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**EUROCONTROL Specification for
Economic Information Disclosure**

**EUROCONTROL SPECIFICATION
FOR
ECONOMIC INFORMATION DISCLOSURE**

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Abstract			
<p>This EUROCONTROL Specification defines requirements for economic information to be provided by Air Navigation Service Providers (ANSPs) for performance review purposes in the EUROCONTROL context. It is a revision of the EUROCONTROL Specification Version 2.1 which was originally mandated in 2001 by the EUROCONTROL Permanent Commission Decision No 88.</p> <p>The information collected is used to analyse and compare performance across ANSPs (benchmarking) and over time and supports the production of regular reports on ANSPs cost-efficiency performance. This information and derived analysis are also key elements in the effective implementation of the Single European Sky Performance Scheme, including EU-wide target setting, assessment of performance plans and annual monitoring.</p>			
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This document is based on the Specification for Information Disclosure Version 2.1, approved by the EUROCONTROL Permanent Commission Decision n°88, on 8 November 2001.

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2.2	June 2003	SID V2.2	Simplification of tables and clarification of definitions	Part II, Tables D, E
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3.0	December 2012	SID V3.0	Update version to consider lessons learnt from the previous version and to ensure consistency with new EU Regulations	All

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EXECUTIVE SUMMARY

This EUROCONTROL Specification defines requirements for economic information to be provided by Air Navigation Service Providers (ANSPs) for performance review purposes in the EUROCONTROL context. It is a revision of the EUROCONTROL Specification version 2.1 which was originally mandated in 2001 by CN Decision No 88.

Data will be used by the EUROCONTROL Performance Review Commission (PRC) and Performance Review Unit (PRU) to provide advice, through the EUROCONTROL Provisional Council, to the EUROCONTROL Commission in conformity with its Terms of Reference, which require it to provide advice in order to help “*ensure the effective management of the European ATM system through a strong, transparent and independent performance review and target setting system*”. In particular, the information collected will be used to analyse and compare performance across ANSPs (benchmarking) and over time and will support the production of regular reports on ANSPs cost-efficiency performance. This information and derived analysis are also key elements in the effective implementation of the Single European Sky Performance Scheme, including EU-wide target setting, assessment of performance plans and annual monitoring.

This Specification comprises two parts. The information to be disclosed in **Part I** comprises general and contextual information about the organisation, its governance, responsibilities, and other significant features of its operations. The information to be disclosed in **Part II** comprises quantitative information on economic/financial data and operational related information on inputs and outputs, for both en-route and terminal ANS. The information for year N shall be provided on an annual basis, to the PRU before the first (1st) of July of the following year (i.e. N+1).

This version V3.0 of the Specification reflects lessons learnt after the trial period for the previous version (SID V2.6) and aims at ensuring consistency with the EU Regulations. Version V3.0 of the Specification shall be used to report 2013 data in 2014. This will allow ANSPs to have the required time during 2013 to smoothly introduce the changes into their reporting systems. This transition period should ease the administrative burden on the ANSPs and ensure effective and complete implementation of all the new aspects of the SEID V3.0 by 2014.

This Specification has been prepared following the formal EUROCONTROL Regulatory and Advisory Framework (ERAF) after consultation and full involvement of the ad-hoc ACE Working Group which comprises representatives from the participating ANSPs, airspace users, and regulatory authorities

1 INTRODUCTION

1.2 Purpose

- 1.2.1 This EUROCONTROL Specification for Economic Information Disclosure (hereafter referred to as the SEID or Specification) defines requirements for economic information to be provided by Air Navigation Service Providers (ANSPs) for performance review purposes in the EU and EUROCONTROL context.
- 1.2.2 This Specification represents an incremental development of the previous Specification which was originally mandated in 2001 by CN Decision No 88 of 9.11.2001 on provision of economic and other related information by Member States' ANSPs.
- 1.2.3 This Specification has been prepared following the formal EUROCONTROL Regulatory and Advisory Framework (ERAF), after consultation and full involvement of the ad-hoc ATM Cost-Effectiveness (ACE) Working Group using lessons learnt from the use of the Specification V2.6 over the two years trial (ACE 2008 and ACE 2009 cycles) and by reflecting recent developments arising from the second package of the Single European Sky (SES) regulations in 2009, the Performance Scheme Regulation and the amended Charging Scheme Regulation.
- 1.2.4 This version V3.0 of the Specification shall be used to report 2013 data in 2014 as specified in the Table below.

Data relating to year:	2008	2009	2010	2011	2012	2013
To be reported in July:	2009	2010	2011	2012	2013	2014
SEID version	V2.6	V2.6	V2.6	V2.6	V2.6	V3.0

- 1.2.5 This will allow ANSPs to have the required time during 2013 to smoothly introduce the changes into their reporting systems. This transition period should ease the administrative burden on the ANSPs and ensure effective and complete implementation of all the new aspects of the SEID V3.0 by 2014.
- 1.2.6 The PRU shall endeavour to revise this Specification V3.0 would any significant industry and/or regulatory developments require so. Similarly, the PRU shall endeavour to revise this Specification in due time based on experience gained with, and lessons learnt from using version V3.0.

1.3 Conventions

- 1.3.1 The following drafting conventions are used within this Specification:
- The word "shall" indicates a mandatory requirement, which must be satisfied by all ANSPs claiming conformity to this Specification.
 - The word 'should' indicates a recommendation or best practice, which may or may not be satisfied by all ANSPs claiming conformity to the Specification.
 - The word 'may' indicates an optional element.

2 GENERAL REQUIREMENTS TO COMPLY WITH THIS SPECIFICATION

2.1 To whom does the specification apply?

- 2.1.1 This Specification shall apply to en-route ANSPs certified under SES legislation, and to ANSPs and any associated companies whose ANS costs (partial or total) are recovered through the EUROCONTROL Route Charges System.
- 2.1.2 When the en-route ANSP also provides ATS at airports (whether deemed contestable or not), then some information covering these airports should be provided in order to gain the “full” ANS picture of the ANSP activity. On the other hand, if a terminal ANSP is not involved with en-route service provision, then information disclosure as foreseen by this Specification does not apply.

2.2 When and how shall the information be provided?

- 2.2.1 In accordance with Art 2.2 from Annex IV of the Performance Scheme Regulation ANSPs shall provide the information for year N requested in **Part I** and **Part II** of this Specification on an annual basis, to the EUROCONTROL Performance Review Unit (PRU) before the first (1st) of July of the following year (i.e. N+1).
- 2.2.2 The information in **Part II**, Section F, relating to forward-looking data shall be provided for years N+1 to N+5 by 1st November of year N+1, in line with the Reporting Requirements of the Charging Regulation and the EUROCONTROL Route Charges Principles. Exceptionally, in order to ensure greater consistency with the Performance Scheme forward-looking information, forecasted data should be reported by 31st December of the year preceding the start year of the Reference Period (RP).
- 2.2.3 ANSPs are supposed to report high level five-year forward-looking data, on yearly basis, on plans and projections of traffic demand, costs, staff, capital expenditure and ATC capacity. The production of realistic and complete plans is an important element of ANSPs performance.
- 2.2.4 Templates for **Part I** and Tables for **Part II** are attached to this document and are also available in electronic format as Microsoft Excel workbooks.
- 2.2.5 ANSPs shall complete **Part I** and **Part II** using and sending by email the electronic documents referred to in §2.2.4. In due course, it is expected that a web tool application will be implemented for reporting yearly data.
- 2.2.6 All fields in **Part I** and **Part II** shall be completed (using “n/appl.” -not applicable- where appropriate). Where there are no associated financial figures (e.g. no costs) the entry shall read zero.
- 2.2.7 When the data available to ANSPs does not match the requirements of the Specification, ANSPs shall follow the explanatory notes and proposed methodologies included in this Specification.
- 2.2.8 Where difficulties referred to in §2.2.6 and §2.2.7 persist, ANSPs shall provide their data, and shall explain the difficulties in the relevant “comments boxes”. This degree of flexibility should aim at increasing the mutual understanding of ANSPs and the PRU.
- 2.2.9 Further explanatory notes, describing what is required to complete in **Part I** and **Part II** are provided at the end of each template. The Glossary of Terms & Definitions section at the end of this document offers detailed definitions for the terms used in the templates.
- 2.2.10 To ensure that the data can be interpreted and compared fairly, ANSPs shall:

- a) provide any additional explanation that will improve the clarity of the information;
- b) document the rationale behind all decisions where more than one approach is available;
- c) provide a) and b) as comments to the tables.

2.2.11 A text box has been provided in the templates to facilitate this.

2.3 How will the information be used?

The information collected through this Specification will be used by the EUROCONTROL PRC, supported by the PRU, to analyse and compare performance across ANSPs (benchmarking) and over time, in conformity with its terms of Reference which require it to provide advice in order to help “ensure the effective management of the European ATM system through a strong, transparent and independent performance review and target setting system”. Furthermore the information will be used by the PRB in the context of the SES Performance Scheme.

Information for year N

2.3.1 In order to ensure comparability among ANSPs and quality of analysis, the information submitted by the ANSPs is subject to a thorough data validation process carried out by the PRU using, *inter alia*:

- ANSPs’ Annual Reports and their statutory financial accounts, and;
- information collected in application of the Charging Regulation and EUROCONTROL Route Charges Principles.

2.3.2 Therefore, the financial data disclosed by the ANSP through the SEID shall be consistent with both documents as to facilitate and easily reconcile the figures.

2.3.3 This analysis will be carried out using the framework for the analysis of cost-effectiveness performance which has been developed by the PRC/PRU in order to produce annual reports on ANSPs cost-efficiency performance. At the heart of the benchmarking lies the framework for financial cost-effectiveness which is detailed in Annex A (see p.47). This performance framework is now included in the ICAO documentation (Manual on Air Navigation Services Economics, Doc. 9161, Fourth Edition, 2007, p.4-25).

2.3.4 In addition, the information collected or the results and analysis are also available for use by all stakeholders. Since the process of information disclosure started in 2001, the ACE Benchmarking Reports, the information itself, and the analytical framework have been used widely by ANSPs, regulators and airspace users. The information has been used to assess ANSPs’ own performance against that of others, to inform economic regulation and price setting, and to measure the projected performance of new initiatives (needed at ANSP or FAB level).

Information for years N+1 to N+5

2.3.5 ANSPs should continue with the current practice of reporting high level forward-looking data on a rolling basis, revised/updated annually for the years N+1 to N+5. The benefits of reporting forward-looking information on a rolling/updated basis are, *inter alia*:

- Supporting more effective monitoring of the gate-to-gate cost-efficiency performance taking into account historical, actual and updated forecast data;
- Supporting more meaningful EU-wide cost-efficiency target setting taking into account latest (updated) information originating from ANSPs (bottom-up inference);

- Supporting more effective performance analysis of ANSP reactivity at times of crisis (e.g. sharp and sudden traffic downturn leading to cost containment measures), e.g. by comparing the various forecast and deviations from the forecasts;
- Using the same planning assumptions/information (economic, traffic, etc.) and horizon for every ANSP ensures greater comparability of data and more effective analysis at System level;
- No different reporting requirements amongst SES versus non-SES ANSPs, as the latter are required to provide high level forward-looking information on a rolling basis for charging purposes (i.e. same requirements for all EUROCONTROL Member States).

2.3.6 Forward-looking reported data should be consistent with the data already available and reported by the ANSPs as part of their business planning processes and/or for charging purposes (En-route and Terminal ANS costs Reporting Tables).

2.4 Classification of ANS for the purposes of information disclosure

2.4.1 As ANS revenues are obtained separately for the different phases of a flight, the ANS provided are usually broken down into:

- **en-route navigation services**, as defined by ICAO (“Statements by the Council to Contracting States on Charges for Route Air Navigation Facilities”, ICAO document 9082/6 and “Manual on Air Navigation Services Economics”, ICAO document 9161 – AR/724, 4th edition, 2007); and,
- **terminal navigation services** (which comprise those navigation services provided to arriving or departing traffic at or on the approaches to a country’s airports not included in en-route services); and,
- **“other ANS”**.

2.4.2 Detailed disclosure of information is required, for charging purposes, for en-route and terminal ANS, and, for certification purposes, for ANS as a whole.

2.4.3 The use of the terms en-route and terminal navigation services in this Specification relates to those definitions used for charging purposes.

2.4.4 The boundaries between the different classes of ANS and, in particular, those between en-route ANS and terminal ANS, are not defined precisely, and differences in ANSPs’ operating and charging practices may make different boundaries appropriate or convenient. ANSPs should therefore state what definition of the various classes of services they wish to use in disclosing information, and the reasons for so doing.

2.4.5 Recognising the difficulty that such inconsistency causes in comparing ANSP performance, the benchmarking focus thus far has been on gate-to-gate cost-effectiveness ANS comparisons, and to some extent on productivity comparisons at ACC level.

“En-route navigation services”

2.4.6 This Specification is designed to capture the en-route information/data for the States/ANSPs operating under the “full cost recovery” method and also for the SES States which, started with year 2012, are applying the “determined costs” method.

2.4.7 For the items where the information/data should be reported differently depending on the method used on setting charges, detailed explanations are provided in Annex C (e.g. the way of reporting adjustments for carry-overs to year N in item A12 or

adjustments carried over to future years in item A13 are explained in details in Annex C in the guidance for Table A.1).

“Terminal navigation services”

- 2.4.8 In order to ensure greater consistency with the SES Performance Scheme Regulation and to facilitate data monitoring and reconciliation for the terminal ANS activity, relevant ANSPs as defined in §2.1.1 above, should report financial, staff and operational data broken down in two separate columns: “SES airports” and “non-SES airports”.
- 2.4.9 Under the “SES airports” column, ANSPs should report the data for the airports covered by:
- the Charging Scheme Regulation, in consistency with the Terminal Reporting Tables submitted to the EC for the calculation of the terminal ANS costs and/or unit rates, and also;
 - the Performance Scheme Regulation, in particular in consistency with Art.1.3 when none of the airports reaches the referred threshold of commercial airport movements per year.
- 2.4.10 Under the “non-SES airports” column, (en-route) ANSPs certified under SES legislation should disclose data relating to all the remaining airports (i.e. not included in the first column referred to in §2.4.9) where they are responsible to provide ATC services.
- 2.4.11 When States bound to SES regulations have assessed that the (market) conditions specified in article 1(6) and Annex I of the Charging Scheme Regulation are met, then it is not mandatory for the ANSPs operating in these States to break down terminal ANS data into the “SES airports” and “non-SES airports” columns. Nevertheless, these ANSPs shall report a total figure for the terminal ANS activity under the column “SES airports” and provide an explanatory comment in the corresponding comments box.
- 2.4.12 (En-route) ANSPs not certified under SES legislation shall disclose terminal ANS-related information in the “non-SES airports” column.
- 2.4.13 In addition, from the experience gained with the use of the Specification, some ANSPs provide terminal ANS on a number of “small” airports which are not deemed relevant to be considered for benchmarking purposes (e.g. due to limited operational ATC activity, direct and transparent state intervention (subsidies) to maintain a certain level of services, etc. Usually, the services provided are mainly aerodrome flight information service (AFIS) and alert service. For pragmatic reasons ANSPs, covered or not by the SES legislation, can also disclose in the “**Other ANS**” column (see below) the figures for terminal ANS activities provided to these airports not deemed to be considered for benchmarking purposes. In doing so, ANSPs shall identify the (list of) airport(s) and shall disclose the reasons in order to ensure transparency. They should also ensure reporting consistency throughout the Specification.

“Other ANS”

- 2.4.14 ANSPs usually provide also other services that are not generally charged either through en-route or terminal ANS charges. For the purposes of this Specification, these other services are classified under the following three broad categories:
- Oceanic ANS;
 - Services to military Operational Air Traffic (OAT); and
 - Miscellaneous services. Typical such services include:

- Regulatory services;
 - Commercial ANS such as ATC training and advice provided to other ANSPs, the sale of aeronautical information publications and other services such as flight calibration;
 - ATC at airports referred to in §2.4.13 above.
- 2.4.15 The performance review system needs to gain some information on these “other ANS” services in order to maintain stakeholders’ confidence in the integrity of the figures. This information will be captured under the heading “other ANS”, so that the financial information will be reported under three separated and specific headings: en-route ANS; terminal ANS; and “other ANS”.
- 2.4.16 The interpretation of the “other ANS” column may differ, however, depending on the nature of the ANSPs activities, so needs further explanation.
- 2.4.17 The Provisional Council of EUROCONTROL has agreed that ANSPs should produce *“separate accounts for their air traffic management activities [which this document has interpreted as all activities relating to the monopoly provision of ANS], prepared in accordance with Generally Accepted Accounting Principles (GAAP¹) and independently audited”*. Furthermore, both the EUROCONTROL Route Charges Principles (Section 2 “Accounting Principles – General”) and the Service Provision Regulation (Article 12) require that ANSPs produce consolidated accounts for non-air navigation services, as they would be required to do if the services were provided by separate undertakings. This implies that separate accounts for air navigation services can be constructed from the information produced.
- 2.4.18 Therefore, on a strict interpretation of this resolution, the information disclosed in the “Other ANS” column should relate only to services that are strictly defined as ANS (such as for example, Oceanic ANS, Military OAT, ANS-related training services provided to external organisations, ANS certification and licensing, and the sale of aeronautical information). From the experience gained with the use of the Specification, it is recognised that most ANSPs undertake only small proportion of activities that are “other ANS”. Moreover, experience also indicates that some ANSPs provide a limited number of commercial non-ANS services (such as technical consulting and flight calibration). Clearly, the burden of requiring separate audited accounts for ANS when these other non-ANS activities only constitute a small proportion of the organisation’s activities may be disproportionate to the benefits. In practice, then, strict separation may not always be possible, and pragmatically, such services, when they constitute a small proportion of the ANSPs total activity, could be deemed to be included under the “other ANS” column.
- 2.4.19 On the other hand, a few ANSPs are involved in non-ANS activities (such as airport ownership and management) which give rise to a significant portion of the organisation’s costs. In the latter case, both the EUROCONTROL Route Charges Principles (Section 2) and the Service Provision Regulation (Article 12) require that ANSPs produce separated accounts for these non-ANS business (see §2.4.17 above). The information relating to these non-ANS activities should **not** be reported in the Specification. The “total ANS column” (the sum of en-route ANS, terminal ANS and “other ANS”) in the tables should then reconcile to the corporate accounts relating to the ANS activities of the ANSP.

¹ Since the passing of this resolution, the SES legislation has been enacted that requires similar disclosure according to International Accounting Standards, and in addition, the European Union (EU) has adopted International Financial Reporting Standards (IFRS) as its International Accounting Standards. Therefore, references to GAAP in the Provisional Council resolution should most reasonably be interpreted as references to IFRS.

- 2.4.20 Activities that are monopoly ANS, but are **not** considered by the PRC for performance assessment and benchmarking purposes (such as oceanic ANS in the North Atlantic), should be treated, for the purposes of information disclosure, as “other ANS” and will be outside the scope of the performance assessment and benchmarking.
- 2.4.21 Finally, for civil/military integrated ANSPs, figures relating to services provided to OAT will be treated as “other ANS”, and will be outside the scope of the performance assessment and benchmarking.

2.5 ANS Charging Principles and individual ANSP accounting practices

- 2.5.1 Charges submissions are prepared according to EUROCONTROL Route Charges Principles, using the Guidance on the Route Charges System (Edition June 2012) and the requirements of the Charging Regulation. States/ANSPs follow these principles to determine their en-route and terminal ANS costs to be recovered. ANSPs’ corporate accounts are required, by the EUROCONTROL Route Charges Principles and the Service Provision Regulation, to be prepared according to the International Accounting Standards adopted by the EU, to the maximum possible extent. Divergences between the two sets of principles might exist. Furthermore, differences in detail could also persist, such as the adoption of different depreciation rates in corporate accounts from those specified in the EUROCONTROL Route Charges Principles.
- 2.5.2 In order to maintain the confidence of stakeholders in the integrity of the figures, it is regarded as important to provide figures that can be easily reconciled to audited corporate accounts. It is therefore expected that the “total ANS column” (the sum of en-route, terminal ANS and other ANS) in this Specification could be easily reconciled to the corporate accounts. Where material differences arise because the principles or parameters differ, ANSPs shall explain these differences in accounting practices and provide a reconciliation figure (see the “Complementary Information” Section 2.7 below).

2.6 Information available from EUROCONTROL

- 2.6.1 In some cases, data will also be available from the Network Management Directorate/CFMU or the CRCO in EUROCONTROL. Where appropriate, this source of information will be used in order to avoid an undue burden for the ANSP. This should also ensure more consistency in the reporting of operational data among the various ANSPs. For information of this kind, the PRU will compile the relevant information, submit it to the ANSPs, who will subsequently validate it, or amend the data, if a sound justification can be offered.

2.7 Complementary information

- 2.7.1 In some cases, additional information and/or succinct description will be necessary to ensure that the data can be interpreted and compared fairly across time and across ANSPs. This information shall be given as comments to the tables, and text boxes have been provided in the Excel workbooks to facilitate this. For example, accounting decisions or operational assumptions where more than one approach is possible could be documented in the relevant text box.

3 PART I – GENERAL AND CONTEXTUAL INFORMATION

3.1 Introduction

- 3.1.1 The information to be disclosed in **Part I** comprises general and contextual information about the organisation, its governance, responsibilities, and particular significant features of its operations.
- 3.1.2 **Part I** will enable the performance review system and stakeholders to gain a good understanding of each organisation so that proper performance assessment and benchmarking can be subsequently performed.
- 3.1.3 The range of general and contextual information about the ANSP comprises six templates, which contain a set of questions, and an annex:
- Template 1: The scope of services offered;
 - Template 2: The governance structure & regulatory framework;
 - Template 3: Accounting, auditing, taxation practices;
 - Template 4: Cost and asset allocation;
 - Template 5: Human resources;
 - Template 6: Planned future developments.
 - Annex: ANSP fact sheet.
- 3.1.4 Explanatory notes are provided with each of the templates.
- 3.1.5 Since no two ANSPs are the same, in order to compare performance and understand the reasons for differences between ANSPs' apparent performances, it is necessary to understand a number of qualitative aspects of the context in which a particular ANSP operates. It is particularly necessary to understand the nature of the factors outside the ANSP's control (the "exogenous factors") that have an impact on its apparent performance.
- 3.1.6 This qualitative information shall be supplemented with official ANSPs' documents and publications such as Annual Reports and documents already required under the Common Requirements Regulation, such as those portions of the Annual Plan and the Business Plan that relate to performance objectives. A copy of such documents (or any other documents relating to the performance of the ANSP) should be provided on a regular basis, subject to any need for ANSPs to avoid exposing commercially sensitive information that relates to their non-monopoly business.
- 3.1.7 After the first disclosure according to this Specification, the disclosure burden on ANSPs will be reduced, as much of the information comprised in **Part I** will not change. Their obligation will be simply to provide new information only where an update is required.
- 3.1.8 ANSPs shall fill in each template so that the performance review system gains a good understanding of the organisation.

3.2 Template 1: The scope of services offered

- 3.2.1 In order to provide comparable data and explain differences among ANSPs, a detailed understanding is needed of the services provided by each ANSP.
- 3.2.2 ANSPs shall provide the information requested in the tables below concerning the scope of the services they provide.
- 3.2.3 According to ICAO definitions, air navigation services (ANS) can be broken down into the following components: ATM/CNS, AIS, MET and SAR. Furthermore, according to ICAO, ATM/CNS comprises ATS, ATFM and ASM (“Manual on Air Navigation Services Economics”, ICAO Document 9161 – AR/724, 4th edition, 2007). See also figure in Annex D, p.103.

3.2.4 En-route

Does the data submitted for en-route ANS include resources required for:

		YES/NO
T1.1.	Airspace management (ASM)?	
T1.2.	Air traffic flow management (ATFM)?	
T1.3.	Air traffic control (ATC)?	
T1.4.	Flight information services (FIS)?	
T1.5.	Weather data collection?	
T1.6.	Aviation weather briefing?	
T1.7.	Radar surveillance?	
T1.8.	Procedural control?	
T1.9.	Aeronautical information services (AIS)?	
T1.10.	Maintenance of ANS equipment?	
T1.11.	Navigation aids?	
T1.12.	Approach and landing aids?	
T1.13.	Air and ground communications?	
T1.14.	ANS equipment calibration?	
T1.15.	Telecommunication services?	
T1.16.	Search & Rescue services (SAR)?	
T1.17.	ANS services to OAT traffic?	

ANSPs may insert additional comments on questions T1.1-17 in the text box below:

3.2.5 Terminal

Does the data submitted for terminal ANS include resources required for:

		YES/NO
T1.18.	Airport advisory services?	
T1.19.	Apron control?	
T1.20.	Maintenance of airport related equipment?	
T1.21.	Approach and landing aids?	
T1.22.	Airport management?	
T1.23.	Airport fire and rescue services?	
T1.24.	MET services?	

ANSPs may provide additional comments on questions T1.18-24 in the text box below:

3.2.6 Other ANS

Does the ANSP provide the following types of air navigation services:

		YES/NO	Is a financial contribution received by the ANSP? (YES/NO)
T1.25.	Oceanic ANS?		
T1.26.	Air traffic control to military OAT?		
T1.27.	Infrastructure for military OAT?		
T1.28.	Any of the following regulatory services:		
	- development and monitoring of aviation regulations?		
	- ANS services certification?		
	- safety monitoring and incident investigation?		
	- other tasks (to be specified)?		
T1.29.	Miscellaneous commercial ANS		

If a financial compensation is received, ANSPs should state in the text box below, in addition:

- from whom payment is made (for example the Ministry of Defence), and;
- how the level of payment is determined (possible methods include an ex-ante contract, charges per service unit or per flight, and others).

3.2.7 Non-ANS activities

ANSPs shall describe in the text box below non-ANS services, if any, that are provided (such as responsibilities for airport management, and their scope in terms of the airports covered). ANSPs shall also state any other material non-ANS activities. In case of any doubt as to whether the degree of non-ANS activity should be deemed “material”, ANSPs should refer to the PRU. In any case, an activity generating more than 5% of ANSP’s total ANS (see item A28 in Table A.2, p.37) costs should be considered as “material”.

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3.2.8 Which model best characterises the ANSP’s relationship with the military with respect to:

A. En-route operational arrangements:

		YES/NO
T1.30.	Segregated ATC systems <u>and</u> segregated ATC units?	
T1.31.	Integrated ATC systems <u>and</u> segregated ATC units?	
T1.32.	Integrated ATC systems <u>and</u> co-located OAT and GAT ATC sectors?	
T1.33.	Single ATC sectors for OAT and GAT?	

B. En-route service provision arrangements:

		YES/NO
T1.34.	Are ATC services provided to both OAT and GAT [fully integrated civil/military ANS provider]?	

ANSPs may provide additional comments on questions T1.30-34 in the text box below:

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3.2.9 Does the ANSP outsource:

		YES/NO
T1.35.	MET services?	
T1.36.	AIS services?	
T1.37.	Maintenance of ATM facilities?	
T1.38.	Maintenance of CNS facilities?	
T1.39.	Provision of CNS facilities?	
T1.40.	Other services? (to be specified)	

ANSPs may provide additional comments on questions T1.35-40 in the text box below:

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3.2.10 What en-route and terminal charging zones does the area controlled by the ANSP comprise?

Name of charging zone	Scope (en-route or terminal)	Name of other ANSPs providing ATS in the charging zone, if any

ANSPs may provide additional comments in the text box below:

3.2.11 How is the ANSP remunerated in respect of each charging zone? When filling in the table below, ANSPs should select one of the following methods:

- en-route charges;
- contractual payment from the State;
- contractual payment from another ANSP;
- terminal charges;
- payments from airports;
- other (details to be given in the text box below); or
- no remuneration.

ANSPs shall also state the formula used for terminal charges, choosing:

- the formula including (MTOW)^{0.7} mandated as the eventual solution in the Charging Scheme Regulation;
- a formula including MTOW raised to another exponent (exponent to be specified; a flat rate for all aircraft should be included as a zero exponent); or
- another formula (details to be given in the text box below).

Terminal charging zone	Remuneration method	Charging formula

ANSPs may provide any additional comments on question 3.2.11 in the text box below.

3.3 Template 2: The governance structure and the regulatory framework

A series of tables have been created for each ANSP to provide a description of the nature of its corporate structure and ownership (for example, is it a government agency or a State-owned company; does it operate under its own statutory arrangements). The tables will enable ANSPs to describe the statutory governance arrangements, including arrangements by which government ownership is exercised, and the institutional and regulatory framework under which they operate. This template should allow for a better understanding of the ANSP's status.

3.3.1 Which of the following options best characterises the current status of the ANSP?

		YES/NO
T2.1.	A government department that is subject to government accounting and treasury rules, and staff are employed under civil service pay and conditions? [Government Agency]	
T2.2.	A government department as in T2.1 but operating under an autonomous budget? [Government Agency with autonomous budget]	
T2.3.	A company with special status, not governed by normal commercial law but by a specific founding law (and wholly owned by the government)? [A government owned, contractor operated entity]	
T2.4.	An autonomous public sector corporation/company that is separate from the executive arm of the government (but wholly or majority owned by the government)? [National corporation]	
T2.5.	A private sector company that is owned by private interests either totally, or with the government holding a minority share? [Private corporation]	
T2.6.	Other, (to be specified)	

ANSPs may insert additional comments on questions T2.1-6 in the text box below:

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3.3.2 Which State has provided the ANSP with its certification?

State	Name of National Supervisory Authority (NSA) or authority	Date of certification	Duration of validity of the certificate

ANSPs may insert additional comments in the text box below:

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3.3.3 Which State or States have designated the ANSP as an ATS provider? ANSPs shall specify in the table below the areas of airspace which each State has designated them as provider for.

State	FAB, FIR, or airport group	Whole or part?	Scope (en-route or terminal)	Number of years for which the ATSP has been designated, if specified

ANSPs may insert additional comments in the text box below:

3.3.4 Are there ATC delegations that are not covered by these designations?

Delegations need only to be disclosed if deemed “material”. For the purposes of this Specification a delegation is deemed material if either:

- the delegated volume² exceeds 5% of the airspace volume of the State delegated from;
- the delegated volume exceeds 5% of the volume controlled by the ANSP delegated to;
- there is a financial compensation; or
- the ANSP wishes it to be taken into consideration in performance review.

If so, ANSPs shall state the nature of the agreement under which the delegation takes place (international treaty, diplomatic exchange, commercial contract, exchange of letters, informal agreement), the counter-party to the agreement (State or other ANSP), and whether there is financial compensation.

State whose ATC is delegated	Nature of agreement	Counter-party?	Financial compensation? From whom?	Brief description of area of delegation

ANSPs may insert additional comments in the text box below:

² In case of any ambiguity, “volume” should be calculated using the approach given in the definition of item E9, in **Part II** (see p. 86).

3.3.5 What legal instruments govern the ANSP's monopoly right to provide ATS in different areas or at different groups of airports?

State	FAB, FIR or airport group	Whole or part?	Instrument(s) conferring right to provide ATS				
			Legislation	Licence	Contract	Designation	Other

3.3.6 ANSPs shall insert comments in the text box below. In particular, ANSPs shall specify what are the legal statutes that apply specifically to the ANSP, and to what areas of the ANSP's services and activities do they apply?

3.3.7 Most corporatised ANSPs' governance arrangements make provisions for an Executive Board and some kind of Supervisory Board. Which of the following options best characterises the ANSP current governance arrangements?

		YES/NO
T2.7.	Is the ANSP's Executive Board ³ overseen by a Supervisory Board ⁴ ?	
T2.8.	Is the Chairman of the Supervisory Board also the Chief Executive Officer (CEO) of the ANSP?	
T2.9.	Is the Government represented in the Supervisory Board?	
T2.10.	If the Government is represented in the Supervisory Board does it have a veto right?	
T2.11.	Is the Staff represented in the Supervisory Board?	
T2.12.	Are civil airspace users represented in the Supervisory Board?	
T2.13.	Is the military represented in the Supervisory Board?	
T2.14.	Is there an alternative organ or institution (to the Supervisory Board) with a supervisory function within the government (e.g. Cour des Comptes/ Government Accounting Office)?	
T2.15.	Is there an additional organ or institution that consults/advises the Supervisory Board and/or the Executive Board (e.g. Advisory Council)?	

ANSPs may insert additional comments on questions T2.7-15 in the text box below:

³ Also known as Management Board or Board of Managing Directors.

⁴ Also known as Board of Directors or Council of Administration.

3.3.8 For each of the following questions ANSPs shall explain who is responsible for the final approval of the item. Answers should be selected from (multiple entries are possible):

- a) the Government [GOV] (Ministry of Transport, Ministry of Finance, Ministry of Defence, CAA, etc.);
- b) the Supervisory Board [SB] independent from the direct control of the Government;
- c) the Executive Board [EB] independent from the direct control of the Government;
- d) a different “Board” independent from the direct control of the Government (name to be included);
- e) an independent regulatory body (name to be included).

	Who approves, sets (or is responsible for):	Include name or GOV, SB, EB [Multiple entries are possible]
T2.16.	Investment Plan?	
T2.17.	Business Plan?	
T2.18.	Performance Plan?	
T2.19.	Annual Plan?	
T2.20.	Loans/financing policy?	
T2.21.	Human resources policy (including salary & hire policy)?	
T2.22.	En-route charges?	
T2.23.	Terminal charges?	
T2.24.	Safety regulation?	
T2.25.	Airspace regulation?	
T2.26.	Economic regulation?	

Note: Items T2.17-19 may apply only to ANSPs certified under the SES legislation.

ANSPs may insert additional comments on questions T2.16-26 in the text box below:

3.3.9 This question applies to ANSPs certified under the SES legislation. ANSPs from States not assimilated to the SES should answer question 3.3.10 instead.

The Common Requirements Regulation requires the production by ANSPs of specific documents and their submission to the NSAs for certification purposes. ANSPs certified under the SES legislation should provide information relating to these specific documents in the table below.

Document	Date of submission to NSA (MM/YY)	Available in English (Yes/No)	Made available to (Yes/No)				
			Users	PRC/PRU	EC	Other ANSPs	General public
Annual Report							
Financial Results ⁵							
Business Plan							
Annual Plan							

For performance review purposes, a copy of these documents (or any other documents relevant to the performance of the ANSP) should be submitted to the PRU on a regular basis, subject to any need for ANSPs to avoid exposing commercially sensitive information that relates to their non-monopoly business.

ANSPs may insert additional comments in the text box below. In particular, ANSPs may specify whether they produce other publications relevant to performance and to whom these documents are made available.

3.3.10 This question applies only to ANSPs from States not assimilated to the SES.

ANSPs operating in non-SES assimilated States should provide in the table below a list of the publications relevant to performance (Annual Report, Business Plan, Annual Plan, etc.) that they make available to ATM stakeholders.

Document	Date of release (MM/YY)	Available in English (Yes/No)	Made available to (Yes/No)				
			Users	PRC/PRU	EC	Other ANSPs	General public

ANSPs may insert additional comments in the text box below:

⁵ As long as the financial results are separately published and not included in the Annual Report submitted to the NSA.

3.3.11 Are the ANSP's costs and charges subject to explicit and independent economic regulation?

		YES/NO
T2.27.	En-route ANS	
T2.28.	Terminal ANS	
T2.29.	Oceanic ANS	
T2.30.	Other ANS	
T2.31.	Some combination of the above, in a single-till arrangement (to be specified below)	

ANSPs shall describe in the text box below the method used for economic regulation ("price" cap, revenue cap, combination of the two, rate-of-return regulation, other), the period over which charges or revenues are capped, and the authority undertaking economic regulation.

3.3.12 ANSPs shall describe in the text box below any financial arrangements (other than economic regulation) that cause divergence of charges from costs (such as calculation of unit rates according to the determined costs method, stabilisation funds, or temporary subsidies).

3.3.13 Does the ANSP bear any regulatory costs (for example, costs of the National Supervisory Authority or the CAA)? If so, how are they remunerated?

3.3.14 Does the ANSP bear any costs relating to EUROCONTROL general activity (excluding costs relating to projects comprising a specific subset of States such as Maastricht Upper Area Control Centre (MUAC))?

		YES/NO
T2.32.	The State handles all transactions with EUROCONTROL itself, without passing costs through to the ANSP.	
T2.33.	The State passes all Route Charges revenues to the ANSP and the ANSP pays the EUROCONTROL <u>cost-base</u> .	
T2.34.	The State passes all Route Charges revenues to the ANSP and the ANSP pays the EUROCONTROL <u>contribution</u> .	

ANSPs may insert further comments on questions T2.32-34 in the text box below:

3.4 Template 3: Accounting, auditing and taxation practices

ANSPs shall disclose details of any audit that they are currently obliged to undertake. Such an audit is a requirement of the EUROCONTROL Route Charges Principles (Section 2) and of the Service Provision Regulation (Article 12). ANSPs shall also disclose their proposals for complying with the provision that audited accounts comply with International Accounting Standards, and that those accounts should separate Air Navigation Services from other business.⁶

ANSPs shall also give details of their obligations in relation to corporate tax on earnings.

3.4.1 EUROCONTROL Route Charges Principles (Section 2 “Accounting Principles – General”) and of the Service Provision Regulation (Article 12) requires the publication of audited financial accounts for the ANSP as a whole, compliant, to the maximum possible extent, with the international accounting standards adopted by the European Union, the International Financial Reporting Standards (IFRS).

T3.1.	In respect of which period are the latest published financial accounts?	
T3.2.	By which body were they audited?	
		YES/NO
T3.3.	Are the published financial accounts independently audited?	
T3.4.	Are they fully prepared according to IFRS?	

ANSPs may insert additional comments on questions T3.1-4 in the text box below. In the case the accounts are not fully produced according to IFRS, ANSPs shall specify the aspects in which the accounts deviate from those standards and why it is necessary that they deviate from them.

3.4.2 Both EUROCONTROL Route Charges Principles⁷ (Section 2) and the Service Provision Regulation (Article 12) require that separate accounts are produced for non-ANS.

		YES/NO
T3.5.	Does the ANSP provide a material volume of non-ANS?	
T3.6.	If so, are such separate accounts for non-ANS produced?	
T3.7.	Are the non-ANS accounts independently audited?	
T3.8.	Are the accounts for ANS also separately disclosed in the annual audited accounts?	
T3.9.	Does the ANSP account separately some elements into en-route, terminal, and other ANS?	
T3.10.	Is the ANSP planning on changing its accounting conventions or systems at any point in the next 3 years?	

⁶ and ⁷: See the guidance on how to apply the Principles in Part II of the CRCO document “Guidance on the Route Charges System” (Edition June 2012).

ANSPs may insert additional comments on questions T3.5-10 in the text box below:

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3.4.3 In November 1999 the Provisional Council resolved that all ANSPs should be required to separate some of the elements of the accounts into en-route and other services. In addition, both EUROCONTROL Route Charges Principles (Chapter 2 in Doc 11.60.01/October 2011) and the Service Provision Regulation (Article 12) require that in their internal accounting, ANSPs shall identify costs and income broken down according to EUROCONTROL Route Charges Principles.⁸ ANSPs shall indicate how they satisfy these obligations:

		YES/NO
T3.11.	Identification and separation of revenues and costs for en-route, terminal and other services in the audited financial accounts?	
T3.12.	Identification and separation of revenues and costs for en-route, terminal and other services in the accounts submitted for certification purposes to the NSA and in the internal accounts but not in the audited financial accounts?	
T3.13.	Disclosure to the European Commission of the costs according to the Charging Scheme Regulation?	

3.4.4 Details about corporate tax applied to the ANSP.

		YES/NO
T3.14.	Does the ANSP pay a corporate tax to the State on operating earnings?	
T3.15.	Is the tax regime applied identical to the one applied to "For-profit organisations"?	
T3.16.	Does the ANSP pay a corporate tax on over-recovery from Route Charges? What about for over-recoveries from terminal charges?	

ANSPs may insert additional comments on questions T3.14-16 in the text box below:

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⁸ See the guidance on how to apply the Principles in Part II of the CRCO document "Guidance on the Route Charges System" (Edition June 2012).

3.5 Template 4: Cost and asset allocation

It is necessary to understand the boundaries applied in the collection of financial information, specifically on costs and assets. For the purposes of performance review, ANSPs shall allocate costs and assets between their various services. To make fair comparisons, the performance review system needs to understand the method used for cost allocation.

While all ANSPs recover revenue separately through en-route charges and terminal navigation charges, and allocate costs and assets between en-route and terminal navigation services, there is no clear and commonly applied definition of these services. EUROCONTROL Documents (EUROCONTROL Route Charges Principles and EUROCONTROL Route Charges Guidance) as well as the Charging Scheme Regulation sets out which services can be part of the terminal cost bases (and thus en-route cost bases) and requires ANSPs to describe which methodology they have used for this allocation. Both sets of documents leave a large degree of flexibility to ANSPs.

Information used to fill Template 1 (see Section 3.2) and Template 2 (see Section 3.3), shall relate to the information required to be disclosed to EUROCONTROL under the EUROCONTROL Route Charges Principles and to the European Commission under the Charging Scheme Regulation.

Template 4 (Section 3.5) also explores whether the ANSP makes use of assets that are leased rather than owned, and how these are represented in the cost base. It also explores the conditions under which assets owned by other organisations (such as airports, or the government) are used in the provision of ANS.

3.5.1 Definition of en-route and terminal services.

According to the EUROCONTROL Route Charges Principles and the Charging Scheme Regulation, ANSPs shall charge separately for en-route and terminal services. This requires the definition of a boundary for charging purposes, which does not necessarily reflect operational boundaries. ANSPs shall use the table below to state the definition of the services that underlies the allocation of costs and assets between en-route and terminal.

	Position of boundary between en-route and terminal ANS for charging purposes	YES/NO
T4.1.	Costs and assets relating to <u>approach sectors</u> included in en-route ANS?	
T4.2.	Costs and assets relating to <u>approach sectors</u> included in terminal ANS?	
T4.3.	Costs and assets relating to <u>approach sectors</u> split between en-route and terminal ANS?	

In case of any positive answer to question T4.3, ANSPs shall insert in the text box below further comments on the methods used to split costs and assets relating to approach sectors between en-route and terminal ANS:

3.5.2 ANSPs shall state the practical techniques of allocating joint costs and assets between en-route and terminal services.

3.5.3 Are any material assets (that is, greater than €1M) held under finance or operating leases?

ANSPs shall describe the accounting treatment in the table below, specifying:

- the nature of the leased asset (buildings, ATM systems, CNS infrastructure);
- whether the assets held on finance leases are included in the ANSP's balance sheet, and;
- whether the operating lease costs are reported as an operating expense in the ANSP's financial accounts.

Nature of leased asset	Owner	Assets in balance sheet? (YES/NO)	Annual leasing cost in accounts? (YES/NO)

ANSPs may provide any further comments in the text box below.

3.5.4 Are any material assets used in the provision of ANS that are owned by an organisation other than the ANSP but not subject to operating or finance leases?

If this is the case ANSPs should briefly describe in the text box below what is the nature of these assets and whether a payment is made by the ANSP for the use of these assets?

3.5.5 Are any terminal ANS provided and charged for by the airport operator?

ANSPs shall describe any such services, and indicate at which airport(s). ANSPs shall specify whether the airport operator charges the ANSP or directly the airspace users for these services.

3.5.6 This question should be answered by ANSPs that have responsibilities for airport management (classified as non-ANS activity - see item 3.2.7 above).

Are any costs relating to terminal ANS assets (e.g. ILS, radar infrastructure, TWR buildings, etc.) borne by the airport division, and therefore not declared as ANS costs. Please specify in the text box below the nature and location (airport) of such assets.

ANSPs shall also specify whether there is a financial transfer from the ANS division to the airport division relating to the use of these assets for the purposes of providing terminal ANS.

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3.6 Template 5: Human resources

In this template ANSPs shall provide information on some issues relating to human resources: training arrangements, any collective agreements, pension arrangements, and early retirement schemes. It is important to understand differences in these areas so that performance can be compared fairly.

3.6.1 Staff pensions and how they are accounted for.

Which of the following best describes the pension arrangements made in respect of the ANSPs' staff? The answer should refer to specific arrangements made for the ANSPs' own staff, and to general State pension arrangements when these are applicable to ANSP's staff (a combination of options is possible). If different arrangements apply to different categories of staff, ANSPs shall indicate this.

		YES/NO	Category of staff
T5.1.	<p>"Pay-as-you-go"</p> <p>The ANSP makes a contribution to the State for each employee. In return, the State takes on the obligation to provide a pension to that employee in respect of his or her service with the ANSP.</p>		
T5.2.	<p>"Defined benefit"</p> <p>The ANSP makes a contribution to a pension fund or funds in respect of each employee. The fund has an obligation to provide a defined benefit to each employee on his or her retirement, for example a proportion of final salary determined by the years of service.</p>		
T5.3.	<p>"Defined contribution"</p> <p>The ANSP makes a contribution to a pension fund in respect of each employee. The pension paid to each employee on his or her retirement is determined by the contributions made on his or her behalf.</p>		
T5.4.	<p>No pension contribution</p> <p>The ANSP makes no contribution to any pension for the employee (although they might help with the administration of individuals' personal pension funds to which individual employees could make their own contributions).</p>		

In any “defined benefit” pension fund:

		YES/NO
T5.5.	Does the ANSP have the responsibility of managing the pension fund?	
T5.6.	If yes, are the assets and liabilities of the pension fund included in the assets and liabilities of the ANSP itself in its statutory accounts?	
T5.7.	If the pension fund is not managed by the ANSP, is the difference between the assets and liabilities of the pension fund included in the ANSP balance sheet (as prescribed by IFRS19)?	
T5.8.	If the actuarial value of the pension fund liabilities exceeds the value of its assets, is the ANSP required to finance the shortfall? If so, will this shortfall be funded:	
	<ul style="list-style-type: none"> • Through a one-off payment? 	
	<ul style="list-style-type: none"> • Through several annual instalments? • Through an increase in the regular employers' pension contributions? 	
T5.9.	Will these above mentioned actuarial gains/losses be reflected in the ANSP's profit and loss statement? If yes, will these additional costs/revenues affect the en-route/terminal cost base and be charged to users?	

ANSPs may insert additional comments on questions T5.1-9 in the text box below. ANSPs shall in particular state the accounting arrangements for any defined benefit scheme that is not on the books of the ANSP. Depending on their response to question T5.8 and if the pension shortfall is impacting the reporting of financial data in the year this disclosure relates to, ANSPs shall also quantify the one-off payment, instalments (length period, annual amount, etc.) or any increase in the level of contributions to cover the pension gap.

3.6.2 Retirement age.

T5.10.	What is the legal retirement age for ATCOs?	
T5.11.	Is the current required retirement age for ATCOs in OPS adopted by the ANSP different than the legal retirement age?	
T5.12.	What is the legal retirement age for staff <u>other</u> than ATCOs?	

ANSPs shall describe, if any, the situation where an ATCO continues to work on other duties (e.g. working on special projects, teaching at the academy, etc.) but not as an ATCO in OPS. Similarly, ANSPs shall describe, if any, the situation where an ATCO is still considered as part of the ANSP's payroll, but inactive.

3.6.3 Early retirement scheme (ERS) and how it is accounted for.

		YES/NO
T5.13.	Is an ERS currently in place within the ANSP?	
	If so, how are the costs relating to the ERS accounted for?	
	<ul style="list-style-type: none"> making a provision for future costs, then drawing it down as the early retirement packages are granted? 	
	<ul style="list-style-type: none"> making a one-off payment? other (to be specified below)? 	
T5.14.	How are the costs relating to ERS reported in the ANSP corporate accounts?	
	<ul style="list-style-type: none"> as staff costs? 	
	<ul style="list-style-type: none"> as operating expenses? 	
	<ul style="list-style-type: none"> as an exceptional cost item? 	

ANSPs may insert additional comments on questions T5.13-14 in the text box below. In particular, ANSPs shall describe, for any ERS, the eligibility conditions of the ERS (category of staff – controllers/non-controllers - benefiting from ERS, age of early retirement (e.g. 58+), number of years the ERS is applied, etc.).

3.6.4 Does the ANSP experience any particular difficulties in ATCO recruitment because of particular national conditions or regulations?

3.6.5 ANSPs shall describe the arrangements for training ATCOs in their organisation (select more than one option if appropriate).

		YES/NO
T5.15.	Are ATCOs cross-trained on both en-route and approach?	
T5.16.	Are ATCOs cross-trained on both approach and airport control?	
T5.17.	Does the same set of ATCOs handle air and ground movements at airport?	
T5.18.	Is the training school fully part of the ANSP?	
T5.19.	Is the training school owned by the military?	
T5.20.	Is the training school shared with another ANSP?	
T5.21.	Is the training school independent, contracted in by the ANSP?	

ANSPs may insert additional comments on questions T5.15-21 in the text box below:

3.6.6 ANSPs shall provide some information concerning their current collective agreements (if any), in the table below:

Staff category covered (ATCOs, non-operational, etc.)	Implementation date (MM/YY)	Duration period

If a new collective agreement has entered into force in the year this disclosure relates to, ANSPs shall describe in the text box below implications on “flexibility” and on productivity, considering in particular changes in contractual working hours and changes in working practices (e.g. roster cycles), if any?

3.7 Template 6: Planned future developments

In this template, ANSPs shall give some information about future plans and expectations in the areas of institutional and regulatory change and the formation of Functional Airspace Blocks (FABs).

This information also provides the opportunity to find out what use ANSPs have been able to make: (1) of the performance indicators defined in ACE benchmarking, and (2) of the analysis of the information disclosed contained in the ACE benchmarking reports.

3.7.1 Are any major changes foreseen in the institutional structure of ANS in the State(s) that have designated the ANSP as ATS provider?

		YES/NO
Are any major changes foreseen in:		
T6.1.	the legal basis for the operation of the ANSP?	
T6.2.	its responsibilities, and in particular the services for which it is designated as the monopoly provider?	
T6.3.	competitive practices in areas where it provides services (such as the lifting of a monopoly or the introduction of competitive bidding for franchise contracts)?	
T6.4.	regulatory arrangements?	
T6.5.	ownership of the ANSP?	
T6.6.	the methods by which the ANSP's services are remunerated (such as changes in charging practices)?	
T6.7.	any other material aspects of ANS provision?	

If the answer "Yes" is given to any of the above questions, ANSPs shall provide an explanation in the box below.

3.7.2 ANSPs which operate under SES rules shall indicate in the text box the three main achievements (deliverables, milestones) during the reporting year N (completed and/or ongoing) that are related to the FAB initiative (e.g., common specification of ATM systems, procurement, maintenance, creation of a common airspace management cell, training, etc.).

3.7.3 ANSPs may indicate whether they use any of the ACE performance indicators for their own purposes (e.g., strategic performance planning, set own performance targets/objectives, support user consultation, support negotiation with staff union, financial incentives, benchmarking with other ANSPs)?

3.7.4 ANSP fact-sheet.

ANSPs shall validate and provide any additional comments on the pre-filled ANSP fact-sheet which is presented following the framework defined in Annex B (see p. 50).

4 PART II – QUANTITATIVE INFORMATION

4.1 General considerations

- 4.1.1 The information to be disclosed in **Part II** comprises quantitative information.
- 4.1.2 **Part II** comprises two categories of quantitative information: financial information on the costs, revenues and assets of an ANSP; and operational-related information on inputs and outputs, for both their en-route and their terminal ANS.
- 4.1.3 In order to ensure greater consistency with the SES Performance Scheme Regulation and to facilitate data monitoring and reconciliation, for the terminal ANS activity, ANSPs certified under SES legislation shall disclose some financial, staff and operational data broken down into two separate columns: “SES airports” and “non-SES airports”. Practical implementation details on how data should be reported under these two columns is provided in §2.4.8 - 2.4.13 above. ANSPs operating in States not bound by SES legislation shall disclose terminal ANS-related information under the “non-SES airports” column.
- 4.1.4 **Part II** comprises the following six sections:
- Section A: Revenue and cost data;
 - Section B: Balance sheet data;
 - Section C: Staff data;
 - Section D: ANSP-level operational data;
 - Section E: ACC-level operational data;
 - Section F: Forward-looking data.
- 4.1.5 The financial information has been designed in order to be consistent with both the EUROCONTROL Route Charges Principles and the Charging Scheme Regulation, and with the ANSPs’ requirements to produce annual financial reports for their ANS and non-ANS services, imposed under both documents (Section 2 of the EUROCONTROL Route Charges Principles and article 12 of the Service Provision Regulation)⁹. A limited amount of operational information at the level of the ACC operational unit is also requested.
- 4.1.6 In Section F, **Part II** requires disclosure of key forward-looking information, both financial, staff and operational over a period of five years, i.e. years N+1 up to N+5.
- 4.1.7 As to Section F, it is expected that ANSPs operating in States which are bound by the SES legislation:
- for the data submitted the year preceding the start of a RP, the forward-looking data provided in Section F of this Specification, in consistency with §2.2.2 above, shall be in line with the information disclosed in National / FAB Performance Plans¹⁰. For instance, the 2013 data submitted in year 2014 should comprise forward-looking information in Section F for years 2014-2018, which are consistent with the information provided in National/FAB Performance Plans for RP2 (2015-2019); and that

⁹ See the guidance on how to apply the Principles in Part II of the CRCO document “Guidance on the Route Charges System” (Edition June 2012).

¹⁰ When the National/FAB Performance Plan is not approved, the forward looking data provided in the year preceding the start of a RP should be in line with the latest available information from the ANSP Business Plan or with the proposal of the National/FAB Performance Plan.

- in continuation of the previous reporting practice, during a RP, ANSPs should provide five years planned data, updated every year with the latest available information for years N+1 to N+5. The benefits/rationale for a continuation of the previous practice is detailed in §2.3.5 above. Forward-looking data should be consistent with the data already available and reported by the ANSPs as part of their business planning processes and/or for charging purposes (En-route and Terminal ANS costs Reporting Tables).

4.1.8 ANSPs shall fill the following tables, using the Supplementary Information provided in Annex C (p.52) and the Glossary of Terms and Definitions in Annex D (p.97).

4.2 Section A: Revenues and cost data

Currency used:

Exchange rate (1 EURO=):

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	Table A.1: Revenues	En-route	Terminal		Other ANS			Total ANS
			SES airports	Non-SES airports	Oceanic	Military OAT	Misc	
A1	Income from charges, of which:							
A2	Income from the difference between EUROCONTROL cost-base and contribution (if any)							
A3	Income from airport operators							
A4	Income received from other States or ANSPs for delegation of ANS							
A5	Income from military							
A6	Income in respect of exempted flights							
A7	Other income from domestic government							
A8	Financial income							
A9	Other income							
A10	Exceptional revenue items							
A11	TOTAL REVENUES							
A12	Adjustments for carry-overs to year N from activities attributable to previous years							
A13	Adjustments carried over to future years resulting from activities attributable to year N							
A14	REVENUES IN RESPECT OF ACTIVITY IN THE CURRENT YEAR							

	Table A.2: Costs by ANS segment	En-route	Terminal		MET	Other ANS	Total ANS
			SES airports	Non-SES airports			
A15	TOTAL SERVICE PROVISION COSTS						
A16	Staff costs						
A17	Non-staff operating costs						
A18	Depreciation costs						
A19	Cost of capital						
A20	Exceptional items						
A21	TOTAL INSTITUTIONAL COSTS						
A22	Costs for external MET provision						
A23	Payment for regulatory and supervisory services						
A24	Payment to the State for provision of other services						
A25	EUROCONTROL costs						
A26	Payments for delegation of ANS to other States or ANSPs						
A27	Irrecoverable Value Added Tax (VAT), if applicable						
A28	TOTAL COSTS						

	Table A.3: Reconciliation of costs with profit and loss account	En-route	Terminal		Internal MET	Other ANS	Total ANS
			SES airports	Non-SES airports			
A29	TOTAL ANSP COSTS from Table A.2						
A30	Less cost of capital (from item A19)						
A31	Financial costs						
A32	Reconciling items						
A33	TOTAL ANSP operating and financial costs						
A34	TOTAL ANSP revenues from Table A.1						
A35	Profit (loss) before corporate income tax						
A36	Corporate income tax						
A37	Profit (loss) after corporate income tax						
A38	Dividends						
A39	RETAINED PROFIT (LOSS) OF THE YEAR						

Table A.4: Complementary information for the cost of capital		En-route	Terminal		Internal MET	Other ANS	Total ANS
			SES airports	Non-SES airports			
A40	Net book value (NBV) of fixed assets						
A41	Adjustments to total assets						
A42	Net current assets						
A43	TOTAL ASSET BASE						
A44	Debt from balance sheet						
A45	Equity from balance sheet						
A46	Average annual interest rate on debt (%)						
A47	Rate of return on equity (%)						
A48	Weighted average cost of capital						
A49	COST OF CAPITAL						
A50	Reconciliation with cost of capital reported in item A19						

4.3 Section B: Balance sheet data

Table B.1: Assets at year-end		En-route	Terminal	Internal MET	Other ANS	Total ANS
B1	NBV of fixed assets in operation					
B2	Land & Buildings in operation					
B3	Systems & Equipment in operation					
B4	Intangible assets in operation					
B5	Common projects assets in operation					
B6	NBV of fixed assets under construction					
B7	Land & Buildings under construction					
B8	Systems & Equipment under construction					
B9	Intangible assets under development					
B10	Common projects assets under construction					
B11	Long-term financial assets and receivables					
B12	Financial assets relating to pensions					
B13	Other long-term investments					
B14	Long-term receivables					
B15	Current assets					
B16	Stock and raw materials					
B17	Short-term receivables					
B18	Cash in hand or at a bank					
B19	Other current assets					
B20	TOTAL ASSETS					

Table B.2: Liabilities at year-end		En-route	Terminal	Internal MET	Other ANS	Total ANS
B21	Capital and reserves					
B22	Shareholders' funds					
B23	Other reserves					
B24	Retained profit/loss of the year					
B25	Long-term liabilities					
B26	Borrowings					
B27	Provisions for pension liabilities					
B28	Provisions for other long-term liabilities and charges					
B29	Other long-term liabilities					
B30	Current liabilities					
B31	Bank overdraft and borrowings					
B32	Creditors and accruals					
B33	Provisions for short-term liabilities and charges					
B34	Other current liabilities					
B35	TOTAL LIABILITIES					

Table B.3: Reconciliation of fixed asset values		En-route	Terminal	Internal MET	Other ANS	Total ANS
B36	GBV at start of year					
B37	Capex in the year					
B38	Capex for Land & Buildings					
B39	Capex for Systems & Equipment					
B40	Capex for intangible assets					
B41	Capex for common projects assets					
B42	Sales & disposals in the year					
B43	Asset revaluations in the year					
B44	GBV at end of year					
B45	Cumulative depreciation at start of year					
B46	Depreciation in the year					
B47	Cumulative depreciation of sales & disposals					
B48	Depreciation adjustment for asset revaluations					
B49	Cumulative depreciation at end of year					
B50	NBV OF FIXED ASSETS					

Table B.4: Top five capex projects in year N

No	Capex project name	Domain	Allocation		Capex for year N	Start date	Planned date of commissioning	Total capex for the project
			En-route (%)	Terminal (%)				
B51 1								
B52 2								
B53 3								
B54 4								
B55 5								

4.4 Section C: Staff data

Table C.1: TOTAL STAFF		En-route	Terminal		Internal MET	Other ANS	Total ANS
			SES airports	Non-SES airports			
C1	Total staff on payroll (FTE)						
C2	Total external staff under contract (FTE)						
C3	TOTAL STAFF (FTE = full time equivalent)						

Table C.2: Staff by category and ANS segment		En-route	Terminal		Internal MET	Other ANS	Total ANS
			SES airports	Non-SES airports			
C4	ATCOs in OPS						
C5	ATCOs on other duties						
C6	Ab-initio trainees						
C7	On-the-job trainees						
C8	ATC assistants						
C9	OPS support (non-ATCOs)						
C10	Technical support staff for operational maintenance, monitoring and control						
C11	Technical support staff for planning and development						
C12	Administration						
C13	Staff for ancillary services (e.g. MET, AIS, SAR)						
C14	Other						
C15	TOTAL STAFF (FTE = full time equivalent)						

Table C.3: Breakdown of staff costs		En-route	Terminal	Internal MET	Other ANS	Total ANS
C17	Employer contributions to social security scheme and taxes					
C18	Employer contributions to staff pensions					
C19	Extraordinary contributions to pension fund					
C20	Other staff related costs or benefits					
C21	Amounts capitalised (negative)					
C22	TOTAL STAFF COSTS					

Table C.4: Staff costs for ATCOs in OPS and support staff		En-route	Terminal		Internal MET	Other ANS	Total ANS
			SES airports	Non-SES airports			
C23	Staff costs for ATCOs in OPS						
C24	Staff costs for support staff						
C25	Unit costs for ATCOs in OPS						
C26	Unit costs for support staff						

4.5 Section D: ANSP-level operational data

Table D.1: Scope of services and operational units (ANSP level)		Continental ANS	Oceanic ANS
D1	Size of controlled airspace in km ²		
D2	Number of ACC operational units		
D3	Number of APP operational units		
D4	of which are co-located within an ACC operational unit		
D5	of which are co-located within a TWR operational unit		
D6	of which are stand-alone APP operational units		
D7	Number of airports with TWR operational unit		
D8	Number of "SES airports" with TWR operational unit		
D9	Number of "non-SES airports" with TWR operational unit		
D10	Number of airports with AFIS operational unit		

Table D.2: ANSP traffic output (GAT only)		Continental ANS	Oceanic ANS
D11	Total IFR flights controlled by the ANSP		
D12	% Overflights		
D13	% Domestic flights		
D14	% Arrival/Departures international flights		
D15	Total distance (km) controlled by the ANSP		
D16	Total IFR flight-hours controlled by the ANSP		
D17	Average transit time (minutes)		

Table D.3: ANSP specific terminal traffic output (GAT only)		Terminal	
		SES airports	Non-SES airports
D18	Total IFR airport movements controlled by the ANSP		
D19	VFR airport movements controlled by the ANSP		
D20	Total airport movements controlled by the ANSP		

Table D.4: Data for ATCOs in OPS		ACCs	APPs+TWRs
D21	ATCOs in OPS (FTE)		
D22	Sum of ATCO in OPS hours on duty (per year)		

Table D.5: Working days/hours for ATCOs in OPS		ACCs	APPs+TWRs	DAYS
D23	Annual working days paid for per ATCO in OPS (including paid leave)			
D24	Average annual paid leave per ATCO in OPS per year (days)			
D25	Paid public holidays per ATCO in OPS per year (days)			
D26	Working days available for work per ATCO in OPS per year			
D27	Average shift length (hours)			
D28	Contractual working hours per ATCO in OPS per year			
D29	Average number of hours not on duty per ATCO in OPS per year			
D30	Hours on sickness leave per ATCO in OPS per year			
D31	Hours of refresher training per ATCO in OPS per year			
D32	Hours not on duty for other reasons per ATCO in OPS per year			
D33	Average overtime hours per ATCO in OPS per year			
D34	Average number of ATCO in OPS hours on duty per year			

Table D.6: Consolidation of ACC data at ANSP level		ACCs
D35	Sum of IFR ACC movements	
D36	Sum of IFR km controlled by the ACCs	
D37	Sum of flight-hours controlled by the ACCs	
D38	Average ACC route length (km)	
D39	Average ACC transit time (minute)	
D40	Number of area control sectors open at maximum configuration	
D41	Sum of area control sector-hours open in ACCs in the year	

Table D.7: Numbers of surveillance and nav aids assets (ANSP level)		Total ANSP
D42	Primary radar only	
D43	Primary radar co-located with Mode S	
D44	Primary radar co-located with MSSR	
D45	Mode S radars only	
D46	MSSR only	
D47	Surface movements radars	
D48	ADS-B ground stations	
D49	Weather radar	
D50	Multilateration (MLAT) / Wide Area Multilateration (WAM)	
D51	Other surveillance assets	
D52	Distance-measuring equipment (DME)	
D53	Non-directional beacon (NDB)	
D54	Very high frequency omni-directional range (VOR)	
D55	Runway ends with ILS	
D56	Other nav aid assets	

4.6 Section E: ACC-Level operational data

Table E.1: ACC Characteristics	
E1	What services are provided by the ACC? Please select
E2	The data disclosed relates to: Please select
E3	ACC code
E4	ACC name
E5	Size of the OPS room area (m ²)
E6	Size of the controlled area (km ²)
E7	Minimum Flight Level
E8	Maximum Flight Level
E9	Volume controlled (km ² x hundreds of feet)

Table E.2: ACC output	
E10	IFR ACC movements controlled
E11	Total ACC flight-hours controlled
E12	Average transit time (minutes)
E13	Total IFR km controlled
E14	Average distance flown

Table E.3: ACC sectors		At maximum configuration	Potentially available	Sector-hours open during the year
E15	Area control sectors			
E16	Approach control sectors			
E17	FIS sectors			
E18	Military OAT sectors			

Table E.4: ACC ATCOs in OPS associated with area control sectors	
E19	ATCOs in OPS (FTE)
E20	ATCOs on area control sector working positions (FTE)
E21	ATCOs on ATFM position (FTE)
E22	Shift supervisors (FTE)
E23	ATCOs on other positions (FTE), if any please specify
E24	Total ATCO in OPS hours on duty per year
E25	Average hours on duty per ATCO in OPS per year

Table E.5: ACC ATCOs in OPS associated with other sectors	
E26	ATCOs on approach control sector working positions (FTE)
E27	ATCOs on FIS positions (FTE)
E28	ATCOs on military OAT sectors (FTE)

Table E.6: Staffing characteristics in OPS at maximum configuration		Total staff on duty	Total staff on working positions	Number of these staff that are ATCOs in OPS	Number of non-ATCO in OPS staff
		(1)	(2)=(3)+(4)	(3)	(4)
E29	Area control sector working positions				
E30	Approach control sector working positions				
E31	ATFM positions				
E32	Shift supervisor positions				
E33	FIS positions				
E34	Other positions, if any please specify				
E35	TOTAL STAFFING IN OPS				

Table E.7: Information on major ATM systems at the ACC		Name of the system	Year of commissioning	Date of last major upgrade	Next planned upgrade	Planned replacement date
E36	Flight Data Processing system					
E37	Radar Data Processing system					
E38	Human-machine interface (HMI) system at ATCO working positions					
E39	Voice Communication Switching system					

4.7 Section F: Forward-looking data

Table F.1: Macroeconomic indicators		N	N+1	N+2	N+3	N+4	N+5
F1	Inflation rate (%)						
F2	Exchange rate (1 EURO=)						

Table F.2: Planning assumptions for traffic/output (ANSP level)		N	N+1	N+2	N+3	N+4	N+5
F3	Total en-route Service Units						
	% n/n-1						
F4	Total IFR flights controlled by the ANSP						
	% n/n-1						
F5	Total distance (km) controlled by the ANSP						
	% n/n-1						
F6	IFR flight-hours controlled by the ANSP						
	% n/n-1						

Table F.3: Planned operational and staff data (ACC level)		N	N+1	N+2	N+3	N+4	N+5
F7	Number of additional ATCOs in OPS planned to start working in the OPS room						
F8	Number of additional ATCOs in OPS planned to stop working in the OPS room						
F9	Number of ATCOs in OPS planned to be operational at year-end						
	% n/n-1						
F10	Planned area control sectors open at maximum configuration						
	% n/n-1						
F11	Planned area control sector-hours open in the year						
	% n/n-1						

Table F.4: Planned operational data for terminal ANS		N		N+1		N+2		N+3		N+4		N+5	
		SES airp.	Non-SES airp.	SES airp.	Non-SES airp.	SES airp.	Non-SES airp.	SES airp.	Non-SES airp.	SES airp.	Non-SES airp.	SES airp.	Non-SES airp.
F12	Number of airports with TWR operational unit												
	% n/n-1												
F13	Total IFR airport movements controlled by the ANSP												
	% n/n-1												

Table F.5: Planned staff data for APPs+TWRs (consolidated)		N	N+1	N+2	N+3	N+4	N+5
F14	Number of additional ATCOs in OPS planned to start working in the OPS room						
F15	Number of additional ATCOs in OPS planned to stop working in the OPS room						
F16	Number of ATCOs in OPS planned to be operational at year-end		0	0	0	0	0
	% n/n-1						

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Table F.6: Planned ANS costs (ANSP level)		N			N+1				N+2				N+3				N+4				N+5				
		En-route	Terminal		MET	En-route	Terminal		MET	En-route	Terminal		MET	En-route	Terminal		MET	En-route	Terminal		MET	En-route	Terminal		MET
			SES airp.	Non-SES airp.			SES airp.	Non-SES airp.			SES airp.	Non-SES airp.			SES airp.	Non-SES airp.			SES airp.	Non-SES airp.			SES airp.	Non-SES airp.	
F17	TOTAL PROVISION COSTS																								
F18	Staff costs																								
F19	Non-staff operating costs																								
F20	Depreciation costs																								
F21	Cost of capital																								
F22	Exceptional items																								
F23	TOTAL INSTITUTIONAL COSTS																								
F24	Costs for external MET provision																								
F25	Payment for regulatory and supervisory services																								
F26	Payment to the State for provision of other services																								
F27	EUROCONTROL costs																								
F28	Payment for delegation of ANS to other States or ANSPs																								
F29	Irrecoverable Value Added Tax (VAT), if applicable																								
F30	TOTAL COSTS																								
	%n/n-1																								

Table F.7: Planned capex (ANSP level)		N			N+1			N+2			N+3			N+4			N+5		
		En-route	Terminal	Internal MET	En-route	Terminal	Internal MET	En-route	Terminal	Internal MET	En-route	Terminal	Internal MET	En-route	Terminal	Internal MET	En-route	Terminal	Internal MET
F31	Capex for Land & Buildings																		
	%n/n-1																		
F32	Capex for Systems & Equipment																		
	%n/n-1																		
F33	Capex for intangible assets																		
	%n/n-1																		
F34	Capex for common projects																		
	%n/n-1																		
F35	TOTAL CAPEX																		
	%n/n-1																		

Table F.8: Planned top five capex projects				
Capex project name	Domain	Start date	Planned date of commissioning	Total capex for the project
F36 1				
F37 2				
F38 3				
F39 4				
F40 5				

Table F.9: Planned number of surveillance and navigational assets (ANSP level)	Year N	From N+1 to N+5		
		Old assets to be retired	New assets to be commissioned and in operation	Total planned in N+5
	(1)	(2)	(3)	(4)=(1)-(2)+(3)
F41 Primary radar only				
F42 Primary radar co-located with Mode S				
F43 Primary radar co-located with MSSR				
F44 Mode S radars only				
F45 MSSR only				
F46 Surface movements radars				
F47 ADS-B ground stations				
F48 Weather radar				
F49 Multilateration / Wide Area Multilateration				
F50 Other surveillance assets				
F51 Distance-measuring equipment (DME)				
F52 Non-directional beacon (NDB)				
F53 Very high frequency omni-directional range (VOR)				
F54 Runway ends with ILS				
F55 Other navigational assets				

ANNEX A: FRAMEWORK FOR FINANCIAL COST-EFFECTIVENESS

A.1 Introduction

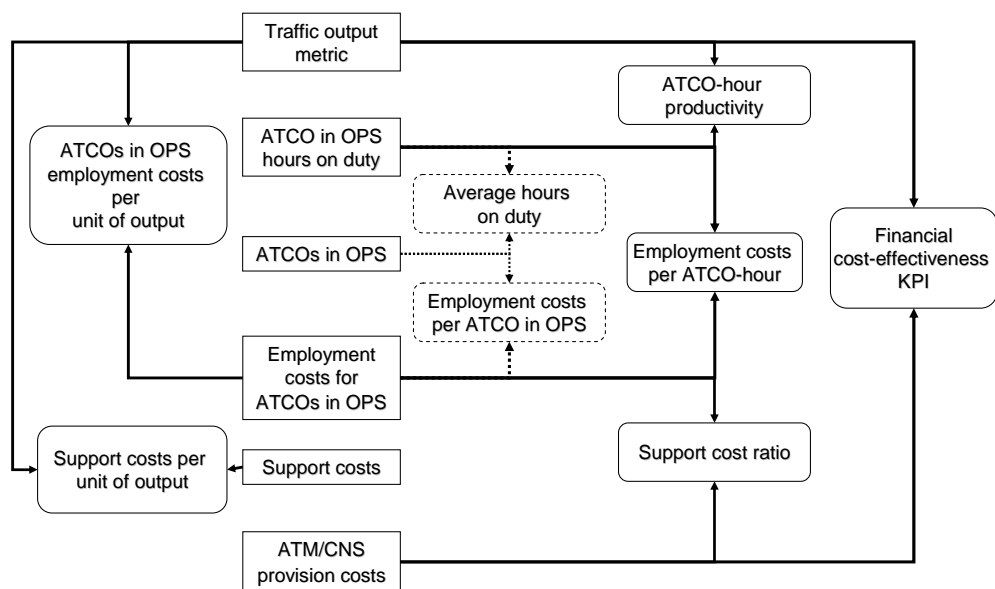
This Annex presents the framework for financial cost-effectiveness that is used to analyse the information collected through this Specification. This framework is based around the concept that performance may be measured as the ratio of **outputs** to **inputs**.

- The **output** measure is a composite measure of gate-to-gate output, which takes into account both the flight-hours controlled by the ANSP in the “en-route” environment and the number of terminating movements in the “terminal” environment.
- **Inputs** are either measured **physically** (for example, the number of staff) or in terms of **costs** (for example the employment costs for air traffic controllers).

The framework takes the measure of costs that has the widest possible scope, while remaining comparable between ANSPs. This measure comprises the ATM/CNS provision costs (including AIS), defined in the ACE reports as those which are directly controllable by an ANSP. Uncontrollable items such as the costs of MET services, EUROCONTROL costs, and the costs of regulation are separately identified in the Specification and excluded from the ANSPs benchmarking analysis.

A.2 Overall financial cost-effectiveness indicator

The overall financial cost-effectiveness indicator is the ratio between these two measures, total ATM/CNS provision costs and traffic output metric, as shown in Figure 1:



EUROCONTROL/PRU

Figure 1: Performance framework for cost-effectiveness analysis

It can be expressed as the **financial costs per unit output** and is the key performance indicator (KPI) for cost-effectiveness benchmarking purposes. ACE reports have compared this indicator and its variation both between ANSPs and over time. For deeper understanding, ACE reports have also broken this ratio down into several components, as shown in Figure 1.

The financial cost-effectiveness KPI can be broken down into three components:

- a) ATCO-hour productivity;
- b) employment costs per ATCO-hour, and;
- c) support cost ratio.

These indicators are multiplicative; the product of all three is the overall cost-effectiveness KPI.

ATCO-hour productivity is the ratio of the output to the hours spent by ATCOs on operational duty.

⇒ *All other things being equal, a higher ATCO-hour productivity will improve financial cost-effectiveness;*

Employment costs per ATCO-hour is the ratio of ATCO employment costs to the number of hours on duty. It represents therefore the average employment costs per hour on duty.

⇒ *All other things being equal, lower employment costs per ATCO-hour will improve financial cost-effectiveness;*

Support cost ratio means the ratio of total ATM/CNS provision costs to the costs for employing ATCOs. In other words, it indicates for each euro (or any other currency) spent on employing ATCOs, the additional euros spent on other costs (comprising other staff costs, non-staff operating costs, and capital-related costs).

⇒ *All other things being equal, a lower support cost ratio will improve financial cost-effectiveness.*

Furthermore, as depicted in the framework of Figure 1 above, **Employment costs per ATCO hour** can be further broken down into the following two further multiplicative elements:

- a) average hours on duty per ATCO in OPS; and
- b) employment costs per ATCO in OPS.

Average hours on duty per ATCO in OPS is the contractual working hours, plus the average overtime worked in OPS, minus the average time an ATCO is not on duty in OPS.

⇒ *All other things being equal, more hours on duty per ATCO will improve financial cost-effectiveness;*

Employment costs per ATCO in OPS is the total employment costs for an ATCO in OPS, comprising the gross wages and salaries, payments for overtime, employers' contributions to any social security scheme, taxes directly levied on employment, employers' pension contributions and the costs of other benefits.

⇒ *All other things being equal, lower ATCO employment costs will improve financial cost-effectiveness.*

These indicators have been widely used in ACE reports up to now. They allow the PRC/PRU and ANSP management to identify the reasons for differences in performance across ANSPs and over time. They can be easily and readily interpreted by the ANSP management. A practical advantage of those indicators is that they are multiplicative and that therefore minor differences in interpretation of one of the component indicators is compensated for by equal and opposite adjustments in another.

The left-hand side of the performance framework displayed in Figure 1 shows two additional indicators:

Employment costs for ATCOs in OPS per unit of output is the ratio of the employment costs for the ATCOs in OPS to the output.

⇒ *All other things being equal, lower employment costs for ATCOs in OPS per unit of output will improve financial cost-effectiveness;*

Support costs per unit of output is the ratio of support costs (comprising staff costs other than those for ATCOs in OPS, non-staff operating costs and capital-related costs) to the output.

⇒ *All other things being equal, lower support costs per unit of output will improve financial cost-effectiveness.*

These two ratios are additive, that is, together they sum to the overall financial cost-effectiveness KPI.

The latter indicator is complementary to the “support cost ratio” described above for two main reasons. First, the support cost ratio cannot be viewed in isolation since a low support cost ratio may simply be a symptom of high staff costs for ATCOs in OPS. Second, the “support costs per unit output” can be broken down into further additive components (such as capital-related costs per unit output), giving further insights to the analysis of support costs.

A detailed analysis of all these performance ratios helps in understanding differences in the financial cost-effectiveness KPI, identify best practices, and provide insights for further improvement.

The analysis of financial cost-effectiveness, while a major focus of the benchmarking analysis, is not the sole focus. Additional analysis uses other components of the information disclosed, including:

- ad-hoc analysis of costs that are thought not to be controllable by the ANSP, such as MET and EUROCONTROL costs;
- analysis of **economic** cost-effectiveness, which includes factors other than the ANSPs’ costs in the analysis; for the time being these comprise only the cost of ATFM delays, but in due time will also include costs due to flight-inefficiency (the latter would be relevant in the context of economic cost-effectiveness analysis at FAB level rather than for individual ANSPs);
- analysis of ATCO productivity at the ACC level (including the manning per sector and average sector productivity), and its relationship with traffic complexity and traffic variability variables;
- analysis of capital productivity in relationship to the level of capital employed and capital expenditure; and
- analysis of planned future developments in performance in terms of cost-effectiveness.

ANNEX B: FRAMEWORK FOR ANSP FACT SHEET

<p>Institutional arrangements and links</p>	<p>Status:</p> <p>Ownership</p> <p>National Supervisory Authority (where relevant):</p> <p>Body responsible for:</p> <ul style="list-style-type: none"> • Safety Regulation • Airspace Regulation • Economic Regulation
<p>Corporate Governance Structure</p>	<p>Name of the ANSP</p> <p>Chairman of the supervisory board:</p> <p>Director General (CEO):</p> <p>Chief financial officer (CFO)</p> <p>Chief operational officer (COO):</p>
<p>Scope of Services</p>	<p>Size/Map</p>
<p>Notes</p>	<p>Operational ATS Units</p>

ANNEX C: SUPPLEMENTARY INFORMATION TO PART II

This Annex provides supplementary information to ANSPs in filling the tables in Chapter 4 “**Part II** – Quantitative information”. These tables comprise several categories of quantitative information:

- Finance-related information; and,
- Operations-related information.

The tables are provided as Excel spreadsheets. Each major section (A to F) is contained on a single worksheet.

Some of the rows of the tables are related arithmetically to others. In these cases, the spreadsheet will calculate the figures automatically, and the ANSP should not enter them. Such cells are coloured yellow in the sheets.

Some of the cells are grey-shaded. This is because no entry is applicable.

Each row of the table has a number, for ease of reference to the notes below.

The text below contains a comprehensive explanation of each of the items, both those where information can be entered and where it is calculated from other entries. In some cases, notes are provided to allow ANSPs to enter additional comments when a particular item is material. In order to allow ANSPs to enter additional qualitative and/or quantitative comments or notes to items, a text box next to each table has been created. ANSPs are strongly urged to use these “text boxes” to provide supplementary information. This will ensure that the performance review system can interpret and fairly compare the data disclosed.

The major sections are:

- Section A: Revenue and cost data;
- Section B: Balance sheet data;
- Section C: Staff data;
- Section D: ANSP-level operational data;
- Section E: ACC-level operational data;
- Section F: Forward-looking data.

The financial information has been designed in order to be consistent with both the EUROCONTROL Route Charges Principles and the Charging Scheme Regulation, and with the ANSPs’ requirements to produce annual financial reports for their ANS and non-ANS services, imposed under both documents (Section 2 of the EUROCONTROL Route Charges Principles and article 12 of the Service Provision Regulation)¹¹. A limited amount of operational information at the level of the ACC operational unit is also requested. Finally, **Part II** requires disclosure of key forward-looking information, both financial and operational.

ANSPs shall complete the tables comprised in Section A - Section F in the manner described below.

¹¹ See the guidance on how to apply the Principles in Part II of the CRCO document “Guidance on the Route Charges System” (Edition June 2012).

Section A: Revenues and costs data

- (1) ANSPs shall specify which currency and exchange rate have been used. ANSPs shall also specify if financial figures are expressed in 10s, 100s, or 1000s.
- (2) Section A is built around the definitions and disclosure requirements in the Charging Scheme Regulation, together with the requirement (under Section 2 of the EUROCONTROL Route Charges Principles and article 12 of the Service Provision Regulation) both to produce, publish and have audited corporate accounts, and to report separately any non-ANS activity as if it were provided by a separate undertaking¹². This implies that a set of corporate accounts, following IFRS¹³ to the maximum possible extent, and applicable to ANS activity only, can be produced by a process of subtraction.
- (3) The definitions and classifications used for charging purposes are retained, as they impose more consistency and comparability between ANSPs than that required by IFRS. Nevertheless, reconciliation to the accounts produced according to IFRS is a valuable check and is retained.
- (4) The revenues and costs presented in Section A shall be disaggregated into those relating to the provision of en-route ANS, terminal ANS, and “other ANS”, according to the definitions used by the ANSP of the boundaries between the various classes of services they wish to use in disclosing information (see above Template 4 in **Part I**).
- (5) In Tables A.1, A.2 and A.4, in order to ensure greater consistency with the SES Performance Scheme Regulation and to facilitate data monitoring and reconciliation, the Terminal ANS column is split into two different categories “SES airports” and “non-SES airports”. Practical implementation details on how data should be reported under these two columns are provided in Section 2, §2.4.8 - 2.4.13 above.
- (6) In Table A.1 where “Other ANS” is required to be split into different categories, the “Misc” column may be used to disclose non-material amounts of non-ANS activity (see **Part I**, §3.2.7 for a discussion of materiality). The “Misc” column may also be used to report revenues relating to TWR operational units which are not deemed to be considered for benchmarking purposes on a “gate-to-gate” perspective (see also §2.4.13 in Section 2 above, for more details).
- (7) The principles set out in the EUROCONTROL Route Charges Principles (Doc. 11.60.01/October 2011) and the Charging Scheme Regulation, and any subsequent elaboration thereof, should be used in determining the definitions of the various cost items.
- (8) Section A therefore comprises:
 - Table A.1, which reports revenues;
 - Table A.2, which divides costs into those that are related to service provision and those that are not deemed appropriate to use for ANSPs benchmarking purposes, i.e. “institutional costs”, and also into the segments (en-route, terminal, MET and other ANS);
 - Table A.3, which reconciles the costs in Table A.2 with information reported for the purposes of statutory ANS accounts;
 - Table A.4, which provides complementary information for the cost of capital reported in Table A.2.

¹² See the guidance on how to apply the Principles in Part II of the CRCO document “Guidance on the Route Charges System” (Edition June 2012).

¹³ International Financial Reporting Standards, the IAS adopted by the European Union.

- (9) Detailed explanations of the items in Section A are set out below.

Table A.1: Revenues

- (1) Table A.1 should be used to record the **gross** revenues of the ANSP (excluding that from non-ANS activity). It should include any financial income from assets earned through ANS activity (such as cash deposits or investments). Income from charges.
- (2) In all EUROCONTROL States, en-route revenues are recovered through the EUROCONTROL Route Charges System administered by the CRCO. Following implementation of the Charging Scheme Regulation, all States will be required to follow common principles and disclose information relating to both their en-route and terminal charges.
- (3) The income to be disclosed under item A1 is the revenue billed during the year, without any adjustment for under/over-recovery and/or adjustments stemming from the risk sharing arrangements. Such adjustments shall be reported under items A12 and A13, respectively (see below).
- (4) Income from services other than en-route or terminal ANS should be classified as indicated in the table, to aid understanding, although the PRC/PRU will not analyse ANSP performance in these areas.
- (5) Revenues from users other than charges should be reported under item A9 "Other income".

A1 Income from charges

- (6) In all EUROCONTROL States, en-route revenues are recovered through the EUROCONTROL Route Charges System administered by the CRCO. In some States, a similar cost recovery system, administered by the CRCO, is also used to recover terminal navigation charges. Following implementation of the Common Charging Scheme Regulation, all States will be required to follow common principles and disclose information relating to both their en-route and terminal charges.
- (7) The income to be disclosed under item A1 is the revenue billed during the year, without any adjustment for under/over recovery. Income from services other than en-route or terminal ANS should be classified as indicated in the table, to aid understanding, although the PRC/PRU will not analyse ANSP performance in these areas.
- (8) Revenues from users other than charges should be reported under item A9 "Other income".

A2 Income from the differences between EUROCONTROL cost-base and contribution (if any)

- (9) Each Member State shall make a contribution to EUROCONTROL. This is not the same as the EUROCONTROL cost-base; the difference between the cost-base and the contribution arises mainly from the internal tax which is collected by EUROCONTROL and paid back to the Member States. ANSPs for which the en-route income from charges reported in item A1 includes the difference between the EUROCONTROL cost-base and contribution shall report this amount in item A2. EUROCONTROL costs incurred by the ANSP shall be reported under item A25 (see below).

A3 Income from airport operators

- (10) At some airports, an ANSP might be contracted by the airport operator to provide terminal ANS. The airport operator will pay the ANSP an agreed (contractual) sum,

and the airport operator may recover charges from users. Such payment from the airport operators should be disclosed under item A3.

A4 Income received from other States or ANSPs for delegation of ANS

- (11) In some cases, ANSPs directly receive an income in respect of air traffic services provided in another State's delegated airspace. ANSPs should disclose such income under item A4. In the case of Maastricht Upper Area Control Centre (MUAC), revenues received from Belgium, the Netherlands, Luxembourg and Germany should be disclosed in this row.
- (12) In some cases, ANSPs may provide to another State or ANSP services such as infrastructure equipment, training, information, etc. ANSPs should report such payments received from other States or ANSPs under A4 in the "Other ANS" column. If this item is material, ANSPs should explain its nature in the nearby text box.

A5 Income from the military

- (13) ANSPs should disclose in this row any revenue obtained from the military, excluding that obtained through the normal Route Charges System (military GAT traffic charged for through the en-route charges will appear under item A1. Revenues from services to military OAT or from sharing infrastructure (such as buildings, CNS, or data) should be reported in the "Other ANS" column. It is expected that ANSPs report costs (Table A.2) and staff (Section C) related to military OAT in a consistent way.

A6 Income in respect of exempted flights

- (14) This row should contain any revenue from domestic government in compensation for services provided to flights exempted from charges such as VFR.

A7 Other income from domestic government

- (15) This row should include any other revenue from domestic government, such as air ticket taxes and all other receipts from the government. It should also include any explicit or implicit subsidy from the domestic government. ANSPs should provide a breakdown of the revenues reported in item A7 in the nearby text box.

A8 Financial income

- (16) This row should be used to disclose any financial income, such as interest received on investment, or currency-related gains. The figure disclosed should be a **gross** figure; that is, financial costs should **not** be netted off this figure but disclosed separately in item A31 (see below).
- (17) Financial income is linked to the source of income, and shall therefore be disaggregated by segment (en-route, terminal -including the breakdown into "SES airports" and "non-SES airports"- and other ANS). If an ANSP is unable to do this it shall at least allocate financial income by segment in proportion to the contribution of the segment to the overall income (that is, item A11). If a different methodology is considered more realistic for the ANSP, it may be applied, provided the ANSP describes the methodology and the reasons for using it in the text box for comments on Table A.1.

A9 Other income

- (18) This should include any other revenues obtained in respect of en-route, terminal (broken down into SES and non-SES airports), and "Other ANS" services. In some States, some en-route revenues are collected directly (for example VFR flights): these revenues should be disclosed here. If the figure is material, it should be explained and a breakdown provided in the nearby text box.

- (19) ANSPs should also report as “Other income” amounts received as subsidies to finance investments on common projects. See also explanations provided for item A18 in §(13).

A10 Exceptional revenue items

- (20) This should include any items that are not expected to recur from year to year. An example might be revenue from an asset disposal. If this item is material, it should be explained and a breakdown provided in the nearby text box.

A11 Total revenues

- (21) This line is the sum of items A1 to A10, excluding item A2 in order to avoid any double counting.

A12 Adjustments for carry-overs to year N from activities attributable to previous years

- (22) The income from charges (in item A1) includes some elements (positive or negative) attributable to the activities performed in previous years. In order to determine the revenues relative to the services provided in year N so as to be consistent with the costs incurred for these activities in year N, these elements have to be deducted from the total revenue for year N.
- (23) For en-route charges under the full cost recovery mechanism, these correspond to the over (-) or under (+) recoveries to be carried over to year N as recorded in “amounts carried over to year N” for the ANSP as per the EUROCONTROL Route Charges Principles¹⁴.
- (24) For air navigation charges (en-route and terminal) under the determined cost method, these consist of the different adjustments carried over to year N’s unit rate as per the Common Charging Scheme Regulation, i.e.:
- the inflation adjustment as per Art. 6(1);
 - the carry-overs resulting from the implementation of the traffic risk sharing and the cost risk sharing referred to in Art. 11(a);
 - the bonuses and penalties resulting from the financial incentives referred to in Art. 12(2) and the over or under recoveries incurred up to the year 2011 included.
- (25) The annual values referring to these adjustments for year N are disclosed as part of the Reporting Tables for charging purposes (Table 2: Unit rate calculation, ANSP). ANSPs should report under item A12 the net amounts which should be reconcilable with the figures reported for charging purposes.

A13 Adjustments carried over to future years resulting from activities attributable to year N

- (26) Similarly, the income from charges (in item A1) does not reflect adjustment for services provided in year N, which will have an effect (positive or negative) on future years’ income from charges. In order to determine the revenues relative to the services provided in year N so as to be consistent with the costs incurred for these activities in year N, these elements have to be added to the total revenue for year N.
- (27) For en-route charges under the full cost recovery mechanism, these are the over (-) or under (+) recoveries incurred in year N and carried over to future years as

¹⁴ See the guidance on how to apply the Principles in Part II of the CRCO document “Guidance on the Route Charges System” (Edition June 2012).

item B9. Guidance on how to report staff numbers in the specific case of capitalised labour is provided in Section C.

- (6) If the ANSP provides MET services internally, the respective staff costs should be identified separately and disclosed under the MET column.

A17 Non-staff operating costs

- (7) “Non-staff operating costs” should include:
- costs incurred through the purchase of goods and services directly used to provide ANS;
 - external outsourced services such as communications, IT and external staff with short term assignment (such as consultants);
 - materials, energy, utilities, rental costs, equipment, facilities & maintenance, travel costs;
 - increases in provisions for bad debts;
 - costs arising from exchange rate fluctuations; or
 - insurance costs relating to the provision of ANS services.
- (8) On the other hand, “non-staff operating costs” should not include:
- corporate income tax on earnings, which should be reported under item A36;
 - irrecoverable VAT, which should be reported under A27; or
 - financial costs arising from exchange rate fluctuations that are reported as financial costs in the ANSP corporate accounts. For consistency purpose, these costs should be reported as financial costs under item A31.
- (9) If the ANSP provides MET services internally, the respective non-staff operating costs should be identified separately and disclosed under the MET column. Payments for outsourced MET services should be reported under item A22 (see below).

A18 Depreciation costs

- (10) ANSPs should report under item A18 the depreciation costs relating to the total fixed assets in operation for air navigation services purposes. The depreciation method used should be the same method as it is used for the establishment of the cost-base. The method selected should be applied consistently throughout the depreciation period of the asset and shall be consistent with the cost of capital applied. ANSPs may disclose in the text box the depreciation method used (for example, straight line, reducing balance or annuity).
- (11) ANSPs should report exceptional depreciation resulting from asset impairments and write-offs in the year as recorded under item B45 (Depreciation adjustment for asset revaluations) under item A20 (Exceptional items).
- (12) If the ANSP provides MET services internally, the respective depreciation costs should be identified separately and disclosed under the MET column.
- (13) When subsidies are used to finance investments relating to common projects, the revenues associated with these subsidies can be used to net-off the depreciation costs provided in item A18 which as a result may differ from Table B.3, item B46 (Depreciation in the year). If this is the case, for transparency purposes, ANSPs should insert a comment in the corresponding text box to describe this adjustment and to disclose the amount of revenues that has been used to net-off depreciation costs.

A19 Cost of capital

- (14) EUROCONTROL Route Charges Principles and the Charging Scheme Regulation provide for an ANSP to recover an “economic cost of capital” related to the assets employed¹⁵. These assets comprise fixed assets (in operation and under construction) and net current assets (current assets less current liabilities) and are financed by the ANSP’s long-term debt and equity. As defined in the EUROCONTROL Route Charges Principles and Charging Scheme Regulation, the cost of capital reported in item A19 should comprise the interest paid on debt capital, corporate income tax, and a return on equity (RoE) capital invested. For States/ANSPs operating under the “determined costs” method, the latter should be consistent with the figures reported in the adopted Performance Plan and the Reporting Tables for charging purposes in the year preceding the start of the Reference Period.
- (15) For the purposes of performance measurement, ANSPs should disclose under item A19 the gross cost of capital computed as the product of the weighted average cost of capital (WAAC) and the total asset base (as defined under item A43), comprising fixed assets, adjustments to total assets and net current assets, but excluding amounts from interest bearing accounts. Contrary to the RoE which should correspond to the value provided in the adopted Performance Plan, actual assets figures shall be considered to compute the cost of capital reported in item A19.
- (16) Financial income should **not** be used to net-off the cost of capital but it should be disclosed separately in item A8.
- (17) If an ANSP does not include the cost of capital in the calculation of the terminal cost base and terminal unit rate, it is nevertheless expected that this cost should be reported in item A19 and a note should be provided in the corresponding text box for Table A.4 in order to specify that the cost of capital was not recovered through airspace users charges.
- (18) The calculation of the cost of capital should be detailed in Table A.4 “Complementary information for the cost of capital” (see below).
- (19) If the ANSP provides MET services internally, the respective costs of capital should be identified separately and disclosed in item A19 under the MET column.

A20 Exceptional items

- (20) This line should be used to disclose any non-recurring costs relating to the provision of air navigation services that have occurred in the year. Such costs might include, for example, exceptional contributions to top up a pension fund, or losses on the disposal of obsolete assets. In particular, ANSPs should report exceptional depreciation resulting from asset impairments and write-offs in the year as recorded under item B48 (Depreciation adjustment for asset revaluations) under item A20.
- (21) The nature of any material items should be explained in the text box.

A21 Total institutional costs

- (22) This line is the sum of items A22 to A27 below.

A22 Costs for external MET provision

- (23) This line should be used to report the costs for external MET provision, which is the payment(s) made to any external meteorological agency for meteorological services.

¹⁵ See the guidance on how to apply the Principles in Part II of the CRCO document “Guidance on the Route Charges System” (Edition June 2012).

A23 Payment for regulatory and supervisory services

- (24) This line should include any payments made to the State for regulatory and supervisory services, such as those provided by the National Supervisory Authority or the Civil Aviation Authority.
- (25) It should not include payments for MET services; these are disclosed separately under item A22. Neither should it include payments for services used in the **operation of ANS**, such as the provision of shared assets, which are disclosed in item A24. It should show the gross payments to the government for supervisory services provided by the government. Payments received from the government should be disclosed as income in item A8 (see above).

A24 Payment to the State for provision of other services

- (26) This line should include all payments made to the State for services used in the running of the ANS business, for example, the use of shared infrastructure assets.

A25 EUROCONTROL costs

- (27) EUROCONTROL costs are the responsibility of Member States. Each Member State shall make a **contribution** to EUROCONTROL. This is not the same as the **EUROCONTROL cost-base**; the difference between costs and contribution arises mainly from the internal tax collected by EUROCONTROL and paid back to the Member States.
- (28) There are three alternative ways that the EUROCONTROL cost-base can be apportioned among the entities operating in a given State:
- (a) The State can handle all transactions with EUROCONTROL itself, without passing costs through to the ANSP. In this case the State will itself deduct the EUROCONTROL cost-base from payments for route charges from CRCO before passing the balance to the ANSP. In this case, entry A25 should be left blank.
 - (b) The State can pass all Route Charges revenues to the ANSP and the ANSP pays the EUROCONTROL cost-base. In this case, entry A25 should comprise the EUROCONTROL cost-base.
 - (c) The State can pass all Route Charges revenues to the ANSP but the ANSP only pays the EUROCONTROL contribution. In this case, for consistency, ANSPs should report the EUROCONTROL contribution in item A25.
- (29) Where applicable, payments made in respect of EUROCONTROL Maastricht Upper Area Control Centre (MUAC) should be reported under item A26 (see below).

A26 Payments for delegation of ANS to other States or ANSPs

- (30) In some cases, States or ANSPs delegate the provision of ATS to another ANSP. ANSPs should disclose the payments for the provision of the delegated ATS under item A26. ANSPs should disclose in the text box to which ANSP or State the payment is made and to what it relates. Payments for MUAC should also be disclosed under this item.
- (31) The payments to EUROCONTROL relating to MUAC should, in principle, be distributed between State authorities and ANSPs in the same way as described above, in the definition of item A25. The same convention should be followed; item A26 should be used to enter the relevant portion of the cost base for MUAC.

A27 Irrecoverable Value Added Tax (VAT), if applicable

- (32) Value Added Tax (VAT) on purchased goods by ANSPs is treated differently in Member States. In most cases the VAT can be recovered from the State, and is

therefore not part of the costs chargeable to users, but in some cases ANSPs cannot do this. If applicable, ANSP should disclose under item A27 the VAT on purchases that cannot be recovered from the national tax authority. For consistency, the data disclosed under items A16 - A20 should consequently be net of VAT.

A28 Total costs

- (33) This line is the sum of item A15 and item A21.

Table A.3: Reconciliation of costs with profit and loss account

- (1) This table shows how the information provided in Table A.2 “Costs by ANS segment” reconciles to the accounting information provided according to the EUROCONTROL Route Charges Principles (Section 2) and of the Service Provision Regulation (Article 12), which requires both the publication of accounts for the ANSP and for the non-ANS component of its business¹⁶. From this, an ANS component can be inferred.

The columns of this table comprise:

- (a) one for each of the segments disclosed in Table A.2 “Costs by ANS segment”: en-route, terminal (including the breakdown for “SES airports” and “non-SES airports”), and internal MET (if any);
 - (b) one for “other ANS”; and
 - (c) a fifth, representing the sum of the others, which corresponds to “Total ANS” and relates to the implicit ANS accounts discussed above.
- (2) ANSPs should report figures only for this fifth column “Total ANS”. Items A29 to A39 should correspond to items in these (implicit or explicit) ANS accounts.

A29 Total ANSP costs from Table A.2

This comprises the costs from entry A28.

A30 Less cost of capital (from item A19)

- (3) The figures in Table A.2 “Costs by ANS segment” include a notional “cost of capital” calculated for each of en-route and terminal ANS (see item A19 above). This does not necessarily correspond directly to an entry in the profit and loss account. It is therefore necessary to deduct it for reconciliation purposes. A similar notional cost of capital may apply to oceanic services; depending on how the charges are set.

A31 Financial costs

- (4) Table A.2 “Costs by ANS segment” does not specifically include an entry directly corresponding to financial costs, which include the interest paid on debt capital. For en-route and terminal services at least, such costs should be part of the cost of capital reported under item A19. These financial costs shall therefore be included in item A31 (at the total ANS level only) for reconciliation purposes. Financial costs should also include any exchange rate losses on currency conversion.

A32 Reconciling items

- (5) There are a number of reasons why the costs calculated for charging purposes might differ from those disclosed in the ANSP’s statutory accounts. These include:
- differences in the depreciation rates;

¹⁶ See the guidance on how to apply the Principles in Part II of the CRCO document “Guidance on the Route Charges System” (Edition June 2012).

- differences in the permitted capitalisation of certain items, such as software, or the labour costs of development.
 - amounts related to over/under recoveries for the ANSPs which report this information in the Profit & Loss account).
- (6) ANSPs should include a reconciling figure in A32, and itemise in the text box the material items that give rise to these differences.

A33 Total ANSP operating and financial costs

- (7) The sum of the costs from Table A.2, less the “cost of capital”, plus the financial costs reported under item A31, adjusted for any reconciling items arising from item A32.

A34 Total ANSPs revenues from Table A.1

- (8) This total should reflect only the revenues for year N reported in entry A11. The adjustments reported in items A12 and A13 should not be included in item A34 and also in item A35.

A35 Profit (loss) before corporate income tax

- (9) Revenues (A34) minus costs (A33).

A36 Corporate income tax

- (10) This entry should comprise tax payable to the State that is based on corporate income. It should not include irrecoverable Value Added Tax, which is a business cost and is disclosed in entry A27.
- (11) This entry should reflect what is reported in the corporate accounts, rather than what is paid. In other words, deferred corporate tax should be included.

A37 Profit (loss) after corporate income tax

- (12) The profit before tax (A35) less the corporate income tax (A36).

A38 Dividends

- (13) This entry should comprise any dividend payable to shareholders. This should include any dividend paid to the State as shareholder.

A39 Retained profit (loss) of the year

- (14) Profit after corporate income tax (A37) less dividends (A38).
- (15) This retained profit (loss) of the year also appears in Table B.2 under item B24.

Table A.4: Complementary information for the cost of capital

- (1) This table provides a summary of the information that “justifies” the economic cost of capital reported in item A19. It relates to the whole ANSP, or at least that part providing ANS. The “economic cost of capital” is defined in the EUROCONTROL Route Charges Principles and the Charging Scheme Regulation as comprising the value of fixed assets, possible adjustment to fixed assets plus the value of net current assets, multiplied by a weighted average rate of return (conventionally described as the weighted average cost of capital or WACC)¹⁷. The latter is defined as the average of:
- the interest rate on the ANSP’s debt, weighted by the proportion of the assets financed by debt; and

¹⁷, ¹⁹ See the guidance on how to apply the Principles in Part II of the CRCO document “Guidance on the Route Charges System” (Edition June 2012).

- a return on equity (RoE), that takes into account the financial risk of the ANSP, using the national government bond yield as a guide, weighted by the proportion of the assets financed by equity.
- (2) This calculation is reproduced in Table A.4. In fact, Table A.4 is designed to be fully consistent with the reporting requirements for charging purposes. It should be noted that this Specification is not the appropriate tool to instruct ANSPs how to establish their cost-bases and asset bases, and which accounts should be excluded from the cost of capital calculation. The tool for that should be the EUROCONTROL Route Charges Principles (see the guidance on how to apply the Principles in Part II of the CRCO document called “Guidance on the Route Charges System” - Edition June 2012) and the Charging Scheme Regulation. The objective of Table A.4 is to support a consistent and transparent understanding of the cost of capital computation. This will ensure fair analysis and benchmarking.

A40 Net Book Value (NBV) of fixed assets

- (3) ANSP should report the amount of net book value of fixed assets that has been used to compute the cost of capital reported in item A19. In principle this corresponds to the sum of items B1 and B6 in the Balance sheet, Table B.1(see below). However, the latter is an end-of-year figure and ANSPs may consider it appropriate to use a mid-year figure, or make some other adjustments (such as the monthly average throughout the year).
- (4) Asset allocation by segment is consistent with the requirements of the EUROCONTROL Route Charges Principles and the Charging Scheme Regulation which requires depreciation costs and cost of capital to be separated between en-route and terminal costs¹⁸. As depreciation cost by segment cannot logically be calculated without a corresponding asset allocation by segment, data to be provided in line A40 should be fully consistent with the methodology used in the EUROCONTROL Route Charges Principles and the Charging Scheme Regulation.
- (5) If an ANSP is nevertheless unable to provide this information, it shall at least allocate the value of assets by segment in proportion to the depreciation costs for each segment. If a different methodology is considered more realistic for the ANSP, it may be applied, provided the ANSP describes the methodology and the reasons for using it in the text box for comments on Table B1.
- (6) Any difficulty in providing the required level of detail shall be reported in the text box, with explanations on the reasons why the allocation by segment cannot be provided.

A41 Adjustment to total assets

- (7) Both the EUROCONTROL Route Charges Principles (Section 2, §2.2.8) and the Charging Scheme Regulation (art. 6.2) provide for adjustments beyond the provisions of IFRS (see the guidance on how to apply the Principles in Part II of the CRCO document called “Guidance on the Route Charges System” - Edition June 2012).
- (8) It is expected that adjustments to (IFRS) total assets will be as allowed by the regulatory authority and in consistency with the additional information to be provided in the Reporting Tables for charging purposes.
- (9) Examples of adjustments are as follows:
- cash, rather than IFRS, pension costs;
 - regulatory, rather than accounting, depreciation;

- adjustments arising from earlier control/reference periods – e.g. differences between the actual and assumed performance bonus/penalty arising from the last year of the previous control/reference period;
 - rolling incentive mechanism – enabling the ANSP to retain the full benefit from operating cost-efficiencies, regardless of when during the control/reference period they are achieved – incentivising continuous improvement throughout the RP; and
 - exclusion of goodwill – determined costs do not include allowances for the impairment of goodwill.
- (10) ANSPs should disclose in the text box to what the asset adjustment(s) relate(s) and how it can be reconciled with the information reported in Table B.1 “Assets at year-end”.

A42 Net current assets

- (11) ANSP should report the amount of net current assets that has been used to compute the cost of capital reported in item A19. This amount may differ from the accounting difference between the current assets and the current liabilities (for example, ANSPs may consider it appropriate to use a mid-year figure, or make some other adjustments, such as the monthly average throughout the year, or considering only non-interest bearing debt).
- (12) In accordance with the Charging Scheme Regulation guidance on the calculation of the cost of capital (i.e. Article 6, item 2), amounts from interest bearing accounts shall be excluded from the net current assets.
- (13) Any difficulty in providing the required level of detail shall be reported in the text box, with appropriate explanations on the reasons why the allocation by segment, or any other detail required, cannot be provided.

A43 Total asset base

- (14) This item should be the sum of the net book value of fixed assets (item A40), the adjustment to total assets (item A41) and the net current assets (item A42).
- (15) Contrary to the RoE which should correspond to the value provided in the adopted Performance Plan (as specified in item A19 and its §(14)), actual assets figures shall be reported in items A40 to A42.

A44 Debt from balance sheet

- (16) This is the amount of debt finance in the organisation. In principle, this quantity corresponds to item B26 from the Balance sheet, Table B.2. However, ANSPs can report a different figure in item A44 to ensure consistency with the methodology used to report the cost of capital in item A19. In this case, ANSPs should describe in the comment box the nature of the amount reported in item A44.
- (17) When a material amount of debts relates to pension liabilities, ANSPs are encouraged to report such a breakdown in the comment box so as to increase transparency and facilitate comparisons.

A45 Equity from balance sheet

- (18) This is the amount of equity in the organisation. In principle, this figure corresponds to item B21 from the Balance sheet in Table B.2. However, ANSPs can report a different figure in item A45 to ensure consistency with the methodology used to report the cost of capital in item A19. In this case, ANSPs should describe in the comment box the nature of the amount reported in item A45.

A46 Average annual interest rate on debt (%)

- (19) This should be the figure used in reporting for charging purposes in Table 3, item 3.7 from “Reporting Table 1” of the EUROCONTROL Route Charges Principles (Doc.11.60.01/Oct. 2011, page 22 and the guidance on how to apply the Principles in Part II of the CRCO document called “Guidance on the Route Charges System” - Edition June 2012) and “Table 1” of Annex I to the Charging Scheme Regulation. According to these documents, this should be the “average interest rate of debts on the ANSP”.
- (20) When a material amount of debts relates to pension liabilities (see item A44 and its §(17)), and a specific interest rate is applied to these liabilities, ANSPs are encouraged to report a breakdown of the interest rate in the comment box so as to increase transparency and facilitate comparisons.

A47 Rate of return on equity (%)

- (21) This corresponds to the RoE assumed in calculating the cost of capital. This should be the figure used in reporting for charging purposes in “Reporting Table 1” of the EUROCONTROL Route Charges Principles (see Doc.11.60.01/Oct. 2011, item 2.3.4.2, p.7 and the guidance on how to apply the Principles in Part II of the CRCO document called “Guidance on the Route Charges System” - Edition June 2012). “The return on equity shall be based on the actual financial risk incurred by the ANSP (...) the government bond rate, or alternatively rates payable in financial markets by enterprises of comparable low financial risk, may be taken as a guide”. The RoE should be consistent with the figures reported in the Performance Plan and the Reporting Tables for charging purposes in the year preceding the start of the Reference Period.

A48 Weighted average cost of capital

- (22) This is the average of the interest rate (item A46) and the assumed RoE (item A47), weighted by the proportions of the financing through long term debt $[A44/(A44+A45)]$ and through equity $[A45/(A44+A45)]$ respectively. This item is computed automatically.

A49 Cost of capital

- (23) The “cost of capital” is the product of the total asset base (item A43) by the weighted average cost of capital (item A48). In principle, it should be the same as the economic cost of capital used in the cost base calculation and disclosed as item A19. However, it is recognised that for a number of reasons ANSPs may wish to use a different figure. If so, please disclose the reconciling figure in item A50 and explain why the difference has arisen in the associated comments.

A50 Reconciliation with cost of capital reported in A19

- (24) This item should be used to disclose any difference between the cost of capital calculated above and recorded in A49 and the cost of capital disclosed in Table A.2 under item A19.

Section B: Balance sheet data

- (1) Section B is designed so that any ANSP submitting accounts according to IFRS, as required by the EUROCONTROL Charges Principles (item 2.1.1 in Section 2) and by the Service Provision Regulation (Transparency of accounts) should be able to complete most of the items covered in Section B.
- (2) Balance sheet items shall be prepared in a manner consistent with the cost and revenue items in Section A, according to Route Charges Principles. Fixed assets shall be disaggregated into those required for en-route ANS, terminal ANS, MET (when provided internally), and "Other ANS".
- (3) There is no requirement to split the terminal column into "SES airports" and "non-SES airports" for the purposes of the Balance Sheet as the reporting burden to disclosing this information might outweigh the added value for benchmarking analysis.
- (4) Section B is made up of four tables:
 - Table B.1 shows the top half of the Balance sheet, including fixed assets, current assets, and long-term financial assets. Where relevant for performance measurement and comparison, items in this half of the balance sheet should be presented disaggregated by segment (en-route, terminal and "Other ANS"). This is implicitly required by the EUROCONTROL Route Charges Principles and the Charging Scheme Regulation. Where MET services are provided internally, MET assets should be excluded from those attributed to en-route or terminal services and identified separately under the MET column.
 - Table B.2 shows the bottom half of the Balance sheet, including all liabilities: current liabilities, debt finance and long-term provisions, and liabilities to shareholders (capital and reserves). This table is required for the totality of ANS only.
 - Table B.3 shows how fixed assets have changed in the year preceding the Balance sheet date. As in Table B.1, when MET services are provided internally, MET assets should be excluded from the en-route and terminal columns and identified separately under the MET column.
 - Table B.4 shows the top five capex in year N.
- (5) Detailed explanations of the items in Section B are found below.

Table B.1: Assets at year-end

- (1) This table requires the provision of data on asset values by segment (en-route, terminal, etc.). Asset allocation by segment is consistent with the requirements of the EUROCONTROL Route Charges Principles and of the Charging Scheme Regulation which requires depreciation costs and the cost of capital to be separated between en-route and terminal costs. As depreciation cost by segment cannot logically be calculated without a corresponding asset allocation by segment, data to be provided in Tables B.1 and B.2 should be fully consistent with the methodology used in the EUROCONTROL Route Charges Principles (see item 2.3.3.1, p.5 and the guidance on how to apply the Principles in Part II of the CRCO document called "Guidance on the Route Charges System" - Edition June 2012) and in the Charging Scheme Regulation.
- (2) If an ANSP is nevertheless unable to provide this information, it shall at least allocate the value of assets by segment in proportion to the depreciation costs for each segment. If a different methodology is considered to be more realistic for the ANSP, it

may be applied, provided the ANSP describes the methodology and the reasons for using it in the text box for comments on Table B.1.

- (3) In Table B.1 ANSPs shall disclose separately in items B5 and B10 the assets in operation and respectively, under construction corresponding to Common projects for year N. **Common projects** are implementing instruments defined in the Single Sky's service provision Regulation. They should support the achievement of the SES performance objectives defined in Commission Regulation (EC) 691/2010, by facilitating and accelerating the deployment of ATM operational changes. In particular, common projects adopted by the EC should assist the successful implementation of the ATM Master plan and also of the Network centric priorities in the Network Strategy plan. In this sense, they should also serve as vehicles to channel incentives, including EU funding and potentially user charges, to support the timely and synchronised deployment of essential ATM operational changes¹⁹.

B1 NBV of fixed assets in operation

- (4) This line is the sum of items B2, B3 and B4. The separation into assets in operation and assets under construction is to facilitate comparability between ANSPs, and to help understand any divergences between asset values determined for Route Charges purposes and IFRS.
- (5) This entry should be the Net Book Value (NBV) (that is, the historic costs less accumulated depreciation) in line with currently accepted practices.

B2 Land & Buildings in operation

- (6) ANSPs should disclose the NBV of Land & Buildings in operation under item B2. If item B2 comprises material fixed assets held under a finance lease, this should be reported in the text box.

B3 Systems & Equipment in operation

- (7) ANSPs should disclose the NBV of Systems & Equipment in operation under item B3. If item B3 comprises material fixed assets held under a finance lease, this should be reported in the text box.
- (8) Item B3 should not include intangible assets such as software development and intellectual property, which are recorded separately in item B4.

B4 Intangible assets in operation

- (9) ANSPs should disclose the NBV of intangible assets such as software development and intellectual property under item B4. This might include, for example, the cost of capitalised labour used in the development of software.

B5 Common projects assets in operation

- (10) ANSPs should disclose the NBV of the assets corresponding to the common projects in operation in year N (i.e. buildings, systems & equipments and intangible assets).
- (11) This entry should reflect the **total** NBV of the assets in operation relating to common projects (and not only the part which is financed by the ANSP). Even though in ANSPs Annual Accounts this item is reported as tangible/intangible assets, for the purposes of this Specification it is suggested that these assets should be identified separately in item B5.

¹⁹ See "Guidance material on common projects for SESAR deployment" - EC Draft discussion paper – Version 7 (9 July 2012) which sets the foundations for the forthcoming Implementing Rule on SESAR Deployment.

- (12) Depreciation costs for the assets in operation relating to common projects should be reflected in item A18 (see in particular §(13) under item A18 which provides guidance in how to report depreciation when subsidies are received to finance investments related to common projects).

B6 NBV of fixed assets under construction

- (13) This line is the sum of items B7, B8 and B9.

B7 Land & Buildings under construction

- (14) ANSPs should disclose the book value of Land & Buildings under construction in item B7.

B8 Systems & Equipment under construction

- (15) ANSPs should disclose the book value of Systems & Equipment under construction in item B8.

B9 Intangible assets under development

- (16) ANSPs should disclose the book value of any intangible assets under development (that is, not yet commissioned) in item B9. This might include, for example, the cost of capitalised labour used in the development of software.

B10 Common projects assets under construction

- (17) ANSPs should disclose here the NBV of the assets corresponding to the common projects under construction in year N (i.e. buildings, systems & equipments and intangible assets).
- (18) This entry should reflect the **total** NBV of the assets under construction relating to common projects (and not only the part which is financed by the ANSP). Even though in ANSPs Annual Accounts this item is reported as tangible/intangible assets, for the purposes of this Specification it is suggested that these assets are identified separately in item B10.

B11 Long-term financial assets and receivables

- (19) ANSPs should list here any long-term financial assets such as investments in other companies and other long-term investments and receivables. This item should only be disclosed for total ANS as the reporting burden to disclosing this information might outweigh the added value for benchmarking analysis.
- (20) ANSPs are requested to disclose separately the long-term financial assets legally required to cover provision for pensions. This item is therefore the sum of items B12, B13 and B14. Usually, such long-term assets would earn some income. Such income should be declared in Table A.1 under item A8.

B12 Financial assets relating to pensions

- (21) ANSP should disclose financial assets relating to securities acquired due to legally required coverage of provisions for pensions. This item should only be disclosed for total ANS.

B13 Other long-term investments

- (22) ANSPs should disclose here any long-term financial assets other than those legally required to cover pension liabilities. This item should only be disclosed for total ANS.

B14 Long-term receivables

- (23) ANSPs should disclose any receivable (including all debts or other monetary obligations owed to the ANSP by its debtors) that is expected to come due in more than one year. This item should only be disclosed for total ANS.

B15 Current assets

- (24) Current assets mostly comprise raw materials & stocks, trade debtors, and liquid funds (essentially cash in hand). Item B15 is the sum of components B16 to B19. These should comprise those items conventionally assigned to “current assets”. For each of these creditor items, the PRU recognises the difficulty of allocating them between ANS segments, and therefore requires only disclosure of the total for ANS.

B16 Stock and raw materials

- (25) ANSPs should disclose the value of stock as item B16.

B17 Short-term receivables

- (26) ANSPs should disclose the value of receivables that are expected to come due in less than one year. Any short term provisions for under-recovery (arising from the adjustment mechanism provided by either the “full cost recovery method” or the “determined costs method”) could be disclosed under this item. For transparency, if short-term provisions for under-recovery are included under item B17, this should be reported in the text box.

B18 Cash in hand or at bank

- (27) ANSPs should disclose the value of cash in hand or at bank as item B18.

B19 Other current assets

- (28) Any other current assets not reported in the above items should be recorded as item B19.

B20 Total assets

- (29) This should be the sum of fixed assets (items B1 plus B6), current assets (item B15) and long-term financial assets and receivables (item B11). The total assets should match the total liabilities provided in item B35.

Table B.2: Liabilities at year-end

B21 Capital and reserves

- (1) ANSPs should disclose the capital & reserves (that is, the equity) under items B22, B23 and B24. These items should be reported from the statutory accounts for the total ANS. Item B21 is the sum of these.

B22 Shareholders’ funds

- (2) This item represents the sum of equity provided to the ANSP by its shareholders.

B23 Other reserves

- (3) This item represents the cumulative retained profit over the life of the ANSP.

B24 Retained profit/loss of the year

- (4) ANSPs should disclose the retained profit/loss which was recorded in the balance-sheet for the current year. This figure should be consistent with item A39 from Table A.3 “Reconciliation of costs with profit and loss account”.

B25 Long-term liabilities

- (5) This is the sum of items B26 - B29 (see below).

B26 Borrowings

- (6) ANSPs should disclose long-term borrowings (falling due after more than one year) in respect of “Total ANS” under item B26.

B27 Provision for pension liabilities

- (7) ANSPs should disclose their liabilities in respect of pensions for former and existing employees under item B27.

B28 Provisions for other long-term liabilities and charges

- (8) This row should reflect the total value of provisions for liabilities and charges falling due after more than one year in the ANSPs balance sheet, with the exception of those for pensions, which should be disclosed in item B27 (see above).
- (9) Any long term provisions for over-recovery arising from the adjustment mechanism provided by either the “full cost recovery method” or the “determined costs method” should be disclosed under this item. For transparency, if long-term provisions for over-recovery are included under item B28, this should be reported in the text box.

B29 Other long-term liabilities

- (10) ANSPs should disclose other long-term liabilities with respect to “Total ANS” under item B29. If this item is material, ANSPs should explain its nature in the nearby text box.

B30 Current liabilities

- (11) Current liabilities should include all liabilities falling due within one year. Current liabilities mostly comprise bank overdraft and borrowings, creditors and accruals, and provisions for short-term liabilities and charges.

This item should be the sum of item B31, item B32, item B33 and item B34 below.

B31 Bank overdraft and borrowings

- (12) ANSPs should disclose bank overdraft and short-term borrowings (falling within one year) in respect of “Total ANS” under item B31.

B32 Creditors and accruals

- (13) This item should be used to record sums owed by the ANSP to its creditors (i.e. payables), in addition to accruals (liabilities incurred in ordinary trading for which no invoice has yet been received).

B33 Provisions for short-term liabilities and charges

- (14) This entry should be used to declare any provisions that represent short-term liabilities.
- (15) Any short-term provisions for over-recovery (due to the adjustment mechanism) could be disclosed under this item. For transparency, if short-term provisions for over-recovery are included under item B33, this should be reported in the text box.

B34 Other current liabilities

- (16) This entry should include all current liabilities (that is, those falling due within one year) with the exception of those itemised in items B31, item B32, and item B33.

B35 Total liabilities

- (17) This should be the sum of capital and reserves (item B21), the long-term liabilities (item B25) and the current liabilities (item B30). By construction, the total liabilities should match with the total assets provided in item B20.

Table B.3: Reconciliation of fixed asset values

(1) This table is intended to show how the figures in the Balance sheet are derived from the previous year's figures and gives visibility to capital expenditure figures. Where MET services are provided internally, MET assets should be excluded from those attributed to en-route or terminal services and identified separately under the MET column.

(2) The "total ANS" column in this table should correspond to the figures disclosed in the ANS accounts required under the EUROCONTROL Route Charges Principles (Section 2) and the Service Provision Regulation (Article 12).

B36 GBV at start of year

(3) This figure shows the Gross Book Value (GBV) - that is, the asset value at purchase price ("historic cost") - of assets at the start of the year for which information is being disclosed. This ought to correspond to the "end-of-year" values in the previous year's information disclosure.

B37 Capex in the year

(4) This figure shows the capital expenditure in the year, including capitalised labour. It is the sum of the next four entries, which itemise investment into four categories (see also definitions in items B2 to B4).

B38 Capex for Land & Buildings

(5) ANSPs should disclose the capital expenditure in the year relating to Land & Buildings assets.

B39 Capex for Systems & Equipment

(6) ANSPs should disclose the capital expenditure in the year relating to Systems & Equipments assets.

B40 Capex for Intangible assets

(7) ANSPs should disclose the capital expenditure in the year relating to Intangible assets, including the book value of labour capitalised in the year.

B41 Capex for common projects assets

(8) ANSPs should disclose the capital expenditure in the year relating to common projects assets (i.e. buildings, systems & equipments and intangible assets).

B42 Sales & disposals in the year

(9) This figure shows the **GBV** of any assets that were disposed of in the course of the year.

B43 Asset revaluations in the year

(10) This item should record the increase or decrease in asset value caused by any fixed asset revaluation in the year. Usually the purpose of a revaluation is to bring into the books the fair market value of fixed assets. A downward revision in asset value is also referred to as impairment. The nature of any such revaluation, in particular write-offs, should be described in the nearby text box.

B44 GBV at end of year

(11) This is the GBV at the **start** of the year (item B36) plus the capital expenditure in the year (B37) minus sales & disposals in the year (item B42), plus or minus any asset revaluation in the year (item B43).

B45 Cumulative depreciation at start of year

- (12) This figure shows the cumulative depreciation of the assets at the start of the year for which information is being disclosed. This ought to correspond to the “end-of-year” values in the previous year’s information disclosure.

B46 Depreciation in the year

- (13) ANSPs should report the depreciation relating to the total fixed assets in operation. This item should also include depreciation related to common projects assets in operation reflected in item B41 and should correspond to the depreciation costs reported in Table A.2 under item A18. Exceptional depreciation resulting from asset impairments and write-offs in the year should be reported under item B48 (Depreciation adjustment for assets revaluation) below.
- (14) When investments on common projects are financed through subsidies, depreciation in the year reflected in item B46 may differ from the depreciation costs provided in Table A.2 under item A18 (for reasons explained in §(13) of item A18).

B47 Cumulative depreciation of sales & disposals

- (15) This item might include the cumulative depreciation of any assets **disposed of** in the course of the year as reported under item B42.

B48 Depreciation adjustment for asset revaluations

- (16) ANSPs should report any increase in depreciation arising out of revaluation of fixed assets disclosed in item B43. Asset impairments and write-offs giving rise to exceptional depreciation costs should also be reported in item B48.

B49 Cumulative depreciation at end of year

- (17) This is the cumulative depreciation at the start of the year (item B45) plus depreciation in the year of the historic costs (item B46), minus cumulative depreciation of sales & disposals during the year (item B47), plus any depreciation adjustment for assets revaluation (item B48).

B50 NBV of fixed assets

- (18) This item corresponds to the GBV of the ANSP’s assets (item B44) minus the cumulative depreciation at end of year (item B49) and should be equal to the total NBV of fixed assets disclosed in Table B.1 (sum of item B1 and item B6).

Table B.4: Top five capex projects in year N

- (19) This table shall be used to disclose the top five (in monetary terms) capital expenditure (capex) projects incurred and capitalised during the reporting year N. The project can be fully completed at the end of year N (i.e. entered in operation and possibly leading to a depreciation cost) or it can still be on-going over the next year(s).

B51 to B55 List of capex project name

- (20) ANSPs shall disclose the top five (in monetary terms) capital expenditures (capex) projects incurred during the reporting year N (completed or/and on-going).
- (21) The main domains to which they should be related are listed in the table below:

ATM	COM	NAV	SUR	BUILDINGS
AIS	MET	SAR	COMMON PROJECT	OTHER

- (22) For choosing the domain acronym a drop box is provided in the Excel file for **Part II**. When the “OTHER” domain is selected, it is expected that the name of the project (see §(23) below) is sufficiently explicit to be able to gain an understanding of the type of investment.
- (23) ANSPs shall also provide in Table B.4 the name of these projects (e.g. implementation of Mode S elementary surveillance) rather than generic programs (e.g. surveillance project). It is expected that the name of the capex projects should be consistent: (a) for the data submitted the year preceding the start of a Reference Period, with the one reported in the Performance Plan and (b) during a Reference Period, with the investment data available in the last approved Business Plan or any other document approved by the Board of Directors (e.g. Annual Plan, Investment Plan, etc.). If it is a joint investment with other ANSPs/FAB or other partnership, it is expected that this is highlighted in the comment box.
- (24) If any of the top five capex projects in year N are common projects, ANSPs should also reflect these amounts in items B5 and/or B10 corresponding to common projects assets in operation and/or under construction and should also be reflected in item B41 (i.e. capex for common projects). The definition of common projects is provided in §(3) for Table B.1.
- (25) For each of the five projects, ANSPs shall disclose in the third column the allocation in percentage into en-route and terminal. Capex allocation by segment should be consistent with the requirements of the EUROCONTROL Route Charges Principles (Doc. 11.60.01/2011, item 2.5, p.9)²⁰ and of the Charging Scheme Regulation.
- (26) For each of the five projects, ANSPs shall disclose the capex spent in year N (fourth column) as well as the total capex planned for the project (last column).
- (27) Finally, for each of the five projects, ANSPs shall disclose the start date (fifth column) and the planned commissioning date of the project (sixth column).

²⁰ See the guidance on how to apply the Principles in Part II of the CRCO document “Guidance on the Route Charges System” - Edition June 2012.

Section C: Staff data

- (1) In this section, ANSPs shall provide data on the number and categories of staff and on related employment costs. The number of staff should be the "**full-time equivalent**" (FTE). For example, a staff member who works part time, say half the hours of a normal employee should be counted as half when assessing FTE staff numbers. The categories proposed in Section C have been devised for the purpose of performance assessment and in particular to be able to better understand and compare the support costs and associated support functions provided by the various staff categories. To be practical, staff numbers can be calculated as an average based on the FTE number at the start of the year and the FTE number at the end of the year.
- (2) Categories of staff shall be split between "En-route", "Terminal" (including the breakdown for "SES airports" and "non-SES airports", see §2.4.8 - 2.4.13 above for practical implementation details on how data should be reported under these two columns), "internal MET" and "Other ANS". An important tenet is that a high level of consistency is expected between the staff-related data in Section C and the costs data reported in Table A.2: "Costs by ANS segment".
- (3) ANSPs are expected to report in Section C the total number of staff related to ANS activity, including staff working on projects which costs are capitalised.
- (4) Section C comprises the following tables:
 - Table C.1: Total staff;
 - Table C.2: Staff by category and ANS segment;
 - Table C.3: Breakdown of staff costs;
 - Table C.4: Staff costs for ATCOs in OPS and support staff;
- (5) Detailed explanations of the items in Section C are found below.

Table C.1: Total staff

C1 Total staff on the payroll (FTE)

- (1) The number of FTE staff on the ANSP's payroll should be disclosed in item C1 (see Glossary of Terms for a definition of FTE). There should be consistency between the staff costs declared in Table A.2 item A16 and the number of staff to be reported under item C1. If costs under item A16 comprise external staff under contract (contractual staff not on the ANSP's payroll), then the number of FTE external staff should be disclosed in item C2 (see below). Similarly, ANSPs are expected to report in item C1 the total number of staff related to ANS activity, including staff working on projects which costs are capitalised.

C2 Total external staff under contract (FTE)

- (2) Item C2 is meant to capture FTE external staff under contract with the ANSP, who are not considered as staff on the payroll (see item C1) but whose costs are treated as internal staff costs and reported in Table A.2 under item A16. External staff whose costs are treated as operating costs (e.g. consultants with a short term assignment working on special projects) should not be reported under item C2.

C3 Total staff (FTE)

- (3) This is the sum of items C1-C2.

Table C.2: Staff by category and ANS segment**C4 ATCOs in OPS**

- (1) ANSPs should disclose the number of FTE “ATCOs in OPS” under this line. A definition of “ATCOs in OPS” is provided in the Glossary of Terms. ATCOs working partly on operational duties and partly on other duties should be split between the categories. For example, a full time ATCO working two thirds of his/her time on duty in OPS and one third of his/her time on teaching at a training academy or participating in special projects would be counted as a 0.67 FTE “ATCO in OPS” and a 0.33 FTE “ATCO on other duties” (see item C5 below).
- (2) “ATCOs in OPS” dedicated to provide ATC services to OAT or oceanic traffic should be disclosed in the column “Other ANS”.
- (3) It is also expected that the total number of “ATCOs in OPS” reported under item C4 is consistent with the sum of the figures reported in Table D.4: “Data for ATCOs in OPS”, item D21.
- (4) For the purpose of this Specification, staff working on FIS positions which do hold a valid ATCO licence should be reported under item C5 (ATCOs on other duties).
- (5) For the purpose of this Specification, staff working on FIS positions which do not hold a valid ATCO licence should be reported under item C9 (OPS support (non-ATCOs)).

C5 ATCOs on other duties

- (6) ANSPs should disclose the number of FTE “ATCOs on other duties” under this item. Using the PRC definition, an “ATCO on other duties” is an ATCO who is participating in an activity outside OPS such as special projects, teaching at a training academy, providing instruction in a simulator, or working in a full time management position.
- (7) For the purpose of this Specification, staff working on FIS positions which do hold a valid ATCO licence should be reported under item C5 (ATCOs on other duties).

C6 Ab-initio trainees

- (8) ANSPs should disclose the number of “*ab-initio* trainees” under this line. Using the PRC definition, an “*ab initio* trainee” is a selected individual, with no previous relevant qualifications, who is given basic instruction and training to enable him or her to obtain theoretical qualifications. The *ab-initio* phase ends after institutional training, before entering into on-the-job training (OJT).

C7 On-the-job trainees

- (9) ANSPs should disclose the number of FTE “on-the-job trainees” under this line. This training will enable student controllers to check out as ATCOs at a specific operational unit, and/or previously qualified ATCOs coming from another operational unit to acquire a new qualification.

C8 ATC assistants

- (10) ANSPs should disclose the number of FTE “ATC assistants” under this line. ATC assistants are employees assigned to perform non - traffic control functions in an ATC unit. This includes flight data assistants but excludes technical support staff.

C9 OPS support (non-ATCOs)

- (11) ANSPs should disclose under item C9 non-ATCO staff which fulfils the requirements of the operational ATM without being either administrative or technical support. These functions might include, inter alia, development of ATC procedures, airspace design, incident investigation and development of operational requirements, as well as staff working on FIS positions which do not hold a valid ATCO licence.

C10 Technical support staff for operational maintenance, monitoring and control

- (12) Under item C10 ANSPs should disclose the number of FTE technical support staff undertaking **maintenance, monitoring** and **control** for on-going operational activity.

C11 Technical support staff for planning & development

- (13) Under item C11 ANSPs should disclose the number of FTE technical support staff undertaking work intended to improve safety, capacity, efficiency or quality of service **in the future**. Such work would include planning, Research & Development, and the implementation of new systems.

C12 Administration

- (14) ANSPs should disclose the number of FTE “Administration”-related staff in this item.

C13 Staff for ancillary services (e.g. MET, AIS, SAR)

- (15) ANSPs should disclose under item C13 the number of FTE (internal) staff dedicated to ancillary air navigation services. Note when the ANSP is providing MET services internally, the MET staff shall be reported under the “MET” column.

C14 Other

- (16) ANSPs should disclose the number of any other staff under item C14. If this item is material, ANSPs should explain its nature in the nearby text box.

C15 Total staff (FTE)

- (17) This is the sum of items C4-C14. Item C15 should include staff working on projects which costs are capitalised.

Table C.3: Breakdown of staff costs

- (1) There is no requirement to split the terminal column into “SES airports” and “non-SES airports” for the purposes of this Table C.3 as the reporting burden to disclosing this information separately for “SES airports” and “non-SES airports” might outweigh the added value for benchmarking analysis.

C16 Gross wages and salaries

- (2) These should include income tax payable by employees but exclude pension or social security contributions payable by the employer. This should also include payments for overtime and other bonuses.

C17 Employer contributions to social security scheme and taxes

- (3) This should comprise all elements of staff costs, such as national insurance payments and social security costs, which represent a payment on behalf of employees to the State, for example, for health services. This might also include any taxes that are levied on wages and paid to the State. This figure should exclude pension contributions paid by the employer; these should be stated separately under item C18 “Employer contributions to staff pensions”.

C18 Employer contributions to staff pensions

- (4) This line should be used for employers’ contributions to a pension fund for their active employees. It should not be used where the organisation makes a temporary contribution towards “topping up” a pension fund; such costs should be disclosed as “extraordinary contributions to pension fund” in item C19 below, or as exceptional costs in Section A, item A20 (see above).

C19 Extraordinary contributions to pension fund

- (5) ANSPs should disclose any extraordinary contributions to pension funds resulting from past shortfalls in contributions, or actuarial revaluations.

C20 Other staff related costs or benefits

- (6) ANSPs should disclose under item C20 other staff related costs or benefits, if any. Extraordinary provisions to fund the early retirement of staff should be recorded here. The nature of the costs reported in item C20 should be described in the nearby text box.

C21 Amounts capitalised (negative)

- (7) ANSPs should disclose under item C21 the amount of staff costs which have been capitalised (and which is included in item B40). For the purpose of Table C.3, this amount should be entered as a negative value. This will ensure that staff costs reported in Table A.2, item A16 are consistent with the sum of staff costs reported in item C22 below.

C22 Total staff costs

- (8) This is the sum of items C16 to C21.

Table C.4 Staff costs for ATCOs in OPS and support staff**C23 Staff costs for ATCOs in OPS**

- (1) Under item C23 ANSPs should disclose the total employment costs (including gross wages and salaries, payments for overtime, employer contributions to social security scheme and taxes, pension contributions and other benefits) for “ATCOs in OPS” as defined in item C4.
- (2) This item is a key data for the cost-effectiveness benchmarking analysis as identified in Figure 1, p.47 above. If ANSPs encounter difficulty to precisely measure item C23 and specific assumptions have been considered, ANSPs should explain them in the nearby text box.

C24 Staff costs for support staff

- (3) This item will be automatically computed. It corresponds to the difference between total staff costs (item C22) and ATCOs in OPS staff costs (item C23).

C25 Unit costs for ATCOs in OPS

- (4) This item corresponds to the total staff costs for ATCOs in OPS (item C23) divided by the number of ATCOs in OPS as reported in item C4 above. This item is computed automatically.

C26 Unit costs for support staff

- (5) This item will be automatically computed. It corresponds to the staff costs for support staff (item C24) divided by the number of support staff (i.e. the computed difference between the total staff reported in item C15 and the number of “ATCOs in OPS” reported in item C4).

Section D: ANSP-level operational data

- (1) In this Section, ANSPs shall provide key operational data at the level of the whole organisation. For most ANSPs their ANS activities are related to “Continental” Europe –the ICAO EUR region- and the bulk of the information requested in Section D will refer to Continental Europe. A few ANSPs also provide Oceanic ANS. In order to understand the geographical scope of services provided by the ANSP, a limited amount of information relating to Oceanic ANS shall be provided to the performance review system.
- (2) Some definitions relating to operations are provided in the Glossary of Terms. For consistency and comparability purposes, it would be useful if ANSPs were to use these definitions when completing Section D.
- (3) In Section D ANSPs shall provide data on the operational units for which they are responsible; these will include upper and lower Area Control Centres (ACCs) and may also include units dedicated to approach or terminal management (APPs), units based in towers at airports (TWRs) and Airport Flight Information Services units (AFIS). Those figures indicate to some extent the scope/size of the organisation. The size of the organisation is also measurable in terms of staff requirements and outputs delivered. ANSPs should also disclose in Section D measures of output such as airport movements controlled, distance (km) controlled, and flight-hours controlled for the whole organisation. Information on service units (en-route and terminal) is not requested as this information is readily available from the Reporting Tables for charging purposes.
- (4) Depending on the case at hand, some data will also be available from the Network Management Directorate/CFMU in EUROCONTROL. Where appropriate, the performance review system will use this source of information in order to avoid imposing an undue burden on the ANSP. This should also ensure more consistency in the reporting of operational data among the various ANSPs. The PRU will then ask each ANSP to validate these data.
- (5) ANSPs are required to give a measure of the total number of “ATCOs in OPS” associated with the various operational units, and the volume of hours on duty for “ATCOs in OPS”.
- (6) Section D also contains a summary of the ACC data provided in Section E.
- (7) Finally, in Section D ANSPs shall disclose numbers of physical assets used, in a number of generic categories.
- (8) Section D comprises the following tables:
 - Table D.1: Scope of services and operational units (ANSP level);
 - Table D.2: ANSP traffic output (GAT only);
 - Table D.3: ANSP specific terminal traffic output (GAT only);
 - Table D.4: Data for ATCOs in OPS;
 - Table D.5: Working days/hours for ATCOs in OPS;
 - Table D.6: Consolidation of ACC data at ANSP level;
 - Table D.7: Number of surveillance and nav aids assets (ANSP level).
- (9) Detailed explanations of the items in Section D are found below.

Table D.1: Scope of services and operational units (ANSP level)

- D1 Size of controlled airspace in km²**
- (1) ANSPs should disclose the size (the surface area) of the airspace for which they are responsible. This should **include** the area where ANS have been delegated to the ANSP by another provider, and **exclude** the area in which ANS have been delegated to another ANSP.
- (2) ANSPs may use the information that will be computed and provided by the PRU to fill in item D1.
- D2 Number of ACC operational units**
- (3) ANSPs should state the number of ACC operational units for which the ANSP is responsible that correspond to an ATC unit providing en-route ATS in controlled areas under the ANSP's jurisdiction.
- D3 Number of APP operational units**
- (4) ANSPs should state the total number of APP operational units for which the ANSP is responsible. This corresponds to an ATC unit providing ATS to arriving, departing and over-flying flights within the airspace in the vicinity of an airport. One APP can provide ATS for several airports. The APP is generally located in the TWR building or co-located with an ACC, or a stand-alone facility. In those cases the APP should be counted as a separate operational unit. Small airports, where the approach function is provided from a position within the TWR, do not have a separate APP unit.
- (5) Item D3 should be the sum of items D4 to D6 below.
- D4 ...of which are co-located within an ACC operational unit**
- (6) ANSPs should state the number of APP operational units co-located within an ACC operational unit for which the ANSP is responsible to provide ATS.
- D5 ...of which are co-located within a TWR operational unit**
- (7) ANSPs should state the number of APP operational units co-located within a TWR operational unit for which the ANSP is responsible to provide ATS.
- D6 ...of which are stand-alone APP operational units**
- (8) ANSPs should state the number of stand-alone APP operational units for which the ANSP is responsible to provide ATS.
- D7 Number of airports with TWR operational unit**
- (9) ANSPs should state the number of airport with tower operational units for which the ANSP is responsible. Towers corresponds to an ATC unit at an airport, responsible for the provision of ATS in respect of flights that are landing and taking off, and other traffic that is on the active runway(s). Large airports may have more than one tower building but only one TWR control unit. Item D7 should be the sum of items D8 and D9.
- D8 Number of "SES airports" with TWR operational unit**
- (10) ANSPs covered by SES legislation should disclose the number of airports reported under SES regulations, i.e. Charging Scheme Regulation or Performance Scheme Regulation. Practical implementation details on how data should be reported under the "SES airports" are provided in Section 2.4, §2.4.8 - 2.4.13 above.

D9 Number of “non-SES airports” with TWR operational unit

- (11) In item D9 ANSPs covered by SES legislation should disclose the remaining airports with TWR operational unit, not disclosed in item D8 and that are deemed to be taken into account for gate-to-gate ANS analysis and benchmarking.
- (12) ANSPs not covered by SES legislation should report under item D9 the number of airports with TWR operational unit for which the ANSP is responsible and that are deemed to be taken into account for gate-to-gate ANS analysis and benchmarking.

D10 Number of airports with AFIS operational units

- (13) ANSPs should state the number of airports where ANSPs provides Airport Flight Information Services (AFIS) **only** (no co-location with TWR operational units). This corresponds to a unit established to provide a flight information service (FIS) to traffic at an airport.

Table D.2: ANSP traffic output (GAT only)

D11 Total IFR flights controlled by the ANSP

- (14) This figure is available from the Network Management Directorate/CFMU. It relates to GAT flights only. “IFR flights controlled by the ANSP” will be different than the sum of IFR ACC movements as a flight might cross several ACCs under an ANSP’s jurisdiction.
- (15) Flights are classified as overflights, domestic flights or arrival/departure international flights, depending upon the location of the airport of departure and on the location of the airport of arrival. The breakdown amongst these categories is provided in item D12 to D14 below:

D12 % Overflights

D13 % Domestic flights

D14 % Arrival / departures international flights

D15 Total distance (km) controlled by the ANSP

- (16) This figure is available from the Network Management Directorate/CFMU. This metric is the sum of the distance in kilometre recorded in all the operational units for which the ANSP is responsible to provide ATC services.
- (17) The total distance controlled by the ANSP as recorded in all the operational units might be different than the distance used for route charges purposes within a charging zone. This is due to mainly two reasons: (a) when significant delegation of ANS takes place as reported in Part I under §3.3.4, and (b) the distance to be taken into account for charging purposes is reduced by 20 km for each take-off from and for each landing on the territory of a State.

D16 Total IFR flight-hours controlled by the ANSP

- (18) This figure is available from the Network Management Directorate/CFMU. It is obtained as the sum of the flight-hours controlled over the year by all the ATC units under an ANSP’s control (ACCs and APPs and TWRs). For any given flight, the flight-hours controlled are derived from CFMU information as the difference between the entry time and the exit time in the controlled airspace of the flight trajectory. The flight trajectory is based on the flight plan which is updated with the actual position of the flight, when a given threshold of lateral, horizontal and time deviations are observed.

D17 Average transit time (minutes)

- (19) This is the ratio between item D16 and item D11.

Table D.3: ANSP specific terminal traffic output (GAT only)**D18 Total IFR airport movements controlled by the ANSP**

- (1) This figure is available from the Network Management Directorate/CFMU. It should include only movements where the ANSP provides terminal ANS. For terminal and airport traffic purposes, one arrival and one departure is counted as two movements. A touch-and-go is counted as one movement.
- (2) ANSPs covered by SES legislation should breakdown the total IFR airport movements into “SES airports” and “non-SES airports” in consistency with the reporting of item D8 and item D9, respectively (see above).
- (3) ANSPs operating in States not covered by SES regulations should disclose the total number of IFR airport movements under the “non-SES airports” column in accordance with item D9, §(12) above.

D19 VFR airport movements controlled by the ANSP

- (4) ANSP should state the number of VFR airport movements controlled by the ANSP under item D19.
- (5) VFR airport movements are not explicitly taken into account for gate-to-gate ANS analysis and benchmarking given that this information is not systematically and uniformly recorded across all the ANSPs, and that no direct ATC is provided to VFR traffic.

D20 Total airport movements controlled by the ANSP

- (6) This is the sum of item D18 and item D19.

Table D.4: Data for ATCOs in OPS

- (1) For the purpose of this template, ANSPs shall disclose the sum of “ATCOs in OPS” and associated sum of hours on duty and provide a breakdown in line with operational units rather than cost-allocation purposes (see Table C.2: “Staff by category and ANS segment”).
- (2) To ensure undue reporting burden the operational units ACC(s), APPs and TWRs have been combined into two columns: “ACC(s)” and “APPs+TWRs”.

D21 ATCOs in OPS (FTE)

- (3) ANSPs should disclose the number of FTE “ATCOs in OPS” under this line. A definition of “ATCOs in OPS” is provided in the Glossary of Terms.
- (4) The figure under item D21 for ACCs should be consistent with the sum of figures reported at ACC level in Section E, item E19 (see below).
- (5) It is also expected that the total number of “ATCOs in OPS” reported under item D21 in the two columns is consistent with the sum reported in Table C.2: “Staff by category and ANS segment”, item C4 (En-route and Terminal columns).

D22 Sum of ATCO in OPS hours on duty (per year)

- (6) This is the number of hours “ATCOs in OPS” spend on duty in OPS, including breaks and overtime in OPS. This figure could be available from a time recording system

(using for example first clock-in and last clock-out times); it could be computed from the roster plan; or it could be calculated by adding the average overtime worked in OPS to the contractual working hours and subtracting the average time an ATCO is not on duty in OPS. A pragmatic implementation of the latter method is provided below in Table D.5: “Working days/hours for ATCOs in OPS”, under items D28-D34.

- (7) This item is a key data for the cost-effectiveness benchmarking analysis as identified in Figure 1, p.47 above. If ANSPs encounter difficulty to precisely measure item D22 and specific assumptions have been considered, ANSPs should explain them in the nearby text box.
- (8) The figure under item D22 should be consistent with the sum of figures reported at ACC level in Section E, item E24. Furthermore, it should be approximately equal to item D21 multiplied by item D34.

Table D.5: Working days/hours for “ATCO in OPS”

- (1) Table D.5 is designed in order to retrieve a reliable and comparable figure on the number of ATCO in OPS hours on duty (item D34).
- (2) ANSPs should disclose the data in items D23 to D26 in days and for items D27 to D33 in hours.

D23 Annual working days paid per ATCO in OPS (including paid leave)

- (3) This is the number of standard working days for which an “ATCO in OPS” is **paid** in a year. This figure should be derived from the working practices in the operational room and in particular from the roster cycle(s). For example, a roster cycle of 5 days with 3 days-on and 2 days-off would correspond to 219 annual working days paid ($219 = 365 \times 3/5$).

D24 Average annual paid leave per ATCO in OPS per year (days)

- (4) This is the component of item D23 that constitutes the average annual paid leave (days).

D25 Paid public holidays per ATCO in OPS per year (days)

- (5) This is the component of item D23 that constitutes, or is given in lieu of, public holidays (days).

D26 Working days available for work per ATCO in OPS per year

- (6) This is item D23 less D24 and D25.

D27 Average shift length (hours)

- (7) This is the average amount of time on duty spent by an ATCO on his or her shift. This figure should be derived from the roster cycle(s). For example, for the roster cycle of 5 days with 3 days-on and 2 days-off, a night shift of 12 hours, a morning shift of 6 hours and a day shift of 8 hours, the average shift length would correspond to 8.7 hours (i.e. $[12+6+8]/3$).

D28 Contractual working hours per ATCO in OPS per year

- (8) This figure refers to the regular number of hours per year an ATCO in OPS is at work (in the absence of sickness and special leave). It excludes public holidays and leave entitlement. These hours are either on duty in OPS, or not on duty in OPS.
- (9) This figure could either be obtained by multiplying the number of working days available for work (item D26) with the average shift length (item D27), or it could be

explicitly stated in the contract for “ATCOs in OPS”. In the latter case, ANSPs should report the figure explicitly stated in the contract for “ATCOs in OPS”.

D29 Average number of hours not on duty in OPS per ATCO in OPS per year

- (10) This figure refers to the total number of hours an ATCO in OPS is not on duty in OPS (on sick leave, receiving refresher training, or for other reasons). The various reasons that an ATCO might not be on duty are itemised in item D30 to D32. The time spent on activities outside OPS (as an “ATCO on Other Duties”, item C5) should not be reported here. Similarly, time spent receiving on-the-job training should not be counted here as on-the-job trainees (item C7) are not counted as ATCOs in OPS.

D30 Hours of sickness leave per ATCO in OPS per year

- (11) When this data is not readily available from the information system, ANSPs shall define and apply a methodology in order to compute the average number of hours of sickness leave per ATCO in OPS during the year. ANSPs shall describe this methodology in the comment box.

D31 Hours of refresher training per ATCO in OPS per year

- (12) When this data is not readily available from the information system, ANSPs shall define and apply a methodology in order to compute the average number of hours of refresher training per ATCO in OPS during the year. ANSPs shall describe this methodology in the comment box.

D32 Hours not on duty for other reasons per ATCO in OPS per year

- (13) ANSPs should disclose under item D32 hours not on duty for other reasons than specified in items D30 and D31 above, if any. The figure reported in item D32 should be described in the nearby text box.

D33 Average overtime hours per ATCO in OPS per year

- (14) This figure refers to the average time during which an “ATCO in OPS” is on duty in OPS in addition to the contractual working hours.

D34 Average number of ATCO in OPS hours on duty per year

- (15) This figure should correspond to the sum of items D28 and D33, less item D29.

Table D.6: Consolidation of ACC data at ANSP level

D35 Sum of IFR ACC movements

- (1) This figure is available from the Network Management Directorate/CFMU. For those ANSPs which are responsible for several ACCs, this will be the sum of the movements in all ACCs as reported in Section E, under item E10 (see below).
- (2) As a flight may cross several ACCs, the number of flights controlled by the ANSP (item D11) can differ greatly from the sum of ACC movements (item D35).

D36 Sum of IFR km controlled by the ACCs

- (3) This figure is available from the Network Management Directorate/CFMU. It is obtained as the sum of km controlled over the year by one or more ACCs operated by an ANSP. For those ANSPs which are responsible for several ACCs, this will be the sum of the km in all ACCs as reported in Section E, under item E13 (see below).

D37 Sum of flight-hours controlled by the ACCs

- (4) This figure is available from the Network Management Directorate/CFMU. It is obtained as the sum of the flight-hours controlled over the year by one or more ACCs operated by an ANSP. For those ANSPs which are responsible for several ACCs, this will be the sum of the flight-hours in all ACCs as reported in Section E, under item E11 (see below).
- (5) For any given flight, the number of flight-hours controlled is derived from CFMU information as the difference between the entry time and the exit time in the controlled airspace of the flight trajectory. The flight trajectory is based on the flight plan which is updated with the actual position of the flight, when given thresholds of lateral, horizontal and time deviations are observed.

D38 Average ACC route length (km)

- (6) The ratio of item D36 to item D35.

D39 Average ACC transit time (minute)

- (7) The ratio of item D37 to item D35.

D40 Number of area control sectors open at maximum configuration

- (8) ANSPs should indicate the number of area control sectors open at maximum configuration under the ANSP's jurisdiction. This figure should be consistent with the figure(s) (sum of item E15) reported at ACC level in Section E below.
- (9) Item D40 should correspond to the configuration that has been used during the year in which the greatest number of sectors has been open. To avoid unrepresentative extreme situations this configuration should have been used for a minimum of 50 hours per year (out of a total of 8 760 for the year).

D41 Sum of area control sector-hours open in ACCs in the year

- (10) ANSPs should indicate the sum of area control sector-hours in the ACCs operated by the ANSP. This measure is obtained by adding the number of hours during which each sector has been open during the year. Specific guidance on how this measure should be reported is provided in Section E, item E15 and its §(10) and (11).
- (11) This item is a key data for the cost-effectiveness benchmarking analysis as identified in Figure 1, p.47 above. If ANSPs encounter difficulty to precisely measure item D41 and specific assumptions have been considered, ANSPs should explain them in the nearby text box.
- (12) Item D41 should be consistent with the figure(s) (sum of item E15, last column) reported at ACC level in Section E below.

Table D.7: Number of surveillance and nav aids assets (ANSP level)

- (1) In the following lines, ANSPs shall record the number of surveillance **and** nav aids assets they own and operate, by various types.
- (2) For the number of surveillance and nav aid assets owned, ANSPs should disclose the assets (capital leased to be included) recorded in their balance sheet and reported in Table B.1 "Assets at year-end". It is beyond the scope of this Specification to provide detailed technical definitions for the surveillance and nav aids assets identified below²¹.

²¹ Specific guidance can be found in the EUROCONTROL document "EATM Glossary of terms", edn. V1.0, 9/06/2004, at: http://www.eurocontrol.int/eatm/public/standard_page/library_general_doc.html.

- D42 Primary radar only**
- D43 Primary radar co-located with Mode S**
- D44 Primary radar co-located with Monopulse Secondary Surveillance Radar (MSSR)**
- D45 Mode S radars only**
- D46 MSSR only**
- D47 Surface movements radars**
- D48 ADS-B ground stations**
- D49 Weather radar**
- D50 Multilateration (MLAT) / Wide Area Multilateration (WAM)**
- D51 Other surveillance assets**

(3) In item D51 ANSPs should report any other types of surveillance assets that they own and operate apart from the ones already disclosed above.

- D52 Distance-measuring equipment (DME)**
- D53 Non-directional beacon (NDB)**
- D54 Very high frequency omni-directional range (VOR)**
- D55 Runway ends with ILS**

(4) ANSPs should record each runway end equipped with ILS (that is, two for a runway equipped at both ends). Runway ends only partly equipped with ILS should be included.

D56 Other navaid assets

(5) ANSPs should report any other types of navaids assets that they own and operate such as Microwave Landing System (MLS), Global Navigation Satellite System (GNSS), etc.

Section E: ACC-level operational data

- (1) ANSPs shall disclose in this table key operational and staff data for each ACC they operate. ANSPs responsible for several ACCs are required to fill in one table for each ACC. For comparability purposes, it is expected that this should be done consistently for all the different ACCs.
- (2) Some data will be available from the Network Management Directorate/CFMU in EUROCONTROL. Where appropriate, the PRC will use this source of information. The performance review system will then ask each ANSP to validate these data.
- (3) Section E comprises the following tables:
 - Table E.1: ACC characteristics;
 - Table E.2: ACC output;
 - Table E.3: ACC sectors;
 - Table E.4: ACC ATCOs in OPS associated with area control sectors;
 - Table E.5: ACC ATCOs in OPS associated with other sectors;
 - Table E.6: Staffing characteristics in OPS at maximum configuration;
 - Table E.7: Information on major ATM systems at the ACC.
- (4) Detailed explanations of the items in Section E are found below.

Table E.1: ACC characteristics

E1 What services are provided by the ACC?

- (1) If the ACC provides "area control" only, then "area control" should be selected. In those cases where the ACC provides **both** area and approach control, then "area + approach control" should be selected.

E2 The data disclosed relates to:

- (2) If the ACC provides both area and approach control, and it is possible to separate the data, data relating only to area control should be disclosed. In this case, "area control" should be selected. In those cases where ACC provides both area and approach control and, because of co-location, no clear separation between area and approach control is possible, "area + approach control" should be selected.
- (3) In any cases, ANSP should ensure consistency between the output data (e.g., flight-hours controlled) and the input data (ATCOs in OPS, ATCO-hours on duty etc.) reported in Table E.

E3 ACC code

- (4) This is the 4-letter operational code for the ACC.

E4 ACC name

- (5) This is the full name of the ACC.

E5 Size of the OPS room area (m²)

- (6) ANSPs should indicate the size of the ACC OPS room area in m². The OPS room area typically comprises the en-route sector working positions, the supervisor operational working positions, as well as Flight Data Assistants, AMC and FMP positions. The OPS room may also comprise working stations for APP services, FIS, military, and for development and testing ATM systems.

E6 Size of the controlled area (km²)

- (7) At ACC level, the size (that is, the surface covered) of the controlled area may vary with altitude (flight level), and may change as a result of airspace redesign within the ANSP's control. The figure in item E6 should represent the maximum area controlled by the ACC. This information may be provided directly by the PRU using data available in the Network Management Directorate/CFMU. This should avoid imposing an undue burden on the ANSP and also ensure more consistency in the reporting among the various ANSPs. The PRU will then ask each ANSP to validate these data.

E7 Minimum Flight Level

- (8) This is the reference minimum Flight Level (FL) for the ACC.
- (9) When flight level is "Ground", for pragmatic computational purposes, the lower level should be deemed to be FL 0.

E8 Maximum Flight Level

- (10) This is the reference maximum Flight Level (FL) for the ACC. The volume of airspace controlled above flight level 450 is not taken into account for the computation of this figure.

E9 Volume controlled (km² x hundreds of feet)

- (11) The volume of airspace controlled by an ACC should be disclosed under item E9. As for item E6, EUROCONTROL may provide this information directly in respect of its Member States. For non-EUROCONTROL States, the ANSPs should calculate the volume as the sum of the areas controlled at each FL (each FL corresponds to 100 ft).
- (12) The volume of airspace controlled above flight level 450 is not taken into account for the computation of this figure.

Table E.2: ACC output

E10 IFR ACC movements controlled

- (1) This figure is available from the Network Management Directorate/CFMU. It corresponds to the number of IFR flights that have been controlled over the year by the ACC.

E11 Total ACC flight-hours controlled

- (2) This figure is available from the Network Management Directorate/CFMU. It corresponds to the sum of the flight-hours controlled over the year by the ACC.
- (3) For any given flight, the flight-hours controlled are derived from CFMU information as the difference between the entry time and the exit time in the controlled airspace of the flight trajectory. The flight trajectory is based on the flight plan which is updated with the actual position of the flight, when given thresholds of lateral, horizontal and time deviations are observed.

E12 Average transit time (minutes)

- (4) This is the ratio of item E11 to item E10.

E13 Total IFR km controlled

- (5) This figure is available from the Network Management Directorate/CFMU.

E14 Average distance flown

- (6) This is the ratio of item E13 to item E10.

Table E.3: ACC sectors**E15 Area control sectors**

- (7) In item E15, ANSPs should disclose the number of:
- area control sectors at maximum configuration (first column);
 - area control sectors potentially available (second column); and,
 - the total number of sector-hours open during the year for area control (last column).
- (8) Maximum configuration is the configuration that has been used during the year in which the greatest number of sectors has been open. To avoid unrepresentative extreme situations, this configuration should have been used for a minimum of 50 hours per year (out of a total of 8 760).
- (9) Sectors potentially available are the maximum number of sectors that could be in principle available at the ACC taking into account the maximum number of workstations potentially available. When there are spare workstations that are potentially available for sectors but not used, the figure for the sectors potentially available should be higher than the number of sectors open at maximum configuration (see definition above).
- (10) Sector-hours should correspond to the measure obtained by adding the number of hours during which each sector has been open during the year. For example, if there are, for every day of the year, 5 sectors open during 16 hours and 2 sectors open during the remaining 8 hours, that would make a total volume of sector-hours open during the year equal to $[(5 \times 16) + (2 \times 8)] \times 365 = 35\,040$. In this example, the average number of sectors open per day would be equal to $35\,040 / 8\,760 = 4$.
- (11) It is expected that ANSPs provide the actual number sector-hours rather than the planned sector-hours or those based on standard opening time configuration. If the actual number of sector-hours could not be reported and an assumption has been made to report the sector-hours figure in item E15 (e.g., planned sector-hours or based on standard opening time configuration) then ANSPs should provide a comment in the text box.

E16 Approach control sectors

- (12) If any, ANSPs should disclose approach control sectors at maximum configuration in the first column, approach control sectors potentially available in the second column and the total number of sector-hours open during the year for the approach control sectors in the last column.

E17 FIS sectors

- (13) If any, ANSPs should disclose the number of FIS sectors at maximum configuration.

E18 Military OAT sectors

- (14) If any, ANSPs should disclose the number of military OAT sectors at maximum configuration.

Table E.4: ACC ATCOs in OPS associated with area control sectors

(1) This table is designed to disclose for the ACC the number of ATCOs in OPS, and their hours on duty, associated with the area control sectors reported in item E15 above.

(2) ANSPs should disclose the number of Full Time Equivalent (FTE) “ATCOs in OPS” in the ACC. A definition of “ATCOs in OPS” is provided in the Glossary of Terms.

E19 ATCOs in OPS (FTE)

(3) Item E19 corresponds to the sum of items E20 to E23, which breaks down the number of FTE “ATCOs in OPS” per type of position occupied (see below).

E20 ATCOs on area control sector working positions (FTE)

(4) This item should correspond to the number of FTE ATCOs in OPS employed to occupy area control sector working positions (see also item E29 below).

(5) In those cases where ACC provides **both** area and approach control and, because of co-location, no clear separation between area and approach control is possible (see also item E2 and its §(2) above), ANSPs should report in item E20 the total number of ATCOs in OPS working on area + approach control sector working positions, and provide a comment in the text box.

E21 ATCOs on ATFM positions (FTE)

(6) ANSP should disclose in item E21 the number of FTE ATCOs in OPS employed for ATFM positions (see also item E31 below).

E22 Shift supervisors (FTE)

(7) ANSP should disclose in item E22 the number of FTE ATCOs in OPS employed for shift supervisor positions (see also item E32 below).

E23 ATCOs on other positions (FTE)

(8) ANSP should provide in item E23 the number of ATCOs in OPS (if any) that do not correspond to any of the categories mentioned in items E20 to E22, but nevertheless are considered as part of the ATCOs in OPS associated with area control sectors. If a value is entered in item E23, ANSPs should disclose the function of those ATCOs in OPS in the comments box.

E24 Total ATCO in OPS hours on duty per year

(9) Item E24 should correspond to the number of hours “ATCOs in OPS” reported in item E19 above spend on duty in OPS, including breaks and overtime in OPS.

(10) A pragmatic method to compute item E24 is provided in Section D, Table D.5: “Working days/hours for ATCOs in OPS”, under items D28-D34 for the ACC(s) column. In other words, it should be approximately equal to item E19 multiplied by item D34 reported under the ACC(s) column.

E25 Average hours on duty per ATCO in OPS per year

(11) The ratio of item E24 to item E19.

Table E.5: ACC ATCOs in OPS associated with other sectors

(1) For the sake of consistency and completeness with the information provided in Table E.3: “ACC sectors”, ANSPs should report, where applicable (see also item E2 and its §(2) above), the number of ATCOs in OPS associated with APP sectors, FIS sectors, and military OAT sectors.

- (2) This should ensure a common understanding of which ATCO in OPS related information should be considered for ACC benchmarking purposes.

E26 ATCOs on approach control sector working positions (FTE)

- (3) Where applicable, this item should correspond to the number of FTE ATCOs in OPS employed to occupy approach control sector working positions (see also item E30 below).
- (4) In those cases where ACC provides **both** area and approach control and, because of co-location, no clear separation between area and approach control is possible, ANSPs should report the total number of ATCOs in OPS working on area + approach control sector working positions in item E20.

E27 ATCOs on FIS positions (FTE)

- (5) ANSP should disclose in item E27 the number of FTE ATCOs in OPS employed for FIS position provided they hold a valid ATCO licence (see also item E33 below).
- (6) For the purpose of this Specification, staff reported in item E27 should be reported under item C5 (ATCOs on other duties).
- (7) Similarly, staff working on FIS positions which do not hold a valid ATCO licence should not be reported under item E27. This staff should be reported under item C9 (OPS support (non-ATCOs)).

E28 ATCOs on military OAT sectors (FTE)

- (8) ANSP can provide in item E28 the number of ATCOs in OPS (if any) that are providing ATC services to military OAT traffic.
- (9) For the purpose of this Specification, staff reported in item E28 should be reported under item C4 (ATCOs in OPS) under the “Other” ANS column.

Table E.6: Staffing characteristics in OPS at maximum configuration

- (1) This table shall be used to disclose the staffing characteristics of an ACC when it is operating at maximum configuration (see §(8) for item E15 above for a pragmatic characterization of maximum configuration).
- (2) The table should be consistent with the figures disclosed in the first column in Table E.3 “ACC sectors” for items E15 to E18. For each type of position ANSP should disclose both the total number of staff **on duty** (including staff on break) and the total number of staff **on position**. Moreover, staff on position should be broken down into ATCOs in OPS and non-ATCO in OPS, such as on-the job trainees (for a definition see item C7), ATC assistants (see item C8), and OPS support (see item C9).

E29 Area control sector working positions

- (3) These are positions equipped for providing area control ATC services. Each position corresponds to a one-person work area. ANSPs should disclose how many of the staff working at the time of maximum configuration is on area control sector, both on duty and on working positions, and for the latter how many of these staff are ATCOs in OPS and how many are non-ATCOs in OPS (presumably none).

E30 Approach control sector working positions

- (4) These are positions equipped for providing approach control ATC services when such services are provided by the ACC. Each position corresponds to a one-person work area. ANSPs should disclose how many of the staff working at the time of maximum configuration are on approach control sector, both on duty and on working positions,

and for the latter how many of these staff are ATCOs in OPS and how many are non-ATCOs in OPS (presumably none).

E31 ATFM positions

- (5) These are positions established within an ACC to ensure the necessary interface with the Network Management Directorate/CFMU on matters concerning the provision of ATFM services and the interface with national AMCs on matters concerning ASM services. ANSPs should disclose how many of the staff on ATFM positions at the time of maximum configuration are on duty and on working positions, and for the latter how many of these staff are ATCOs in OPS and how many are non-ATCOs in OPS.

E32 Shift supervisor positions

- (6) These are positions established within an ACC to supervise activities in OPS. ANSPs should disclose how many of the staff working at the time of maximum configuration are for shift supervisor, both on duty and on positions, and for the latter how many of these staff are ATCOs in OPS and how many are non-ATCOs in OPS (presumably none).

E33 FIS positions

- (7) These are positions within an ACC providing services to non controlled flights for the purpose of giving advice and information useful for the safe and efficient conduct of flights. ANSPs should disclose how many of the staff working on FIS positions at the time of maximum configuration is on duty and on working positions, and for the latter how many of these staff is ATCOs in OPS, if any, and how many are non-ATCOs in OPS.

E34 Other positions

- (8) To be specified if any.

E35 Total staffing in OPS

- (9) This is the sum of items E29-E34.

Table E.7: Information on major ATM systems at the ACC

- (1) In this table ANSPs shall disclose specific information in relationship to the major ATM systems at the ACC. For each of the major ATM systems ANSPs should disclose:
- the name of system (first column);
 - the year of commissioning, that is when the ATM system enters in operation and starts to be depreciated (second column);
 - the date (year) of last major upgrade (third column). By “upgrade” it is intended any modification that changes the operational characteristics of a system. An upgrade should be considered as major when it results in an explicit change in the software version number and when it requires an undergoing and relevant certification process;
 - the date for the next planned upgrade, if any (fourth column); and,
 - the planned replacement date (last column).
- (2) The four ATM systems considered are detailed in items E36-E39 below.

E36 Flight Data Processing (FDP) system

- (3) A system which processes elements of Flight Plan information for various applications such as flight data strip printing, radar data tag information, billing processes, national defence requirements. The Flight Data Processing (FDP) system is responsible for collecting and interrogating aircraft position-related data derived from on-board navigation and position fixing systems for presentation to the ATC controllers. The FDP system uses this information to then probe for potential conflicts.

E37 Radar Data Processing (RDP) system

- (4) A sub-system of an ATC centre which processes the incoming radar data (from one or more radar data sources) and prepares it for display.

E38 Human-machine interface (HMI) system at ATCO working positions

- (5) A system which displays information on flights, MET and other operational data to the controller. For an ACC the display typically includes a plan radar display for track data and a text display for other information including MET. The HMI supports filtering of flights displayed. Many modern HMI systems display support controller tools such as STCA, MSAW and the FASTI tools, although in others they are incorporated in the FDP system.

E39 Voice Communication Switching system

- (6) A system that enables each controllers' radios to connect to the correct radio transmitters at the correct frequencies. Each position requires an emergency and back-up frequency in addition to the standard frequency used.

Section F: Forward-looking data

- (1) In Section F, ANSPs shall provide both operational and financial forward-looking information about their organisation. The time span shall cover a five-year period from year N+1 to year N+5. For comparison purpose, figures for year N shall also be reported and shall be consistent with those reported in the previous tables in **Part II** of this document. To facilitate this, where relevant, figures for year N will be automatically reported from the Excel Worksheets for Section A – Section E. As a general tenet, it is expected that ANSPs ensure a high degree of consistency in the reporting methodology for Section F with the information reported in Section A - Section E above.
- (2) Practical implementation details on how forward-looking data should be reported are provided in §4.1.6 - 4.1.7, on p.35 above.
- (3) The relevant part of the ANSP Business Plan which deals with the forward looking data according to the Common Requirements Regulation (Annex I, Section 2.2) shall be submitted as supporting material to this Specification (see also **Part I**, §3.3.9).
- (4) Planning for operational staff is a key component of the forward-looking process. So ANSPs shall disclose in Section F the number of ATCOs in OPS that are planned to be operational over the five-year period. This shall include forecast on ATCOs recruitment and training needs, as well as forecast on retirement planning.
- (5) ANSPs shall also report the planned ATC capacity for ACC(s) in terms of sum of sectors and sum of sector-hours.
- (6) In addition, ANSPs shall disclose information on their planned costs. ANSPs shall express all projected financial data in nominal terms, that is, with future prices including inflation.
- (7) Finally, ANSPs shall disclose information on planned capital expenditure (investment which is capitalised rather than expenses) for en-route and terminal ANS, with a focus on the top five capex for the five-year period, as well as their planned infrastructure assets in terms of specific items of equipment.
- (8) Section F comprises the following tables for years N+1 to N+5:
 - Table F.1: Macro-economic indicators;
 - Table F.2: Planning assumptions for traffic/output (ANSP level);
 - Table F.3: Planned operational and staff data (ACC level);
 - Table F.4: Planned operational data for terminal ANS;
 - Table F.5: Planned staff data for APPs+TWRs (consolidated);
 - Table F.6: Planned ANS costs (ANSP level);
 - Table F.7: Planned capex (ANSP level);
 - Table F.8: Planned top five capex projects;
 - Table F.9: Planned numbers of surveillance and nav aids assets (ANSP level).
- (9) Detailed explanations of the items in Section F are found below.

Table F.1: Macro economic indicators

- F1 Inflation rate (%)**
- F2 Exchange rate (1 Euro=)**

Table F.2: Planning assumptions for traffic/output (ANSP level)**F3 Total en-route Service Units**

- (1) ANSPs shall report their planned demand in terms of total en-route Service Units.
- (2) ANSPs should specify in the text box provided for Table F.2 the source (e.g. own traffic forecast, STATFOR Medium Term SU Forecast) of the figures used for total en-route Service Units projections.

F4 Total IFR flights controlled by the ANSP

- (3) ANSPs should provide their planned demand in terms of IFR flights. For year N, this figure should be consistent with the data reported in Section D item D11. This figure can, in principle, be obtained from the STATFOR Medium Term movements forecast. If forecasts of this quantity are not available, it is suggested that ANSPs use the same percentage growth as for item F3 above.

F5 Total distance (km) controlled by the ANSP

- (4) ANSPs should report their planned demand in terms of kilometres controlled. For year N, this figure should be consistent with the data reported in Section D item D15. If forecasts of this quantity are not available, then it is suggested that ANSPs use the same percentage growth following from item F3.

F6 Total IFR flight-hours controlled by the ANSP

- (5) ANSPs should provide their planned demand in terms of IFR flight-hours. For year N, this figure should be consistent with the data reported in Section D item D16. If the ANSP does not use flight-hours for forecasting purposes, it is suggested that the same percentage growth rate is used as for the quantity that they do use for forecasting, for example item F3, service units.

Table F.3: Planned operational and staff data (ACC level)

- (6) A copy of Table F.3 shall be filled in for each ACC (the number of Table F.3 will be automatically generated from the figure reported in Section D item D2 – Number of ACC operational units).
- (7) The number of staff shall be expressed in terms of FTEs.

F7 Number of additional ATCOs in OPS planned to start working in the OPS room**F8 Number of ATCOs in OPS planned to stop working in the OPS room****F9 Number of ATCOs in OPS planned to be operational at year end**

- (8) For year N, this figure will be automatically reported from item E19 in Table E.4. For year N+1 and onwards the figures in item F9 are automatically calculated as the stock of ATCOs in OPS for the previous year, plus item F7, minus item F8.

F10 Planned area control sectors open at maximum configuration

- (9) This should be used to show how the peak capacity of the ACC is planned to develop over the period. For year N, this figure will be automatically reported from item E15 in Table E.3 (first column).

F11 Planned area control sector-hours open in the year

- (10) This should be used to show how the number of sector-hours open by the ACC is planned to develop over the period. For year N, this figure will be automatically reported from item E15 in Table E.3 (last column).

Table F.4: Planned operational data for terminal ANS**F12 Number of airports with TWR operational unit**

- (1) ANSPs should report the number of airports with tower operational units for which the ANSP is responsible over the period. For year N, the total number of airports should be consistent with the figure reported in Section D under item D7, and consistent with the breakdown provided in items D8-D9 in respect to the “SES airports” versus the “non-SES airports”.
- (2) Practical implementation details on how data should be reported under the “SES airports” and “non-SES airports” are provided in Section 2, §2.4.8 - 2.4.13 above.

F13 Total IFR airport movements controlled by the ANSP

- (3) ANSPs should report their planned demand in terms of IFR airport movements. For year N, this figure should be consistent with the data reported in Section D under item D18 and split between “SES airports” and for “non-SES airports”.
- (4) Practical implementation details on how data should be reported under the “SES airports” and “non-SES airports” are provided in Section 2, §2.4.8 - 2.4.13 above.

Table F.5: Planned staff data for APPs and TWRs (consolidated)

- (1) This table is intended to show how operational staff in stand-alone approach units and tower units is planned to develop over the period.

F14 Number of additional ATCOs in OPS planned to start working in the OPS room**F15 Number of additional ATCOs in OPS planned to stop working in the OPS room****F16 Number of ATCOs in OPS planned to be operational at year-end**

- (2) For year N, this figure will be automatically reported from item D21 in Table D.4 under the APPs+TWRs column. For year N+1 and onwards, the figure in item F16 is automatically calculated as the stock of “ATCOs in OPS” for the previous year, plus item F14, minus item F15.

Table F.6: Planned ANS costs (ANSP level)

- (1) Planned costs shall be disclosed according to their nature and their ANS segment as done in Table A.2 for the actual (year N) costs. To ensure undue reporting burden, no information is required for the “Other ANS” segment. For comparability and

consistency purposes, costs information for year N will be automatically reported from Table A.2.

- (2) Most of the information to be reported in Table F.6 has to be provided according to the EUROCONTROL Route Charges Principles²², the Common Charging Scheme Regulation and Performance Scheme Regulation and is deemed important for performance review and target setting as identified in Section 2, §2.3.5 - 2.3.6 above.
- (3) For the sake of conciseness, the concepts and definitions used in Table A.2 are not restated below.
- (4) The financial data reported in Tables F.6, F.7 and F.8 shall be expressed in nominal terms. The PRU will ensure the conversion into real terms using the inflation rate reported under item F1 above.
- (5) In order to ensure consistency with the SES Performance Scheme Regulation and to facilitate data monitoring and reconciliation, the Terminal ANS column is split into two different categories "SES airports" and "non-SES airports". Practical implementation details on how data should be reported under the "SES airports" and "non-SES airports" are provided in Section 2, §2.4.8 - 2.4.13 above.

F17 Total provision costs (see item A15 for definition)

F18 Staff costs (see item A16 for definition)

F19 Non-staff operating costs (see item A17 for definition)

F20 Depreciation costs (see item A18 for definition)

F21 Cost of capital (see item A19 for definition)

F22 Exceptional items (see item A20 for definition)

F23 Total institutional costs (see item A21 for definition)

F24 Costs for external MET provision (see item A22 for definition)

F25 Payment for regulatory and supervisory services (see item A23 for definition)

F26 Payment to the State for provision of other services (see item A24 for definition)

F27 EUROCONTROL costs (see item A25 for definition)

F28 Payments for delegation of ANS to other States or ANSPs (see item A26 for definition)

F29 Irrecoverable Value Added Tax (VAT), if applicable (see item A27 for definition)

F30 Total costs (this is the sum of items F17 and F23).

Table F.7: Planned capex (ANSP level)

- (1) Planned capital expenditure (that is, additions to fixed assets) shall be disclosed according to their nature (Land & Buildings; Systems & Equipment and intangible assets, as defined in Section B Table B.1:"Assets at year-end") and their ANS segments as done in Table B.3:"Reconciliation of fixed asset values", items B38-B41

²² See the guidance on how to apply the Principles in Part II of the CRCO document "Guidance on the Route Charges System" - Edition June 2012.

for the actual (year N) capex. To ensure undue reporting burden, no information is required for the “Other ANS” segment.

- (2) For comparability and consistency purposes, capex information for year N will be automatically reported from Table B.3: “Reconciliation of fixed asset values” for items B38-B41.
- (3) For the sake of conciseness, the concepts and definitions used in Table B.1 and Table B.3 are not restated below.

F31 Capex for Land & Buildings (see items B2, B7 and B38 for definition)

F32 Capex for Systems & Equipment (see items B3, B8 and B39 for definition)

F33 Capex for intangible assets (see items B4, B9, and B40 for definition)

F34 Capex for common projects (see items B5, B10 and B41 for definitions)

F35 Total capex (this is the sum of items F31-F34 above).

Table F.8: Planned top five capex projects

- (1) ANSPs shall disclose in Table F.8 the planned top five (in monetary terms) capital expenditure (capex) projects for the period N+1 to N+5. The project with the highest total capex during the five-years period should be reported in the first line and the last column of Table F.8 (Total capex for the project during the period) should show this highest total amount.
- (2) Table F.8 is designed in consistency with Table B.4 “Top five capex projects in year N”. So ANSPs should refer to the specific guidance provided in item B51 and its §(20)-(23) and §(26)-(27). For the sake of conciseness, the concepts and definitions used in Table B.4 are not restated below.
- (3) It is likely that some of the important (in monetary terms) projects disclosed in Section B Table B.4 above will also appear in Table F.8.

Table F.9: Planned numbers of surveillance and nav aids assets (ANSP level)

- (1) In this table, ANSPs shall disclose the numbers of the different types of surveillance and navigation aids assets planned to be in operation in year N+5. For this purpose, ANSPs shall report the number of surveillance and nav aids assets that are planned to be retired between year N+1 and N+5, and planned to be commissioned and in operation between year N+1 and N+5.
- (2) Table F.9 is designed to be fully consistent with Table D.7: “Numbers of surveillance and nav aids assets”. For comparability and consistency purposes, assets information for year N will be automatically reported from Table D.7.
- (3) For the planned timeframe, i.e. N+1 to N+5, ANSPs shall disclose under the column “Old to be retired” the assets that are planned to be retired in the future, and will cease to be assets in this planned timeframe. Similarly, under the column “New assets to be commissioned and in operation”, the ANSP shall disclose how many assets will increment the existing stock by N+5.

- F41 Primary radar only**
- F42 Primary radar co-located with Mode S**
- F43 Primary radar co-located with MSSR**
- F44 Mode S radars only**
- F45 MSSR only**
- F46 Surface movement radars**
- F47 ADS-B ground stations**
- F48 Weather radar**
- F49 Multilateration (MLAT) / Wide Area Multilateration (WAM)**
- F50 Other surveillance assets**
- F51 Distance-Measuring Equipment (DME)**
- F52 Non-directional beacon (NDB)**
- F53 Very high frequency omni-directional range (VOR)**
- F54 Runway ends with ILS**
- F55 Other navaid assets**

ANNEX D: GLOSSARY OF TERMS AND DEFINITIONS

Definitions relating to ATC staff categories

Ab initio trainee controller: A selected individual, with no previous relevant qualifications, who is given basic instruction and training to enable him or her to obtain theoretical qualifications. The *ab initio* phase ends after institutional training, before entering into on-the-job training (OJT).

Air traffic control assistant: An employee assigned to perform non-control functions in an ATC unit. This includes flight data assistants but excludes technical support staff.

Air traffic controller licence: A document that identifies a person as a qualified air traffic controller and contains personal, medical and professional qualifications, including details of ratings, endorsements and current competence/validity.

ATCO: The holder of a valid ATC licence which permits the individual to control traffic at a specific operational unit. Executive controllers, planning controllers, and supervisors are ATCOs. For the purpose of performance assessment, the total number of ATCOs that hold a valid licence can be broken down into two sub-categories: ATCOs in OPS and ATCOs on other duties. The following definitions should be used:

- **ATCO in OPS (i.e., ATCO on operational duty):** An ATCO who is participating in an activity that is either directly related to the control of traffic or is a necessary requirement for an ATCO to be able to control traffic. Such activities include manning a position, refresher training and supervising on-the-job trainee controllers, but do not include participating in special projects, teaching at a training academy, or providing instruction in a simulator.
- **ATCO on other duties:** An ATCO who is participating in an activity outside OPS such as special projects, teaching at a training academy, providing instruction in a simulator, working in a full time management position, etc.

Former ATCOs that are employed full time on other activities and who are not qualified any more, or do not have a current rating to work on a sector/TWR position, should not be counted as an ATCO and therefore should neither be reported as an ATCO in OPS nor as an ATCO on other duties. Furthermore, ATCOs that are working part time in operations and part time on other duties should be considered as ATCOs in OPS on a pro-rata basis (see below definitions on counting of staff and working hours).

On-the-job trainee (OJT): The integration in practice of previously acquired job related routines and skills under the supervision of a qualified coach in a live traffic situation. The training enables student controllers to check out as ATCOs at a specific operational unit, and/or previously qualified ATCOs coming from another operational unit to acquire a new qualification.

On-the-job trainees working under the supervision of a qualified coach shall not be considered as ATCO in OPS. In cases where the rating is obtained sector by sector (that is, the trainee is qualified and can take an ATCO position on some sectors while still being trained on other sectors) the trainee should ideally be considered as an ATCO in OPS pro-rata temporis he/she is holding the position of a fully qualified ATCO. In practice, this time is generally not significant and the trainee might therefore be considered as OJT until he/she obtains its last sector rating, unless doing so would conduct to a significant under-estimation in the total number of ATCOs in OPS.

Definitions relating to the counting of staff and working hours

Break: The time in a shift when an individual or group of individuals is not at the workplace. This includes lunch breaks, rest breaks and relief breaks.

Full Time Equivalent (FTE): 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. A full time ATCO working two thirds of his time on duty in OPS and one third of his time on teaching at a training academy would be counted as a 0.67 FTE ATCO in OPS and a 0.33 FTE ATCO on other duties.

Hours related to ATCOs in OPS:

Contractual working hours: The regular number of hours per year an ATCO in OPS is at work. It excludes public holidays and leave entitlement. These hours are either on duty in OPS, or not on duty in OPS.

Hours not on duty: The total number of hours an ATCO in OPS is not on duty in OPS (i.e. on sick leave, receiving refresher training, other). The time spent on activities outside OPS (i.e. as an ATCO on other duties) should not be reported here but should be computed in the consideration of FTE (e.g. an ATCO working half time on special projects should be considered as a 0.5 FTE in OPS). In the same way, time spent receiving on-the-job training should not be counted here, as on-the-job trainees are not counted as ATCOs in OPS.

Overtime: The time during which a person works at a job in addition to the contractual working hours.

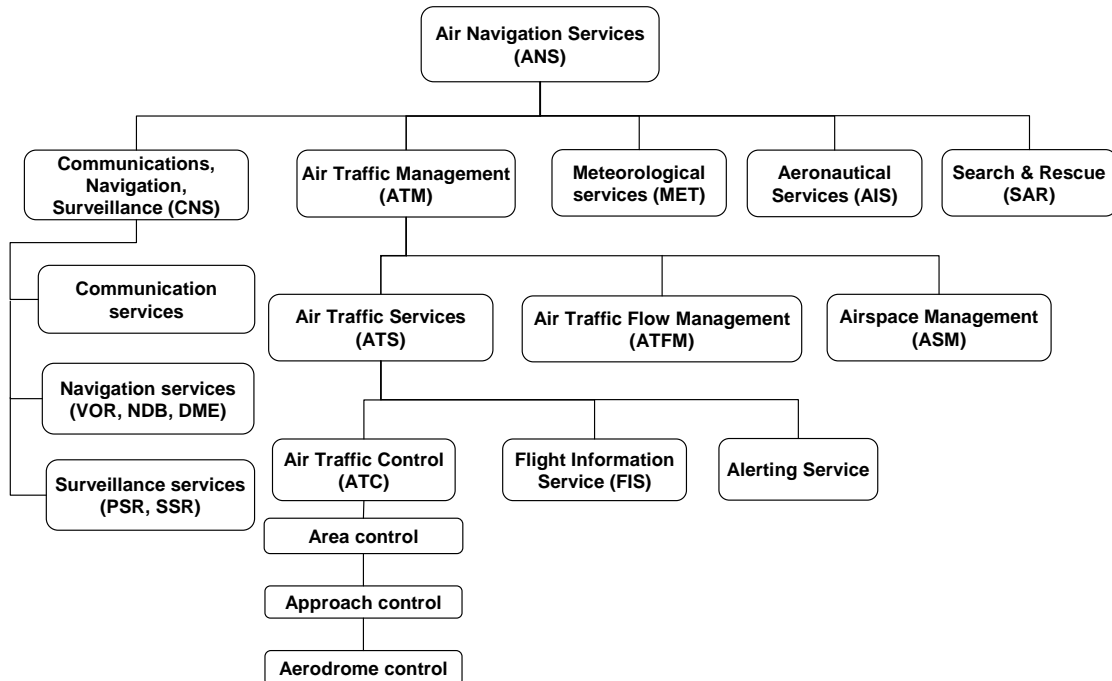
Hours on duty: The actual number of hours spent by ATCOs in OPS on duty in OPS, including breaks and including overtime in OPS. Ideally, the figure should come from direct measurement (clock-in and clock-out times). If this is not available, it should be computed from the roster plan, or be approximated from **contractual working hours** after subtracting the average time an ATCO is not available in OPS (see "**hours not on duty**") and adding on the average **overtime** worked in OPS.

Definitions relating to costs and revenues

Determined costs: costs pre-determined by the Member State as referred to in article 15(2) (a) of Regulation (EC) no 550/2004.

Definitions relating to operations

Air navigation services (ANS): According to ICAO document No 9082/6 (2001), this term includes five broad categories of facilities and services; i.e. air traffic management (ATM), communication services, navigation services and surveillance services (CNS), meteorological services for air navigation (MET), aeronautical information services (AIS) and search and rescue (SAR). These services are provided to air traffic during all phases of operations (area control, approach control and airport control).



Air navigation service provider (ANSP): any public or private entity providing ANS for general air traffic.

Air traffic management (ATM): A system approach with the objective of enabling aircraft operators to meet their planned times of departure and arrival and adhere to their preferred flight profiles with minimum constraints, without compromising agreed levels of safety. It comprises ground elements and airborne elements which, when functionally integrated, form a total ATM system. The airborne part consists of the elements necessary to allow functional integration with the ground part. The ground part comprises air traffic services (ATS), air traffic flow management (ATFM) and airspace management (ASM), where ATS is the primary component.

Air traffic services (ATS): Air traffic control service (area control service, approach control service, or airport control service), flight information service (including air traffic advisory service), and alerting service. Typical systems for ATS include: flight data processing systems (FDP), surveillance radar data processing systems (RDP), and the human-machine interface systems (HMI).

Air traffic control service (ATC): A service provided for the purpose of (1) preventing collisions between aircraft and on the manoeuvring area between aircraft and obstructions; and (2) expediting and maintaining an orderly flow of air traffic.

Airspace management (ASM): A planning function with the primary objective of maximising the utilisation of available airspace by dynamic time-sharing and, at times, the segregation of airspace among various categories of users based on short-term needs. In future systems, airspace management will also have a strategic function associated with infrastructure planning.

Airspace management cell (AMC): A cell responsible for day-to-day management of the airspace under the responsibility of one or more Member States.

Aeronautical information service (AIS): Aeronautical information services have the objective of ensuring the flow of information necessary for the safety, regularity and efficiency of air navigation. Included are the preparation and dissemination of Aeronautical Information Publications (AIPs), Notices to Airmen (NOTAMs), Aeronautical Information Circulars (AICs) and other relevant information.

Air traffic flow management (ATFM): A service of tactical and strategic planning activities with the objective of ensuring an optimum flow of air traffic to or through areas during times when demand exceeds or is expected to exceed the available capacity of the air traffic control system.

AFIS unit: A unit established to provide a flight information service to airport traffic at an airport designated for use by International General Aviation (IGA) and where the provision of an airport control service is not justified, or is not justified on a 24 hour basis.

Approach control unit (APP): The ATC unit providing ATC services to arriving, departing and over-flying flights within the airspace in the vicinity of an airport. One APP can provide approach services for several airports. The APP is generally located in the tower building or co-located with an ACC. In both cases the APP should be counted as a separate unit. Small airport, where the approach function is provided from a position within the TWR, do not have a separate APP unit.

Area control centre (ACC): The ATC unit providing ATC services to en-route traffic in control areas under its jurisdiction. Part of an ACC might also supply approach services.

Area control service: An ATC service for controlled flights in a block of airspace.

Approach control service: An ATC service for arriving or departing controlled flights.

Airport control service: An ATC service for airport traffic.

Airspace block: An airspace of defined dimensions, in space and time, within which air navigation services are provided.

ATM Master Plan: the plan endorsed by Council Decision 2009/320/EC in accordance with Article 1(2) of Council Regulation (EC) no 219/2007 of 27 February 2007 on the establishment of Joint Undertaking to develop the new generation European air traffic management system (SESAR).

Communication services (COM): Aeronautical fixed and mobile services to enable ground-to-ground, air-to-ground and air-to-air communications for ATC purposes.

En-route charging zone: A volume of airspace for which a single cost-base and a single unit rate are established. It shall extend from the ground up to, and including, upper airspace.

Flight Information Service (FIS) position: Position within an ACC providing services to non controlled flights for the purpose of giving advice and information useful for the safe and efficient conduct of flights.

Flight information region (FIR): Airspace of defined dimensions within which flight information service and alerting service are provided.

Flight level: Surface of constant atmospheric pressure which is related to the specific pressure datum of 1 013.2 hectopascals and is separated from other such surfaces by specific pressure intervals.

Flow management position (FMP): Position established within an ACC to ensure the necessary interface with the Network Management Directorate/CFMU on matters concerning the provision of ATFM service and the interface with national Airspace Management Cells (AMCs) on matters concerning ASM service.

Functional airspace block (FAB): An airspace block based on operational requirements and established regardless of State boundaries, where the provision of ANS and related functions are performance-driven and optimised with a view to introducing enhanced cooperation among ANSPs, or, where appropriate, an integrated provider.

General air traffic (GAT): all movements of civil aircraft, as well as all movements of State aircraft (including military, customs and police aircraft) when these movements are carried out in conformity with the procedures of the ICAO.

Meteorological services (MET): Facilities and services that provide aircraft with meteorological forecasts, briefs and observations as well as any other meteorological information and data provided by States for aeronautical use.

Navigation services (NAV): Facilities and services that provide aircraft with positioning and timing information.

Number of sectors: The number of sectors at maximum configuration. It corresponds to the configuration that has been used during the year in which the greatest number of sectors has been open. To avoid unrepresentative extreme situations this configuration should have been used for a minimum of 50 hours per year.

Search and Rescue (SAR): Services provided to perform aeronautical search and rescue functions. Costs for services provided to civil aviation can be recovered from route and terminal navigation charges.

Sector: Part of an area (airspace) within a flight information region/upper region in which aircraft are controlled. A sector is delimited horizontally and vertically and it is published in the aeronautical information publication (AIP). Note that during a low traffic period, several airspace sectors can be collapsed (or merged) into a single sector.

Sector-hours: Measure obtained by adding the number of hours during which each sector has been open during the year.

Surveillance services (SUR): Facilities and services used to determine the respective positions of aircraft to allow safe separation.

System: The aggregation of airborne and ground-based constituents, as well as space-based equipment that provides support for air navigation services for all phases of flight.

System Upgrade: Means any modification that changes the operational characteristics of a system. An upgrade should be considered as major when it results in an explicit change in the software version number and when it requires an undergoing and relevant certification process.

Terminal charging zone: An airport or a group of airports for which a single cost-base and a single unit rate are established.

Tower control unit (TWR): The ATC unit at an airport, responsible for the provision of ATC services in respect of flights that are landing and taking off and other traffic that is on the active runway(s). Large airports may have more than one tower building but only one tower control unit.

Working position: A one-person work area equipped for providing ATC services (sometimes known as a “workstation”). Usually, a group (sometimes known as a suite) of working positions (typically two working positions - one radar controller and one planning controller) is required to provide ATC services in a sector.

Definitions related to traffic

Airport movement: An aircraft take-off or landing at an airport. For airport traffic purposes one arrival and one departure is counted as two movements (Definition ICAO Doc 9713). A touch-and-go is counted as one movement.

Flight: The operation of an aircraft from take-off to its next landing.

Movements in a year: The number of IFR flights that have been controlled over the year by the ANSP. A flight may cross several ACCs; the number of movements controlled by the ANSP may therefore be different from the sum of the individual ACC movements.

Commercial air transport movements – the total sum of take-offs and landings for commercial air transport, calculated as an average over the three years which precede the adoption of the performance plans referred to in Article 12 of Regulation (EU) NO 691/2010 (from Regulation (EC) no 1794/2006 laying down a common charging scheme for air navigation services amended by Regulation no 1191/2010).

ACC movements in a year: The number of IFR flights that have been controlled over the year by the ACC.

Flight-hours controlled in a year: The sum of the flight hours over the year by the flights controlled by a given ATC operational unit (ACC, APP or TWR). For any given flight, the number of flight hours controlled is derived from the Network Management Directorate/CFMU information as the difference between the entry time and the exit time in the controlled airspace (of the relevant operational unit) of the flight trajectory. The flight trajectory is based on the flight plan which is updated with the actual position of the flight, when a given threshold of lateral, horizontal and time deviations are observed.

General air traffic (GAT): All movements of civil and military aircraft (including State aircraft, customs, and police aircraft) operating in accordance with ICAO rules and regulations, as opposed to Operational Air Traffic (OAT).

Operational air traffic (OAT): Military air traffic, which due to its nature does not comply with the ICAO rules and regulations.

Definitions related to air navigation services and charges regulations

EUROCONTROL Route charges Principles: The EUROCONTROL “Principles for establishing the cost-base for en-route charges and the calculation of the unit rates” (Doc. N° 11.60.01 dated October 2011).

EUROCONTROL Route Charges Guidance: The EUROCONTROL “Rules and Procedures of the Route Charges System” dated November 2010.

Service Provision Regulation: Regulation (EC) No 550/2004 of the European Parliament and of the Council on the provision of air navigation services in the single European sky.

Common Requirements Regulation: Commission Regulation (EC) No 2096/2005 laying down common requirements for the provision of air navigation services, amended by Commission Regulation (EU) No 691/2010.

Charging Scheme Regulation: Commission Regulation (EC) No 1794/2006 laying down a common charging scheme for air navigation services amended by Regulation (EU) 1191/2010.

Commission Regulation (EU) No 691/2010 of 29 July 2010 laying down a performance scheme for air navigation services and network functions and amending Regulation (EC) No 2096/2005 laying down common requirements for the provision of air navigation services (consolidated in 15.12.2011).

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