

QUESTIONNAIRE ON COSTS INCURRED BY INTERNATIONAL SCHEDULED AIR PASSENGER CARRIERS (Reporting guidelines and geographical descriptions on page A-2)

Carrier name:		Calendar period: 12 months from to:							
Reporting currency (U.S.\$ or national)		TOTAL AMOUNTS FOR CALENDAR PERIOD							
Exchange rate between national currency and U.S. \$ during period: 1 U.S.\$ =									
SECTION I – Expenses by aircraft type and operating data by aircraft type and by route group		AIRCRAFT TYPE (please specify)							
Check boxes if cost data in this Section include: Domestic <input type="checkbox"/> Non-Scheduled <input type="checkbox"/>									
I.1	Flight operations expenses, <i>excluding fuel and oil costs</i>								
I.2	Maintenance and overhaul expenses								
I.3	Depreciation and amortization costs								
I.4	Block hours (use additional sheets as required)								
a)	operated on international services	Total							
	By route group	RG							
	(Please specify, e.g. 11 NA)	RG							
		RG							
		RG							
		RG							
b)	operated on international non-scheduled services	Total							
	By route group	RG							
	(Please specify, e.g. 11 NA)	RG							
		RG							
c)	operated on domestic services	Total							
d)	all services (a + b + c)	Total							
SECTION II – Operating expenses by geographical area or route group¹		AREA OR ROUTE GROUP							
Check box if data in this Section include: Non-scheduled <input type="checkbox"/> (Please specify e.g. 11 NA)		North America	Central America/ Caribbean	South America	Europe	Middle East	Africa	Asia/Pacific	Domestic Services
II.1	Aircraft fuel and oil								
II.2	Landing and associated airport charges								
II.3	Air navigation charges								
II.4	Station expenses								
SECTION III – Other operating expenses		All international route groups or areas		Domestic services		Name and title of person completing questionnaire: _____ Telephone no.: _____			
Check box if data in this Section include: Non-scheduled <input type="checkbox"/>						Fax no.: _____			
						Email: _____			
III.1	Passenger services (including cabin crew salaries and expenses)					Remarks: (include description of any deviations from the reporting guidelines and geographical descriptions on page A-2)			
III.2	Commission payments								
III.3	Other ticketing, sales and promotion								
III.4	General and administrative								
III.5	Miscellaneous operating expenses								
SECTION IV – Balance of non-operating items						Note 1. Route group descriptions are on page B-4 of questionnaire on revenues. Route groups specified should be the same as those for which data are entered in the revenue questionnaire.			
IV.1	Total (international and domestic services) (Note: + = revenue, - = expenses)								
TOTAL – SECTIONS I to IV									

REPORTING GUIDELINES AND GEOGRAPHICAL DESCRIPTIONS

REPORTING GUIDELINES

General

- a) This questionnaire is to be returned completed by ICAO Contracting States for each of their airlines that provide international scheduled air passenger services. The material provided will not be made public in such a way as to permit identification of individual operators. Information provided should be the total amount for a 12-month period as close as possible to the calendar year specified in the covering State Letter, with the period being identified in the space provided. It is recognized that, in order for your reply to reach ICAO by the date indicated in the State Letter, final audited financial data may not be available, but preliminary data are acceptable. Similarly, if full information is not available for any Section of the questionnaire, partial and/or aggregated data would be appreciated.
- b) Data referring to domestic legs of international services should be included as international. Indicate any exceptions. It would be preferable if data on expenses for domestic services under Sections II, III and IV are filled in. Should it be troublesome, please provide the data for international services only.
- c) Financial data may be provided either in terms of national currency or in terms of U.S. dollars. In either case the weighted average annual exchange rate used or to be applied to convert national currency into U.S. dollars should be specified in the space provided.
- d) All expense and operating data relating to freight and mail, including those for all-cargo aircraft operations, should be *included* where relevant in the questionnaire. Expenses incurred for the provision of services to other airlines such as maintenance, handling and catering should be *excluded*.
- e) Expenses and operational data should be reported in the case of:
- 1) pooled services – by each participating carrier for its own services,
 - 2) operations with leased aircraft (under operating lease arrangements) – by the operating carrier; the aircraft expenses should be reported under I.1 flight operating expenses,
 - 3) in the case of code-shared, blocked space, joint services and other commercial arrangements – by the operating carrier only.
- The costs should be reported for all cost items as specified in the questionnaire except for aircraft expenses under (2) above.
- f) A brief description of each data item is given below. More detailed definitions of financial data items are given in the Instructions for completion of ICAO Air Transport Reporting Form EF (as revised recently), for airline Financial Data.

SECTION I – Expenses by aircraft type and operating data by aircraft type and route group

Report for all aircraft types used, whether combination or all-cargo, using model designation (e.g. A300-B4, DC10-30CF, Boeing 747-200F).

- I.1 Flight operation expenses, *excluding fuel and oil costs*. This item comprises flight crew salaries and expenses, flight equipment insurance, rental of flight equipment (excluding any payments made under aircraft capital or finance lease arrangements), flight crew training, and other flight expenses excluding those covered by Items I.2, I.3 and II.1.
- I.2 Maintenance and overhaul expenses. *Include* here all expenses incurred for the repair, overhaul and maintenance of flight equipment, including payments to outside contractors and manufacturers. *Exclude* expenses incurred for the provision of maintenance and overhaul services to other airlines.

- 1.3 Depreciation and amortization costs. Incorporate all such costs relating to flight equipment, including depreciation charges for aircraft acquired through capital or finance lease arrangements. Depreciation of ground property and equipment should be included if possible under the appropriate headings or in Item III.5.
- I.4 Block hours. Provide data by aircraft type **and route group** wherever possible, even where disaggregated cost data for this Section are not available.

SECTION II – Operating expenses by geographical area

Geographical Areas are described below. Data for this Section may alternatively be reported by route group in accordance with the descriptions appearing in the associated questionnaire on revenues (in which case please specify each route group).

- II.1 Aircraft fuel and oil. Include through-put charges, non-refundable duties and taxes.
- II.2 Landing and associated airport charges. Include all charges and fees related to air traffic operations which are levied against the airline for services provided at the airport for landing charges, passenger and cargo fees, security, parking and hangar charges.
- II.3 Air navigation charges. Include all fees levied against the airline for the provision of route facilities and services. Where a single charge is levied for both airport and route facilities, the amount should be reported under Item II.2.
- II.4 Station expenses. *Include* all expenses incurred (passenger and/or cargo) for traffic handling and aircraft loading and servicing, including payments to outside contractors. *Exclude* expenses incurred for sales staff at airports (to be included under Item III.3) and for the handling and servicing of traffic and aircraft of other airlines.

SECTION III – Other operating expenses

- III.1 Passenger services. *Include* all expenses incurred for the provision of passenger services (including pay, allowances and expenses of cabin attendants and other passenger service personnel); premiums for passenger liability and accident insurance paid by the airline; expenses of handling passengers incurred because of cancelled and delayed flights. *Exclude* expenses incurred for the provision of passenger services to other airlines.
- III.2 Commission payments. Include commissions payable to third parties for the sale of transportation on the airline's services, preferably on a *gross* basis (specify where different).
- III.3 Other ticketing, sales and promotion. Include all expenses related to these three functions, including staff, accommodation, reservations, and advertising/publicity.
- III.4 General and administrative. Include all expenses incurred in performing the general and administrative functions of the airline. Overhead costs directly related to specific functions should preferably be allocated elsewhere under the appropriate heading.
- III.5 Miscellaneous operating expenses. Include all operating expenses which could not be assigned elsewhere in Sections I to III.

SECTION IV – Balance of non-operating items

Include profits and losses from retirement of property and equipment, foreign exchange transactions, gross interest charges on loans for the purchase of flight equipment, including the interest element of aircraft financing leases, net interest charges on loans and overdrafts not related to the purchase of flight equipment, and miscellaneous non-operating items. *Exclude* payments from public funds and balance of income from affiliated companies.

DESCRIPTIONS OF GEOGRAPHICAL AREAS

North America

Bermuda, Canada, St. Pierre et Miquelon, United States including Alaska and Hawaii, but excluding Puerto Rico and the Virgin Islands.

Central America/Caribbean

Anguilla, Antigua and Barbuda, Aruba, Bahamas, Barbados, Belize, British Virgin Islands, Cayman Islands, Costa Rica, Cuba, Dominica, Dominican Republic, El Salvador, Grenada, Guadeloupe, Guatemala, Haiti, Honduras, Jamaica, Martinique, Mexico, Montserrat, Netherlands Antilles, Nicaragua, Panama, Puerto Rico, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Trinidad and Tobago, Turks and Caicos Islands and Virgin Islands of the United States.

South America

Argentina, Bolivia (Plurinational State of), Brazil, Chile, Colombia (including San Andres Islands), Ecuador, Falkland Islands (Malvinas), French Guiana, Guyana, Paraguay, Peru, Suriname, Uruguay and Venezuela (Bolivarian Republic of).

Middle East

Areas under the control of the Palestinian Authority, Bahrain, Iran (Islamic Republic of), Iraq, Israel, Jordan, Kuwait, Lebanon, Oman, Qatar, Saudi Arabia, Syrian Arab Republic, United Arab Emirates and Yemen.

Europe

Geographical Europe and Azores, Canary Islands, Cyprus, Greenland, Iceland, Madeira, Malta, Russian Federation (west of Urals) and Turkey.

Africa

The continent of Africa (including Algeria, Egypt, Morocco, Sudan and Tunisia) and offshore islands, but excluding Azores, Canary Islands, Madeira and Malta.

Asia/Pacific

Afghanistan, Australia, Bangladesh, Bhutan, Brunei Darussalam, Cambodia, China, Hong Kong S.A.R., Macao S.A.R., Democratic People's Republic of Korea, India, Indonesia, Japan, Kazakhstan, Kyrgyzstan, Lao People's Democratic Republic, Malaysia, Maldives, Mongolia, Myanmar, Nepal, New Zealand, Pakistan, Papua New Guinea and all other islands of the Pacific (including American Samoa, Christmas Islands, Cocos (Keeling) Islands, Cook Islands, Fiji, French Polynesia, Guam, Kiribati, Marshall Islands, Micronesia (Federated States of), Nauru, New Caledonia, Niue, Norfolk Island, Northern Mariana Islands, Palau, Pitcairn, Samoa, Solomon Islands, Tokelau, Tonga, Tuvalu, United States Minor Outlying Islands, Vanuatu, Wallis and Futuna Islands), Philippines, Republic of Korea, Russian Federation (East of Urals), Singapore, Sri Lanka, Taiwan (Province of China), Tajikistan, Thailand, Timor-Leste, Turkmenistan, Uzbekistan and Viet Nam.