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| **ADDITIONAL INFORMATION TO REPORTING TABLE 1 – TOTAL COSTS AND UNIT COSTS** |

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| 1. **Determined costs and unit costs**
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| **a) Description of the methodology used for allocating costs of facilities or services between different air navigation services, based on the list of facilities and services listed in ICAO Regional Air Navigation Plan, European Region (Doc 7754) as last amended, and a description of the methodology used for allocating those costs between different charging zones;** |

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| *Legal reference* | *Article 22(5)**Annex II 3.3(d)**Annex IV 2(d) vii**Annex VII 2.1 (a)* |
| *Who needs to report* | *Each entity* *Note: for the METSP, such information is covered by d) below.* |
| *Notes* | *Please highlight in particular any material change compared to RP2.*  |

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| **b) Description of the methodology and assumptions used to establish the costs of air navigation services provided to VFR flights, when exemptions are granted for VFR flights in accordance with Article 31(3), 31(4) and 31(5);** |

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| --- | --- |
| *Legal reference* | *Article 22(6)**Annex VII 2.1 (b)* |
| *Who needs to report* | *ANSPs providing services to exempted VFR flights* |
| *Notes* | *Please also specifically highlight any material change compared to RP2.*  |

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| **c) Criteria used to allocate costs between terminal and en route services, in accordance with Article 22(5);** |

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| --- | --- |
| *Legal reference* | *Article 15(2)(e) of Regulation 550/2004**Article 4 (1)(f)**Article 22(5)**Annex II 3.3(d)**Annex IV 2(d) vii**Annex VII 2.1 (c)**Annex VII 2.1 (c)* |
| *Who needs to report* | *Each entity* *Note: for the METSP, such information is covered by d) below.* |
| *Notes* | *Should also include a description and justification of any change in the allocation of costs between en route and terminal ANS, as compared to the previous reference period and detail the impact on the costs for the charging zone.* |

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| **d) Breakdown of the meteorological costs between direct costs and the costs of supporting meteorological facilities and services that also serve meteorological requirements in general (‘MET core costs’). MET core costs include general analysis and forecasting, surface and upper-air observation networks, meteorological communication systems, data processing centres and supporting core research, training and administration;** |

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| *Legal reference* | *Annex VII 2.1 (d)* |
| *Who needs to report* | *METSPs**(Note: for ATSPs providing MET, the allocation methodology is reported in a) above).* |
| *Notes* | *Please also highlight any material change compared to RP2.*  |

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| **e) Description of the methodology used for allocating total meteorological costs and MET core costs referred to in point (d) to civil aviation and between charging zones;** |

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| *Legal reference* | *Annex VII 2.1 (e)* |
| *Who needs to report* | *METSPs**(Note: for ATSPs providing MET, the allocation methodology is reported in a) above).* |
| *Notes* | *Please also highlight any material change compared to RP2.*  |

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| **f) For each entity, description of the composition of each item of the determined costs by nature and by service (points 1 and 2 of Table 1), including a description of the main factors explaining the planned variations over the reference period;** |

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| *Legal reference* | *Article 10.2 (b)**Article 22**Annex II 3.3 (a),(f) and (h)**Annex VII 2.1 (f)* |
| *Who needs to report* | *Each entity.**The following corresponding justification should be provided, using the table below (one table per entity – to be replicated as needed):**Note: The determined pension costs of the main ANSPs are detailed and justified in the body of the performance plan (item 3.4.3)*  |
| *Notes* | *For each entity, it is expected that quantitative and qualitative explanations are given for the RP3 determined costs.* *-Description of the composition of each cost item of the ANS costs by nature and by service for the Charging Zone, highlighting the main items;* *-Explanations and assumptions for the annual variations in costs items from 2019 to 2024, by nature and by service, highlighting the main variations and those having a significant impact on the overall costs, reasons for these variations and main events expected to impact costs during the period.* |

***Determined costs by nature and by service***

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| --- |
| **Entity: <name>**  |
| **1. Detail by nature (in nominal terms)** |
| 1.1 Staff costs |  |
|  of which, pension costs |  |
| 1.2 Other operating costs |  |
| 1.3 Depreciation |  |
| 1.4 Cost of capital |  |
| 1.5 Exceptional items |  |
| **2. Detail by service (in nominal terms)** |
| 2.1 Air Traffic Management |  |
| 2.2 Communication |  |
| 2.3 Navigation |  |
| 2.4 Surveillance |  |
| 2.5 Search and rescue |  |
| 2.6 Aeronautical Information |  |
| 2.7 Meteorological services |  |
| 2.8 Supervision costs |  |
| 2.9 Other State costs |  |
| **Adjustments beyond the provisions of the International Financial Reporting Standards adopted by the Union pursuant to Regulation (EC) No 1126/2008** |
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***Pension costs***

*Note: The determined pension costs of the main ANSPs are detailed and justified in the body of the performance plan (item 3.4.3)*

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| **Entity: <name>**  |
| **Assumptions underlying the determined pension costs and expected evolution over Reference Period 3** |
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| **g) For each entity, a description and justification of the method adopted for the calculation of depreciation costs (point 1.3 of Table 1): historical costs or current costs referred to in the fourth subparagraph of Article 22(4), and, where current cost accounting is used, provision of comparable historical cost data;** |

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| *Legal reference* | *Article 10(2)(b)**Article 22 (4)**Annex II 2.2 (a)**Annex II 3.3 (e) and (f)**Annex IV 2.1 (d) (iii) and (vi)**Annex VII 2.1 (g)* |
| *Who needs to report* | *Each entity including depreciation costs in their determined costs (mainly ANSPs).**Where current cost accounting is applied, the table below should be replicated and filled in for each entity concerned.* |
| *Notes* | *Note that when investments benefit from subsidies/assistance programmes, investment costs (depreciation and cost of capital) should be calculated for the historic value of the investment. The subsidies/financial support should be recorded as “Other revenues” in Table 2 (items 10.1-10.2) and deducted from the determined costs in accordance with Article 25(3).*  |

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| **<Entity> (only applicable to entities applying current cost accounting – if not applicable, please delete table)** |
| **Equivalent in historic cost accounting**  |
|  | **2020** | **2021** | **2022** | **2023** | **2024** |
| **Investment costs (in nominal terms in ‘000 national currency)** |
| 1.3 Depreciation |  |  |  |  |  |
| 1.4 Cost of capital |  |  |  |  |  |
| **Average asset base** |
| 3.1 Net book val. fixed assets |  |  |  |  |  |
| 3.2 Adjustments total assets |  |  |  |  |  |
| 3.3 Net current assets |  |  |  |  |  |
| 3.4 Total asset base |  |  |  |  |  |
| **Cost of capital %** |
| 3.5 Cost of capital pre tax rate |  |  |  |  |  |
| 3.6 Return on equity |  |  |  |  |  |
| 3.7 Average interest on debts |  |  |  |  |  |
| 3.8 Share of financing through equity |  |  |  |  |  |

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| **h) For each entity, description and underlying assumptions of each item of complementary information (point 3 of Table 1), including a description of the main factors explaining the variations over the reference period;** |

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| *Legal reference* | *Annex II 2.2 (a)**Annex VII 2.1 (h)* |
| *Who needs to report* | *The additional information to be provided here should relate only to the determined costs of new and existing investments and Eurocontrol. Information on the other items included under point 3 of Table 1 is provided in responses to points of 2.1 (i) and (j) of Annex VII.** *All entities (mainly ANSPs) which incur determined costs for new and existing investments should outline the assumptions underlying these costs and should explain the factors explaining the planned variations over the reference period.*
* *The NSA(s) should report in respect of Eurocontrol costs.*
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| **<Entity>** |
| **Costs of new and existing investments (see also performance plan item 2)** |
| 3.10 Depreciation | Covered in item f) above |
| 3.11 Cost of capital  | Please detail here the assumptions for the cost of capital relating to fixed assets |
| 3.12 Cost of leasing  | Please detail here the underlying assumptions for the determined costs of leasing included in the other operating costs in item 1.2 of the reporting table. Note: if costs of leasing are reported as depreciation in item 1.3 and 3.10 of the reporting tables as per IFRS 16, please specify this and indicate the related amounts related to leasing for each year of the reference period in this box. |

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| **Eurocontrol costs** |
| 3.13 Eurocontrol costs (Euro) | Detail here the assumptions and source for the EUROCONTROL costs. |
| 3.14 Exchange rate (if applicable) | Detail here the assumptions and source for the exchange rate applied to EUROCONTROL costs, if applicable. |

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| **i) For each entity, description of the assumptions used to compute the cost of capital (point 1.4 of Table 1), including the composition of the asset base, the return on equity, the average interest on debts and the shares of financing of the asset base through debt and equity;** |

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| *Legal reference* | *Article 22 (4)**Annex II 3.3 (e) and (f)**Annex IV 2.1 (d) iii and vi**Annex VII 2.1 (i)* |
| *Who needs to report* | *Each entity including cost of capital in their determined costs (mainly ANSPs).* *(Please replicate and fill in the table below for each entity concerned)*  |
| *Notes* | *Please also describe the impact (if any) of pension-related assets and liabilities on the cost of capital.* |

|  |
| --- |
| **<Entity>** |
| **Average asset base** |
| 3.1 NBV fixed assets |  |
| 3.2 Adjustments total assets |  |
| 3.3 Net current assets |  |
| **Cost of capital %** |
| 3.6 Return on equity |  |
| 3.7 Average interest on debts |  |
| 3.8 Share of financing through equity |  |

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| **j) Description of the determined costs of common projects (point 3.9 of Table 1).** |

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| *Legal reference* | *Article 22(1)**Annex II 2.2 (b) iv**Annex VII 2.1 (j)**Annex IX – Table 4* |
| *Who needs to report* | *Each entity including costs of common projects in their determined costs (mainly ANSPs).* *(Please replicate and fill in the table below for each entity concerned, one line per common project – add as many lines as needed)**Note: See also performance plan (item 2)*  |
| *Notes* | *The total for the charging zone should equal the amounts reported in item 3.9 of the reporting table 1 for the corresponding entity*  |

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| **<Entity>** |
| **Determined costs of common projects (in nominal terms in ‘000 national currency)** |
| **CP reference** | **2020** | **2021** | **2022** | **2023** | **2024** |
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|  |  |  |  |  |  |
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| **Total (Table 1 item 3.9)** |  |  |  |  |  |

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| 1. **Actual costs and unit costs**
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| **a) For each entity and for each cost item, a description of the reported actual costs and the difference between those costs and the determined costs, for each year of the reference period;** |

Not applicable for this submission

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| **b) Description of the reported actual service units and a description of any differences between those units and the figures provided by the entity that is billing and collecting charges as well as any differences between those units and the forecast set in the performance plan, for each year of the reference period;** |

Not applicable for this submission

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| **c) Breakdown of the actual costs of common projects per individual project;** |

Not applicable for this submission

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| **d) Justification of the difference between the determined and the actual costs of new and existing investments of the air navigation service providers, as well as the difference between the planned and the actual date of entry into operation of the fixed assets financed by those investments for each year of the reference period;** |

Not applicable for this submission

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| **e) Description of the investment projects added, cancelled or replaced during the reference period with respect to the major investment projects identified in the performance plan, and approved by the national supervisory authority in accordance with Article 28(4)..** |

Not applicable for this submission

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| **ADDITIONAL INFORMATION TO REPORTING TABLES 2 AND 3 – UNIT RATE CALCULATION** |

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| **a) Description and rationale for establishment of the different charging zones, in particular with regard to terminal charging zones and potential cross-subsidies between charging zones;** |

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| *Legal reference* | *Article 21**Article 22(5)**Article 25(2)(j)**Annex IX, 4(a)* |
| *Who needs to report* | *NSA* |
| *Notes* | *Description and explanations should also include a description and justification of any change in the charging zones, as compared to the previous reference period.* |

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| **b) Description of the policy on exemptions and description of the financing means to cover the related costs;** |

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| --- | --- |
| *Legal reference* | *Article 22 (6)**Article 31 (3 to 6)**Annex IX, 4(b)* |
| *Who needs to report* | *NSA* |
| *Notes* | *Please also highlight any change from the previous RP* |

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| **c) Description of adjustments resulting from the traffic risk sharing mechanism in accordance with Article 27;** |

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| --- | --- |
| *Legal reference* | *Article 27**Annex II, 5.1**Annex IX  4(c)* |
| *Who needs to report* | *Air navigation service provider(s) subject to traffic risk sharing* |
| *Notes* | *Also see body of the performance plan, item 5.1.**Please indicate in this part if ANSP(s) which have received permission to provide ANS without certification, in accordance with Article 7 of the Service Provision Regulation, have been exempted from traffic risk sharing.* |

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| **d) Description of the differences between determined costs and actual costs of year n as a result of the changes in costs referred to in Article 28(3) including description of the changes referred to in that Article;** |

Not applicable for this submission

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| **e) Description of adjustments resulting from unforeseen changes in costs in accordance with Article 28(3) to (6);** |

Not applicable for this submission

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| **f) Description of the other revenues, if any, broken down between the different categories indicated in Article 25(3);** |

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| *Legal reference* | *Article 25 (3)**Annex IX (4)(f)* |
| *Who needs to report* | *Each entity reporting other revenues* |

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| **g) Description of the application of the financial incentive schemes referred to in Article 11(3) and 11(4) in year n and the resulting financial advantages and disadvantages;** **Description and explanation of the modulation of air navigation charges applied in year n under Article 32 where applicable, and resulting adjustments;** |

|  |  |
| --- | --- |
| *Legal reference* | *Article 11(3) and (4)**Article 32**Annex II 5(2)**Annex IV 2.1 (f)**Annex IX, 4(g)* |
| *Who needs to report* | *NSA, in case of modulation of air navigation charges* |
| *Notes* | *For the incentive schemes, the information is provided in the body of the performance plan (see item 5.2).**For the modulation charges, please indicate whether this is applicable. If applicable, please explain and detail the modulation scheme.* |

***Financial incentive schemes***

The description and justification of the parameters of the incentive scheme defined in accordance with Article 11(3) and 11 (4) are provided in the body of the performance plan under items 5.2 and 5.3 and may be supplemented by complementary details to be included in Annex I and K.

***Modulation of charges***

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| **h) Description of adjustments relating to the temporary application of a unit rate under Article 29(5);** |

Not applicable for this submission

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| **i) Description of the cross-financing between en route charging zones, or between terminal charging zones, in accordance with point (e) of Article 15(2) of Regulation 550/2004;** |

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| *Legal reference* | *Article 25(3)(j)**Annex IX, 4(i)* |
| *Who needs to report* | *NSA should provide description of cross-financing arrangements in place.* |

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| **j) Information on the application of a lower unit rate under Article 29(6) than the unit rate calculated in accordance with Article 25(2) and the means to finance the difference in revenue;** |

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| *Legal reference* | *Article 29(6)**Annex IX, 4(j)* |
| *Who needs to report* | *NSA should provide a description of the applied unit rate reduction* |

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| **k) Information and breakdown of the adjustments relating to previous reference periods impacting the unit rate calculation;** |

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| *Legal reference* | *Article 25(2)l**Annex IX, 4(k)* |
| *Who needs to report* | *Each entity concerned* |

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| **ADDITIONAL INFORMATION TO REPORTING TABLE 4 – COMPLEMENTARY INFORMATION ON COMMON PROJECTS AND ON UNION ASSISTANCE PROGRAMME** |

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| **l) Information on the costs of common projects and other funded projects broken down per individual project, as well as of public funds obtained from public authorities for these projects.** |

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| *Legal reference* | *Annex IX (4)l* |
| *Who needs to report* | *Each entity concerned* |