



Annual accounts of the  
SESAR  
Joint Undertaking  
Financial year 2018

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## **CERTIFICATION OF THE ACCOUNTS**

The annual accounts of the SESAR Joint Undertaking for the year 2018 have been prepared in accordance with the Financial Rules of the JU and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions and Union Bodies.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the Joint Undertaking in accordance with Article 49(4) of the Financial Rules of the JU.

I have obtained from the Authorising Officer, who guaranteed its reliability, all the information necessary for the production of the accounts that show the JU's assets and liabilities and the budgetary implementation.

I hereby certify that based on this information, and on such checks as I deemed necessary to sign off the accounts, I have a reasonable assurance that the accounts present a true and fair view of the financial position of the JU in all material aspects.

*[signed]*

Rosa ALDEA BUSQUETS

**Accounting Officer**

*13 June 2019*

## BACKGROUND INFORMATION ON THE SJU

SESAR Joint Undertaking (SJU) is the European public-private partnership based in Brussels that is responsible for the modernisation of the European air traffic management (ATM) system by coordinating and concentrating all ATM relevant research and innovation efforts in the EU. In particular, the SJU is responsible for the implementation of the European ATM Master Plan and for carrying out specific activities aiming at developing the new generation of air traffic management system capable of ensuring the safety and fluidity of air transport worldwide over the next thirty years. A substantial part of the benefit of the SESAR Programme lays in the involvement of most of the European ATM stakeholders for the development of the operational and technical solutions which best meet the objectives set out in the European ATM Master Plan. SJU is funded by the members contributing either in cash or in-kind to the administrative and operational costs of the joint undertaking.

The SJU was established by Council Regulation (EC) No 219/2007<sup>1</sup>, and last amended by the Council Regulation (EC) 721/2014<sup>2</sup> (hereinafter the 'Regulation'). The Regulation extended the mandate of SJU up to 31 December 2024 to continue research and innovation on air traffic management and in particular the coordinated approach in the context of the Single European Sky to achieve the performance targets there defined. This decision was taken in recognition of the need to foster Research and Innovation on Air Traffic Management beyond the organisation's original mandate until 2016, as well as in appreciation of the SJU partnership's ability to respond to evolving business needs and fast track technological and operational improvements in Europe's ATM system.

Following the Article 49 of the SJU Financial Rules<sup>3</sup>, the Administrative Board of SJU appoints the Accounting Officer who is, among other tasks, responsible for preparation of the annual accounts of the joint undertaking. Following Article 93 of the SJU Financial Rules the annual accounts shall be prepared in accordance with the accounting rules adopted by the Commission's Accounting Officer (EU Accounting Rules, EAR) that are based on the International Public Sector Accounting Standards (IPSAS). By the decision ADB(D)18-2016 of the SJU Administrative Board, the Accounting Officer of the Commission shall also act as the Accounting Officer of SJU as of 01 November 2016.

### Highlights of the year

2018 was a new year of delivery for the SJU, a year of continued commitment of the SJU's members and stakeholders in achieving the objectives of the Single European Sky, and a year of further development of the SJU's activities.

The Single Programming Document 2018-2020's annual work programme for 2018 focuses on 6 strategic areas of operations, representing the six strategic objectives of the SJU for the year 2018:

- Provide strategic steering to the SESAR programme,
- Deliver Exploratory Research
- Deliver Industrial Research and Validation
- Deliver Very Large-Scale Demonstrations,
- Deliver SESAR Outreach,
- Deliver effective financial, administrative and corporate management.

### Strategic steering to the SESAR programme

Common Project 2

Airspace Architecture Study

Master Plan update campaign

Transversal Activities providing coordination and monitoring of the SESAR 2020 delivery in terms of Concept of Operations, Architecture and Performance.

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<sup>1</sup> Council Regulation (EC) No 219/2007 of 27 February 2007 on the establishment of a Joint Undertaking to develop the new generation European air traffic management system (SESAR).

<sup>2</sup> Council Regulation (EC) No 721/2014 of 16 June 2014 amending Regulation (EC) No 219/2007 on the establishment of a Joint Undertaking to develop the new generation European air traffic management system (SESAR) as regards the extension of the Joint Undertaking until 2024.

<sup>3</sup> Adopted by the decision SJU-AB-033-15-DOC-01 of the SJU Administrative Board.

Preparation of the Wave 2 IR-VLD, ER4 and start of the preparation of VLD Open 2 call for proposals.

### **Exploratory Research**

45 projects resulting from three open calls for proposals: ER1, ER2 and ER3.

All 28 ER1 projects were closed (except SAPIENT already closed in September 2017).

The nine projects resulting from ER2 (focusing on RPAS) and the eight projects resulting from ER3 are in execution and delivering their results.

In total, Exploratory Research projects receive contributions from organisations, universities and research centres from all over Europe.

### **Industrial Research and Validation**

20 projects resulting from the restricted call for proposals Wave 1, 17 IR and 3 transversal steering activities.

In total, Industrial Research projects receive contributions from organisations (members and their linked third-parties) of which SMEs from all over Europe.

### **Very Large-Scale Demonstrations**

21 projects resulting from four calls for proposals: restricted Wave 1 (H2020 – 5 projects), VLD Open 1 (H2020 – 9 projects), Geo-fencing (1 project) and U-space (CEF – 6 projects).

All projects are in execution and delivering their results.

In total, Very Large-Scale demonstration projects receive contributions from organisations of which SMEs from all over Europe.

In the financial statements, the impact of the above mentioned activities are most visible when looking at:

- the increase of the contribution from Members (+209 984 kEur in comparison to 2017);
- the increase of the operating costs of the SJU's (+79 276 kEur more than in 2017).

# FINANCIAL STATEMENTS AND EXPLANATORY NOTES

*It should be noted that due to the rounding of figures into thousands of euros, some financial data in the tables below may appear not to add-up.*

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**BALANCE SHEET**

EUR '000

	Note	31.12.2018	31.12.2017
<b>NON-CURRENT ASSETS</b>			
<i>Intangible assets</i>	2.1	4	4
<i>Property, plant and equipment</i>	2.2	174	187
<i>Pre-financing</i>	2.3	10 928	71 330
		<b>11 106</b>	<b>71 522</b>
<b>CURRENT ASSETS</b>			
<i>Pre-financing</i>	2.3	60 902	10 937
<i>Exchange receivables and non-exchange recoverables</i>	2.4	77 852	61 336
<i>Cash and cash equivalents</i>	2.5	1	7
		<b>138 755</b>	<b>72 280</b>
<b>TOTAL ASSETS</b>		<b>149 861</b>	<b>143 802</b>
<b>CURRENT LIABILITIES</b>			
<i>Payables and other liabilities</i>	2.6	(123 368)	(101 458)
<i>Accrued charges and deferred income</i>	2.7	(93 990)	(75 947)
		<b>(217 359)</b>	<b>(177 404)</b>
<b>TOTAL LIABILITIES</b>		<b>(217 359)</b>	<b>(177 404)</b>
<b>NET ASSETS</b>		<b>(67 498)</b>	<b>(33 603)</b>
<i>Contribution from Members</i>	2.8	2 083 381	1 873 397
<i>Accumulated deficit</i>		(1 906 999)	(1 743 330)
<i>Economic result of the year</i>		(243 879)	(163 670)
<b>NET ASSETS</b>		<b>(67 498)</b>	<b>(33 603)</b>



## STATEMENT OF FINANCIAL PERFORMANCE

EUR '000

	Note	2018	2017
<b>REVENUE</b>			
		-	-
<b>Revenue from exchange transactions</b>			
<i>Financial income</i>		-	0
<i>Other exchange revenue</i>	3.1	0	43
<b>Total revenue</b>		<b>0</b>	<b>43</b>
<b>EXPENSES</b>			
<i>Operating costs</i>	3.2	(235 341)	(156 065)
<i>Staff costs</i>	3.3	(4 824)	(4 022)
<i>Finance costs</i>		(5)	(5)
<i>Other expenses</i>	3.4	(3 709)	(3 620)
<b>Total expenses</b>		<b>(243 879)</b>	<b>(163 713)</b>
<b>ECONOMIC RESULT OF THE YEAR</b>		<b>(243 879)</b>	<b>(163 670)</b>

**CASHFLOW STATEMENT<sup>4</sup>**

EUR '000

	Note	2018	2017
<i>Economic result of the year</i>		(243 879)	(163 670)
<b>Operating activities</b>			
<i>Depreciation and amortization</i>		71	85
<i>(Increase)/decrease in pre-financing</i>		10 438	(5 457)
<i>(Increase)/decrease in exchange receivables and non-exchange recoverables</i>		(16 515)	(7 087)
<i>Increase/(decrease) in payables</i>		21 910	(122 881)
<i>Increase/(decrease) in accrued charges</i>		18 044	57 572
<i>Increase/(decrease) in cash contributions</i>		95 920	132 099
<i>Increase/(decrease) in in-kind contributions</i>		114 064	109 505
<i>Other non-cash movements</i>			(40)
<b>Investing activities</b>			
<i>(Increase)/decrease in intangible assets and property, plant and equipment</i>		(57)	(138)
<b>NET CASHFLOW</b>		<b>(5)</b>	<b>(10)</b>
<i>Net increase/(decrease) in cash and cash equivalents</i>		(5)	(10)
<i>Cash and cash equivalents at the beginning of the year</i>	2.5	7	17
<i>Cash and cash equivalents at year-end</i>	2.5	1	7

<sup>4</sup> Following the appointment of the Accounting Officer of the Commission as the Accounting Officer of SESAR JU, the treasury of SESAR JU was integrated into the Commission's treasury system. Because of this, SESAR JU does not have any bank accounts of its own. All payments and receipts are processed via the Commission's treasury system and registered on intercompany accounts, which are presented under the heading exchange receivables.

## STATEMENT OF CHANGES IN NET ASSETS

EUR '000

	Contribution from Members	Accumulated Surplus/ (Deficit)	Economic result of the year	Net Assets
<b>BALANCE AS AT 31.12.2016</b>	<b>1 631 792</b>	<b>(1 518 085)</b>	<b>(225 245)</b>	<b>(111 538)</b>
<i>Allocation 2016 economic result</i>	-	(225 245)	225 245	-
<i>Cash contribution</i>	132 099	-	-	132 099
<i>Contribution in-kind</i>	109 505	-	-	109 505
<i>Economic result of the year</i>	-	-	(163 670)	(163 670)
<b>BALANCE AS AT 31.12.2017</b>	<b>1 873 397</b>	<b>(1 743 330)</b>	<b>(163 670)</b>	<b>(33 603)</b>
<i>Allocation 2017 economic result</i>	-	(163 670)	163 670	-
<i>Cash contribution</i>	95 920	-	-	95 920
<i>Contribution in-kind</i>	114 064	-	-	114 064
<i>Other</i>	-	-	-	-
<i>Economic result of the year</i>	-	-	(243 879)	(243 879)
<b>BALANCE AS AT 31.12.2018</b>	<b>2 083 381</b>	<b>(1 906 999)</b>	<b>(243 879)</b>	<b>(67 498)</b>

# **NOTES TO THE FINANCIAL STATEMENTS**

# 1. SIGNIFICANT ACCOUNTING POLICIES

## 1.1. ACCOUNTING PRINCIPLES

The objective of financial statements is to provide information about the financial position, performance and cashflows of an entity that is useful to a wide range of users.

The overall considerations (or accounting principles) to be followed when preparing the financial statements are laid down in EU Accounting Rule 1 'Financial Statements' and are the same as those described in IPSAS 1: fair presentation, accrual basis, going concern, consistency of presentation, materiality, aggregation, offsetting and comparative information. The qualitative characteristics of financial reporting are relevance, faithful representation (reliability), understandability, timeliness, comparability and verifiability.

## 1.2. BASIS OF PREPARATION

### 1.2.1. Reporting period

Financial statements are presented annually. The accounting year begins on 1 January and ends on 31 December.

### 1.2.2. Currency and basis for conversion

The annual accounts are presented in thousands of euros, the euro being the EU's functional and reporting currency. Foreign currency transactions are translated into euros using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of foreign currency transactions and from the re-translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of financial performance. Different conversion methods apply to property, plant and equipment and intangible assets, which retain their value in euros at the date when they were purchased.

Year-end balances of monetary assets and liabilities denominated in foreign currencies are translated into euros on the basis of the European Central Bank (ECB) exchange rates applying on 31 December.

#### Euro exchange rates

Currency	31.12.2018	31.12.2017	Currency	31.12.2018	31.12.2017
<b>BGN</b>	<b>1.9558</b>	1.9558	<b>PLN</b>	<b>4.3014</b>	4.177
<b>CZK</b>	<b>25.7240</b>	25.5350	<b>RON</b>	<b>4.6635</b>	4.6585
<b>DKK</b>	<b>7.4673</b>	7.4449	<b>SEK</b>	<b>10.2548</b>	9.8438
<b>GBP</b>	<b>0.8945</b>	0.8872	<b>CHF</b>	<b>1.1269</b>	1.1702
<b>HRK</b>	<b>7.4125</b>	7.4400	<b>JPY</b>	<b>125.8500</b>	135.01
<b>HUF</b>	<b>320.9800</b>	310.3300	<b>USD</b>	<b>1.145</b>	1.1993

### 1.2.3. Use of estimates

In accordance with IPSAS and generally accepted accounting principles, the financial statements necessarily include amounts based on estimates and assumptions by management based on the most reliable information available. Significant estimates include, but are not limited to; amounts for employee benefit liabilities, accrued and deferred revenue and charges, provisions, financial risk on accounts receivables, contingent assets and liabilities, and degree of impairment of assets. Actual results could differ from those estimates.

Reasonable estimates are essential part of the preparation of financial statements and do not undermine their reliability. An estimate may need revision if changes occur in the circumstances on which the estimate was based or as a result of new information or more experience. By its nature, the revision of an estimate does not relate to prior periods and is not the correction of an error. The effect of a change in

accounting estimate shall be recognised in the surplus or deficit in the periods in which it becomes known.

## 1.3. BALANCE SHEET

### 1.3.1. Intangible assets

Acquired computer software licences are stated at historical cost less accumulated amortisation and impairment losses. The assets are amortised on a straight-line basis over their estimated useful lives. The estimated useful lives of intangible assets depend on their specific economic lifetime or legal lifetime determined by an agreement. Internally developed intangible assets are capitalised when the relevant criteria of the EU accounting rules are met. The costs capitalisable include all directly attributable costs necessary to create, produce, and prepare the asset to be capable of operating in the manner intended by management. Costs associated with research activities, non-capitalisable development costs and maintenance costs are recognised as expenses when incurred.

### 1.3.2. Property, plant and equipment

All property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition or construction of the asset. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits or service potential associated with the item will flow to the entity and its cost can be measured reliably. Repairs and maintenance costs are charged to the statement of financial performance during the financial period in which they are incurred. Land and works of art are not depreciated as they are deemed to have an indefinite useful life. Assets under construction are not depreciated as these assets are not yet available for use. Depreciation on other assets is calculated using the straight-line method to allocate their cost less their residual values over their estimated useful lives, as follows:

Type of asset	Straight line depreciation rate
<i>Buildings</i>	4 % to 10 %
<i>Plant and equipment</i>	10 % to 25 %
<i>Furniture and vehicles</i>	10 % to 25 %
<i>Computer hardware</i>	25 % to 33 %
<i>Other</i>	10 % to 33 %

Gains or losses on disposals are determined by comparing proceeds less selling expenses with the carrying amount of the disposed asset and are included in the statement of financial performance.

### Leases

Leases of tangible assets, where the entity has substantially all the risks and rewards of ownership, are classified as finance leases. Finance leases are capitalised at the inception of the lease at the lower of the fair value of the leased asset and the present value of the minimum lease payments. The interest element of the finance lease payment is charged to statement of financial performance over the period of the lease at a constant periodic rate in relation to the balance outstanding. The rental obligations, net of finance charges, are included in financial liabilities (non-current and current). The interest element of the finance cost is charged to the statement of financial performance over the lease period so as to produce a constant periodic interest rate on the remaining balance of the liability for each period. The assets held under finance leases are depreciated over the shorter of the assets' useful life and the lease term.

Leases where the lessor retains a significant portion of the risks and rewards inherent to ownership are classified as operating leases. Payments made under operating leases are charged to the statement of financial performance on a straight-line basis over the period of the lease.

### 1.3.3. Impairment of non-financial assets

Assets that have an indefinite useful life are not subject to amortisation/depreciation and are tested annually for impairment. Assets that are subject to amortisation/depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be

recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and its value in use.

Intangible assets and property, plant and equipment residual values and useful lives are reviewed, and adjusted if appropriate, at least once per year. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. If the reasons for impairments recognised in previous years no longer apply, the impairment losses are reversed accordingly.

#### 1.3.4. Financial assets

Financial assets are classified in the following categories: financial assets at fair value through surplus or deficit; loans and receivables; held-to-maturity investments; and available for sale financial assets. The classification of the financial instruments is determined at initial recognition and re-evaluated at each balance sheet date.

##### *(i) Financial assets at fair value through surplus or deficit*

A financial asset is classified in this category if acquired principally for the purpose of selling in the short term or if so designated by the entity. Derivatives are also categorised in this category. Assets in this category are classified as current assets if they are expected to be realised within 12 months of the balance sheet date. During this financial year, the entity did not hold any investments in this category.

##### *(ii) Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise when the entity provides money, goods or services directly to a debtor with no intention of trading the receivable. They are included in non-current assets, except for maturities within 12 months of the balance sheet date. Loans and receivables include term deposits with the original maturity above three months.

##### *(iii) Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the entity has the positive intention and ability to hold to maturity. During this financial year, the entity did not hold any investments in this category.

##### *(iv) Available for sale financial assets*

Available for sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories. They are classified as either current or non-current assets, depending on the period of time the entity expects to hold them, which is usually the maturity date. During this financial year, the entity did not hold any investments in this category.

#### **Initial recognition and measurement**

Purchases and sales of financial assets at fair value through surplus or deficit, held-to-maturity and available for sale are recognised on trade date - the date on which the entity commits to purchase or sell the asset. Cash equivalents and loans are recognised when cash is deposited in a financial institution or advanced to borrowers. Financial instruments are initially recognised at fair value. For all financial assets not carried at fair value through surplus or deficit transaction costs are added to the fair value at initial recognition.

Financial instruments are derecognised when the rights to receive cashflows from the investments have expired or the entity has transferred substantially all risks and rewards of ownership to another party.

## Subsequent measurement

Financial assets at fair value through surplus or deficit are subsequently carried at fair value with gains and losses arising from changes in the fair value being included in the statement of financial performance in the period in which they arise.

Loans and receivables and held-to maturity investments are carried at amortised cost using the effective interest method.

Available for sale financial assets are subsequently carried at fair value. Gains and losses arising from changes in the fair value are recognised in the fair value reserve. Interest on available for sale financial assets calculated using the effective interest method is recognised in the statement of financial performance.

The entity assesses at each balance sheet date whether there is objective evidence that a financial asset is impaired and whether an impairment loss should be recorded in the statement of financial performance.

### 1.3.5. Pre-financing amounts

Pre-financing is a payment intended to provide the beneficiary with a cash advance, i.e. a float. It may be split into a number of payments over a period defined in the particular contract, decision, agreement or basic legal act. The float or advance is either used for the purpose for which it was provided during the period defined in the agreement or it is repaid. If the beneficiary does not incur eligible expenditure, he has the obligation to return the pre-financing advance to the entity. The amount of the pre-financing may be reduced (wholly or partially) by the acceptance of eligible costs (which are recognised as expenses).

Pre-financing is, on subsequent balance sheet dates, measured at the amount initially recognised on the balance sheet less eligible expenses (including estimated amounts where necessary) incurred during the period.

### 1.3.6. Receivables and recoverables

As the EU accounting rules require a separate presentation of exchange and non-exchange transactions, for the purpose of drawing up the accounts, receivables are defined as stemming from exchange transactions and recoverables are defined as stemming from non-exchange transactions (when the entity receives value from another entity without directly giving approximately equal value in exchange).

Receivables from exchange transactions meet the definition of financial instruments and are thus classified as loans and receivables and measured accordingly (see 1.3.4 above).

Recoverables from non-exchange transactions are carried at original amount (adjusted for interests and penalties) less write-down for impairment. A write-down for impairment is established when there is objective evidence that the entity will not be able to collect all amounts due according to the original terms of the recoverables. The amount of the write-down is the difference between the asset's carrying amount and the recoverable amount. The amount of the write-down is recognised in the statement of financial performance.

### 1.3.7. Cash and cash equivalents

Cash and cash equivalents are financial instruments and include cash at hand, deposits held at call or at short notice with banks, and other short-term highly liquid investments with original maturities of three months or less.

### 1.3.8. Provisions

Provisions are recognised when the entity has a present legal or constructive obligation towards third parties as a result of past events, it is more likely than not that an outflow of resources will be required to settle the obligation, and the amount can be reliably estimated. Provisions are not recognised for future operating losses. The amount of the provision is the best estimate of the expenditure expected to



be required to settle the present obligation at the reporting date. Where the provision involves a large number of items, the obligation is estimated by weighting all possible outcomes by their associated probabilities ('expected value' method).

Provisions for onerous contracts are measured at the present value of the lower of the expected cost of terminating the contract and the expected net cost of continuing with the contract.

### 1.3.9. Payables

Included under accounts payable are both amounts related to exchange transactions such as the purchase of goods and services and to non-exchange transactions e.g. to cost claims from beneficiaries, grants or other EU funding.

Where grants or other funding is provided to the beneficiaries, the cost claims are recorded as payables for the requested amount when the cost claim is received. Upon verification and acceptance of the eligible costs, the payables are valued at the accepted and eligible amount.

Payables arising from the purchase of goods and services are recognised at invoice reception for the original amount and corresponding expenses are entered in the accounts when the supplies or services are delivered and accepted by the entity.

### 1.3.10. Accrued and deferred revenue and charges

Transactions and events are recognised in the financial statements in the period to which they relate. At year-end, if an invoice is not yet issued but the service has been rendered, the supplies have been delivered by the entity or a contractual agreement exists (e.g. by reference to a contract), an accrued revenue will be recognised in the financial statements. In addition, at year-end, if an invoice is issued but the services have not yet been rendered or the goods supplied have not yet been delivered, the revenue will be deferred and recognised in the subsequent accounting period.

Expenses are also accounted for in the period to which they relate. At the end of the accounting period, accrued expenses are recognised based on an estimated amount of the transfer obligation of the period. The calculation of accrued expenses is done in accordance with detailed operational and practical guidelines issued by the Accounting Officer which aim at ensuring that the financial statements provide a faithful representation of the economic and other phenomena they purport to represent. By analogy, if a payment has been made in advance for services or goods that have not yet been received, the expense will be deferred and recognised in the subsequent accounting period.

## 1.4. STATEMENT OF FINANCIAL PERFORMANCE

### 1.4.1. Revenue

Revenue comprises gross inflows of economic benefits or service potential received and receivable by the entity, which represents an increase in net assets, other than increases relating to contributions from owners.

Depending on the nature of the underlying transactions in the statement of financial performance it is distinguished between:

*(i) Revenue from non-exchange transactions*

Revenue from non-exchange transactions are taxes and transfers because the transferor provides resources to the recipient entity without the recipient entity providing approximately equal value directly in exchange.

Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes. The entity shall recognise an asset in respect of transfers when the entity controls the resources as a result of a past event (the transfer) and expects to receive future economic benefits or service potential from those resources, and when the fair value can be reliably measured. An inflow of resources from a non-exchange transaction recognised as an asset (i.e. cash) is also recognised as

revenue, except to the extent that the entity has a present obligation in respect of that transfer (condition), which needs to be satisfied before the revenue can be recognised. Until the condition is met the revenue is deferred and recognised as a liability (pre-financing received).

*(ii) Revenue from exchange transactions*

Revenue from the sale of goods and services is recognised when the significant risk and rewards of ownership of the goods are transferred to the purchaser. Revenue associated with a transaction involving the provision of services is recognised by reference to the stage of completion of the transaction at the reporting date.

#### 1.4.2. Expenses

Expenses are decreases in economic benefits or service potential during the reporting period in the form of outflows or consumption of assets or incurrence of liabilities that result in decreases in net assets/equity. They include both the expenses from exchange transactions and expenses from non-exchange transactions.

Expenses from exchange transactions arising from the purchase of goods and services are recognised when the supplies are delivered and accepted by the entity. They are valued at original invoice amount. Furthermore, at the balance sheet date expenses related to the service delivered during the period for which an invoice has not yet been received or accepted are recognised in the statement of financial performance.

Expenses from non-exchange transactions relate to transfers to beneficiaries and can be of three types: entitlements, transfers under agreement and discretionary grants, contributions and donations. Transfers are recognised as expenses in the period during which the events giving rise to the transfer occurred, as long as the nature of the transfer is allowed by regulation or an agreement has been signed authorising the transfer; any eligibility criteria have been met by the beneficiary; and a reasonable estimate of the amount can be made.

When a request for payment or cost claim is received and meets the recognition criteria, it is recognised as an expense for the eligible amount. At year-end, incurred eligible expenses due to the beneficiaries but not yet reported are estimated and recorded as accrued expense.

## 1.5. CONTINGENT ASSETS AND LIABILITIES

### 1.5.1. Contingent assets

A contingent asset is a possible asset that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. A contingent asset is disclosed when an inflow of economic benefits or service potential is probable.

### 1.5.2. Contingent liabilities

A contingent liability is a possible obligation that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or a present obligation that arises from past events but is not recognised because: it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation or, in the rare circumstances where the amount of the obligation cannot be measured with sufficient reliability.

## 1.6. CONTRIBUTIONS FROM MEMBERS

The contributions from the Members of the joint undertakings (JU) form the funding of the JU and are treated as contributions from owners. An owner in this context does not mean an owner in the sense of owning shares (no shares are issued) of the JU but rather in the sense of political interest and governance of the JU by exercising the voting rights linked to these contributions

### 1.6.1. Financial contributions

Financial contributions are contributions of Members made in cash in order to provide funding of the operational or administrative needs of the JU. The financial contributions are recognised in the net assets in the period in which the right to receive the payment was established.

### 1.6.2. In-kind contributions

Members other than the EU (i.e. 'Private Members') can also contribute resources other than cash, e.g. laboratory equipment, specialised staff, etc. These in-kind contributions consist of the costs incurred by Private Members in implementing indirect actions.

The Regulation distinguishes between two types of in-kind contributions: (1) In-kind contributions to operational activities (IKOP) and (2) in-kind contributions to additional activities (IKAA).

The IKOP represents in-kind contributions made to the JU linked to its work plan and co-financed by the EU. The IKOP are recognised in the net assets of the JU in the period when the conditions for Members' contributions stipulated by the Regulation were met.

The expenses related to the IKOP incurred in the financial year are recognised in the statement of financial performance. At year-end, incurred IKOP not yet reported are estimated and recorded as other liabilities ('Contributions of Members to be validated').

The IKAA relate to contributions linked to implementing additional activities outside the work plan of the JU that contribute to the objectives of the JU. Because the outflow of resources related to those activities is outside of control of the JU, the contributions are not recognised in the financial statements of the JU.

## 2. NOTES TO THE BALANCE SHEET

### ASSETS

#### 2.1. INTANGIBLE ASSETS

	'000 EUR
<i>Gross carrying amount at 31.12.2017</i>	2 171
<i>Additions</i>	3
<b>Gross carrying amount at 31.12.2018</b>	<b>2 175</b>
<i>Accumulated amortisation at 31.12.2017</i>	(2 167)
<i>Amortisation charge for the year</i>	(4)
<b>Accumulated amortisation at 31.12.2018</b>	<b>(2 171)</b>
<b>NET CARRYING AMOUNT AT 31.12.2018</b>	<b>4</b>
<i>NET CARRYING AMOUNT AT 31.12.2017</i>	4

The heading comprises software with depreciation rate 25 % and includes mainly software and developments made under the contract with Eurocontrol.

## 2.2. PROPERTY, PLANT AND EQUIPMENT

	Land and buildings	Furniture and vehicles	Computer hardware	Other	'000 EUR TOTAL
<i>Gross carrying amount at 31.12.2017</i>	600	172	149	98	1 020
<i>Additions</i>	-	-	29	26	54
<i>Disposals</i>	-	(1)	(1)	(10)	(12)
<b>Gross carrying amount at 31.12.2018</b>	<b>600</b>	<b>172</b>	<b>177</b>	<b>113</b>	<b>1 062</b>
<i>Accumulated depreciation at 31.12.2017</i>	(600)	(129)	(49)	(55)	(832)
<i>Depreciation charge for the year</i>	-	(11)	(40)	(14)	(66)
<i>Disposals</i>	-	-	1	9	10
<b>Accumulated depreciation at 31.12.2018</b>	<b>(600)</b>	<b>(140)</b>	<b>(88)</b>	<b>(60)</b>	<b>(888)</b>
<b>NET CARRYING AMOUNT AT 31.12.2018</b>	<b>-</b>	<b>32</b>	<b>89</b>	<b>54</b>	<b>174</b>
<i>NET CARRYING AMOUNT AT 31.12.2017</i>	-	44	100	43	187

Included under the heading 'Buildings' are materials and works related to the partitioning and set up of the SJU office space. The heading 'Other' is related to technical equipment.

The additions of kEUR 54 are primarily related to purchases of printers (kEUR 29), and purchases of phones (kEUR 26). The disposals of kEUR 10 relate mainly to phones replaced.

## 2.3. PRE-FINANCING

	EUR '000	
	31.12.2018	31.12.2017
<i>Non-current pre-financing</i>	10 928	71 330
<i>Current pre-financing</i>	60 902	10 937
<b>Total</b>	<b>71 829</b>	<b>82 267</b>

The outstanding pre-financing was reduced by kEUR 11 313 of estimated (cut-off) expenses for on going or ended projects without validated cost claims on 31.12.2018. The remaining portion of the cut-off expenses is recorded in accrued charges (see note 2.7).

For all pre-financing amounts open at 31 December 2018 a case-by-case assessment has been performed and all the pre-financing that was considered unlikely to be cleared in the course of 2019 was classified as non current pre-financing.

The first year of pre-financing payments for SESAR2020 projects was in 2016, related to the Call H2020-SESAR-2015-1(Exploratory Research) and Call H2020-SESAR-2015-2 (Industrial Research and Very Large Demonstration activities restricted to the SJU Private Members). In 2018, a total pre-financing amount of kEUR 5 780 was paid for SESAR2020 projects, out of which kEUR 3 701 for the projects arising from the Call H2020-SESAR-2015-2 (Industrial Research and Very Large Demonstration activities restricted to the SJU Private Members) and kEUR 2 079 for the Call H2020-SESAR-2016-2 (Exploratory research and Very Large Demonstration Activities).

The decrease in non current prefinancing is related to the H2020 – SESAR 2015-2 ((Industrial Research and Very Large Demonstration activities restricted to the SJU Private Members) projects that, except for 3 of them, are ending at the end of 2019, therefore no reclassification to non-current pre-financing was done at the end of the year. This led to the increase of current pre-financing, which in 2017 was

considered as long term. Overall the prefinancing decreased by kEUR 10 438 due to a higher level of cost claims received compared with the new pre-financing paid.

The clearing of pre-financing includes kEUR 79 to be recovered from beneficiaries due to underspending in 2 Exploratory Research projects (COCTA and SALSA) closed in 2018.

## 2.4. EXCHANGE RECEIVABLES & NON-EXCHANGE RECOVERABLES

At 31 December 2018 SJU did not have any balances related to non-current receivables and recoverables. All the amounts under are current and can be split as follows:

	Note	31.12.2018	31.12.2017
<i>EUR '000</i>			
<b>Current</b>			
<i>Recoverables from non-exchange transactions</i>		96	87
<i>Receivables from exchange transactions</i>	2.4.1	77 756	61 249
<b>Total</b>		<b>77 852</b>	<b>61 336</b>

Included under the sub-heading 'recoverables from non-exchange transactions' are recovery orders related to Private Member's of SJU.

### 2.4.1. Receivables from exchange transactions

	31.12.2018	31.12.2017
<i>EUR '000</i>		
<i>Customers</i>	673	1 767
<i>Deferred charges relating to exchange transactions</i>	51	151
<i>Central treasury liaison accounts</i>	72 483	59 266
<i>Others</i>	4 548	65
<b>Total</b>	<b>77 756</b>	<b>61 249</b>

The main element concerns the treasury liaison/intercompany accounts with the Commission that represent a virtual bank account of SJU. Following the appointment of the Accounting Officer of the Commission as the Accounting Officer of SJU, the treasury of SJU was integrated into the Commission's treasury system. All payments and receipts are processed via the Commission's treasury system and registered on intercompany accounts which are presented under this heading.

The result of the incoming and outgoing payments represents the cash balance of kEUR 72 483 (2017: kEUR 59 266).

Receivables from customers are related to amounts to be recovered from: open pre-financing for one SESAR2020 project after early closure; cash contribution not received at the end of the year from one member and ex-post audit corrections for SESAR1 projects.

Under the heading Others there is kEUR 4 535 representing amounts paid by SESAR JU to the Participant Guarantee Fund. For all H2020 grant agreements signed, there is an automatic guarantee retention of 5% from the pre-financing payment due to Beneficiaries. The guarantee is transferred to the Participant Guarantee Fund ("the Fund") and paid to the beneficiary by the Fund only when the project is successfully accomplished. This mechanism arises from EU Regulation 1290/2013 laying down the rules for participation and dissemination in "Horizon 2020 - the Framework Programme for Research and Innovation (2014-2020)". Because of the increase of maximum grant amount resulting from the Amendments of SESAR 2020 IR VLD Wave 1 Actions, the SESAR JU Executive Director, acting as responsible Authorising Officer, is authorised by the SESAR JU Administrative Board to transfer to the Fund the amount corresponding to 5% of the increase and following this to recover these amounts from the beneficiaries by issuing recovery orders or by deduction from subsequent payments. For the amount paid to the Fund (kEUR 4 535) the recovery orders were issued at the beginning of January 2019.

## 2.5. CASH AND CASH EQUIVALENTS

EUR '000

	31.12.2018	31.12.2017
<i>Current accounts</i>	1	1
<i>Imprest accounts</i>	0	6
<b>Total</b>	<b>1</b>	<b>7</b>

The amounts remaining under current accounts relate to bank charges for the old SJU bank account covering the bank guarantee issued for the rental of the SJU premises.

## LIABILITIES

### 2.6. PAYABLES AND OTHER LIABILITIES

EUR '000

	31.12.2018	31.12.2017
<i>Contribution in kind from Members to be validated</i>	120 090	97 309
<i>Cash contribution to be paid by the Members</i>	92	-
<i>Cash contribution to be paid to Members</i>	-	1 006
<i>Current payables</i>	3 190	1 599
<i>Sundry payables</i>	(3)	1 544
<b>Total</b>	<b>123 368</b>	<b>101 458</b>

Included under 'contribution in-kind from Members to be validated' are the in-kind contributions from Members related to on-going projects without a validated cost statement at 31 December 2018. In 2017 the sub heading 'contributions to be paid to Members' mainly comprised the estimated IT cost to be paid to Eurocontrol. The amounts of in-kind contributions were estimated on a case-by-case basis using the best available information on the projects at 31 December 2018. It should be noted that accrued charges related to the estimated EU co-financing to SESAR2020 projects are recorded under the heading 'accrued charges' (see note 2.7).

The main components of current payables are liabilities to Public Law Bodies (kEUR 1 931) and to Private Law Bodies (kEUR 1 259) and their outstandings amounts are due to the fact that in 2018 many cost claims and invoices were submitted but not yet paid at 31 December 2018.

### 2.7. ACCRUED CHARGES

EUR '000

	31.12.2018	31.12.2017
<i>Accrued charges</i>	94 069	75 942
<i>Deferred income</i>	(79)	5
<b>Total</b>	<b>93 990</b>	<b>75 947</b>

Accrued charges are the amounts estimated by the Authorising Officer of costs incurred for services and goods delivered in year 2018 but not yet invoiced or processed by the end of the year.

Included under this heading are namely accrued operating expenses that relate to on-going SESAR2020 projects without a validated cost statement where the 2018 expense was estimated on a case-by-case basis using the best available information about the projects at 31 December 2018. The portion of the estimated accrued charges which relates to pre-financing paid has been recorded as a reduction of the pre-financing amounts (see note 2.3). It should be noted that the estimated in-kind contributions of Members are recorded under other liabilities (see note 2.6).

This heading also comprises estimated operating amounts related to Industrial Research and Very Large Demonstration activities (kEUR 76 278), estimated amounts related to the exploratory research (kEUR 14

635), the provision of the Airspace Users Advice Services (kEUR 1 831), other administrative expense (kEUR 671), amounts related to allowances for secondment staff from Members (kEUR 344) and amounts related to staff (kEUR 134).

In 2017 SJU signed a delegation agreement MOVE/E3/DA/2017 for U-Space Services and in order to execute the assigned tasks the SJU concluded 6 grants. Under the 2018 cut-off exercise an estimated amount connected to these expenses kEUR 176 was recognised and included in the heading.

The increase of accrued charges in comparison to 2017 is primarily due to accrued charges related to SESAR2020 programme.

Under the deferred income there is an amount of kEUR 79 referring the pre-financing to be recovered from beneficiaries due to underspending in 2 Exploratory Research projects (COCTA and SALSA) closed in 2018 (see note **2.3**).



## NET ASSETS

## 2.8. CONTRIBUTIONS FROM MEMBERS

Programming period	2018			2017		
	Cash	In-Kind	Total	Cash	In-Kind	Total
<i>FP7</i>	797 403	936 523	1733 926	797 403	936 645	1734 048
<i>H2020</i>	231 268	114 186	345 454	139 348	-	139 348
<i>Delegation Agreement DA Move</i>	4 000		4 000			-
<b>Total</b>	<b>1 032 672</b>	<b>1 050 709</b>	<b>2 083 381</b>	<b>936 751</b>	<b>936 645</b>	<b>1 873 397</b>

EUR '000

## 2.8.1. Research and Innovation funding programme for 2007-2013 (FP7)

Unlike for Horizon 2020 (see below 2.8.2), under FP7 programme only certified total eligible costs minus the EU co-financing validated by the Executive Director of SJU are considered as in-kind contribution.

Member	EU		Industry Members		Eurocontrol		Total	
	Cash	In kind	Cash	In kind	Cash	In kind	Cash	In kind
<i>Running costs contributions at 31.12. 2017</i>	23 990	-	25 478	-	21 817	-	<b>71 285</b>	-
<i>Current year contributions</i>	0	-	0	-	0	-	<b>0</b>	-
<b>Running costs contributions at 31.12. 2018</b>	<b>23 990</b>	-	<b>25 478</b>	-	<b>21 817</b>	-	<b>71 285</b>	-
<i>Operating costs contributions at 31.12. 2017</i>	610 146	-	-	513 702	115 972	422 943	<b>726 118</b>	<b>936 645</b>
<i>Adjustments of prior years contributions</i>	-	-	-	-	-	-	-	-
<i>Current year contributions</i>	0	-	-	(122)	-	0	<b>0</b>	<b>(122)</b>
<b>Operating costs contributions at 31.12. 2018</b>	<b>610 146</b>	-	-	<b>513 580</b>	<b>115 972</b>	<b>422 943</b>	<b>726 118</b>	<b>936 523</b>
<i>TOTAL contributions at 31.12. 2017</i>	634 136	-	25 478	513 702	137 789	422 943	<b>797 403</b>	<b>936 645</b>
<b>TOTAL contributions at 31.12. 2018</b>	<b>634 136</b>	-	<b>25 478</b>	<b>513 580</b>	<b>137 789</b>	<b>422 943</b>	<b>797 403</b>	<b>936 523</b>
<i>% of total contributions (by type)</i>	79.53%	0.00%	3.20%	54.84%	17.28%	45.16%	<b>100.00%</b>	<b>100.00%</b>
<i>Total contribution in %</i>	36.57%		31.09%		32.34%		<b>100.00%</b>	
<i>Voting rights %</i>	37.52%		20.90%		31.58%		<b>90.00%</b>	

## 2.8.2. Research and Innovation funding programme for 2014-2020 (Horizon 2020)

In line with the Horizon 2020 rules only certified in-kind contributions from the Members validated by the Executive Director of SJU are considered in-kind contributions to the net assets. Estimated in-kind contributions, i.e. contributions for which no certifications has been received and/or this certification has not been validated by the Executive Director are reported under other liabilities (see note 2.6). In 2018, for the first time, certified in-kind contributions were validated for the Horizon 2020 programme. The 2018 cash and certified in-kind contributions under this heading can be split by member as follows:

Member	EU		Industry Members		Eurocontrol		Total	
	Cash	In kind	Cash	In kind	Cash	In kind	Cash	In kind
<i>Running costs contributions at 31.12. 2017</i>	3 242	-	-	-	6 682	-	<b>9 924</b>	-
<i>Current year contributions</i>	3 326	-	2 546	-	5 189	-	<b>11 061</b>	-
<b>Running costs contributions at 31.12. 2018</b>	<b>6 568</b>	-	<b>2 546</b>	-	<b>11 871</b>	-	<b>20 985</b>	-
<i>Operating costs contributions at 31.12. 2017</i>	129 425	-	-	-	-	-	<b>129 425</b>	-
<i>Adjustments of prior years contributions</i>	-	-	-	-	-	-	-	-
<i>Current year contributions</i>	80 858	-	-	54 583	-	59 603	<b>80 858</b>	<b>114 186</b>
<b>Operating costs contributions at 31.12. 2018</b>	<b>210 283</b>	-	-	<b>54 583</b>	-	<b>59 603</b>	<b>210 283</b>	<b>114 186</b>
<i>TOTAL contributions at 31.12. 2017</i>	132 666	-	-	-	6 682	-	<b>139 348</b>	-
<b>TOTAL contributions at 31.12. 2018</b>	<b>216 851</b>	-	<b>2 546</b>	<b>54 583</b>	<b>11 871</b>	<b>59 603</b>	<b>231 268</b>	<b>114 186</b>
<i>% of total contributions (by type)</i>	93.77%	0.00%	1.10%	47.80%	5.13%	52.20%	<b>100.00%</b>	<b>100.00%</b>
<i>Total contribution in %</i>	62.77%		16.54%		20.69%		<b>100.00%</b>	
<i>Voting rights %</i>	37.52%		20.90%		31.58%		<b>90.00%</b>	

\* The rules of distribution of voting rights are defined in Article 4 of the Regulation. Based on this article the representative of civil users of airspace, designated by their representative organisation at European level has at least 10 % of the voting rights in the Administrative Board of SJU. This organisation is not a member of SJU and does not provide any financial or in-kind contributions to the joint undertaking.

### 3. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

#### 3.1. OTHER EXCHANGE REVENUE

EUR '000

	2018	2017
<i>Interest revenue</i>	-	0
<i>Property, plant and equipment related revenue</i>	-	40
<i>Foreign exchange gains</i>	0	0
<i>Other exchange revenue</i>	-	2
<b>Total</b>	<b>0</b>	<b>42</b>

#### EXPENSES

#### 3.2. OPERATING COSTS

Included under this heading are operating expenses related to all programme related activities that were performed in 2018 (estimated works achieved) and expenses related to contracts for industrial support, legal, financial & management support, experts, launch of specific technical activities and the Programme Support Office (PSO) of Eurocontrol.

The part of the operating costs related to on-going or ended projects without any validated cost claims (or equivalent) available at 31 December 2018, was estimated using the best information available at the time of the preparation of the annual accounts. The estimation is based on the case-by-case assessment of completion which ensures that only costs that reflect the services or work performed by 31 December are included in the operating costs of the year. Depending on the availability of information at the time of the preparation of the annual accounts, the estimates are based on reports of services or work performed or costs incurred to date as a proportion of the estimated total costs of the projects ('pro-rata temporis').

The break-down of the operating costs between operating costs incurred on the basis of validated cost claims (or equivalent) and estimated operating costs is given in the table below. It should be noted that in line with the accounting rules the portion of the estimated cost also includes a revision of accounting estimates made in the previous periods.

EUR '000

	Note	2018	2017
<i>Operating costs incurred (validated cost claims)</i>		95 925	185 774
<i>Operating costs estimated</i>	2.6, 2.7	139 416	(29 709)
<b>Total</b>		<b>235 341</b>	<b>156 065</b>

The decrease in the validated cost claims is due to the fact that 2017 was the year of the financial closure of SESAR 1 projects and the launch of SESAR 2020 projects (2 Programmes together). In 2017 out of kEUR 185 774 almost 94% was related to SESAR 1 projects.

2018 was the first year of SESAR 2020 without SESAR 1 projects (only 1 Programme running) which led to a decrease in operational costs from cost validated but the estimated operating costs increased as explained by the new projects started for which no cost claim (or equivalent) have yet been validated and entire underlying 2018 expense had thus to be estimated during closure (cut-off) exercise.

### 3.3. STAFF COSTS

EUR '000

	2018	2017
<i>Staff costs</i>	4 824	4 022
<b>Total</b>	<b>4 824</b>	<b>4 022</b>

Included under this heading are expenses for salaries, other employment-related allowances and benefits. The calculations related to staff costs are, based on the service level agreement, entrusted to the Office for Administration and Payment of Individual Entitlements (also known as the Paymaster's Office-PMO).

The staff members of the SJU are covered by the Pension Scheme of European Officials. The administration of pensions is entrusted to the Commission which also accounts for the underlying pension expenses and liabilities.

A defined benefit plan is a pension plan that generally defines an amount of benefit an employee will receive on retirement, usually dependent on one or more factors such as age and years of service. Both SJU staff and the Commission contribute to the pension scheme in the function of the basic salary of the staff. The contribution percentage is revised yearly to reflect the changes in the staff regulation. The cost to the Commission is not reflected in the SJU's accounts.

Future benefits payable to the SJU staff under the Pension Scheme of European Officials are accounted for in the accounts of the Commission since it is the Commission who will pay these pensions. No provisions for such pensions are made in these accounts.

### 3.4. OTHER EXPENSES

EUR '000

	2018	2017
<i>Other IT services 3p</i>	1 567	1 471
<i>Other services 3p</i>	626	572
<i>Operating lease expenses</i>	503	486
<i>Communications &amp; publications</i>	369	454
<i>Missions</i>	258	267
<i>Property, plant and equipment related expenses</i>	258	253
<i>Office Supplies &amp; maintenance</i>	64	63
<i>Training Costs</i>	39	29
<i>Experts and related expenditure</i>	10	15
<i>Foreign exchange losses</i>	0	0
<i>Other</i>	15	10
<b>Total</b>	<b>3 709</b>	<b>3 620</b>

The level of other expenses is at a similar level to the previous year, without major variations. For the other expenses the implementation rates for commitments is 94% and for payment appropriations is 72%. The amounts related to missions, training, recruitment expenditures, HR support fees, IT services, and rental of the building, amongst others, were carried forward to the next year, mainly due to a contractually fixed time-lag in the invoicing process. This explains why the implementation rates for payments 2018, like in all previous years, are lower, an effect which will be counterbalanced with the payments on the RAL in 2019.

The operating lease expenses relate to the SESAR building in Brussels. The amounts committed to be paid during the remaining term of this lease contract, i.e. until February 2025, including rent and related charges are as follows:

'000 EUR

	Future amounts to be paid			Total
	< 1 year	1- 5 years	> 5 years	
<i>Buildings</i>	481	2 004	1 052	3 538

## 4. OTHER SIGNIFICANT DISCLOSURES

### 4.1. OUTSTANDING COMMITMENTS NOT YET EXPENSED

EUR '000

	31.12.2018	31.12.2017
<i>Outstanding commitments not yet expensed</i>	10 701	89 247

The outstanding commitments not yet expensed comprise the budgetary RAL ('Reste à Liquider') less related amounts that have been included as expenses in the 2018 statement of financial performance. The budgetary RAL is an amount representing the open commitments for which payments and/or de-commitments have not yet been made. This is the normal consequence of the existence of multi-annual programmes.

### 4.2. RELATED PARTIES

The related parties of the SJU are the participants of the JU and key management personnel of these entities. Transactions between these entities take place as part of the normal operations of SJU and as this is the case, no specific disclosure requirements are necessary for these transactions in accordance with the EU accounting rules.

### 4.3. KEY MANAGEMENT ENTITLEMENTS

The highest ranked civil servant of SJU is the Executive Director, who executes the role of the Authorising Officer.

	31.12.2018	31.12.2017
<i>Executive Director</i>	AD 15	AD 15

The Executive Director is remunerated in accordance with the Staff Regulation of the European Union that is published on the Europa website and which is the official document describing the rights and the obligation of all officials of the EU. The Executive Director has not received any preferential loans from SJU.

## 5. FINANCIAL RISK MANAGEMENT

### 5.1. TYPES OF RISK

**Market risk** is the risk that the fair value or future cashflows of a financial instrument will fluctuate, because of variations in market prices. Market risk embodies not only the potential for loss, but also the potential for gain. It comprises currency risk, interest rate risk and other price risk (the SJU has no significant other price risk).

- (1) Currency risk is the risk that the SJU operations or its investments' value will be affected by changes in exchange rates. This risk arises from the change in price of one currency against another.
- (2) Interest rate risk is the possibility of a reduction in the value of a security, especially a bond, resulting from an increase in interest rates. In general, higher interest rates will lead to lower prices of fixed rate bonds, and vice versa. SJU does not have any securities thus it is not exposed to the interest rate risk.

**Credit risk** is the risk of loss due to a debtor's/borrower's non-payment of a loan or other line of credit (either the principal or interest or both) or other failure to meet a contractual obligation. The default events include a delay in repayments, restructuring of borrower repayments and bankruptcy.

**Liquidity risk** is the risk that arises from the difficulty in selling an asset; for example, the risk that a given security or asset cannot be traded quickly enough in the market to prevent a loss or meet an obligation.

### 5.2. CURRENCY RISKS

#### Exposure of the SJU to currency risk at year end

At 31 December 2018 the ending balances of financial assets and financial liabilities did not include any material amounts quoted in different currencies than euro. At the year-end SJU thus does not have any material exposure to currency risks.

### 5.3. CREDIT RISK

#### Financial assets that are neither past due nor impaired

At 31 December 2018 the financial assets are entirely composed of receivables and recoverables that are neither past due nor impaired.

#### Financial assets by risk category

At 31 December 2018 the financial assets are entirely composed of receivables and recoverables against entities with a prime external credit rating. The entire amount relates to entities which never defaulted in the past.

### 5.4. LIQUIDITY RISK

#### Maturity analysis of financial liabilities by remaining contractual maturity

The financial liabilities entirely compose of accounts payable. All the accounts payable have a remaining contractual maturity of less than 1 year.



## **REPORTS ON THE IMPLEMENTATION OF THE BUDGET**

*It should be noted that due to the rounding of figures into thousands of euros, some financial data in the tables below may appear not to add-up.*

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# 1. BUDGETARY PRINCIPLES, STRUCTURE AND IMPLEMENTATION

## 1.1. BUDGETARY PRINCIPLES

The budget of the SJU has been established in compliance with the principles of unity, budget accuracy, annuality, equilibrium, unit of account, universality, specification, sound financial management and transparency (as set out in Title II of the SJU Financial Rules).

### **Principles of unity and budget accuracy**

This principle means that no revenue shall be collected and no expenditure effected unless booked to a line in the budget of SJU. No expenditure may be committed or authorised in excess of the appropriations authorised by the budget. An appropriation may be entered in the budget only if it is for an item of expenditure considered necessary.

### **Principle of annuality**

The appropriations entered in the budget shall be authorised for a financial year which shall run from 1 January to 31 December.

### **Principle of equilibrium**

The SJU is responsible for the development phase of the SESAR Programme which, following the extension of the SJU in June 2014 is expected to last until 2024. SESAR is a multi-annual programme and in this respect, the programme will be characterized during its life by an expected imbalance between revenues and expenditure. Considering the nature of the SJU Work Programme, the Administrative Board adopted its first Budget in 2008 introducing the following interpretation with regard to the principle of equilibrium:

*'For the SJU the principle of equilibrium shall apply for the totality of the foreseen period for the development phase. That means that the total budget revenue of the foreseen lifetime of the SJU shall be in balance with the total budget expenditure of the same period. However, at no point of the existence of the SJU must cumulative commitment appropriations exceed the cumulative amount of revenue appropriations.'*

### **Principle of unit of account**

The budget shall be drawn up and implemented in euro and the accounts shall be presented in euro.

### **Principle of universality**

Total revenue shall cover total payment appropriations and all revenue and expenditure shall be entered in full without any adjustment against each other.

### **Principle of specification**

Appropriations shall be earmarked for specific purposes at least by title and chapter.

### **Principle of sound financial management**

Appropriations shall be used in accordance with the principle of sound financial management, namely in accordance with the principles of economy, efficiency and effectiveness.

### **Principle of transparency**

The budget shall be established and implemented and the accounts presented in accordance with the principle of transparency. The budget and any amending budgets shall be published on the internet site of the SJU within four weeks of their adoption and shall be transmitted to the Commission and the Court of Auditors.

## 1.2. STRUCTURE AND PRESENTATION OF THE BUDGET

The budget of the SJU consists of a statement of revenue and a statement of expenditure with administrative and operational appropriations both for commitments and payments. Following the extension of the SJU until 2024 and in view of running 2 Programmes in parallel with 2 different funds sources, the Administrative Board introduced in 2014 the presentation of the Budget in two separate sections:

### **Section 1 ("SESAR1"):**

Revenues, Commitments and Payments related to the first Programme 2007-2016 under FP7/TEN-T funding are presented here. It should be noted that the European Union commitment revenues – EUR 700 million – were received by the SJU and that all funds related to this Programme had been committed towards the Members by the end of 2013.

In term of revenues, only exceptional revenues for a total amount of EUR 1.9 million were recovered. These exceptional revenues are only composed of recoveries related to Members (Audit corrections, recovery of still open pre-financing,...).

### **Section 2 ("SESAR2020"):**

Revenues, Commitments and Payments related to the second SESAR Programme 2014-2024 under HORIZON 2020 funding are presented here. It should be noted that the 2018 Budget include both Running and Operational Costs and an Annex with the detailed In-kind Contributions in relation to SESAR2020 programme.

In term of revenue, an amount of EUR 84.2 million was received from the European Union in order to cover SJU outstanding obligations of 2018 and of the first months of 2019.

Under Delegation Agreements with DG Move we received EUR 4.0 million for Delegation Agreement DA MOVE/E3/DA/2017-564/SI2.771010 from the Connecting Europe Facility (CEF) funds to organise U-space demonstrations.

A total amount of EUR 5.2 million was received from Eurocontrol and EUR 2.6 million from the other Members.

SJU recovered also exceptional revenues for EUR 0.1 million composed mainly of administrative costs (excess of provision for the rental charges, insurance recoveries for missions' cancellations,...).

## 1.3. HIGHLIGHTS OF THE BUDGETARY IMPLEMENTATION

Overall in 2018, budget execution of commitment and payment appropriations reached 83 % and 47 % respectively (for SESAR1: 99 % and 5 % and for SESAR2020: 81 % and 61 %). The overall payment implementation rate was mainly influenced, on one side, by the low rate for SESAR1 (winding-up of the Programme and financial closure of the SESAR1 projects). When establishing the budget, SJU took a conservative approach in order to be sure to cover all potential outstanding obligations) and on the other side, the SJU's continuous effort to keep the Running costs at the minimum necessary.

### **Administrative and Staff expenditure (= "Running Costs" mainly under SESAR 2020 Programme since beginning of 2017)**

Staff expenditure (Title 1) includes all staff related costs such as salaries, social security, taxes, insurances, mission costs, recruitment, secondments and interim support.

Administrative expenditures (Title 2) include the administrative costs such as office supplies (printing, copiers, translation, publications, consumable office material), utilities (water, electricity, telecommunications costs), office rental and associated charges, legal, financial and fiscal expertise for administrative needs and all insurances not related to staff as well as expenses incurred for the activities of the Governance Bodies. This Title furthermore includes the procurement, purchase and maintenance of IT equipment, furniture and other technical facilities. The IT infrastructure including on-site and remote support is provided mainly by Eurocontrol as part of its services to the SJU.

Unlike for operational expenditure below, appropriations for Running Costs (Titles 1 and 2 of the SJU Budget) are non-differentiated appropriations, i.e. initial Commitment and Payment Appropriations must match.

For Title 1 (Staff expenditure) and Title 2 (Administrative expenditures) the implementation rates for commitments are respectively 88 % and 94 % and for payment appropriations 80 % and 72 %. The amounts related to missions, training, recruitment expenditures, HR support fees, IT services, and rental of the building, amongst others, were carried forward to the next year, mainly due to a contractually fixed time-lag in the invoicing process. This explains why the implementation rates for Payments 2018, like in all previous years, are lower, an effect which will be counterbalanced with the payments on the RAL in 2019.

### **Operational expenditure**

Regarding **SESAR1 operational costs**, the execution rate on the commitment appropriations reached 100 % and on payment appropriations 4 %. The re-inscription in 2018 of 2017 unused payment appropriations (EUR 21.0 million) were foreseen in order to cover potential amounts related to costs incurred by the Members and other beneficiaries during 2016 (claimed and recognised in 2017, but some remaining payments foreseen in 2018) and also to establish a provision for probable additional audits costs, potential legal actions against SJU and the reimbursement of surplus Cash Contributions of the Members (provision for compliance with Articles 13 & 25 of SJU Statutes). In 2018, we paid only EUR 1.6 million to the Members and other beneficiaries for the costs claimed and the audit costs. No legal action has been taken against SJU and repayment of Members' surplus Cash Contributions has not been made as audit corrections are still expected in 2019.

Regarding **SESAR2020 operational costs**, the execution rate on the commitment appropriations reached 81 % and on payment appropriations 61 %.

The payment appropriations include EUR 73.3 million for interim payments for Wave 1 projects (restricted to our Members), EUR 5.7 million for Pre-Financing, interim and balance payments under Exploratory Research calls launched in 2015 and 2016 and EUR 9.9 million for Pre-Financing payments of the First Very Large Demonstration Activities call launched in 2016. The unused payment appropriations (EUR 46.9 million) were carried-over to 2019 (for EUR 5.2 million) or re-inscribed in 2019 (for EUR 41.7 million).

### **Budget Outturn**

The 2018 surplus that remains within the Joint Undertaking is EUR 19.3 million (of which EUR 0.05 million for SESAR1 Programme and EUR 19.25 million for the SESAR2020 Programme). Nevertheless, with the cumulated Budget Outturns from previous years of EUR 57.98 million (of which EUR 30.88 million for SESAR1 Programme and EUR 27.09 million for SESAR2020 Programme), the new Budget surplus amounts to EUR 77.24 million (of which EUR 30.93 million for SESAR1 Programme and EUR 46.31 million for SESAR2020 Programme). The accumulated Budget results for the SESAR1 Programme will be used to reimburse the surplus Cash Contributions of the Members and the remaining unused amount will be paid back to the European Union.

Detailed information regarding the budget implementation is provided in the 'Report on the Budgetary and Financial management' of the year.

## 2. RESULT OF THE IMPLEMENTATION OF THE BUDGET

EUR '000

	Title	2018	2017
<b>Revenue</b>		<b>97 887</b>	<b>162 523</b>
<i>of which:</i>			
Contribution From The European Union	1	88 185	113 147
Contribution From Eurocontrol	2	5 189	32 605
Contribution From Other Members	3	2 546	0
Other Revenue	4	1 967	16 770
<b>Expenditure</b>		<b>(78 626)</b>	<b>(144 785)</b>
<i>of which:</i>			
Staff expenditure	A-1	(5 220)	(5 048)
Admin expenditure	A-2	(4 220)	(3 321)
Operational expenditure	B0-3	(69 186)	(136 416)
<b>Exchange rate differences</b>		<b>0</b>	<b>0</b>
<b>Budget result</b>		<b>19 262</b>	<b>17 738</b>

### 3. RECONCILIATION OF ECONOMIC RESULT WITH BUDGET RESULT

EUR '000

	2018	2017
<b>ECONOMIC RESULT OF THE YEAR</b>	<b>(243 879)</b>	<b>(163 670)</b>
<b>Adjustment for accrual items (items not in the budgetary result but included in the economic result)</b>	<b>150 749</b>	<b>42 337</b>
<i>In-kind contributions validated in the year</i>	114 064	109 505
<i>Adjustments for accrual cut-off (net)</i>	39 109	4 032
<i>Unpaid invoices at year end but booked in expenses</i>	(3 575)	(53 917)
<i>Depreciation of intangible and tangible assets</i>	59	87
<i>Recovery orders issued in the year and not yet cashed</i>	1 093	(17 371)
<i>Other individually immaterial</i>		1
<b>Adjustment for budgetary items (item included in the budgetary result but not in the economic result)</b>	<b>112 391</b>	<b>139 071</b>
<i>Members' cash contributions collected in the year</i>	95 920	132 099
<i>Asset acquisitions (less unpaid amounts)</i>	(16)	(200)
<i>New pre-financing paid in the year and remaining open as at 31 December</i>	10 438	(5 457)
<i>Entitlements established on balance sheet accounts and cashed in the year</i>	(84)	12 522
<i>Payments made from non-budget lines</i>	6 133	106
<i>Payment appropriations carried over on migration</i>		
<i>JUs: Budget result N-1</i>		
<i>Other individually immaterial</i>		(1)
<b>BUDGET RESULT OF THE YEAR</b>	<b>19 262</b>	<b>17 738</b>

## 4. IMPLEMENTATION OF BUDGET REVENUE

### SESAR

#### 4.1. Implementation of budget revenue – Title 1

EUR '000

	Income appropriations		Entitlements established			Revenue				Outstanding
	Initial budget	Final budget	Current year	Carried	Total	Current year	Carried	Total	%	
	1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10
1100 7th RESEARCH&DEV. FRAMEWORK PROGRAMME (FP7)	-	-	-	66 259	66 259	-	-	-	-	66 259
Total chapter 11	-	-	-	66 259	66 259	-	-	-	-	66 259
1200 TRANS-EUROPEAN NETWORK PROGRAMME (TEN-T)	-	-	-	1 833	1 833	-	-	-	-	1 833
Total chapter 12	-	-	-	1 833	1 833	-	-	-	-	1 833
<b>Total Title 1</b>	-	-	-	<b>68 092</b>	<b>68 092</b>	-	-	-	-	<b>68 092</b>

#### 4.2. Implementation of budget revenue – Title 4

EUR '000

	Income appropriations		Entitlements established			Revenue				Outstanding
	Initial budget	Final budget	Current year	Carried	Total	Current year	Carried	Total	%	
	1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10
4400 EXCEPTIONAL REVENUES	-	-	226	1 856	2 083	30	1 856	1 886	-	196
Total chapter 44	-	-	226	1 856	2 083	30	1 856	1 886	-	196
<b>Total Title 4</b>	-	-	<b>226</b>	<b>1 856</b>	<b>2 083</b>	<b>30</b>	<b>1 856</b>	<b>1 886</b>	-	<b>196</b>
<b>GRAND TOTAL SESAR</b>	-	-	<b>226</b>	<b>69 948</b>	<b>70 175</b>	<b>30</b>	<b>1 856</b>	<b>1 886</b>	-	<b>68 289</b>



## SESAR2020

### 4.3. Implementation of budget revenue – Title 1

EUR '000

	Income appropriations		Entitlements established			Revenue				Outstanding
	Initial budget	Final budget	Current year	Carried	Total	Current year	Carried	Total	%	
	1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10
1101 HORIZON 2020 CONTRIBUTION TO ADMINISTRATIVE EXPENDITURE	3 326	3 326	-	-	-	-	-	-	0%	-
Total chapter 11	3 326	3 326	-	-	-	-	-	-	0%	-
1201 HORIZON 2020 CONTRIBUTION TO OPERATIONAL EXPENDITURE	80 858	80 858	-	-	-	-	-	-	0%	-
Total chapter 12	80 858	80 858	-	-	-	-	-	-	0%	-
1300 HORIZON 2020 PROGRAMME	-	-	84 185	-	84 185	84 185	-	84 185	-	-
Total chapter 13	-	-	84 185	-	84 185	84 185	-	84 185	-	-
1400 COM/EP CONTRIBUTION TO VERY LARGE SCALE DEMOS (ASSIGNED REVENUE)	3 650	3 650	4 000	-	4 000	4 000	-	4 000	110%	-
Total chapter 14	3 650	3 650	4 000	-	4 000	4 000	-	4 000	110%	-
<b>Total Title 1</b>	<b>87 835</b>	<b>87 835</b>	<b>88 185</b>	-	<b>88 185</b>	<b>88 185</b>	-	<b>88 185</b>	<b>100%</b>	-

### 4.4. Implementation of budget revenue – Title 2

EUR '000

	Income appropriations		Entitlements established			Revenue				Outstanding
	Initial budget	Final budget	Current year	Carried	Total	Current year	Carried	Total	%	
	1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10
2100 CONTRIBUTIONS EUROCONTROL IN CASH	-	-	1 989	-	1 989	1 989	-	1 989	-	-
2101 CONTRIBUTIONS EUROCONTROL IN CASH SESAR2020	3 868	3 868	3 200	-	3 200	3 200	-	3 200	83%	-
Total chapter 21	3 868	3 868	5 189	-	5 189	5 189	-	5 189	134%	-
<b>Total Title 2</b>	<b>3 868</b>	<b>3 868</b>	<b>5 189</b>	-	<b>5 189</b>	<b>5 189</b>	-	<b>5 189</b>	<b>134%</b>	-

## 4.5. Implementation of budget revenue – Title 3

EUR '000

	Income appropriations		Entitlements established			Revenue				Outstanding
	Initial budget	Final budget	Current year	Carried	Total	Current year	Carried	Total	%	
	1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10
3100 CONTRIBUTIONS OTHER MEMBERS IN CASH	-	-	2 638	-	2 638	2 546	-	2 546	-	92
3101 CONTRIBUTIONS OTHER MEMBERS IN CASH SESAR2020	3 087	3 087	-	-	-	-	-	-	0%	-
Total chapter 31	3 087	3 087	2 638	-	2 638	2 546	-	2 546	82%	92
<b>Total Title 3</b>	<b>3 087</b>	<b>3 087</b>	<b>2 638</b>	<b>-</b>	<b>2 638</b>	<b>2 546</b>	<b>-</b>	<b>2 546</b>	<b>82%</b>	<b>92</b>

## 4.6. Implementation of budget revenue – Title 4

EUR '000

	Income appropriations		Entitlements established			Revenue				Outstanding
	Initial budget	Final budget	Current year	Carried	Total	Current year	Carried	Total	%	
	1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10
4400 EXCEPTIONAL REVENUES	-	-	559	-	559	81	-	81	-	478
Total chapter 44	-	-	559	-	559	81	-	81	-	478
<b>Total Title 4</b>	<b>-</b>	<b>-</b>	<b>559</b>	<b>-</b>	<b>559</b>	<b>81</b>	<b>-</b>	<b>81</b>	<b>-</b>	<b>478</b>
<b>GRAND TOTAL SESAR2020</b>	<b>94 789</b>	<b>94 789</b>	<b>96 571</b>	<b>-</b>	<b>96 571</b>	<b>96 001</b>	<b>-</b>	<b>96 001</b>	<b>101%</b>	<b>570</b>
<b>GRAND TOTAL SESAR and SESAR2020</b>	<b>94 789</b>	<b>94 789</b>	<b>96 797</b>	<b>69 948</b>	<b>166 746</b>	<b>96 031</b>	<b>1 856</b>	<b>97 887</b>	<b>103%</b>	<b>68 859</b>

## 5. IMPLEMENTATION OF BUDGET EXPENDITURE

### 5.1. Breakdown and changes in commitment appropriations

#### SESAR

##### 5.1.1. Breakdown and changes in commitment appropriations – Title A-1

EUR '000

	Budget appropriations of the year			Final budget adopted 4=1+2+3	Carryover 5	Additional appropriations		Total 7=5+6	Total approp. available 8=4+7
	Initial adopted budget 1	Amending budgets 2	Transfers 3			Assigned revenue 6			
<i>A-1110 Temporary agents</i>	-	-	-	-	-	34		34	34
Total chapter A-11	-	-	-	-	-	34		34	34
<b>Total Title A-1</b>	-	-	-	-	-	<b>34</b>		<b>34</b>	<b>34</b>

##### 5.1.2. Breakdown and changes in commitment appropriations – Title A-2

EUR '000

	Budget appropriations of the year			Final budget adopted 4=1+2+3	Carryover 5	Additional appropriations		Total 7=5+6	Total approp. available 8=4+7
	Initial adopted budget 1	Amending budgets 2	Transfers 3			Assigned revenue 6			
<i>A-2640 Insurances</i>	-	-	-	-	-	1		1	1
Total chapter A-26	-	-	-	-	-	1		1	1
<b>Total Title A-2</b>	-	-	-	-	-	<b>1</b>		<b>1</b>	<b>1</b>

## 5.1.3. Breakdown and changes in commitment appropriations – Title B0-3

EUR '000

	Budget appropriations of the year			Final budget adopted 4=1+2+3	Carryover 5	Additional appropriations		Total 7=5+6	Total approp. available 8=4+7
	Initial adopted budget 1	Amending budgets 2	Transfers 3			Assigned revenue 6			
<i>B3-100 Non-members operating expenditure</i>	-	-	-	-	-	2	2	2	
Total chapter B3-1	-	-	-	-	-	2	2	2	
<i>B3-300 Other members operating expenditure</i>	-	-	-	-	-	16 481	16 481	16 481	
Total chapter B3-3	-	-	-	-	-	16 481	16 481	16 481	
<i>B3-500 Deliver exploratory research</i>	-	-	-	-	-	44	44	44	
Total chapter B3-5	-	-	-	-	-	44	44	44	
<i>B3-600 Deliver industrial research and validation</i>	-	-	-	-	-	1 812	1 812	1 812	
Total chapter B3-6	-	-	-	-	-	1 812	1 812	1 812	
<b>Total Title B0-3</b>	-	-	-	-	-	<b>18 339</b>	<b>18 339</b>	<b>18 339</b>	
<b>GRAND TOTAL SESAR</b>	-	-	-	-	-	<b>18 374</b>	<b>18 374</b>	<b>18 374</b>	

## SESAR2020

## 5.1.4. Breakdown and changes in commitment appropriations – Title A-1

EUR '000

	Budget appropriations of the year			Final budget adopted 4=1+2+3	Carryover 5	Additional appropriations		Total 7=5+6	Total approp. available 8=4+7
	Initial adopted budget 1	Amending budgets 2	Transfers 3			Assigned revenue 6			
<i>A-1110 Temporary agents</i>	4 523	-	-	4 523	-	14	14	4 537	
Total chapter A-11	4 523	-	-	4 523	-	14	14	4 537	
<i>A-1210 Contract agents</i>	330	-	-	330	-	-	-	330	
<i>A-1220 Interim staff</i>	408	-	-	408	-	14	14	422	
Total chapter A-12	738	-	-	738	-	14	14	752	
<i>A-1410 Seconded national experts (END)</i>	204	-	-	204	-	-	-	204	
Total chapter A-14	204	-	-	204	-	-	-	204	
<i>A-1510 Mission costs</i>	335	-	-	335	-	0	0	335	
Total chapter A-15	335	-	-	335	-	0	0	335	
<i>A-1610 Internal and external training and seminars</i>	50	-	-	50	-	-	-	50	
<i>A-1620 Social and recreational activities</i>	35	-	-	35	-	-	-	35	
<i>A-1630 Recruitment expenditure</i>	15	-	-	15	-	-	-	15	
<i>A-1640 HR support fees</i>	140	-	-	140	-	-	-	140	
Total chapter A-16	240	-	-	240	-	-	-	240	
<b>Total Title A-1</b>	<b>6 040</b>	-	-	<b>6 040</b>	-	<b>28</b>	<b>28</b>	<b>6 068</b>	

## 5.1.5. Breakdown and changes in commitment appropriations – Title A-2

		Budget appropriations of the year				Additional appropriations			EUR '000
		Initial adopted budget	Amending budgets	Transfers	Final budget adopted	Carryover	Assigned revenue	Total	Total approp. available
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
A-2110	Office and parking rental	395	-	1	396	-	-	-	396
A-2120	Office and parking charges	120	-	-	120	-	-	-	120
A-2130	Real estate tax	57	-	-	57	-	-	-	57
A-2140	Regional tax	40	-	-	40	-	-	-	40
A-2160	Cleaning and reception	189	-	-	189	-	-	-	189
A-2170	Security maintenance contract	78	-	-	78	-	-	-	78
A-2180	Works and repairs	86	-	-	86	-	-	-	86
Total chapter A-21		964	-	1	965	-	-	-	965
A-2210	Furniture	62	-	-	62	-	-	-	62
Total chapter A-22		62	-	-	62	-	-	-	62
A-2310	Realisation and PR activities and material	398	-	-	398	-	-	-	398
Total chapter A-23		398	-	-	398	-	-	-	398
A-2510	Costs related to governance bodies	20	-	-	20	-	0	0	20
Total chapter A-25		20	-	-	20	-	0	0	20
A-2610	Administrative supplies and postage	39	-	-	39	-	8	8	47
A-2620	Photocopier/printer consumables	2	-	-	2	-	-	-	2
A-2630	Subscription to publications, newspapers, memberships	23	-	-	23	-	-	-	23
A-2640	Insurances	26	-	-	26	-	-	-	26
A-2650	Office hospitality	40	-	-	40	-	0	0	40
A-2660	Packaging and transport	19	-	-	19	-	-	-	19
A-2670	Bank charges	5	-	-	5	-	-	-	5
A-2680	Contingencies 2	60	-	(8)	52	-	-	-	52
Total chapter A-26		214	-	(8)	206	-	8	8	215
A-2710	IT system maintenance and unified communication	1 001	-	-	1 001	-	-	-	1 001
A-2720	Software	40	-	-	40	-	-	-	40
A-2730	Hardware	84	-	-	84	-	-	-	84
A-2740	Website	135	-	6	141	-	-	-	141
A-2750	ICT support	225	-	-	225	-	-	-	225
A-2751	ICT advice, benchmarking and consulting services	50	-	-	50	-	-	-	50
Total chapter A-27		1 535	-	6	1 541	-	-	-	1 541
A-2810	Translation of official documents	50	-	-	50	-	-	-	50
A-2811	Quality management	120	-	-	120	-	-	-	120
A-2820	Legal support	10	-	-	10	-	-	-	10
A-2830	Audit fiscal and accounting support	104	-	-	104	-	-	-	104
Total chapter A-28		284	-	-	284	-	-	-	284
<b>Total Title A-2</b>		<b>3 476</b>	<b>-</b>	<b>(0)</b>	<b>3 476</b>	<b>-</b>	<b>9</b>	<b>9</b>	<b>3 485</b>

## 5.1.6. Breakdown and changes in commitment appropriations – Title B0-3

		Budget appropriations of the year					Additional appropriations		EUR '000	
		Initial adopted budget	Amending budgets	Transfers	Final budget adopted	Carryover	Assigned revenue	Total	Total approp. available	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7	
<i>B3-100</i>	<i>Non-members operating expenditure</i>	-	-	-	-	-	0	0	0	
Total chapter B3-1		-	-	-	-	-	0	0	0	
<i>B3-400</i>	<i>Providing strategic steering to the SESAR programme</i>	5 925	-	-	5 925	817	-	817	6 742	
Total chapter B3-4		5 925	-	-	5 925	817	-	817	6 742	
<i>B3-500</i>	<i>Deliver exploratory research</i>	55	-	-	55	993	7	1 000	1 054	
Total chapter B3-5		55	-	-	55	993	7	1 000	1 054	
<i>B3-600</i>	<i>Deliver industrial research and validation</i>	89 526	-	-	89 526	8 205	62	8 267	97 793	
Total chapter B3-6		89 526	-	-	89 526	8 205	62	8 267	97 793	
<i>B3-700</i>	<i>Deliver very large-scale demonstration activities</i>	24 231	-	-	24 231	12 367	4 000	16 367	40 598	
Total chapter B3-7		24 231	-	-	24 231	12 367	4 000	16 367	40 598	
<i>B3-800</i>	<i>Deliver SESAR outreach</i>	265	-	-	265	1 538	-	1 538	1 803	
Total chapter B3-8		265	-	-	265	1 538	-	1 538	1 803	
<b>Total Title B0-3</b>		<b>120 001</b>	<b>-</b>	<b>-</b>	<b>120 001</b>	<b>23 920</b>	<b>4 069</b>	<b>27 989</b>	<b>147 990</b>	
<b>GRAND TOTAL SESAR2020</b>		<b>129 518</b>	<b>-</b>	<b>-</b>	<b>129 518</b>	<b>23 920</b>	<b>4 105</b>	<b>28 026</b>	<b>157 543</b>	
<b>GRAND TOTAL SESAR and SESAR2020</b>		<b>129 518</b>	<b>-</b>	<b>-</b>	<b>129 518</b>	<b>23 920</b>	<b>22 480</b>	<b>46 400</b>	<b>175 918</b>	

## 5.2. Breakdown and changes in payment appropriations

### SESAR

#### 5.2.1. Breakdown and changes in payment appropriations – Title A-1

EUR '000

	Initial adopted budget	Budget appropriations of the year			Final budget adopted	Carryover	Additional appropriations		Total	Total appropr. available
		Amending budgets	Transfers				Assigned revenue			
	1	2	3	4=1+2+3	5	6	7=5+6	8=4+7		
<i>A-1110 Temporary agents</i>	-	-	-	-	-	-	34	34	34	
Total chapter A-11	-	-	-	-	-	-	34	34	34	
<b>Title A-1</b>	-	-	-	-	-	-	<b>34</b>	<b>34</b>	<b>34</b>	

#### 5.2.2. Breakdown and changes in payment appropriations – Title A-2

EUR '000

	Initial adopted budget	Budget appropriations of the year			Final budget adopted	Carryover	Additional appropriations		Total	Total appropr. available
		Amending budgets	Transfers				Assigned revenue			
	1	2	3	4=1+2+3	5	6	7=5+6	8=4+7		
<i>A-2640 Insurances</i>	-	-	-	-	-	-	1	1	1	
Total chapter A-26	-	-	-	-	-	-	1	1	1	
<i>A-2811 Quality management</i>	-	-	-	-	-	250	-	250	250	
Total chapter A-28	-	-	-	-	-	250	-	250	250	
<b>Title A-2</b>	-	-	-	-	-	<b>250</b>	<b>1</b>	<b>251</b>	<b>251</b>	

## 5.2.3. Breakdown and changes in payment appropriations – Title B0-3

EUR '000

	Budget appropriations of the year			Final budget adopted 4=1+2+3	Carryover 5	Additional appropriations		Total 7=5+6	Total approp. available 8=4+7
	Initial adopted budget 1	Amending budgets 2	Transfers 3			Assigned revenue 6			
<i>B3-100 Non-members operating expenditure</i>	-	-	-	-	4 403	2	4 406	4 406	
Total chapter B3-1	-	-	-	-	4 403	2	4 406	4 406	
<i>B3-300 Other members operating expenditure</i>	-	-	-	-	16 592	16 738	33 330	33 330	
Total chapter B3-3	-	-	-	-	16 592	16 738	33 330	33 330	
<i>B3-500 Deliver exploratory research</i>	-	-	-	-	-	44	44	44	
Total chapter B3-5	-	-	-	-	-	44	44	44	
<i>B3-600 Deliver industrial research and validation</i>	-	-	-	-	-	1 812	1 812	1 812	
Total chapter B3-6	-	-	-	-	-	1 812	1 812	1 812	
<b>Title B0-3</b>	-	-	-	-	<b>20 995</b>	<b>18 596</b>	<b>39 591</b>	<b>39 591</b>	
<b>GRAND TOTAL SESAR</b>	-	-	-	-	<b>21 245</b>	<b>18 632</b>	<b>39 877</b>	<b>39 877</b>	

## SESAR2020

## 5.2.4. Breakdown and changes in payment appropriations – Title A-1

EUR '000

	Budget appropriations of the year			Final budget adopted 4=1+2+3	Carryover 5	Additional appropriations		Total 7=5+6	Total approp. available 8=4+7
	Initial adopted budget 1	Amending budgets 2	Transfers 3			Assigned revenue 6			
<i>A-1110 Temporary agents</i>	4 523	-	-	4 523	-	14	14	4 537	
Total chapter A-11	4 523	-	-	4 523	-	14	14	4 537	
<i>A-1210 Contract agents</i>	330	-	-	330	-	-	-	330	
<i>A-1220 Interim staff</i>	408	-	-	408	38	14	52	460	
Total chapter A-12	738	-	-	738	38	14	52	790	
<i>A-1410 Seconded national experts (END)</i>	204	-	-	204	-	-	-	204	
Total chapter A-14	204	-	-	204	-	-	-	204	
<i>A-1510 Mission costs</i>	335	-	-	335	267	0	268	603	
Total chapter A-15	335	-	-	335	267	0	268	603	
<i>A-1610 Internal and external training and seminars</i>	50	-	-	50	69	-	69	119	
<i>A-1620 Social and recreational activities</i>	35	-	-	35	4	-	4	39	
<i>A-1630 Recruitment expenditure</i>	15	-	-	15	15	-	15	30	
<i>A-1640 HR support fees</i>	140	-	-	140	59	-	59	199	
Total chapter A-16	240	-	-	240	147	-	147	387	
<b>Title A-1</b>	<b>6 040</b>	-	-	<b>6 040</b>	<b>453</b>	<b>28</b>	<b>480</b>	<b>6 521</b>	



## 5.2.5. Breakdown and changes in payment appropriations – Title A-2

		Budget appropriations of the year				Additional appropriations			EUR '000
		Initial adopted budget	Amending budgets	Transfers	Final budget adopted	Carryover	Assigned revenue	Total	Total appropr. available
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
A-2110	Office and parking rental	395	-	1	396	-	-	-	396
A-2120	Office and parking charges	120	-	-	120	10	-	10	130
A-2130	Real estate tax	57	-	-	57	1	-	1	58
A-2140	Regional tax	40	-	-	40	40	-	40	80
A-2150	Registration duties	-	-	-	-	2	-	2	2
A-2160	Cleaning and reception	189	-	-	189	60	-	60	249
A-2170	Security maintenance contract	78	-	-	78	66	-	66	144
A-2180	Works and repairs	86	-	-	86	16	-	16	101
Total chapter A-21		964	-	1	965	195	-	195	1 160
A-2210	Furniture	62	-	-	62	40	-	40	102
Total chapter A-22		62	-	-	62	40	-	40	102
A-2310	Realisation and PR activities and material	398	-	-	398	244	-	244	642
Total chapter A-23		398	-	-	398	244	-	244	642
A-2410	Telecommunications	-	-	-	-	3	-	3	3
Total chapter A-24		-	-	-	-	3	-	3	3
A-2510	Costs related to governance bodies	20	-	-	20	33	0	33	53
Total chapter A-25		20	-	-	20	33	0	33	53
A-2610	Administrative supplies and postage	39	-	-	39	51	8	60	99
A-2620	Photocopier/printer consumables	2	-	-	2	1	-	1	3
A-2630	Subscription to publications, newspapers, memberships	23	-	-	23	13	-	13	36
A-2640	Insurances	26	-	-	26	9	-	9	35
A-2650	Office hospitality	40	-	-	40	8	0	8	48
A-2660	Packaging and transport	19	-	-	19	19	-	19	38
A-2670	Bank charges	5	-	-	5	-	-	-	5
A-2680	Contingencies 2	60	-	(8)	52	132	-	132	184
Total chapter A-26		214	-	(8)	206	233	8	242	448
A-2710	IT system maintenance and unified communication	1 001	-	-	1 001	1 147	-	1 147	2 148
A-2720	Software	40	-	-	40	9	-	9	49
A-2730	Hardware	84	-	-	84	80	-	80	164
A-2740	Website	135	-	6	141	16	-	16	157
A-2750	ICT support	225	-	-	225	83	-	83	308
A-2751	ICT advice, benchmarking and consulting services	50	-	-	50	-	-	-	50
Total chapter A-27		1 535	-	6	1 541	1 334	-	1 334	2 876
A-2810	Translation of official documents	50	-	-	50	33	-	33	83
A-2811	Quality management	120	-	-	120	-	-	-	120
A-2820	Legal support	10	-	-	10	-	-	-	10
A-2830	Audit fiscal and accounting support	104	-	-	104	-	-	-	104
Total chapter A-28		284	-	-	284	33	-	33	317
<b>Title A-2</b>		<b>3 476</b>	<b>-</b>	<b>(0)</b>	<b>3 476</b>	<b>2 117</b>	<b>9</b>	<b>2 125</b>	<b>5 602</b>

## 5.2.6. Breakdown and changes in payment appropriations – Title B0-3

EUR '000

	Initial adopted budget	Budget appropriations of the year			Final budget adopted	Additional appropriations		Total	Total approp. available
		Amending budgets	Transfers	Carryover		Assigned revenue	8=4+7		
	1	2	3	4=1+2+3	5	6	7=5+6	8=4+7	
<i>B3-400 Providing strategic steering to the SESAR programme</i>	5 641	-	(1 500)	4 141	3 943	-	3 943	8 084	
Total chapter B3-4	5 641	-	(1 500)	4 141	3 943	-	3 943	8 084	
<i>B3-500 Deliver exploratory research</i>	201	-	1 500	1 701	14 614	7	14 621	16 322	
Total chapter B3-5	201	-	1 500	1 701	14 614	7	14 621	16 322	
<i>B3-600 Deliver industrial research and validation</i>	63 524	-	-	63 524	1 942	62	2 004	65 528	
Total chapter B3-6	63 524	-	-	63 524	1 942	62	2 004	65 528	
<i>B3-700 Deliver very large-scale demonstration activities</i>	13 971	-	-	13 971	3 850	4 000	7 850	21 821	
Total chapter B3-7	13 971	-	-	13 971	3 850	4 000	7 850	21 821	
<i>B3-800 Deliver SESAR outreach</i>	1 935	-	-	1 935	776	-	776	2 711	
Total chapter B3-8	1 935	-	-	1 935	776	-	776	2 711	
<b>Title B0-3</b>	<b>85 273</b>	<b>-</b>	<b>-</b>	<b>85 273</b>	<b>25 125</b>	<b>4 069</b>	<b>29 193</b>	<b>114 466</b>	
<b>GRAND TOTAL SESAR2020</b>	<b>94 789</b>	<b>-</b>	<b>0</b>	<b>94 789</b>	<b>27 694</b>	<b>4 105</b>	<b>31 799</b>	<b>126 588</b>	
<b>GRAND TOTAL SESAR and SESAR2020</b>	<b>94 789</b>	<b>-</b>	<b>0</b>	<b>94 789</b>	<b>48 939</b>	<b>22 737</b>	<b>71 676</b>	<b>166 465</b>	

## 5.3. IMPLEMENTATION OF COMMITMENT APPROPRIATIONS

### SESAR

#### 5.3.1. Implementation of commitment appropriations - Title A-1

EUR '000

	Total approp. availab.	Commitments made				Total	%	Appropriations carried over to 2019			Appropriations lapsing			Total
		from final adopt. budget	from carry-overs	from assign. revenue	Assign. revenue			By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue		
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12	
<i>A-1110 Temporary agents</i>	34	-	-	-	-	0%	-	-	-	-	-	-	34	34
Total chapter A-11	34	-	-	-	-	0%	-	-	-	-	-	-	34	34
<b>Total Title A-1</b>	<b>34</b>	-	-	-	-	<b>0%</b>	-	-	-	-	-	-	<b>34</b>	<b>34</b>

#### 5.3.2. Implementation of commitment appropriations -Title A-2

EUR '000

	Total approp. availab.	Commitments made				Total	%	Appropriations carried over to 2019			Appropriations lapsing			Total
		from final adopt. budget	from carry-overs	from assign. revenue	Assign. revenue			By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue		
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12	
<i>A-2640 Insurances</i>	1	-	-	-	-	0%	-	-	-	-	-	-	1	1
Total chapter A-26	1	-	-	-	-	0%	-	-	-	-	-	-	1	1
<b>Total Title A-2</b>	<b>1</b>	-	-	-	-	<b>0%</b>	-	-	-	-	-	-	<b>1</b>	<b>1</b>

## 5.3.3. Implementation of commitment appropriations - Title B0-3

EUR '000

	Commitments made						Appropriations carried over to 2019			Appropriations lapsing			Total 13=10+11 +12
	Total approp. availab.	from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	
B3-100 Non-members operating expenditure	2	-	-	-	-	0%	-	-	-	-	-	2	2
Total chapter B3-1	2	-	-	-	-	0%	-	-	-	-	-	2	2
B3-300 Other members operating expenditure	16 481	-	-	16 480	16 480	100%	-	-	-	-	-	0	0
Total chapter B3-3	16 481	-	-	16 480	16 480	100%	-	-	-	-	-	0	0
B3-500 Deliver exploratory research	44	-	-	-	-	0%	44	-	44	-	-	-	-
Total chapter B3-5	44	-	-	-	-	0%	44	-	44	-	-	-	-
B3-600 Deliver industrial research and validation	1 812	-	-	1 767	1 767	98%	45	-	45	-	-	-	-
Total chapter B3-6	1 812	-	-	1 767	1 767	98%	45	-	45	-	-	-	-
<b>Total Title B0-3</b>	<b>18 339</b>	<b>-</b>	<b>-</b>	<b>18 248</b>	<b>18 248</b>	<b>100%</b>	<b>89</b>	<b>-</b>	<b>89</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>2</b>
<b>GRAND TOTAL SESAR</b>	<b>18 374</b>	<b>-</b>	<b>-</b>	<b>18 248</b>	<b>18 248</b>	<b>99%</b>	<b>89</b>	<b>-</b>	<b>89</b>	<b>-</b>	<b>-</b>	<b>38</b>	<b>38</b>

## SESAR2020

## 5.3.4. Implementation of commitment appropriations - Title A-1

EUR '000

	Commitments made						Appropriations carried over to 2019			Appropriations lapsing			Total 13=10+11 +12
	Total approp. availab.	from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	
A-1110 Temporary agents	4 537	4 015	-	-	4 015	89%	3	-	3	508	-	10	518
Total chapter A-11	4 537	4 015	-	-	4 015	89%	3	-	3	508	-	10	518
A-1210 Contract agents	330	234	-	-	234	71%	-	-	-	96	-	-	96
A-1220 Interim staff	422	408	-	14	422	100%	-	-	-	-	-	-	-
Total chapter A-12	752	642	-	14	655	87%	-	-	-	96	-	-	96
A-1410 Seconded national experts (END)	204	163	-	-	163	80%	-	-	-	41	-	-	41
Total chapter A-14	204	163	-	-	163	80%	-	-	-	41	-	-	41
A-1510 Mission costs	335	300	-	-	300	89%	0	-	0	35	-	-	35
Total chapter A-15	335	300	-	-	300	89%	0	-	0	35	-	-	35
A-1610 Internal and external training and seminars	50	50	-	-	50	100%	-	-	-	-	-	-	-
A-1620 Social and recreational activities	35	30	-	-	30	87%	-	-	-	5	-	-	5
A-1630 Recruitment expenditure	15	15	-	-	15	100%	-	-	-	-	-	-	-
A-1640 HR support fees	140	140	-	-	140	100%	-	-	-	-	-	-	-
Total chapter A-16	240	235	-	-	235	98%	-	-	-	5	-	-	5
<b>Total Title A-1</b>	<b>6 068</b>	<b>5 356</b>	<b>-</b>	<b>14</b>	<b>5 370</b>	<b>88%</b>	<b>3</b>	<b>-</b>	<b>3</b>	<b>685</b>	<b>-</b>	<b>10</b>	<b>695</b>

## 5.3.5. Implementation of commitment appropriations - Title A-2

EUR '000

	Commitments made								Appropriations carried over to 2019			Appropriations lapsing			Total 13=10+11 +12
	Total approp. availab.	from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue			
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12			
A-2110 Office and parking rental	396	396	-	-	396	100%	-	-	-	-	-	-	-		
A-2120 Office and parking charges	120	120	-	-	120	100%	-	-	-	-	-	-	-		
A-2130 Real estate tax	57	57	-	-	57	100%	-	-	-	-	-	-	-		
A-2140 Regional tax	40	40	-	-	40	100%	-	-	-	-	-	-	-		
A-2160 Cleaning and reception	189	189	-	-	189	100%	-	-	-	-	-	-	-		
A-2170 Security maintenance contract	78	78	-	-	78	100%	-	-	-	-	-	-	-		
A-2180 Works and repairs	86	86	-	-	86	100%	-	-	-	-	-	-	-		
<b>Total chapter A-21</b>	<b>965</b>	<b>965</b>	<b>-</b>	<b>-</b>	<b>965</b>	<b>100%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
A-2210 Furniture	62	62	-	-	62	100%	-	-	-	-	-	-	-		
<b>Total chapter A-22</b>	<b>62</b>	<b>62</b>	<b>-</b>	<b>-</b>	<b>62</b>	<b>100%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
A-2310 Realisation and PR activities and material	398	398	-	-	398	100%	-	-	-	-	-	-	-		
<b>Total chapter A-23</b>	<b>398</b>	<b>398</b>	<b>-</b>	<b>-</b>	<b>398</b>	<b>100%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
A-2510 Costs related to governance bodies	20	20	-	-	20	99%	0	-	0	-	-	-	-		
<b>Total chapter A-25</b>	<b>20</b>	<b>20</b>	<b>-</b>	<b>-</b>	<b>20</b>	<b>99%</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
A-2610 Administrative supplies and postage	47	39	-	-	39	83%	8	-	8	-	-	0	0		
A-2620 Photocopier/printer consumables	2	2	-	-	2	100%	-	-	-	-	-	-	-		
A-2630 Subscription to publications, newspapers, memberships	23	23	-	-	23	100%	-	-	-	-	-	-	-		
A-2640 Insurances	26	18	-	-	18	68%	-	-	-	8	-	-	8		
A-2650 Office hospitality	40	30	-	-	30	75%	0	-	0	10	-	-	10		
A-2660 Packaging and transport	19	19	-	-	19	100%	-	-	-	-	-	-	-		
A-2670 Bank charges	5	5	-	-	5	100%	-	-	-	-	-	-	-		
A-2680 Contingencies 2	52	-	-	-	-	0%	-	-	-	52	-	-	52		
<b>Total chapter A-26</b>	<b>215</b>	<b>136</b>	<b>-</b>	<b>-</b>	<b>136</b>	<b>63%</b>	<b>8</b>	<b>-</b>	<b>8</b>	<b>71</b>	<b>-</b>	<b>0</b>	<b>71</b>		
A-2710 IT system maintenance and unified communication	1 001	1 001	-	-	1 001	100%	-	-	-	-	-	-	-		
A-2720 Software	40	40	-	-	40	100%	-	-	-	-	-	-	-		
A-2730 Hardware	84	55	-	-	55	65%	-	-	-	29	-	-	29		
A-2740 Website	141	141	-	-	141	100%	-	-	-	-	-	-	-		
A-2750 ICT support	225	198	-	-	198	88%	-	-	-	27	-	-	27		
A-2751 ICT advice, benchmarking and consulting services	50	-	-	-	-	0%	-	-	-	50	-	-	50		
<b>Total chapter A-27</b>	<b>1 541</b>	<b>1 435</b>	<b>-</b>	<b>-</b>	<b>1 435</b>	<b>93%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>106</b>	<b>-</b>	<b>-</b>	<b>106</b>		
A-2810 Translation of official documents	50	50	-	-	50	100%	-	-	-	-	-	-	-		
A-2811 Quality management	120	120	-	-	120	100%	-	-	-	-	-	-	-		
A-2820 Legal support	10	-	-	-	-	0%	-	-	-	10	-	-	10		
A-2830 Audit fiscal and accounting support	104	78	-	-	78	75%	-	-	-	26	-	-	26		
<b>Total chapter A-28</b>	<b>284</b>	<b>248</b>	<b>-</b>	<b>-</b>	<b>248</b>	<b>87%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36</b>	<b>-</b>	<b>-</b>	<b>36</b>		
<b>Total Title A-2</b>	<b>3 485</b>	<b>3 263</b>	<b>-</b>	<b>-</b>	<b>3 263</b>	<b>94%</b>	<b>9</b>	<b>-</b>	<b>9</b>	<b>213</b>	<b>-</b>	<b>0</b>	<b>213</b>		

## 5.3.6. Implementation of commitment appropriations - Title B0-3

EUR '000

	Commitments made						Appropriations carried over to 2019			Appropriations lapsing			Total 13=10+11 +12
	Total approp. availab.	from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	
<i>B3-100 Non-members operating expenditure</i>	0	-	-	-	-	0%	-	-	-	-	-	0	0
<b>Total chapter B3-1</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>
<i>B3-400 Providing strategic steering to the SESAR programme</i>	6 742	799	817	-	1 616	24%	-	-	-	5 126	-	-	5 126
<b>Total chapter B3-4</b>	<b>6 742</b>	<b>799</b>	<b>817</b>	<b>-</b>	<b>1 616</b>	<b>24%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 126</b>	<b>-</b>	<b>-</b>	<b>5 126</b>
<i>B3-500 Deliver exploratory research</i>	1 054	55	-	-	55	5%	7	-	7	-	993	-	993
<b>Total chapter B3-5</b>	<b>1 054</b>	<b>55</b>	<b>-</b>	<b>-</b>	<b>55</b>	<b>5%</b>	<b>7</b>	<b>-</b>	<b>7</b>	<b>-</b>	<b>993</b>	<b>-</b>	<b>993</b>
<i>B3-600 Deliver industrial research and validation</i>	97 793	89 526	4 637	-	94 163	96%	62	-	62	-	3 568	-	3 568
<b>Total chapter B3-6</b>	<b>97 793</b>	<b>89 526</b>	<b>4 637</b>	<b>-</b>	<b>94 163</b>	<b>96%</b>	<b>62</b>	<b>-</b>	<b>62</b>	<b>-</b>	<b>3 568</b>	<b>-</b>	<b>3 568</b>
<i>B3-700 Deliver very large-scale demonstration activities</i>	40 598	9 500	12 367	-	21 867	54%	4 000	-	4 000	14 731	-	-	14 731
<b>Total chapter B3-7</b>	<b>40 598</b>	<b>9 500</b>	<b>12 367</b>	<b>-</b>	<b>21 867</b>	<b>54%</b>	<b>4 000</b>	<b>-</b>	<b>4 000</b>	<b>14 731</b>	<b>-</b>	<b>-</b>	<b>14 731</b>
<i>B3-800 Deliver SESAR outreach</i>	1 803	205	1 538	-	1 743	97%	-	-	-	60	-	-	60
<b>Total chapter B3-8</b>	<b>1 803</b>	<b>205</b>	<b>1 538</b>	<b>-</b>	<b>1 743</b>	<b>97%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60</b>	<b>-</b>	<b>-</b>	<b>60</b>
<b>Total Title B0-3</b>	<b>147 990</b>	<b>100 084</b>	<b>19 359</b>	<b>-</b>	<b>119 443</b>	<b>81%</b>	<b>4 069</b>	<b>-</b>	<b>4 069</b>	<b>19 917</b>	<b>4 561</b>	<b>0</b>	<b>24 478</b>
<b>GRAND TOTAL SESAR2020</b>	<b>157 543</b>	<b>108 703</b>	<b>19 359</b>	<b>14</b>	<b>128 076</b>	<b>81%</b>	<b>4 081</b>	<b>-</b>	<b>4 081</b>	<b>20 815</b>	<b>4 561</b>	<b>11</b>	<b>25 387</b>
<b>GRAND TOTAL SESAR and SESAR2020</b>	<b>175 918</b>	<b>108 703</b>	<b>19 359</b>	<b>18 261</b>	<b>146 324</b>	<b>83%</b>	<b>4 170</b>	<b>-</b>	<b>4 170</b>	<b>20 815</b>	<b>4 561</b>	<b>49</b>	<b>25 424</b>

## 5.4. IMPLEMENTATION OF PAYMENT APPROPRIATIONS

### SESAR

#### 5.4.1. Implementation of payment appropriations - Title A-1

EUR '000

	Total approp. availab.	from final adopt. budget	Payments made		Total	%	Appropriations carried over to 2019			Total	Appropriations lapsing		Total		
			from carry-overs	from assign. revenue			Autom. carry-overs	By decision	Assigned rev.		from final adopt. budget	from carry-overs		from assign. rev.	
	1	2	3	4	5=2+3+4	6 = 5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13	
A-1110 Temporary agents	34	-	-	-	-	0%	-	-	-	-	-	-	-	34	34
Total chapter A-11	34	-	-	-	-	0%	-	-	-	-	-	-	-	34	34
<b>Total Title A-1</b>	<b>34</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34</b>	<b>34</b>

#### 5.4.2. Implementation of payment appropriations - Title A-2

EUR '000

	Total approp. availab.	from final adopt. budget	Payments made		Total	%	Appropriations carried over to 2019			Total	Appropriations lapsing		Total		
			from carry-overs	from assign. revenue			Autom. carry-overs	By decision	Assigned rev.		from final adopt. budget	from carry-overs		from assign. rev.	
	1	2	3	4	5=2+3+4	6 = 5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13	
A-2640 Insurances	1	-	-	-	-	0%	-	-	-	-	-	-	-	1	1
Total chapter A-26	1	-	-	-	-	0%	-	-	-	-	-	-	-	1	1
A-2811 Quality management	250	-	169	-	169	68%	-	-	-	-	-	81	-	81	81
Total chapter A-28	250	-	169	-	169	68%	-	-	-	-	-	81	-	81	81
<b>Total Title A-2</b>	<b>251</b>	<b>-</b>	<b>169</b>	<b>-</b>	<b>169</b>	<b>67%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>81</b>	<b>1</b>	<b>82</b>	<b>82</b>

5.4.3. Implementation of payment appropriations - Title B0-3

EUR '000

	Total approp. availab.	from final adopt. budget	Payments made				%	Appropriations carried over to 2019				Appropriations lapsing			Total 14=11+12+13
			from carry-overs	from assign. revenue	Total			Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	
	1	2	3	4	5=2+3+4	6 = 5/1	7	8	9	10=7+8+9	11	12	13		
B3-100 Non-members operating expenditure	4 406	-	1 522	2	1 524	35%	-	-	(2)	(2)	-	2 881	2	2 883	
<b>Total chapter B3-1</b>	<b>4 406</b>	<b>-</b>	<b>1 522</b>	<b>2</b>	<b>1 524</b>	<b>35%</b>	<b>-</b>	<b>-</b>	<b>(2)</b>	<b>(2)</b>	<b>-</b>	<b>2 881</b>	<b>2</b>	<b>2 883</b>	
B3-300 Other members operating expenditure	33 330	-	-	147	147	0%	-	-	16 334	16 334	-	16 592	258	16 849	
<b>Total chapter B3-3</b>	<b>33 330</b>	<b>-</b>	<b>-</b>	<b>147</b>	<b>147</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>16 334</b>	<b>16 334</b>	<b>-</b>	<b>16 592</b>	<b>258</b>	<b>16 849</b>	
B3-500 Deliver exploratory research	44	-	-	-	-	0%	-	-	44	44	-	-	-	-	
<b>Total chapter B3-5</b>	<b>44</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>44</b>	<b>44</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
B3-600 Deliver industrial research and validation	1 812	-	-	-	-	0%	-	-	1 812	1 812	-	-	-	-	
<b>Total chapter B3-6</b>	<b>1 812</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>1 812</b>	<b>1 812</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Title B0-3</b>	<b>39 591</b>	<b>-</b>	<b>1 522</b>	<b>149</b>	<b>1 671</b>	<b>4%</b>	<b>-</b>	<b>-</b>	<b>18 188</b>	<b>18 188</b>	<b>-</b>	<b>19 473</b>	<b>260</b>	<b>19 733</b>	
<b>GRAND TOTAL SESAR</b>	<b>39 877</b>	<b>-</b>	<b>1 692</b>	<b>149</b>	<b>1 840</b>	<b>5%</b>	<b>-</b>	<b>-</b>	<b>18 188</b>	<b>18 188</b>	<b>-</b>	<b>19 554</b>	<b>295</b>	<b>19 849</b>	



## SESAR2020

### 5.4.4. Implementation of payment appropriations - Title A-1

EUR '000

	Total approp. availab.	from final adopt. budget	Payments made				%	Appropriations carried over to 2019				Appropriations lapsing			Total 14=11+12+13
			from carry-overs	from assign. revenue	Total			Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	
	1	2	3	4	5=2+3+4	6 = 5/1	7	8	9	10=7+8+9	11	12	13		
A-1110 Temporary agents	4 537	4 015	-	-	4 015	89%	-	-	3	3	508	-	10	518	
<b>Total chapter A-11</b>	<b>4 537</b>	<b>4 015</b>	<b>-</b>	<b>-</b>	<b>4 015</b>	<b>89%</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>508</b>	<b>-</b>	<b>10</b>	<b>518</b>	
A-1210 Contract agents	330	234	-	-	234	71%	-	-	-	-	96	-	-	96	
A-1220 Interim staff	460	309	33	-	343	75%	99	-	14	112	-	4	-	4	
<b>Total chapter A-12</b>	<b>790</b>	<b>543</b>	<b>33</b>	<b>-</b>	<b>576</b>	<b>73%</b>	<b>99</b>	<b>-</b>	<b>14</b>	<b>112</b>	<b>96</b>	<b>4</b>	<b>-</b>	<b>101</b>	
A-1410 Seconded national experts (END)	204	163	-	-	163	80%	-	-	-	-	41	-	-	41	
<b>Total chapter A-14</b>	<b>204</b>	<b>163</b>	<b>-</b>	<b>-</b>	<b>163</b>	<b>80%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41</b>	<b>-</b>	<b>-</b>	<b>41</b>	
A-1510 Mission costs	603	201	83	-	284	47%	99	-	0	99	35	184	-	219	
<b>Total chapter A-15</b>	<b>603</b>	<b>201</b>	<b>83</b>	<b>-</b>	<b>284</b>	<b>47%</b>	<b>99</b>	<b>-</b>	<b>0</b>	<b>99</b>	<b>35</b>	<b>184</b>	<b>-</b>	<b>219</b>	
A-1610 Internal and external training and seminars	119	28	17	-	46	38%	22	-	-	22	-	52	-	52	
A-1620 Social and recreational activities	39	20	-	-	20	52%	10	-	-	10	5	4	-	9	
A-1630 Recruitment expenditure	30	2	3	-	5	17%	13	-	-	13	-	12	-	12	
A-1640 HR support fees	199	67	42	-	109	55%	73	-	-	73	-	17	-	17	
<b>Total chapter A-16</b>	<b>387</b>	<b>118</b>	<b>62</b>	<b>-</b>	<b>180</b>	<b>46%</b>	<b>118</b>	<b>-</b>	<b>-</b>	<b>118</b>	<b>5</b>	<b>85</b>	<b>-</b>	<b>90</b>	
<b>Total Title A-1</b>	<b>6 521</b>	<b>5 041</b>	<b>179</b>	<b>-</b>	<b>5 220</b>	<b>80%</b>	<b>315</b>	<b>-</b>	<b>17</b>	<b>333</b>	<b>685</b>	<b>273</b>	<b>10</b>	<b>969</b>	

## 5.4.5. Implementation of payment appropriations - Title A-2

EUR '000

		Payments made						Appropriations carried over to 2019				Appropriations lapsing			Total 14=11+12 +13
		Total approp. availab.	from final adopt. budget	from carry- overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry- overs	from assign. rev.	
		1	2	3	4	5=2+3+4	6 = 5/1	7	8	9	10=7+8+9	11	12	13	
A-2110	Office and parking rental	396	396	-	-	396	100%	-	-	-	-	-	-	-	-
A-2120	Office and parking charges	130	108	10	-	119	91%	12	-	-	12	-	-	-	-
A-2130	Real estate tax	58	54	-	-	54	93%	3	-	-	3	-	1	-	1
A-2140	Regional tax	80	-	33	-	33	41%	40	-	-	40	-	7	-	7
A-2150	Registration duties	2	-	-	-	-	0%	-	-	-	-	-	2	-	2
A-2160	Cleaning and reception	249	142	45	-	187	75%	47	-	-	47	-	15	-	15
A-2170	Security maintenance contract	144	23	23	-	45	32%	55	-	-	55	-	43	-	43
A-2180	Works and repairs	101	1	-	-	1	1%	84	-	-	84	-	16	-	16
	<b>Total chapter A-21</b>	<b>1 160</b>	<b>724</b>	<b>110</b>	<b>-</b>	<b>835</b>	<b>72%</b>	<b>241</b>	<b>-</b>	<b>-</b>	<b>241</b>	<b>-</b>	<b>85</b>	<b>-</b>	<b>85</b>
A-2210	Furniture	102	0	-	-	0	0%	62	-	-	62	-	40	-	40
	<b>Total chapter A-22</b>	<b>102</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0%</b>	<b>62</b>	<b>-</b>	<b>-</b>	<b>62</b>	<b>-</b>	<b>40</b>	<b>-</b>	<b>40</b>
A-2310	Realisation and PR activities and material	642	231	233	-	463	72%	167	-	-	167	-	12	-	12
	<b>Total chapter A-23</b>	<b>642</b>	<b>231</b>	<b>233</b>	<b>-</b>	<b>463</b>	<b>72%</b>	<b>167</b>	<b>-</b>	<b>-</b>	<b>167</b>	<b>-</b>	<b>12</b>	<b>-</b>	<b>12</b>
A-2410	Telecommunications	3	-	-	-	-	0%	-	-	-	-	-	3	-	3
	<b>Total chapter A-24</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>3</b>
A-2510	Costs related to governance bodies	53	5	1	-	6	12%	15	-	0	15	-	32	-	32
	<b>Total chapter A-25</b>	<b>53</b>	<b>5</b>	<b>1</b>	<b>-</b>	<b>6</b>	<b>12%</b>	<b>15</b>	<b>-</b>	<b>0</b>	<b>15</b>	<b>-</b>	<b>32</b>	<b>-</b>	<b>32</b>
A-2610	Administrative supplies and postage	99	8	19	-	28	28%	31	-	8	39	-	32	0	32
A-2620	Photocopier/printer consumables	3	0	0	-	0	13%	2	-	-	2	-	1	-	1
A-2630	Subscription to publications, newspapers, memberships	36	15	5	-	20	55%	8	-	-	8	-	8	-	8
A-2640	Insurances	35	12	6	-	18	52%	5	-	-	5	8	3	-	12
A-2650	Office hospitality	48	9	2	-	11	22%	21	-	0	21	10	6	-	16
A-2660	Packaging and transport	38	1	8	-	9	24%	18	-	-	18	-	10	-	10
A-2670	Bank charges	5	-	-	-	-	0%	5	-	-	5	-	-	-	-
A-2680	Contingencies 2	184	-	132	-	132	72%	-	-	-	-	52	-	-	52
	<b>Total chapter A-26</b>	<b>448</b>	<b>45</b>	<b>173</b>	<b>-</b>	<b>218</b>	<b>49%</b>	<b>90</b>	<b>-</b>	<b>8</b>	<b>99</b>	<b>71</b>	<b>61</b>	<b>0</b>	<b>132</b>
A-2710	IT system maintenance and unified communication	2 148	973	980	-	1 953	91%	28	-	-	28	-	167	-	167
A-2720	Software	49	23	2	-	25	51%	17	-	-	17	-	7	-	7
A-2730	Hardware	164	48	41	-	89	55%	7	-	-	7	29	39	-	68
A-2740	Website	157	141	16	-	157	100%	-	-	-	-	-	-	-	-

Annual Accounts of the SESAR Undertaking 2018

EUR '000

		Payments made						Appropriations carried over to 2019				Appropriations lapsing			Total 14=11+12 +13
		Total approp. availab.	from final adopt. budget	from carry- overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry- overs	from assign. rev.	
		1	2	3	4	5=2+3+4	6 = 5/1	7	8	9	10=7+8+9	11	12	13	
A-2750	ICT support	308	185	48	-	233	76%	13	-	-	13	27	35	-	62
A-2751	ICT advice, benchmarking and consulting services	50	-	-	-	-	0%	-	-	-	-	50	-	-	50
<b>Total chapter A-27</b>		<b>2 876</b>	<b>1 371</b>	<b>1 087</b>	<b>-</b>	<b>2 458</b>	<b>85%</b>	<b>64</b>	<b>-</b>	<b>-</b>	<b>64</b>	<b>106</b>	<b>247</b>	<b>-</b>	<b>353</b>
A-2810	Translation of official documents	83	12	3	-	15	18%	38	-	-	38	-	30	-	30
A-2811	Quality management	120	-	-	-	-	0%	120	-	-	120	-	-	-	-
A-2820	Legal support	10	-	-	-	-	0%	-	-	-	-	10	-	-	10
A-2830	Audit fiscal and accounting support	104	56	-	-	56	53%	22	-	-	22	26	-	-	26
<b>Total chapter A-28</b>		<b>317</b>	<b>67</b>	<b>3</b>	<b>-</b>	<b>70</b>	<b>22%</b>	<b>181</b>	<b>-</b>	<b>-</b>	<b>181</b>	<b>36</b>	<b>30</b>	<b>-</b>	<b>66</b>
<b>Total Title A-2</b>		<b>5 602</b>	<b>2 443</b>	<b>1 607</b>	<b>-</b>	<b>4 050</b>	<b>72%</b>	<b>820</b>	<b>-</b>	<b>9</b>	<b>828</b>	<b>213</b>	<b>510</b>	<b>0</b>	<b>723</b>

5.4.6. Implementation of payment appropriations - Title B0-3

EUR '000

		Payments made						Appropriations carried over to 2019				Appropriations lapsing			Total 14=11+12 +13
		Total approp. availab.	from final adopt. budget	from carry- overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry- overs	from assign. rev.	
		1	2	3	4	5=2+3+4	6 = 5/1	7	8	9	10=7+8+9	11	12	13	
B3-400	Providing strategic steering to the SESAR programme	8 084	1 986	249	-	2 235	28%	-	-	-	-	2 155	3 694	-	5 849
<b>Total chapter B3-4</b>		<b>8 084</b>	<b>1 986</b>	<b>249</b>	<b>-</b>	<b>2 235</b>	<b>28%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 155</b>	<b>3 694</b>	<b>-</b>	<b>5 849</b>
B3-500	Deliver exploratory research	16 322	1 701	6 469	7	8 177	50%	-	-	-	-	-	8 145	-	8 145
<b>Total chapter B3-5</b>		<b>16 322</b>	<b>1 701</b>	<b>6 469</b>	<b>7</b>	<b>8 177</b>	<b>50%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 145</b>	<b>-</b>	<b>8 145</b>
B3-600	Deliver industrial research and validation	65 528	52 075	-	-	52 075	79%	-	-	62	62	11 449	1 942	-	13 392
<b>Total chapter B3-6</b>		<b>65 528</b>	<b>52 075</b>	<b>-</b>	<b>-</b>	<b>52 075</b>	<b>79%</b>	<b>-</b>	<b>-</b>	<b>62</b>	<b>62</b>	<b>11 449</b>	<b>1 942</b>	<b>-</b>	<b>13 392</b>
B3-700	Deliver very large-scale demonstration activities	21 821	2 572	1 480	-	4 052	19%	-	-	4 000	4 000	11 399	2 370	-	13 769
<b>Total chapter B3-7</b>		<b>21 821</b>	<b>2 572</b>	<b>1 480</b>	<b>-</b>	<b>4 052</b>	<b>19%</b>	<b>-</b>	<b>-</b>	<b>4 000</b>	<b>4 000</b>	<b>11 399</b>	<b>2 370</b>	<b>-</b>	<b>13 769</b>
B3-800	Deliver SESAR outreach	2 711	611	365	-	976	36%	-	-	-	-	1 324	410	-	1 734
<b>Total chapter B3-8</b>		<b>2 711</b>	<b>611</b>	<b>365</b>	<b>-</b>	<b>976</b>	<b>36%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 324</b>	<b>410</b>	<b>-</b>	<b>1 734</b>
<b>Total Title B0-3</b>		<b>114 466</b>	<b>58 946</b>	<b>8 563</b>	<b>7</b>	<b>67 515</b>	<b>59%</b>	<b>-</b>	<b>-</b>	<b>4 062</b>	<b>4 062</b>	<b>26 327</b>	<b>16 562</b>	<b>-</b>	<b>42 889</b>
<b>GRAND TOTAL SESAR2020</b>		<b>126 588</b>	<b>66 430</b>	<b>10 349</b>	<b>7</b>	<b>76 786</b>	<b>61%</b>	<b>1 135</b>	<b>-</b>	<b>4 088</b>	<b>5 222</b>	<b>27 225</b>	<b>17 345</b>	<b>11</b>	<b>44 580</b>
<b>GRAND TOTAL SESAR and SESAR2020</b>		<b>166 465</b>	<b>66 430</b>	<b>12 040</b>	<b>156</b>	<b>78 626</b>	<b>47%</b>	<b>1 135</b>	<b>-</b>	<b>22 275</b>	<b>23 410</b>	<b>27 225</b>	<b>36 899</b>	<b>306</b>	<b>64 429</b>

## 6. COMMITMENTS OUTSTANDING

### SESAR

#### 6.1. Commitments outstanding – Title A-2

	Commitments outstanding at the end of prev. year				Commitments of the year				EUR '000
	Comm. carried forward from prev. year	Decommit. Revaluation Cancellations	Payments	Total	Comm. made during the year	Payment	Cancellation of comm. which cannot be carried forward	Commit. outstanding at year-end	Total commitments outstanding at year-end
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
A-2811 <i>Quality management</i>	250	(81)	169	-	-	-	-	-	-
Total chapter A-28	250	(81)	169	-	-	-	-	-	-
<b>Total Title A-2</b>	<b>250</b>	<b>(81)</b>	<b>169</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 6.2. Commitments outstanding – Title B0-3

	Commitments outstanding at the end of prev. year				Commitments of the year				EUR '000
	Comm. carried forward from prev. year	Decommit. Revaluation Cancellations	Payments	Total	Comm. made during the year	Payment	Cancellation of comm. which cannot be carried forward	Commit. outstanding at year-end	Total commitments outstanding at year-end
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
B3-100 <i>Non-members operating expenditure</i>	4 215	(1 529)	1 524	1 162	-	-	-	-	1 162
Total chapter B3-1	4 215	(1 529)	1 524	1 162	-	-	-	-	1 162
B3-300 <i>Other members operating expenditure</i>	42 137	-	133	42 004	16 480	13	-	16 467	58 471
Total chapter B3-3	42 137	-	133	42 004	16 480	13	-	16 467	58 471
B3-600 <i>Deliver industrial research and validation</i>	-	-	-	-	1 767	-	-	1 767	1 767
Total chapter B3-6	-	-	-	-	1 767	-	-	1 767	1 767
<b>Total Title B0-3</b>	<b>46 352</b>	<b>(1 529)</b>	<b>1 657</b>	<b>43 166</b>	<b>18 248</b>	<b>13</b>	<b>-</b>	<b>18 234</b>	<b>61 400</b>
<b>GRAND TOTAL SESAR</b>	<b>46 602</b>	<b>(1 609)</b>	<b>1 827</b>	<b>43 166</b>	<b>18 248</b>	<b>13</b>	<b>-</b>	<b>18 234</b>	<b>61 400</b>

# SESAR2020

## 6.3. Commitments outstanding – Title A-1

	Commitments outstanding at the end of prev. year					Commitments of the year				EUR '000
	Comm. carried forward from prev. year	Decommit. Revaluation Cancellations	Payments	Total	Comm. made during the year	Payment	Cancellation of comm. which cannot be carried forward	Commit. outstanding at year-end	Total commitments	
									outstanding at year-end	
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8	
A-1110 Temporary agents	-	-	-	-	4 015	4 015	-	-	-	
Total chapter A-11	-	-	-	-	4 015	4 015	-	-	-	
A-1210 Contract agents	-	-	-	-	234	234	-	-	-	
A-1220 Interim staff	38	(4)	33	-	422	309	-	112	112	
Total chapter A-12	38	(4)	33	-	655	543	-	112	112	
A-1410 Seconded national experts (END)	-	-	-	-	163	163	-	-	-	
Total chapter A-14	-	-	-	-	163	163	-	-	-	
A-1510 Mission costs	267	(184)	83	-	300	201	-	99	99	
Total chapter A-15	267	(184)	83	-	300	201	-	99	99	
A-1610 Internal and external training and seminars	69	(52)	17	-	50	28	-	22	22	
A-1620 Social and recreational activities	4	(4)	-	-	30	20	-	10	10	
A-1630 Recruitment expenditure	15	(12)	3	-	15	2	-	13	13	
A-1640 HR support fees	59	(17)	42	-	140	67	-	73	73	
Total chapter A-16	147	(85)	62	-	235	118	-	118	118	
<b>Total Title A-1</b>	<b>453</b>	<b>(273)</b>	<b>179</b>	<b>-</b>	<b>5 370</b>	<b>5 041</b>	<b>-</b>	<b>329</b>	<b>329</b>	

## 6.4. Commitments outstanding – Title A-2

		Commitments outstanding at the end of prev. year				Commitments of the year				EUR '000
		Comm. carried forward from prev. year	Decommit. Revaluation Cancellations	Payments	Total	Comm. made during the year	Payment	Cancellation of comm. which cannot be carried forward	Commit. outstanding at year-end	Total commitments outstanding at year-end
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
A-2110	Office and parking rental	-	-	-	-	396	396	-	-	-
A-2120	Office and parking charges	10	-	10	-	120	108	-	12	12
A-2130	Real estate tax	1	(1)	-	-	57	54	-	3	3
A-2140	Regional tax	40	(7)	33	-	40	-	-	40	40
A-2150	Registration duties	2	(2)	-	-	-	-	-	-	-
A-2160	Cleaning and reception	60	(15)	45	-	189	142	-	47	47
A-2170	Security maintenance contract	66	(43)	23	-	78	23	-	55	55
A-2180	Works and repairs	16	(16)	-	-	86	1	-	84	84
Total chapter A-21		195	(85)	110	-	965	724	-	241	241
A-2210	Furniture	40	(40)	-	-	62	0	-	62	62
Total chapter A-22		40	(40)	-	-	62	0	-	62	62
A-2310	Realisation and PR activities and material	244	(12)	233	-	398	231	-	167	167
Total chapter A-23		244	(12)	233	-	398	231	-	167	167
A-2410	Telecommunications	3	(3)	-	-	-	-	-	-	-
Total chapter A-24		3	(3)	-	-	-	-	-	-	-
A-2510	Costs related to governance bodies	33	(32)	1	-	20	5	-	15	15
Total chapter A-25		33	(32)	1	-	20	5	-	15	15
A-2610	Administrative supplies and postage	51	(32)	19	-	39	8	-	31	31
A-2620	Photocopier/printer consumables	1	(1)	0	-	2	0	-	2	2
A-2630	Subscription to publications, newspapers, memberships	13	(8)	5	-	23	15	-	8	8
A-2640	Insurances	9	(3)	6	-	18	12	-	5	5
A-2650	Office hospitality	8	(6)	2	-	30	9	-	21	21
A-2660	Packaging and transport	19	(10)	8	-	19	1	-	18	18
A-2670	Bank charges	-	-	-	-	5	-	-	5	5
A-2680	Contingencies 2	132	-	132	-	-	-	-	-	-
Total chapter A-26		233	(61)	173	-	136	45	-	90	90
A-2710	IT system maintenance and unified communication	1 147	(167)	980	-	1 001	973	-	28	28
A-2720	Software	9	(7)	2	-	40	23	-	17	17
A-2730	Hardware	80	(39)	41	-	55	48	-	7	7
A-2740	Website	16	-	16	-	141	141	-	-	-
A-2750	ICT support	83	(35)	48	-	198	185	-	13	13
Total chapter A-27		1 334	(247)	1 087	-	1 435	1 371	-	64	64
A-2810	Translation of official documents	33	(30)	3	(0)	50	12	-	38	38
A-2811	Quality management	-	-	-	-	120	-	-	120	120
A-2830	Audit fiscal and accounting support	-	-	-	-	78	56	-	22	22
Total chapter A-28		33	(30)	3	(0)	248	67	-	181	181
<b>Total Title A-2</b>		<b>2 117</b>	<b>(510)</b>	<b>1 607</b>	<b>(0)</b>	<b>3 263</b>	<b>2 443</b>	<b>-</b>	<b>820</b>	<b>820</b>

## 6.5. Commitments outstanding – Title B0-3

		Commitments outstanding at the end of prev. year				Commitments of the year				EUR '000
		Comm. carried forward from prev. year	Decommit. Revaluation Cancellations	Payments	Total	Comm. made during the year	Payment	Cancellation of comm. which cannot be carried forward	Commit. outstanding at year-end	Total commitments outstanding at year-end
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
<i>B3-400</i>	<i>Providing strategic steering to the SESAR programme</i>	1 910	(441)	1 335	133	1 616	899	-	716	850
Total chapter B3-4		1 910	(441)	1 335	133	1 616	899	-	716	850
<i>B3-500</i>	<i>Deliver exploratory research</i>	36 526	(570)	8 176	27 780	55	1	-	53	27 834
Total chapter B3-5		36 526	(570)	8 176	27 780	55	1	-	53	27 834
<i>B3-600</i>	<i>Deliver industrial research and validation</i>	63 456	-	49 963	13 492	94 163	2 112	-	92 051	105 544
Total chapter B3-6		63 456	-	49 963	13 492	94 163	2 112	-	92 051	105 544
<i>B3-700</i>	<i>Deliver very large-scale demonstration activities</i>	-	-	-	-	21 867	4 052	-	17 815	17 815
Total chapter B3-7		-	-	-	-	21 867	4 052	-	17 815	17 815
<i>B3-800</i>	<i>Deliver SESAR outreach</i>	2 124	(360)	976	787	1 743	-	-	1 743	2 531
Total chapter B3-8		2 124	(360)	976	787	1 743	-	-	1 743	2 531
<b>Total Title B0-3</b>		<b>104 016</b>	<b>(1 371)</b>	<b>60 451</b>	<b>42 194</b>	<b>119 443</b>	<b>7 064</b>	<b>-</b>	<b>112 379</b>	<b>154 573</b>
<b>GRAND TOTAL SESAR2020</b>		<b>106 585</b>	<b>(2 154)</b>	<b>62 237</b>	<b>42 194</b>	<b>128 076</b>	<b>14 548</b>	<b>-</b>	<b>113 528</b>	<b>155 722</b>
<b>GRAND TOTAL SESAR and SESAR2020</b>		<b>153 186</b>	<b>(3 763)</b>	<b>64 064</b>	<b>85 359</b>	<b>146 324</b>	<b>14 561</b>	<b>-</b>	<b>131 762</b>	<b>217 122</b>

## 7. GLOSSARY

### ABAC

This is the name given to the Commission's accounting system, which since 2005 has been enriched by accrual accounting rules. Apart from the cash-based budget accounts, the Commission produces accrual-based accounts which recognise revenue when earned, rather than when collected. Expenses are recognised when incurred rather than when paid. This contrasts with cash basis budgetary accounting that recognises transactions and other events only when cash is received or paid.

### Accounting

The act of recording and reporting financial transactions, including the creation of the transaction, its recognition, processing, and summarisation in the financial statements.

### Administrative appropriations

Administrative appropriations cover the running costs of the Institutions and entities (staff, buildings, office equipment).

### Adjustment

Amending budget or transfer of funds from one budget item to another.

### Adopted budget

Draft budget becomes the adopted budget as soon as approved by the Budgetary Authority. Cf. Budget.

### Agencies

EU bodies having a distinct legal personality, and to whom budget implementing powers may be delegated under strict conditions. They are subject to a distinct discharge from the discharge authority.

### Amending budget

Decision adopted during the budget year to amend (increase, decrease, transfer) aspects of the adopted budget of that year.

### Annuality

The budgetary principle according to which expenditure and revenue is programmed and authorised for one year, starting on 1 January and ending on 31 December.

### Appropriations

Budget funding. The budget forecasts both commitments (legal pledges to provide finance, provided that certain conditions are fulfilled) and payments (cash or bank transfers to the beneficiaries). Appropriations for commitments and payments often differ — differentiated appropriations — because multiannual programmes and projects are usually fully committed in the year they are decided and are paid over the years as the implementation of the programme and project progresses. Non-differentiated appropriations apply to administrative expenditure, for agricultural market support and direct payments and commitment appropriations equal payment appropriations.

### Assigned revenue External/Internal

Dedicated revenue received to finance specific items of expenditure. Main sources of external assigned revenue are financial contributions from third countries to programmes financed by the Union. Main sources of internal assigned revenue is revenue from third parties in respect of goods, services or work supplied at their request; (c) revenue arising from the repayment of amounts wrongly paid and revenue from the sale of publications and films, including those on an electronic medium. The complete list of items constituting assigned revenue is given in the Financial Regulation Art. 21.

### Authorising Officer (AO)

The AO is responsible in each institution for authorising revenue and expenditure operations in accordance with the principles of sound financial management and for ensuring that the requirements of legality and regularity are complied with.



## Budget

Annual financial plan, drawn up according to budgetary principles, that provides forecasts and authorises, for each financial year, an estimate of future costs and revenue and expenditures and their detailed description and justification, the latter included in budgetary remarks.

## Budget result

The difference between income received and amounts paid, including adjustments for carry-overs, cancellations and exchange rate differences.

For agencies, the resulting amount will have to be reimbursed to the funding authority as provided in the Financial Regulation for agencies.

## Budget implementation

Consumption of the budget through expenditure and revenue operations.

## Budget item / Budget line / Budget position

As far as the budget structure is concerned, revenue and expenditure are shown in the budget in accordance with a binding nomenclature, which reflects the nature and purpose of each item, as imposed by the budgetary authority. The individual headings (title, chapter, article or item) provide a formal description of the nomenclature.

## Budgetary authority

Institutions with decisional powers on budgetary matters: for the EU institutions, the European Parliament and the Council of Ministers.

For the agencies and joint undertakings, their board is the budgetary authority.

## Budgetary commitment

A budgetary commitment is a reservation of appropriations to cover for subsequent expenses.

## Cancellation of appropriations

Unused appropriations that may no longer be used.

## Carryover of appropriations

Exception to the principle of annuality in so far as appropriations that could not be used in a given budget year may, under strict conditions, be exceptionally carried over for use during the following year.

## Commitment appropriations

Commitment appropriations cover the total cost of legal obligations (contracts, grant agreements/decisions) that could be signed in the current financial year. Financial Regulation Art. 7: Commitment appropriations cover the total cost in the current financial year of legal obligations (contracts, grant agreements/decisions) entered into for operations extending over more than one year.

## De-commitment

Cancellation of a reservation of appropriations.

## Differentiated appropriations

Differentiated appropriations are used to finance multiannual operations; they cover, for the current financial year, the total cost of the legal obligations entered into for operations whose implementation extends over more than one financial year. Financial Regulation Art. 7: Differentiated appropriations are entered for multiannual operations. They consist of commitment appropriations and payment appropriations.

## Earmarked revenue

Revenue earmarked for a specific purpose, such as income from foundations, subsidies, gifts and bequests, including the earmarked revenue specific to each institution. (Cf. Assigned revenue)

## Economic result

Impact on the balance sheet of expenditure and revenue based on accrual accounting rules.

### Entitlements established

Entitlements are recovery orders that the European Union must establish for collecting income.

### Exchange rate difference

The difference resulting from currency exchange rates applied to the transactions concerning countries outside the euro area, or from the revaluation of assets and liabilities in foreign currency at the closure.

### Expenditure

Term used to describe spending the budget from all types of funds sources.

### Financial regulation (FR)

Adopted through the ordinary legislative procedure after consulting the European Court of Auditors, this regulation lays down the rules for the establishment and implementation of the general budget of the European Union.

For reference, regulation (EU, Euratom) 2018/1046 on the financial rules applicable to the general budget of the Union.

### Funds Source

Type of appropriations (e.g. C1, C2, etc.)

### Grants

Direct financial contributions, by way of donation, from the budget in order to finance either an action intended to help achieve an objective part of an EU policy or the functioning of a body, which pursues an aim of general European interest or has an objective forming part of an EU policy.

### Implementation

Cf. Budget implementation

### Income

Cf. Revenue

### Joint Undertakings (JUs)

A legal EU-body established under the Treaty on the Functioning of the European Union. The term can be used to describe any collaborative structure proposed for the "efficient execution of Union research, technological development and demonstration programmes".

### Lapsing appropriations

Unused appropriations to be cancelled at the end of the financial year. Lapsing means the cancellation of all or part of the authorisation to make expenditures and/or incur liabilities, which is represented by an appropriation.

Only for joint undertakings, as specified in their Financial Rules, any unused appropriations may be entered in the estimate of revenue and expenditure of up to the following three financial years (the so-called "N+3" rule). Hence, lapsing appropriations for JUs could be reactivated until financial year "N+3".

### Legal base (basic act)

The legal base or basis is, as a general rule, a law based on an article in the Treaty on the Functioning of the European Union giving competence to the Community for a specific policy area and setting out the conditions for fulfilling that competence including budget implementation. Certain articles from the treaty authorise the Commission to undertake certain actions, which imply spending, without there being a further legal act.

### Legal commitment

A legal commitment establishes a legal obligation towards third parties.

### Non-differentiated appropriations

Non-differentiated appropriations are for operations of an annual nature. (Financial Regulation Art. 9). In the EU-Budget non-differentiated appropriations apply to administrative expenditure, for agricultural market support and direct payments.

### Operational appropriations

Operational appropriations finance the different policies, mainly in the form of grants or procurement.

### Outstanding commitment

Legal commitments having not fully given rise to liquidation by payments. Cf. RAL.

### Outturn

Cf. Budget result

### Payment

A payment is a cash disbursement to honour legal obligations.

### Payment appropriations

Payment appropriations cover expenditure due in the current year, arising from legal commitments entered in the current year and/or earlier years (Financial Regulation Art. 7).

### RAL

Sum of outstanding commitments. Outstanding commitments (or RAL, from the French 'reste à liquider') are defined as the amount of appropriations committed that have not yet been paid. They stem directly from the existence of multiannual programmes and the dissociation between commitment and payment appropriations. (Cf. Outstanding commitments)

### Recovery

The recovery order is the procedure by which the Authorising officer (AO) registers an entitlement by the Commission in order to retrieve the amount, which is due. The entitlement is the right that the Commission has to claim the sum, which is due by a debtor, usually a beneficiary.

### Result

Cf. Outturn

### Revenue

Term used to describe income from all sources financing the budget.

### Rules of application

Detailed rules for the implementation of the financial regulation. They are set out in a Commission regulation adopted after consulting all institutions and cannot alter the financial regulation upon which they depend.

### Surplus

Positive difference between revenue and expenditure (Cf. Budget result) which has to be returned to the funding authority as provided in the Financial Regulation.

### Transfer

Transfers between budget lines imply the relocation of appropriations from one budget line to another, in the course of the financial year, and thereby they constitute an exception to the budgetary principle of specification. However they are expressly authorised by the Treaty on the Functioning of the European Union under the conditions laid down in the Financial Regulation. The Financial Regulation identifies different types of transfers depending on whether they are between or within budget titles, chapters, articles or headings and require different levels of authorization.