

# **The Shipping KPI Costs V1.0**

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# Shipping KPI Standard Costs

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## 2 Concepts

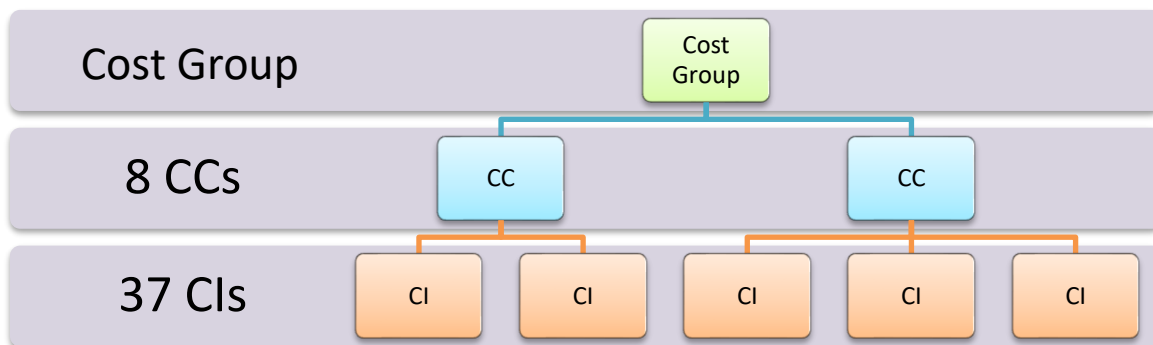
### 2.1 Hierarchy of cost

The Shipping KPI Costs is built up hierarchical with 3 different levels:

1. Cost groups
2. Cost Categories (CCs)
3. Cost Items (CIs)

There is a mathematical relation between the last two levels. In basic terms, Cost Categories (CC) are calculated from Cost Item (lowest level) using a summation formula.

On the lowest level you find the CIs, 37 in number, which are based on captured directly from a ship or from the shipping management. Data is collected once and re-used within the Costs in order to reduce the amount of data.



## 2.2 Cost Group

Cost Groups do not express any form of aggregated calculation in any area. It's just used as a grouping criteria. By default, the system makes use of the following group:

- Costs

## 2.3 Cost Categories (CC)

Costs are reported with a list of predefined cost categories. The total cost of a ship is made up of the total of all (main) cost categories.

Cost categories can be broken down into sub-categories. The sum of all sub-categories of a specific cost category equals the cost of the category itself.

The system supports data entry of cost categories on all levels (cost category and cost item).

## **2.4 Cost Items (CI)**

The Cost Item (CIs) are the building blocks giving for each category to calculate the cost.

## **2.5 Cost Factors**

The concept of cost factor was introduced to facilitated the calculation of the cost per day by dividing the Cost by the ownership days.

## **2.6 Factors Items**

The concept of cost factor was introduced to facilitated the calculation of the cost per day by dividing the Cost by the ownership days.

### **2.6.1 Owners days/Days under management**

## **2.7 Reporting Period**

The source of the data is assumed to be the audited financial records of the company. The reporting period is therefore the financial year of the ship

## **2.8 Reporting currency**

The user can report in US\$ for each item.



## 3 Cost Categories

### 3.1 CC001 Crew

#### 3.1.1.1 Description

This cost category expresses all cost related to Crew. The cost items in this category are:

1. Wages
2. Victualing
3. Travel
4. Training
5. Medical Cost
6. Licences, Certificates and Visas
7. Welfare
8. Unions
9. Sundries

#### 3.1.1.2 Interpretation

It is the total of all crew costs or the sum on the defined cost items.

<b>Calculation Period</b>	Previous accounting year
<b>Scope</b>	Ship level
<b>Unit</b>	US\$

#### 3.1.1.3 Cost Value Formula

**CI001** Wages

**CI002** Victualing

**CI003** Travel

**CI004** Training

**CI005** Medical Cost

**CI006** Licences, Certificates and Visas

**CI007** Welfare

**CI008** Unions

**CI009** Sundries

CC001 = CI001 + CI002 + CI003 + CI004 + CI005 + CI006 + CI007 + CI008 + CI009

#### **3.1.1.4 Explanatory Note**

None

#### **3.1.1.5 References**

None

## 3.2 CC002 Maintenance and Repair

### 3.2.1.1 Description

This cost category expresses all cost related to Maintenance and Repair. The cost items in this category are:

1. Consumables
2. Spare parts and Equipment
3. Shore Services
4. Riding crew
5. Delivery Costs
6. Port/Dock Costs
7. Positioning Cost
8. Other

### 3.2.1.2 Interpretation

It is the total of all Maintenance and Repair or the sum on the defined cost items.

<b>Calculation Period</b>	Previous accounting year
<b>Scope</b>	Ship level
<b>Unit</b>	US\$

### 3.2.1.3 Cost Value Formula

**CI010** Consumables

**CI011** Spare parts and Equipment

**CI012** Shores services

**CI013** Riding crew

**CI014** Delivery cost

**CI015** Port/Dock Costs

**CI016** Positioning Cost

**CI017** Other

$$CC002 = CI010 + CI011 + CI012 + CI013 + CI014 + CI015 + CI016 + CI017$$

#### **3.2.1.4 Explanatory Note**

None

#### **3.2.1.5 References**

None

### 3.3 CC003 Insurance

#### 3.3.1.1 Description

This cost category expresses all cost related to Insurance. The cost items in this category are:

1. P&I
2. H&M
3. War Risks
4. Local / other

#### 3.3.1.2 Interpretation

It is the total of all Insurance or the sum on the defined cost items.

<b>Calculation Period</b>	Previous accounting year
<b>Scope</b>	Ship level
<b>Unit</b>	US\$

#### 3.3.1.3 Cost Value Formula

**CI018** P&I

**CI019** H&M

**CI020** War Risks

**CI021** Local / other

$$CC003 = CI018 + CI019 + CI020 + CI021$$

#### 3.3.1.4 Explanatory Note

None

#### 3.3.1.5 References

None

### 3.4 CC004 Maintenance and Repair Recoverable

#### 3.4.1.1 Description

This cost category expresses all cost related to Maintenance and Repair Recoverable. The cost items in this category are:

1. Maintenance and Repair recoverable

#### 3.4.1.2 Interpretation

It is the total of all Maintenance and Repair Recoverable or the sum on the defined cost items.

<b>Calculation Period</b>	Previous accounting year
<b>Scope</b>	Ship level
<b>Unit</b>	US\$

#### 3.4.1.3 Cost Value Formula

**CI022** Maintenance and Repair Recoverable

$$CC004 = CI022$$

#### 3.4.1.4 Explanatory Note

None

#### 3.4.1.5 References

None

### 3.5 CC005 Modernisations

#### 3.5.1.1 Description

This cost category expresses all cost related to Modernisations. The cost items in this category are:

1. Mandatory
2. Voluntary

It is the total of all Modernisations or the sum on the defined cost items.

<b>Calculation Period</b>	Previous accounting year
<b>Scope</b>	Ship level
<b>Unit</b>	US\$

#### 3.5.1.2 Cost Value Formula

**CI023** Mandatory

**CI024** Voluntary

$$CC005 = CI023 + CI024$$

#### 3.5.1.3 Explanatory Note

None

#### 3.5.1.4 References

None

### 3.6 CC006 Compliance

#### 3.6.1.1 Description

This cost category expresses all cost related to Compliance. The cost items in this category are:

1. Flag State Administration
2. Classification Society
3. Commercial and vetting
4. Certification
5. Trade related

#### 3.6.1.2 Interpretation

It is the total of all Compliance or the sum on the defined cost items.

<b>Calculation Period</b>	Previous accounting year
<b>Scope</b>	Ship level
<b>Unit</b>	US\$

#### 3.6.1.3 Cost Value Formula

**CI025** Flag State Administration

**CI026** Classification Society

**CI027** Commercial and vetting

**CI028** Certification

**CI029** Trade related

$$CC006 = CI025 + CI026 + CI027 + CI028 + CI029$$

#### 3.6.1.4 Explanatory Note

None

#### 3.6.1.5 References

None



### 3.7 CC007 General & administration

#### 3.7.1.1 Description

This cost category expresses all cost related to General & administration. The cost items in this category are:

1. Insurance Management
2. HSSEQ Management
3. Crew Management
4. Technical Management
5. Commercial Management
6. Sundries

#### 3.7.1.2 Interpretation

It is the total of all General & administration or the sum on the defined cost items.

<b>Calculation Period</b>	Previous accounting year
<b>Scope</b>	Ship level
<b>Unit</b>	US\$

#### 3.7.1.3 Cost Value Formula

**CI030** Insurance Management

**CI031** HSSEQ Management

**CI032** Crew Management

**CI033** Technical Management

**CI034** Commercial Management

**CI035** Sundries

$$CC007 = CI030 + CI031 + CI032 + CI033 + CI034 + CI035$$

#### 3.7.1.4 Explanatory Note

None

#### 3.7.1.5 References

None

### 3.8 CC008 Non-operational cost

#### 3.8.1.1 Description

This cost category expresses all cost related to Non-operational cost. The cost items in this category are:

1. Pre-ownership
2. Post-ownership

#### 3.8.1.2 Interpretation

It is the total of all non-operational cost or the sum on the defined cost items.

<b>Calculation Period</b>	Previous accounting year
<b>Scope</b>	Ship level
<b>Unit</b>	US\$

#### 3.8.1.3 Cost Value Formula

**CI036** Pre-ownership

**CI037** Post-ownership

$$CC008 = CI036 + CI037$$

#### 3.8.1.4 Explanatory Note

None

#### 3.8.1.5 References

None

## 4 Cost Items

### 4.1 CI001 Wages

#### 4.1.1.1 Description

The total of all wages for seafarers assigned to the ship.

This cost item is used in the calculation of the cost category:

- [CC001](#): Crew

#### 4.1.1.2 Interpretation

This cost item covers all costs related to wages for seafarers assigned to the ship during the Reporting Period as defined in the standard.

<b>Measuring Period</b>	Previous accounting year
<b>Scope</b>	Reported on a ship level
<b>Unit</b>	US\$

#### 4.1.1.3 Example

The wage costs for the Previous accounting year are 750,000.00 US\$.

#### 4.1.1.4 References

None

#### 4.1.1.5 Explanatory Notes:

The cost item includes cost for:

- Basic salary
- Overtime
- Bonuses
- Flag specific obligations and requirements
- Contractual and paid leave
- Pension and social contributions

Cost in connection with crew administration and management by shore staff is to be reported under cost category CC007 General & Administration as appropriate.

Cost arising from taking over a ship or providing supervision after handing over a ship is not to be included. These costs should be assigned under the cost category CC008 Non-Operational Cost at cost item CI036 Pre-Ownership.

## 4.2 CI002 Victualing

### 4.2.1.1 Description

The total of all victualing for seafarers assigned to the ship.

This cost item is used in the calculation of the cost category:

- [CC001](#): Crew

### 4.2.1.2 Interpretation

This cost item covers all costs related to victualing for seafarers during the Reporting Period as defined in the standard.

<b>Measuring Period</b>	Previous accounting year
<b>Scope</b>	Reported on a ship level
<b>Unit</b>	US\$

### 4.2.1.3 Example

The victualing costs for the Previous accounting year are 100,000.00 US\$.

### 4.2.1.4 References

None

### 4.2.1.5 Explanatory Notes:

The cost item includes cost for:

- Foodstuff stock
- Provisions
- Delivery fees

The cost reported should include all victualing and beverages supplied to the ship.

Victualing expenses for passengers on board or maintenance and repair gangs should be assigned under the cost category CC002 Repair and Maintenance at cost item CI010 Consumables

Cost in connection with victualing administration and management by shore staff is to be reported under cost category CC007 General & Administration as appropriate.

Cost arising from taking over a ship or providing supervision after handing over a ship is not to be included. These costs should be assigned under the Cost Category CC008 Non-Operational Cost at cost item CI036 Pre-Ownership.

## 4.3 CI003 Travel

### 4.3.1.1 Description

The total of all travel for seafarers assigned to the ship.

This cost item is used in the calculation of the cost category:

- [CC001](#): Crew

### 4.3.1.2 Interpretation

This cost item covers all costs related to regular crew travel in connection with embarking or disembarking the ship during the reporting period as defined in the standard.

<b>Measuring Period</b>	Previous accounting year
<b>Scope</b>	Reported on a ship level
<b>Unit</b>	US\$

### 4.3.1.3 Example

The travel costs for the Previous accounting year are 80,000.00 US\$.

### 4.3.1.4 References

None

### 4.3.1.5 Explanatory Notes:

The cost item includes cost for:

- Airfare
- Accommodation and board
- Transportation
- Visa
- Port agents
- Sundries

Cost in connection with travel administration and management by shore staff is to be reported under cost category CC007 General & Administration as appropriate.

Cost arising from taking over a ship or providing supervision is not to be included. These costs should be assigned under the cost category CC008 Non-Operational Cost at cost item CI036 Pre-Ownership.

## 4.4 CI004 Training

### 4.4.1.1 Description

The total of all training for seafarers assigned to the ship.

This cost item is used in the calculation of the cost category:

- [CC001](#): Crew

### 4.4.1.2 Interpretation

This cost item collects all costs related to crew training on industry or company matters during the Reporting Period as defined in the standard.

<b>Measuring Period</b>	Previous accounting year
<b>Scope</b>	Reported on a ship level
<b>Unit</b>	US\$

### 4.4.1.3 Example

The training costs for the Previous accounting year are 30,000.00 US\$.

### 4.4.1.4 References

None

### 4.4.1.5 Explanatory Notes:

The cost item includes cost for:

- Course, education or training fee
- Officers ship specific familiarisation
- Wages during training
- All travel expenses related to crew training
  - o fares
  - o local transportation
  - o board and lodging
  - o sundries

Cost in connection with training administration of the training handled by shore staff is posted under cost category CC007 General & Administration as appropriate.



Cost arising from taking over a ship or providing supervision after handing over a ship is not to be included. These costs should be assigned under the cost category CC008 Non-Operational Cost at cost item CI036 Pre-Ownership.

## 4.5 CI005 Medical Cost

### 4.5.1.1 Description

The total of all Medical cost for seafarers assigned to the ship.

This cost item is used in the calculation of the cost category:

- [CC001](#): Crew

### 4.5.1.2 Interpretation

This cost item covers all costs related to crew medical matters during the reporting period as defined in the standard. It covers all cost, regardless of being recoverable from any insurance or not.

<b>Measuring Period</b>	Previous accounting year
<b>Scope</b>	Reported on a ship level
<b>Unit</b>	US\$

### 4.5.1.3 Example

The Medical costs for the Previous accounting year are 15,000.00 US\$.

### 4.5.1.4 References

None

### 4.5.1.5 Explanatory Notes:

The cost item includes cost for:

- Vaccinations
- Pre-Employment Medical Examination (PEME)
- Medical examinations during service
- Personal injuries as per insurance
- Crew Insurance recoverable as well as unrecoverable/below deductibles
- All expenses for medical-related transport and travelling

Drug & Alcohol testing to be reported under the cost category CC001 Crew on cost item CI008 Sundries

Cost in connection with administration of the crew medical matters handled by shore staff is posted under cost category CC007 General & Administration as appropriate.

Cost arising from taking over a ship or providing supervision is not to be included. These costs should be assigned under the cost category CC008 Non-Operational Cost at cost item CI036 Pre-Ownership.

## 4.6 CI006 Licenses, Certificates & Visas

### 4.6.1.1 Description

The total of all Licenses, Certificates & Visa cost for seafarers assigned to the ship.

This cost item is used in the calculation of the cost category:

- [CC001](#): Crew

### 4.6.1.2 Interpretation

This cost item covers all costs related to flag state-related documents and certificates issued for crew during the reporting period as defined in the standard.

<b>Measuring Period</b>	Previous accounting year
<b>Scope</b>	Reported on a ship level
<b>Unit</b>	US\$

### 4.6.1.3 Example

The Licenses, Certificates & Visa costs for the Previous accounting year are 10,000.00 US\$.

### 4.6.1.4 References

None

### 4.6.1.5 Explanatory Notes:

The cost item includes cost for:

- Flag state national documents such as:
  - o Seaman's book
  - o Certificate of competency
  - o Medical certificate
  - o Working permits
  - o Other flag-specific obligations and requirements for documentation

Cost in connection with non-regulatory industry certification is posted under cost category CC001 Crew at the cost category CI004 Training.

Cost in connection with flag state administration and management by shore staff is to be reported under cost category CC007 General & Administration as appropriate.

Cost arising from taking over a ship or providing supervision is not to be included. These costs should be assigned under the cost category CC008 Non-Operational Cost at cost item CI036 Pre-Ownership.

## 4.7 CI007 Crew Welfare

### 4.7.1.1 Description

The total of all crew welfare cost for seafarers assigned to the ship.

This cost item is used in the calculation of the cost category:

- [CC001](#): Crew

### 4.7.1.2 Interpretation

This cost item covers all costs related to crew welfare during the reporting period as defined in the standard.

<b>Measuring Period</b>	Previous accounting year
<b>Scope</b>	Reported on a ship level
<b>Unit</b>	US\$

### 4.7.1.3 Example

The crew welfare costs for the Previous accounting year are 12,000.00 US\$.

### 4.7.1.4 References

None

### 4.7.1.5 Explanatory Notes:

The cost item includes cost for:

- Communication email and postage mail
- Exercise equipment
- Onboard entertainment
- Shore transportation for welfare purposes
- Usage of internet connections
- Sports gear
- Mail handling for welfare / recreational purposes
- Subscriptions, such as:
  - o movies
  - o news and magazine

Welfare expenses following compliance to the Maritime Labor Convention should be posted under cost category CC006 Compliance at cost item CI025 Flag State Administration.

Cost in connection with welfare administration and management by shore staff is to be reported under cost category CC007 General & Administration as appropriate.

Cost arising from taking over a ship or providing supervision is not to be included. These costs should be assigned under the cost category CC008 Non-Operational Cost at cost item CI036 Pre-Ownership.

## 4.8 CI008 Union

### 4.8.1.1 Description

The total of all union costs for seafarers assigned to the ship.

This cost item is used in the calculation of the cost category:

- **CC001: Crew**

### 4.8.1.2 Interpretation

This cost item covers all costs related to either crew labour unions or ITF during the reporting period as defined in the standard.

<b>Measuring Period</b>	Previous accounting year
<b>Scope</b>	Reported on a ship level
<b>Unit</b>	US\$

### 4.8.1.3 Example

The crew union costs for the Previous accounting year are 12,000.00 US\$.

### 4.8.1.4 References

None

### 4.8.1.5 Explanatory Notes:

The category includes cost for:

- Union membership fees to the signatory union or the ITF Special Seafarers' Department, payable under following agreements:
  - o Collective Bargaining Agreement (CBA)
  - o Individual employment contracts
  - o Standard Agreement
  - o Total Crew Cost (TCC) Agreement
  - o International Bargaining Forum (IBF) Agreement
- ITF Welfare Fund contributions
- National or local union contributions

Cost in connection with union-related administration and management by shore staff is to be reported under cost category CC007 General & Administration as appropriate.



Cost arising from taking over a ship or providing supervision is not to be included. These costs should be assigned under the cost category CC008 Non-Operational Cost at cost item CI036 Pre-Ownership.

## 4.9 CI009 Sundries

### 4.9.1.1 Description

The total of all sundries costs for seafarers assigned to the ship.

This cost item is used in the calculation of the cost category:

- **CC001: Crew**

### 4.9.1.2 Interpretation

This cost item covers costs not covered by other categories during the reporting period as defined in the standard.

<b>Measuring Period</b>	Previous accounting year
<b>Scope</b>	Reported on a ship level
<b>Unit</b>	US\$

### 4.9.1.3 Example

The sundries costs for the Previous accounting year are 1,000.00 US\$.

### 4.9.1.4 References

None

### 4.9.1.5 Explanatory Notes:

The cost item includes cost for:

- Agent for handling crew members need for extraordinary access to shore
- Drug & Alcohol testing
- Families and relatives onboard that need to disembark before entering certain trade areas.
- Hiring crew and officers including agency fees
- Mail handling
- Upgrading or replacement of uniforms or working clothes and gear i.e. due to official visits on board

All cost related to the crew not covered by other cost categories to be reported here.

Cost in connection with administration and management by shore staff is to be reported under cost category CC007 General & Administration as appropriate.

Cost arising from taking over a ship or providing supervision is not to be included. These costs should be assigned under the cost category CC008 Non-Operational Cost at cost item CI036 Pre-Ownership.

## 4.10 CI010 Consumables

### 4.10.1.1 Description

The total of all consumable costs for the ship.

This cost item is used in the calculation of the cost category:

- **CC002: Maintenance and Repair**

### 4.10.1.2 Interpretation

This cost item covers all costs related to consumable goods and stores which need to be replaced regularly or tend to wear up during the reporting period as defined in the standard.

<b>Measuring Period</b>	Previous accounting year
<b>Scope</b>	Reported on a ship level
<b>Unit</b>	US\$

### 4.10.1.3 Example

The consumable costs for the Previous accounting year are 40,000.00 US\$.

### 4.10.1.4 References

None

### 4.10.1.5 Explanatory Notes:

The cost item includes cost for:

- Deck stores
  - o Access equipment's (Gangways, ladders, etc.) spares
  - o Batteries
  - o Coating and painting gear
  - o Hand tools replacements
  - o Lines, ropes and wires
  - o Navigational supplies
  - o Power tool consumable (discs, drills, gaskets, hoses, membranes, needles, etc.)
  - o Stores for deck equipment and machineries
- Cabin stores
  - o Cleaning supplies
  - o Laundry supplies
  - o Linen
  - o Galley and pantry supplies

- o Stores for cabin equipment
- o Tableware
- Engine stores
  - o Auxiliary Engine
  - o Ballast system
  - o Boiler, generator, piping systems
  - o Cargo system, tanks, holds
  - o Chemicals
  - o Electrical supplies
  - o Gases
  - o Grease
  - o Main Engine
- Lube oil
  - o Lube oil purchase:
    - Main engine Cylinder oil
    - Main Engine System oil
    - Auxiliary Engine oil
    - Hydraulic oils
    - Other oils (for; bearings, gears, stern tube, tools, turbochargers, etc.)
    - Special oil (i.e. compressor lubricants)
  - o Documentation and invoicing
  - o Lube oil delivery
  - o Other cost associated with lube oil
- Paint
  - o Cost for paint sea stock only
  - o Documentation and invoicing
- Equipment and gear
  - o Firefighting supplies
  - o Gas detectors supplies
  - o Lifesaving appliances supplies
  - o Personal protective equipment
  - o Safety aids
  - o Sampling kits
  - o Uniforms
  - o Working gear and clothes
- Fresh water supplies and additives
- MARPOL compliance and equipment related to (Shipboard Oil Pollution Emergency Plan - SOPEP or the Shipboard Marine Pollution Emergency Plan – SMPEP)
- Medical Locker
  - o Medicine chest supplies
  - o Medical supplies (First Aid kits, etc.)
- Office stationery and supplies

Delivery/transportation cost to be reported under the cost item CI014 Delivery as appropriate.

Cost for Lube Oil is based on the actual consumption by calculating the cost for the lube oil on board at the beginning of the reporting period, the Lube oil purchased within the reporting period and the stock of Lube Oil on board at the end of the reporting period.

Dry-dock paint stock is to be reported under the cost item CI015 Port/Dock costs.

Cost in connection with stores administration by shore staff is posted under cost category CC007 General & Administration as appropriate.

## 4.11 CI011 Spare Parts and Equipment

### 4.11.1.1 Description

The total of all Spare Parts and Equipment costs for the ship.

This cost item is used in the calculation of the cost category:

- **CC002: Maintenance and Repair**

### 4.11.1.2 Interpretation

This cost item covers all costs related to interchangeable Spare Parts and Equipment for all departments onboard during the reporting period as defined in the standard.

<b>Measuring Period</b>	Previous accounting year
<b>Scope</b>	Reported on a ship level
<b>Unit</b>	US\$

### 4.11.1.3 Example

The Spare Parts and Equipment costs for the Previous accounting year are 15,000.00 US\$.

### 4.11.1.4 References

None

### 4.11.1.5 Explanatory Notes:

The cost item includes cost for:

- Access equipment
- Auxiliary Engine(s) including Turbochargers
- Ballast system
- Boiler, compressor, generator
- Cargo system
- Deck machinery
- Electronical equipment
- Firefighting appliances
- Gearbox, shaft, propeller
- Lamps and floodlights
- Lifesaving appliances
- Lifting gear
- Main Engine including Turbochargers
- Maintenance equipment

- Medical equipment
- Navigational and radio equipment
- Office equipment
- Other machinery and equipment
- Pipes, valves, pumps
- Signs
- Steel plates
- Steering gear

This category includes cost for ordering of the designated spares for critical equipment identified in the safety management system.

This category includes cost related to incidents remaining below deductible (damage below deductible).

Cost for annual surveys (e.g. for radio or safety equipment) are to be reported under cost category CC006 Compliance as appropriate.

Cost of spare parts and equipment other than required for regular maintenance/replacement are to be reported under the cost category CC005 Modernisation/Upgrades as appropriate.

Delivery/transportation cost to be reported under the cost item CI014 Delivery as appropriate.

Cost in connection with spare parts administration by shore staff is posted under cost category CC007 General & Administration as appropriate.



## 4.12 CI012 Shores services

### 4.12.1.1 Description

The total of all Shores service costs for the ship.

This cost item is used in the calculation of the cost category:

- **CC002: Maintenance and Repair**

### 4.12.1.2 Interpretation

This cost item covers all costs related to maintenance and repair by external service providers during the reporting period as defined in the standard.

<b>Measuring Period</b>	Previous accounting year
<b>Scope</b>	Reported on a ship level
<b>Unit</b>	US\$

### 4.12.1.3 Example

The Shores service costs for the Previous accounting year are 5,000.00 US\$.

### 4.12.1.4 References

None

### 4.12.1.5 Explanatory Notes:

The cost item includes cost for:

- Leasing agreements for equipment and/or installations
- Repair and service agreements for equipment and/or installations
- Testing of consumables such as
  - o Fuel oil
  - o Lube oil
  - o Fresh water
- Subscriptions for
  - o Communication services
  - o Nautical charts and publications
  - o Performance monitoring services
  - o Third party supervision services
  - o Waste handling

## 4.13 CI013 Riding crew

### 4.13.1.1 Description

The total of all Riding crew costs for the ship.

This cost item is used in the calculation of the cost category:

- **CC002: Maintenance and Repair**

### 4.13.1.2 Interpretation

This cost item covers all costs related to external gangs of riding crew performing maintenance or repair onboard during the reporting period as defined in the standard.

<b>Measuring Period</b>	Previous accounting year
<b>Scope</b>	Reported on a ship level
<b>Unit</b>	US\$

### 4.13.1.3 Example

The Riding crew costs for the Previous accounting year are 5,000.00 US\$.

### 4.13.1.4 References

None

### 4.13.1.5 Explanatory Notes:

The cost item includes cost for:

- Agency fees
- Licenses, certificates and visas
- Medical cost
- Travel/transportation cost in connection with embarking and disembarking
- Victualing
- Wages including overtime if applicable
- Working gear

This category covers all cost related to facilitating riding crew excluding expenses related to their actual work – i.e. materials and equipment

Cost in connection with riding crew administration by shore staff is posted under cost category CC007 General & Administration as appropriate.

## 4.14 CI014 Delivery costs

### 4.14.1.1 Description

The total of all Delivery costs for the ship.

This cost item is used in the calculation of the cost category:

- **CC002: Maintenance and Repair**

### 4.14.1.2 Interpretation

This cost item covers all logistical expenses related to deliveries during the reporting period as defined in the standard.

<b>Measuring Period</b>	Previous accounting year
<b>Scope</b>	Reported on a ship level
<b>Unit</b>	US\$

### 4.14.1.3 Example

The Delivery costs for the Previous accounting year are 5,000.00 US\$.

### 4.14.1.4 References

None

### 4.14.1.5 Explanatory Notes:

The cost item includes cost for:

- Demurrage
- Documents handling
- Fees and taxes
- Handling of packing material waste
- Insurance
- Packaging and stowage
- Storage
- Transfer and shipping

Cost in connection to lube oil deliveries to be reported in cost item CI010 under cost category CC002 Maintenance and Repair

Cost in connection to administration by shore staff is to be reported under cost category CC007 General & Administration as appropriate.

## 4.15 CI015 Port/Dock costs

### 4.15.1.1 Description

The total of all Port/Dock costs for the ship.

This cost item is used in the calculation of the cost category:

- **CC002: Maintenance and Repair**

### 4.15.1.2 Interpretation

This cost item covers the cost related to drydocking, repair yard or ports during the reporting period as defined in the standard.

<b>Measuring Period</b>	Previous accounting year
<b>Scope</b>	Reported on a ship level
<b>Unit</b>	US\$

### 4.15.1.3 Example

The Port/Dock costs for the Previous accounting year are 1,000.00 US\$.

### 4.15.1.4 References

None

### 4.15.1.5 Explanatory Notes:

The cost item includes cost for:

- Accommodation and expenses for visiting non-company personnel
- Additional spares for drydocking, repairs and/or surveys
- Additional paint and consumables for drydocking, repairs and/or surveys
- Agency fees
- Certification and testing i.e. gas free
- Docking master and/or Pilotage
- Drydocking fees or repair yard fees (including dock rental/wharfage)
- General services (fire services, watchmen, electricity, garbage disposal, crantage)
- Hull, rudder and propeller works
  - o Anodes and ICPP system
  - o Anchors and chains
  - o Bottom plugs
  - o Bow Thruster
  - o Hull preparation and coating, thickness gauging

- o Propeller
- o Rudder
- o Sea chests
- o Side valves
- o Tailshaft measurements & stern tube seals
- Maintenance and repair gang cost
- Mooring/unmooring
- Service engineers
- Surveyors, non-class
- Tank cleaning, slop disposal
- Transportation
- Tugs

Cost in connection with company personnel is to be reported under cost category CC007 General & Administration in cost item CI033 Technical management.

## 4.16 CI016 Positioning costs

### 4.16.1.1 Description

The total of all Positioning costs for the ship.

This cost item is used in the calculation of the cost category:

- **CC002: Maintenance and Repair**

### 4.16.1.2 Interpretation

This cost item covers all costs related to Positioning costs for maintenance and repairs during the reporting period as defined in the standard.

<b>Measuring Period</b>	Previous accounting year
<b>Scope</b>	Reported on a ship level
<b>Unit</b>	US\$

### 4.16.1.3 Example

The Positioning costs for the Previous accounting year are 1,000.00 US\$.

### 4.16.1.4 References

None

### 4.16.1.5 Explanatory Notes:

This cost item includes all cost occurring from the agreed deviation of chartered voyage plan to drydocking position or repair, and after drydocking or repairs.

All cost normally borne by the charter occurring between agreed voyage plan and docking position are to be reported in this category. This includes cost for:

- Canal or channel charges
- Fuel consumption from and to the agreed deviation point or points
- Pilotage

This cost item includes cost for all bunker during off-hire.

The ship's Operational Status to be marked by a date change for:

Scheduled Unavailability:

- Special Survey
- Intermediate Survey

- Modernisation and upgrading

Unscheduled Unavailability:

- Breakdown
- Accident
- Layup
- Conversion

## 4.17 CI017 Other

### 4.17.1.1 Description

The total of all Other costs for the ship.

This cost item is used in the calculation of the cost category:

- **CC002: Maintenance and Repair**

### 4.17.1.2 Interpretation

This cost item covers all costs related to Maintenance and Repair not covered by other categories during the reporting period as defined in the standard.

<b>Measuring Period</b>	Previous accounting year
<b>Scope</b>	Reported on a ship level
<b>Unit</b>	US\$

### 4.17.1.3 Example

The Other costs for the Previous accounting year are 1,000.00 US\$.

### 4.17.1.4 References

None

### 4.17.1.5 Explanatory Notes:

The cost item includes cost for:

- Additional securing of the access to the accommodation
- Protective covers for the accommodation
- Rigging, staging and scaffolding
- Sludge/waste disposal



## 4.18 CI018 P&I

### 4.18.1.1 Description

The total of all P&I costs for the ship.

This cost item is used in the calculation of the cost category:

- **CC003: Insurance**

### 4.18.1.2 Interpretation

This cost item covers all costs related to Protection & Indemnity (P&I) Club Insurances during the reporting period as defined in the standard.

<b>Measuring Period</b>	Previous accounting year
<b>Scope</b>	Reported on a ship level
<b>Unit</b>	US\$

### 4.18.1.3 Example

The P&I costs for the Previous accounting year are 12,000.00 US\$.

### 4.18.1.4 References

None

### 4.18.1.5 Explanatory Notes:

The cost item includes cost for:

- Premium for the P&I Club insurance
- Additional calls from the P&I Club

Claim-specific amounts (recoverable cost, recovered amounts) from insurance claims are to be reported in the cost category CC004 Maintenance and Repair Recoverable.

Cost in connection with insurance administration and management by shore staff are to be reported under cost category CC007 General & Administration as appropriate.

## 4.19 CI019 H&M

### 4.19.1.1 Description

The total of all H&M costs for the ship.

This cost item is used in the calculation of the cost category:

- **CC003: Insurance**

### 4.19.1.2 Interpretation

This cost covers all costs related to Hull and Machinery (H&M) insurance during the reporting period as defined in the standard.

<b>Measuring Period</b>	Previous accounting year
<b>Scope</b>	Reported on a ship level
<b>Unit</b>	US\$

### 4.19.1.3 Example

The H&M costs for the Previous accounting year are 10,000.00 US\$.

### 4.19.1.4 References

None

### 4.19.1.5 Explanatory Notes:

The cost item includes cost for:

- Premium for the H&M insurance
- Additional H&M calls

Claim-specific amounts (recoverable cost, recovered amounts) from insurance claims are to be reported in cost category CC004 Maintenance and Repair Recoverable.

Cost in connection with insurance administration and management by shore staff are to be reported under cost category CC007 General & Administration as appropriate.

## 4.20 CI020 War Risks

### 4.20.1.1 Description

The total of all War Risks costs for the ship.

This cost item is used in the calculation of the cost category:

- **CC003: Insurance**

### 4.20.1.2 Interpretation

This cost covers all costs related to War Risks insurances during the reporting period as defined in the standard.

<b>Measuring Period</b>	Previous accounting year
<b>Scope</b>	Reported on a ship level
<b>Unit</b>	US\$

### 4.20.1.3 Example

The War Risks costs for the Previous accounting year are 1,500.00 US\$.

### 4.20.1.4 References

None

### 4.20.1.5 Explanatory Notes:

The cost item includes cost for:

- Premium for War Risk insurance
- Additional War Risk calls

Cost in connection with insurance administration and management by shore staff are to be reported under cost category CC007 General & Administration as appropriate.

## 4.21 CI021 Local/other

### 4.21.1.1 Description

The total of all Local/other costs for the ship.

This cost item is used in the calculation of the cost category:

- **CC003: Insurance**

### 4.21.1.2 Interpretation

This cost covers all insurance costs not covered by any other category during the reporting period as defined in the standard.

<b>Measuring Period</b>	Previous accounting year
<b>Scope</b>	Reported on a ship level
<b>Unit</b>	US\$

### 4.21.1.3 Example

The Local/other costs for the Previous accounting year are 1,500.00 US\$.

### 4.21.1.4 References

None

### 4.21.1.5 Explanatory Notes:

The cost item includes cost for:

- Premiums
- Agent fees
- Document handling

Examples of local or other insurances is:

- Certificate of Financial responsibility (COFR)
- The Civil Liability Convention (CLC)

Cost in connection with insurance administration and management by shore staff are to be reported under cost category CC007 General & Administration as appropriate.

## 4.22 CI022 Recoverable Repair and Maintenance

### 4.22.1.1 Description

The total of all amounts which are recoverable.

This cost item is used in the calculation of the cost category:

- **CC004: Recoverable Repair and Maintenance**

### 4.22.1.2 Interpretation

This cost covers amounts which are recoverable in relation to insurance claims during the reporting period as defined in the standard.

<b>Measuring Period</b>	Previous accounting year
<b>Scope</b>	Reported on a ship level
<b>Unit</b>	US\$

### 4.22.1.3 Example

The recoverable amount for the Previous accounting year is -35,500.00 US\$.

### 4.22.1.4 References

None

### 4.22.1.5 Explanatory Notes:

All costs which are recoverable from insurances in relation to incidents and claims shall be reported in this cost item.

Figures reported in this cost item must be reported with a negative prefix.

Examples of claims handling costs being recoverable without any deductible:

- Damage surveys
- Litigation costs or expert assistance in a liability claim
- Loss arising from measures to avert or minimize loss
- General average

All costs that are not recoverable are not to be included in this cost item but to be recorded in the respective cost categories or items.

## 4.23 CI023 Mandatory

### 4.23.1.1 Description

The total of all Mandatory costs for the ship.

This cost item is used in the calculation of the cost category:

- **CC005: Modernisation & Upgrades**

### 4.23.1.2 Interpretation

This cost covers all cost for mandatory ship modernisation or upgrades imposed by regulatory bodies or requirements during the reporting period as defined in the standard.

<b>Measuring Period</b>	Previous accounting year
<b>Scope</b>	Reported on a ship level
<b>Unit</b>	US\$

### 4.23.1.3 Example

The Mandatory costs for the Previous accounting year are 12,000.00 US\$.

### 4.23.1.4 References

None

### 4.23.1.5 Explanatory Notes:

The cost item includes cost for:

- H&M upgrades and modernisation
  - o Refitting ships with Exhaust gas cleaning system (EGCS)
  - o Refitting ships with Ballast Water Management System (BWMS)
- Equipment upgrades and modernisation
  - o Refitting ships with new generation of ECDIS
  - o Refitting of other navigation equipment
  - o Refitting of communication equipment

Cost are to be reported in total in the respective reporting period, i.e. not being depreciated over time.

Cost in connection with modernisation or upgrade administration and management by shore staff is to be reported under cost category CC007 General & Administration as appropriate.

## 4.24 CI024 Voluntary

### 4.24.1.1 Description

The total of all Voluntary costs for the ship.

This cost item is used in the calculation of the cost category:

- **CC005: Modernisation & Upgrades**

### 4.24.1.2 Interpretation

This cost covers all cost for ship modernisation or upgrades not imposed by regulatory bodies or requirements during the reporting period as defined in the standard.

<b>Measuring Period</b>	Previous accounting year
<b>Scope</b>	Reported on a ship level
<b>Unit</b>	US\$

### 4.24.1.3 Example

The Voluntary costs for the Previous accounting year are 3,000.00 US\$.

### 4.24.1.4 References

None

### 4.24.1.5 Explanatory Notes:

The cost item includes cost for:

- Application of additional or new cargo handling equipment
- Extension of ship (for commercial reasons)
- Change of propulsion and fuel systems not originating from regulatory demands
- Improved efficiency of ship and its equipment
- Refurbishment of accommodation
- Application of equipment to comply with IMO guidelines for autonomy (Level 1-3)

Cost to be reported in this cost item must be linked to an addition of value to the ship by adding or upgrading machinery to a higher standard. Cost for regular replacement of machinery and equipment are not to be reported in this cost item.

Cost are to be reported in total in the respective reporting period, i.e. not being depreciated over time.

Cost in connection with modernisation or upgrade administration and management by shore staff is to be reported under cost category CC007 General & Administration as appropriate.



## 4.25 CI025 Flag State Administration

### 4.25.1.1 Description

The total of all Flag State Administration costs for the ship.

This cost item is used in the calculation of the cost category:

- **CC006: Compliance**

### 4.25.1.2 Interpretation

This cost covers all costs related to the lifecycle of Flag State Administration compliance during the reporting period as defined in the standard.

<b>Measuring Period</b>	Previous accounting year
<b>Scope</b>	Reported on a ship level
<b>Unit</b>	US\$

### 4.25.1.3 Example

The Flag State Administration costs for the Previous accounting year are 1,000.00 US\$.

### 4.25.1.4 References

None

### 4.25.1.5 Explanatory Notes:

This cost item includes all cost related to a ship being registered and flying the flag of a given flag state.

The cost item includes cost for:

- Registration fees
- Tonnage tax and fees
- Legal fees
- Survey fees
- Documents handling

Cost in connection with flag state administration and management by shore staff is to be reported under cost category CC007 General & Administration as appropriate.

## 4.26 CI026 Classification Society

### 4.26.1.1 Description

The total of all Classification Society costs for the ship.

This cost item is used in the calculation of the cost category:

- **CC006: Compliance**

### 4.26.1.2 Interpretation

This cost covers all costs related to compliance with Classification Society requirements during the reporting period as defined in the standard.

<b>Measuring Period</b>	Previous accounting year
<b>Scope</b>	Reported on a ship level
<b>Unit</b>	US\$

### 4.26.1.3 Example

The Classification Society costs for the Previous accounting year are 6,000.00 US\$.

### 4.26.1.4 References

None

### 4.26.1.5 Explanatory Notes:

All Classification Society cost to be reported in this cost item.

The cost item includes cost for:

- Classification certification including block fees
- Advisory
- Consulting
- Surveys
- Inspection
- Document handling

Cost related to voluntary and standardisation certification (ISO) should be reported under this cost category CC006 Compliance but under cost item CI028 Certification.

Cost in connection with classification administration and management by shore staff is to be reported under cost category CC007 General & Administration as appropriate.

## 4.27 CI027 Commercial and Vetting

### 4.27.1.1 Description

The total of all Commercial and Vetting costs for the ship.

This cost item is used in the calculation of the cost category:

- **CC006: Compliance**

### 4.27.1.2 Interpretation

This cost covers all costs related to compliance with industry standards and vetting regimes during the reporting period as defined in the standard.

<b>Measuring Period</b>	Previous accounting year
<b>Scope</b>	Reported on a ship level
<b>Unit</b>	US\$

### 4.27.1.3 Example

The Commercial and Vetting costs for the Previous accounting year are 2,000.00 US\$.

### 4.27.1.4 References

None

### 4.27.1.5 Explanatory Notes:

The cost item includes cost for:

- Associations fees
- Consultancy fees
- Services and support fees
- Vetting audit cost

Support on vetting matters handled by the Classification Society should be accounted for and reported under this cost category CC006 Compliance level cost item CI026 Classification Society.

Cost in connection with vetting administration and management by shore staff are to be reported under cost category CC007 General & Administration as appropriate.

## 4.28 CI028 Certification

### 4.28.1.1 Description

The total of all Certification costs for the ship.

This cost item is used in the calculation of the cost category:

- **CC006: Compliance**

### 4.28.1.2 Interpretation

This cost covers all costs related to ISO-certification compliance during the reporting period as defined in the standard.

<b>Measuring Period</b>	Previous accounting year
<b>Scope</b>	Reported on a ship level
<b>Unit</b>	US\$

### 4.28.1.3 Example

The Certification costs for the Previous accounting year are 500.00 US\$.

### 4.28.1.4 References

None

### 4.28.1.5 Explanatory Notes:

The cost item includes cost for:

- Audits
- Certification
- Document handling
- Support and advises on ISO certification

Cost related to the ship's compliance with commercial certification like ISO 9002, ISO 14000, ISO 18000 are to be reported in this cost item.

Cost related to other voluntary compliance certification is likewise to be reported in the cost item.

Cost in connection with certification administration and management by shore staff is to be reported under cost category CC007 General & Administration as appropriate.

## 4.29 CI029 Trade related

### 4.29.1.1 Description

The total of all Trade related costs for the ship.

This cost item is used in the calculation of the cost category:

- **CC006: Compliance**

### 4.29.1.2 Interpretation

This cost covers all costs related to compliance with trade related requirements during the reporting period as defined in the standard.

<b>Measuring Period</b>	Previous accounting year
<b>Scope</b>	Reported on a ship level
<b>Unit</b>	US\$

### 4.29.1.3 Example

The Trade related costs for the Previous accounting year are 500.00 US\$.

### 4.29.1.4 References

None

### 4.29.1.5 Explanatory Notes:

This cost item includes cost related to regional and national regulatory requirements that the ship must fulfill to trade in certain areas.

These costs could be related to local regulations for specific inspections, surveys and certification, purchases of additional equipment or modifications needed to comply with the applicable requirements.

Cost in connection with trade related administration and management by shore staff is to be reported under cost category CC007 General & Administration as appropriate.

## 4.30 CI030 Insurance Management

### 4.30.1.1 Description

The total of all Insurance Management costs for the ship.

This cost item is used in the calculation of the cost category:

- **CC007: General and Administration**

### 4.30.1.2 Interpretation

This cost covers all costs related to insurance management during the reporting period as defined in the standard.

<b>Measuring Period</b>	Previous accounting year
<b>Scope</b>	Reported on a ship level
<b>Unit</b>	US\$

### 4.30.1.3 Example

The Insurance Management costs for the Previous accounting year are 2,500.00 US\$.

### 4.30.1.4 References

None

### 4.30.1.5 Explanatory Notes:

The cost item includes cost for:

- Insurance management fees
- Brokerages
- Consulting
- Document handling
- Supervision

Insurance cost other than insurance management service provided is to be reported under cost category CC003 Insurance.

## 4.31 CI031 HSSEQ Management

### 4.31.1.1 Description

The total of all HSSEQ Management costs for the ship.

This cost item is used in the calculation of the cost category:

- **CC007: General and Administration**

### 4.31.1.2 Interpretation

This cost covers all costs related to for the Health, Safety, Security, Environment and Quality (HSSEQ) Management during the reporting period as defined in the standard.

<b>Measuring Period</b>	Previous accounting year
<b>Scope</b>	Reported on a ship level
<b>Unit</b>	US\$

### 4.31.1.3 Example

The HSSEQ Management costs for the Previous accounting year are 2,500.00 US\$.

### 4.31.1.4 References

None

### 4.31.1.5 Explanatory Notes:

The cost item includes cost for:

- HSSEQ management fees
- Internal audits
- Consulting
- Supervision
- Third-party services

## 4.32 CI032 Crew Management

### 4.32.1.1 Description

The total of all Crew Management costs for the ship.

This cost item is used in the calculation of the cost category:

- **CC007: General and Administration**

### 4.32.1.2 Interpretation

This cost covers all costs related to Crew Management during the reporting period as defined in the standard.

<b>Measuring Period</b>	Previous accounting year
<b>Scope</b>	Reported on a ship level
<b>Unit</b>	US\$

### 4.32.1.3 Example

The Crew Management costs for the Previous accounting year are 5,000.00 US\$.

### 4.32.1.4 References

None

### 4.32.1.5 Explanatory Notes:

The cost item includes cost for:

- Crew management fee
- Consulting
- Document handling
- Hiring
- Manning Agencies
- Supervision

Crewing cost except management is to be reported under cost category CC001 Crew as appropriate.



## 4.33 CI033 Technical Management

### 4.33.1.1 Description

The total of all Technical Management costs for the ship.

This cost item is used in the calculation of the cost category:

- **CC007: General and Administration**

### 4.33.1.2 Interpretation

This cost covers all costs related to General and Administration for Technical Management services during the reporting period as defined in the standard.

<b>Measuring Period</b>	Previous accounting year
<b>Scope</b>	Reported on a ship level
<b>Unit</b>	US\$

### 4.33.1.3 Example

The Technical Management costs for the Previous accounting year are 22,500.00 US\$.

### 4.33.1.4 References

None

### 4.33.1.5 Explanatory Notes:

The cost item includes cost for:

- Management fees
- Consulting fees
- Service providers agreements
- Third party fees
- Ship's garbage and waste handling for MARPOL compliance

## 4.34 CI034 Commercial Management

### 4.34.1.1 Description

The total of all Commercial Management costs for the ship.

This cost item is used in the calculation of the cost category:

- **CC007: General and Administration**

### 4.34.1.2 Interpretation

This cost covers all costs related to General and Administration for Commercial Management during the reporting period as defined in the standard.

<b>Measuring Period</b>	Previous accounting year
<b>Scope</b>	Reported on a ship level
<b>Unit</b>	US\$

### 4.34.1.3 Example

The Commercial Management costs for the Previous accounting year are 500.00 US\$.

### 4.34.1.4 References

None

### 4.34.1.5 Explanatory Notes:

The cost item includes cost for:

- Accounting
- Brokerage
- Bunkering
- Chartering
- Claims handling
- Consulting
- Demurrage
- Document handling
- Operation
- Supervision

## 4.35 CI035 Sundries

### 4.35.1.1 Description

The total of all Sundries costs for the ship.

This cost item is used in the calculation of the cost category:

- **CC007: General and Administration**

### 4.35.1.2 Interpretation

This cost covers all costs related to General and Administration Sundries during the reporting period as defined in the standard.

<b>Measuring Period</b>	Previous accounting year
<b>Scope</b>	Reported on a ship level
<b>Unit</b>	US\$

### 4.35.1.3 Example

The Sundries costs for the Previous accounting year are 2,500.00 US\$.

### 4.35.1.4 References

None

### 4.35.1.5 Explanatory Notes:

Any cost not covered by other G&A cost items are to be reported in this cost item.

The cost item includes cost for:

- Communication and Transport
- Master's entertainment
- Owner's disbursement
- Procurement costs

## 4.36 CI036 Pre-ownership

### 4.36.1.1 Description

The total of all Pre-ownership costs for the ship.

This cost item is used in the calculation of the cost category:

- **CC008: Non-Operational Cost**

### 4.36.1.2 Interpretation

This cost covers all costs related to Non-Operational Cost Pre-ownership during the reporting period as defined in the standard.

<b>Measuring Period</b>	Previous accounting year
<b>Scope</b>	Reported on a ship level
<b>Unit</b>	US\$

### 4.36.1.3 Example

The Pre-ownership costs for the Previous accounting year are 12,500.00 US\$.

### 4.36.1.4 References

None

### 4.36.1.5 Explanatory Notes:

The cost item includes cost for:

All cost in connection with taking over a new-building or secondhand ship that is not capitalized (included in the CAPEX) is to be reported in this cost item.

This cost item includes cost related to bringing the ship's appliances, equipment, fittings, gear and stock in line with the company Safety Management System and Corporate social responsibility (CSR) policy.

## 4.37 CI037 Post-ownership

### 4.37.1.1 Description

The total of all Post-ownership costs for the ship.

This cost item is used in the calculation of the cost category:

- **CC008: Non-Operational Cost**

### 4.37.1.2 Interpretation

This cost covers all costs related to Non-Operational Cost Post-ownership during the reporting period as defined in the standard.

<b>Measuring Period</b>	Previous accounting year
<b>Scope</b>	Reported on a ship level
<b>Unit</b>	US\$

### 4.37.1.3 Example

The Post-ownership costs for the Previous accounting year are 00.00 US\$.

### 4.37.1.4 References

None

### 4.37.1.5 Explanatory Notes:

The cost item includes cost for:

- Brokerage
- Consulting
- Document handling
- Legal fees
- Supervision
- Survey for update for Inventory of Hazardous Materials (IHM) certificate

Cost in connection with selling the ship as secondhand or for recycling are to be reported in this cost item.