# Draft proposed by the Institute of Cost Accountants of India

# Formats for Petroleum Products & Services

# PROFORMA ‘A’

## Statement showing cost of Utilities like Water or Power etc.

|  |  |
| --- | --- |
| Name of the Company |  |
| Name of the Unit |  |
| Name of the Utility |  |
| Period |  |

**I Quantitative Information**

|  |  |  |  |
| --- | --- | --- | --- |
| **Sno. Particulars** | **Unit** | **Current year** | **Previous year** |
| 1 Installed Capacity |  |  |  |
| 2 Quantity Produced |  |  |  |
| 3 Capacity Utilization (%) |  |  |  |
| 4 Quantity re‐circulated |  |  |  |
| 5 Quantity Purchased, if any |  |  |  |
| 6 Self consumption including losses (to be specified) |  |  |  |
| 7 Net Units Available |  |  |  |

**II Cost Information**:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Sno.** | **Particulars** | **Quantity****Unit** | **Rate per unit Rs.** | **Amount****Rs.** | **Cost per Unit** |
|  | **Current Year Rs.** | **Previous Year Rs.** |
| 1 Materials Consumed  |  |  |  |  |  |
| 2. Process Materials/ Chemicals (specify) |  |  |  |  |  |
| 3. Utilities (specify): |  |  |  |  |  |
| 4. Direct Employees Cost |  |  |  |  |  |
| 1. Direct Expenses (specify)
2. Consumable Stores and Spares
 |  |  |  |  |  |
| 7. Repairs and Maintenance |  |  |  |  |  |
| 8. Depreciation |  |  |  |  |  |
| 9. Lease rent, if any |  |  |  |  |  |
| 10. Other overheads |  |  |  |  |  |
| 11. Sub‐total (1 to11) |  |  |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 12. Less: Credit, if any |  |  |  |  |  |
| **13.** | **Total cost (12‐13)** |  |  |  |  |  |
| **Apportionment: (cost centre‐wise)**1. Cost Centre 1
2. Cost Centre 2
3. Cost Centre 3
 |  |  |  |  |  |
| **Total** |  |  |  |  |  |

# PROFORMA ‘B’

## Statement showing the details of Survey Cost

|  |  |
| --- | --- |
| Name of the Company |  |
| Name of Geological Area Surveyed |  |
| Period |  |

**Cost Information:**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Sno.** | **Particulars** | **Brought Forward** | **Current year Amount** | **Total Amount** |
| **Rs.** | **Rs.** | **Rs.** |
| 1. **Materials**
	1. Explosives and Detonators
	2. Others (to be specified)
 |  |  |  |
| 2 | Direct Employees Cost |  |  |  |
| 3. **Contractual Services*** 1. Shot Hole Drilling
	2. Contractual Payments
	3. Others (to be specified)
 |  |  |  |
| 1. **Other Direct Expenses**
	1. Data Processing cost
	2. Data Interpretation Cost
	3. Transport Expenses
	4. Insurance
	5. Land Expenses
	6. Others (to be specified)
 |  |  |  |
| 5 | Repairs and Maintenance |  |  |  |
| 1. **Depreciation**
	1. Acquisition
	2. Processing
	3. Interpretation
	4. Transfer In or Transfer Out
	5. Others (to be specified)
 |  |  |  |
| 7. Royalty or Technical Know‐How or Lease Rent |  |  |  |
| 8. Administration Overheads |  |  |  |
| 9. Others (to be specified) |  |  |  |
| 1. Expenditure Transfer In or Transfer Out
2. Total Survey Cost
 |  |  |  |

**II Status:**

|  |  |
| --- | --- |
| **Sno. Particulars** | **Total (Rs.)** |
| 1. Cost of Survey transferred to Producing Properties. |  |
| 2. Cost of Survey directly charged off to Cost of Production |  |
| 3. Cost of Survey carried forward |  |
| 4. Others (to be specified) |  |
| **Total Survey Cost** |  |

# PROFORMA ‘C’

## Statement showing Cost of Exploratory Drilling or Development Drilling

|  |  |
| --- | --- |
| Name of the Company |  |
| Area under Exploration or development: Offshore or Onshore |  |
| Name of the Block |  |
| Period |  |

**I Quantitative Information:**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Sno.** | **Particulars** | **Unit** | **Current Year** | **Previous Year** |
| 1. | **Status of Wells**1. Under Drilling
2. Under Testing
3. Dry
4. Hydrocarbon Bearing
5. Service Wells
 |  |  |  |

1. **Cost Information:**

|  |  |  |
| --- | --- | --- |
| **Sno.** | **Particulars** | **Amount (Rs.)** |
| **Brought forward** | **Current Year** | **Total** |
| 1. | Preparatory Cost1. Land
2. Approach Road
3. Civil Work
4. Others (To be specified)
 |  |  |  |
| **Total Preparatory Cost** |  |  |  |
| 2. | Drilling – cost of Rig or Drill Ship Operation1. Material Cost
	1. Indigenous
	2. Imported
	3. Self-Manufactured/Produced
2. Direct Employees Cost
3. Repairs and Maintenance
4. Other Drilling Overheads
5. Others (to be specified)
 |  |  |  |
| **Total** |  |  |  |

|  |  |  |
| --- | --- | --- |
| **Sno.** | **Particulars** | **Amount (Rs.)** |
| **Brought forward** | **Current Year** | **Total** |
| 3. | **Production Testing Cost** |  |  |  |
| 4. | Other Direct Expenses1. Cementing
2. Logging
3. Mud

(c) Others(to be specified) |  |  |  |
| **Total Direct Expenses** |  |  |  |
| 5. | **Well Materials** |  |  |  |
| 6. | **Research and Development** |  |  |  |
| 7. | **Technical Know‐how Fees or Royalty, if any** |  |  |  |
| 8. | **Lease Rent** |  |  |  |
| 9. | Depreciation1. Rigs
2. Casing
3. Tubing
4. Drill Pipes
5. Well Head
6. Transfer In / Transfer Out
7. Others (to be specified)
 |  |  |  |
| **Total Depreciation** |  |  |  |
| 10. | Administration Overhead |  |  |  |
| 11. | **Total Cost** |  |  |  |

1. **Status:**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Sno.** | **Particulars** | **Exploration Drilling** | **Development Drilling** | **Total** |
| 1. | Cost of successful wells transferred to producing property. |  |  |  |
| 2. | Service Wells transferred to Producing Properties. |  |  |  |
| 3. | Cost of abandoned or dry wells charged off |  |  |  |
| 4. | Cost of wells in progress carried forward |  |  |  |
| 5. | Others (to be specified) |  |  |  |
|  | **Total** |  |  |  |

# PROFORMA ‘D’

## Statement showing the Cost of Finding Proved Reserves Established

|  |  |
| --- | --- |
| Name of the Company |  |
| Period |  |

**I Quantitative Information:**

|  |  |  |  |
| --- | --- | --- | --- |
| **Sno. Particulars** | **Unit** | **Current Year** | **Previous Year** |
| 1. Number of wells for exploratory drilling |  |  |  |
| 1. Number of wells for development drilling
 |  |  |  |
| 1. Total Meterage drilled
 |  |  |  |
| 1. Proved Reserves Established/Proved in terms of Oil equivalent
 |  |  |  |

**II Cost Information:**

|  |  |  |
| --- | --- | --- |
| **Sno. Particulars** | **Amount** | **Cost per Unit** |
| **Current Year****(Rs.)** | **Previous Year****(Rs.)** | **Current Year (Rs.)** | **Previous Year (Rs.)** |
|  |  |
| 1. Survey Cost (b/f Proforma B) |  |  |  |  |
| 2. Exploration Drilling Cost (b/f Proforma C) |  |  |  |  |
| 3. Development Drilling cost (b/f Proforma C) |  |  |  |  |
| 4. Others (to be specified) |  |  |  |  |
| **5. Total Finding Cost** |  |  |  |  |

# PROFORMA ‘E’

## Statement showing Cost of intermediate‐activities like Lifting, Conveying, Treating and Transportation of Crude Oil or Natural Gas

|  |  |
| --- | --- |
| Name of the Company |  |
| Period |  |

**I Quantitative Information:**

|  |  |  |  |
| --- | --- | --- | --- |
| **Sno. Particulars** | **Unit** | **Current Year** | **Previous Year** |
| 1. Gross Production |  |  |  |
| 2. Used for Mining Operation |  |  |  |
| 3. Transit Loss |  |  |  |
| 4. Unavoidable loss or flaring |  |  |  |
| 5. Bottom Sediment and Water |  |  |  |
| 6. Net Production |  |  |  |
| 7. Net Production in appropriate oil equivalent terms |  |  |  |
| 8. Transferred to Refinery or Extraction plant |  |  |  |
| 9. Sales |  |  |  |
| 1. Trunk Pipeline capacity for transportation to delivery point
2. Quantity throughput by pipeline
 |  |  |  |

**II Cost Information:**

1. **Lifting**

**(Amount in Rupees)**

|  |  |  |
| --- | --- | --- |
| **Sno. Particulars** | **Amount** | **Cost per Unit** |
| **Current Year** | **Previous Year** | **Current Year** | **Previous Year** |
| 1. Process Chemicals (specify) |  |  |  |  |
| 2. Utilities (specify) |  |  |  |  |
| 3. Direct Employee Cost |  |  |  |  |
| 4. Direct Expenses |  |  |  |  |
| 5. Consumable Stores and Spares |  |  |  |  |
| 6. Repairs & Maintenance |  |  |  |  |
| 1. Logistic Services or Transport Allocation
2. Well Services
	1. Work over
	2. Water Injection
	3. Gas Injection
 |  |  |  |  |
| 1. Other Overheads
	1. Service Overheads
	2. Administration Overheads
	3. Others (to be specified)
 |  |  |  |  |
| 10. Depreciation |  |  |  |  |
| 11. Depletion |  |  |  |  |
| 12. Other Costs (to be specified) |  |  |  |  |
| 13. **TOTAL LIFTING COST** |  |  |  |  |

1. **Cost of Conveying and Treating**

**(Amount in Rupees)**

|  |  |  |  |
| --- | --- | --- | --- |
| **Sno.** | **Particulars** | **Amount** | **Cost per Unit** |
| **Current Year** | **Previous Year** | **Current****Year** | **Previous****Year** |
| 1. | Process Chemicals (specify) |  |  |  |  |
| 2. | Utilities (specify) |  |  |  |  |
| 3.4. | Direct Employee CostDirect Expenses |  |  |  |  |
| 5. | Consumable Stores and Spares |  |  |  |  |
| 6. | Repairs & Maintenance |  |  |  |  |
| 7. | Logistic Services or Transport Allocation |  |  |  |  |
| 8. | Other Overheads1. Service Overheads
2. Administration Overheads
3. Others (to be specified)
 |  |  |  |  |
| 9. | Depreciation |  |  |  |  |
| 10. | Others (to be specified) |  |  |  |  |
| 11. | **TOTAL COST OF CONVEYING AND TREATING** |  |  |  |  |

1. **Cost of Transportation of Crude Oil / Natural Gas**

**(Amount in Rupees)**

|  |  |  |  |
| --- | --- | --- | --- |
| **Sno.** | **Particulars** | **Amount** | **Cost per Unit** |
| **Current Year** | **Previous Year** | **Current Year** | **Previous Year** |
| 1. | Consumables(a) Pour Point Depressant (PPD) or Flow Improver(b) Others (specify) |  |  |  |  |
| 2. | Crude Oil Conditioning Plant Charges |  |  |  |  |
| 3. | Utilities (specify) |  |  |  |  |
| 4. | Direct Employee Cost |  |  |  |  |
| 5. | Direct Expenses |  |  |  |  |
| 6. | Consumable Stores and Spares |  |  |  |  |
| 7. | Repairs & Maintenance |  |  |  |  |
| 8. | Logistic Services or Transport Allocation |  |  |  |  |
| 9. | Depreciation |  |  |  |  |
| 10. | Other Overheads |
|  | (a) Service Overheads |
|  | (b) Administration Overheads |
|  | (c) Others (to be specified) |
| 11. | Others to be specified |  |  |  |  |
| 12. | **TOTAL COST OF TRANSPORTATION** |  |  |  |  |
| 13. | Less: Amount received separately from |  |  |  |  |
|  | customers, if any. |
| 14. | Net Cost |

# PROFORMA ‘F’

## Statement showing the Cost of Production of Crude Oil / Natural Gas

|  |  |
| --- | --- |
| Name of the Company |  |
| Name and address of the Producing Unit |  |
| Period |  |

1. **Quantitative Information:**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Sno.** | **Particulars** | **Unit** | **Current Year** | **Previous Year** |
| **1** | **Opening Stock**1a. Opening Stock in Tanks & Pipelines 1b. Opening Stock in Installations |  |  |  |
| **2.** | **Gross Production including Condensate** |  |  |  |
| 3. | Less: Used for Mining Operation (Internal use) |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Sno.** | **Particulars** | **Unit** | **Current Year** | **Previous Year** |
| 4. | Less: Transit Loss |  |  |  |
| 5. | Less*:* Bottom Sediment and Water |  |  |  |
| 6.**7.** | Less: Condensate quantity (Offshore)**Net Production (2‐3‐4‐5‐6)** |  |  |  |
| 8. | Transferred to Refinery or Extraction Plant |  |  |  |
| **9.** | **Sales**9a. Crude Oil / Natural Gas9b. Naphtha spiked with crude oil 9c. Condensate spiked with crude oil |  |  |  |
| **10** | **Closing Stock (1+7‐8‐9)**10a. Closing Stock in Tanks & Pipelines 10b. Closing Stock in Installations |  |  |  |
| 11. | Trunk Pipeline capacity for Transportation to Delivery Point |  |  |  |
| 12a. | Quantity throughput by Pipeline |  |  |  |
| 12b. | Through Tankers |  |  |  |

1. **Cost Information:**

|  |  |  |  |
| --- | --- | --- | --- |
| **Sno.** | **Particulars** | **Amount** | **Cost per Unit** |
| **Current Year****Rs.** | **Previous Year****Rs.** | **Current Year****Rs.** | **Previous Year****Rs.** |
| 1. | Finding Cost (From Proforma D) |  |  |  |  |
| 2. | Lifting Cost (From Proforma E) |  |  |  |  |
| 3. | Cost of Conveying and Treatment (From Proforma E) |  |  |  |  |
| 4. | Cost of Exploratory or Development Drilling – Charged off |  |  |  |  |
| 5. | Cost of Transportation (from Proforma E) |  |  |  |  |
| 6. | Cost of Survey charged off, if any |  |  |  |  |
| 7. | Provision for Impairment |  |  |  |  |
| 8. | Provision for Abandonment |  |  |  |  |
| 9. | Overhead:1. Project
2. Regional
3. Headquarter
 |  |  |  |  |
| 10. | Royalty on production, if any |  |  |  |  |
| 11. | Statutory levies on production, if any |  |  |  |  |
| 12. | Other Expenses (to be specified) |  |  |  |  |
| 13. | **Total Cost of Production** |  |  |  |  |

**B Transferred to:**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Sno. Products** | **Basis of apportionment of cost** | **Actual quantity** | **Equivalent quantity** | **Value (Rs.)** |
|  | **Transfer of Crude Oil / Natural Gas to:** |  |  |  |  |
| 1. | Refinery or Extraction plant: |
| 2. | Sales |
| 3. | Related Party Transfer |
|  | **Total** |  |  |  |  |

# PROFORMA ‘G’

## Statement showing Cost of Refining

|  |  |
| --- | --- |
| Name of the Company |  |
| Name and address of the Fuel Refining Unit |  |
| Name of Product |  |
| Period |  |

**a. Quantitative Information**

|  |  |  |  |
| --- | --- | --- | --- |
| **Sno. Particulars** | **Unit** | **Current****Year** | **Previous****Year** |
| 1. Installed Capacity | MMTPA\* |  |  |
| 2. Crude or Gas Refined | MMT |  |  |
| 3. Capacity Utilization | % |  |  |
| 4. Fuel and Loss (quantity) | MT |  |  |
| 5. | Fuel Loss (%) | % |  |  |
| 1. Production of Joint Products:
	1. Product 1
	2. Product 2
	3. Product 3 (etc.)
 |  |  |  |
|  | Total |  |  |  |

**\*MMTPA: ‐ Million Metric Tonne Per Annum II Cost Information:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Sno.** | **Particulars** | **Quantity** | **Rate** | **Amount** | **Cost per Unit** |
| **Current Year****Rs.** | **Previous Year****Rs.** |
| **Rs. Rs.** |
| 1. | **Material**1. Cost of captive crude oil or gas from (Specify Oil Fields separately)
2. Transportation Cost, if any.
3. Others (specify)
4. Total
 |  |  |  |  |
| **2.** | **Crude oil or gas**Purchased1. Indigenous
2. Imported
 |  |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Sno.** | **Particulars** | **Quantity** | **Rate** | **Amount** | **Cost per Unit** |
| **Current Year****Rs.** | **Previous Year****Rs.** |
| **Rs. Rs.** |
| 3. | Process material/Chemicals (specify) |  |  |  |  |
| 4. | Utilities (specify details) |  |  |  |  |
| 5. | Direct Employee Cost |  |  |  |  |
| 6. | Direct Expenses (Specify) |  |  |  |  |
| 7. | Consumable Stores & Spares |  |  |  |  |
| 8. | Repairs and Maintenance |  |  |  |  |
| 9. | Quality Control Expenses |  |  |  |  |
| 10. | Research and Development |  |  |  |  |
| 11. | Technical Know‐how/Royalty |  |  |  |  |
| 12. | Depreciation/Amortization |  |  |  |  |
| 13. | Other Production Overheads |  |  |  |  |
| 14.15. | Add/(Less) Stock AdjustmentsTotal |  |  |  |  |
| 16. | Less Credit for Wastage or By‐products(Specify) |  |  |  |  |
| **17.** | **Total Cost** |  |  |  |  |

**B. Cost Apportioned to joint products:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Sno.** | **Products** | **Basis of apportionment of cost** | **Actual quantity** | **Equivalent quantity** | **Value (Rs.)** |
|  | **Total cost Apportioned to:**1. **Sales**

a)(to be specified) b)c)1. **Related Party Transfer**

a) (to be specified) b)c)**iii) Others**a) (to be specified) b)c) |  |  |  |  |
|  | **Total** |  |  |  |  |

# PROFORMA ‘H’

## Statement showing the Cost of Marketing Petroleum Products

|  |  |
| --- | --- |
| Name of the Company |  |
| Name and address of the Fuel Refining Unit |  |
| Name of Product |  |
| Period |  |

**I QUANTITATIVE INFORMATION:**

|  |  |  |  |
| --- | --- | --- | --- |
| **Sno. Particulars** | **Unit** | **Current year** | **Previous year** |

|  |  |  |  |
| --- | --- | --- | --- |
| **Sno. Particulars** | **Unit** | **Current year** | **Previous year** |
| 1.2. | Gross Quantity Produced Quantity Purchased1. Indigenous
2. Imported
3. Inter‐Unit Transfers
 |  |  |  |
| 3.4. | TotalLess, Losses |  |  |  |
| 5.6.7. | BalanceAdd, Opening Stock Less, Closing Stock |  |  |  |
| 8. Net Available Quantity |  |  |  |
| 9. | **Allocation:**1. Used for Mining Operation
2. Captive Consumption
3. Quantity Sold
 |  |  |  |
| Total |  |  |  |

**II COST INFORMATION:**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Sno. Particulars** | **Unit Qty** | **Rate****Rs.** | **Total Cost****Rs.** | **Cost per unit** |
| **Current Year****Rs.** | **Previous Year****Rs.** |
|  |  |  |  |
| 1. **Cost of Captive Production (b/f)** |  |  |  |  |  |
| 1. **Cost of Purchases**
	1. Indigenous
	2. Imported

III) Inter‐Unit Transfers |  |  |  |  |  |
| 3. **Less, Losses, if any** |  |  |  |  |  |
| 4. **Stock Adjustment**Add: Opening Stock Less: Closing Stock |  |  |  |  |  |
| 5. **Packing Cost, if any** |  |  |  |  |  |
| 6. | **Statutory Levies**1. Royalties on sales
2. Cess
3. Excise duty
4. Sales tax
5. Octroi
6. Port Trust charges
7. Others
 |  |  |  |  |  |
| **Total** |  |  |  |  |  |
| 6. **Other Expenses** (Specify) |  |  |  |  |  |
| **Total** |  |  |  |  |  |
| Less, Used for Mining Operation |  |  |  |  |  |
| Less, Captive Consumption**Balance Sold** |  |  |  |  |  |
| 7. **Marketing Expenses (Proforma K‐1)** |  |  |  |  |  |
| 8. | **Total Cost of Sales** |  |  |  |  |  |  |
| 9. **Interest & Financing Charges** |  |  |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Sno. Particulars** | **Unit Qty** | **Rate****Rs.** | **Total Cost****Rs.** | **Cost per unit** |
| **Current Year****Rs.** | **Previous Year****Rs.** |
|  |  |  |  |
| 10. **Total Cost** |  |  |  |  |  |
| 13. **Net Sales Realisation** |  |  |  |  |  |
| 14. **Margin** |  |  |  |  |  |
| 15. **Add: Export Benefits and Incentives, if any** |  |  |  |  |  |
| 16. **Total Margin (including export benefits** |  |  |  |  |  |
| 17. **Ex‐factory price (excluding Sales Tax etc.)** |  |  |  |  |  |
| 18. **Maximum Retail Price (excluding sales tax etc.)** |  |  |  |  |  |
| 19. **Maximum retail price, if any, prescribed by the Government / Statutory Regulatory Body etc.** |  |  |  |  |  |

# PROFORMA ‘I’

## Statement showing the Cost of Operations/Service/Sub‐service for Transportation of Petroleum Products through Petroleum Product Pipeline, Natural Gas Pipeline and City Gas Distribution Net Work

|  |  |
| --- | --- |
| Name of the Company |  |
| Name and address of the Plant/Unit |  |
| Entry Point (specify) |  |
| Exit Point (specify) |  |

**I. QUANTITATIVE INFORMATION:**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Sno.** | **Particulars** | **Unit** | **Current year** | **Previous year** |
| 1. Pipeline Capacity for Natural Gas Processed | Mmscmd/MM TPA |  |  |
| 2. Average Calorific Value (NCV) | Specify unit |  |  |
| 3. Number of zones, if any |  |  |  |
| 1. Approved Zone‐wise Tariff
	1. Zone 1
	2. Zone 2
	3. Others specify
 | Rupees/mmbt u/MT |  |  |
| 5 Number of Entry Points | Nos |
| 6 | Number of Exit Points | Nos |  |  |
| 7 | Number of Compressor/Pumping Stations | Nos |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 8 Actual Volume Transported | MMCmd/MMT PA |  |  |
| 9. Capacity Utilisation**Mmbtu Mmscmd** | % |  |  |
| **Million Metric British Thermal Units Million Std Cubic Meter per day** |

**II COST INFORMATION:**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Sno.** | **Particulars** | **Unit** | **Qty** | **Rate****Rs.** | **Total Cost****Rs.** | **Cost per unit** |
| **Current****Year Rs.** | **Previous****Year Rs.** |
| 1. | **Operation Stores and Supplies (specify)**1. Indigenous
2. Imported
3. Others
 |  |  |  |  |  |  |
| 2. | **Fuel**1. Natural Gas
2. Diesel
3. Lube /Oil/Grease
 |  |  |  |  |  |  |
| 3. | Utilities (specify) |  |  |  |  |  |  |
| 4. | Direct Employee cost |  |  |  |  |  |  |
| 5. | Direct Expenses1. Jobs/Service on Contract
2. Out sources Hired Services
 |  |  |  |  |  |  |
| 6. | Repairs and Maintenance |  |  |  |  |  |  |
| 7. | Research & Development |  |  |  |  |  |  |
| 8. | Lease Rent, if any |  |  |  |  |  |  |
| 9. | Depreciation |  |  |  |  |  |  |
| 10. | Service/Operation Overheads |  |  |  |  |  |  |
| 11 | Less: Credit for Recoveries/Miscellaneous Income |  |  |  |  |  |  |
| 12 | Total Cost [1 to 10 –(11)] |  |  |  |  |  |  |
| 13. | Administrative Overheads |  |  |  |  |  |  |
| 14. | Cost of Operation (12+13) |  |  |  |  |  |  |
| 15. | Other Cost (Specify) |  |  |  |  |  |  |
| 16. | **Total Operation Cost [14 + 15]** |  |  |  |  |  |  |
|  | **Operation Revenue Information** |
| 17. | Zonal Revenue1. Zone 1
2. Zone 2
3. Others (specify)
 |  |  |  |  |  |  |
| 18. | Revenue from Dedicated Lines |  |  |  |  |  |  |
| 19. | Other Revenue (excluding Statutory Levies, if any) |  |  |  |  |  |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 20. | **Total [17+18+19]** |  |  |  |  |  |  |
| 21. | **Margin (20‐16)** |  |  |  |  |  |  |
| 22. | Margin/mmbtu for NGPL and for Dedicated Pipeline |  |  |  |  |  |  |