

FORM K
AIR NAVIGATION SERVICES FINANCIAL DATA

Reporting Instructions

FILING REQUIREMENTS

General

This form is to be used by ICAO Member States to report financial data for each of their entities that provides air navigation services for international civil aviation, within their territory, over another State, over the high seas, or in an air space of undetermined sovereignty (in accordance with the provisions of ICAO Annex 11 – *Air Traffic Services* to the *Convention on International Civil Aviation*).

The data reported should cover the calendar year January to December. However, if this is not practical, the report may cover a different twelve-month period (e.g. the entity's financial year). In cases where more than one entity provides major air navigation services (ATM, CNS, MET, SAR and AIS), the financial data related to all such entities should, as far as possible, be combined and reported on a single Form K. Please submit any relevant data available, even if the form can only be partially completed.

Filing schedule

This form should be completed on an annual basis and filed with ICAO within six months of the end of the reporting period to which it refers..

Electronic filing

States should submit the requested data in electronic format, either by e-mail via the Internet (sta@icao.int) or on a compact disc. An electronic copy of this form, together with the relevant instructions, can be obtained from the ICAO Internet site (<http://www.icao.int/staforms>) or by contacting the ICAO Secretariat.

DATA TO BE REPORTED

In cases where the same entity provides financial data for both this form and Form J (Airport Financial Data), it is essential that any revenues, expenses or investments which are reported on both forms be clearly identified and the amounts involved shown in the "Remarks" section.

General guidance on air navigation services cost accounting and cost allocation can be found in the *Manual on Air Navigation Services Economics* (Doc 9161). Report all amounts in the currency in which the air navigation services financial accounts are maintained, and indicate that currency in the appropriate place at the top of the form.

PART I – REVENUES

En-route services (Item 1). Enter the sum of Items 1.1 and 1.2.

Revenue from route charges (Item 1.1). Include any revenue from charges levied and fees collected specifically for the provision of en-route services.

Other revenues (Item 1.2). Include any other revenues collected for en-route facilities and services, including revenue from airport charges and from approach and aerodrome control charges allocated to en-route services.

Approach and aerodrome control services (Item 2). Enter the sum of Items 2.1 and 2.2.

Revenue from approach and aerodrome control charges (Item 2.1). Include any revenue from charges levied and fees collected specifically for the provision of approach and aerodrome control services.

Other revenues (Item 2.2). Include any other revenues collected for the provision of approach and aerodrome control services, including revenue from airport charges and from route charges allocated to approach and aerodrome control services.

Grants and subsidies (Item 3). Include any payments received to defray the cost of providing air navigation services and not requiring the transfer of assets or the provision of services in return.

Other revenues (Item 4). Include any revenues not already reported under Items 1 to 3 above, including, for example, revenue from consultancy, rentals, and bank and cash management.

PART II – EXPENSES

Report the expenses contained in the accounting system plus any additional costs that are included in the cost basis for air navigation services charging purposes.

Expenses by item

Operation and maintenance (staff, supplies, services, etc.) (Item 1). Include the cost of employing operating and maintenance personnel (i.e. direct remuneration, social and medical insurance, pensions, remuneration in kind, travel subsistence allowances, employee training, etc.); the cost of supplying power for operating and maintenance purposes; the cost of spare parts and materials incorporated or expended in maintaining equipment and buildings; rentals paid for premises and equipment, and charges for the operating and maintenance services provided by others. Also include the cost of services and supplies, such as heating, air conditioning, lighting, water, cleaning, laundry, sanitation, stationery and postage.

Administrative overhead (Item 2). Include the cost of common administrative services not already included under Item 1, such as overall management economic planning, etc.

Depreciation and/or amortization (Item 3). Enter the amount by which the value of the assets has decreased during the year due to physical deterioration, obsolescence and other such factors that limit their productive life. Also include the amount by which intangible assets (e.g. investments in experimental research and training projects) have been written off during the year.

Interest (Item 4). Include interest paid or payable during the year on debts as well as any interest computed on capital assets.

Other expenses (Item 5). Report any expenses not already included under Items 1 to 4 above.

Expense allocation by function (amounts or percentages of total expenses). When reporting the allocation of total expenses for en-route services, approach and aerodrome control services, other ANS and non-aeronautical activities, approximate amounts or percentages may be given if the actual amounts are not available.

PART III – GROSS CAPITAL INVESTMENTS DURING THE YEAR BY SERVICE

The value of any fixed assets acquired during the year for each of the services provided should be reported under Items 1 to 6. Enter the sum of Items 1 to 6 under Item 7.

PART IV – EMPLOYMENT

The number of employees, for each of the categories of personnel defined, and in total, should be reported for each of the services described. The number of staff reported should be the full time equivalent (FTE). Where breakdowns of staff by activity are difficult to provide, the “joint” column should be used and difficulties explained in the “Remarks” box below.

DEFINITION OF TERMS USED

Administration. Personnel employed in administrative work. If administrative staff are dedicated to a particular service, they should be reported in the column relating to that service. General administrative staff, not attributable to an individual service, should be reported in the “joint” column.

AIS (aeronautical information services). Personnel and facilities employed to provide information pertaining to the availability of air navigation services and their associated procedures necessary for the safety, regularity and efficiency of air navigation (i.e. AIP, AIC, NOTAM, etc.).

Ancillary Services. Personnel and facilities dedicated to services such as MET (under the “MET” column), AIS (under the “AIS” column) and SAR (under the “SAR” column).

ANS (air navigation services). Personnel and facilities employed in air traffic management, communication, navigation and surveillance systems, meteorological services for air navigation, search and rescue and aeronautical information services. These services are provided to air traffic during all phases of operations (approach, aerodrome control and en-route). Staff employed in ANS services, which are not attributable to en-route or terminal air navigation services, should be reported in the “Other ANS” column.

ATCO. The holder of a valid air traffic controller licence which permits the individual to control traffic at a specific operational unit.

ATCO OPS. An ATCO who is participating in an activity that is either directly related to the control of traffic or is a necessary requirement for an ATCO to be able to control traffic (OPS).

ATCO other duties. An ATCO who is participating in an activity outside OPS, such as special projects, teaching at a training academy, providing instruction in a simulator, working in a full-time management position, etc.

ATM (air traffic management). Personnel and facilities employed to provide air traffic services (ATS), air traffic flow management and airspace management. ATS comprises air traffic control service (area control service, approach control service, or aerodrome control service), flight information service (including air traffic advisory service) and alerting service.

CNS (communications, navigation and surveillance). CNS includes communication facilities, navigation services and surveillance systems. Communication facilities may be broadly classified under two main categories: aeronautical fixed service and aeronautical mobile service.

Aeronautical fixed service (AFS). All facilities and personnel employed to provide telecommunication services between fixed points, such as AFTN/ATS, the ground part of ATN and ATS direct speech and data circuits.

Aeronautical mobile service (AMS). All ground-based facilities and personnel engaged in air-ground communications and radiotelephony broadcasts such as ATIS and VOLMET (i.e. VHF and HF transmitting and receiving stations). Implementation of AMSS, as well as other ATS air-ground links and other communications sub networks of the future ATN, will add satellites or satellite transponders and associated ground earth stations.

Navigation services comprise ground-based radio navigation equipment (e.g. VOR, DME and NDB) and precision approach and landing aids (e.g. ILS equipment). Implementation of GNSS will add the satellite constellations providing the standard signal positioning service and the associated augmentation systems required, i.e. satellite-based (wide-area) and ground-based (local area) augmentations. Surveillance systems comprise primary surveillance radar (PSR), secondary surveillance radar (SSR), including SSR Mode S, surface movement radar (SMR) as well as automatic dependent surveillance (ADS), including the supporting network and maintenance personnel.

FIRIUIR. Flight information region/upper flight information region.

Fixed assets. All of the physical property that is of a lasting nature, such as land and improvements thereto, buildings and durable equipment (machinery, vehicles, furniture and fixtures, tools, etc.). When an asset, such as a building, is being completed gradually over a period of years, the capital expenditure incurred during the year should be reported rather than the accumulate total once the asset is put into commission.

MET (meteorological services). Meteorological services comprise those facilities and services that provide aviation with meteorological forecasts, briefs and observations as well as SIGMET information, VOLMET broadcasting material and any other meteorological data provided by States for aeronautical use.

FTE (full time equivalent). The equivalent of a single person carrying out a particular job or activity working on a full time basis during a year. A part time employee working half time would be counted as a 0.5 FTE.

OPS support (non-ATCOs). Personnel which fulfil the requirements of the operational air traffic management without being either administrative or technical support.

SAR (search and rescue services). Any permanent civil establishment of equipment and personnel maintained for the purposes of providing search and rescue services.

Technical Support. Personnel employed either in maintenance, monitoring and control work for on-going operational activity, or in work intended to improve safety, capacity, efficiency or quality of service in the future.

SYMBOLS

Please use the following symbols as necessary in completing this form:

- * estimated data (asterisk immediately following the estimated figure)
- (blank) category not applicable
- na data not available.

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