## Tool 3 - Template for the Pre-fieldwork Questionnaire to be filled in by the ANSP

***Explanatory note:***

The Pre-fieldwork Questionnaire is a tool that the NSAs can employ in the Planning phase of the verification process. This is a template questionnaire to be shared with ANSP when sending the “Letter for the announcement of the verification”, for the collection of preliminary information. Together with information regarding methodologies and business assumptions obtained from the ANSP, it is meant to support the NSA in its initial analysis of the numbers reported by the ANSP in the reporting tables and to perform a preliminary risk assessment.

*The following Questionnaire should be filled in by you and sent to the NSA verification team as soon as possible after the formal announcement of the cost-eligibility verification, before the start of the fieldwork on the spot at the ANSP premises.*

*Please provide concise and logical replies. The NSA verification team will further confirm/validate the replies with relevant personnel from your organisation during the on-the- spot mission.*

*It is very important that the filled-in Questionnaire is also accompanied by the requested related evidence, in order that the verification team can better focus the scope and extent of the verification procedures.*

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| **No** | **Question** | **Your reply** | **Comments and additional information related to your reply, including reference to the related documentation** |
| General identification of the ANSP | | | |
| 1 | What is the organisational structure of the ANSP and its legal status? |  |  |
| 2 | Are there any organisational changes compared to prior year? (e.g. reorganisation, change in legal set-up etc.) |  |  |
| 3 | Is the ANSP a listed entity? |  |  |
| 4 | Has the ANSP provided other activities than the regulated air navigation services in the period in scope? |  |  |
| 5 | Has the ANSP provided two or more air navigation services (‘bundle of services’) in the period in scope? |  |  |
| 6 | Please make a disclosure of any previous instances of irregularities/fraud noted at the level of the organisation. |  |  |
| 7 | What are the contact details of the relevant staff for the cost-eligibility verification. |  |  |
| General ANSP internal control environment | | | |
| 1 | Please provide an explanation of the key findings of the internal audit report (if any) that is relevant for the period in scope and for the cost-eligibility area. |  |  |
| 2 | Please provide an explanation of the key findings of the external audit report that is relevant for the period in scope and for the cost-eligibility area. |  |  |
| Accounting system and financial reporting framework | | | |
| 1 | What accounting method (cash or accrual based and key characteristics) |  |  |
| 2 | What IT system is used to maintain the statutory and management accounting? |  |  |
| 3 | Has there been any change in the type of accounting system or in the organisation chart of accounts since the last reporting period? |  |  |
| 4 | Do you use cost centres? If yes, please provide an overview thereof. |  |  |
| 5 | What is the financial reporting framework according to which you prepare your financial statements, IFRS or national GAAP? (please include a reference to the applicable legislation in case of national GAAP) |  |  |
| 6 | Do you keep consolidated accounts for ANS and non-ANS services, as required under Art. 12(3) of Regulation (EC) 550/2004 and Regulation (EC) No 1070/2009? |  |  |
| 7 | Provide a description of the allocation model used to comply with the requirements of Art.15 2(e) of Regulation (EC) 550/2004 and Regulation (EC) No 1070/2009. Were there any changes on the model compared to prior year? |  |  |
| Information included in the reporting tables | | | |
| 1 | For the staff costs, please provide a detailed justification for the significant changes between the actual costs/determined costs and the Performance Plan/prior reporting period(if any). |  |  |
| 2 | Have there been any changes in the national pension regulations, accounting regulations on which the assumptions of the calculation of pension costs are based? If so, please explain the changes and its possible implications. |  |  |
| 3 | Please explain the pension scheme used and what are the key assumptions used. |  |  |
| 4 | Were there adjustments to financial statements reported pension costs (other than ANS/ non-ANS separation)? |  |  |
| 5 | For the depreciation costs, please provide a detailed justification for the significant changes between the actual costs and Performance Plan, as well as determined costs and the prior reporting period (if any). |  |  |
| 6 | Were assets under construction put in operation? Are there new assets under construction? |  |  |
| 7 | For the operating costs, please provide a detailed justification for the significant changes between the actual costs and Performance Plan, as well as determined costs and the prior reporting period (if any). |  |  |
| 8 | Is the depreciation method used in the reporting table the same as the one used for the official financial statements? |  |  |
| 9 | For the cost category of cost of capital, please provide a detailed justification for the significant changes between the actual costs and Performance Plan, as well as between the determined costs and the prior reporting period (if any). |  |  |
| 10 | For the cost category of exceptional costs, please provide a detailed justification for the significant changes between the actual costs and Performance Plan, as well as between the determined costs and the prior reporting period (if any). |  |  |
| 11 | For the unforeseen changes in new and existing investments specified under Art.28 of Regulation (EU) 2019/317, please provide a detailed justification for any significant variance against determined costs / previous RP actuals. |  |  |
| 12 | For the unforeseen changes in pension costs specified under Art.28 of Regulation (EU) 2019/317, please provide a detailed justification for any significant variance against determined costs / previous RP actuals. |  |  |
| 13 | For the unforeseen changes in costs of competent authorities, qualified entities and Eurocontrol specified under Art.28 of Regulation (EU) 2019/317, please provide a detailed justification for any significant variance against determined costs / previous RP actuals. |  |  |
| 14 | For the unforeseen changes in interest rates specified under Art.28 of Regulation (EU) 2019/317, please provide a detailed justification for any significant variance against determined costs / previous RP actuals. |  |  |
| 15 | For the unforeseen changes in national taxation law or other unforeseeable new cost items specified under Art.28 of Regulation (EU) 2019/317, please provide a detailed justification for any significant variance against determined costs / previous RP actuals. |  |  |
| 16 | Please explain if there are any significant changes in the amounts of revenue received, as those described under Art.25 of Regulation (EU) 2019/317, and those as agreed on the Grant Agreement/Contract. |  |  |
| 17 | Are there any new investments, included in the Performance Plan, which were not implemented or planned for later? Please explain the reason for this. |  |  |
| 18 | Please provide a detailed overview of the significant changes in common projects between the actual costs and Performance Plan, as well as between the determined costs and the prior reporting period (if any). |  |  |