

THIRD SCHEDULE—continued

PART II

PRICE JUSTIFICATION SCHEME STATEMENT OF COSTS IN SUPPORT OF PROPOSED PRICE INCREASES

	A	B	C	D
	Revenue and Cost Items for Whole Business (as at Base Date)	Revenue and Cost Items as at Base Date for all Goods Under P.J. Scheme	Revenue and Cost Items for Whole Business at Present Time	Revenue and Cost Items at Present Time for all Goods Under P.J. Scheme
	\$	\$	\$	\$
(i) Sales (columns "A" and "B") on an annual basis at price levels applicable on base date. (See note 1, Part III)				
(ii) Sales (columns "C" and "D") on an annual basis at current price levels (not taking into account proposed price increases)				
(iii) Amount of sales revenue included in columns "C" and "D" attributable to price increases since the base date (please show details of calculations on a separate sheet)				
(iv) Current sales converted to base date prices item (ii) minus (iii)				
(v) Percentage movement in output (Item (iv) minus item (i) as a percentage of item (i))				
Cost Items Calculated on an Annual Basis at Levels Obtaining or Envisaged at Base Date and at Present Time—(please see Part III as to substantiating details required for specific items)				
(vi) Materials (other than packaging materials) ..				
(vii) Packaging materials				
(viii) Wages, salaries, and other remuneration—				
(a) Factory staff				
(b) Clerical staff				
(c) Sales and distribution staff				
(d) Managerial and executive				
(ix) Repairs and maintenance				
(x) Depreciation				
(xi) Power				
(xii) Rent				
(xiii) Rates				
(xiv) Interest				
(xv) Administration and general expenses (apart from wages and salaries)				
(xvi) Outward freight				
(xvii) Discounts				
(xviii) Other selling and distribution expenses ..				
(xix) Payroll tax				
(xx) Expenses (if any) N.E.I.				
(xxi) Total expenses				
(xxii) Deduct from totals of columns "C" and/or "D" totals of columns "A" and/or "B" adjusted for item (v)				
=(xxiii) Effective increase in costs				
(xxiv) Additional revenue calculated on an annual basis expected to be obtained from proposed price increases (Please show under columns "C" and/or "D" and supply detailed calculations on a separate sheet)				

Signature of Applicant

PART III

INSTRUCTIONS FOR THE COMPLETION OF PART II AND DETAILS OF SUBSTANTIATING INFORMATION REQUIRED

1. Under Part II details of sales revenue and costs are required to be calculated on an annual basis both as at the base date and at the date of lodging the submission for increased prices. The base date is to be taken as the day immediately preceding the date of operation of the last price increase applied by the applicant on the range of items covered by the Price Justification Scheme. Where the last price increases taken on these goods were applied at varying dates on different items then the day preceding the date on which the first of these items was increased in price becomes the base date.

2. Part II of the form provides for revenue and cost particulars to be supplied with regard to the total business of the applicant (columns "A" and "C") and also with regard to the business transacted in items coming under the Price Justification Scheme (columns "B" and "D"). However, this latter allocation of revenue and costs need not be supplied where price justification items cover at least 75 percent by value of the total business handled, provided the applicant

seeks to recover on the price justification items no more than a proportionate share of cost increases allocated on a sales value basis.

3. In detailing costs as required for the purposes of items (v) to (xx) of Part II of this form applicants are asked to take into account the level of expenses which they were experiencing at the base date together with such pending cost increases to which they were irrevocably committed at that date. The same procedure should be followed in setting out details of costs applicable at the date of lodging this price submission.

4. Details of the calculation of each item at each of the two time points set out in Part II of the form are to be shown on a separate sheet, and all calculations are to be reconcilable with the financial records. The base figure for the calculation of each item, which would frequently be the expenditure on that item during the applicant's financial year prior to the time point in question (or the expenditure during some other appropriate period) should be shown together with details of such adjustments as have been made in arriving at the cost figure entered on the form.