years from FY 2017-18 to FY 2019-20 (as per Table 23) have been adjusted downward by the WPI inflation factor to reflect the real increase in the expenses. Finance cost has been excluded for this analysis.

Table 24: Analysis of WPI Inflation-adjusted Aeronautical O&M expenses

(₹ in Crores)

Aeronautical O&M expenses	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total	CAGR
WPI*	100	103	107	109		
Employee benefit expenses	11.86	16.57	19.45	20.08	67.96	19.18%
Administrative and other expenses	12.92	14.54	10.90	11.41	49.77	(4.07%)
Operating expenses	8.43	11.47	11.43	11.92	43.25	12.24%
Repairs and maintenance	6.08	8.30	7.27	15.58	37.23	36.83%
Total (excluding Finance cost)	39.29	50.89	49.05	58.98	198.21	14.50%
<i>Per PAX</i>						
Employee benefit expenses	136.32	146.64	173.67	213.57	167.38	16.14%
Administrative and other expenses	148.51	128.67	97.31	121.36	122.58	(6.51%)
Operating expenses	96.90	101.51	102.05	126.81	106.53	9.38%
Repairs and maintenance	69.89	73.49	64.88	165.71	91.69	33.35%
<i>Per ATM</i>						
Employee benefit expenses	15,402.60	16,873.75	20,093.82	25,606.09	19,393.84	18.46%
Administrative and other expenses	16,779.22	14,806.57	11,259.47	14,550.24	14,202.80	(4.64%)
Operating expenses	10,948.05	11,681.07	11,808.01	15,204.71	12,343.45	11.57%
Repairs and maintenance	7,896.10	8,456.66	7,506.31	19,867.80	10,624.12	36.01%

* Source: Office of The Economic Adviser, Government of India (<https://eaindustry.nic.in>)

5.3.2. It is observed from the above table that there has been a significant increase in the inflation-adjusted Employee benefit and Repairs and maintenance expenses of 19.18% and 36.83%, respectively over a 4-year period. On a per PAX basis, the corresponding growth has been 16.14% and 33.35%, respectively, and on a per ATM basis, the corresponding growth has been 18.46% and 36.01%, respectively. The reasons for growth in inflation-adjusted expenses have been identified and discussed in detail in paragraph 5.6 of this Study report.

5.4. Proportion of Domestic and International Passenger Traffic

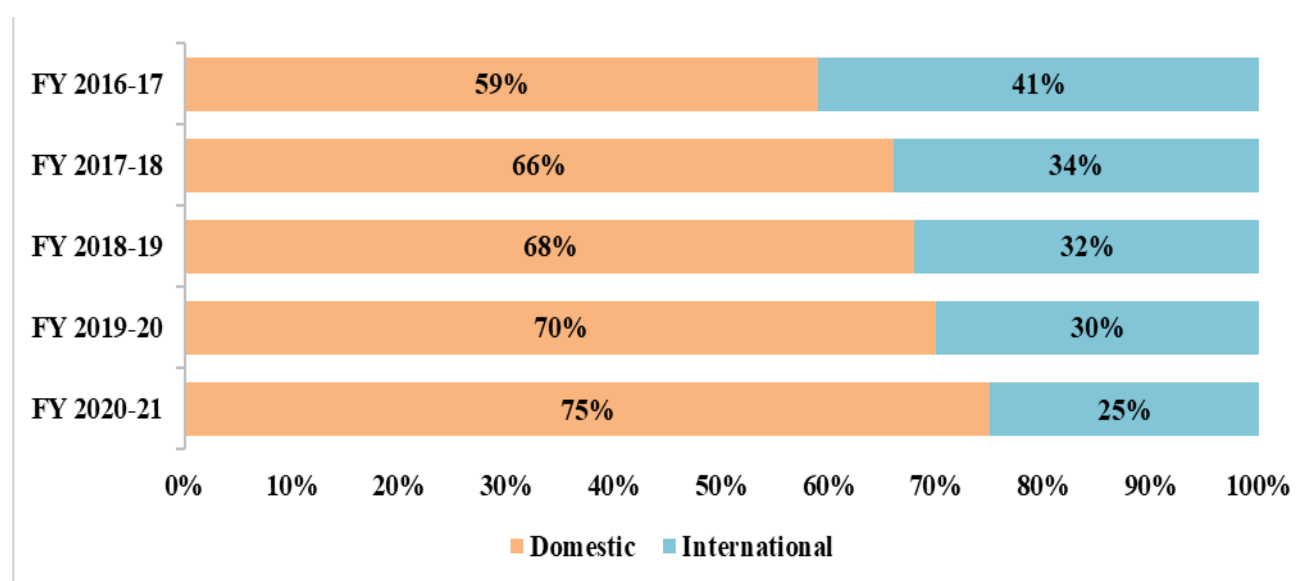
5.4.1. The profile of passenger traffic at Mangaluru International Airport was also analysed as part of Internal Benchmarking as per this Study report. O&M expenses related to domestic passenger movement such as utilities and maintenance costs, are generally lower, on account of lesser time spent at terminal building and passenger hold area, and higher gate utilisation. Comparatively, the international passenger movement involves relatively higher cost on account of longer time spent in terminal building and passenger hold area, and lower gate capacity utilisation. Therefore, it is expected that the proportion of domestic and international passengers would impact the trend in Operating expenses, which relate to costs of utilities and upkeep of the terminal building.

5.4.2. The proportion of domestic and international passengers for the period from FY 2016-17 to FY 2020-21, along with the per PAX and per ATM inflation-adjusted Operating expenses are summarised in the table below:

Table 25: Proportion of domestic and international passengers, and per PAX and per ATM Aeronautical Operating expenses of Mangaluru International Airport

Passenger profile	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Domestic	59%	66%	68%	70%	75%
International	41%	34%	32%	30%	25%
Operating expenses / PAX (₹, inflation adjusted)	96.90	101.51	102.05	126.81	319.16
Operating expenses / ATM (₹, inflation adjusted)	10,948.05	11,681.07	11,808.01	15,204.71	29,711.33

Figure 5: Traffic Mix at Mangaluru International Airport



5.4.3. It is observed that proportion of domestic passengers has increased from 59% in FY 2016-17 to 70% in FY 2019-20. However, the corresponding increase in inflation-adjusted per PAX and per ATM Aeronautical Operating expenses during the period has been 9.38% and 11.57%, respectively (refer Table 24). This has been on account of revision in certain maintenance contracts, which is explained further in paragraph 5.6 of this Study report.

5.5. Analysis of impact of specific events of FY 2019-20 and FY 2020-21

5.5.1. It was observed that Aeronautical O&M expenses for the period from FY 2016-17 to FY 2019-20 as per AAI's submission have grown at a higher CAGR of 17.95% in comparison with PAX growth of 2.61% and ATM growth of 0.60% during the same period (refer Table 23).

- The passenger traffic and ATM for FY 2019-20, prior to the COVID-19 pandemic, decreased year-on-year by 16% and 19%, respectively. Based on discussions with the management of the Airport Operator, it was noted that the reasons for the decrease are (i) termination of Jet Airways' operations, and resultant vacant slots, (ii) commencement of Kannur Airport operations in northern Kerala, and resultant diversion of passenger traffic.
- Adjusting for the impact of the above-mentioned events, the 3-year CAGR of PAX and ATM for the period from FY 2016-17 to FY 2018-19 was 13.46% and 12.12%, respectively. This was in line with the 15.76% corresponding growth in Aeronautical O&M expenses for the same period.

5.5.2. The O&M expenses per PAX and per ATM have increased significantly in FY 2020-21, primarily due to fixed expenses, such as Employee benefit, Operating expenses and Administrative and other expenses not decreasing in line with the significant decrease in air traffic on account COVID-19 restrictions. There has been an increase in Administrative and other expenses on account of new recruitment of local Airport management team, and expenses such as audit fees and corporate administration expenses being incurred directly by Mangaluru International Airport.

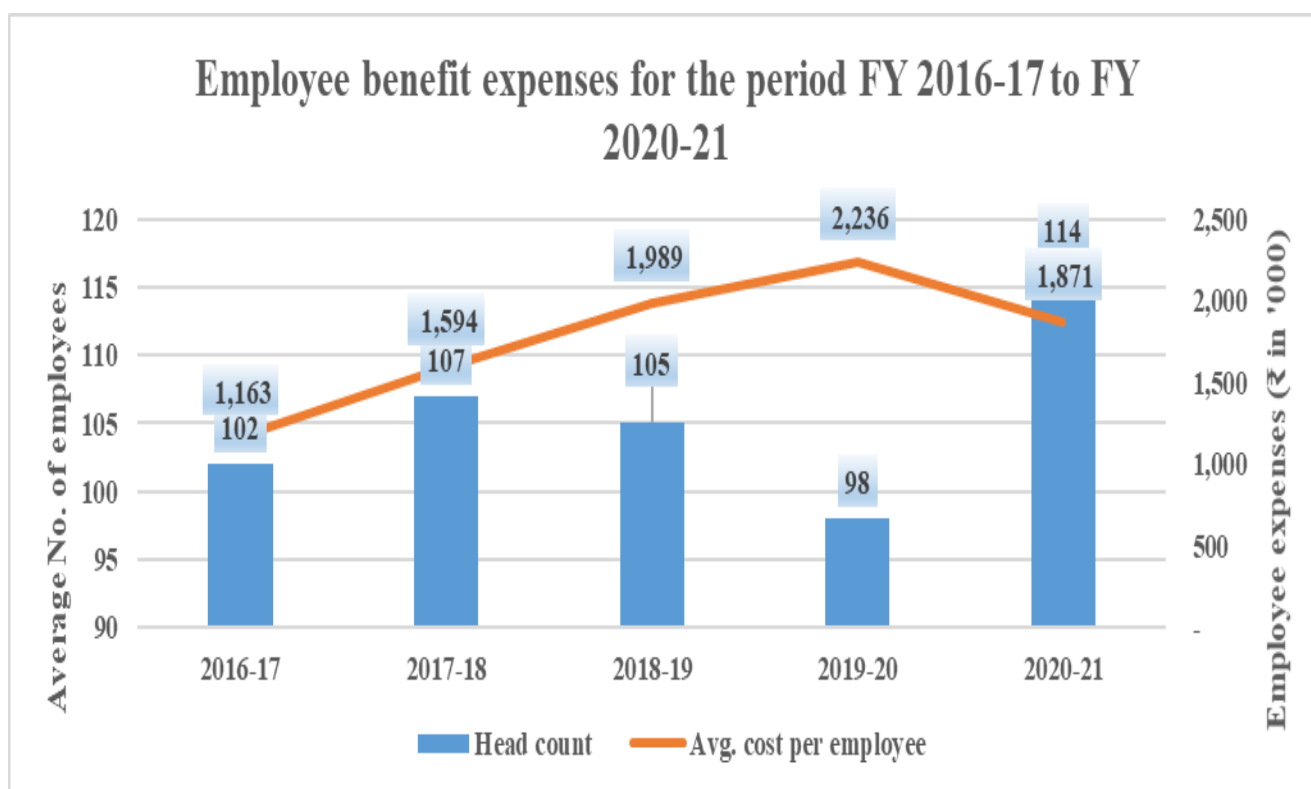
5.6. Analysis of components of Aeronautical O&M expenses

5.6.1. The various components of Aeronautical O&M expenses have been analysed in detail, and significant reasons explaining the trends of the expenses for the period from FY 2016-17 to FY 2019-20 have been explained below.

5.6.2. Employee benefit expenses

5.6.2.1. The appropriate benchmark for analysing trends of Employee benefit expenses is the Employee Head Count and average salary cost of employees.

5.6.2.2. The trends of Employee Head Count and average cost per employee are presented in the chart below:

Figure 6: Analysis of Employee benefit expenses

5.6.2.3. It was observed that average Employee Head Count decreased from 105 in FY 2018-19 to 98 in FY 2019-20 primarily on account of decrease in the Fire service department personnel. The subsequent increase in average Employee Head Count to 114 in FY 2020-21 was on account of additional airside, security and other administrative employees recruited by the Airport Operator upon transition from AAI.

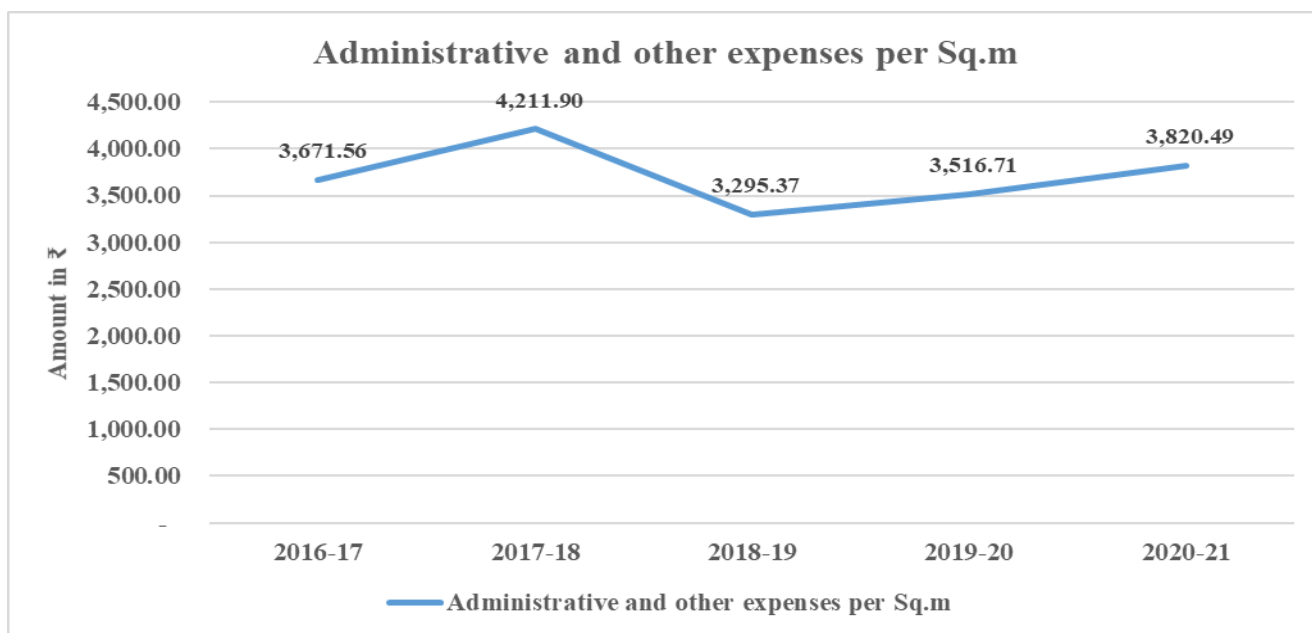
5.6.2.4. Employee benefit expenses has increased by CAGR of 22.70% (and 19.18% on inflation-adjusted basis) during the 4-year period from FY 2016-17 to FY 2019-20, primarily due to 38% salary increase for executive employees provided in FY 2017-18, along with the additional leave encashment of ₹ 1.38 Crores, and a similar 38% salary increase for non-executive employees provided in FY 2018-19.

5.6.3. Administrative and other expenses

5.6.3.1. The appropriate benchmark for analysing trends of Administrative and other expenses is the terminal building area of Mangaluru International Airport.

5.6.3.2. The trends of average Administrative and other expenses per Sq.m. of terminal building ratio are presented in the chart below:

Figure 7: Analysis of Administrative and other expenses per Sq.m. of terminal building area



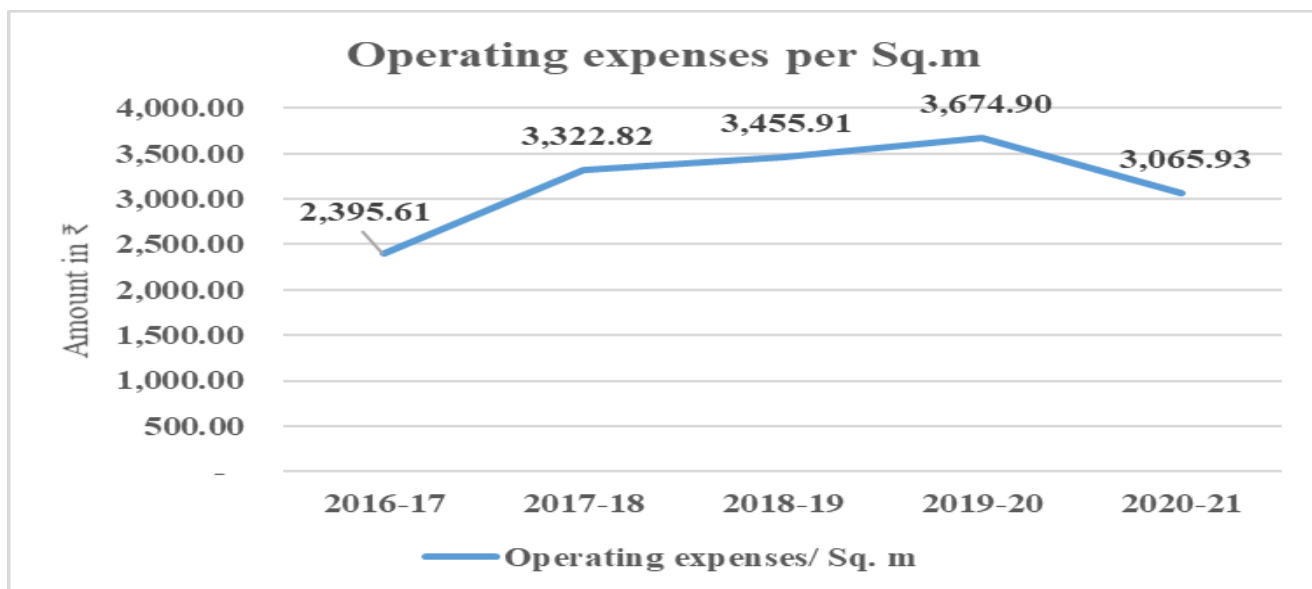
5.6.3.3. Administrative and other expenses primarily consist of AAI’s CHQ & RHQ allocations, which include corporate salary costs of Non-aeronautical and Common departments, and corporate legal costs. It is observed that expenses which pertain to other airports and corporate administration are also pooled in this component. Accordingly, it can be concluded that the Administrative and Other expenses are not efficient and are proposed to be rationalised (refer paragraph 6.2 of this Study report for further analysis).

5.6.4. Operating expenses

5.6.4.1. The appropriate benchmark for analysing trends of Operating expenses is the terminal building area of Mangaluru International Airport.

5.6.4.2. The trends of average Operating expenses per Sq.m. of terminal building area are presented in the chart below:

Figure 8: Analysis of Operating expenses per Sq.m. of terminal building area



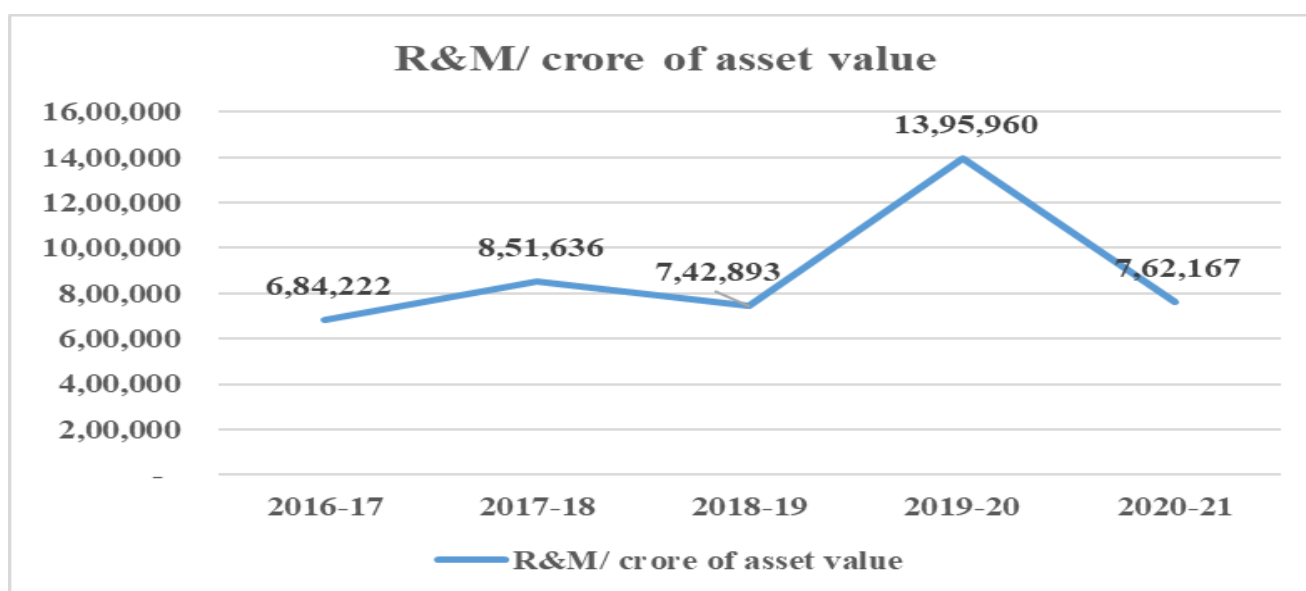
5.6.4.3. Operating expenses significantly increased in FY 2017-18 by 40.1% (36.1% on inflation-adjusted basis) on account of revision in the contract for upkeep expenses, resulting in a cost increase from ₹ 3.78 lakhs per month to ₹ 14.87 lakhs per month. This increase was on account of the mechanisation of certain maintenance tasks, which were previously carried out manually. Further, due to the commissioning of part of the Parallel Taxi Track and new ASR/ MSSR unit, electricity consumption increased by approximately 12.7% along with increase in electricity tariff by approximately 6% during the year.

5.6.5. Repairs and maintenance expenses

5.6.5.1. The appropriate benchmark for analysing trends of Repairs and maintenance expenses is the average RAB of Mangaluru International Airport.

5.6.5.2. The trends of Repairs and maintenance expenses per crore of average net asset value (Regulatory Asset Base (RAB)) is presented in the chart below:

Figure 9: Analysis of Repairs and maintenance expenses



5.6.5.3. Repairs and maintenance expenses increased by 40.1% (36.5% on inflation-adjusted basis) in FY 2017-18 on account of certain additional repairs carried out by AAI such as special work on Runway, Taxiway and Apron, provision of sun control film and replacement of broken DGU glasses, amounting to ₹ 1.28 Crores. Additionally, it was noted that there were price escalations in various contracts, including on account of revision in the minimum wages.

5.6.5.4. Further, there was a 118% increase (114% on inflation-adjusted basis) in Repairs and maintenance expenses during FY 2019-20 since AAI had undertaken construction of storm water drains in and around the airport premises amounting to ₹ 6.75 Crores.

5.6.5.5. After excluding the inflationary impact and the cost of construction of water drains, Repairs and maintenance expenses constitute an average of 8% of RAB value of each year, as against 6% of the RAB value approved in previous AERA tariff orders. Accordingly, it can be concluded that the Repairs and maintenance expenses are not efficient and are proposed to be rationalised (refer paragraph 6.3 of this Study report for further analysis).

5.6.5.6. However, it is noted from AERA's previous tariff orders of other Public-private partnership (PPP) airports such as Bengaluru, Mumbai, Hyderabad, New Delhi and Cochin that the Repairs and maintenance expenses approved for future years are generally in the range of 1% to 4% of the asset values. It is recommended that Mangaluru International Airport should also plan to improve efficiency in Repairs and maintenance expenses and limit such expenses within the range of 1% to 4% of the asset values.

5.7. Summary of Internal Benchmarking

- 5.7.1. The total Aeronautical O&M expenses have grown at a higher CAGR of 17.95% (14.50% on inflation-adjusted basis) during the period from FY 2016-2017 to FY 2019-20, as compared to the corresponding 2.61% growth in passenger traffic and 0.60% growth in ATM.
- 5.7.2. The per PAX increase in inflation-adjusted Employee benefit, Operating expenses and Repairs and maintenance expenses (4-year CAGR of 15.92%, 9.17% and 33.09%, respectively) is primarily on account of 38% increase in Airport staff salary cost during FY 2017-18 and FY 2018-19, revision in maintenance contract rates from ₹ 3.78 lakhs per month to ₹ 14.87 lakhs per month during FY 2017-18 and one-time cost of ₹ 6.75 Crores towards construction of storm water drains around the airport premises in FY 2019-20.
- 5.7.3. Further, a significant portion of Administrative and other expenses consists of CHQ & RHQ allocation, which also includes salary costs of Non-aeronautical and Common headquarter employees and corporate and legal and administration costs.
- 5.7.4. It was observed that the Repairs and maintenance expense, after excluding one-time cost (refer paragraph 5.6.5.4), was about 8% of the average RAB as against 6% of average RAB approved in AERA tariff orders of other airports.
- 5.7.5. The Study has determined that there is a need to rationalise and bring more efficiency by optimising the O&M expenses at Mangaluru International Airport. Accordingly, it is proposed to rationalise Repairs and maintenance expenses for AAI and the Airport Operator and CHQ & RHQ allocation (included in administrative and other expenses) incurred by AAI, so as to determine the efficient O&M expenses (refer Chapter 6 of this Study report for detailed analysis).

6. RATIONALISATION OF AERONAUTICAL O&M EXPENSES

6.1. Background

6.1.1. Based on the Internal Benchmarking analysis discussed in Chapter 5, it was observed that the Operation and Maintenance expenses for Mangaluru International Airport for the period from FY 2016-17 to FY 2020-21 are higher than normal operating efficiency levels, in respect of Repairs and maintenance expenses and CHQ/RHQ allocations of the corporate overheads included in Administrative and other expenses.

6.1.2. It is proposed to rationalise such expenses to determine the efficient Aeronautical O&M expenses for the period from FY 2016-17 to FY 2020-21.

6.2. Rationalisation of CHQ & RHQ allocation (included in Administrative and other expenses)

6.2.1. The basis for allocation of AAI's CHQ & RHQ expenses to Mangaluru International Airport and other airports was reviewed and the following was noted:

- All expenses incurred by CHQ & RHQ (such as staff costs, Administrative and other expenses, Repairs and maintenance, utilities, outsourcing expenses, etc.) is allocated to all AAI airports.
- All the above-mentioned expenses, including Employee benefit expenses, are allocated in the ratio of revenues earned by each airport.
- Expenses such as legal costs, interest and penalties are related to specific airports. However, these have also been allocated to the common pool and apportioned to all AAI airports.

6.2.2. Based on analysis of the major components of CHQ & RHQ expenses for the period from FY 2016-17 to FY 2019-20 submitted by AAI, the following expense allocation has been proposed as per Study:

6.2.2.1. Pay and Allowances

- AAI has considered pay and allowances of Commercial department at CHQ & RHQ as Aeronautical expenses, whereas it is proposed to consider such expenses as Non-Aeronautical.
- AAI has excluded pay and allowances of employees involved in ATM, CNS and Cargo departments at CHQ & RHQ while determining the allocation to the airport. However, costs of support services departments including HR, Finance, Civil, and Terminal Management (Housekeeping) were not excluded in the determination of such allocation.
- CHQ & RHQ staff also provide services to Non-aeronautical activities, ATC and CNS cadres at respective airports for which appropriate adjustment was not carried out.

In order to give effect to the above re-allocation, it is proposed that 20% of CHQ & RHQ pay and allowances be excluded towards adjustment for:

- i. Support services to ANS, Cargo and Commercial at CHQ, RHQ and Airports; and

ii. Officials of Directorate and Commercial

It is proposed that the balance 80% of CHQ & RHQ pay and allowances be allocated to airports.

6.2.2.2. Administrative and other expenses

- AAI has incurred legal and arbitration costs at CHQ & RHQ, which have been allocated across all AAI airports instead of allocation to specific airports on a case-to-case basis.
- Further, AAI has paid interest and penalties to Government of India at CHQ & RHQ due to various lapses and delays, and allocated the same across all AAI airports instead of allocation to specific airports on a case-to-case basis.
- As per section 13 of the AERA Act, 2008 and ICAO's principle of 'Cost-relatedness', it is determined that CHQ/ RHQ expenses being allocated to Mangaluru International Airport on the basis of revenue results in large year-on-year variation in such expenses.
- Accordingly, the revised allocation of CHQ & RHQ expenses to Mangaluru International Airport is proposed in the table below:

Table 26: Adjustments for CHQ/ RHQ expenses allocation (Pay and Allowances and Administrative and other expenses) for the period from FY 2016-17 to COD

(₹ in Crores)

Particulars	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21*	Total
Allocation of CHQ/ RHQ – Administrative and other expenses by AAI – A	11.82	12.63	9.54	10.92	3.84	48.75
Revised allocation of CHQ/ RHQ expenses as per Study – B	9.88	10.06	6.89	9.02	1.93	37.78
Amount proposed not to be allowed as per Study – C = A - B	1.94	2.57	2.65	1.90	1.91	10.97

*up to the date of COD (October 31, 2020)

6.3. Rationalisation of Aeronautical Repairs and maintenance expenses submitted by AAI

6.3.1. The trends in Aeronautical Repairs and maintenance expenses for Mangaluru International Airport and Calicut International Airport (considered as a comparable airport) are summarised in the table below:

Table 27 : Trends in Aeronautical Repairs and maintenance expenses for comparable set of airports

(₹ in Crores)

Particulars	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total
Aeronautical Repairs and maintenance					
Mangaluru International Airport (after reclassification)	5.75	8.09	7.35	16.16	37.35
Calicut	7.18	8.22	7.97	15.00	38.37
Opening RAB					
Mangaluru International Airport	74.23	101.44	96.04	110.86	
Calicut	119.72	137.06	132.80	249.94	
Repairs and maintenance as % of RAB					
Mangaluru International Airport	7.75%	7.98%	7.65%	14.58%	
Calicut	6.00%	6.00%	6.00%	6.00%	

- 6.3.2. From the above table, it is observed that Mangaluru International Airport's Repairs and maintenance expenses as percentage of RAB are relatively higher at over 8% each year, as compared to 6% approved for Calicut International Airport in the AERA tariff order.
- 6.3.3. During the period from FY 2016-17 to FY 2019-20, Mangaluru International Airport has made significant capital expenditure of ₹ 136 Crores. These newly constructed and installed assets are generally covered under warranty, hence, their Repairs and maintenance expenses are expected to be minimal. Accordingly, it is proposed to adjust down the Repairs and maintenance expenses to the extent of 6% of the opening RAB of each year.
- 6.3.4. During FY 2019-20, one-time expense towards construction of storm water drain around the airport premises amounting to ₹ 6.75 Crores was incurred. It is determined that this expense relates to a specific one-time project and hence, is an allowable expense, over and above the expense proposed to be allowed as per paragraph 6.3.3 above.
- 6.3.5. The impact of adjustments discussed above are summarised in the following table:

Table 28: Adjustment to Aeronautical Repairs and Maintenance expenses submitted by AAI*(₹ in Crores)*

Particulars	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21*	Total
Aeronautical Repairs and maintenance expenses (post reclassification in Chapter 4)	5.75	8.09	7.35	16.16	6.00	43.35
Repairs and maintenance expenses proposed to be allowed as per Study	4.45	6.09	5.76	13.40	4.54	34.24
Amount proposed not to be allowed as per Study	1.30	2.00	1.59	2.76	1.46	9.11

*up to the date of COD (October 31, 2020)

6.4. Efficient O&M expenses for AAI as per the Study

- 6.4.1. Based on the rationalisation proposed as above, the efficient Aeronautical O&M expenses of AAI as per Study is as follows:

Table 29: Efficient Aeronautical O&M expenses for AAI for the period from FY 2016-17 to COD after rationalisation as per Study*(₹ in Crores)*

Aeronautical O&M expenses	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21*	Total
Reallocated O&M expenses of AAI (refer Table 16)						
Employee benefit expenses	10.93	15.68	19.40	19.80	10.43	76.24
Administrative and other expenses	12.87	14.87	11.61	12.37	4.59	56.31
Operating expenses	8.34	11.66	12.05	12.78	6.00	50.83
Repairs and maintenance expenses	5.75	8.09	7.35	16.16	6.00	43.35
Finance cost	0.00	0.00	0.00	0.11	0.00	0.11
Total	37.89	50.30	50.41	61.22	27.02	226.84
Amount proposed not to be allowed as per Study						
Employee benefit expenses	-	-	-	-	-	-
Administrative and other expenses	1.94	2.57	2.65	1.90	1.91	10.97
Operating expenses	-	-	-	-	-	-
Repairs and maintenance expenses	1.30	2.00	1.59	2.76	1.46	9.11
Finance cost	-	-	-	-	-	-
Total	3.24	4.57	4.24	4.66	3.37	20.08

Aeronautical O&M expenses	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21*	Total
Efficient O&M expenses of AAI as per Study						
Employee benefit expenses	10.93	15.68	19.40	19.80	10.43	76.24
Administrative and other expenses	10.93	12.30	8.96	10.47	2.68	45.34
Operating expenses	8.34	11.66	12.05	12.78	6.00	50.83
Repairs and maintenance expenses	4.45	6.09	5.76	13.40	4.54	34.24
Finance cost	0.00	0.00	0.00	0.11	0.00	0.11
Total	34.65	45.73	46.17	56.56	23.65	206.76

*up to the date of COD (October 31, 2020)

6.5. Rationalisation of Aeronautical Repairs and maintenance expenses submitted by the Airport Operator

6.5.1. The Aeronautical Repairs and maintenance expenses submitted by the Airport Operator for the period from COD to March 31, 2021 and the opening RAB are summarised below:

Table 30: Aeronautical Repairs and Maintenance expenses and opening RAB of the Airport Operator

(₹ in Crores)

Particulars		COD to March 31, 2021
Aeronautical Repairs and maintenance expenses	A	3.40
Opening RAB as on COD*	B	125.54
Repairs and maintenance as % of RAB (C = (A*12/5)/B)	C	6.77%

* as determined in the *Asset Allocation Study report*

6.5.2. It is observed that the Repairs and maintenance expenses as percentage of RAB is higher than 6% approved for Calicut International Airport in the AERA tariff order. Accordingly, it is proposed to adjust down the Repairs and maintenance expenses to the extent of 6% of the opening net block of each year.

It is further suggested that the Airport Operator bring efficiency in its Repairs and maintenance expenses in the range of 1% to 4% of the asset values for the First Control Period as had been detailed in paragraph 5.6.5.6.

6.5.3. The impact of adjustment discussed above is summarised in the following table:

Table 31: Adjustment to Aeronautical Repairs and Maintenance expenses submitted by the Airport Operator

(₹ in Crores)

Particulars	FY 2020-21*
Aeronautical Repairs and maintenance expenses	3.40
Repairs and maintenance expenses proposed to be allowed as per Study	3.14
Amount proposed not to be allowed as per Study	0.26

* for the period from COD to March 31, 2021

6.6. Efficient O&M expenses for the Airport Operator as per the Study

6.6.1. Based on the rationalisation proposed as above, the efficient Aeronautical O&M expenses of the Airport Operator as per Study is as follows:

Table 32: Efficient Aeronautical O&M expenses for the Airport Operator for the period from COD to March 31, 2021 after rationalisation as per Study*(₹ in Crores)*

Aeronautical O&M expenses	FY 2020-21*
Reallocated O&M expenses of the Airport Operator (refer Table 22)	
Manpower expenses	9.67
Utility expenses	3.89
IT expenses	1.67
Security expenses	0.86
Allocation of Corporate expenses	2.20
Administration and General expenses	2.00
Insurance expenses	0.31
Repairs and Maintenance expenses	3.40
Bank charges	0.41
Other expenses	2.39
Total	26.80
Amount proposed not to be allowed as per Study	
Manpower expenses	-
Utility expenses	-
IT expenses	-
Security expenses	-
Allocation of Corporate expenses	-
Administration and General expenses	-
Insurance expenses	-
Repairs and Maintenance expenses	0.26
Bank charges	-
Other expenses	-
Total	0.26
Efficient O&M expenses of AAI as per Study	
Manpower expenses	9.67
Utility expenses	3.89
IT expenses	1.67
Security expenses	0.86
Allocation of Corporate expenses	2.20
Administration and General expenses	2.00
Insurance expenses	0.31
Repairs and Maintenance expenses	3.14
Bank charges	0.41
Other expenses	2.39
Total	26.54

* for the period from COD to March 31, 2021

6.7. Summary

- 6.7.1. As per the submission of AAI the total Aeronautical O&M expenses for the period from FY 2016-17 to October 30, 2020 was ₹ 237.35 Crores (refer Table 1).
- 6.7.2. Based on the reallocation of the O&M expenses, the downward adjustment in the Aeronautical O&M expenses for the aforesaid period is ₹ 10.49 Crores (refer Table 15) and the reallocated Aeronautical O&M expenses (prior to rationalisation) for the period FY 2016-17 to October 30, 2020 has been determined as ₹ 226.86 Crores (refer Table 16).
- 6.7.3. Based on the Internal Benchmarking exercise, the Aeronautical O&M expenses was proposed to be rationalised. Pursuant to such rationalisation, the Aeronautical O&M expenses of AAI is being decreased by ₹ 20.08 Crores (refer Table 29).

- 6.7.4. As per the Study, the efficient Aeronautical O&M expenses for AAI for the period from FY 2016-17 to COD is ₹ 206.78 Crores.
- 6.7.5. As per the submission of the Airport Operator the total Aeronautical O&M expenses for the period from COD to March 31, 2021 was ₹ 27.00 Crores (refer Table 2).
- 6.7.6. Based on the reallocation of the O&M expenses, the Downward adjustment in the Aeronautical O&M expenses for the aforesaid period is ₹ 0.20 Crores (refer Table 21) and the reallocated Aeronautical O&M expenses (prior to rationalisation) for the period from COD to March 31, 2021 has been determined as ₹ 26.80 Crores (refer Table 22).
- 6.7.7. Pursuant to the rationalisation, the Aeronautical O&M expenses of the Airport Operator is being decreased by ₹ 0.26 Crores (refer Table 32).
- 6.7.8. As per the Study, the efficient Aeronautical O&M expenses for the Airport Operator for the period from COD to March 31, 2021 is ₹ 26.54 Crores.

7. OVERALL SUMMARY OF THE STUDY

- 7.1. Mangaluru International Airport was operated by AAI up to October 30, 2020. Pursuant to the Concession Agreement entered into by AAI and the Airport Operator, the Airport Operations are handled by Mangaluru International Airport Limited from October 31, 2020 (COD).
- 7.2. The total passenger traffic grew at a CAGR of 2.61% and the CAGR of air traffic movement was 0.60% for the period FY 2016-17 – FY 2019-20.

Segregation of costs

- 7.3. AAI has submitted their O&M expenses under five major expense heads and the segregation of all operation and maintenance costs into Aeronautical, Non-aeronautical and Common is based on the nature of the GL. The Common costs have been further segregated into Aeronautical and Non-aeronautical using an appropriate allocation ratio.
- 7.4. The Airport Operator has submitted their O&M expenses under nine major expense heads and the segregation of all operation and maintenance costs into Aeronautical, Non-aeronautical and Common is based on the nature of the expense head. The Common costs have been further segregated into Aeronautical and Non-aeronautical using an appropriate allocation ratio.
- 7.5. The impact of reallocation of the O&M expenses of AAI and the Airport Operator as per the Study is given in Table 15 and Table 21 respectively. The total downward adjustment in the Aeronautical expenses pursuant to such reallocation is ₹ 10.49 Crores for AAI for the period from FY 2016-17 to COD and ₹ 0.20 Crores for the Airport Operator for the period from COD to March 31, 2021.

Internal Benchmarking

- 7.6. Internal Benchmarking is performed by analysing the trend of expenses over the period FY 2016-17 to FY 2020-21. The total Aeronautical O&M expenses during the period FY 2016-2017 to FY 2020-21 had grown at a higher CAGR of 17.95%, as compared to corresponding growth in the passenger traffic growth of 2.61% and growth in the ATM of 0.60%.
- 7.7. The increase in the inflation-adjusted Employee benefit and Repairs and maintenance expenses (4-year CAGR of 15.92% and 33.09% respectively) is primarily on account of 38% increase in Airport staff salary cost during FY 2017-18 and FY 2018-19 and one-time cost of ₹ 6.75 Crores towards construction of storm water drains around the airport premises in FY 2019-20 respectively.
- 7.8. A significant portion of Administrative and other expenses consists of CHQ & RHQ allocation, which also includes salary costs of Non-aeronautical and Common headquarter employees and corporate and legal administration costs. It is further observed that the Repairs and maintenance expense, after excluding one-time cost, was about 8% of the average RAB as against 6% of average RAB approved in AERA tariff orders of other airports.
- 7.9. Based on the Internal Benchmarking, O&M expenses other than CHQ & RHQ expense allocation and Repairs and maintenance expenses for the period from FY 2016-17 to FY 2020-21 were found to be reasonable. Therefore, the Study proposes the rationalisation of CHQ & RHQ expenses and Repairs and maintenance expenses.

Rationalisation of Aeronautical O&M expenses

7.10. Based on the rationalisation of expenses, the Study proposes not to allow ₹ 20.08 Crores pertaining to CHQ & RHQ allocation (included in Administrative and other expenses) and Repairs and maintenance expenses of AAI. Further, the Study proposes not to allow ₹ 0.26 Crores pertaining to Repairs and maintenance expenses of the Airport Operator.

Conclusion

7.11. The year-wise summary of the reclassification and other adjustments to O&M expenses is provided in the table below.

Table 33: Year-wise summary of reclassification and other adjustments to O&M expenses*(₹ in Crores)*

Particulars	AAI (up to the date of COD (October 31, 2020))						Airport Operator
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total	FY 2020-21*
O&M expenses claimed as per True up submission (A)	39.29	52.38	52.65	64.48	28.55	237.35	27.00
Impact of reallocation of O&M expenses as per Study (B)	(1.40)	(2.07)	(2.23)	(3.26)	(1.53)	(10.49)	(0.20)
Reallocated O&M expenses (prior to rationalisation) as per Study (C = A + B)	37.89	50.31	50.42	61.22	27.02	226.86	26.80
Amount not allowed pursuant to rationalisation as per Study (D)	(3.24)	(4.57)	(4.24)	(4.66)	(3.37)	(20.08)	(0.26)
Efficient O&M expenses as per Study (E = C + D)	34.65	45.74	46.18	56.56	23.65	206.78	26.54

* From October 31, 2020 to March 31, 2021

7.12. AAI has claimed Aeronautical O&M expenses of ₹ 237.35 Crores for the period from FY 2016-17 to COD as part of their True up submission and the Airport Operator has claimed Aeronautical O&M expenses of ₹ 27.00 Crores as part of their True up submission for the period from COD to March 31, 2021.

7.13. The Study proposes ₹ 206.78 Crores as the Aeronautical O&M expenses for AAI for the period from FY 2016-17 to COD, thus, resulting in a downward adjustment of ₹ 30.57 Crores in the Aeronautical O&M expenses. The Aeronautical O&M expenses for the period from FY 2016-17 to COD is reduced by 12.88%.

7.14. The Study proposes ₹ 26.54 Crores as the Aeronautical O&M expenses for the Airport Operator for the period from COD to March 31, 2021, thus, resulting in a downward adjustment of ₹ 0.46 Crores for the Airport Operator. The Aeronautical O&M expenses for the period from COD to March 31, 2021 is reduced by 1.70%.

8. GLOSSARY

Abbreviation	Full Form
A&G	Administrative & General
AERA	Airports Economic Regulatory Authority
Airport Operator	Mangaluru International Airport Limited
ATM	Air Traffic Movement
CAGR	Compounded Annual Growth Rate
COD	Commercial Operation Date
CUTE	Common User Terminal Equipment
FRoR	Fair Rate of Return
FY	Financial Year
GFA	Gross Fixed Asset
GoI	Government of India
IATA	International Air Transport Association
IMG	Inter-Ministerial Group
INR	Indian Rupee
IT	Information Technology
MIA	Mangaluru International Airport
MPPA	Million Passengers Per Annum
MYTP	Multi Year Tariff Proposal
NCAP	National Civil Aviation Policy
OPEX	Operational Expenditure
O&M	Operation and Maintenance
PAX	Passenger
R&M	Repair and Maintenance
RAB	Regulatory Asset Base
RFP	Request for Proposal
SQM (Sq.m.)	Square metres
VIP	Very Important Person
WPI	Wholesale Price Index

Annexure I - Part 1

Summary of Employee Benefit expenses

Particulars	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 (upto 30-Oct-2020)	Total
Employee benefit expenses	12.01	17.35	21.32	22.40	11.93	85.01
Total	12.01	17.35	21.32	22.40	11.93	85.01
As per AAI						
Aeronautical employee benefit expenses	11.86	17.05	20.88	21.91	11.50	83.20
Aeronautical expense	11.86	17.05	20.88	21.91	11.50	83.20
Ratio of Aeronautical expense	98.75%	98.27%	97.94%	97.81%	96.40%	
As per Study						
Aeronautical employee benefit expenses	10.93	15.68	19.40	19.80	10.43	76.24
Aeronautical expense	10.93	15.68	19.40	19.80	10.43	76.24
Ratio of Aeronautical expense	91.01%	90.37%	90.99%	88.39%	87.43%	

Annexure I - Part 1

FY 2016-17

GL Account Description	GL Number	Segment Name	Total expenses	AERO Ratios As per AAI	Aero Cost as per AAI	AERO Ratios as per Study	Aero Cost as per Study	Allocation basis as per the Study
Basic Pay/PP/SP	701001000	Airport	3,09,76,988	98.90%	3,06,36,582	90.91%	2,81,61,180	Employee Ratio - Aero : Non-Aero
Basic Pay/PP/SP	701001000	Cargo	3,10,429	100%	3,10,429	100%	3,10,429	
Family Planning Pay	701003000	Airport	1,08,725	98.90%	1,07,530	90.91%	98,842	Employee Ratio - Aero : Non-Aero
Family Planning Pay	701003000	Cargo	3,303	100%	3,303	100%	3,303	
VDA	701005000	Airport	3,60,82,360	98.90%	3,56,85,851	90.91%	3,28,02,473	Employee Ratio - Aero : Non-Aero
VDA	701005000	Cargo	3,67,833	100%	3,67,833	100%	3,67,833	
House Rent Allowance	701006000	Airport	45,01,912	98.90%	44,52,441	90.91%	40,92,688	Employee Ratio - Aero : Non-Aero
House Rent Allowance	701006000	Cargo	56,852	100%	56,852	100%	56,852	
Prof.Allowance	701007000	Airport	18,42,493	98.90%	18,22,246	90.91%	16,75,010	Employee Ratio - Aero : Non-Aero
Prof.Allowance	701007000	Cargo	13,120	100%	13,120	100%	13,120	
Other Allow/Reimb.	701023000	Airport	17,86,122	98.90%	17,66,494	90.91%	16,23,764	Employee Ratio - Aero : Non-Aero
Other Allow/Reimb.	701023000	Cargo	15,400	100%	15,400	100%	15,400	
Overtime	702001000	Airport	61,94,458	98.90%	61,26,387	90.91%	56,31,382	Employee Ratio - Aero : Non-Aero
AAI Cont. to PF	704001000	Airport	46,19,665	98.90%	45,68,899	90.91%	41,99,737	Employee Ratio - Aero : Non-Aero
AAI Cont. to PF	704001000	Cargo	24,894	100%	24,894	100%	24,894	
AAI Cont-PensionFund	704002000	Airport	34,27,464	98.90%	33,89,800	90.91%	31,15,908	Employee Ratio - Aero : Non-Aero
AAI Cont-PensionFund	704002000	Cargo	56,499	100%	56,499	100%	56,499	
Cont.Staff Ben.Fund	704012000	Airport	33,253	98.90%	32,888	90.91%	30,230	Employee Ratio - Aero : Non-Aero
Cont.Staff Ben.Fund	704012000	Cargo	234	100%	234	100%	234	
EL Encashment	706012000	Airport	21,27,073	98.90%	21,03,699	90.91%	19,33,722	Employee Ratio - Aero : Non-Aero
IT Perk-Lease&QTRS	706015001	Airport	1,79,036	98.90%	1,77,069	90.91%	1,62,762	Employee Ratio - Aero : Non-Aero
IT Perk-Lease&QTRS	706015001	Cargo	3,350	100%	3,350	100%	3,350	

GL Account Description	GL Number	Segment Name	Total expenses	AERO Ratios As per AAI	Aero Cost as per AAI	AERO Ratios as per Study	Aero Cost as per Study	Allocation basis as per the Study
Med.Indoor ExpPanel	707001000	Airport	12,12,535	98.90%	11,99,210	90.91%	11,02,316	Employee Ratio - Aero : Non-Aero
Med.Indoor ExpNPanel	707002000	Airport	1,13,027	98.90%	1,11,785	90.91%	1,02,753	Employee Ratio - Aero : Non-Aero
Med.ExpPathological	707003000	Airport	1,48,360	98.90%	1,46,730	90.91%	1,34,874	Employee Ratio - Aero : Non-Aero
Med.OutdoorChronic	707004000	Airport	3,88,739	98.90%	3,84,467	90.91%	3,53,403	Employee Ratio - Aero : Non-Aero
Med.OutdoorChronic	707004000	Cargo	21,107	100%	21,107	100%	21,107	
Medical Allow.-fixed	707005000	Airport	34,45,261	98.90%	34,07,401	90.91%	31,32,087	Employee Ratio - Aero : Non-Aero
Medical Allow.-fixed	707005000	Cargo	29,325	100%	29,325	100%	29,325	
Retd. Med.Indoor PI	708001000	Airport	13,72,093	98.90%	13,57,015	90.91%	12,47,370	Employee Ratio - Aero : Non-Aero
Retd.Med.IndoorNonPI	708002000	Airport	95,188	98.90%	94,142	90.91%	86,535	Employee Ratio - Aero : Non-Aero
Retd.Med.Outdoor	708003000	Airport	4,87,751	98.90%	4,82,391	90.91%	4,43,414	Employee Ratio - Aero : Non-Aero
Retd.Med.OutdoorChr.	708005000	Airport	3,59,573	98.90%	3,55,622	90.91%	3,26,888	Employee Ratio - Aero : Non-Aero
Retd.Med.Out.Path.	708006000	Airport	54,530	98.90%	53,931	90.91%	49,573	Employee Ratio - Aero : Non-Aero
Employee Perks	710001000	Airport	1,42,41,711	98.90%	1,40,85,208	90.91%	1,29,47,139	Employee Ratio - Aero : Non-Aero
Employee Perks	710001000	Cargo	1,44,212	100%	1,44,212	100%	1,44,212	
Retirement benefit expenses allocated by CHQ and reimbursement for staff deputed to other airports		Airport	52,58,007	95%	49,78,007	90.91%	47,80,055	Employee Ratio - Aero : Non-Aero
Sub-total			12,01,02,882		11,85,72,351		10,92,80,662	

**Annexure I - Part 1
FY 2017-18**

GL Account Description	GL Account	Segment Name	Total expenses	AERO Ratios As per AAI	Aero Cost as per AAI	AERO Ratios as per Study	Aero Cost as per Study	Allocation basis as per the Study
Basic Pay/PP/SP	701001000	Airport	5,83,60,572	98.94%	5,77,39,715	90.35%	5,27,28,777	Employee Ratio - Aero : Non-Aero
Family Planning Pay	701003000	Airport	97,459	98.94%	96,422	90.35%	88,054	Employee Ratio - Aero : Non-Aero
VDA	701005000	Airport	1,83,11,134	98.94%	1,81,16,334	90.35%	1,65,44,109	Employee Ratio - Aero : Non-Aero
House Rent Allowance	701006000	Airport	56,96,443	98.94%	56,35,842	90.35%	51,46,736	Employee Ratio - Aero : Non-Aero
Rating Allowance	701008000	Airport	2,28,878	98.94%	2,26,443	90.35%	2,06,791	Employee Ratio - Aero : Non-Aero
Stipend for Trainees	701013000	Airport	1,26,981	98.94%	1,25,630	90.35%	1,14,727	Employee Ratio - Aero : Non-Aero
Other Allow/Reimb.	701023000	Airport	12,00,776	98.94%	11,88,002	90.35%	10,84,901	Employee Ratio - Aero : Non-Aero
Overtime	702001000	Airport	61,00,868	98.94%	60,35,965	90.35%	55,12,134	Employee Ratio - Aero : Non-Aero
AAI Cont. to PF	704001000	Airport	55,89,940	98.94%	55,30,473	90.35%	50,50,511	Employee Ratio - Aero : Non-Aero
AAI Cont-PensionFund	704002000	Airport	37,47,548	98.94%	37,07,680	90.35%	33,85,910	Employee Ratio - Aero : Non-Aero
Cont.Staff Ben.Fund	704012000	Airport	1,13,550	98.94%	1,12,342	90.35%	1,02,593	Employee Ratio - Aero : Non-Aero
EL Encashment	706012000	Airport	1,60,99,346	98.94%	1,59,28,076	90.35%	1,45,45,759	Employee Ratio - Aero : Non-Aero
HPL Encashment	706013000	Airport	2,77,025	98.94%	2,74,078	90.35%	2,50,292	Employee Ratio - Aero : Non-Aero
IT Perk-Lease&QTRS	706015001	Airport	1,82,325	98.94%	1,80,385	90.35%	1,64,731	Employee Ratio - Aero : Non-Aero
Med.Indoor ExpPanel	707001000	Airport	11,17,735	98.94%	11,05,844	90.35%	10,09,874	Employee Ratio - Aero : Non-Aero
Med.Indoor ExpNPanel	707002000	Airport	76,660	98.94%	75,844	90.35%	69,262	Employee Ratio - Aero : Non-Aero
Med.ExpPathological	707003000	Airport	1,66,314	98.94%	1,64,545	90.35%	1,50,265	Employee Ratio - Aero : Non-Aero
Med.OutdoorChronic	707004000	Airport	4,41,038	98.94%	4,36,346	90.35%	3,98,478	Employee Ratio - Aero : Non-Aero
Medical Allow.-fixed	707005000	Airport	34,69,588	98.94%	34,32,677	90.35%	31,34,773	Employee Ratio - Aero : Non-Aero
Retd. Med.Indoor PI	708001000	Airport	4,38,653	98.94%	4,33,986	90.35%	3,96,323	Employee Ratio - Aero : Non-Aero
Retd.Med.IndoorNonPI	708002000	Airport	87,856	98.94%	86,921	90.35%	79,378	Employee Ratio - Aero : Non-Aero
Retd.Med.Outdoor	708003000	Airport	6,35,212	98.94%	6,28,454	90.35%	5,73,914	Employee Ratio - Aero : Non-Aero

GL Account Description	GL Number	Segment Name	Total expenses	AERO Ratios As per AAI	Aero Cost as per AAI	AERO Ratios as per Study	Aero Cost as per Study	Allocation basis as per the Study
Retd.Med.OutdoorChr.	708005000	Airport	3,08,591	98.94%	3,05,308	90.35%	2,78,812	Employee Ratio - Aero : Non-Aero
Retd.Med.Out.Path.	708006000	Airport	1,800	98.94%	1,781	90.35%	1,626	Employee Ratio - Aero : Non-Aero
Employee Perks	710001000	Airport	2,19,87,066	98.94%	2,17,53,161	90.35%	1,98,65,314	Employee Ratio - Aero : Non-Aero
Retirement benefit expenses allocated by CHQ and reimbursement for staff deputed to other airports		Airport	2,86,50,148	95%	2,72,00,148	90.35%	2,58,85,409	Employee Ratio - Aero : Non-Aero
Sub-total			17,35,13,505		17,05,22,406		15,67,69,452	

**Annexure I - Part 1
FY 2018-19**

GL Account Description	GL Account	Segment Name	Total expenses	AERO Ratios As per AAI	Aero Cost as per AAI	AERO Ratios as per Study	Aero Cost as per Study	Allocation basis as per the Study
Basic Pay/PP/SP	701001000	Airport	8,29,20,651	99.01%	8,20,99,654	90.98%	7,54,41,208	Employee Ratio - Aero : Non-Aero
Family Planning Pay	701003000	Airport	95,465	99.01%	94,520	90.98%	86,854	Employee Ratio - Aero : Non-Aero
VDA	701005000	Airport	22,30,722	99.01%	22,08,635	90.98%	20,29,510	Employee Ratio - Aero : Non-Aero
House Rent Allowance	701006000	Airport	1,01,06,952	99.01%	1,00,06,883	90.98%	91,95,305	Employee Ratio - Aero : Non-Aero
Rating Allowance	701008000	Airport	21,600	99.01%	21,386	90.98%	19,652	Employee Ratio - Aero : Non-Aero
Service weightage NE	701009000	Airport	5,84,648	99.01%	5,78,859	90.98%	5,31,913	Employee Ratio - Aero : Non-Aero
Stipend for Trainees	701013000	Airport	4,21,538	99.01%	4,17,364	90.98%	3,83,515	Employee Ratio - Aero : Non-Aero
Other Allow/Reimb.	701023000	Airport	39,38,608	99.01%	38,99,612	90.98%	35,83,345	Employee Ratio - Aero : Non-Aero
Overtime	702001000	Airport	62,04,992	99.01%	61,43,557	90.98%	56,45,302	Employee Ratio - Aero : Non-Aero
AAI Cont. to PF	704001000	Airport	54,95,940	99.01%	54,41,525	90.98%	50,00,206	Employee Ratio - Aero : Non-Aero
AAI Cont-PensionFund	704002000	Airport	41,30,580	99.01%	40,89,683	90.98%	37,58,002	Employee Ratio - Aero : Non-Aero
Cont.Staff Ben.Fund	704012000	Airport	3,31,131	99.01%	3,27,853	90.98%	3,01,263	Employee Ratio - Aero : Non-Aero
EL Encashment	706012000	Airport	37,98,059	99.01%	37,60,454	90.98%	34,55,474	Employee Ratio - Aero : Non-Aero
HPL Encashment	706013000	Airport	7,93,308	99.01%	7,85,453	90.98%	7,21,751	Employee Ratio - Aero : Non-Aero
IT Perk-Lease&QTRS	706015001	Airport	2,40,289	99.01%	2,37,910	90.98%	2,18,615	Employee Ratio - Aero : Non-Aero
Med.Indoor ExpPanel	707001000	Airport	18,91,498	99.01%	18,72,770	90.98%	17,20,885	Employee Ratio - Aero : Non-Aero
Med.Indoor ExpNPanel	707002000	Airport	1,75,848	99.01%	1,74,107	90.98%	1,59,987	Employee Ratio - Aero : Non-Aero
Med.ExpPathological	707003000	Airport	2,32,595	99.01%	2,30,292	90.98%	2,11,615	Employee Ratio - Aero : Non-Aero
Med.OutdoorChronic	707004000	Airport	4,21,429	99.01%	4,17,256	90.98%	3,83,416	Employee Ratio - Aero : Non-Aero
Medical Allow.-fixed	707005000	Airport	35,81,571	99.01%	35,46,110	90.98%	32,58,513	Employee Ratio - Aero : Non-Aero
Retd. Med.Indoor Pl	708001000	Airport	2,50,242	99.01%	2,47,764	90.98%	2,27,670	Employee Ratio - Aero : Non-Aero
Retd.Med.IndoorNonPl	708002000	Airport	-29,955	99.01%	-29,658	90.98%	-27,253	Employee Ratio - Aero : Non-Aero
Retd.Med.Outdoor	708003000	Airport	5,59,978	99.01%	5,54,434	90.98%	5,09,468	Employee Ratio - Aero : Non-Aero
Retd.Med.OutdoorChr.	708005000	Airport	3,66,385	99.01%	3,62,757	90.98%	3,33,337	Employee Ratio - Aero : Non-Aero
Retd.Med.Out.Path.	708006000	Airport	495	99.01%	490	90.98%	450	Employee Ratio - Aero : Non-Aero
Employee Perks	710001000	Airport	2,85,99,733	99.01%	2,83,16,567	90.98%	2,60,20,037	Employee Ratio - Aero : Non-Aero
Retirement benefit expenses allocated by CHQ and reimbursement for staff deputed to other airports		Airport	5,58,40,818	95%	5,30,30,818	90.98%	5,08,03,977	Employee Ratio - Aero : Non-Aero
Sub-total			21,32,05,119		20,88,37,057		19,39,74,018	

GL Account Description	GL Number	Segment Name	Total expenses	AERO Ratios As per AAI	Aero Cost as per AAI	AERO Ratios as per Study	Aero Cost as per Study	Allocation basis as per the Study
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Annexure I - Part 1

FY 2019-20

GL Account Description	GL Account	Segment Name	Total expenses	AERO Ratios As per AAI	Aero Cost as per AAI	AERO Ratios as per Study	Aero Cost as per Study	Allocation basis as per the Study
Basic Pay/PP/SP	701001000	Airport	8,33,88,660	97.80%	8,15,55,942	88.39%	7,37,07,237	Employee Ratio - Aero : Non-Aero
Family Planning Pay	701003000	Airport	95,348	97.80%	93,252	88.39%	84,278	Employee Ratio - Aero : Non-Aero
VDA	701005000	Airport	1,17,47,650	97.80%	1,14,89,460	88.39%	1,03,83,748	Employee Ratio - Aero : Non-Aero
House Rent Allowance	701006000	Airport	1,08,97,815	97.80%	1,06,58,302	88.39%	96,32,578	Employee Ratio - Aero : Non-Aero
Rating Allowance	701008000	Airport	68,400	97.80%	66,897	88.39%	60,459	Employee Ratio - Aero : Non-Aero
Service weightage NE	701009000	Airport	4,47,483	97.80%	4,37,648	88.39%	3,95,530	Employee Ratio - Aero : Non-Aero
PLI-Non-Executives	701011075	Airport	59,78,431	97.80%	58,47,037	88.39%	52,84,335	Employee Ratio - Aero : Non-Aero
Stipend for Trainees	701013000	Airport	11,27,764	97.80%	11,02,978	88.39%	9,96,831	Employee Ratio - Aero : Non-Aero
Other Allow/Reimb.	701023000	Airport	10,51,827	97.80%	10,28,710	88.39%	9,29,710	Employee Ratio - Aero : Non-Aero
Overtime	702001000	Airport	1,15,06,029	97.80%	1,12,53,150	88.39%	1,01,70,179	Employee Ratio - Aero : Non-Aero
AAI Cont. to PF	704001000	Airport	66,35,772	97.80%	64,89,931	88.39%	58,65,359	Employee Ratio - Aero : Non-Aero
AAI Cont-PensionFund	704002000	Airport	47,61,081	97.80%	46,56,442	88.39%	42,08,319	Employee Ratio - Aero : Non-Aero
Cont.Staff Ben.Fund	704012000	Airport	3,19,367	97.80%	3,12,348	88.39%	2,82,288	Employee Ratio - Aero : Non-Aero
Act.Val.-Retd.Ben.	704015000	Airport	3,58,92,900	97.80%	3,51,04,045	88.39%	3,17,25,735	Employee Ratio - Aero : Non-Aero
CONT DEF PENSION SC	704020000	Airport	61,96,135	97.80%	60,59,957	88.39%	54,76,764	Employee Ratio - Aero : Non-Aero
EL Encashment	706012000	Airport	51,36,158	97.80%	50,23,275	88.39%	45,39,850	Employee Ratio - Aero : Non-Aero
HPL Encashment	706013000	Airport	2,85,780	97.80%	2,79,500	88.39%	2,52,601	Employee Ratio - Aero : Non-Aero
IT Perk-Lease&QTRS	706015001	Airport	1,86,872	97.80%	1,82,765	88.39%	1,65,176	Employee Ratio - Aero : Non-Aero
Med.Indoor ExpPanel	707001000	Airport	18,20,682	97.80%	17,80,667	88.39%	16,09,301	Employee Ratio - Aero : Non-Aero
Med.Indoor ExpNPanel	707002000	Airport	63,894	97.80%	62,490	88.39%	56,476	Employee Ratio - Aero : Non-Aero
Med.ExpPathological	707003000	Airport	7,450	97.80%	7,286	88.39%	6,585	Employee Ratio - Aero : Non-Aero
Med.OutdoorChronic	707004000	Airport	17,474	97.80%	17,090	88.39%	15,445	Employee Ratio - Aero : Non-Aero
Medical Allow.-fixed	707005000	Airport	6,552	97.80%	6,408	88.39%	5,792	Employee Ratio - Aero : Non-Aero
Medical Scheme AOPD	707007000	Airport	1,28,649	97.80%	1,25,822	88.39%	1,13,713	Employee Ratio - Aero : Non-Aero
Dental &Physiotherap	707008000	Airport	2,81,280	97.80%	2,75,098	88.39%	2,48,623	Employee Ratio - Aero : Non-Aero
Pathology HCT	707009000	Airport	30,150	97.80%	29,487	88.39%	26,650	Employee Ratio - Aero : Non-Aero
option A Chronic	707010000	Airport	7,550	97.80%	7,384	88.39%	6,673	Employee Ratio - Aero : Non-Aero
Chronic Critical	707011000	Airport	36,128	97.80%	35,334	88.39%	31,934	Employee Ratio - Aero : Non-Aero
Health Check	707015000	Airport	47,500	97.80%	46,456	88.39%	41,985	Employee Ratio - Aero : Non-Aero
Scheme B	707016000	Airport	53,25,780	97.80%	52,08,730	88.39%	47,07,457	Employee Ratio - Aero : Non-Aero
Retd. Med.Indoor Pl	708001000	Airport	5,69,813	97.80%	5,57,290	88.39%	5,03,658	Employee Ratio - Aero : Non-Aero
Retd.Med.IndoorNonPl	708002000	Airport	13,222	97.80%	12,931	88.39%	11,687	Employee Ratio - Aero : Non-Aero
Retd.Med.Outdoor	708003000	Airport	64,403	97.80%	62,988	88.39%	56,926	Employee Ratio - Aero : Non-Aero
Retd.Med.OutdoorChr.	708005000	Airport	1,04,861	97.80%	1,02,556	88.39%	92,687	Employee Ratio - Aero : Non-Aero
Retd.Med.Out.Path.	708006000	Airport	2,818	97.80%	2,756	88.39%	2,491	Employee Ratio - Aero : Non-Aero
Scheme A OPD Retire	708007000	Airport	2,62,626	97.80%	2,56,854	88.39%	2,32,135	Employee Ratio - Aero : Non-Aero
Dental &Physiotherap	708008000	Airport	35,199	97.80%	34,425	88.39%	31,112	Employee Ratio - Aero : Non-Aero
option A Chronic ret	708010000	Airport	54,890	97.80%	53,684	88.39%	48,517	Employee Ratio - Aero : Non-Aero
Scheme B Ret	708016000	Airport	9,25,008	97.80%	9,04,678	88.39%	8,17,615	Employee Ratio - Aero : Non-Aero
Employee Welfare Exp.	709001000	Airport	6,000	97.80%	5,868	88.39%	5,303	Employee Ratio - Aero : Non-Aero
Employee Perks	710001000	Airport	2,88,59,590	97.80%	2,82,25,313	88.39%	2,55,08,991	Employee Ratio - Aero : Non-Aero

GL Account Description	GL Number	Segment Name	Total expenses	AERO Ratios As per AAI	Aero Cost as per AAI	AERO Ratios as per Study	Aero Cost as per Study	Allocation basis as per the Study
Reimbursement for staff deputed to other airports		Airport	-3,67,757	100%	-3,67,757	100%	-3,67,757	
Sub-total			22,40,27,234		21,90,95,476		19,79,74,975	

**Annexure I - Part 1
FY 2020-21 (up to 30-Oct-20)**

GL Account Description	GL Account	Segment Name	Total expenses	AERO Ratios As per AAI	Aero Cost as per AAI	AERO Ratios as per Study	Aero Cost as per Study	Allocation basis as per the Study
Basic Pay/PP/SP	701001000	Airport	4,92,26,258	96.63%	4,75,66,946	87.39%	4,30,18,827	Employee Ratio - Aero : Non-Aero
Family Planning Pay	701003000	Airport	55,870	96.63%	53,987	87.39%	48,825	Employee Ratio - Aero : Non-Aero
VDA	701005000	Airport	90,97,042	96.63%	87,90,400	87.39%	79,49,905	Employee Ratio - Aero : Non-Aero
House Rent Allowance	701006000	Airport	64,61,516	96.63%	62,43,712	87.39%	56,46,719	Employee Ratio - Aero : Non-Aero
Rating Allowance	701008000	Airport	25,200	96.63%	24,351	87.39%	22,022	Employee Ratio - Aero : Non-Aero
Service weightage NE	701009000	Airport	4,23,050	96.63%	4,08,790	87.39%	3,69,703	Employee Ratio - Aero : Non-Aero
PRP Pmts	701011050	Airport	3,69,730	96.63%	3,57,267	87.39%	3,23,107	Employee Ratio - Aero : Non-Aero
Other Allow/Reimb.	701023000	Airport	9,05,086	96.63%	8,74,577	87.39%	7,90,955	Employee Ratio - Aero : Non-Aero
Overtime	702001000	Airport	6,37,010	96.63%	6,15,538	87.39%	5,56,683	Employee Ratio - Aero : Non-Aero
AAI Cont. to PF	704001000	Airport	41,98,625	96.63%	40,57,098	87.39%	36,69,178	Employee Ratio - Aero : Non-Aero
AAI Cont-PensionFund	704002000	Airport	27,42,176	96.63%	26,49,743	87.39%	23,96,388	Employee Ratio - Aero : Non-Aero
Cont.Staff Ben.Fund	704012000	Airport	1,85,750	96.63%	1,79,489	87.39%	1,62,327	Employee Ratio - Aero : Non-Aero
EL Encashment	706012000	Airport	8,65,230	96.63%	8,36,065	87.39%	7,56,125	Employee Ratio - Aero : Non-Aero
IT Perk-Lease&QTRS	706015001	Airport	55,493	96.63%	53,622	87.39%	48,495	Employee Ratio - Aero : Non-Aero
Med.Indoor ExpPanel	707001000	Airport	8,37,145	96.63%	8,08,927	87.39%	7,31,581	Employee Ratio - Aero : Non-Aero
Med.Indoor ExpNPanel	707002000	Airport	12,929	96.63%	12,493	87.39%	11,299	Employee Ratio - Aero : Non-Aero
Medical Scheme AOPD	707007000	Airport	79,395	96.63%	76,719	87.39%	69,383	Employee Ratio - Aero : Non-Aero
Dental &Physiotherap	707008000	Airport	92,997	96.63%	89,862	87.39%	81,270	Employee Ratio - Aero : Non-Aero
Pathology HCT	707009000	Airport	88,265	96.63%	85,290	87.39%	77,135	Employee Ratio - Aero : Non-Aero
option A Chronic	707010000	Airport	6,671	96.63%	6,446	87.39%	5,830	Employee Ratio - Aero : Non-Aero
Scheme B	707016000	Airport	27,08,711	96.63%	26,17,406	87.39%	23,67,143	Employee Ratio - Aero : Non-Aero
Retd. Med.Indoor Pl	708001000	Airport	1,70,743	96.63%	1,64,988	87.39%	1,49,212	Employee Ratio - Aero : Non-Aero
Retd.Med.IndoorNonPl	708002000	Airport	16,172	96.63%	15,627	87.39%	14,133	Employee Ratio - Aero : Non-Aero
Scheme A OPD Retire	708007000	Airport	1,13,502	96.63%	1,09,676	87.39%	99,189	Employee Ratio - Aero : Non-Aero
Pathology HCT ret	708009000	Airport	7,000	96.63%	6,764	87.39%	6,117	Employee Ratio - Aero : Non-Aero
option A Chronic ret	708010000	Airport	12,343	96.63%	11,927	87.39%	10,787	Employee Ratio - Aero : Non-Aero
Scheme B Ret	708016000	Airport	5,32,706	96.63%	5,14,749	87.39%	4,65,532	Employee Ratio - Aero : Non-Aero
Employee Welfare Exp.	709001000	Airport	6,000	96.63%	5,798	87.39%	5,243	Employee Ratio - Aero : Non-Aero
Employee Perks	710001000	Airport	1,69,95,293	96.63%	1,64,22,418	87.39%	1,48,52,187	Employee Ratio - Aero : Non-Aero
Retirement benefit expenses allocated by CHQ and reimbursement for staff deputed to other airports		Airport	2,24,11,920	95%	2,12,91,324	87.39%	1,95,85,777	Employee Ratio - Aero : Non-Aero
Sub-total			11,93,39,828		11,49,51,999		10,42,91,076	

Total	85,01,88,568	83,19,79,288	76,22,90,183
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Annexure I - Part 2

Summary of Administrative and Other expenses

Particulars	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 (upto 30-Oct-2020)	Total
Administrative and other expenses	1.14	2.49	2.40	1.66	0.89	8.58
Add: CHQ and RHQ allocation	12.44	13.29	10.04	11.49	4.04	51.30
Total	13.58	15.78	12.44	13.15	4.93	59.88
As per AAI						
Aeronautical Administrative and other expenses	1.10	2.34	2.16	1.53	0.80	7.93
Add: Aeronautical CHQ and RHQ allocation	11.82	12.63	9.54	10.92	3.84	48.74
Aeronautical expense	12.92	14.97	11.70	12.45	4.64	56.67
Ratio of Aeronautical expense	95.13%	94.84%	94.04%	94.64%	94.08%	
As per Study						
Aeronautical Administrative and other expenses	1.05	2.25	2.07	1.45	0.75	7.57
Add: Aeronautical CHQ and RHQ allocation	11.82	12.63	9.54	10.92	3.84	48.74
Aeronautical expense	12.87	14.88	11.61	12.37	4.59	56.31
Ratio of Aeronautical expense	94.76%	94.27%	93.31%	94.03%	93.06%	

Annexure I - Part 2

FY 2016-17

GL Account Description	GL Number	Segment Name	Total expenses	AERO Ratios as per AAI	Aero Cost as per AAI	AERO Ratios as per Study	Aero Cost as per Study	Allocation basis as per Study
CARGO GOODS INSUR.	727003000	Cargo	3,166	100%	3,166	100%	3,166	
Other Insurance	727012000	Cargo	533	100%	533	100%	533	
Prtg&Stat.Chgs	757001000	Cargo	25,200	100%	25,200	100%	25,200	
Office Tele.Exp	761001000	Cargo	13,348	100%	13,348	100%	13,348	
OTHER SUNDRY EXP	800016000	Cargo	220	100%	220	100%	220	
ROUND OFF A/C	800030000	Cargo	-0	100%	-0	100%	-0	
ADVT.:TENDER INVIT.	721001000	Airport	5,16,375	100%	5,16,375	96.45%	4,98,044	Gross Fixed Assets ratio
Diesel/Oil-DG sets	726002000	Airport	9,73,660	82.19%	8,00,251	82.19%	8,00,251	Electricity Ratio
INSU.VEH.EXL.MC&JEEP	727006000	Airport	3,99,677	98.90%	3,95,285	90.91%	3,63,346	Employee Head Count Ratio - Aero : Non-Aero
INSUR.-MC&JEEP	727007000	Airport	35,558	98.90%	35,167	90.91%	32,326	Employee Head Count Ratio - Aero : Non-Aero
Fidelity Insurance	727008000	Airport	7,432	98.90%	7,350	90.91%	6,756	Employee Head Count Ratio - Aero : Non-Aero
HIRE CHGS-MC/JEEPS	729001000	Airport	11,65,164	98.90%	11,52,360	90.91%	10,59,251	Employee Head Count Ratio - Aero : Non-Aero
FREIGHT CHARGES	755001000	Airport	12,378	98.90%	12,242	96.45%	11,939	Gross Fixed Assets ratio
POST.& COURIER CHGS	756001000	Airport	1,03,888	98.90%	1,02,746	90.91%	94,445	Employee Head Count Ratio - Aero : Non-Aero
Prtg&Stat.Chgs	757001000	Airport	7,08,758	98.90%	7,00,969	90.91%	6,44,331	Employee Head Count Ratio - Aero : Non-Aero

GL Account Description	GL Number	Segment Name	Total expenses	AERO Ratios as per AAI	Aero Cost as per AAI	AERO Ratios as per Study	Aero Cost as per Study	Allocation basis as per Study
Photocopy charges	757002000	Airport	59,155	98.90%	58,505	90.91%	53,778	Employee Head Count Ratio - Aero : Non-Aero
Inland Travel Fare	759001000	Airport	21,75,286	98.90%	21,51,382	90.91%	19,77,553	Employee Head Count Ratio - Aero : Non-Aero
Hotel Exp	759003000	Airport	4,85,546	98.90%	4,80,210	90.91%	4,41,410	Employee Head Count Ratio - Aero : Non-Aero
Travel FareForeign	759006000	Airport	6,48,535	98.90%	6,41,408	90.91%	5,89,583	Employee Head Count Ratio - Aero : Non-Aero
Office Tele.Exp	761001000	Airport	2,48,675	98.90%	2,45,943	90.91%	2,26,071	Employee Head Count Ratio - Aero : Non-Aero
EXP. ON RAJYA BHASHA	762001000	Airport	1,48,733	52.63%	78,281	52.63%	78,278	Employee Head Count Ratio - Aero : ANS : Non Aero
BOOKS, JOURNALS etc	800002000	Airport	19,204	52.63%	10,107	52.63%	10,107	Employee Head Count Ratio - Aero : ANS : Non Aero
Official Function Exp. (Other than Entertainment)	800004000	Airport	5,260	98.90%	5,202	90.91%	4,782	Employee Head Count Ratio - Aero : Non-Aero
Off.Guest Hosp.Exp.	800005000	Airport	2,27,137	98.90%	2,24,641	90.91%	2,06,490	Employee Head Count Ratio - Aero : Non-Aero
Hosp.ExpOth than off	800006000	Airport	54,800	98.90%	54,198	90.91%	49,819	Employee Head Count Ratio - Aero : Non-Aero
Meeting/Seminar Ent.	800007000	Airport	22,426	100%	22,426	90.91%	20,387	Employee Head Count Ratio - Aero : Non-Aero
I./Republic Day Exp	800009000	Airport	11,705	98.90%	11,576	90.91%	10,641	Employee Head Count Ratio - Aero : Non-Aero
MISC. OFFICE EXP	800013000	Airport	2,14,794	98.90%	2,12,434	90.91%	1,95,269	Employee Head Count Ratio - Aero : Non-Aero
OTHER SUNDRY EXP	800016000	Airport	1,59,190	52.63%	83,784	52.63%	83,782	Employee Head Count Ratio - Aero : ANS : Non Aero
SHIFTING EXPENSES	800018000	Airport	400	98.90%	396	90.91%	364	Employee Head Count Ratio - Aero : Non-Aero
DECORATING EXPENSES	800020000	Airport	32,725	98.90%	32,365	90.91%	29,750	Employee Head Count Ratio - Aero : Non-Aero
BANK CHARGES-NOfax	800029000	Airport	21,815	100%	21,815	100%	21,815	
ROUND OFF A/C	800030000	Airport	233	100%	233	100%	233	
LEGAL FEES & EXP	802001000	Airport	1,77,132	100%	1,77,132	96.45%	1,70,844	Gross Fixed Assets ratio
Collecchgs-PSF Facil	826002000	Airport	8,82,534	100%	8,82,534	100%	8,82,534	
Admn.Fee-ATC E&F ser	826003000	Airport	42,894	100%	42,894	100%	42,894	
Collec.Chgs-UDF	826005000	Airport	18,05,575	100%	18,05,575	100%	18,05,575	
Sub-total			1,14,09,112		1,10,08,255		1,04,55,115	

**Annexure I - Part 2
FY 2017-18**

GL Account Description	GL Number	Segment Name	Total expenses	AERO Ratios as per AAI	Aero Cost as per AAI	AERO Ratios as per Study	Aero Cost as per Study	Allocation basis as per Study
ADVT.:TENDER INVIT.	721001000	Airport	8,06,133	100%	8,06,133	96.44%	7,77,434	Gross Fixed Assets ratio
Diesel/Oil-DG sets	726002000	Airport	24,39,653	80.19%	19,56,358	80.19%	19,56,358	Electricity Ratio
INSU.VEH.EXL.MC&JEEP	727006000	Airport	1,86,787	98.94%	1,84,800	90.35%	1,68,762	Employee Head Count Ratio - Aero : Non-Aero
INSUR.-MC&JEEP	727007000	Airport	52,721	98.94%	52,160	90.35%	47,633	Employee Head Count Ratio - Aero : Non-Aero
Fidelity Insurance	727008000	Airport	4,425	98.94%	4,378	90.35%	3,998	Employee Head Count Ratio - Aero : Non-Aero
HIRE CHGS-MC/JEEPS	729001000	Airport	12,87,940	98.94%	12,74,238	90.35%	11,63,653	Employee Head Count Ratio - Aero : Non-Aero
HIRE CHG-OTH.VEHICLE	729003000	Airport	2,84,449	98.94%	2,81,423	90.35%	2,56,999	Employee Head Count Ratio - Aero : Non-Aero
TAXES ON MC/JEEP	730003000	Airport	1,750	98.94%	1,731	90.35%	1,581	Employee Head Count Ratio - Aero : Non-Aero
MUNICIPAL TAXES	732001000	Airport	39,92,820	100%	39,92,820	96.44%	38,50,676	Gross Fixed Assets ratio
FREIGHT CHARGES	755001000	Airport	1,21,287	98.94%	1,19,997	96.44%	1,16,969	Gross Fixed Assets ratio
POST.& COURIER CHGS	756001000	Airport	94,393	98.94%	93,389	90.35%	85,284	Employee Head Count Ratio - Aero : Non-Aero
Prtg&Stat.Chgs	757001000	Airport	6,29,833	98.94%	6,23,133	90.35%	5,69,054	Employee Head Count Ratio - Aero : Non-Aero
Photocopy charges	757002000	Airport	39,436	98.94%	39,017	90.35%	35,631	Employee Head Count Ratio - Aero : Non-Aero
EXPS.ON SEMINAR & DEVE.COURSES	758001000	Airport	2,75,559	100%	2,75,559	90.35%	2,48,968	Employee Head Count Ratio - Aero : Non-Aero

GL Account Description	GL Number	Segment Name	Total expenses	AERO Ratios as per AAI	Aero Cost as per AAI	AERO Ratios as per Study	Aero Cost as per Study	Allocation basis as per Study
TRG.WORKERS & SPRVRS	758002000	Airport	1,70,523	98.94%	1,68,709	90.35%	1,54,068	Employee Head Count Ratio - Aero : Non-Aero
Inland Travel Fare	759001000	Airport	12,34,768	98.94%	12,21,632	90.35%	11,15,613	Employee Head Count Ratio - Aero : Non-Aero
InlandTravel FareCab	759001001	Airport	16,815	98.94%	16,636	90.35%	15,192	Employee Head Count Ratio - Aero : Non-Aero
InlandTravelFareRail	759001002	Airport	13,128	98.94%	12,988	90.35%	11,861	Employee Head Count Ratio - Aero : Non-Aero
InlandTravelFarebus	759001003	Airport	7,019	98.94%	6,944	90.35%	6,342	Employee Head Count Ratio - Aero : Non-Aero
InTrFrAirTick(D)	759001004	Airport	9,20,819	98.94%	9,11,024	90.35%	8,31,960	Employee Head Count Ratio - Aero : Non-Aero
Hotel Exp	759003000	Airport	3,22,887	98.94%	3,19,452	90.35%	2,91,728	Employee Head Count Ratio - Aero : Non-Aero
Hotel Acc(Domestic)	759003001	Airport	13,19,415	98.94%	13,05,379	90.35%	11,92,091	Employee Head Count Ratio - Aero : Non-Aero
Trv FarAirTktForngn	759006001	Airport	38,889	98.94%	38,475	90.35%	35,136	Employee Head Count Ratio - Aero : Non-Aero
Trv FarAirTktVisa	759006002	Airport	3,550	98.94%	3,512	90.35%	3,207	Employee Head Count Ratio - Aero : Non-Aero
Trv FarAirTktInsranc	759006003	Airport	1,915	98.94%	1,895	90.35%	1,730	Employee Head Count Ratio - Aero : Non-Aero
Office Tele.Exp	761001000	Airport	1,98,196	98.94%	1,96,088	90.35%	1,79,070	Employee Head Count Ratio - Aero : Non-Aero
EXP. ON RAJYA BHASHA	762001000	Airport	2,01,238	50.54%	1,01,713	50.49%	1,01,605	Employee Head Count Ratio - Aero : ANS : Non Aero
Fees paid-Outsiders	800001000	Airport	6,330	100%	6,330	96.44%	6,105	Gross Fixed Assets ratio
BOOKS, JOURNALS etc	800002000	Airport	6,009	50.54%	3,037	50.49%	3,034	Employee Head Count Ratio - Aero : ANS : Non Aero
Official Function Exp. (Other than Entertainment)	800004000	Airport	24,100	98.94%	23,844	90.35%	21,774	Employee Head Count Ratio - Aero : Non-Aero
Off.Guest Hosp.Exp.	800005000	Airport	2,94,123	98.94%	2,90,994	90.35%	2,65,740	Employee Head Count Ratio - Aero : Non-Aero
Meeting/Seminar Ent.	800007000	Airport	2,29,822	100%	2,29,822	90.35%	2,07,644	Employee Head Count Ratio - Aero : Non-Aero
Festival Celeb.Exp.	800008000	Airport	13,63,801	50.54%	6,89,313	50.49%	6,88,583	Employee Head Count Ratio - Aero : ANS : Non Aero
I/Republic Day Exp	800009000	Airport	21,240	98.94%	21,014	90.35%	19,190	Employee Head Count Ratio - Aero : Non-Aero
MISC. OFFICE EXP	800013000	Airport	61,780	98.94%	61,123	90.35%	55,818	Employee Head Count Ratio - Aero : Non-Aero
OTHER SUNDRY EXP	800016000	Airport	2,94,126	50.54%	1,48,661	50.49%	1,48,504	Employee Head Count Ratio - Aero : ANS : Non Aero
DECORATING EXPENSES	800020000	Airport	64,075	98.94%	63,394	90.35%	57,892	Employee Head Count Ratio - Aero : Non-Aero
INT./PENALTIES-GOVT	800022000	Airport	11,347	98.94%	11,226	90.35%	10,252	Employee Head Count Ratio - Aero : Non-Aero
BANK CHARGES-NOtax	800029000	Airport	57,578	100%	57,578	100%	57,578	
ROUND OFF A/C	800030000	Airport	107	100%	107	100%	107	
LEGAL FEES & EXP	802001000	Airport	78,789	100%	78,789	96.44%	75,984	Gross Fixed Assets ratio
Collecchgs-PSF Facil	826002000	Airport	44,98,150	100%	44,98,150	100%	44,98,150	
Admn.Fee-ATC E&F ser	826003000	Airport	56,672	100%	56,672	100%	56,672	
Collec.Chgs-UDF	826005000	Airport	31,39,560	100%	31,39,560	100%	31,39,560	
Sub-total			2,48,73,954		2,33,89,192		2,25,35,192	

**Annexure I - Part 2
FY 2018-19**

GL Account Description	GL Number	Segment Name	Total expenses	AERO Ratios as per AAI	Aero Cost as per AAI	AERO Ratios as per Study	Aero Cost as per Study	Allocation basis as per Study
ADVT.:TENDER INVIT.	721001000	Airport	3,75,555	100%	3,75,555	96.65%	3,62,974	Gross Fixed Assets ratio
Diesel/Oil-DG sets	726002000	Airport	36,05,196	80.19%	28,91,007	80.19%	28,91,007	Electricity Ratio
INSU.VEH.EXL.MC&JEEP	727006000	Airport	2,50,841	99.01%	2,48,357	90.98%	2,28,215	Employee Head Count Ratio - Aero : Non-Aero
INSUR.-MC&JEEP	727007000	Airport	96,124	99.01%	95,173	90.98%	87,454	Employee Head Count Ratio - Aero : Non-Aero
Fidelity Insurance	727008000	Airport	23,618	99.01%	23,385	90.98%	21,488	Employee Head Count Ratio - Aero : Non-Aero
HIRE CHGS-MC/JEEPS	729001000	Airport	16,36,807	99.01%	16,20,601	90.98%	14,89,167	Employee Head Count Ratio - Aero : Non-Aero
MUNICIPAL TAXES	732001000	Airport	19,96,410	100%	19,96,410	96.65%	19,29,530	Gross Fixed Assets ratio

GL Account Description	GL Number	Segment Name	Total expenses	AERO Ratios as per AAI	Aero Cost as per AAI	AERO Ratios as per Study	Aero Cost as per Study	Allocation basis as per Study
FREIGHT CHARGES	755001000	Airport	1,32,316	99.01%	1,31,006	96.65%	1,27,883	Gross Fixed Assets ratio
POST.& COURIER CHGS	756001000	Airport	1,08,938	99.01%	1,07,859	90.98%	99,112	Employee Head Count Ratio - Aero : Non-Aero
Prtg&Stat.Chgs	757001000	Airport	14,43,113	99.01%	14,28,825	90.98%	13,12,944	Employee Head Count Ratio - Aero : Non-Aero
Photocopy charges	757002000	Airport	28,289	99.01%	28,009	90.98%	25,737	Employee Head Count Ratio - Aero : Non-Aero
TRG.WORKERS & SPRVRS	758002000	Airport	19,000	99.01%	18,812	90.98%	17,286	Employee Head Count Ratio - Aero : Non-Aero
Inland Travel Fare	759001000	Airport	25,70,129	99.01%	25,44,682	90.98%	23,38,303	Employee Head Count Ratio - Aero : Non-Aero
InlandTravel FareCab	759001001	Airport	44,096	99.01%	43,659	90.98%	40,118	Employee Head Count Ratio - Aero : Non-Aero
InlandTravelFareRail	759001002	Airport	31,503	99.01%	31,191	90.98%	28,661	Employee Head Count Ratio - Aero : Non-Aero
InlandTravelFarebus	759001003	Airport	8,471	99.01%	8,387	90.98%	7,707	Employee Head Count Ratio - Aero : Non-Aero
InTrFrAirTick(D)	759001004	Airport	12,55,279	99.01%	12,42,850	90.98%	11,42,053	Employee Head Count Ratio - Aero : Non-Aero
Hotel Exp	759003000	Airport	22,869	99.01%	22,643	90.98%	20,807	Employee Head Count Ratio - Aero : Non-Aero
Hotel Acc(Domestic)	759003001	Airport	8,20,505	99.01%	8,12,381	90.98%	7,46,495	Employee Head Count Ratio - Aero : Non-Aero
Hotel Acc(Foreign)	759003002	Airport	1,67,040	99.01%	1,65,386	90.98%	1,51,973	Employee Head Count Ratio - Aero : Non-Aero
Conveyance Charges	759004000	Airport	1,86,675	99.01%	1,84,827	90.98%	1,69,837	Employee Head Count Ratio - Aero : Non-Aero
Trv FarAirTktForngn	759006001	Airport	38,988	99.01%	38,602	90.98%	35,471	Employee Head Count Ratio - Aero : Non-Aero
Trv FarAirTktVisa	759006002	Airport	8,825	99.01%	8,738	90.98%	8,029	Employee Head Count Ratio - Aero : Non-Aero
Trv FarAirTktInsranc	759006003	Airport	3,621	99.01%	3,585	90.98%	3,294	Employee Head Count Ratio - Aero : Non-Aero
Office Tele.Exp	761001000	Airport	2,17,428	99.01%	2,15,276	90.98%	1,97,816	Employee Head Count Ratio - Aero : Non-Aero
EXP. ON RAJYA BHASHA	762001000	Airport	2,20,360	51.02%	1,12,428	51.15%	1,12,714	Employee Head Count Ratio - Aero : ANS : Non Aero
Fees paid-Outsiders	800001000	Airport	2,92,790	100%	2,92,790	96.65%	2,82,982	Gross Fixed Assets ratio
BOOKS, JOURNALS etc	800002000	Airport	19,872	51.02%	10,139	51.15%	10,165	Employee Head Count Ratio - Aero : ANS : Non Aero
Functions Entert	800003000	Airport	32,636	99.01%	32,313	90.98%	29,692	Employee Head Count Ratio - Aero : Non-Aero
Official Function Exp. (Other than Entertainment)	800004000	Airport	12,949	99.01%	12,821	90.98%	11,781	Employee Head Count Ratio - Aero : Non-Aero
Off.Guest Hosp.Exp.	800005000	Airport	1,85,875	99.01%	1,84,035	90.98%	1,69,109	Employee Head Count Ratio - Aero : Non-Aero
Hosp.ExpOth than off	800006000	Airport	9,940	99.01%	9,842	90.98%	9,043	Employee Head Count Ratio - Aero : Non-Aero
Meeting/Seminar Ent.	800007000	Airport	4,98,187	100%	4,98,187	90.98%	4,53,250	Employee Head Count Ratio - Aero : Non-Aero
Festival Celeb.Exp.	800008000	Airport	15,80,880	51.02%	8,06,571	51.15%	8,08,620	Employee Head Count Ratio - Aero : ANS : Non Aero
I./Republic Day Exp	800009000	Airport	30,894	99.01%	30,588	90.98%	28,107	Employee Head Count Ratio - Aero : Non-Aero
ISO Certif. Fees	800012000	Airport	45,606	100%	45,606	100%	45,606	
MISC. OFFICE EXP	800013000	Airport	5,01,675	99.01%	4,96,708	90.98%	4,56,424	Employee Head Count Ratio - Aero : Non-Aero
OTHER SUNDRY EXP	800016000	Airport	14,32,122	51.02%	7,30,674	51.15%	7,32,530	Employee Head Count Ratio - Aero : ANS : Non Aero
SHIFTING EXPENSES	800018000	Airport	28,047	99.01%	27,770	90.98%	25,517	Employee Head Count Ratio - Aero : Non-Aero
DECORATING EXPENSES	800020000	Airport	7,140	99.01%	7,069	90.98%	6,496	Employee Head Count Ratio - Aero : Non-Aero
Arbitration Exp.	800021000	Airport	2,66,476	100%	2,66,476	96.65%	2,57,549	Gross Fixed Assets ratio
CSR-CAPEX	800028050	Airport	5,16,000	100%	5,16,000	100%	5,16,000	
BANK CHARGES-NOTax	800029000	Airport	44,981	100%	44,981	100%	44,981	
ROUND OFF A/C	800030000	Airport	-302	100%	-302	100%	-302	
LEGAL FEES & EXP	802001000	Airport	5,37,424	100%	5,37,424	96.65%	5,19,420	Gross Fixed Assets ratio
Collecchgs-PSF Facil	826002000	Airport	-11,52,230	100%	-11,52,230	100%	-11,52,230	
Admn.Fee-ATC E&F ser	826003000	Airport	28,226	100%	28,226	100%	28,226	
Collec.Chgs-UDF	826005000	Airport	37,76,345	100%	37,76,345	100%	37,76,345	
Sub-total			2,40,07,527		2,16,01,664		2,06,55,388	

GL Account Description	GL Number	Segment Name	Total expenses	AERO Ratios as per AAI	Aero Cost as per AAI	AERO Ratios as per Study	Aero Cost as per Study	Allocation basis as per Study
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Annexure I - Part 2

FY 2019-20

GL Account Description	GL Number	Segment Name	Total expenses	AERO Ratios as per AAI	Aero Cost as per AAI	AERO Ratios as per Study	Aero Cost as per Study	Allocation basis as per Study
ADVT.:TENDER INVIT.	721001000	Airport	4,00,059	100%	4,00,059	96.77%	3,87,137	Gross Fixed Assets ratio
Diesel/Oil-DG sets	726002000	Airport	18,31,568	80.19%	14,68,734	80.19%	14,68,734	Electricity Ratio
INSU.VEH.EXL.MC&JEEP	727006000	Airport	2,50,021	97.80%	2,44,526	88.39%	2,20,993	Employee Head Count Ratio - Aero : Non-Aero
INSUR.-MC&JEEP	727007000	Airport	27,750	97.80%	27,140	88.39%	24,528	Employee Head Count Ratio - Aero : Non-Aero
Fidelity Insurance	727008000	Airport	19,101	97.80%	18,681	88.39%	16,883	Employee Head Count Ratio - Aero : Non-Aero
HIRE CHGS-MC/JEEPS	729001000	Airport	19,55,863	97.80%	19,12,877	88.39%	17,28,787	Employee Head Count Ratio - Aero : Non-Aero
MUNICIPAL TAXES	732001000	Airport	21,96,084	100%	21,96,084	96.77%	21,25,150	Gross Fixed Assets ratio
FREIGHT CHARGES	755001000	Airport	5,09,661	97.80%	4,98,459	96.77%	4,93,199	Gross Fixed Assets ratio
POST.& COURIER CHGS	756001000	Airport	97,480	97.80%	95,338	88.39%	86,163	Employee Head Count Ratio - Aero : Non-Aero
Prtg&Stat.Chgs	757001000	Airport	6,76,237	97.80%	6,61,375	88.39%	5,97,726	Employee Head Count Ratio - Aero : Non-Aero
Photocopy charges	757002000	Airport	37,178	97.80%	36,361	88.39%	32,862	Employee Head Count Ratio - Aero : Non-Aero
TRG.WORKERS & SPRVRS	758002000	Airport	29,754	97.80%	29,100	88.39%	26,300	Employee Head Count Ratio - Aero : Non-Aero
Inland Travel Fare	759001000	Airport	19,15,523	97.80%	18,73,424	88.39%	16,93,131	Employee Head Count Ratio - Aero : Non-Aero
InlandTravel FareCab	759001001	Airport	1,574	97.80%	1,539	88.39%	1,391	Employee Head Count Ratio - Aero : Non-Aero
InlandTravelFareRail	759001002	Airport	36,650	97.80%	35,845	88.39%	32,395	Employee Head Count Ratio - Aero : Non-Aero
InlandTravelFarebus	759001003	Airport	4,521	97.80%	4,422	88.39%	3,996	Employee Head Count Ratio - Aero : Non-Aero
InTrFrAirTick(D)	759001004	Airport	10,98,636	97.80%	10,74,490	88.39%	9,71,084	Employee Head Count Ratio - Aero : Non-Aero
Hotel Exp	759003000	Airport	2,600	97.80%	2,543	88.39%	2,298	Employee Head Count Ratio - Aero : Non-Aero
Hotel Acc(Domestic)	759003001	Airport	40,771	97.80%	39,875	88.39%	36,038	Employee Head Count Ratio - Aero : Non-Aero
Trv FarAirTktForngn	759006001	Airport	5,265	97.80%	5,149	88.39%	4,654	Employee Head Count Ratio - Aero : Non-Aero
Office Tele.Exp	761001000	Airport	1,93,352	97.80%	1,89,102	88.39%	1,70,904	Employee Head Count Ratio - Aero : Non-Aero
EXP. ON RAJYA BHASHA	762001000	Airport	2,17,060	45.64%	99,068	45.83%	99,478	Employee Head Count Ratio - Aero : ANS : Non Aero
Fees paid-Outsiders	800001000	Airport	2,62,935	100%	2,62,935	96.77%	2,54,442	Gross Fixed Assets ratio
BOOKS, JOURNALS etc	800002000	Airport	18,695	45.64%	8,533	45.83%	8,568	Employee Head Count Ratio - Aero : ANS : Non Aero
Official Function Exp. (Other than Entertainment)	800004000	Airport	10,908	97.80%	10,668	88.39%	9,641	Employee Head Count Ratio - Aero : Non-Aero
Off.Guest Hosp.Exp.	800005000	Airport	1,82,872	97.80%	1,78,853	88.39%	1,61,641	Employee Head Count Ratio - Aero : Non-Aero
Hosp.ExpOth than off	800006000	Airport	84,701	97.80%	82,839	88.39%	74,867	Employee Head Count Ratio - Aero : Non-Aero
Meeting/Seminar Ent.	800007000	Airport	30,156	100%	30,156	88.39%	26,655	Employee Head Count Ratio - Aero : Non-Aero
Festival Celeb.Exp.	800008000	Airport	5,45,038	45.64%	2,48,761	45.83%	2,49,791	Employee Head Count Ratio - Aero : ANS : Non Aero
ISO Certif. Fees	800012000	Airport	15,000	100%	15,000	100%	15,000	
MISC. OFFICE EXP	800013000	Airport	7,105	97.80%	6,949	88.39%	6,280	Employee Head Count Ratio - Aero : Non-Aero
OTHER SUNDRY EXP	800016000	Airport	7,43,752	45.64%	3,39,456	45.83%	3,40,861	Employee Head Count Ratio - Aero : ANS : Non Aero
Arbitration Exp.	800021000	Airport	3,21,182	100%	3,21,182	96.77%	3,10,808	Gross Fixed Assets ratio
INT./PENALTIES-GOVT	800022000	Airport	62,996	97.80%	61,612	88.39%	55,682	Employee Head Count Ratio - Aero : Non-Aero
CSR-CAPEX	800028050	Airport	6,97,334	100%	6,97,334	100%	6,97,334	
BANK CHARGES-NOTax	800029000	Airport	18,523	100%	18,523	100%	18,523	
ROUND OFF A/C	800030000	Airport	85	100%	85	100%	85	
LEGAL FEES & EXP	802001000	Airport	1,86,000	100%	1,86,000	96.77%	1,79,992	Gross Fixed Assets ratio
Collecchgs-PSF Facil	826002000	Airport	9,18,781	100%	9,18,781	100%	9,18,781	
Admn.Fee-ATC E&F ser	826003000	Airport	23,951	100%	23,951	100%	23,951	

GL Account Description	GL Number	Segment Name	Total expenses	AERO Ratios as per AAI	Aero Cost as per AAI	AERO Ratios as per Study	Aero Cost as per Study	Allocation basis as per Study
Collec.Chgs-UDF	826005000	Airport	20,13,745	100%	20,13,745	100%	20,13,745	
PP Exp-Operating Exp	881002000	Airport	19,83,345	100%	19,83,345	100%	19,83,345	
PP EXP-OPE-XBIS(BOT	881002001	Airport	-30,43,524	100%	-30,43,524	100%	-30,43,524	
Sub-total			1,66,30,288		1,52,79,375		1,45,30,301	

Annexure I - Part 2
FY 2020-21 (up to 30-Oct-20)

GL Account Description	GL Number	Segment Name	Total expenses	AERO Ratios as per AAI	Aero Cost as per AAI	AERO Ratios as per Study	Aero Cost as per Study	Allocation basis as per Study
ADVT.:TENDER INVIT.	721001000	Airport	1,71,744	100%	1,71,744	96.79%	1,66,231	Gross Fixed Assets ratio
Diesel/Oil-DG sets	726002000	Airport	9,82,460	80.19%	7,87,835	80.19%	7,87,835	Electricity Ratio
INSU.VEH.EXL.MC&JEEP	727006000	Airport	4,04,766	96.63%	3,91,122	87.39%	3,53,725	Employee Head Count Ratio - Aero : Non-Aero
INSUR.-MC&JEEP	727007000	Airport	60,952	96.63%	58,897	87.39%	53,266	Employee Head Count Ratio - Aero : Non-Aero
HIRE CHGS-MC/JEeps	729001000	Airport	15,50,734	96.63%	14,98,462	87.39%	13,55,187	Employee Head Count Ratio - Aero : Non-Aero
MUNICIPAL TAXES	732001000	Airport	23,22,980	100%	23,22,980	96.79%	22,48,412	Gross Fixed Assets ratio
POST.& COURIER CHGS	756001000	Airport	46,974	96.63%	45,390	87.39%	41,050	Employee Head Count Ratio - Aero : Non-Aero
Prtg&Stat.Chgs	757001000	Airport	3,55,921	96.63%	3,43,924	87.39%	3,11,040	Employee Head Count Ratio - Aero : Non-Aero
Photocopy charges	757002000	Airport	18,858	96.63%	18,223	87.39%	16,480	Employee Head Count Ratio - Aero : Non-Aero
Inland Travel Fare	759001000	Airport	10,97,026	96.63%	10,60,048	87.39%	9,58,691	Employee Head Count Ratio - Aero : Non-Aero
InTrFrAirTick(D)	759001004	Airport	4,683	96.63%	4,525	87.39%	4,092	Employee Head Count Ratio - Aero : Non-Aero
Hotel Exp	759003000	Airport	1,57,000	96.63%	1,51,708	87.39%	1,37,202	Employee Head Count Ratio - Aero : Non-Aero
Travel FareForeign	759006000	Airport	14,659	96.63%	14,165	87.39%	12,811	Employee Head Count Ratio - Aero : Non-Aero
Office Tele.Exp	761001000	Airport	94,311	96.63%	91,132	87.39%	82,419	Employee Head Count Ratio - Aero : Non-Aero
EXP. ON RAJYA BHASHA	762001000	Airport	1,53,280	47.78%	73,234	48.02%	73,605	Employee Head Count Ratio - Aero : ANS : Non Aero
Fees paid-Outsiders	800001000	Airport	50,000	100%	50,000	96.79%	48,395	Gross Fixed Assets ratio
BOOKS, JOURNALS etc	800002000	Airport	3,885	47.78%	1,856	48.02%	1,866	Employee Head Count Ratio - Aero : ANS : Non Aero
Off.Guest Hosp.Exp.	800005000	Airport	58,358	96.63%	56,391	87.39%	50,999	Employee Head Count Ratio - Aero : Non-Aero
Hosp.ExpOth than off	800006000	Airport	1,16,651	96.63%	1,12,719	87.39%	1,01,942	Employee Head Count Ratio - Aero : Non-Aero
Meeting/Seminar Ent.	800007000	Airport	20,016	100%	20,016	87.39%	17,492	Employee Head Count Ratio - Aero : Non-Aero
Festival Celeb.Exp.	800008000	Airport	1,36,800	47.78%	65,360	48.02%	65,691	Employee Head Count Ratio - Aero : ANS : Non Aero
I./Republic Day Exp	800009000	Airport	17,700	96.63%	17,103	87.39%	15,468	Employee Head Count Ratio - Aero : Non-Aero
MISC. OFFICE EXP	800013000	Airport	10,782	96.63%	10,418	87.39%	9,422	Employee Head Count Ratio - Aero : Non-Aero
OTHER SUNDRY EXP	800016000	Airport	9,07,760	47.78%	4,33,707	48.02%	4,35,906	Employee Head Count Ratio - Aero : ANS : Non Aero
SHIFTING EXPENSES	800018000	Airport	35,000	96.63%	33,820	87.39%	30,587	Employee Head Count Ratio - Aero : Non-Aero
INT./PENALTIES-GOVT	800022000	Airport	3,036	96.63%	2,934	87.39%	2,653	Employee Head Count Ratio - Aero : Non-Aero
BANK CHARGES-NOtax	800029000	Airport	21,159	100%	21,159	100%	21,159	
ROUND OFF A/C	800030000	Airport	126	100%	126	100%	126	
LEGAL FEES & EXP	802001000	Airport	10,500	100%	10,500	96.79%	10,163	Gross Fixed Assets ratio
Collecchgs-PSF Facil	826002000	Airport	4,330	100%	4,330	100%	4,330	
Collec.Chgs-UDF	826005000	Airport	97,759	100%	97,759	100%	97,759	
Sub-total			89,30,211		79,71,588		75,16,003	

Total **8,58,51,091**

7,92,50,074

7,56,91,999

Annexure I - Part 3

Summary of Operating expenses

Particulars	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 (upto 30-Oct-2020)	Total
Operating expenses	9.54	13.47	13.94	14.76	6.83	58.54
Total	9.54	13.47	13.94	14.76	6.83	58.54
As per AAI						
Aeronautical Operating expenses	8.43	11.81	12.27	13.01	6.15	51.67
Aeronautical expense	8.43	11.81	12.27	13.01	6.15	51.67
Ratio of Aeronautical expense	88.36%	87.68%	88.02%	88.14%	90.04%	
As per Study						
Aeronautical Operating expenses	8.34	11.66	12.06	12.78	6.00	50.84
Aeronautical expense	8.34	11.66	12.06	12.78	6.00	50.84
Ratio of Aeronautical expense	87.42%	86.56%	86.51%	86.59%	87.85%	

Annexure I - Part 3

FY 2016-17

GL Account Description	GL Number	Segment Name	Total expenses	AERO Ratios as per AAI	Aero Cost as per AAI	AERO Ratios as per Study	Aero Cost as per Study	Allocation basis as per the Study
Other Consumables	722013000	Cargo	6,180	100%	6,180	100%	6,180	
Electricity Expenses	726001000	Cargo	4,78,538	100%	4,78,538	100%	4,78,538	
Hiring-manpower	729004000	Cargo	54,082	100%	54,082	100%	54,082	
W/W-OTH.SEC.CONT.	742001000	Cargo	4,40,723	100%	4,40,723	100%	4,40,723	
Upkeep Expenses (Conservancy Exp.)	760003000	Cargo	12,025	100%	12,025	100%	12,025	
POL for CFT	722001000	Airport	7,17,517	100%	7,17,517	100%	7,17,517	
POL-Other Cars/Jeep	722002000	Airport	1,72,823	100%	1,72,823	90.91%	1,57,113	Employee Head Count Ratio - Aero : Non-Aero
POL for Pick UpVan & Buses	722003001	Airport	99,961	100%	99,961	90.91%	90,875	Employee Head Count Ratio - Aero : Non-Aero
POL-Other Vehicles	722003002	Airport	4,84,145	100%	4,84,145	90.91%	4,40,136	Employee Head Count Ratio - Aero : Non-Aero
Cons-Tyres O Vehicle	722010000	Airport	1,79,650	100%	1,79,650	90.91%	1,63,320	Employee Head Count Ratio - Aero : Non-Aero
Other Consumables	722013000	Airport	6,33,066	100%	6,33,066	100%	6,33,066	
Electricity Expenses	726001000	Airport	6,22,55,738	82.19%	5,11,67,991	82.19%	5,11,67,991	Electricity Ratio
Hiring-manpower	729004000	Airport	14,00,605	100%	14,00,605	90.91%	12,73,290	Employee Head Count Ratio - Aero : Non-Aero
TAXE&FEE-OTH.VEHICLE	730002000	Airport	2,49,486	98.90%	2,46,744	90.91%	2,26,808	Employee Head Count Ratio - Aero : Non-Aero
OTHER FEES: IMPORT LICENSE,ETC	730005000	Airport	93,975	100%	93,975	96.45%	90,639	Gross Fixed Assets Ratio
AOCC Expenses	733001000	Airport	1,64,21,970	100%	1,64,21,970	100%	1,64,21,970	
W/W-OTH.SEC.CONT.	742001000	Airport	39,50,463	100%	39,50,463	100%	39,50,463	
Other Prof. Exp.	753001000	Airport	2,568	100%	2,568	96.45%	2,477	Gross Fixed Assets Ratio
Upkeep Exp(ESS Exp.)	760001000	Airport	13,84,746	100%	13,84,746	92.00%	12,73,967	Terminal Building Ratio
Upkeep Exp(MESS)	760002000	Airport	55,15,665	100%	55,15,665	92.00%	50,74,412	Terminal Building Ratio
Upkeep Expenses (Conservancy Exp.)	760003000	Airport	8,11,163	100%	8,11,163	92.00%	7,46,270	Terminal Building Ratio
Sub-total			9,53,65,090		8,42,74,601		8,34,21,861	

Annexure I - Part 3

FY 2017-18

GL Account Description	GL Number	Segment Name	Total expenses	AERO Ratios as per AAI	Aero Cost as per AAI	AERO Ratios as per Study	Aero Cost as per Study	Allocation basis as per the Study
POL for CFT	722001000	Airport	6,71,618	100%	6,71,618	100%	6,71,618	
POL-Other Cars/Jeep	722002000	Airport	3,17,924	100%	3,17,924	90.35%	2,87,244	Employee Head Count Ratio - Aero : Non-Aero
POL for Pick UpVan & Buses	722003001	Airport	1,66,398	100%	1,66,398	90.35%	1,50,341	Employee Head Count Ratio - Aero : Non-Aero
POL-Other Vehicles	722003002	Airport	5,88,007	100%	5,88,007	90.35%	5,31,264	Employee Head Count Ratio - Aero : Non-Aero
Cons. Of Elec.Spares	722008000	Airport	6,59,832	100%	6,59,832	100%	6,59,832	
Cons-Tyres O Vehicle	722010000	Airport	1,06,813	100%	1,06,813	90.35%	96,506	Employee Head Count Ratio - Aero : Non-Aero
Other Consumables	722013000	Airport	7,52,606	100%	7,52,606	100%	7,52,606	
Electricity Expenses	726001000	Airport	8,37,70,137	80.19%	6,71,75,273	80.19%	6,71,75,273	Electricity Ratio
Hiring-manpower	729004000	Airport	20,52,371	100%	20,52,371	90.35%	18,54,317	Employee Head Count Ratio - Aero : Non-Aero
Arbitration Award-other Ancillary chgs	729005050	Airport	4,785	100%	4,785	96.44%	4,614	Gross Fixed Assets Ratio
TAXE&FEE-OTH.VEHICLE	730002000	Airport	1,35,510	98.94%	1,34,068	90.35%	1,22,433	Employee Head Count Ratio - Aero : Non-Aero
OTHER FEES: IMPORT LICENSE,ETC	730005000	Airport	1,30,174	100%	1,30,174	96.44%	1,25,540	Gross Fixed Assets Ratio
Survey/Maps/Charts	730009000	Airport	1,15,000	100%	1,15,000	100%	1,15,000	
AOCC Expenses	733001000	Airport	2,12,56,487	100%	2,12,56,487	100%	2,12,56,487	
W/W-OTH.SEC.CONT.	742001000	Airport	81,27,264	100%	81,27,264	100%	81,27,264	
COLL. CHG-PSF-Secu	745014000	Airport	16,25,402	100%	16,25,402	100%	16,25,402	
Other Prof. Exp.	753001000	Airport	1,88,538	100%	1,88,538	96.44%	1,81,826	Gross Fixed Assets Ratio
Upkeep Exp(ESS Exp.)	760001000	Airport	27,65,923	100%	27,65,923	92.00%	25,44,649	Terminal Building Ratio
Upkeep Exp(MESS)	760002000	Airport	1,05,39,269	100%	1,05,39,269	92.00%	96,96,128	Terminal Building Ratio
Upkeep Expenses (Conservancy Exp.)	760003000	Airport	7,08,201	100%	7,08,201	92.00%	6,51,545	Terminal Building Ratio
Sub-total			13,46,82,258		11,80,85,953		11,66,29,888	

Annexure I - Part 3

FY 2018-19

GL Account Description	GL Number	Segment Name	Total expenses	AERO Ratios as per AAI	Aero Cost as per AAI	AERO Ratios as per Study	Aero Cost as per Study	Allocation basis as per the Study
POL for CFT	722001000	Airport	5,58,622	100%	5,58,622	100%	5,58,622	
POL-Other Cars/Jeep	722002000	Airport	4,40,757	100%	4,40,757	90.98%	4,01,001	Employee Head Count Ratio - Aero : Non-Aero
POL for Pick UpVan & Buses	722003001	Airport	2,01,537	100%	2,01,537	90.98%	1,83,358	Employee Head Count Ratio - Aero : Non-Aero
POL-Other Vehicles	722003002	Airport	4,94,449	100%	4,94,449	90.98%	4,49,850	Employee Head Count Ratio - Aero : Non-Aero
Cons. Of Elec.Spares	722008000	Airport	-22,20,675	100%	-22,20,675	100%	-22,20,675	
Cons. Of Tyres-CFT	722009000	Airport	7,84,665	100%	7,84,665	100%	7,84,665	
Cons-Tyres O Vehicle	722010000	Airport	85,839	100%	85,839	90.98%	78,096	Employee Head Count Ratio - Aero : Non-Aero
Other Consumables	722013000	Airport	11,65,646	100%	11,65,646	100%	11,65,646	
Electricity Expenses	726001000	Airport	8,43,98,570	80.19%	6,76,79,213	80.19%	6,76,79,213	Electricity Ratio
Water Charges	726003000	Airport	14,49,588	100%	14,49,588	100%	14,49,588	
Hiring-manpower	729004000	Airport	18,78,994	100%	18,78,994	90.98%	17,09,509	Employee Head Count Ratio - Aero : Non-Aero
TAXE&FEE-OTH.VEHICLE	730002000	Airport	4,72,858	99.01%	4,68,176	90.98%	4,30,206	Employee Head Count Ratio - Aero : Non-Aero
OTHER FEES: IMPORT LICENSE,ETC	730005000	Airport	1,25,300	100%	1,25,300	96.65%	1,21,102	Gross Fixed Assets Ratio
AOCC Expenses	733001000	Airport	1,71,57,671	100%	1,71,57,671	100%	1,71,57,671	
W/W-OTH.SEC.CONT.	742001000	Airport	97,34,052	100%	97,34,052	100%	97,34,052	
COLL. CHG-PSF-Secu	745014000	Airport	76,050	100%	76,050	100%	76,050	
Other Prof. Exp.	753001000	Airport	4,39,777	100%	4,39,777	96.65%	4,25,045	Gross Fixed Assets Ratio
Upkeep Exp(ESS Exp.)	760001000	Airport	29,38,523	100%	29,38,523	92.00%	27,03,441	Terminal Building Ratio

GL Account Description	GL Number	Segment Name	Total expenses	AERO Ratios as per AAI	Aero Cost as per AAI	AERO Ratios as per Study	Aero Cost as per Study	Allocation basis as per the Study
Upkeep Exp(MESS)	760002000	Airport	1,84,66,974	100%	1,84,66,974	92.00%	1,69,89,616	Terminal Building Ratio
Upkeep Expenses (Conservancy Exp.)	760003000	Airport	7,41,160	100%	7,41,160	92.00%	6,81,867	Terminal Building Ratio
Sub-total			13,93,90,358		12,26,66,319		12,05,57,925	

**Annexure I - Part 3
FY 2019-20**

GL Account Description	GL Number	Segment Name	Total expenses	AERO Ratios as per AAI	Aero Cost as per AAI	AERO Ratios as per Study	Aero Cost as per Study	Allocation basis as per the Study
POL for CFT	722001000	Airport	6,99,618	100%	6,99,618	100%	6,99,618	
POL-Other Cars/Jeep	722002000	Airport	2,85,447	100%	2,85,447	88.39%	2,52,307	Employee Head Count Ratio - Aero : Non-Aero
POL for Pick Up Van & Buses	722003001	Airport	1,53,641	100%	1,53,641	88.39%	1,35,803	Employee Head Count Ratio - Aero : Non-Aero
POL-Other Vehicles	722003002	Airport	7,89,101	100%	7,89,101	88.39%	6,97,486	Employee Head Count Ratio - Aero : Non-Aero
Cons. Of Elec.Spares	722008000	Airport	6,83,876	100%	6,83,876	100%	6,83,876	
Cons. Of Tyres-CFT	722009000	Airport	11,40,214	100%	11,40,214	100%	11,40,214	
Cons-Tyres O Vehicle	722010000	Airport	61,566	100%	61,566	88.39%	54,418	Employee Head Count Ratio - Aero : Non-Aero
Other Consumables	722013000	Airport	10,66,211	100%	10,66,211	100%	10,66,211	
Electricity Expenses	726001000	Airport	8,79,07,289	80.19%	7,04,92,855	80.19%	7,04,92,855	Electricity Ratio
Water Charges	726003000	Airport	12,46,102	100%	12,46,102	100%	12,46,102	
Hiring-manpower	729004000	Airport	29,06,085	100%	29,06,085	88.39%	25,68,688	Employee Head Count Ratio - Aero : Non-Aero
TAXE&FEE-OTH.VEHICLE	730002000	Airport	2,48,274	97.80%	2,42,817	88.39%	2,19,449	Employee Head Count Ratio - Aero : Non-Aero
Airport Licence fees	730004000	Airport	6,50,000	100%	6,50,000	100%	6,50,000	
OTHER FEES: IMPORT LICENSE,ETC	730005000	Airport	1,25,300	100%	1,25,300	96.77%	1,21,253	Gross Fixed Assets Ratio
AOCC Expenses	733001000	Airport	1,71,33,048	100%	1,71,33,048	100%	1,71,33,048	
W/W-OTH.SEC.CONT.	742001000	Airport	97,39,582	100%	97,39,582	100%	97,39,582	
Other Prof. Exp.	753001000	Airport	3,760	100%	3,760	96.77%	3,639	Gross Fixed Assets Ratio
Upkeep Exp(ESS Exp.)	760001000	Airport	31,14,654	100%	31,14,654	92.00%	28,65,481	Terminal Building Ratio
Upkeep Exp(MESS)	760002000	Airport	1,88,75,211	100%	1,88,75,211	92.00%	1,73,65,194	Terminal Building Ratio
Upkeep Expenses (Conservancy Exp.)	760003000	Airport	7,34,893	100%	7,34,893	92.00%	6,76,102	Terminal Building Ratio
Sub-total			14,75,63,871		13,01,43,981		12,78,11,326	

**Annexure I - Part 3
FY 2020-21 (up to 30-Oct-20)**

GL Account Description	GL Number	Segment Name	Total expenses	AERO Ratios as per AAI	Aero Cost as per AAI	AERO Ratios as per Study	Aero Cost as per Study	Allocation basis as per the Study
POL for CFT	722001000	Airport	2,79,010	100%	2,79,010	100%	2,79,010	
POL-Other Cars/Jeep	722002000	Airport	1,64,396	100%	1,64,396	87.39%	1,43,666	Employee Head Count Ratio - Aero : Non-Aero
POL for Pick Up Van & Buses	722003001	Airport	16,999	100%	16,999	87.39%	14,855	Employee Head Count Ratio - Aero : Non-Aero
POL-Other Vehicles	722003002	Airport	3,86,745	100%	3,86,745	87.39%	3,37,976	Employee Head Count Ratio - Aero : Non-Aero
Cons. Of Tyres-CFT	722009000	Airport	1,12,095	100%	1,12,095	100%	1,12,095	
Cons-Tyres O Vehicle	722010000	Airport	35,000	100%	35,000	87.39%	30,587	Employee Head Count Ratio - Aero : Non-Aero
Other Consumables	722013000	Airport	2,56,192	100%	2,56,192	100%	2,56,192	
Electricity Expenses	726001000	Airport	3,45,01,312	80.19%	2,76,66,602	80.19%	2,76,66,602	Electricity Ratio
Hiring-manpower	729004000	Airport	19,50,745	100%	19,50,745	87.39%	17,04,756	Employee Head Count Ratio - Aero : Non-Aero
TAXE&FEE-OTH.VEHICLE	730002000	Airport	2,81,031	96.63%	2,71,558	87.39%	2,45,593	Employee Head Count Ratio - Aero : Non-Aero
OTHER FEES: IMPORT LICENSE,ETC	730005000	Airport	1,25,300	100%	1,25,300	96.79%	1,21,278	Gross Fixed Assets Ratio
AOCC Expenses	733001000	Airport	99,84,155	100%	99,84,155	100%	99,84,155	
W/W-OTH.SEC.CONT.	742001000	Airport	67,82,903	100%	67,82,903	100%	67,82,903	

GL Account Description	GL Number	Segment Name	Total expenses	AERO Ratios as per AAI	Aero Cost as per AAI	AERO Ratios as per Study	Aero Cost as per Study	Allocation basis as per the Study
Other Prof. Exp.	753001000	Airport	400	100%	400	96.79%	387	Gross Fixed Assets Ratio
Upkeep Exp(ESS Exp.)	760001000	Airport	21,09,984	100%	21,09,984	92.00%	19,41,186	Terminal Building Ratio
Upkeep Exp(MESS)	760002000	Airport	1,09,60,336	100%	1,09,60,336	92.00%	1,00,83,509	Terminal Building Ratio
Upkeep Expenses (Conservancy Exp.)	760003000	Airport	3,57,620	100%	3,57,620	92.00%	3,29,011	Terminal Building Ratio
Sub-total			6,83,04,224		6,14,60,042		6,00,33,761	
Total			58,53,05,801		51,66,30,895		50,84,54,762	

Annexure I - Part 4

Determination of the ratio of Aeronautical Repairs and maintenance expenses

Summary of Repairs and maintenance expenses

Particulars	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 (upto 30-Oct-2020)	Total
Repairs and maintenance expenses	6.30	8.78	8.08	17.28	6.47	46.91
Total	6.30	8.78	8.08	17.28	6.47	46.91
As per AAI						
Aeronautical Repairs and maintenance expenses	6.08	8.55	7.80	17.00	6.27	45.70
Aeronautical expense	6.08	8.55	7.80	17.00	6.27	45.70
Ratio of Aeronautical expense	96.51%	97.38%	96.53%	98.38%	96.91%	
As per Study						
Aeronautical Repairs and maintenance expenses	5.75	8.09	7.35	16.16	6.00	43.35
Aeronautical expense	5.75	8.09	7.35	16.16	6.00	43.35
Ratio of Aeronautical expense	91.27%	92.14%	90.97%	93.52%	92.74%	

Annexure I - Part 4

FY 2016-17

GL Account Description	GL Number	Segment Name	Total expenses	AERO Ratios as per AAI	Aero Cost as per AAI	AERO Ratios as per Study	Aero Cost as per Study	Allocation basis as per Study
R & MCivil RUNWAYS	731001000	Airport	24,95,465	100%	24,95,465	100%	24,95,465	
R&M-Civil T/w,APRONS	731002000	Airport	1,26,453	100%	1,26,453	100%	1,26,453	
R&M-TB&OTH.BLDGS-Ops	731003000	Airport	1,02,66,957	100%	1,02,66,957	92.00%	94,45,600	Terminal Building ratio
R&M-RESDL.BLDG	731005000	Airport	17,89,849	79.37%	14,20,515	79.37%	14,20,515	Staff Quarters ratio
R & M: CIVIL:GENERAL	731009000	Airport	41,80,464	100%	41,80,464	96.45%	40,32,057	Gross Fixed Assets ratio
R&M-A/C EQPt	731101000	Airport	63,45,044	89.59%	56,84,207	92.00%	58,37,440	Terminal Building ratio
R&M:POWR SU.&GEN.SET	731102000	Airport	17,36,728	100%	17,36,728	96.45%	16,75,074	Gross Fixed Assets ratio
R&M-GRND LIGHT	731103000	Airport	35,58,099	100%	35,58,099	100%	35,58,099	
R & M: ELEC. INSTAL.	731104000	Airport	1,83,74,569	100%	1,83,74,569	92.00%	1,69,04,604	Terminal Building ratio
R & M: ELEC.:OTHERS	731105000	Airport	1,13,26,292	100%	1,13,26,292	92.00%	1,04,20,189	Terminal Building ratio
R&M:P&M/FOR./RR/GR.	731201000	Airport	3,800	100%	3,800	90.91%	3,455	Employee Head Count Ratio - Aero : Non-Aero
R & M: CARS (FBT)	731202000	Airport	2,941	100%	2,941	90.91%	2,674	Employee Head Count Ratio - Aero : Non-Aero
R & M: JEEPS (FBT)	731203000	Airport	32,111	100%	32,111	90.91%	29,192	Employee Head Count Ratio - Aero : Non-Aero
R & M: AMBULANCES	731204000	Airport	38,309	100%	38,309	100%	38,309	
R & M: PICKUP VANS/BUSES	731205000	Airport	57,453	100%	57,453	90.91%	52,231	Employee Head Count Ratio - Aero : Non-Aero
R & M: FF VEH.& EQPT	731206000	Airport	-4,26,788	100%	-4,26,788	100%	-4,26,788	
R & M: VEHICLE:OTHER	731207000	Airport	74,492	100%	74,492	90.91%	67,721	Employee Head Count Ratio - Aero : Non-Aero
R & M: F&F-Office	731301000	Airport	3,60,325	100%	3,60,325	90.91%	3,27,571	Employee Head Count Ratio - Aero : Non-Aero
R & M: F&F-T.Bldg	731302000	Airport	2,93,450	100%	2,93,450	92.00%	2,69,974	Terminal Building ratio
R&M:-Facil.Eqpts	731406000	Airport	13,189	100%	13,189	90.91%	11,990	Employee Head Count Ratio - Aero : Non-Aero
R&M: COMP., IT H/W	731501000	Airport	23,29,665	52.63%	12,26,139	52.63%	12,26,102	Employee Head Count Ratio - Aero : ANS : Non Aero
Sub-total			6,29,78,866		6,08,45,170		5,75,17,926	

Annexure I - Part 4

FY 2017-18

GL Account Description	GL Number	Segment Name	Total expenses	AERO Ratios as per AAI	Aero Cost as per AAI	AERO Ratios as per Study	Aero Cost as per Study	Allocation basis as per Study
R & MCivil RUNWAYS	731001000	Airport	24,04,049	100%	24,04,049	100%	24,04,049	
R&M-Civil T/w,APRONS	731002000	Airport	59,53,316	100%	59,53,316	100%	59,53,316	
R&M-TB&OTH.BLDGS-Ops	731003000	Airport	1,87,37,298	100%	1,87,37,298	92.00%	1,72,38,315	Terminal Building ratio
R&M-RESDL.BLDG	731005000	Airport	39,06,657	85.00%	33,20,658	85.00%	33,20,658	Staff Quarters ratio
R & M: CIVIL:GENERAL	731009000	Airport	19,42,101	100%	19,42,101	96.44%	18,72,962	Gross Fixed Assets ratio
R & M: Spl Repairs	731011000	Airport	34,79,649	100%	34,79,649	92.00%	32,01,277	Terminal Building ratio
R&M-A/C EQPt	731101000	Airport	82,55,924	91.43%	75,48,352	92.00%	75,95,450	Terminal Building ratio
R&M:POWR SU.&GEN.SET	731102000	Airport	7,87,362	100%	7,87,362	96.44%	7,59,332	Gross Fixed Assets ratio
R&M-GRND LIGHT	731103000	Airport	20,46,438	100%	20,46,438	100%	20,46,438	
R & M: ELEC. INSTAL.	731104000	Airport	1,34,21,260	100%	1,34,21,260	92.00%	1,23,47,559	Terminal Building ratio
R & M: ELEC.:OTHERS	731105000	Airport	1,95,68,742	100%	1,95,68,742	92.00%	1,80,03,242	Terminal Building ratio
R & M: Spl Repairs	731106000	Airport	23,785	100%	23,785	100%	23,785	
R&M:P&M/FOR./RR/GR.	731201000	Airport	2,250	100%	2,250	90.35%	2,033	Employee Head Count Ratio - Aero : Non-Aero
R & M: CARS (FBT)	731202000	Airport	16,240	100%	16,240	90.35%	14,673	Employee Head Count Ratio - Aero : Non-Aero
R & M: JEEPS (FBT)	731203000	Airport	59,924	100%	59,924	90.35%	54,142	Employee Head Count Ratio - Aero : Non-Aero
R & M: AMBULANCES	731204000	Airport	22,989	100%	22,989	100%	22,989	
R & M: PICKUP VANS/BUSES	731205000	Airport	58,638	100%	58,638	90.35%	52,979	Employee Head Count Ratio - Aero : Non-Aero
R & M: FF VEH.& EQPT	731206000	Airport	14,56,615	100%	14,56,615	100%	14,56,615	
R & M: VEHICLE:OTHER	731207000	Airport	55,611	100%	55,611	90.35%	50,245	Employee Head Count Ratio - Aero : Non-Aero
R&M-Te.MT.Fire.S.Rep	731209000	Airport	3,69,775	100%	3,69,775	100%	3,69,775	
R & M: F&F-Office	731301000	Airport	59,658	100%	59,658	90.35%	53,901	Employee Head Count Ratio - Aero : Non-Aero
R & M: F&F-T.Bldg	731302000	Airport	18,01,187	100%	18,01,187	92.00%	16,57,092	Terminal Building ratio
R&M:-Facil.Eqpts	731406000	Airport	51,310	100%	51,310	90.35%	46,359	Employee Head Count Ratio - Aero : Non-Aero
R&M BOT XBIS LEASE	731407005	Airport	13,49,398	100%	13,49,398	100%	13,49,398	
R&M: COMP., IT H/W	731501000	Airport	19,35,139	50.54%	9,78,087	50.49%	9,77,052	Employee Head Count Ratio - Aero : ANS : Non Aero
Sub-total			8,77,65,317		8,55,14,694		8,08,73,637	

Annexure I - Part 4

FY 2018-19

GL Account Description	GL Number	Segment Name	Total expenses	AERO Ratios as per AAI	Aero Cost as per AAI	AERO Ratios as per Study	Aero Cost as per Study	Allocation basis as per Study
R & MCivil RUNWAYS	731001000	Airport	51,711	100%	51,711	100%	51,711	
R&M-Civil T/w,APRONS	731002000	Airport	26,48,348	100%	26,48,348	100%	26,48,348	
R&M-TB&OTH.BLDGS-Ops	731003000	Airport	1,49,52,353	100%	1,49,52,353	92.00%	1,37,56,165	Terminal Building ratio
R&M-RESDL.BLDG	731005000	Airport	36,40,589	75.00%	27,30,442	75.00%	27,30,442	Staff Quarters ratio
R & M: CIVIL:GENERAL	731009000	Airport	28,81,506	100%	28,81,506	96.65%	27,84,975	Gross Fixed Assets ratio
R & M: Spl Repairs	731011000	Airport	80,96,262	100%	80,96,262	92.00%	74,48,561	Terminal Building ratio
R&M-A/C EQPt	731101000	Airport	59,35,067	91.23%	54,14,687	92.00%	54,60,261	Terminal Building ratio
R&M:POWR SU.&GEN.SET	731102000	Airport	2,85,485	100%	2,85,485	96.65%	2,75,921	Gross Fixed Assets ratio
R&M-GRND LIGHT	731103000	Airport	23,35,757	100%	23,35,757	100%	23,35,757	
R & M: ELEC. INSTAL.	731104000	Airport	1,91,66,600	100%	1,91,66,600	92.00%	1,76,33,272	Terminal Building ratio
R & M: ELEC.:OTHERS	731105000	Airport	1,19,67,706	100%	1,19,67,706	92.00%	1,10,10,290	Terminal Building ratio
R&M:P&M/FOR./RR/GR.	731201000	Airport	10,979	100%	10,979	90.98%	9,989	Employee Head Count Ratio - Aero : Non-Aero
R & M: JEEPS (FBT)	731203000	Airport	1,52,630	100%	1,52,630	90.98%	1,38,863	Employee Head Count Ratio - Aero : Non-Aero
R & M: AMBULANCES	731204000	Airport	2,31,889	100%	2,31,889	100%	2,31,889	

GL Account Description	GL Number	Segment Name	Total expenses	AERO Ratios as per AAI	Aero Cost as per AAI	AERO Ratios as per Study	Aero Cost as per Study	Allocation basis as per Study
R & M: PICKUP VANS/BUSES	731205000	Airport	16,403	100%	16,403	90.98%	14,923	Employee Head Count Ratio - Aero : Non-Aero
R & M: FF VEH.& EQPT	731206000	Airport	5,03,695	100%	5,03,695	100%	5,03,695	
R & M: VEHICLE:OTHER	731207000	Airport	1,21,994	100%	1,21,994	90.98%	1,10,990	Employee Head Count Ratio - Aero : Non-Aero
R & M: F&F-Office	731301000	Airport	25,672	100%	25,672	90.98%	23,357	Employee Head Count Ratio - Aero : Non-Aero
R & M: F&F-T.Bldg	731302000	Airport	1,57,465	100%	1,57,465	92.00%	1,44,868	Terminal Building ratio
R&M:-Surveillance Eq	731401000	Airport	11,85,223	100%	11,85,223	100%	11,85,223	
R&M BOT XBIS LEASE	731407005	Airport	35,66,578	100%	35,66,578	100%	35,66,578	
R&M: COMP., IT H/W	731501000	Airport	28,71,421	51.02%	14,65,011	51.15%	14,68,732	Employee Head Count Ratio - Aero : ANS : Non Aero
Sub-total			8,08,05,332		7,79,68,395		7,35,34,809	

**Annexure I - Part 4
FY 2019-20**

GL Account Description	GL Number	Segment Name	Total expenses	AERO Ratios as per AAI	Aero Cost as per AAI	AERO Ratios as per Study	Aero Cost as per Study	Allocation basis as per Study
R & M Civil RUNWAYS	731001000	Airport	46,85,917	100%	46,85,917	100%	46,85,917	
R&M-Civil T/w, APRONS	731002000	Airport	16,08,131	100%	16,08,131	100%	16,08,131	
R&M-TB&OTH.BLDGS-Ops	731003000	Airport	3,88,59,203	100%	3,88,59,203	92.00%	3,57,50,467	Terminal Building ratio
R&M-RESDL.BLDG	731005000	Airport	32,64,760	73.33%	23,94,157	73.33%	23,94,157	Staff Quarters ratio
R&M-OTH.BLDG	731006000	Airport	9,60,305	100%	9,60,305	92.00%	8,83,481	Terminal Building ratio
R & M: CIVIL:GENERAL	731009000	Airport	7,38,67,865	100%	7,38,67,865	96.77%	7,14,81,933	Gross Fixed Assets ratio
R&M:ROAD&CULVERT	731010000	Airport	4,50,869	100%	4,50,869	100%	4,50,869	
R & M: Spl Repairs	731011000	Airport	26,97,165	100%	26,97,165	92.00%	24,81,392	Terminal Building ratio
R&M-A/C EQPt	731101000	Airport	48,30,303	90.70%	43,81,025	92.00%	44,43,879	Terminal Building ratio
R&M:POWR SU.&GEN.SET	731102000	Airport	9,88,640	100%	9,88,640	96.77%	9,56,707	Gross Fixed Assets ratio
R&M-GRND LIGHT	731103000	Airport	22,30,696	100%	22,30,696	100%	22,30,696	
R & M: ELEC. INSTAL.	731104000	Airport	3,11,95,409	100%	3,11,95,409	92.00%	2,86,99,776	Terminal Building ratio
R & M: ELEC.:OTHERS	731105000	Airport	9,24,016	100%	9,24,016	92.00%	8,50,095	Terminal Building ratio
R&M Electrical Energy Efficiency	731107000	Airport	4,70,986	100%	4,70,986	96.77%	4,55,774	Gross Fixed Assets ratio
R & M: JEEPS (FBT)	731203000	Airport	44,741	100%	44,741	88.39%	39,546	Employee Head Count Ratio - Aero : Non-Aero
R & M: AMBULANCES	731204000	Airport	1,16,907	100%	1,16,907	100%	1,16,907	
R & M: PICKUP VANS/BUSES	731205000	Airport	46,782	100%	46,782	88.39%	41,350	Employee Head Count Ratio - Aero : Non-Aero
R & M: FF VEH.& EQPT	731206000	Airport	2,19,812	100%	2,19,812	100%	2,19,812	
R & M: VEHICLE:OTHER	731207000	Airport	56,418	100%	56,418	88.39%	49,868	Employee Head Count Ratio - Aero : Non-Aero
R & M: F&F-T.Bldg	731302000	Airport	6,356	100%	6,356	92.00%	5,847	Terminal Building ratio
R&M:-Surveillance Eq	731401000	Airport	10,63,078	100%	10,63,078	100%	10,63,078	
R&M-Comm. Eqpts	731402000	Airport	2,82,212	100%	2,82,212	92.00%	2,59,635	Terminal Building ratio
R&M:-Facil.Eqpts	731406000	Airport	5,06,885	100%	5,06,885	88.39%	4,48,036	Employee Head Count Ratio - Aero : Non-Aero
R&M BOT XBIS LEASE	731407005	Airport	7,11,836	100%	7,11,836	100%	7,11,836	
R&M: COMP., IT H/W	731501000	Airport	27,58,722	45.64%	12,59,109	45.83%	12,64,322	Employee Head Count Ratio - Aero : ANS : Non Aero
Sub-total			17,28,48,015		17,00,28,521		16,15,93,511	

**Annexure I - Part 4
FY 2020-21 (up to 30-Oct-20)**

GL Account Description	GL Number	Segment Name	Total expenses	AERO Ratios as per AAI	Aero Cost as per AAI	AERO Ratios as per Study	Aero Cost as per Study	Allocation basis as per Study
R & M Civil RUNWAYS	731001000	Airport	62,50,240	100%	62,50,240	100%	62,50,240	

GL Account Description	GL Number	Segment Name	Total expenses	AERO Ratios as per AAI	Aero Cost as per AAI	AERO Ratios as per Study	Aero Cost as per Study	Allocation basis as per Study
R&M-Civil T/w,APRONS	731002000	Airport	31,76,700	100%	31,76,700	100%	31,76,700	
R&M-TB&OTH.BLDGS-Ops	731003000	Airport	60,35,978	100%	60,35,978	92.00%	55,53,100	Terminal Building ratio
R&M-RESDL.BLDG	731005000	Airport	12,66,449	73.33%	9,28,729	73.33%	9,28,729	Staff Quarters ratio
R&M-SEWAGE&DRAINAGE	731007000	Airport	1,57,585	100%	1,57,585	100%	1,57,585	
R & M: CIVIL:GENERAL	731009000	Airport	1,17,77,435	100%	1,17,77,435	96.79%	1,13,99,379	Gross Fixed Assets ratio
R&M:ROAD&CULVERT	731010000	Airport	1,38,525	100%	1,38,525	100%	1,38,525	
R&M-A/C EQPt	731101000	Airport	77,04,086	91.99%	70,87,195	92.00%	70,87,759	Terminal Building ratio
R&M:POWR SU.&GEN.SET	731102000	Airport	5,45,928	100%	5,45,928	96.79%	5,28,403	Gross Fixed Assets ratio
R&M-GRND LIGHT	731103000	Airport	6,42,561	100%	6,42,561	100%	6,42,561	
R & M: ELEC. INSTAL.	731104000	Airport	2,01,63,249	100%	2,01,63,249	92.00%	1,85,50,189	Terminal Building ratio
R & M: ELEC.:OTHERS	731105000	Airport	15,21,206	100%	15,21,206	92.00%	13,99,510	Terminal Building ratio
R&M Electrical Energy Efficiency	731107000	Airport	3,12,814	100%	3,12,814	96.79%	3,02,773	Gross Fixed Assets ratio
R&M:P&M/FOR./RR/GR.	731201000	Airport	125	100%	125	87.39%	109	Employee Head Count Ratio - Aero : Non-Aero
R & M: JEEPS (FBT)	731203000	Airport	1,46,154	100%	1,46,154	87.39%	1,27,724	Employee Head Count Ratio - Aero : Non-Aero
R & M: AMBULANCES	731204000	Airport	5,645	100%	5,645	100%	5,645	
R & M: PICKUP VANS/BUSES	731205000	Airport	13,560	100%	13,560	87.39%	11,850	Employee Head Count Ratio - Aero : Non-Aero
R & M: FF VEH.& EQPT	731206000	Airport	49,032	100%	49,032	100%	49,032	
R & M: VEHICLE:OTHER	731207000	Airport	34,426	100%	34,426	87.39%	30,084	Employee Head Count Ratio - Aero : Non-Aero
R & M: F&F-Office	731301000	Airport	4,237	100%	4,237	87.39%	3,703	Employee Head Count Ratio - Aero : Non-Aero
R & M: F&F-T.Bldg	731302000	Airport	34,280	100%	34,280	92.00%	31,537	Terminal Building ratio
R&M:-Surveillance Eq	731401000	Airport	21,74,660	100%	21,74,660	100%	21,74,660	
R&M-Comm. Eqpts	731402000	Airport	3,51,508	100%	3,51,508	92.00%	3,23,388	Terminal Building ratio
R&M:-Ancil.CNS Eqpts	731405000	Airport	41,086	100%	41,086	100%	41,086	
R&M:-Facil.Eqpts	731406000	Airport	1,31,154	100%	1,31,154	87.39%	1,14,616	Employee Head Count Ratio - Aero : Non-Aero
R&M: COMP., IT H/W	731501000	Airport	19,95,106	47.78%	9,53,217	48.02%	9,58,050	Employee Head Count Ratio - Aero : ANS : Non Aero
R&M-ASF	745008000	Airport	2,152	100%	2,152	100%	2,152	
Sub-total			6,46,75,879		6,26,79,380		5,99,89,088	

Total	46,90,73,408
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45,70,36,160

43,35,08,971
