

UNDERTAKING (to be furnished as a part of the covering letter)

We have carefully gone through the tariff guidelines of the Tariff Authority for Major Ports (bearing no. TAMP/23/2003-WS) dated 31st March 2005 and have prepared the proposal for fixation of tariff in accordance with the guidelines, in the formats and supporting documents as prescribed by the Tariff Authority for Major Ports. The proposed tariff will have a validity period of three years from (specify date) to (specify date) and we would submit a suitable proposal at least three months before the expiry of the validity period.

Signature

Date

Format

TARIFF FILING FORMS FOR PRIVATE TERMINALS

Checklist of Forms and other information/ documents for filing tariff proposals by private terminals

Form No.	Title of Tariff Filing Forms	Tick
FORM - 1	Highlights of the Proposal	
FORM - 2 A	Traffic Projections	
	(Confirm that the design capacity of the terminal is furnished in this form)	
FORM - 2 B	Income Projections	
FORM - 3 A	Consolidated income & cost statement for the private terminal	
FORM - 3 B	Details of Expenditure	
FORM - 4	Instructions for filling Form 4 A & 4 B	-----
FORM - 4 A	Capital Employed for the private terminal	
FORM - 4 B	Details of additions to Gross Block	
FORM - 5	Instructions for filling Form 5 A, 5 B & 5 C	-----
FORM - 5 A	Cost statement for Container handling activity	
FORM - 5 B	Cost statement for Cargo handling activity	
FORM - 5 C	Cost Statement for vessel related activity	
FORM - 6	Analysis of Efficiency & Productivity Improvement	
FORM - 7	Comparision of Actuals vis-à-vis estimates provided earlier	
FORM - 8	Details of Revenue share / Royalty	

Other Information/ Documents

Sr. No.	Information/Document	Tick
1	Covering letter - including the undertaking	
2	Annual Reports for the past three years as submitted to Registrar of Companies / appropriate Government Ministry	
3	Proposed Scale of rates	
4	Copy of Concession Agreement for initial fixation of tariff	
5	Supplementary Agreement, if any, with the landlord port	
6	Copy of Project / Feasibility report furnished to the lending agency in case of new investment	
7	Basis of traffic projections with detailed computation	
8	Copy of IT Assessment Order for establishing the reasonability of "technical services fee" based on "arms length relationship" as defined in the Income tax act. In case of initial tariff proposal, furnish Auditor's Certificate establishing "arms length relationship"	
9	Designed capacity computation of the terminal	
10	Any other relevant information (Please specify)	

Note: Soft Copy of the entire proposal along with cost statements also needs to be furnished

General Instructions

General Information

Wherever certain categories are not relevant for the particular terminal, the concerned format may be marked 'NA' and reasons for the same may be furnished. Terminals are free to provide additional information if they feel the necessity to do so. On preliminary scrutiny of the proposal, if additional information is required, TAMP may request for the same.

Instruction for years

Y- 2 refers to 2 years prior to the current year (For eg. If the current year is April 2005 - March 2006, Y-2 would refer to April 2003 - March 2004)

Y-1 refers to the previous year (For eg. If the current year is April 2005 - March 2006, Y-1 would refer to April 2004 - March 2005)

Y refers to the current year

Y+1 refers to the ensuing year to the current year (For eg. If the current year is April 2005 - March 2006, Y+1 would refer to April 2006 - March 2007)

Y+2 refers to the 2nd ensuing year from the current year (For eg. If the current year is April 2005 - March 2006, Y+2 would refer to April 2007 - March 2008)

Y+3 refers to the 3rd ensuing year from the current year (For eg. If the current year is April 2005 - March 2006, Y+3 would refer to April 2008 - March 2009)

Note:

Tariff proposal with all supporting details, as filed by terminals, will be circulated as part of the consultative process to respective ports, terminal users and the representative bodies of the terminal users. If any of this information is to be treated as confidential and not to be circulated, the terminal shall mention it explicitly, explaining the reasons therefor.

In any case, traffic projections, consolidated cost statement giving broad details of income / expenditure projections along with the assumptions on which these are based and revised proposed tariff will be circulated to users

While filing the tariff proposal, yearly details should pertain to the accounting year followed by the respective terminal ie. April to March OR January to December OR as the case may be

Total Income / Operating Costs / Capital Employed / Gross Block should match with the figures reflected in Audited Annual Accounts submitted to the Registrar of Companies

Highlights of the proposal

Date of Submission of this proposal :

1 (a) Provide reference details of previous tariff order (mark 'NA' if not applicable)

Order No. :

Dated :

(b) Provide validity period of previous tariff order (mark 'NA' if not applicable)

From :

To :

2 Current proposal for tariff revision of (please tick one or more appropriate categories)

Container / Cargo Handling charges

Vessel related charges

Overall Port

Any other (Please specify)

3 Pricing Strategy (please tick one or more appropriate categories)

Market based

Cost based

Performance based

Any other (Please specify)

4 Current and proposed scale of rates (to be attached separately in the following format)

Sr. No.	Tariff category	Current	Proposed	Reasons for Change
1				
2				

5 Change in average cost for typical Terminal users (provide details of average cost for a typical port user before and after the tariff change)

Sr. No.	Particulars	Typical User 1		Typical User 2		Typical User 3	
		Before	After	Before	After	Before	After
1	Cargo / Container Handling charges						
	Tariff categories under review						
	(1) ...						
	(2) ...						
2	Vessel related charges						
	Tariff categories under review						
	(1) ...						
	(2) ...						

6 Provide current performance and targeted objective for productivity enhancement measures

7 Provide annual Financial implication of the proposal (Change in revenues on account of tariff revision)

Sr. No.	Particulars	Y	Y+1	Y+2	Y+3
1	Tariff Category 1				
2	Tariff Category 2				

8 Deviation from the tariff guidelines

Sr. No.	Deviation from Tariff guidelines in Clause No.	Nature of deviation	Reasons thereof
1			
2			

Traffic Projections

Provide actual traffic for the past two years, estimates for current year and projections for the next three years

S.No	Particulars	Y-2 (Actuals)	Y-1 (Actuals)	Y (Actuals/ Estimates)	At existing tariff (A)			At proposed tariff (B)		
					Y+1 (Proj.)	Y+2 (Proj.)	Y+3 (Proj.)	Y+1 (Proj.)	Y+2 (Proj.)	Y+3 (Proj.)
I	Major items of cargo (Note 1)									
A	Iron Ore (i + ii)									
	(i) Coastal									
	(ii) Foreign									
B	Coal (i + ii)									
	(i) Coastal									
	(ii) Foreign									
C	Others (i + ii)									
	(i) Coastal									
	(ii) Foreign									
	Total (A + B + C)									
II	Container traffic (in TEUs) (A + B + C + D)									
A	Foreign containers (1)+(2)+(3)									
	(1) Loaded Containers (a)+(b)+(c)									
	(a) 20 ft containers									
	(b) 20-40 ft containers									
	(c) Above 40 ft containers									
	(2) Empty Containers (a)+(b)+(c)									
	(a) 20 ft containers									
	(b) 20-40 ft containers									
	(c) Above 40 ft containers									
	(3) Reefer Containers (a)+(b)+(c)									
	(a) 20 ft containers									
	(b) 20-40 ft containers									
	(c) Above 40 ft containers									
B	Transshipment containers (1)+(2)+(3)									
	(1) Loaded Containers (a)+(b)+(c)									
	(a) 20 ft containers									
	(b) 20-40 ft containers									
	(c) Above 40 ft containers									
	(2) Empty Containers (a)+(b)+(c)									
	(a) 20 ft containers									
	(b) 20-40 ft containers									
	(c) Above 40 ft containers									
	(3) Reefer Containers (a)+(b)+(c)									
	(a) 20 ft containers									
	(b) 20-40 ft containers									
	(c) Above 40 ft containers									
C	Coastal Containers (1)+(2)+(3)									
	(1) Loaded Containers (a)+(b)+(c)									
	(a) 20 ft containers									
	(b) 20-40 ft containers									
	(c) Above 40 ft containers									
	(2) Empty Containers (a)+(b)+(c)									
	(a) 20 ft containers									
	(b) 20-40 ft containers									
	(c) Above 40 ft containers									
	(3) Reefer Containers (a)+(b)+(c)									
	(a) 20 ft containers									
	(b) 20-40 ft containers									
	(c) Above 40 ft containers									
D	Others (Please specify)									
	(i)									
	(ii)									

S.No	Particulars	Y-2 (Actuals)	Y-1 (Actuals)	Y (Actuals/ Estimates)	At existing tariff (A)			At proposed tariff (B)		
					Y+1 (Proj.)	Y+2 (Proj.)	Y+3 (Proj.)	Y+1 (Proj.)	Y+2 (Proj.)	Y+3 (Proj.)
III	Minimum throughput as per the Licence agreement (if applicable)									
IV	Assessed capacity of the terminal (MTs / TEUs)									
V	Capacity utilization (%)									
VI	Minimum Investment obligations as per the concession agreement if applicable									
VII	Actual investment									
VIII	No. of vessels									
	Size of vessels									
	(I) Foreign going vessels									
	(a) upto 30000 GRT									
	(b) 30001 to 60000 GRT									
	(C) Above 60000 GRT									
	(II) Coastal vessels									
(a) upto 30000 GRT										
(b) 30001 to 60000 GRT										
(C) Above 60000 GRT										

Note 1: Please provide details of traffic of cargo if they are equal to or more than 10% of the total traffic tonnage of the terminal

Note 2: Please provide basis of traffic projections with detailed computation of traffic analysis

Note 3: Provide detailed workings of designed capacity computation

Note 4: In case of capacity utilization below 60 % please provide reasons for the same

Note 5: In case actual investment at (VII) above is more than minimum investment obligations as per the Concession Agreement referred at (VI) above, please provide reasons for the same

Income Projections

(Provide actual income for the past two years, estimates for the current year and projections for the next three years in line with the traffic projections.

(Rs. Lakhs)

Sr.No	Particulars	Y-2 (Actuals)	Y-1 (Actuals)	Y	At existing tariff (A)			At proposed tariff (B)		
					Y+1	Y+2	Y+3	Y+1	Y+2	Y+3
					(Proj.)	(Proj.)	(Proj.)	(Proj.)	(Proj.)	(Proj.)
A	Cargo / Container Handling Income									
I	Iron Ore									
	(i) Wharfage & Handling charges									
	(ii) Demurrage / storage charges / license fee / plot rentals									
II	Coal									
	(i) Wharfage & Handling charges									
	(ii) Demurrage / storage charges / license fee / plot rentals									
III	Others									
	(i) Wharfage & Handling charges									
	(ii) Demurrage / storage charges / license fee / plot rentals									
	Total (I) + (II) + (III)									
IV	Container Handling Income (a + b + c + d)									
a	Foreign containers (1)+(2)+(3)									
	(1) Loaded Containers (a)+(b)+(c)									
	(a) 20 ft containers									
	(b) 20-40 ft containers									
	(c) Above 40 ft containers									
	(2) Empty Containers (a)+(b)+(c)									
	(a) 20 ft containers									
	(b) 20-40 ft containers									
	(c) Above 40 ft containers									
	(3) Reefer Containers (a)+(b)+(c)									
	(a) 20 ft containers									
	(b) 20-40 ft containers									
	(c) Above 40 ft containers									
b	Transshipment containers (1)+(2)+(3)									
	(1) Loaded Containers (a)+(b)+(c)									
	(a) 20 ft containers									
	(b) 20-40 ft containers									
	(c) Above 40 ft containers									
	(2) Empty Containers (a)+(b)+(c)									
	(a) 20 ft containers									
	(b) 20-40 ft containers									
	(c) Above 40 ft containers									
	(3) Reefer Containers (a)+(b)+(c)									
	(a) 20 ft containers									
	(b) 20-40 ft containers									
	(c) Above 40 ft containers									
c	Coastal Containers (1)+(2)+(3)+(4)									
	(1) Loaded Containers (a)+(b)+(c)									
	(a) 20 ft containers									
	(b) 20-40 ft containers									
	(c) Above 40 ft containers									
	(2) Empty Containers (a)+(b)+(c)									
	(a) 20 ft containers									
	(b) 20-40 ft containers									
	(c) Above 40 ft containers									
	(3) Reefer Containers (a)+(b)+(c)									
	(a) 20 ft containers									
	(b) 20-40 ft containers									
	(c) Above 40 ft containers									
d	Others (Pls furnish break up) (i + ii + iii)									
	(i) ODC									
	(ii) Hazardous									
	(iii) Hatch									

Sr.No	Particulars	Y-2 (Actuals)	Y-1 (Actuals)	Y	At existing tariff (A)			At proposed tariff (B)		
					Y+1	Y+2	Y+3	Y+1	Y+2	Y+3
					(Proj.)	(Proj.)	(Proj.)	(Proj.)	(Proj.)	(Proj.)
V	Demurrage / storage / Dwell time charges									
VI	Hiring of equipment									
VII	On Board stevedoring charges									
VIII	Others									
	Total (I) to (VIII)									
B	Vessel Related Income (if applicable)									
I	Berth Hire									
	(i) Foreign going vessels									
	(ii) Coastal vessels									
II	Others (Pls specify)									
	(i)									
	(ii)									
	Total (I + II)									
	Foreign Exchange rate taken in computation									
C	Grand Total (A+B)									

Note 1: Please furnish dwell time analysis for containers. For other cargo, furnish analysis of average storage time of cargo in line with demurrage categories in the terminal's tariff.

Note 2: Please provide income details of cargo traffic if they equal to or more than 10% of the total traffic tonnage of the terminal.

Note 3: Provide detailed computation of income with reference to traffic at existing scale of rates and proposed scale of rates.

Note 4: Income projections should be made taking into account effect of foreign exchange fluctuations on income from dollar denominated tariff items.

Note 5: **In case terminal has exercised the flexibility allowed as per clause 2.16.1 and 2.16.2 of the Revised Tariff Guidelines and has charged lower rates and / or allowed higher rebates and discounts, itemwise details of the same should be furnished. The consequent effect on traffic volumes / revenue should also be provided.**

Consolidated Income & Cost statement for the private terminal

(Provide actual cost statements for the past two years, estimates (Revised / Budgeted) for the current year and projections for the next three years in line with the traffic projections. Further please furnish a reconciliation statement between the following figures and the figures as reported in the audited/unaudited Annual accounts.

(Rs. Lakhs)

Sr.No.	Particulars	Linkages to Forms	Explanatory Note	Y-2	Y-1	Y	At existing tariff			At proposed tariff		
							Y+1	Y+2	Y+3	Y+1	Y+2	Y+3
	Traffic (In MTs / TEUs)	Form - 2 A [Sr. No. IV]										
I	Total Operating Income											
	(i) Container handling income	Form - 2 B [Sr. No. A]										
	(ii) Cargo handling income											
	(iii) Vessel related income	Form - 2 B [Sr. No. B]	1									
	(iv) Others											
	Total (i to iv)											
II	Operating Costs (excluding depreciation)	Form - 3 B [Sr.No. A 1 to IX]	2									
	(i) Operating & Direct Labour											
	(ii) Maintenance Labour											
	(iii) Equipment Running Costs											
	(iv) Maintenance dredging											
	(v) Royalty / revenue share		3									
	(vi) Equipment Hire											
	(vii) Lease Rentals payable as per concession agreement											
	(viii) Insurance											
	(ix) Other expenses											
	(x) Technical Service Fee	...	4									
	Total (i to x)											
III	Depreciation	Form - 4 A [Sr. No. V]	5, 6									
IV	Overheads	Form - 3 B [Sr.No.B i to iv]										
	(i) Management & Administration overheads											
	(ii) General Overheads											
	(iii) Preliminary expenses & Upfront Payment write-off											
	(iv) Others											
	Total (i to iv)											
V	Operating Surplus / (Deficit) (I) - (II) - (III) - (IV)											
VI	Finance & Miscellaneous Income (FMI)		7									
	(i) Profit on sale of assets											
	(ii) Discounted terminal value receivable as per the concession agreement (discounted at)											
	(iii) Others with details											
	Total											
VII	Finance & Miscellaneous Expenses (FME)		8									
	(i) Contribution of Provident Fund											
	(ii) Loss on repayment of foreign currency loans if any		8									
	(iii) Loss on sale of assets											
	(iv) Others with details											
	Total											
VIII	FMI Less FME (VI) - (VII)											
IX	Surplus Before Interest and Tax (V) + (VIII)		9									
X	Capital Employed	Form - 4 A [Sr. No. IX]										
XI	RoCE - Maximum permissible (15% / 6.35% / 0%)	Form - 4 A [Sr. No. XI]										
XII	Capacity Utilization	Form - 2 A [Sr. No. V]										
XIII	RoCE adjusted for capacity utilization	Form - 4 A [Sr. No. XIII]										
XIV	Net Surplus / (Deficit) (IX) - (XIII)											
XV	Net Surplus / (Deficit) as a % of operating income (XIV/I in %)											

- Note 1: Income projections should be made taking into account effect of foreign exchange fluctuations on income from dollar denominated tariff items.
- Note 2: The expenditure projections should be in line with traffic adjusted for price fluctuation with reference to current movement of Wholesale Price Index (WPI) for all commodities announced by the Ministry of Commerce & Industry, Government of India.
- Note 3: Royalty / Revenue share will be allowed as an item of cost for tariff fixation subject to the compliance of clause 2.8.1 of the Revised Guidelines notified by TAMP.
- Note 4: Technical service fee payable to promoters, or associated entities (defined as per sec 92 (A) of Income Tax Act) will not be considered as cost for tariff fixation unless its reasonableness is established by principles of "arms length relationship" as proved by earlier IT assessment order. In case of initial fixation of tariff, Auditors Certificate will be accepted for the specified purpose.
- Note 5: For the purpose of depreciation of assets, straight line method following the life norms adopted as per the Companies Act or based on life norms prescribed in the Concession Agreement, whichever is higher, will be allowed.
- Note 6: If the assets are replaced during the concession period in accordance with the Concession Agreement, depreciation of the entire capital cost will be allowed over the remaining concession period if (a) assets would have residual life at the end of the concession period and (ii) no compensation is payable by the landlord port to licensee when such assets are taken over at the end of the concession period.
- Note 7: Interest Income on Investments from specific fund, Escrow Account, General Reserve are to be excluded from the Finance & Miscellaneous Income for the purpose of tariff computation.
- Note 8: One-time expenses such as arrears of wages/pension, VRS compensation is to be excluded from FME. Interest paid on borrowings also needs to be excluded from the FME. Loss, if any, on repayment of foreign currency loan due to exchange rate fluctuations will be limited to installment payment during the corresponding year.
- Note 9: Tax will not be allowed as expenditure for tariff fixation.

Details of expenditure

(Rs. Lakhs)

Sr.No.	Particulars	Year				
		Y-1	Y	Y + 1	Y + 2	Y + 3
A	Operating Costs					
I	Operating and Direct labour					
	(a) Number of employees under this category					
	(b) Average cost per employee					
	Total (a) x (b)					
II	Maintenance labour					
	(a) Number of employees in the category					
	(b) Average cost per employee					
	Total (a) x (b)					
III	Equipment running cost					
a	Power Costs (i) x (ii)					
	(i) Consumption per TEU / tonne					
	(ii) Unit cost per electricity					
b	Fuel (i) x (ii)					
	(i) Consumption per TEU / tonne					
	(ii) Unit cost per electricity					
c	Repairs and maintenance					
	% of gross block (If any other basis, furnish details)					
	Total (a) + (b) + (c)					
IV	Maintenance dredging					
	(a) Quantum of silt dredged					
	(b) Cost per unit					
	Total (a) x (b)					
V	Royalty / Revenue share (either i or ii) (Note 1)					
	(i) Rupee Terms					
	(a) Rs. per TEU / tonne					
	(b) Traffic Projection (TEU / Tonnes)					
	Total (a) x (b)					
	(ii) Percentage share					
	(a) % share					
	(b) Revenue					
	Total (a) x (b)					
VI	Equipment Hire Charges as per the relevant Agreement (Furnish relevant documents)					
VII	Lease Rentals					
	(a) Area under lease (in sq. mts.)					
	(b) Lease rate (Rs./sq. mts.) payable as per Concession Agreement					
	Total (a) x (b)					
VIII	Insurance - Furnish basis (Refer Note 2)					
IX	Other Expenses					
	Total (I) to (IX)					
B	Overheads					
(i)	Management & Administration overheads					
(ii)	General Overheads					
(iii)	Preliminary expenses & Upfront Payment write-off (Note 3)					
	(a) Estimate / Balance					
	(b) Apportioned amount for balance preliminary expenses amortized over project period					
	(c) Balance Preliminary Expense (a - b)					
(iv)	Others					

Note 1: Royalty / revenue share to be admitted as cost should be in line with Clause 2.8.1 of the Revised Tariff Guidelines.

Note 2: The actual cost of damage repairs of such property to the extent admitted by the Insurance Company will not be considered as an admissible item of cost.

Note 3: Preliminary expenses & Upfront Payment should be amortized over the entire concession (project) period / remaining period of the project.

Instructions for filling Form 4 A & 4 B

Capital Employed will comprise Net Fixed Assets (Gross Block minus Depreciation minus Works in Progress) plus Working Capital. Working Capital means Current Assets (excluding of Cash/deposit balances of funds) less Current Liabilities.

Cost of fully commissioned Business assets that can be directly identified as created for the port business, and in use will only be considered while computing allowable depreciation and return on capital employed.

Insurance spares shall be a part of the equipment procurement cost

Return allowed will be linked to the utilization factor of the capacity of the port/terminal as assessed by them considering the berth length and other facilities / equipments provided. Maximum permissible Return will be allowed for capacity utilisation of 60% and above. When the capacity utilisation is found to be in the region of 50% to 60%, a decision on pro-rata reduction in the maximum permissible return to be allowed will be decided on case to case basis after analyzing the factors leading to capacity under utilization.

Segregate the assets into three categories on the following basis:

Asset category	Definition	RoCE allowed	Capital Employed
Business Asset	Assets directly identified as being created for the port business	15 % * subject to capacity utilization	Net Fixed Assets (Gross Block - Depreciation-Work in progress) + Working Capital
Business related assets	Assets created for supporting the business For eg. Hospital, schools etc	Risk free rate of 10 year Govt. Securities (Currently at 6.35%)	Net Fixed Assets (Gross Block - Depreciation - Work in progress) + Working Capital, if any
Social obligation assets	Assets created for the use of community at large For eg. Stadium etc.	No RoCE for social assets. However if 75 % of the beneficiaries are employees then the same is to be classified as business related assets.	

Capital Employed for the private terminal

(Rs. Lakhs)

Column No. Sr.No.	1 Particulars	2				3				4				5			
		BUSINESS ASSETS				BUSINESS RELATED ASSETS				SOCIAL OBLIGATION ASSETS				TOTAL			
		Y	Y+1	Y+2	Y+3	Y	Y+1	Y+2	Y+3	Y	Y+1	Y+2	Y+3	Y	Y+1	Y+2	Y+3
I	Gross Fixed Assets (excluding CWIP) at the beginning of the year																
	(i) Plant & Machinery																
	(ii) Buildings, Sheds and other structures																
	(iii) Wharves, Roads, Boundaries																
	(iv) Flotilla and Floating crafts																
	(v) Cranes																
	(vi) Information Technology																
	(vii) Furniture & Fixtures																
	(viii) Railway yard																
	(ix) Dredging																
	(x) Others																
	Total																
II	Additions to the Gross Block during the year																
	Provide details of investment and activity that it pertains to																
	Total																
III	Deletions for the year																
	(Provide details)																
	Total																
IV	Cumulative Depreciation at end of previous year (asset wise)																
	(i)																
	(ii)																
V	Depreciation during the year (As per Companies Act)																
	(i) Plant & Machinery																
	(ii) Buildings, Sheds and other structures																
	(iii) Wharves, Roads, Boundaries																
	(iv) Flotilla and Floating crafts																
	(v) Cranes																
	(vi) Information Technology																
	(vii) Furniture & Fixtures																
	(viii) Railway yard																
	(ix) Dredging																
	(x) Others																
	Total																

Sr.No.	Particulars	BUSINESS ASSETS				BUSINESS RELATED ASSETS				SOCIAL OBLIGATION ASSETS				TOTAL			
		Y	Y+1	Y+2	Y+3	Y	Y+1	Y+2	Y+3	Y	Y+1	Y+2	Y+3	Y	Y+1	Y+2	Y+3
VI	Infrastructure if any purchased out of Escrow Account	Not applicable															
VII	Closing Net Block for the year (I + II + III - IV - V - VI)																
	(i) Plant & Machinery																
	(ii) Buildings, Sheds and other structures																
	(iii) Wharves, Roads, Boundaries																
	(iv) Flotilla and Floating crafts																
	(v) Cranes																
	(vi) Information Technology																
	(vii) Furniture & Fixtures																
	(viii) Railway yard																
	(ix) Dredging																
	(x) Others																
	Total																
VIII	Working Capital (i) + (ii) + (iii) - (iv)																
(i)	Allowable Sundry Debtors (Min of A or B)																
	(A) As per Actual/ projected																
	(B) As per norms																
	<i>2 months Estate income</i>																
	<i>2 months terminal charges payable by Indian Railways</i>																
	Sub-total (B)																
(ii)	Allowable Inventory (Min of A and B)																
	(A) As per Actual/ projected																
	(B) As per norms																
	<i>Capital spares</i>																
	<i>Other Inventory excluding fuel and customized spares</i>																
	<i>Customized spares</i>																
	Sub-total (B)																
(iii)	Allowable Cash balance (Min of A and B)																
	(A) Actual (excluding specific fund balances)																
	(B) Cash balance as per norm																
(iv)	Current Liabilities																

Sr.No.	Particulars	BUSINESS ASSETS				BUSINESS RELATED ASSETS				SOCIAL OBLIGATION ASSETS				TOTAL			
		Y	Y+1	Y+2	Y+3	Y	Y+1	Y+2	Y+3	Y	Y+1	Y+2	Y+3	Y	Y+1	Y+2	Y+3
IX	Capital Employed (VII + VIII)																
X	Sources of Funds																
	(i) Debt																
	(ii) Equity																
	(iii) Balance of surplus reserves																
	(iv) Others (Provide details)																
XI	Return on Capital Employed	15 % RoCE				6.35% RoCE				No Return							
XII	Capacity Utilization																
XIII	RoCE adjusted for capacity utilization																
XIII	Capital Employed allocated / apportioned to																
	(i) Container Handling activity																
	(ii) Cargo Handling activity																
	(iii) Vessel related activity																

Note 1: Each of the figures shown at I to IX above should match with the aggregate of the figures shown in Forms 5A (ii), 5B (ii), 5C (ii) respectively

Note 2: The basis of allocation of net fixed assets and working capital to various activities may be furnished if the operator handles more than one activity.

Details of additions to Gross Block

Please provide the following details for every additional item of investment exceeding Rs. 1 crores and added to / proposed to be added to the gross block in the tariff period ie. Y to Y+3 years

Sr. No.	Particulars	Details
1	Nature of investment	
2	Year of Commissioning	
3	Cost of investment (In Rs. Lakhs)	
4	Capacity (MT / TEUs)	
5	Purpose of additional investment	
6	Please detail the impact of the additional investment on the following aspects:	
	(i) Reduction in unit operating costs	
	(ii) Additional traffic / business generated / projected	
	(iii) Improvement in operational efficiency	

Instructions for filling Form 5 A, 5 B & 5 C

Furnish separate cost statements for main activities and sub-activities within the main activity on the following guidelines:

- 1 Operating Income and Operating expenses as per the Annual Accounts should be directly attributed to the relevant activity.
- 2 The sum of each item of the sub-activity should match the corresponding totals of the main activity and sum of each item of the main activities should match the consolidated cost statement as provided in Form - 3 & 4.
- 3 Depreciation is to be apportioned based on the value of capital assets identified to the particular activity
- 4 Working capital to be allocated in the proportion of fixed assets
- 5 Treatment of Royalty is mentioned in a separate Form - 8
- 6 Technical service fee payable to promoters, or associated entities (defined as per sec 92 (A) of Income Tax Act) will not be considered as cost for tariff fixation unless its reasonableness is established by principles of "arms length relationship" as proved by earlier IT assessment order. In case of initial fixation of tariff, Auditors Certificate will be accepted for the specified purpose
- 7 If operational area is leased on rental to users, storage charges on containers / demurrage on cargo stored therein shall not be levied again
- 8 FMI refers to Finance & Miscellaneous Income; FME refers to Finance & Miscellaneous Expenses

Form 5 A (i) Cost statement for Container handling activity

(Rs. Lakhs)

Sr. No.	Particulars	Linkages to Forms	Y-2	Y-1	Y	At existing tariff			At proposed tariff		
						Y+1	Y+2	Y+3	Y+1	Y+2	Y+3
I	Operating Income										
	(a) Handling										
	(b) Wharfage										
	(c) Storage including demurrage										
	(d) Transportation										
	(e) On board stevedoring										
	Total										
II	Direct Operating Expenses										
	(i) Operating & Direct Labour										
	(ii) Maintenance Labour										
	(iii) Equipment Running Costs										
	(iv) Maintenance dredging										
	(v) Royalty / revenue share										
	(vi) Equipment Hire										
	(vii) Lease Rentals payable										
	(viii) Insurance										
	(ix) Other expenses										
	(x) Technical Service Fee										
	Total										
III	Depreciation										
IV	Allocated share of Overheads										
	(i) Management & Administration overheads										
	(ii) General Overheads										
	(iii) Preliminary expenses & Upfront Payment write-off										
	(iv) Others										
	Total (i to iv)										
V	Operating Surplus / (Deficit) (I) – (II) – (III) - (IV)										
VI	Allocated share of FMI										
VII	Allocated share of FME										
VIII	FMI Less FME (VI) - (VII)										
IX	Surplus / deficit (V) + (VIII)										
X	Capital Employed for the activity	Form - 5 A (ii)									
XI	RoCE - Maximum permissible (15%/ 6.35%)										
XII	Capacity Utilization										
XIII	RoCE adjusted for Capacity utilization										
XIV	Net Surplus / (Deficit) (X) - (XIII)										
XV	Net Surplus / (Deficit) as a % of operating income (XIV/I in %)										

Note 1: The form should be submitted for the activity and for each sub-activity within the activity

Form 5 A (ii) Capital Employed for Container handling activity

(Rs. In Lakhs)

Sr. No.	Particulars	Linkages to Forms	Container handling activity			
			Y	Y+1	Y+2	Y+3
I	Gross Fixed Assets (excluding CWIP) at the beginning of the year					
	Provide details of assets					
	(i)					
	(ii)					
	Total					
II	Additions to the Gross Block during the year					
	Provide details of investment					
	(i)					
	(ii)					
	Total					
III	Deletions during the year					
	Provide details					
	(i)					
	(ii)					
	Total					
IV	Cumulative Depreciation at end of previous year (asset wise)					
	(i)					
	(ii)					
V	Depreciation during the year (As per Companies Act)					
	Provide details					
	(i)					
	(ii)					
	Total					
VI	Infrastructure purchased from Escrow Account if any		Not applicable			
VII	Closing Net Block for the year (I) + (II) - (III) - (IV) - (V) - (VI)					
	Provide details of assets					
	(i)					
	(ii)					
	Total					
VIII	Working Capital as per guidelines, allocated in the proportion of fixed assets					
IX	Capital Employed for Container handling activity (VII + VIII) (Business assets)	Form - 4 A [Col. 2, Sr. No. XIII (i)]				
X	Allocated capital employed for Business related assets	Form - 4 A [Col. 3, Sr. No. XIII (i)]				
XI	Allocated capital employed for Social obligation assets	Form - 4 A [Col. 4, Sr. No. XIII (i)]				
XII	RoCE - Maximum permissible					
	(i) On Business assets (15%)					
	(ii) On Business related assets (6.35%)					
	(iii) On Social Obligation assets (0%)					
	Total RoCE for activity (i + ii + iii)					
XIII	Capacity Utilization	Form - 2 A [Sr. No. IV]				
XIV	RoCE adjusted for Capacity Utilization					

Note 1: The form should be submitted for the activity and for each sub-activity within the activity

Form 5 B (i) Cost statement for Cargo handling activity

(Rs. Lakhs)

Sr. No.	Particulars	Linkages to Forms	Y-2	Y-1	Y	At existing tariff			At proposed tariff		
						Y+1	Y+2	Y+3	Y+1	Y+2	Y+3
I	Operating Income										
	(a) Handling										
	(b) Wharfage										
	(c) Storage including demurrage										
	(d) Transportation										
	(e) On board stevedoring										
	Total										
II	Direct Operating Expenses										
	(i) Operating & Direct Labour										
	(ii) Maintenance Labour										
	(iii) Equipment Running Costs										
	(iv) Maintenance dredging										
	(v) Royalty / revenue share										
	(vi) Equipment Hire										
	(vii) Lease Rentals payable as per concession agreement										
	(viii) Insurance										
	(ix) Other expenses										
	(x) Technical Service Fee										
	Total										
III	Depreciation										
IV	Allocated share of Overheads										
	(i) Management & Administration overheads										
	(ii) General Overheads										
	(iii) Preliminary expenses & Upfront Payment write-off										
	(iv) Others										
	Total (i to iv)										
V	Operating Surplus / (Deficit) (I) - (II) - (III) - (IV)										
VI	Allocated share of FMI										
VII	Allocated share of FME										
VIII	FMI Less FME (VI) - (VII)										
IX	Surplus / deficit (V) + (VIII)										
X	Capital Employed for the activity	Form - 5 B (ii)									
XI	RoCE - Maximum permissible (15%/ 6.35%)										
XII	Capacity Utilization										
XIII	RoCE adjusted for Capacity utilization										
XIV	Net Surplus / (Deficit) (X) - (XIII)										
XV	Net Surplus / (Deficit) as a % of operating income (XIV/I in %)										

Note 1: The form should be submitted for the activity and for each sub-activity within the activity

Form 5 B (ii) Capital Employed for Cargo handling activity (Rs. Lakhs)

Sr. No.	Particulars	Linkages to Forms	Cargo handling activity			
			Y	Y+1	Y +2	Y+3
I	Gross Fixed Assets (excluding CWIP) at the beginning of the year					
	Provide details of assets					
	(i)					
	(ii)					
	Total					
II	Additions to the Gross Block during the year					
	Provide details of investment					
	(i)					
	(ii)					
	Total					
III	Deletions during the year					
	Provide details					
	(i)					
	(ii)					
	Total					
IV	Cumulative Depreciation at end of previous year (asset wise)					
	(i)					
	(ii)					
V	Depreciation during the year (As per Companies Act)					
	Provide details					
	(i)					
	(ii)					
	Total					
VI	Infrastructure purchased from Escrow Account if any		Not applicable			
VII	Closing Net Block for the year (I) + (II) – (III) - (IV) - (V) - (VI)					
	Provide details of assets					
	(i)					
	(ii)					
	Total					
VIII	Working Capital as per guidelines, allocated in the proportion of fixed assets					
IX	Capital Employed for Container handling activity (VII + VIII) (Business assets)	Form - 4 A [Col. 2, Sr. No. XIII (ii)]				
X	Allocated capital employed for Business related assets	Form - 4 A [Col. 3, Sr. No. XIII (ii)]				
XI	Allocated capital employed for Social obligation assets	Form - 4 A [Col. 4, Sr. No. XIII (ii)]				
XII	RoCE - Maximum permissible					
	(i) On Business assets (15%)					
	(ii) On Business related assets (6.35%)					
	(iii) On Social Obligation assets (0%)					
	Total RoCE for activity (i + ii + iii)					
XIII	Capacity Utilization	Form - 2 A [Sr. No. IV]				
XIV	RoCE adjusted for Capacity Utilization					

Note 1: The form should be submitted for the activity and for each sub-activity within the activity

Form 5 C (i) Cost statement for Vessel related activity

(Rs. Lakhs)

Sr. No.	Particulars	Linkages to Forms	Y-2	Y-1	Y	At existing tariff			At proposed tariff		
						Y+1	Y+2	Y+3	Y+1	Y+2	Y+3
I	Operating Income (Pls furnish break-up)										
II	Direct Operating Expenses										
	(i) Operating & Direct Labour										
	(ii) Maintenance Labour										
	(iii) Equipment Running Costs										
	(iv) Maintenance dredging										
	(v) Royalty / revenue share										
	(vi) Equipment Hire										
	(vii) Lease Rentals payable as per concession agreement										
	(viii) Insurance										
	(ix) Other expenses										
	(x) Technical Service Fee										
	Total										
III	Depreciation										
IV	Allocated share of Overheads										
	(i) Management & Administration										
	(ii) General Overheads										
	(iii) Preliminary expenses & Upfront Payment write-off										
	(iv) Others										
	Total (i to iv)										
V	Operating Surplus / (Deficit) (I) – (II) – (III) - (IV)										
VI	Allocated share of FMI										
VII	Allocated share of FME										
VIII	FMI Less FME (VI) - (VII)										
IX	Surplus / deficit (V) + (VIII)										
X	Capital Employed for the activity	Form - 5 C (ii)									
XI	RoCE - Maximum permissible (15%/6.35%)										
XII	Capacity Utilization										
XIII	RoCE adjusted for Capacity utilization										
XIV	Net Surplus/ (Deficit) (X) - (XIII)										
XV	Net Surplus / (Deficit) as a % of operating income (XIV/I in %)										

Note 1: The form should be submitted for the activity and for each sub-activity within the activity

Form 5 C (ii) Capital Employed for Vessel related activity
(Rs. Lakhs)

Sr. No.	Particulars	Linkages to Forms	Vessel related activity			
			Y	Y+1	Y +2	Y+3
I	Gross Fixed Assets (excluding CWIP) at the beginning of the year					
	Provide details of assets					
	(i)					
	(ii)					
	Total					
II	Additions to the Gross Block during the year					
	Provide details of investment					
	(i)					
	(ii)					
	Total					
III	Deletions during the year					
	Provide details					
	(i)					
	(ii)					
	Total					
IV	Cumulative Depreciation at end of previous year (asset wise)					
	(i)					
	(ii)					
V	Depreciation during the year (As per Companies Act)					
	Provide details					
	(i)					
	(ii)					
	Total					
VI	Infrastructure purchased from Escrow Account if any		Not applicable			
VII	Closing Net Block for the year (I) + (II) – (III) - (IV) - (V) - (VI)					
	Provide details of assets					
	(i)					
	(ii)					
	Total					
VIII	Working Capital as per guidelines, allocated in the proportion of fixed assets					
IX	Capital Employed for Container handling activity (VII + VIII) (Business assets)	Form - 4 A [Col. 2, Sr. No. XIII (iii)]				
X	Allocated capital employed for Business related assets	Form - 4 A [Col. 3, Sr. No. XIII (iii)]				
XI	Allocated capital employed for Social obligation assets	Form - 4 A [Col. 4, Sr. No. XIII (iii)]				
XII	RoCE - Maximum permissible					
	(i) on Business assets (15%)					
	(ii) On Business related assets (6.35%)					
	(iii) On Social Obligation assets (0%)					
	Total RoCE for activity (i + ii + iii)					
XIII	Capacity Utilization	Form - 2 A [Sr. No. IV]				
XIV	RoCE adjusted for Capacity Utilization					

Note 1: The form should be submitted for the activity and for each sub-activity within the activity

Analysis of Efficiency & Productivity Improvement

FORM - 6

Whether Port has achieved any cost reduction in the previous cycle on account of efficiency Yes

No

If Yes, establish:

(i) Details of efficiency / productivity improvement that have resulted in cost reduction

(ii) Extent of Cost savings (In Rs.)

(iii) Provide fixed cost per unit and variable cost per unit for the specified activity for the past two years, current year and the ensuing three years.

(Rs.)

Particulars	Y-2	Y-1	Y	Y+1	Y+2	Y+3
Fixed cost per unit						
Variable cost per unit						

Comparison of Actuals vis-à-vis estimates provided earlier
(Not applicable in case of initial tariff fixation)

- 1 The estimated traffic figures as considered by TAMP in its earlier relevant order need to be furnished herein.
2 While doing so, income estimates may be adjusted with reference to the income projections allowed by TAMP in the tariff revision, in case there is a variation between Port's tariff proposal and TAMP's tariff order
3 If performance variation of more than + / - 20 % is observed, 50% of the benefit/ loss already accrued will be set off while revising the tariff.

(Rs. Lakhs)

Sr. No.	Particulars	Y-3				Y-2				Y-1				Where B1, B2 or B3 are more than +/-20%, then indicate the sum of 50% thereof
		Actuals	Est.	% change B1	Reasons for deviation if B1 more than +/-20%	Actuals	Est.	% change B2	Reasons for deviation if B2 more than +/-20%	Actuals	Est.	% change B3	Reasons for deviation if B3 more than +/-20%	
		A	E	A - E		A	E	A - E		A	E	A - E		
	Traffic (In MTs / TEUs)													
I	Total Operating Income													
	(i) Container handling income													
	(ii) Cargo handling income													
	(iii) Vessel related income													
	(iv) Others													
	Total (i to iv)													
II	Operating Costs (excluding depreciation)													
	(i) Operating & Direct Labour													
	(ii) Maintenance Labour													
	(iii) Equipment Running Costs													
	(iv) Maintenance dredging													
	(v) Royalty / revenue share													
	(vi) Equipment Hire													
	(vii) Lease Rentals payable as per concession agreement													
	(viii) Insurance													
	(ix) Other expenses													
	(x) Technical Service Fee													
	Total (i to x)													
III	Depreciation													
IV	Overheads													
	(i) Management &													
	(ii) General Overheads													
	(iii) Preliminary expenses & Upfront Payment write-off													
	(iv) Others													
	Total (i to iv)													
V	Operating Surplus / (Deficit) (I) - (II) - (III) - (IV)													

Sr. No.	Particulars	Y-3				Y-2				Y-1				Where B1, B2 or B3 are more than +/-20%, then indicate the sum of 50% thereof
		Actuals	Est.	% change B1	Reasons for deviation if B1 more than +/-20%	Actuals	Est.	% change B2	Reasons for deviation if B2 more than +/-20%	Actuals	Est.	% change B3	Reasons for deviation if B3 more than +/-20%	
		A	E	A - E		A	E	A - E		A	E	A - E		
VI	Finance & Miscellaneous Income (FMI)													
	(i) Profit on sale of assets													
	(ii) Discounted terminal value receivable as per the concession agreement (discounted at)													
	(iii) Others with details													
	Total													
VII	Finance & Miscellaneous Expenses (FME)													
	(i) Loss on repayment of foreign currency loans if any													
	(ii) Pension payment / contribution													
	(iii) Loss on sale of assets													
	(iv) Others with details													
	Total													
VIII	FMI Less FME (VI) - (VII)													
IX	Surplus Before Interest and Tax (V) + (VIII)													
X	Capital Employed													
XI	RoCE - Maximum permissible (15% / 6.35% / 0%)													
XII	Capacity Utilization													
XIII	RoCE adjusted for capacity utilization													
XIV	Net Surplus / (Deficit) (IX) - (XIII)													
XV	Net Surplus / (Deficit) as a % of operating income (XIV/I in %)													

Details of Revenue share / Royalty

(Please refer to Clause 2.8.1 of Revised Tariff Guidelines in this regard)

i) Was the bidding process finalised before 29 July 2003?

Yes

No

(If No, then royalty payable is not treated as an admissible cost for tariff fixation)

(ii) If Yes, does the Concession Agreement specify treatment of Royalty?

Yes

No

(If Yes, treatment of royalty would be as specified in the agreement. If No, establish the extent of loss incurred solely on account of non-inclusion of royalty as an admissible cost)