



Annual accounts of the  
SESAR

Joint Undertaking

Financial year 2017

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## CERTIFICATION OF THE ACCOUNTS

The final annual accounts of the SESAR Joint Undertaking for the year 2017 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, agencies and joint undertakings.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the Joint Undertaking in accordance with Article 43 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**

*25 June 2018*

## 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. SESAR 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 SESAR 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.

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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.

# 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	31.12.2017	31.12.2016 (restated)
<b>NON-CURRENT ASSETS</b>			
<i>Intangible assets</i>	2.1	4	36
<i>Property, plant and equipment</i>	2.2	187	63
<i>Pre-financing</i>	2.3	71 330	40 840
		<b>71 522</b>	<b>40 939</b>
<b>CURRENT ASSETS</b>			
<i>Pre-financing</i>	2.3	10 937	35 971
<i>Exchange receivables and non-exchange recoverables</i>	2.4	61 336	54 250
<i>Cash and cash equivalents</i>	2.5	7	17
		<b>72 280</b>	<b>90 237</b>
<b>TOTAL ASSETS</b>		<b>143 802</b>	<b>131 176</b>
<b>CURRENT LIABILITIES</b>			
<i>Payables and other liabilities</i>	2.6	(101 458)	(224 339)
<i>Accrued charges</i>	2.7	(75 947)	(18 375)
		<b>(177 404)</b>	<b>(242 714)</b>
<b>TOTAL LIABILITIES</b>		<b>(177 404)</b>	<b>(242 714)</b>
<b>NET ASSETS</b>		<b>(33 603)</b>	<b>(111 538)</b>
<b>NET ASSETS</b>			
<i>Contribution from Members</i>	2.8	1 873 397	1 631 792
<i>Accumulated deficit</i>		(1 743 330)	(1 518 085)
<i>Economic result of the year</i>		(163 670)	(225 245)
<b>NET ASSETS</b>		<b>(33 603)</b>	<b>(111 538)</b>

## STATEMENT OF FINANCIAL PERFORMANCE

EUR '000

	Note	2017	2016 (restated)
<b>REVENUE</b>			
<b>Revenue from non-exchange transactions</b>			
<i>Recovery of expenses</i>	3.1	–	299
		–	<b>299</b>
<b>Revenue from exchange transactions</b>			
<i>Financial revenue</i>		0	1
<i>Other exchange revenue</i>	3.2	43	56
		<b>43</b>	<b>57</b>
<b>Total revenue</b>		<b>43</b>	<b>356</b>
<b>EXPENSES</b>			
<i>Operating costs</i>	3.3	(156 065)	(216 411)
<i>Staff costs</i>	3.4	(4 022)	(4 576)
<i>Finance costs</i>		(5)	(5)
<i>Other expenses</i>	3.5	(3 620)	(4 609)
<b>Total expenses</b>		<b>(163 713)</b>	<b>(225 601)</b>
<b>ECONOMIC RESULT OF THE YEAR</b>		<b>(163 670)</b>	<b>(225 245)</b>



## CASHFLOW STATEMENT

EUR '000

	Note	2017	2016 (restated)
<i>Economic result of the year</i>		(163 670)	(225 245)
<b>Operating activities</b>			
<i>Depreciation and amortization</i>		85	250
<i>(Increase)/decrease in pre-financing</i>		(5 457)	(14 927)
<i>(Increase)/decrease in exchange receivables and non-exchange recoverables</i>		(7 087)	(53 827)
<i>Increase/(decrease) in payables</i>		(122 881)	(90 163)
<i>Increase/(decrease) in accrued charges</i>		57 572	6 792
<i>Increase/(decrease) in cash contributions</i>		132 099	145 172
<i>Increase/(decrease) in in-kind contributions</i>		109 505	221 846
<i>Other non-cash movements</i>		(40)	-
<b>Investing activities</b>			
<i>(Increase)/decrease in intangible assets and property, plant and equipment</i>		(138)	(10)
<b>NET CASHFLOW</b>		<b>(10)</b>	<b>(10 112)</b>
<i>Net increase/(decrease) in cash and cash equivalents</i>		(10)	(10 112)
<i>Cash and cash equivalents at the beginning of the year</i>	2.5	17	10 129
<i>Cash and cash equivalents at year-end</i>	2.5	7	17

## 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 31.12.2015</b>	<b>1 264 774</b>	<b>(1 233 329)</b>	<b>(284 756)</b>	<b>(253 311)</b>
<i>Allocation 2015 economic result</i>	-	(284 756)	284 756	-
<i>Cash contribution</i>	145 172	-	-	145 172
<i>Contribution in-kind (restated)</i>	221 846	-	-	221 846
<i>Economic result of the year (restated)</i>	-	-	(225 245)	(225 245)
<b>BALANCE AS AT 31.12.2016 (restated)</b>	<b>1 631 792</b>	<b>(1 518 085)</b>	<b>(225 245)</b>	<b>(111 538)</b>
<i>Allocation 2016 economic result (restated)</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>

**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	31.12.2017	31.12.2016	Currency	31.12.2017	31.12.2016
<b>BGN</b>	<b>1.9558</b>	1.9558	<b>PLN</b>	<b>4.177</b>	4.4103
<b>CZK</b>	<b>25.5350</b>	27.0210	<b>RON</b>	<b>4.6585</b>	4.5390
<b>DKK</b>	<b>7.4449</b>	7.4344	<b>SEK</b>	<b>9.8438</b>	9.5525
<b>GBP</b>	<b>0.8872</b>	0.8562	<b>CHF</b>	<b>1.1702</b>	1.0739
<b>HRK</b>	<b>7.4400</b>	7.5597	<b>JPY</b>	<b>135.01</b>	123.4000
<b>HUF</b>	<b>310.3300</b>	309.8300	<b>USD</b>	<b>1.1993</b>	1.0541

### 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; 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 an 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

The 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.

#### **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, loans and term deposits are recognised at settlement date. 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 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).

#### 1.3.9. Payables

Included under accounts payable are 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 are 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 there is a distinction between:

#### *(i) Revenue from non-exchange transactions*

Examples of revenue from non-exchange transactions are taxes and transfers whereby 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 undertaking (JU) form the funding of the JU and are treated as contributions from owners. In this context an owner does not mean an owner in the sense of owning shares of the JU (no shares are issued) but rather in terms 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 the Members made in cash in order to provide the 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.

Due to late processing of the in-kind contributions acceptance note in-kind contributions of kEUR 67 852 validated in 2016 were not included in the 2016 financial statements. As these in-kind contributions are material for SESAR's financial statements and based on EU accounting rules, and internationally accepted accounting practice, the 2016 financial statements have been restated so as to present comparable figures (see notes 2.8.1. and 3.3).

## 2. NOTES TO THE BALANCE SHEET

### ASSETS

#### 2.1. INTANGIBLE ASSETS

	'000 EUR
<i>Gross carrying amount at 31.12.2016</i>	2 171
<i>Other changes</i>	1
<b>Gross carrying amount at 31.12.2017</b>	<b>2 171</b>
<i>Accumulated amortisation at 31.12.2016</i>	(2 134)
<i>Amortisation charge for the year</i>	(33)
<b>Accumulated amortisation at 31.12.2017</b>	<b>(2 167)</b>
<b>NET CARRYING AMOUNT AT 31.12.2017</b>	<b>4</b>
<i>NET CARRYING AMOUNT AT 31.12.2016</i>	36

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

	Buildings	Furniture and vehicles	Computer hardware	Other	'000 EUR TOTAL
<i>Gross carrying amount at 31.12.2016</i>	600	172	10	59	841
<i>Additions</i>	-	-	93	45	138
<i>Disposals</i>	-	-	(4)	(5)	(9)
<i>Other changes</i>	-	-	50	-	50
<b>Gross carrying amount at 31.12.2017</b>	<b>600</b>	<b>172</b>	<b>149</b>	<b>98</b>	<b>1 020</b>
<i>Accumulated depreciation at 31.12.2016</i>	(600)	(117)	(9)	(53)	(778)
<i>Depreciation charge for the year</i>	-	(12)	(34)	(6)	(52)
<i>Disposals</i>	-	-	4	5	9
<i>Other changes</i>	-	-	(10)	-	(10)
<b>Accumulated depreciation at 31.12.2017</b>	<b>(600)</b>	<b>(129)</b>	<b>(49)</b>	<b>(55)</b>	<b>(832)</b>
<b>NET CARRYING AMOUNT AT 31.12.2017</b>	<b>-</b>	<b>44</b>	<b>100</b>	<b>43</b>	<b>187</b>
<i>NET CARRYING AMOUNT AT 31.12.2016</i>	-	56	2	5	63

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 138 are primarily related to purchases of printers (kEUR 69), to hardware application for Digitalising Air Traffic Management (kEUR 41) and purchases of laptops (kEUR 24).

## 2.3. PRE-FINANCING

EUR '000

	31.12.2017	31.12.2016
<i>Non-current pre-financing</i>	71 330	40 840
<i>Current pre-financing</i>	10 937	35 971
<b>Total</b>	<b>82 267</b>	<b>76 810</b>

The outstanding pre-financing was reduced by kEUR 31 986 of estimated (cut-off) expenses for on-going or ended projects without validated cost claims on 31.12.2017. 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 2017 a case-by-case assessment has been performed and all the pre-financing that was considered unlikely to be cleared in the course of 2018 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 and Call H2020-SESAR-2015-2. In 2017, a total pre-financing amount of kEUR 39 578 was paid for SESAR2020 projects, out of which kEUR 3 186 for the projects arising from the Call H2020-SESAR-2016-1 and H2020-SESAR-2016-2.

The decrease in current pre-financing is due the finalisation of SESAR1 projects and the consequent clearing of open pre-financing with acceptance of the final cost claims. The increase of the long term pre-financing is a consequence of new Horizon 2020 programme; in accordance with the Horizon 2020 rules, pre-financing is only cleared when the payments to the beneficiary reach 90 % of the grant agreement amount. In the first years of the project life there is thus open pre-financing that will be only cleared at a later stage. This explains the increase in the non current pre-financing as compared to 2016. This trend is also expected to continue in 2018.

## 2.4. EXCHANGE RECEIVABLES & NON-EXCHANGE RECOVERABLES

At 31 December 2017 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:

EUR '000

	Note	31.12.2017	31.12.2016
<i>Recoverables from non-exchange transactions</i>		87	3
<i>Receivables from exchange transactions</i>	2.4.1	61 249	54 247
<b>Total</b>		<b>61 336</b>	<b>54 250</b>

Included under the sub-heading 'recoverables from non-exchange transactions' are recovery orders related to Member states.

### 2.4.1. Receivables from exchange transactions

EUR '000

	31.12.2017	31.12.2016
<i>Central treasury liaison accounts</i>	59 266	54 146
<i>Customers</i>	1 767	40
<i>Deferred charges relating to exchange transactions</i>	151	9
<i>Others</i>	65	53
<b>Total</b>	<b>61 249</b>	<b>54 247</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. Because of this, SJU 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 this heading.

The result of the incoming and outgoing payments represents the cash balance of kEUR 59 266 (2016: kEUR 54 146).

Receivables from customers are related to pre-financing amounts to be recovered from a member for SESAR1 projects.

## 2.5. CASH AND CASH EQUIVALENTS

	EUR '000	
	31.12.2017	31.12.2016
<i>Current accounts</i>	1	17
<i>Imprest accounts</i>	6	-
<b>Total</b>	<b>7</b>	<b>17</b>

The amounts remaining under current accounts relate to bank charges for the closure of the old SJU bank accounts. The imprest account balance represents a fixed amount of bank guarantees for the rental of the SJU office building.

## LIABILITIES

### 2.6. PAYABLES AND OTHER LIABILITIES

	EUR '000	
	31.12.2017	31.12.2016
<i>Contribution in kind from Members to be validated</i>	97 309	118 382
<i>Contribution to be paid to Members</i>	1 006	49 782
<i>Current payables</i>	1 599	55 675
<i>Sundry payables</i>	1 544	501
<b>Total</b>	<b>101 458</b>	<b>224 339</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 2017. The sub-heading 'contributions to be paid to Members' mainly comprises 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 2017. The decrease of both types of contributions compared to 2016 is due the fact that following the closure of the SESAR1 project no estimated contributions need to be calculated in 2017. It should be noted that accrued charges related to the estimated EU contributions to SESAR2020 are recorded under the heading 'accrued charges' (see note 2.7).

The main components of current payables are liabilities to Members (kEUR 1 214) and to suppliers (kEUR 378). In 2016, the significant amount of current payables related to the closure of SESAR1 program. In line with the rules applicable to SESAR1 those amounts were paid after the receipt of the final financial statements from the Members in the course of 2017.

### 2.7. ACCRUED CHARGES

	EUR '000	
	31.12.2017	31.12.2016
<i>Accrued charges</i>	75 942	18 375
<i>Other</i>	5	-
<b>Total</b>	<b>75 947</b>	<b>18 375</b>

Accrued charges are the amounts estimated by the Authorising Officer of costs incurred for services and goods delivered in year 2017 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 2017 expense was estimated on a case-by-case basis using the best available information about the projects at 31 December 2017. 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 amounts related to the exploratory research (kEUR 1 064), the provision of the Airspace Users Advice Services (kEUR 126), amounts related to staff (kEUR 214) and other administrative expense (kEUR 1 025).

The increase of accrued charges in comparison to 2016 is primarily due to accrued charges related to SESAR2020 programme. The accrued charges related to SESAR1 amounted to kEUR 49 782 at 31 December 2016 and were recorded under the heading 'contribution to be paid to Members' (see note **2.6**).

## NET ASSETS

## 2.8. CONTRIBUTIONS FROM MEMBERS

Programming period	31.12.2017			31.12.2016		
	Cash	in-kind	Total	Cash	in-kind (restated)	Total (restated)
FP7 and TEN-T	797 403	936 645	1 734 048	747 883	827 140	1 575 023
H2020	139 348	-	139 348	56 769	-	56 769
<b>Total</b>	<b>936 751</b>	<b>936 645</b>	<b>1 873 397</b>	<b>804 652</b>	<b>827 140</b>	<b>1 631 792</b>

EUR '000

## 2.8.1. Research and Innovation funding programme (FP7) and Framework Programme on Trans European Networks (TEN-T) for 2007-2013

Unlike for Horizon 2020 (see below **2.8.2**), under FP7 programme all services in-kind validated by the Executive Director of SJU are considered in-kind contribution.

	EU		Eurocontrol		Industry Members		Total	
	Cash	Cash	Cash	In kind	Cash	In kind	Cash	In kind
Running costs contributions at 31.12.2016	23 990	20 407	-	-	25 478	-	<b>69 875</b>	-
Current year contributions	-	1 410	-	-	-	-	<b>1 410</b>	-
<b>Running costs at 31.12.2017</b>	<b>23 990</b>	<b>21 817</b>	-	-	<b>25 478</b>	-	<b>71 285</b>	-
Operating costs contributions at 31.12.2016 (restated)	573 146	104 861	370 293	-	-	456 847	<b>678 007</b>	<b>827 140</b>
Current year contributions	37 000	11 111	52 650	-	-	56 855	<b>48 111</b>	<b>109 505</b>
<b>Operational costs at 31.12.2017</b>	<b>610 146</b>	<b>115 972</b>	<b>422 943</b>	-	-	<b>513 702</b>	<b>726 118</b>	<b>936 645</b>
TOTAL contributions at 31.12.2016 (restated)	597 136	125 268	370 293	-	-	456 847	<b>747 883</b>	<b>827 140</b>
<b>BALANCE AS AT 31.12.2017</b>	<b>634 136</b>	<b>137 789</b>	<b>422 943</b>	-	-	<b>25 478</b>	<b>513 702</b>	<b>797 403</b>
Contribution in cash/kind in %	79.53 %	17.28 %	45.16 %	-	3.20 %	54.84 %	<b>100 %</b>	<b>100 %</b>
Total contribution in %	36.57 %	32.34 %	-	-	31.09 %	-	<b>100 %</b>	-
Voting rights %	32.23 %	30.86 %	-	-	26.91 %	-	<b>90 %*</b>	-

EUR '000

In-kind contributions of Eurocontrol of kEUR 67 852 related to 2014 interim financial statements (IFS) and validated in 2016 were not included in the 2016 financial statements due to late processing of the in-kind contributions acceptance note. As these in-kind contributions are material for SESAR's financial

statements and based on EU accounting rules, and internationally accepted accounting practice, the 2016 financial statements have been restated so as to present comparable figures for in-kind contributions recognised in net assets and in operating expenses (see note **3.3**) as they would have been had these in-kind contributions been included in the 2016 financial statements.

## 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 2017 no in-kind contributions certification were validated for the Horizon 2020 programme. The contributions under this heading entirely comprise the cash contributions and can be split by member as follows.

<i>EUR '000</i>			
Member	EU	Eurocontrol	Total
<i>Running costs contributions at 31.12.2016</i>	-	-	-
<i>Current year contributions</i>	3 242	6 682	<b>9 924</b>
<b>Running costs contributions at 31.12.2017</b>	<b>3 242</b>	<b>6 682</b>	<b>9 924</b>
<i>Operating costs contributions at 31.12.2016</i>	56 769	-	<b>56 769</b>
<i>Current year contributions</i>	72 656	-	<b>72 656</b>
<b>Operating costs contributions at 31.12.2017</b>	<b>129 425</b>	-	<b>129 425</b>
<i>TOTAL contributions at 31.12.2016</i>	56 769	-	<b>56 769</b>
<b>TOTAL contributions at 31.12.2017</b>	<b>132 666</b>	<b>6 682</b>	<b>139 348</b>
<i>% of total contributions (by type)</i>	95.20 %	4.80 %	<b>100 %</b>
<i>Total contribution in %</i>	95.20 %	4.80 %	<b>100 %</b>
<i>Voting rights %</i>	32.23 %	30.86 %	<b>90 %*</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

#### NON-EXCHANGE REVENUE

##### 3.1. RECOVERY OF EXPENSES

EUR '000

	2017	2016
<i>Recovery of expenses</i>	-	299

In 2016 this heading included operating expenses recovered from beneficiaries during the year. There were no such recoveries in 2017.

#### EXCHANGE REVENUE

##### 3.2. OTHER EXCHANGE REVENUE

EUR '000

	2017	2016
<i>Property, plant and equipment related revenue</i>	40	-
<i>Administrative revenue</i>	-	55
<i>Other</i>	2	1
<b>Total</b>	<b>42</b>	<b>56</b>

#### EXPENSES

##### 3.3. OPERATING COSTS

Included under this heading are operating expenses related to all programme related activities that were performed in 2017 (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 2017, 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

	2017	2016 (restated)
<i>Operating costs incurred (validated cost claims)</i>	185 774	302 831
<i>Operating costs estimated</i>	(29 709)	(86 420)
<b>Total</b>	<b>156 065</b>	<b>216 411</b>

The decrease in the operating costs compared to last year is the combined effect of the phasing out of SESAR1 and the start up phase of SESAR2020.

In-kind contributions of Eurocontrol of kEUR 67 852 related to 2014 interim financial statements (IFS) and validated in 2016 were not included in the 2016 financial statements due to late processing of the in-kind contributions acceptance note. As these in-kind contributions are material for SESAR's financial statements and based on EU accounting rules, and internationally accepted accounting practice, the 2016 financial statements have been restated so as to present comparable figures for in-kind contributions recognised in net assets (see note **2.8.1**) and in operating expenses as they would have been had these in-kind contributions been included in the 2016 financial statements.

### 3.4. STAFF COSTS

EUR '000

	2017	2016
<i>Staff costs</i>	4 022	4 576

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.

### 3.5. OTHER EXPENSES

EUR '000

	2017	2016
<i>External IT services</i>	1 471	1 838
<i>External non IT services</i>	572	930
<i>Operating lease expenses</i>	486	483
<i>Communications &amp; publications</i>	454	420
<i>Missions</i>	267	253
<i>Property, plant and equipment related expenses</i>	253	441
<i>Office Supplies &amp; maintenance</i>	63	173
<i>Training Costs</i>	29	18
<i>Experts and related expenditure</i>	15	33
<i>Other</i>	10	19
<i>Foreign exchange losses</i>	0	2
<b>Total</b>	<b>3 620</b>	<b>4 609</b>

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>	466	1 942	1 542	3 951

## 4. OTHER SIGNIFICANT DISCLOSURES

### 4.1. OUTSTANDING COMMITMENTS NOT YET EXPENSED

EUR '000

	31.12.2017	31.12.2016
<i>Outstanding commitments not yet expensed</i>	89 247	156 693

The outstanding commitments not yet expensed comprise the budgetary RAL ('Reste à Liquider') less related amounts that have been included as expenses in the 2017 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.

	31.12.2017	31.12.2016
<i>Executive Director</i>	AD 15	AD 14

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 loans from SJU.

### 4.4. CONTINGENT LIABILITIES

At the end of April 2018 SESAR JU received for the first time the project certificates related to the costs incurred by the Members for the new H2020 Programme. The project certificates included additional costs of EUR 12 million, which have not been recognised in the 2017 annual accounts, as the initial internal review of the certificates identified errors in the preparation of the certificates and the costs claimed. As the internal validation of the certificates has not been finished by the time of the preparation of the 2017 annual accounts, the in-kind contributions of members to be validated for the H2020 Programme and the underlying operating costs are recognised on the best estimates of these costs (pro rata temporis method) – see note **2.6** and note **3.3**. When the certificates are validated, any additional costs (and liabilities) in excess of the 2017 accrued charges will be recognised within operating costs in the 2018 annual accounts.

## 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 2017 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 exposure to currency risks.

### 5.3. CREDIT RISK

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

At 31 December 2017 financial assets comprise exchange receivables that are neither past due nor impaired.

#### Financial assets by risk category

The exchange receivables entirely relate to entities without external credit rating that have never defaulted in the past.

### 5.4. LIQUIDITY RISK

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

At 31 December 2017 the financial liabilities amounted to kEUR 177 404. They are composed primarily of current payables (kEUR 1 599), in-kind contributions to be validated (kEUR 97 309), co-financing liability to the Members (kEUR 1 006) and accrued charges (kEUR 75 942). All the financial liabilities have expected remaining 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 SESAR JU 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 SESAR JU 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 SESAR JU. 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 SESAR JU is responsible for the development phase of the SESAR Programme which, following the extension of the SESAR JU 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 SESAR JU Work Programme, the Administrative Board adopted its first Budget in 2008 introducing the following interpretation with regard to the principle of equilibrium:

*'For the SESAR JU 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 SESAR JU shall be in balance with the total budget expenditure of the same period. However, at no point of the existence of the SESAR JU 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 SESAR JU 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 SESAR JU consists of a statement of revenue and a statement of expenditure with administrative and operational appropriations for commitments and payments. Following the extension of the SESAR JU until 2024 and in view of the establishment of the next SESAR Programme in parallel to the existing first Programme until the end of 2016, 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 SESAR JU and that all funds related to the Programme had been committed towards the Members by the end of 2013.

In term of revenues, an amount of EUR 37 million was received from the European Union in order to cover SESAR JU outstanding obligations towards its Members resulting from the assessment of the final financial statements, received and reviewed in 2017. This revenue will also cover the provision for probable additional audits, potential legal actions against SESAR JU and the reimbursement of surplus Cash Contributions of the Members (provision for compliance with Articles 13 and 25 of SESAR JU Statutes).

A total amount of EUR 25.9 million was recognised and validated as Cash Contribution of Eurocontrol (of which EUR 13.4 million from 2016 but following technical issues this contribution is part of the 2017 Budget and EUR 12.5 million for 2017).

A total amount of EUR 16.8 million as exceptional revenues mainly composed of recoveries related to Members (Audit corrections, recovery of open pre-financing,...).

### Section 2 ("SESAR2020"):

Revenues, Commitments, Payments and the Running Cost of the Joint Undertaking related to the second SESAR Programme 2014-2024 under HORIZON-2020 funding are presented here. It should be noted that Section 2 of the 2017 Budget include for the first time Running Costs and Annex I and II In-kind Contributions in relation to SESAR2020 programme.

In term of revenues, an amount of EUR 75.5 million was received from the European Union in order to cover Sesar JU outstanding obligations of 2017 and to cover obligations of the first months of 2018.

Under Delegation Agreements with DG MOVE, the following amounts were received:

- EUR 0.25 million for Delegation Agreement MOVE/E3/DA/2016-669/SI2.743803 for Active Geofencing Service (AGS);
- EUR 0.4 million for Delegation Agreement MOVE/E3/DA/2017-477/SI2.766828 for Airspace Architecture Study.

A total amount of EUR 6.7 million was received from Eurocontrol as Cash Contribution for the running costs.

## 1.3. HIGHLIGHTS OF THE BUDGETARY IMPLEMENTATION

Overall in 2017, budget implementation of commitment and payment appropriations reached 80 % and 68 % respectively (for **SESAR1**: 11 % and 68 % and for **SESAR2020**: 92 % and 68 %). The overall implementation rate was influenced mainly by delays or incomplete invoicing by non-Members and, on the other side, the SESAR JU's continuous effort to keep the Running costs at the minimum necessary.

**Administrative and Staff expenditure (= "Running Costs" mainly under SESAR2020 Programme since beginning of 2017)**



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

Administrative expenditures 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 Administrative Board. This post furthermore includes the procurement, rental 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 SESAR JU.

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

In 2017 the implementation rate for commitments was 89 % and amounts related to IT services, rental of the building and secondments from Members, amongst others, were carried forward to the next year, mainly due to a contractually fixed time-lag in the invoicing process with Members. This explains why the implementation rate for Payments 2017 (62 %), like in all previous years, is lower, an effect which will be counterbalanced with the payments on the last RAL for SESAR2020 in 2018.

### **Operational expenditure**

Regarding **SESAR1 operational costs**, the implementation rate on the commitment appropriations reached only 9 % and on payment appropriations 68 %. The unused payment appropriations (EUR 17 million) will cover amounts related to costs incurred during 2016 (claimed and recognised in 2017, but some remaining payments foreseen in 2018). It will also cover the provision for probable additional audits costs, potential legal actions against SESAR JU and the reimbursement of surplus Cash Contributions of the Members (provision for compliance with Articles 13 & 25 of SESAR JU Statutes).

Regarding **SESAR2020 operational costs**, the commitment implementation rate reached 93% and on payment appropriations 69 %. The total unused appropriations amounted to kEUR 250 are an additional (non-H2020 funds) assigned entitlement for Drone geo-fencing demonstrations activities carried-forward to 2018.

The payment appropriations include EUR 15.4 million for interim payments under the first Exploratory Research call launched in 2015 and EUR 40.8 million for Pre-Financing payments of the First Industrial Research call launched in 2016. The implementation rate of payments is 69 %. The unused payment appropriations (EUR 25.1 million) were carried-over to 2018 (for kEUR 250) or re-activated in 2018 (for EUR 24.9 million).

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	2017	2016
<b>Revenue</b>		<b>162 523</b>	<b>132 813</b>
<i>of which:</i>			
Contribution From The European Union	1	113 147	131 519
Contribution From Eurocontrol	2	32 605	-
Contribution From Other Members	3	0	-
Other Revenue	4	16 770	1 294
<b>Expenditure</b>		<b>(144 785)</b>	<b>(102 973)</b>
<i>of which:</i>			
Staff expenditure	A-1	(5 048)	(5 019)
Admin expenditure	A-2	(3 321)	(2 712)
Operational expenditure	B0-3	(136 416)	(95 243)
<b>Exchange rate differences</b>		<b>0</b>	<b>(1)</b>
<b>Budget result of the year</b>		<b>17 738</b>	<b>29 839</b>

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

	EUR '000	
	2017	2016 (restated)
<b>ECONOMIC RESULT OF THE YEAR</b>	<b>(163 670)</b>	<b>(225 245)</b>
<b>Adjustment for accrual items (items not in the budgetary result but included in the economic result)</b>		
<i>In-kind contributions validated in the year</i>	109 505	221 846
<i>Adjustments for accrual cut-off (net)</i>	4 032	(128 492)
<i>Unpaid invoices at year end but booked in expenses</i>	(53 917)	45 449
<i>Depreciation, amortization and impairment of intangible and tangible assets</i>	87	246
<i>Recovery orders issued in the year and not yet cashed</i>	(17 371)	( 39)
<i>Other individually immaterial</i>	1	2
<b>Adjustment for budgetary items (item included in the budgetary result but not in the economic result)</b>		
<i>Members' cash contributions collected in the year</i>	132 099	145 172
<i>Asset acquisitions (less unpaid amounts)</i>	(200)	21
<i>Payments made from non-budget lines</i>	106	79
<i>New pre-financing paid in the year and remaining open as at 31 December</i>	(5 457)	(14 927)
<i>Entitlements established on balance sheet accounts and cashed in the year</i>	12 522	(14 016)
<i>Adjustment for carry-over of assigned revenue appropriations from previous year</i>	-	( 258)
<i>Other individually immaterial</i>	(1)	1
<b>BUDGET RESULT OF THE YEAR</b>	<b>17 738</b>	<b>29 839</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)	41 809	41 809	33 011	66 259	99 270	33 011	-	33 011	79%	66 259
Total chapter 11	41 809	41 809	33 011	66 259	99 270	33 011	-	33 011	79%	66 259
1200 Trans-european network programme (TEN-T)	20 102	20 102	3 989	1 833	5 822	3 989	-	3 989	20%	1 833
Total chapter 12	20 102	20 102	3 989	1 833	5 822	3 989	-	3 989	20%	1 833
<b>Total Title 1</b>	<b>61 910</b>	<b>61 910</b>	<b>37 000</b>	<b>68 092</b>	<b>105 092</b>	<b>37 000</b>	<b>-</b>	<b>37 000</b>	<b>60%</b>	<b>68 092</b>

#### 4.2. 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	10 311	10 311	25 923	-	25 923	25 923	-	25 923	251%	-
Total chapter 21	10 311	10 311	25 923	-	25 923	25 923	-	25 923	251%	-
<b>Total Title 2</b>	<b>10 311</b>	<b>10 311</b>	<b>25 923</b>	<b>-</b>	<b>25 923</b>	<b>25 923</b>	<b>-</b>	<b>25 923</b>	<b>251%</b>	<b>-</b>

### 4.3. 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	
3100 Contributions other members in cash	(4 945)	(4 945)	-	-	-	-	-	-	0%	-
Total chapter 31	(4 945)	(4 945)	-	-	-	-	-	-	0%	-
<b>Total Title 3</b>	<b>(4 945)</b>	<b>(4 945)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>

### 4.4. 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	
4400 Exceptional revenues	-	-	18 561	40	18 601	16 705	40	16 745	0%	1 856
Total chapter 44	-	-	18 561	40	18 601	16 705	40	16 745	0%	1 856
<b>Total Title 4</b>	<b>-</b>	<b>-</b>	<b>18 561</b>	<b>40</b>	<b>18 601</b>	<b>16 705</b>	<b>40</b>	<b>16 745</b>	<b>0%</b>	<b>1 856</b>

### 4.5. Implementation of budget revenue – Title 5

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	
5100 Budget outturn previous year	-	33 638	-	-	-	-	-	-	0%	-
Total chapter 51	-	33 638	-	-	-	-	-	-	0%	-
<b>Total Title 5</b>	<b>-</b>	<b>33 638</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>
<b>GRAND TOTAL SESAR</b>	<b>67 276</b>	<b>100 914</b>	<b>81 484</b>	<b>68 132</b>	<b>149 617</b>	<b>79 628</b>	<b>40</b>	<b>79 668</b>	<b>79%</b>	<b>69 948</b>

## SESAR2020

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

		Income appropriations		Entitlements established			Revenue			EUR '000	
		Initial budget	Final budget	Current year	Carried	Total	Current year	Carried	Total	%	Outstanding
		1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10
1101	Horizon 2020 contribution to administrative expenditure	3 242	3 321	-	-	-	-	-	-	0%	-
Total chapter 11		3 242	3 321	-	-	-	-	-	-	0%	-
1201	Horizon 2020 contribution to operational expenditure	62 567	72 177	5 500	-	5 500	5 500	-	5 500	8%	-
Total chapter 12		62 567	72 177	5 500	-	5 500	5 500	-	5 500	8%	-
1300	Horizon 2020 programme	-	-	54 696	15 551	70 247	54 696	15 551	70 247	0%	-
Total chapter 13		-	-	54 696	15 551	70 247	54 696	15 551	70 247	0%	-
1400	Com/EP contribution to very large scale demos (assigned revenue)	250	650	400	-	400	400	-	400	62%	-
Total chapter 14		250	650	400	-	400	400	-	400	62%	-
<b>Total Title 1</b>		<b>66 058</b>	<b>76 147</b>	<b>60 596</b>	<b>15 551</b>	<b>76 147</b>	<b>60 596</b>	<b>15 551</b>	<b>76 147</b>	<b>100%</b>	<b>-</b>

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

		Income appropriations		Entitlements established			Revenue			EUR '000	
		Initial budget	Final budget	Current year	Carried	Total	Current year	Carried	Total	%	Outstanding
		1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10
2101	Contributions Eurocontrol in cash SESAR2020	3 482	6 682	6 682	-	6 682	6 682	-	6 682	100%	-
Total chapter 21		3 482	6 682	6 682	-	6 682	6 682	-	6 682	100%	-
<b>Total Title 2</b>		<b>3 482</b>	<b>6 682</b>	<b>6 682</b>	<b>-</b>	<b>6 682</b>	<b>6 682</b>	<b>-</b>	<b>6 682</b>	<b>100%</b>	<b>-</b>

## 4.8. 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	-	-	0	-	0	0	-	0	0%	-	
3101 Contributions other members in cash SESAR2020	2 646	-	-	-	-	-	-	-	0%	-	
<b>Total chapter 31</b>	<b>2 646</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0%</b>	<b>-</b>	
<b>Total Title 3</b>	<b>2 646</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0%</b>	<b>-</b>	

## 4.9. 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	
4100 Revenue from interests yielded	-	-	0	-	0	0	-	0	0%	-	
<b>Total chapter 41</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0%</b>	<b>-</b>	
4400 Exceptional revenues	-	-	24	-	24	24	-	24	0%	-	
<b>Total chapter 44</b>	<b>-</b>	<b>-</b>	<b>24</b>	<b>-</b>	<b>24</b>	<b>24</b>	<b>-</b>	<b>24</b>	<b>0%</b>	<b>-</b>	
<b>Total Title 4</b>	<b>-</b>	<b>-</b>	<b>25</b>	<b>-</b>	<b>25</b>	<b>25</b>	<b>-</b>	<b>25</b>	<b>0%</b>	<b>-</b>	

## 4.10. Implementation of budget revenue – Title 5

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	
5100 Budget outturn previous year	-	8 070	-	-	-	-	-	-	0%	-	
<b>Total chapter 51</b>	<b>-</b>	<b>8 070</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	
<b>Total Title 5</b>	<b>-</b>	<b>8 070</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	
<b>GRAND TOTAL SESAR2020</b>	<b>72 187</b>	<b>90 899</b>	<b>67 304</b>	<b>15 551</b>	<b>82 854</b>	<b>67 304</b>	<b>15 551</b>	<b>82 854</b>	<b>91%</b>	<b>-</b>	
<b>GRAND TOTAL SESAR and SESAR2020</b>	<b>139 463</b>	<b>191 813</b>	<b>148 788</b>	<b>83 683</b>	<b>232 471</b>	<b>146 932</b>	<b>15 591</b>	<b>162 523</b>	<b>85%</b>	<b>69 948</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	Total		
A-1110 Temporary agents	-	-	-	-	-	90	90	90	
Total chapter A-11	-	-	-	-	-	90	90	90	
A-1320 Secondments from other members	-	165	-	165	-	-	-	165	
Total chapter A-13	-	165	-	165	-	-	-	165	
<b>Total Title A-1</b>	-	<b>165</b>	-	<b>165</b>	-	<b>90</b>	<b>90</b>	<b>255</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	Total		
A-2410 Telephone communications post	-	42	-	42	-	-	-	42	
Total chapter A-24	-	42	-	42	-	-	-	42	
A-2640 Insurances	-	-	-	-	-	1	1	1	
Total chapter A-26	-	-	-	-	-	1	1	1	
A-2710 IT system maintenance	-	83	-	83	-	-	-	83	
A-2740 Website	-	21	-	21	-	-	-	21	
Total chapter A-27	-	104	-	104	-	-	-	104	
A-2840 USA representation (delegation services)	-	276	-	276	-	-	-	276	
Total chapter A-28	-	276	-	276	-	-	-	276	
<b>Total Title A-2</b>	-	<b>422</b>	-	<b>422</b>	-	<b>1</b>	<b>1</b>	<b>423</b>	



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

EUR '000

	Initial adopted budget	Budget appropriations of the year			Final budget adopted 4=1+2+3	Carryover	Additional appropriations		Total 7=5+6	Total approp. available 8=4+7
		1	Amending budgets 2	Transfers 3			Assigned revenue 6	Total		
B3-100 Non-members operating expenditure	-	1 230	-	1 230	-	300	300	1 530		
Total chapter B3-1	-	1 230	-	1 230	-	300	300	1 530		
B3-300 Studies / development conducted by the members	-	138	-	138	-	16 932	16 932	17 070		
Total chapter B3-3	-	138	-	138	-	16 932	16 932	17 070		
<b>Total Title B0-3</b>	-	<b>1 367</b>	-	<b>1 367</b>	-	<b>17 232</b>	<b>17 232</b>	<b>18 599</b>		
<b>GRAND TOTAL SESAR</b>	-	<b>1 954</b>	-	<b>1 954</b>	-	<b>17 323</b>	<b>17 323</b>	<b>19 277</b>		

## SESAR2020

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

EUR '000

	Initial adopted budget	Budget appropriations of the year			Final budget adopted 4=1+2+3	Carryover	Additional appropriations		Total 7=5+6	Total approp. available 8=4+7
		1	Amending budgets 2	Transfers 3			Assigned revenue 6	Total		
A-1110 Temporary agents	4 440	-	(100)	4 340	-	10	10	4 350		
Total chapter A-11	4 440	-	(100)	4 340	-	10	10	4 350		
A-1210 Contract agents	390	-	-	390	-	-	-	390		
A-1220 Interim staff	300	-	100	400	-	14	14	414		
Total chapter A-12	690	-	100	790	-	14	14	804		
A-1410 Seconded national experts (end)	200	-	-	200	-	-	-	200		
Total chapter A-14	200	-	-	200	-	-	-	200		
A-1510 Mission costs	495	-	(30)	465	-	-	-	465		
A-1520 Other travel costs	5	-	-	5	-	-	-	5		
Total chapter A-15	500	-	(30)	470	-	-	-	470		
A-1610 Internal and external trainings and seminars	85	-	-	85	-	-	-	85		
A-1620 Social and recreational activities	35	-	-	35	-	-	-	35		
A-1630 Recruitment expenditure	15	-	-	15	-	-	-	15		
A-1640 Service fees PMO	60	-	-	60	-	-	-	60		
Total chapter A-16	195	-	-	195	-	-	-	195		
<b>Total Title A-1</b>	<b>6 025</b>	-	<b>(30)</b>	<b>5 995</b>	-	<b>24</b>	<b>24</b>	<b>6 019</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	384	-	3	387	-	-	-	387
A-2120	Office and parking charges	86	-	-	86	-	-	-	86
A-2130	Real estate tax	57	-	(3)	54	-	-	-	54
A-2140	Regional tax	40	-	-	40	-	-	-	40
A-2150	Registration duties	2	-	-	2	-	-	-	2
A-2160	Cleaning & reception	118	-	-	118	-	-	-	118
A-2170	Security maintenance contract	116	-	-	116	-	-	-	116
A-2180	Works and repairs	71	-	(55)	16	-	-	-	16
Total chapter A-21		875	-	(55)	820	-	-	-	820
A-2210	Furniture	100	-	(45)	55	-	-	-	55
Total chapter A-22		100	-	(45)	55	-	-	-	55
A-2310	Realization of PR activities and material	353	54	15	422	-	-	-	422
Total chapter A-23		353	54	15	422	-	-	-	422
A-2410	Telephone communications post	10	-	-	10	-	-	-	10
Total chapter A-24		10	-	-	10	-	-	-	10
A-2510	Travel costs related with participation to ADB	15	-	25	40	-	-	-	40
A-2520	Other costs related to organisation of admin. boards	5	-	(5)	-	-	-	-	-
Total chapter A-25		20	-	20	40	-	-	-	40
A-2610	Administrative supplies	89	-	(23)	66	-	0	0	66
A-2620	Photocopier rental	2	-	-	2	-	-	-	2
A-2630	Subscriptions to publ. newsp. membership	23	-	-	23	-	-	-	23
A-2640	Insurances	18	-	-	18	-	-	-	18
A-2650	Office hospitality	40	-	(5)	35	-	-	-	35
A-2660	Packaging and transport	19	-	-	19	-	-	-	19
A-2670	Bank charges	5	-	-	5	-	-	-	5
A-2680	Contingencies 2	30	-	124	153	-	-	-	153
Total chapter A-26		225	-	96	321	-	0	0	321
A-2710	IT system maintenance	912	300	-	1 212	-	-	-	1 212
A-2720	Software	56	-	-	56	-	-	-	56
A-2730	Hardware	84	-	-	84	-	-	-	84
A-2740	Website	135	-	(1)	134	-	-	-	134
A-2750	ICT support	275	-	-	275	-	-	-	275
Total chapter A-27		1 462	300	(1)	1 761	-	-	-	1 761
A-2810	Translation of official documents	50	-	-	50	-	-	-	50
A-2820	Legal support	10	-	-	10	-	-	-	10
A-2830	Audit fiscal and accounting support	70	-	-	70	-	-	-	70
A-2840	USA representation (delegation services)	-	200	-	200	-	-	-	200
Total chapter A-28		130	200	-	330	-	-	-	330
<b>Total Title A-2</b>		<b>3 175</b>	<b>554</b>	<b>30</b>	<b>3 759</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>3 759</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 appropr. available
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
B3-100	Non-members operating expenditure	-	800	-	800	-	0	0	800
Total chapter B3-1		-	800	-	800	-	0	0	800
B3-210	Wave1 projects	4 915	-	-	4 915	-	-	-	4 915
Total chapter B3-2		4 915	-	-	4 915	-	-	-	4 915
B3-300	Studies / development conducted by the members	-	170	-	170	1 470	250	1 720	1 890
B3-310	Wave1 projects	94 284	-	-	94 284	-	-	-	94 284
Total chapter B3-3		94 284	170	-	94 454	1 470	250	1 720	96 174
<b>Total Title B0-3</b>		<b>99 198</b>	<b>970</b>	<b>-</b>	<b>100 168</b>	<b>1 470</b>	<b>250</b>	<b>1 720</b>	<b>101 889</b>
<b>GRAND TOTAL SESAR2020</b>		<b>108 568</b>	<b>1 354</b>	<b>0</b>	<b>109 922</b>	<b>1 470</b>	<b>275</b>	<b>1 745</b>	<b>111 667</b>
<b>GRAND TOTAL SESAR and SESAR2020</b>		<b>108 568</b>	<b>3 308</b>	<b>-</b>	<b>111 876</b>	<b>1 470</b>	<b>17 598</b>	<b>19 068</b>	<b>130 944</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 4=1+2+3	Additional appropriations		Total 7=5+6	Total approp. available 8=4+7
	1	Amending budgets 2	Transfers 3	Carryover 5		Assigned revenue 6			
A-1110 Temporary agents	-	-	-	-	-	90	90	90	
Total chapter A-11	-	-	-	-	-	90	90	90	
A-1210 Contract agents	-	-	-	-	-	-	-	-	
A-1220 Interim staff	-	-	-	-	18	-	18	18	
Total chapter A-12	-	-	-	-	18	-	18	18	
A-1320 Secondments from other members	-	165	-	-	165	170	170	335	
Total chapter A-13	-	165	-	-	165	170	170	335	
A-1410 Seconded national experts (end)	-	-	-	-	-	44	44	44	
Total chapter A-14	-	-	-	-	-	44	44	44	
A-1510 Mission costs	-	-	-	-	-	257	257	257	
A-1520 Other travel costs	-	-	-	-	-	5	5	5	
Total chapter A-15	-	-	-	-	-	262	262	262	
A-1610 Internal and external trainings and seminars	-	-	-	-	-	69	69	69	
A-1620 Social and recreational activities	-	-	-	-	-	13	13	13	
A-1630 Recruitment expenditure	-	-	-	-	-	14	14	14	
A-1640 Service fees PMO	-	-	-	-	-	60	60	60	
Total chapter A-16	-	-	-	-	-	155	155	155	
<b>Title A-1</b>	-	<b>165</b>	-	-	<b>165</b>	<b>649</b>	<b>90</b>	<b>739</b>	<b>904</b>

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

EUR '000

		Budget appropriations of the year				Additional appropriations			Total	Total approp. available
		Initial adopted budget	Amending budgets	Transfers	Final budget adopted	Carryover	Assigned revenue	7=5+6	8=4+7	
		1	2	3	4=1+2+3	5	6			
A-2120	Office and parking charges	-	-	-	-	44	-	44	44	
A-2130	Real estate tax	-	-	-	-	57	-	57	57	
A-2140	Regional tax	-	-	-	-	40	-	40	40	
A-2160	Cleaning & reception	-	-	-	-	45	-	45	45	
A-2170	Security maintenance contract	-	-	-	-	23	-	23	23	
A-2180	Works and repairs	-	-	-	-	70	-	70	70	
Total chapter A-21		-	-	-	-	279	-	279	279	
A-2210	Furniture	-	-	-	-	10	-	10	10	
Total chapter A-22		-	-	-	-	10	-	10	10	
A-2310	Realization of PR activities and material	-	-	-	-	172	-	172	172	
Total chapter A-23		-	-	-	-	172	-	172	172	
A-2410	Telephone communications post	-	42	-	42	26	-	26	67	
Total chapter A-24		-	42	-	42	26	-	26	67	
A-2510	Travel costs related with participation to ADB	-	-	-	-	19	-	19	19	
Total chapter A-25		-	-	-	-	19	-	19	19	
A-2610	Administrative supplies	-	-	-	-	42	-	42	42	
A-2620	Photocopier rental	-	-	-	-	1	-	1	1	
A-2630	Subscriptions to publ. newsp. membership	-	-	-	-	14	-	14	14	
A-2640	Insurances	-	-	-	-	3	1	4	4	
A-2650	Office hospitality	-	-	-	-	33	-	33	33	
A-2660	Packaging and transport	-	-	-	-	19	-	19	19	
A-2680	Contingencies 2	-	-	-	-	-	-	-	-	
Total chapter A-26		-	-	-	-	112	1	113	113	
A-2710	IT system maintenance	-	83	-	83	1 647	-	1 647	1 730	
A-2720	Software	-	-	-	-	36	-	36	36	
A-2730	Hardware	-	-	-	-	142	-	142	142	
A-2740	Website	-	21	-	21	60	-	60	81	
Total chapter A-27		-	104	-	104	1 885	-	1 885	1 990	
A-2810	Translation of official documents	-	-	-	-	6	-	6	6	
A-2820	Legal support	-	-	-	-	10	-	10	10	
A-2830	Audit fiscal and accounting support	-	-	-	-	25	-	25	25	
A-2840	USA representation (delegation services)	-	276	-	276	2	-	2	278	
Total chapter A-28		-	276	-	276	42	-	42	318	
<b>Title A-2</b>		-	<b>422</b>	-	<b>422</b>	<b>2 546</b>	<b>1</b>	<b>2 547</b>	<b>2 969</b>	

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

EUR '000

	Initial adopted budget	Budget appropriations of the year			Final budget adopted 4=1+2+3	Carryover	Additional appropriations		Total 7=5+6	Total approp. available 8=4+7
		1	Amending budgets 2	Transfers 3			Assigned revenue 6	Total		
B3-100 Non-members operating expenditure	21 867	1 230	-	23 096	-	2	2	23 098		
Total chapter B3-1	21 867	1 230	-	23 096	-	2	2	23 098		
B3-300 Studies / development conducted by the members	45 409	31 822	(0)	77 231	-	17 646	17 646	94 877		
Total chapter B3-3	45 409	31 822	(0)	77 231	-	17 646	17 646	94 877		
<b>Title B0-3</b>	<b>67 276</b>	<b>33 051</b>	<b>(0)</b>	<b>100 328</b>	<b>-</b>	<b>17 648</b>	<b>17 648</b>	<b>117 976</b>		
<b>GRAND TOTAL SESAR</b>	<b>67 276</b>	<b>33 638</b>	<b>(0)</b>	<b>100 914</b>	<b>3 195</b>	<b>17 739</b>	<b>20 934</b>	<b>121 848</b>		

## SESAR2020

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

EUR '000

	Initial adopted budget	Budget appropriations of the year			Final budget adopted 4=1+2+3	Carryover	Additional appropriations		Total 7=5+6	Total approp. available 8=4+7
		1	Amending budgets 2	Transfers 3			Assigned revenue 6	Total		
A-1110 Temporary agents	4 440	-	(100)	4 340	-	10	10	4 350		
Total chapter A-11	4 440	-	(100)	4 340	-	10	10	4 350		
A-1210 Contract agents	390	-	-	390	-	-	-	390		
A-1220 Interim staff	300	-	100	400	-	14	14	414		
Total chapter A-12	690	-	100	790	-	14	14	804		
A-1320 Secondments from other members	170	(170)	-	-	-	-	-	-		
Total chapter A-13	170	(170)	-	-	-	-	-	-		
A-1410 Seconded national experts (end)	200	-	-	200	-	-	-	200		
Total chapter A-14	200	-	-	200	-	-	-	200		
A-1510 Mission costs	495	-	(30)	465	-	-	-	465		
A-1520 Other travel costs	5	-	-	5	-	-	-	5		
Total chapter A-15	500	-	(30)	470	-	-	-	470		
A-1610 Internal and external trainings and seminars	85	-	-	85	-	-	-	85		
A-1620 Social and recreational activities	35	-	-	35	-	-	-	35		
A-1630 Recruitment expenditure	15	-	-	15	-	-	-	15		
A-1640 Service fees PMO	60	-	-	60	-	-	-	60		
Total chapter A-16	195	-	-	195	-	-	-	195		
<b>Title A-1</b>	<b>6 195</b>	<b>(170)</b>	<b>(30)</b>	<b>5 995</b>	<b>-</b>	<b>24</b>	<b>24</b>	<b>6 019</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 approp. available
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
A-2110	Office and parking rental	384	-	3	387	-	-	-	387
A-2120	Office and parking charges	86	-	-	86	-	-	-	86
A-2130	Real estate tax	57	-	(3)	54	-	-	-	54
A-2140	Regional tax	40	-	-	40	-	-	-	40
A-2150	Registration duties	2	-	-	2	-	-	-	2
A-2160	Cleaning & reception	118	-	-	118	-	-	-	118
A-2170	Security maintenance contract	116	-	-	116	-	-	-	116
A-2180	Works and repairs	71	-	(55)	16	-	-	-	16
Total chapter A-21		875	-	(55)	820	-	-	-	820
A-2210	Furniture	100	-	(45)	55	-	-	-	55
Total chapter A-22		100	-	(45)	55	-	-	-	55
A-2310	Realization of PR activities and material	353	54	15	422	-	-	-	422
Total chapter A-23		353	54	15	422	-	-	-	422
A-2410	Telephone communications post	10	-	-	10	-	-	-	10
Total chapter A-24		10	-	-	10	-	-	-	10
A-2510	Travel costs related with participation to ADB	15	-	25	40	-	-	-	40
A-2520	Other costs related to organisation of admin. boards	5	-	(5)	-	-	-	-	-
Total chapter A-25		20	-	20	40	-	-	-	40
A-2610	Administrative supplies	89	-	(23)	66	-	0	0	66
A-2620	Photocopier rental	2	-	-	2	-	-	-	2
A-2630	Subscriptions to publ. newsp. membership	23	-	-	23	-	-	-	23
A-2640	Insurances	18	-	-	18	-	-	-	18
A-2650	Office hospitality	40	-	(5)	35	-	-	-	35
A-2660	Packaging and transport	19	-	-	19	-	-	-	19
A-2670	Bank charges	5	-	-	5	-	-	-	5
A-2680	Contingencies 2	30	-	124	153	-	-	-	153
Total chapter A-26		225	-	96	321	-	0	0	321
A-2710	IT system maintenance	912	300	-	1 212	-	-	-	1 212
A-2720	Software	56	-	-	56	-	-	-	56
A-2730	Hardware	84	-	-	84	-	-	-	84
A-2740	Website	135	-	(1)	134	-	-	-	134
A-2750	ICT support	275	-	-	275	-	-	-	275
Total chapter A-27		1 462	300	(1)	1 761	-	-	-	1 761
A-2810	Translation of official documents	50	-	-	50	-	-	-	50
A-2820	Legal support	10	-	-	10	-	-	-	10
A-2830	Audit fiscal and accounting support	70	-	-	70	-	-	-	70
A-2840	USA representation (delegation services)	-	200	-	200	-	-	-	200
Total chapter A-28		130	200	-	330	-	-	-	330
<b>Title A-2</b>		<b>3 175</b>	<b>554</b>	<b>30</b>	<b>3 759</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>3 759</b>

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

EUR '000

	Budget appropriations of the year				Additional appropriations			Total	Total appropr. available 8=4+7
	Initial adopted budget 1	Amending budgets 2	Transfers 3	Final budget adopted 4=1+2+3	Carryover 5	Assigned revenue 6	7=5+6		
<i>B3-100 Non-members operating expenditure</i>	23 247	(1 343)	–	21 904	–	0	0	21 904	
Total chapter B3-1	23 247	(1 343)	–	21 904	–	0	0	21 904	
<i>B3-210 Wave1 projects</i>	1 088	–	–	1 088	–	–	–	1 088	
Total chapter B3-2	1 088	–	–	1 088	–	–	–	1 088	
<i>B3-300 Studies / development conducted by the members</i>	–	19 672	–	19 672	–	250	250	19 922	
<i>B3-310 Wave1 projects</i>	38 482	–	–	38 482	–	–	–	38 482	
Total chapter B3-3	38 482	19 672	–	58 154	–	250	250	58 404	
<b>Title B0-3</b>	<b>62 817</b>	<b>18 329</b>	–	<b>81 145</b>	–	<b>250</b>	<b>250</b>	<b>81 396</b>	
<b>GRAND TOTAL SESAR2020</b>	<b>72 187</b>	<b>18 712</b>	<b>0</b>	<b>90 899</b>	–	<b>275</b>	<b>275</b>	<b>91 174</b>	
<b>GRAND TOTAL SESAR and SESAR2020</b>	<b>139 463</b>	<b>52 351</b>	<b>(0)</b>	<b>191 813</b>	<b>3 195</b>	<b>18 014</b>	<b>21 209</b>	<b>213 022</b>	



## 5.3. IMPLEMENTATION OF COMMITMENT APPROPRIATIONS

### SESAR

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

EUR '000

	Total approp. availab.	from final adopt. budget	Commitments made				Appropriations carried over to 2018			Appropriations lapsing			Total 13=10+11+12
			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	90	-	-	-	-	0%	34	-	34	-	-	56	56
Total chapter A-11	90	-	-	-	-	0%	34	-	34	-	-	56	56
A-1320 Secondments from other members	165	77	-	-	77	47%	-	-	-	88	-	-	88
Total chapter A-13	165	77	-	-	77	47%	-	-	-	88	-	-	88
<b>Total Title A-1</b>	<b>255</b>	<b>77</b>	-	-	<b>77</b>	<b>30%</b>	<b>34</b>	-	<b>34</b>	<b>88</b>	-	<b>56</b>	<b>144</b>

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

EUR '000

	Total approp. availab.	from final adopt. budget	Commitments made				Appropriations carried over to 2018			Appropriations lapsing			Total 13=10+11+12
			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-2410 Telephone communications post	42	-	-	-	-	0%	-	-	-	42	-	-	42
Total chapter A-24	42	-	-	-	-	0%	-	-	-	42	-	-	42
A-2640 Insurances	1	-	-	-	-	0%	1	-	1	-	-	-	-
Total chapter A-26	1	-	-	-	-	0%	1	-	1	-	-	-	-
A-2710 It system maintenance	83	52	-	-	52	62%	-	-	-	32	-	-	32
A-2740 Website	21	10	-	-	10	48%	-	-	-	11	-	-	11
Total chapter A-27	104	62	-	-	62	59%	-	-	-	43	-	-	43
A-2840 USA representation (delegation services)	276	276	-	-	276	100%	-	-	-	-	-	-	-
Total chapter A-28	276	276	-	-	276	100%	-	-	-	-	-	-	-
<b>Total Title A-2</b>	<b>423</b>	<b>338</b>	-	-	<b>338</b>	<b>80%</b>	<b>1</b>	-	<b>1</b>	<b>84</b>	-	-	<b>84</b>

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

EUR '000

	Commitments made						Appropriations carried over to 2018			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>	1 530	1 230	-	-	1 230	80%	2	-	2	-	-	298	298
<b>Total chapter B3-1</b>	<b>1 530</b>	<b>1 230</b>	<b>-</b>	<b>-</b>	<b>1 230</b>	<b>80%</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>298</b>	<b>298</b>
<i>B3-300 Studies / development conducted by the members</i>	17 070	-	-	481	481	3%	16 451	-	16 451	138	-	-	138
Total chapter B3-3	17 070	-	-	481	481	3%	16 451	-	16 451	138	-	-	138
<b>Total Title B0-3</b>	<b>18 599</b>	<b>1 230</b>	<b>-</b>	<b>481</b>	<b>1 711</b>	<b>9%</b>	<b>16 453</b>	<b>-</b>	<b>16 453</b>	<b>138</b>	<b>-</b>	<b>298</b>	<b>435</b>
<b>GRAND TOTAL SESAR</b>	<b>19 277</b>	<b>1 645</b>	<b>-</b>	<b>481</b>	<b>2 126</b>	<b>11%</b>	<b>16 488</b>	<b>-</b>	<b>16 488</b>	<b>310</b>	<b>-</b>	<b>353</b>	<b>663</b>

## SESAR2020

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

EUR '000

	Commitments made						Appropriations carried over to 2018			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	4 350	3 840	-	-	3 840	88%	10	-	10	500	-	-	500
Total chapter A-11	4 350	3 840	-	-	3 840	88%	10	-	10	500	-	-	500
A-1210 Contract agents	390	171	-	-	171	44%	-	-	-	219	-	-	219
A-1220 Interim staff	414	400	-	-	400	97%	14	-	14	-	-	-	-
Total chapter A-12	804	571	-	-	571	71%	14	-	14	219	-	-	219
A-1410 Seconded national experts (end)	200	149	-	-	149	74%	-	-	-	51	-	-	51
Total chapter A-14	200	149	-	-	149	74%	-	-	-	51	-	-	51
A-1510 Mission costs	465	465	-	-	465	100%	-	-	-	-	-	-	-
A-1520 Other travel costs	5	-	-	-	-	0%	-	-	-	5	-	-	5
Total chapter A-15	470	465	-	-	465	99%	-	-	-	5	-	-	5
A-1610 Internal and external trainings and seminars	85	85	-	-	85	100%	-	-	-	-	-	-	-
A-1620 Social and recreational activities	35	17	-	-	17	49%	-	-	-	18	-	-	18
A-1630 Recruitment expenditure	15	15	-	-	15	100%	-	-	-	-	-	-	-
A-1640 Service fees PMO	60	60	-	-	60	100%	-	-	-	-	-	-	-
Total chapter A-16	195	177	-	-	177	91%	-	-	-	18	-	-	18
<b>Total Title A-1</b>	<b>6 019</b>	<b>5 201</b>	<b>-</b>	<b>-</b>	<b>5 201</b>	<b>86%</b>	<b>24</b>	<b>-</b>	<b>24</b>	<b>794</b>	<b>-</b>	<b>-</b>	<b>794</b>

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

EUR '000

	Commitments made								Appropriations carried over to 2018			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	387	387	-	-	387	100%	-	-	-	-	-	-	-		
A-2120 Office and parking charges	86	86	-	-	86	100%	-	-	-	-	-	-	-		
A-2130 Real estate tax	54	54	-	-	54	100%	-	-	-	-	-	-	-		
A-2140 Regional tax	40	40	-	-	40	100%	-	-	-	-	-	-	-		
A-2150 Registration duties	2	2	-	-	2	100%	-	-	-	-	-	-	-		
A-2160 Cleaning & reception	118	118	-	-	118	100%	-	-	-	-	-	-	-		
A-2170 Security maintenance contract	116	116	-	-	116	100%	-	-	-	-	-	-	-		
A-2180 Works and repairs	16	16	-	-	16	100%	-	-	-	-	-	-	-		
Total chapter A-21	820	820	-	-	820	100%	-	-	-	-	-	-	-		
A-2210 Furniture	55	55	-	-	55	100%	-	-	-	-	-	-	-		
Total chapter A-22	55	55	-	-	55	100%	-	-	-	-	-	-	-		
A-2310 Realization of PR activities and material	422	422	-	-	422	100%	-	-	-	-	-	-	-		
Total chapter A-23	422	422	-	-	422	100%	-	-	-	-	-	-	-		
A-2410 Telephone communications post	10	10	-	-	10	100%	-	-	-	-	-	-	-		
Total chapter A-24	10	10	-	-	10	100%	-	-	-	-	-	-	-		
A-2510 Travel costs related with participation to ADB	40	40	-	-	40	100%	-	-	-	-	-	-	-		
Total chapter A-25	40	40	-	-	40	100%	-	-	-	-	-	-	-		
A-2610 Administrative supplies	66	63	-	-	63	95%	0	-	0	3	-	-	3		
A-2620 Photocopier rental	2	2	-	-	2	100%	-	-	-	-	-	-	-		
A-2630 Subscriptions to publ. newsp. membership	23	23	-	-	23	100%	-	-	-	-	-	-	-		
A-2640 Insurances	18	16	-	-	16	91%	-	-	-	2	-	-	2		
A-2650 Office hospitality	35	35	-	-	35	100%	-	-	-	-	-	-	-		
A-2660 Packaging and transport	19	19	-	-	19	100%	-	-	-	-	-	-	-		
A-2670 Bank charges	5	5	-	-	5	100%	-	-	-	-	-	-	-		
A-2680 Contingencies 2	153	153	-	-	153	100%	-	-	-	-	-	-	-		
Total chapter A-26	321	316	-	-	316	99%	0	-	0	5	-	-	5		
A-2710 IT system maintenance	1 212	1 197	-	-	1 197	99%	-	-	-	15	-	-	15		
A-2720 Software	56	25	-	-	25	45%	-	-	-	31	-	-	31		
A-2730 Hardware	84	84	-	-	84	100%	-	-	-	-	-	-	-		
A-2740 Website	134	134	-	-	134	100%	-	-	-	-	-	-	-		
A-2750 ICT support	275	275	-	-	275	100%	-	-	-	-	-	-	-		
Total chapter A-27	1 761	1 715	-	-	1 715	97%	-	-	-	46	-	-	46		
A-2810 Translation of official documents	50	50	-	-	50	100%	-	-	-	-	-	-	-		
A-2820 Legal support	10	-	-	-	-	0%	-	-	-	10	-	-	10		
A-2830 Audit fiscal and accounting support	70	30	-	-	30	43%	-	-	-	40	-	-	40		
A-2840 USA representation (delegation services)	200	-	-	-	-	0%	-	-	-	200	-	-	200		
Total chapter A-28	330	80	-	-	80	24%	-	-	-	250	-	-	250		
<b>Total Title A-2</b>	<b>3 759</b>	<b>3 458</b>	<b>-</b>	<b>-</b>	<b>3 458</b>	<b>92%</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>300</b>	<b>-</b>	<b>-</b>	<b>300</b>		

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

EUR '000

	Commitments made						Appropriations carried over to 2018			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	800	-	-	-	-	0%	0	-	0	800	-	-	800
Total chapter B3-1	800	-	-	-	-	0%	0	-	0	800	-	-	800
B3-210 Wave1 projects	4 915	-	-	-	-	0%	-	-	-	4 915	-	-	4 915
Total chapter B3-2	4 915	-	-	-	-	0%	-	-	-	4 915	-	-	4 915
B3-300 Studies / development conducted by the members	1 890	-	-	-	-	0%	250	-	250	170	1 470	-	1 640
B3-310 Wave1 projects	94 284	94 284	-	-	94 284	100%	-	-	-	-	-	-	-
Total chapter B3-3	96 174	94 284	-	-	94 284	98%	250	-	250	170	1 470	-	1 640
<b>Total Title B0-3</b>	<b>101 889</b>	<b>94 284</b>	-	-	<b>94 284</b>	<b>93%</b>	<b>250</b>	-	<b>250</b>	<b>5 885</b>	<b>1 470</b>	-	<b>7 355</b>
<b>GRAND TOTAL SESAR2020</b>	<b>111 667</b>	<b>102 943</b>	-	-	<b>102 943</b>	<b>92%</b>	<b>275</b>	-	<b>275</b>	<b>6 979</b>	<b>1 470</b>	-	<b>8 449</b>
<b>GRAND TOTAL SESAR and SESAR2020</b>	<b>130 944</b>	<b>104 587</b>	-	<b>481</b>	<b>105 069</b>	<b>80%</b>	<b>16 763</b>	-	<b>16 763</b>	<b>7 289</b>	<b>1 470</b>	<b>353</b>	<b>9 112</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 2018			Appropriations lapsing			Total
			from carry-overs	from assign. revenue	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	14=11+12+13	
A-1110 Temporary agents	90	-	-	-	-	0%	-	-	34	34	-	-	56	56	
<b>Total chapter A-11</b>	<b>90</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>34</b>	<b>34</b>	<b>-</b>	<b>-</b>	<b>56</b>	<b>56</b>	
A-1220 Interim staff	18	-	18	-	18	100%	-	-	-	-	-	-	-	-	
<b>Total chapter A-12</b>	<b>18</b>	<b>-</b>	<b>18</b>	<b>-</b>	<b>18</b>	<b>100%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
A-1320 Secondments from other members	335	77	115	-	192	57%	-	-	-	-	88	55	-	143	
<b>Total chapter A-13</b>	<b>335</b>	<b>77</b>	<b>115</b>	<b>-</b>	<b>192</b>	<b>57%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>88</b>	<b>55</b>	<b>-</b>	<b>143</b>	
A-1410 Seconded national experts (end)	44	-	-	-	-	0%	-	-	-	-	-	44	-	44	
<b>Total chapter A-14</b>	<b>44</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44</b>	<b>-</b>	<b>44</b>	
A-1510 Mission costs	257	-	24	-	24	9%	-	-	-	-	-	233	-	233	
A-1520 Other travel costs	5	-	-	-	-	0%	-	-	-	-	-	5	-	5	
<b>Total chapter A-15</b>	<b>262</b>	<b>-</b>	<b>24</b>	<b>-</b>	<b>24</b>	<b>9%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>238</b>	<b>-</b>	<b>238</b>	
A-1610 Internal and external trainings and seminars	69	-	3	-	3	5%	-	-	-	-	-	66	-	66	
A-1620 Social and recreational activities	13	-	12	-	12	92%	-	-	-	-	-	1	-	1	
A-1630 Recruitment expenditure	14	-	1	-	1	4%	-	-	-	-	-	14	-	14	
A-1640 Service fees PMO	60	-	49	-	49	82%	-	-	-	-	-	11	-	11	
<b>Total chapter A-16</b>	<b>155</b>	<b>-</b>	<b>64</b>	<b>-</b>	<b>64</b>	<b>41%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>91</b>	<b>-</b>	<b>91</b>	
<b>Total Title A-1</b>	<b>904</b>	<b>77</b>	<b>222</b>	<b>-</b>	<b>299</b>	<b>33%</b>	<b>-</b>	<b>-</b>	<b>34</b>	<b>34</b>	<b>88</b>	<b>427</b>	<b>56</b>	<b>571</b>	

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

EUR '000

		Total approp. availab.	from final adopt. budget	Payments made				Appropriations carried over to 2018				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-2120	Office and parking charges	44	-	30	-	30	68%	-	-	-	-	-	14	-	14
A-2130	Real estate tax	57	-	52	-	52	91%	-	-	-	-	-	5	-	5
A-2140	Regional tax	40	-	35	-	35	87%	-	-	-	-	-	5	-	5
A-2160	Cleaning & reception	45	-	15	-	15	33%	-	-	-	-	-	30	-	30
A-2170	Security maintenance contract	23	-	23	-	23	100%	-	-	-	-	-	0	-	0
A-2180	Works and repairs	70	-	1	-	1	1%	-	-	-	-	-	69	-	69
	<b>Total chapter A-21</b>	<b>279</b>	<b>-</b>	<b>156</b>	<b>-</b>	<b>156</b>	<b>56%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>124</b>	<b>-</b>	<b>124</b>
A-2210	Furniture	10	-	0	-	0	1%	-	-	-	-	-	10	-	10
	<b>Total chapter A-22</b>	<b>10</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>1%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>10</b>
A-2310	Realization of PR activities and material	172	-	158	-	158	92%	-	-	-	-	-	14	-	14
	<b>Total chapter A-23</b>	<b>172</b>	<b>-</b>	<b>158</b>	<b>-</b>	<b>158</b>	<b>92%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14</b>	<b>-</b>	<b>14</b>
A-2410	Telephone communications post	67	-	13	-	13	20%	-	-	-	-	42	12	-	54
	<b>Total chapter A-24</b>	<b>67</b>	<b>-</b>	<b>13</b>	<b>-</b>	<b>13</b>	<b>20%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42</b>	<b>12</b>	<b>-</b>	<b>54</b>
A-2510	Travel costs related with participation to ADB	19	-	0	-	0	2%	-	-	-	-	-	19	-	19
	<b>Total chapter A-25</b>	<b>19</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>2%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19</b>	<b>-</b>	<b>19</b>
A-2610	Administrative supplies	42	-	13	-	13	30%	-	-	-	-	-	30	-	30
A-2620	Photocopier rental	1	-	1	-	1	61%	-	-	-	-	-	1	-	1
A-2630	Subscriptions to publ. newsp. membership	14	-	1	-	1	5%	-	-	-	-	-	13	-	13
A-2640	Insurances	4	-	0	-	0	11%	-	-	1	1	-	2	-	2
A-2650	Office hospitality	33	-	1	-	1	4%	-	-	-	-	-	32	-	32
A-2660	Packaging and transport	19	-	3	-	3	16%	-	-	-	-	-	16	-	16
	<b>Total chapter A-26</b>	<b>113</b>	<b>-</b>	<b>19</b>	<b>-</b>	<b>19</b>	<b>16%</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>93</b>	<b>-</b>	<b>93</b>
A-2710	IT system maintenance	1 730	52	1 324	-	1 375	79%	-	-	-	-	32	323	-	355
A-2720	Software	36	-	6	-	6	17%	-	-	-	-	-	30	-	30
A-2730	Hardware	142	-	122	-	122	86%	-	-	-	-	-	20	-	20
A-2740	Website	81	10	60	-	70	87%	-	-	-	-	11	-	-	11
	<b>Total chapter A-27</b>	<b>1 990</b>	<b>62</b>	<b>1 512</b>	<b>-</b>	<b>1 574</b>	<b>79%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43</b>	<b>373</b>	<b>-</b>	<b>416</b>
A-2810	Translation of official documents	6	-	5	-	5	80%	-	-	-	-	-	1	-	1
A-2820	Legal support	10	-	5	-	5	45%	-	-	-	-	-	6	-	6
A-2830	Audit fiscal and accounting support	25	-	25	-	25	100%	-	-	-	-	-	-	-	-
A-2840	USA representation (delegation services)	278	26	-	-	26	9%	250	-	-	250	-	2	-	2
	<b>Total chapter A-28</b>	<b>318</b>	<b>26</b>	<b>34</b>	<b>-</b>	<b>60</b>	<b>19%</b>	<b>250</b>	<b>-</b>	<b>-</b>	<b>250</b>	<b>-</b>	<b>9</b>	<b>-</b>	<b>9</b>
	<b>Total Title A-2</b>	<b>2 969</b>	<b>88</b>	<b>1 892</b>	<b>-</b>	<b>1 980</b>	<b>67%</b>	<b>250</b>	<b>-</b>	<b>1</b>	<b>251</b>	<b>84</b>	<b>653</b>	<b>-</b>	<b>738</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 2018				Appropriations lapsing			Total
			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	14=11+12+13	
B3-100 Non-members operating expenditure	23 098	18 693	-	-	18 693	81%		-	2	2	4 403	-	-	4 403	
<b>Total chapter B3-1</b>	<b>23 098</b>	<b>18 693</b>	<b>-</b>	<b>-</b>	<b>18 693</b>	<b>81%</b>		<b>-</b>	<b>2</b>	<b>2</b>	<b>4 403</b>	<b>-</b>	<b>-</b>	<b>4 403</b>	
B3-300 Studies / development conducted by the members	94 877	60 513	-	938	61 452	65%		-	15 994	15 994	16 718	-	714	17 432	
<b>Total chapter B3-3</b>	<b>94 877</b>	<b>60 513</b>	<b>-</b>	<b>938</b>	<b>61 452</b>	<b>65%</b>		<b>-</b>	<b>15 994</b>	<b>15 994</b>	<b>16 718</b>	<b>-</b>	<b>714</b>	<b>17 432</b>	
<b>Total Title B0-3</b>	<b>117 976</b>	<b>79 206</b>	<b>-</b>	<b>938</b>	<b>80 145</b>	<b>68%</b>		<b>-</b>	<b>15 996</b>	<b>15 996</b>	<b>21 121</b>	<b>-</b>	<b>714</b>	<b>21 835</b>	
<b>GRAND TOTAL SESAR</b>	<b>121 848</b>	<b>79 371</b>	<b>2 114</b>	<b>938</b>	<b>82 424</b>	<b>68%</b>	<b>250</b>	<b>-</b>	<b>16 031</b>	<b>16 281</b>	<b>21 293</b>	<b>1 081</b>	<b>770</b>	<b>23 144</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 2018				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	4 350	3 840	-	-	3 840	88%	-	-	10	10	500	-	-	500	
<b>Total chapter A-11</b>	<b>4 350</b>	<b>3 840</b>	<b>-</b>	<b>-</b>	<b>3 840</b>	<b>88%</b>	<b>-</b>	<b>-</b>	<b>10</b>	<b>10</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>500</b>	
A-1210 Contract agents	390	171	-	-	171	44%	-	-	-	-	219	-	-	219	
A-1220 Interim staff	414	362	-	-	362	87%	38	-	14	52	-	-	-	-	
<b>Total chapter A-12</b>	<b>804</b>	<b>533</b>	<b>-</b>	<b>-</b>	<b>533</b>	<b>66%</b>	<b>38</b>	<b>-</b>	<b>14</b>	<b>52</b>	<b>219</b>	<b>-</b>	<b>-</b>	<b>219</b>	
A-1410 Seconded national experts (end)	200	149	-	-	149	74%	-	-	-	-	51	-	-	51	
<b>Total chapter A-14</b>	<b>200</b>	<b>149</b>	<b>-</b>	<b>-</b>	<b>149</b>	<b>74%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51</b>	<b>-</b>	<b>-</b>	<b>51</b>	
A-1510 Mission costs	465	198	-	-	198	43%	267	-	-	267	-	-	-	-	
A-1520 Other travel costs	5	-	-	-	-	0%	-	-	-	-	5	-	-	5	
<b>Total chapter A-15</b>	<b>470</b>	<b>198</b>	<b>-</b>	<b>-</b>	<b>198</b>	<b>42%</b>	<b>267</b>	<b>-</b>	<b>-</b>	<b>267</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>5</b>	
A-1610 Internal and external trainings and seminars	85	16	-	-	16	19%	69	-	-	69	-	-	-	-	
A-1620 Social and recreational activities	35	13	-	-	13	37%	4	-	-	4	18	-	-	18	
A-1630 Recruitment expenditure	15	-	-	-	-	0%	15	-	-	15	-	-	-	-	
A-1640 Service fees PMO	60	1	-	-	1	1%	59	-	-	59	-	-	-	-	
<b>Total chapter A-16</b>	<b>195</b>	<b>30</b>	<b>-</b>	<b>-</b>	<b>30</b>	<b>15%</b>	<b>147</b>	<b>-</b>	<b>-</b>	<b>147</b>	<b>18</b>	<b>-</b>	<b>-</b>	<b>18</b>	
<b>Total Title A-1</b>	<b>6 019</b>	<b>4 749</b>	<b>-</b>	<b>-</b>	<b>4 749</b>	<b>79%</b>	<b>453</b>	<b>-</b>	<b>24</b>	<b>477</b>	<b>794</b>	<b>-</b>	<b>-</b>	<b>794</b>	

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

EUR '000

		Total approp. availab.	from final adopt. budget	Payments made		Total	%	Appropriations carried over to 2018				Appropriations lapsing			Total
				from carry-overs	from assign. revenue			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	14=11+12+13
A-2110	Office and parking rental	387	387	-	-	387	100%	-	-	-	-	-	-	-	-
A-2120	Office and parking charges	86	76	-	-	76	88%	10	-	-	10	-	-	-	-
A-2130	Real estate tax	54	53	-	-	53	98%	1	-	-	1	-	-	-	-
A-2140	Regional tax	40	0	-	-	0	1%	40	-	-	40	-	-	-	-
A-2150	Registration duties	2	-	-	-	-	0%	2	-	-	2	-	-	-	-
A-2160	Cleaning & reception	118	59	-	-	59	49%	60	-	-	60	-	-	-	-
A-2170	Security maintenance contract	116	49	-	-	49	43%	66	-	-	66	-	-	-	-
A-2180	Works and repairs	16	0	-	-	0	2%	16	-	-	16	-	-	-	-
	<b>Total chapter A-21</b>	<b>820</b>	<b>624</b>	<b>-</b>	<b>-</b>	<b>624</b>	<b>76%</b>	<b>195</b>	<b>-</b>	<b>-</b>	<b>195</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A-2210	Furniture	55	15	-	-	15	27%	40	-	-	40	-	-	-	-
	<b>Total chapter A-22</b>	<b>55</b>	<b>15</b>	<b>-</b>	<b>-</b>	<b>15</b>	<b>27%</b>	<b>40</b>	<b>-</b>	<b>-</b>	<b>40</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A-2310	Realization of PR activities and material	422	178	-	-	178	42%	244	-	-	244	-	-	-	-
	<b>Total chapter A-23</b>	<b>422</b>	<b>178</b>	<b>-</b>	<b>-</b>	<b>178</b>	<b>42%</b>	<b>244</b>	<b>-</b>	<b>-</b>	<b>244</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A-2410	Telephone communications post	10	7	-	-	7	67%	3	-	-	3	-	-	-	-
	<b>Total chapter A-24</b>	<b>10</b>	<b>7</b>	<b>-</b>	<b>-</b>	<b>7</b>	<b>67%</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A-2510	Travel costs related with participation to ADB	40	7	-	-	7	17%	33	-	-	33	-	-	-	-
	<b>Total chapter A-25</b>	<b>40</b>	<b>7</b>	<b>-</b>	<b>-</b>	<b>7</b>	<b>17%</b>	<b>33</b>	<b>-</b>	<b>-</b>	<b>33</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A-2610	Administrative supplies	66	12	-	-	12	18%	51	-	0	51	3	-	-	3
A-2620	Photocopier rental	2	1	-	-	1	57%	1	-	-	1	-	-	-	-
A-2630	Subscriptions to publ. newsp. membership	23	10	-	-	10	42%	13	-	-	13	-	-	-	-
A-2640	Insurances	18	7	-	-	7	38%	9	-	-	9	2	-	-	2
A-2650	Office hospitality	35	27	-	-	27	77%	8	-	-	8	-	-	-	-
A-2660	Packaging and transport	19	0	-	-	0	2%	19	-	-	19	-	-	-	-
A-2670	Bank charges	5	5	-	-	5	100%	-	-	-	-	-	-	-	-
A-2680	Contingencies 2	153	21	-	-	21	14%	132	-	-	132	-	-	-	-
	<b>Total chapter A-26</b>	<b>321</b>	<b>83</b>	<b>-</b>	<b>-</b>	<b>83</b>	<b>26%</b>	<b>233</b>	<b>-</b>	<b>0</b>	<b>234</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>5</b>
A-2710	IT system maintenance	1 212	50	-	-	50	4%	1 147	-	-	1 147	15	-	-	15
A-2720	Software	56	16	-	-	16	28%	9	-	-	9	31	-	-	31
A-2730	Hardware	84	4	-	-	4	5%	80	-	-	80	-	-	-	-
A-2740	Website	134	119	-	-	119	88%	16	-	-	16	-	-	-	-
A-2750	ICT support	275	192	-	-	192	70%	83	-	-	83	-	-	-	-
	<b>Total chapter A-27</b>	<b>1 761</b>	<b>381</b>	<b>-</b>	<b>-</b>	<b>381</b>	<b>22%</b>	<b>1 334</b>	<b>-</b>	<b>-</b>	<b>1 334</b>	<b>46</b>	<b>-</b>	<b>-</b>	<b>46</b>
A-2810	Translation of official documents	50	17	-	-	17	35%	33	-	-	33	-	-	-	-
A-2820	Legal support	10	-	-	-	-	0%	-	-	-	-	10	-	-	10
A-2830	Audit fiscal and accounting support	70	30	-	-	30	43%	-	-	-	-	40	-	-	40
A-2840	USA representation (delegation services)	200	-	-	-	-	0%	-	-	-	-	200	-	-	200
	<b>Total chapter A-28</b>	<b>330</b>	<b>47</b>	<b>-</b>	<b>-</b>	<b>47</b>	<b>14%</b>	<b>33</b>	<b>-</b>	<b>-</b>	<b>33</b>	<b>250</b>	<b>-</b>	<b>-</b>	<b>250</b>
	<b>Total Title A-2</b>	<b>3 759</b>	<b>1 341</b>	<b>-</b>	<b>-</b>	<b>1 341</b>	<b>36%</b>	<b>2 117</b>	<b>-</b>	<b>0</b>	<b>2 117</b>	<b>300</b>	<b>-</b>	<b>-</b>	<b>300</b>

## 5.4.6. Implementation of payment appropriations - Title B0-3

EUR '000

	Total approp. availab.	from final adopt. budget	Payments made				%	Appropriations carried over to 2018				Appropriations lapsing			Total
			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.		
														5=2+3+4	
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		
B3-100 Non-members operating expenditure	21 904	15 443	-	0	15 443	71%	-	-	-	6 461	-	-	6 461		
Total chapter B3-1	21 904	15 443	-	0	15 443	71%	-	-	-	6 461	-	-	6 461		
B3-210 Wave1 projects	1 088	-	-	-	-	0%	-	-	-	1 088	-	-	1 088		
Total chapter B3-2	1 088	-	-	-	-	0%	-	-	-	1 088	-	-	1 088		
B3-300 Studies / development conducted by the members	19 922	3 975	-	-	3 975	20%	-	250	250	15 696	-	-	15 696		
B3-310 Wave1 projects	38 482	36 853	-	-	36 853	96%	-	-	-	1 629	-	-	1 629		
Total chapter B3-3	58 404	40 828	-	-	40 828	70%	-	250	250	17 326	-	-	17 326		
<b>Total Title B0-3</b>	<b>81 396</b>	<b>56 271</b>	<b>-</b>	<b>0</b>	<b>56 271</b>	<b>69%</b>	<b>-</b>	<b>250</b>	<b>250</b>	<b>24 875</b>	<b>-</b>	<b>-</b>	<b>24 875</b>		
<b>GRAND TOTAL SESAR2020</b>	<b>91 174</b>	<b>62 361</b>	<b>-</b>	<b>0</b>	<b>62 361</b>	<b>68%</b>	<b>2 569</b>	<b>-</b>	<b>274</b>	<b>2 844</b>	<b>25 969</b>	<b>-</b>	<b>-</b>	<b>25 969</b>	
<b>GRAND TOTAL SESAR and SESAR2020</b>	<b>213 022</b>	<b>141 732</b>	<b>2 114</b>	<b>939</b>	<b>144 785</b>	<b>68%</b>	<b>2 819</b>	<b>-</b>	<b>16 306</b>	<b>19 125</b>	<b>47 262</b>	<b>1 081</b>	<b>770</b>	<b>49 112</b>	

## 6. COMMITMENTS OUTSTANDING

### SESAR

#### 6.1. 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-1220 <i>Interim staff</i>	18	-	18	-	-	-	-	-	-
Total chapter A-12	18	-	18	-	-	-	-	-	-
A-1320 <i>Secondments from other members</i>	170	(55)	115	-	77	77	-	-	-
Total chapter A-13	170	(55)	115	-	77	77	-	-	-
A-1410 <i>Seconded national experts (end)</i>	44	(44)	-	-	-	-	-	-	-
Total chapter A-14	44	(44)	-	-	-	-	-	-	-
A-1510 <i>Mission costs</i>	257	(233)	24	0	-	-	-	-	0
A-1520 <i>Other travel costs</i>	5	(5)	-	-	-	-	-	-	-
Total chapter A-15	262	(238)	24	0	-	-	-	-	0
A-1610 <i>Internal and external trainings and seminars</i>	69	(66)	3	-	-	-	-	-	-
A-1620 <i>Social and recreational activities</i>	13	(1)	12	-	-	-	-	-	-
A-1630 <i>Recruitment expenditure</i>	14	(14)	1	0	-	-	-	-	0
A-1640 <i>Service fees PMO</i>	60	(11)	49	-	-	-	-	-	-
Total chapter A-16	155	(91)	64	0	-	-	-	-	0
<b>Total Title A-1</b>	<b>649</b>	<b>(427)</b>	<b>222</b>	<b>0</b>	<b>77</b>	<b>77</b>	<b>-</b>	<b>-</b>	<b>0</b>

## 6.2. 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-2120	Office and parking charges	44	(14)	30	-	-	-	-	-	-
A-2130	Real estate tax	57	(5)	52	-	-	-	-	-	-
A-2140	Regional tax	40	(5)	35	-	-	-	-	-	-
A-2160	Cleaning & reception	45	(30)	15	-	-	-	-	-	-
A-2170	Security maintenance contract	23	(0)	23	-	-	-	-	-	-
A-2180	Works and repairs	70	(69)	1	-	-	-	-	-	-
Total chapter A-21		279	(124)	156	-	-	-	-	-	-
A-2210	Furniture	10	(10)	0	0	-	-	-	-	0
Total chapter A-22		10	(10)	0	0	-	-	-	-	0
A-2310	Realization of PR activities and material	172	(14)	158	-	-	-	-	-	-
Total chapter A-23		172	(14)	158	-	-	-	-	-	-
A-2410	Telephone communications post	26	(12)	13	-	-	-	-	-	-
Total chapter A-24		26	(12)	13	-	-	-	-	-	-
A-2510	Travel costs related with participation to ADB	19	(19)	0	(0)	-	-	-	-	(0)
Total chapter A-25		19	(19)	0	(0)	-	-	-	-	(0)
A-2610	Administrative supplies	42	(30)	13	-	-	-	-	-	-
A-2620	Photocopier rental	1	(1)	1	-	-	-	-	-	-
A-2630	Subscriptions to publ. newsp. membership	14	(13)	1	-	-	-	-	-	-
A-2640	Insurances	3	(2)	0	-	-	-	-	-	-
A-2650	Office hospitality	33	(32)	1	(0)	-	-	-	-	(0)
A-2660	Packaging and transport	19	(16)	3	-	-	-	-	-	-
Total chapter A-26		112	(93)	19	(0)	-	-	-	-	(0)
A-2710	IT system maintenance	1 647	(323)	1 324	-	52	52	-	-	-
A-2720	Software	36	(30)	6	0	-	-	-	-	0
A-2730	Hardware	142	(20)	122	-	-	-	-	-	-
A-2740	Website	60	-	60	-	10	10	-	-	-
Total chapter A-27		1 885	(373)	1 512	0	62	62	-	-	0
A-2810	Translation of official documents	6	(1)	5	-	-	-	-	-	-
A-2820	Legal support	10	(6)	5	-	-	-	-	-	-
A-2830	Audit fiscal and accounting support	25	-	25	-	-	-	-	-	-
A-2840	USA representation (delegation services)	2	(2)	-	-	276	26	-	250	250
Total chapter A-28		42	(9)	34	-	276	26	-	250	250
<b>Total Title A-2</b>		<b>2 546</b>	<b>(653)</b>	<b>1 892</b>	<b>0</b>	<b>338</b>	<b>88</b>	<b>-</b>	<b>250</b>	<b>250</b>

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

	Commitments outstanding at the end of prev. year				Commitments of the year			EUR '000 Total commitments	
	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	outstanding at year-end
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
<i>B3-100 Non-members operating expenditure</i>	50 858	(29 180)	18 693	2 985	1 230	–	–	1 230	4 215
<b>Total chapter B3-1</b>	<b>50 858</b>	<b>(29 180)</b>	<b>18 693</b>	<b>2 985</b>	<b>1 230</b>	<b>–</b>	<b>–</b>	<b>1 230</b>	<b>4 215</b>
<i>B3-300 Studies / development conducted by the members</i>	103 107	–	61 328	41 780	481	124	–	357	42 137
<b>Total chapter B3-3</b>	<b>103 107</b>	<b>–</b>	<b>61 328</b>	<b>41 780</b>	<b>481</b>	<b>124</b>	<b>–</b>	<b>357</b>	<b>42 137</b>
<b>Total Title B0-3</b>	<b>153 965</b>	<b>(29 180)</b>	<b>80 021</b>	<b>44 764</b>	<b>1 711</b>	<b>124</b>	<b>–</b>	<b>1 587</b>	<b>46 352</b>
<b>GRAND TOTAL SESAR</b>	<b>157 160</b>	<b>(30 261)</b>	<b>82 135</b>	<b>44 764</b>	<b>2 126</b>	<b>289</b>	<b>–</b>	<b>1 837</b>	<b>46 602</b>

# SESAR2020

## 6.4. Commitments outstanding – Title A-1

		Commitments outstanding at the end of prev. year				Commitments of the year				EUR '000 Total commitments
		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	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	-	-	-	-	3 840	3 840	-	-	-
Total chapter A-11		-	-	-	-	3 840	3 840	-	-	-
A-1210	Contract agents	-	-	-	-	171	171	-	-	-
A-1220	Interim staff	-	-	-	-	400	362	-	38	38
Total chapter A-12		-	-	-	-	571	533	-	38	38
A-1410	Seconded national experts (end)	-	-	-	-	149	149	-	-	-
Total chapter A-14		-	-	-	-	149	149	-	-	-
A-1510	Mission costs	-	-	-	-	465	198	-	267	267
Total chapter A-15		-	-	-	-	465	198	-	267	267
A-1610	Internal and external trainings and seminars	-	-	-	-	85	16	-	69	69
A-1620	Social and recreational activities	-	-	-	-	17	13	-	4	4
A-1630	Recruitment expenditure	-	-	-	-	15	-	-	15	15
A-1640	Service fees PMO	-	-	-	-	60	1	-	59	59
Total chapter A-16		-	-	-	-	177	30	-	147	147
<b>Total Title A-1</b>		-	-	-	-	<b>5 201</b>	<b>4 749</b>	-	<b>453</b>	<b>453</b>

## 6.5. 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	-	-	-	-	387	387	-	-	-
A-2120	Office and parking charges	-	-	-	-	86	76	-	10	10
A-2130	Real estate tax	-	-	-	-	54	53	-	1	1
A-2140	Regional tax	-	-	-	-	40	0	-	40	40
A-2150	Registration duties	-	-	-	-	2	-	-	2	2
A-2160	Cleaning & reception	-	-	-	-	118	59	-	60	60
A-2170	Security maintenance contract	-	-	-	-	116	49	-	66	66
A-2180	Works and repairs	-	-	-	-	16	0	-	16	16
Total chapter A-21		-	-	-	-	820	624	-	195	195
A-2210	Furniture	-	-	-	-	55	15	-	40	40
Total chapter A-22		-	-	-	-	55	15	-	40	40
A-2310	Realization of PR activities and material	-	-	-	-	422	178	-	244	244
Total chapter A-23		-	-	-	-	422	178	-	244	244
A-2410	Telephone communications post	-	-	-	-	10	7	-	3	3
Total chapter A-24		-	-	-	-	10	7	-	3	3
A-2510	Travel costs related with participation to ADB	-	-	-	-	40	7	-	33	33
Total chapter A-25		-	-	-	-	40	7	-	33	33
A-2610	Administrative supplies	-	-	-	-	63	12	-	51	51
A-2620	Photocopier rental	-	-	-	-	2	1	-	1	1
A-2630	Subscriptions to publ. newsp. membership	-	-	-	-	23	10	-	13	13
A-2640	Insurances	-	-	-	-	16	7	-	9	9
A-2650	Office hospitality	-	-	-	-	35	27	-	8	8
A-2660	Packaging and transport	-	-	-	-	19	0	-	19	19
A-2670	Bank charges	-	-	-	-	5	5	-	-	-
A-2680	Contingencies 2	-	-	-	-	153	21	-	132	132
Total chapter A-26		-	-	-	-	316	83	-	233	233
A-2710	IT system maintenance	-	-	-	-	1 197	50	-	1 147	1 147
A-2720	Software	-	-	-	-	25	16	-	9	9
A-2730	Hardware	-	-	-	-	84	4	-	80	80
A-2740	Website	-	-	-	-	134	119	-	16	16
A-2750	ICT support	-	-	-	-	275	192	-	83	83
Total chapter A-27		-	-	-	-	1 715	381	-	1 334	1 334
A-2810	Translation of official documents	-	-	-	-	50	17	-	33	33
A-2830	Audit fiscal and accounting support	-	-	-	-	30	30	-	-	-
Total chapter A-28		-	-	-	-	80	47	-	33	33
<b>Total Title A-2</b>		-	-	-	-	<b>3 458</b>	<b>1 341</b>	-	<b>2 117</b>	<b>2 117</b>



## 6.6. 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>B3-100 Non-members operating expenditure</i>	72 319	(16 315)	15 443	40 560	-	-	-	-	40 560
<b>Total chapter B3-1</b>	<b>72 319</b>	<b>(16 315)</b>	<b>15 443</b>	<b>40 560</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40 560</b>
<i>B3-300 Studies / development conducted by the members</i>	11 470	(1 470)	3 975	6 025	-	-	-	-	6 025
<i>B3-310 Wave1 projects</i>	-	-	-	-	94 284	36 853	-	57 431	57 431
<b>Total chapter B3-3</b>	<b>11 470</b>	<b>(1 470)</b>	<b>3 975</b>	<b>6 025</b>	<b>94 284</b>	<b>36 853</b>	<b>-</b>	<b>57 431</b>	<b>63 456</b>
<b>Total Title B0-3</b>	<b>83 789</b>	<b>(17 785)</b>	<b>19 419</b>	<b>46 584</b>	<b>94 284</b>	<b>36 853</b>	<b>-</b>	<b>57 431</b>	<b>104 016</b>
<b>GRAND TOTAL SESAR2020</b>	<b>83 789</b>	<b>(17 785)</b>	<b>19 419</b>	<b>46 584</b>	<b>102 943</b>	<b>42 943</b>	<b>-</b>	<b>60 000</b>	<b>106 585</b>
<b>GRAND TOTAL SESAR and SESAR2020</b>	<b>240 949</b>	<b>(48 046)</b>	<b>101 554</b>	<b>91 349</b>	<b>105 069</b>	<b>43 231</b>	<b>-</b>	<b>61 838</b>	<b>153 186</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 it is approved by the Budgetary Authority.

### 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. The main sources of external assigned revenue are financial contributions from third countries to programmes financed by the Union. The main sources of internal assigned revenue are revenue from third parties in respect of goods, services or work supplied at their request; 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.21.2.

### 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 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.

## Budget result

The difference between income received and amounts paid, including adjustments for carry-overs, cancellations and exchange rate differences. The resulting amount will have to be reimbursed to the funding authority as provided in the Financial Regulation for Agencies.

## Budgetary authority

Institutions with decisional powers on budgetary matters: the European Parliament and the Council.

## 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. Art. 7 FR: 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. Art. 7 FR: 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. (OJ L 298, 26.10.2012)

### 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 TFEU. 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 giving competence to the Community for a specific policy area and setting out the conditions for fulfilling that competence including budget implementation. Certain Treaty articles 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. (Art. 9 FR). 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 (Art. 7 FR).

### 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.

### 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 (see 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. They are, however, expressly authorised by the Treaty on the Functioning of the European Union under the conditions laid down in the Financial Regulation. The FR 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.