

Guyana Civil Aviation Authority

ATR Form J Instructions



Submission of ATR Forms

The ATR Forms were developed in MS Excel so as to be used to submit data electronically. Completed electronic ATR Forms are to be submitted to GCAA by email to statistics@gcaa-gy.org.

The following points are to be noted and observed when entering data on the electronic Forms:

- Do not attempt any modifications to the structure of the Forms by inserting or deleting columns or rows;
- Use only the GCAA-supplied forms when submitting data;
- Enter numerical values as numbers, not text;
- Do not use 1000 separator when entering numerical values;
- Use either the decimal point or comma to enter decimals, depending on convention.

Form J: Airport Financial Data

Statistics to Be Reported

This form will be used to report financial data for each airport that is open to international commercial traffic.

The data reported should reflect the financial situation of the airport, including major facilities and services required by its aeronautical users. If an entity (or entities) other than the airport itself provides a major airport facility or service (e.g. air traffic control) for which it is not reimbursed by the airport, the relevant financial data for each such entity should be reported on a separate Form J. General guidance on airport services cost accounting and cost allocation can be found in the *Airport Economics Manual (Doc 9562)*.

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

Filing Schedule

This form should be completed on an annual basis and filed with GCAA within four months of the end of the reporting period to which it refers. The data reported should cover the calendar year January to December. However, if this is not practical, the report may cover a different twelve-month period (e.g. the airport's financial year).

Electronic Filing

Airports should submit the requested data in electronic format, by email via the Internet to statistics@gcaa-gy.org. An electronic copy of the form can be obtained from the GCAA website at <http://www.gcaa-gy.org> or by contacting the Air Transport Management Directorate of the GCAA directly.

File Naming Convention

The file naming convention to be followed is: FormJAirportNameyyyy

- Where:
- i) AirportName is the reporting airport's name in Camel Case format (words are written without spaces, and the first letter of each word is capitalized)
 - ii) yyyy is the reporting period (y=year)

Instructions for Completion of Form

Income by function and item

The following describes the row items for which financial data will be entered across the respective columns:

Air traffic operations (Item 1)

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

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

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

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

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

Fuel and oil (Item 3.1): Include all concession fees, including any throughput charges, payable by oil companies for the right to sell aviation fuel and lubricants at the airport.

Restaurants, bars, cafeterias and catering services (Item 3.2): Include fees and charges payable by commercial enterprises or other entities for the right to operate restaurants,

bars, cafeterias, and catering services at the airport, including aircraft catering. Also include any revenues derived from such facilities when operated by the airport itself.

Duty-free shops (Item 3.3): Include the fees and charges payable by commercial enterprises or other entities for the right to operate duty-free shop(s) at the airport, and for off-airport duty-free shops to deliver goods sold at the airport. Also include any revenues derived from such facilities when operated by the airport itself.

Automobile parking (Item 3.4): Include fees and charges payable by commercial enterprises or other entities for the right to operate automobile parking facilities at the airport. Also include any revenues derived from such facilities when operated by the airport itself.

Other concessions (Item 3.5): Include any concession fees or charges, other than those mentioned above, payable by commercial enterprises or other entities for the right to sell goods and services at the airport.

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

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

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

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

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

Expenses by cost item

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

Operation and maintenance (including labour) (Item 9)

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

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

Services – Contracted (Item 9.3): Include payments made to others for the provision of airport facilities and services.

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

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

Capital costs (Item 12)

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

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

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

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

Allocation of total expenses by function

For each function listed (Items 13.1 through 13.8): Report the amount of expenses incurred during the year. Aircraft movement areas (Item 13.1) include parts of an aerodrome used for take-off, landing and taxiing (manoeuvring areas) and apron(s).

For each function listed (Items 14 through 14.5): Report the value of gross capital investments carried out during the year. When an asset, such as a terminal building, is being completed gradually over a period of years, the capital expenditure incurred during the year should be reported rather than the accumulated total once the asset is put into commission. Aircraft movement areas (Item 14.1) include parts of an aerodrome used for take-off, landing and taxiing (manoeuvring areas) and apron(s).

Employment by function

Personnel of airport operator (in full-time equivalents) (Item 15)

Aeronautical activities (Item 15.1): Report the number of employees of the airport operator involved in aeronautical activities.

Non-aeronautical activities (Item 15.2): Report the number of employees of the airport operator involved in non-aeronautical activities. In cases where an employee performs tasks related to both aeronautical and non-aeronautical activities, the employee should be reported in the category of his/her main duties.

Personnel of other airport-based entities (in full-time equivalents) (Item 16).

Aeronautical activities (Item 16.1): Report the number of employees of other airport-based entities involved in aeronautical activities. If actual figures are not available, please report the best estimate.

Non-aeronautical activities (Item 16.2): Report the number of employees of other airport-based entities involved in non-aeronautical activities. Personnel numbers should be reported as “full-time equivalent” (FTE), i.e. the equivalent of a single person carrying out a particular job or activity working on a full-time basis during a year. A part-time employee working half time would be counted as a 0.5 FTE. In cases where an employee performs tasks related to both aeronautical and non-aeronautical activities, the employee should be reported in the category of his/her main duties.

Appendix A

Conversion Factors

I — From the imperial system to metric system

1 short ton (2 000 lb) = 0.9072 tonnes

1 long ton (2 240 lb) = 1.0160 tonnes

1 statute mile (5 280 feet) = 1.6093 kilometres

1 nautical mile (6 080 feet) = 1.8531 kilometres

1 ton-mile (short tons and statute miles) = 1.4600 tonne-kilometres

1 ton-mile (long tons and statute miles) = 1.6352 tonne-kilometres.

1 kg = 0.001 tonnes

Note. — “Tonne” denotes metric and “ton” the imperial system of measurement.

II — Default mass/densities values

Air carriers are encouraged to use the values which best correspond to their operations, however if no other values are available, it is recommended the following factors be used:

Passenger mass including checked baggage: 100 kg

Freight density: 161 kg/cubic metre

Baggage density: 161 kg/cubic metre

Jet fuel density: 0.8 kg/litre

Appendix B

Symbols

The following symbols are to be used in the completion of the ATR Forms:

*	estimated data (asterisk immediately following the estimated figure)
(blank)	category not applicable
na	data not available.