

**N A T O**

**SECURITY INVESTMENT PROGRAMME**

**FINANCIAL ACTIVITY**

**AS AT 31 DECEMBER 2020**

## NSIP FINANCIAL ACTIVITY FOR 2020 CONTENTS

PART I – Annual NSIP Financial Activity .....	3
1. Annual Financial Activity.....	3
1.1 Annual Financial Activity Summary (in KEUR):.....	3
1.2 Annual Programming by Programming Type (in KEUR) .....	4
1.3 Annual Authorisations (Authorised Scope) by Programming Type (in KEUR) .....	5
1.4 Annual Expenditures by Programming Type (in KEUR) .....	6
1.5 Virtually Completed Projects Versus Annual Discharge (in KEUR) .....	7
1.6 Lump Sum Conversions (in KEUR) .....	7
2. Annual Financial Activity by Host Nation.....	8
2.1 Annual Programming and Authorisations (Scope) by Host Nation (in KEUR).....	8
2.2 Annual Financial Implementation by Host Nation (in KEUR) .....	9
2.3 Annual Contributions by Host Nation (in KEUR).....	10
2.4 Annual Financially Completed Projects by Host Nation Discharged (in KEUR) .....	11
3. Summary of Past 10 Years of Financial Activity (in MEUR) .....	12
PART II – Cumulative NSIP Financial Activity .....	13
4. Cumulative Financial Activity .....	13
4.1 Cumulative Financial Activity Summary (in KEUR).....	13
4.2 Cumulative Financial Activity as at 31 December 2020 by Implementation Stage (in KEUR) .....	14
4.3 Cumulative Financial Activity by Programmed Year (in KEUR) .....	15
5. Cumulative Financial Activity by Host Nation .....	16
5.1 Cumulative Financial Activity by Host Nation (in KEUR) .....	16
5.2 Cumulative Contributions by Host Nation (in KEUR) .....	17
5.3 Cumulative Financially Completed Projects and Latest Cost Estimate Remaining to be Spent by Host Nation (in KEUR) .....	18
6. Readiness Action Plan: Cumulative Financial Activity by Host Nation (in KEUR).....	19
7. Alliance Operations and Missions by Operations: Cumulative Financial Activity by Sub-Requirement Area (in KEUR) .....	19
PART III – Additional Information.....	20
8. Miscellaneous Income Owed to NSIP (in KEUR).....	20
9. Amounts Prefinanced for Third Parties Due to NSIP .....	20
Appendix 1- NSIP Glossary of Terms .....	22

## PART I – Annual NSIP Financial Activity

### 1. Annual Financial Activity

#### 1.1 Annual Financial Activity Summary (in KEUR):

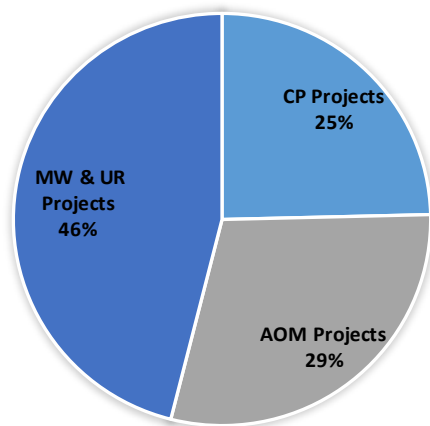
This table represents an overview of the financial activity of NSIP during the year ending 31 December 2019 and 31 December 2020 with details provided in the following pages as applicable:

Description of Annual Activity	2020	2019
<b>Programming:</b>		
Council	77,353	105,564
Investment Committee (delegated authority)	236,802	333,381
<b>TOTAL PROGRAMMING</b>	<b>314,155</b>	<b>438,945</b>
<b>Authorisations:</b>		
Physical Scope	(6,026)	(1,102,035)
Net Authorised Scope	709,459	2,120,865
Net Authorised Fund	789,344	1,101,673
<b>Financial Implementation:</b>		
Approved Forecasts of Expenditure	650,155	611,193
Expenditure	(635,593)	(556,898)
Excess Forecasts	14,562	54,295
MTRP Input for Approved Programme	1,341,658	999,430
<u>Expenditure Rates:</u>		
Expenditure / Approved Forecasts	98%	91%
Expenditure / MTRP input for Approved Programme	47%	56%
<b>Contributions:</b>		
Approved Ceiling	<b>710,000</b>	<b>700,000</b>
Approved Forecasts of Expenditure	650,155	611,193
Q3 & Q4 of Prior Year - Excess/(Shortfall) Forecasts	(914)	(35,552)
Q1 & Q2 of Current Year - Excess/(Shortfall) Forecasts	9,353	(53,381)
Amount of contribution called	658,594	522,260
Amount of contribution not called	51,406	177,740
<b>Financially Completed Projects (Discharge Host Nations)</b>		
Number of Projects Completed	21	168
Financial Value	86,251	409,543

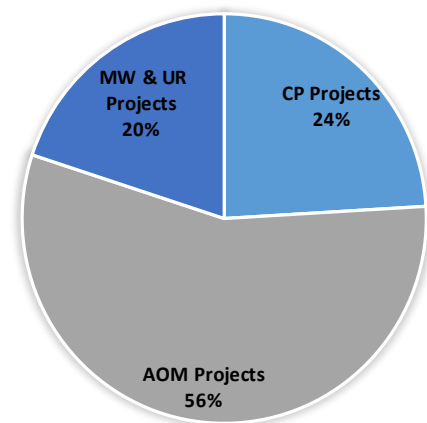
## 1.2 Annual Programming by Programming Type (in KEUR)

Programming Type	2020	2019	Approval Reference
<b>Programmed by the NAC (Capability Program Plans &amp; Capability Packages)</b>			
CP 5A0115 - Command and Control of Operations	40,288		C-M(2020)0003
CP 9C0150-ADD3 - Scope extension and Technical Refresh Core Enterprise Services for Command and Control	37,065		C-M(2020)0055
<b>Sub-total</b>	<b>77,353</b>	<b>105,564</b>	
<b>Programmed by the IC (Delegated Authority)</b>	<b>Year-to-date</b>		
Alliance Operations and Missions	92,144	245,748	
Minor Works and Urgent Requirements	144,658	87,632	
<b>Sub-total</b>	<b>236,802</b>	<b>333,381</b>	
<b>Total</b>	<b>314,155</b>	<b>438,945</b>	

### PROGRAMMING 2020: MEUR 314.1



### PROGRAMMING 2019: MEUR 439

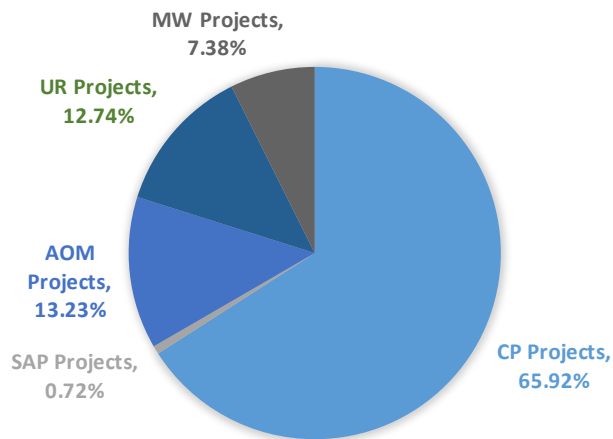


### 1.3 Annual Authorisations (Authorised Scope) by Programming Type (in KEUR)

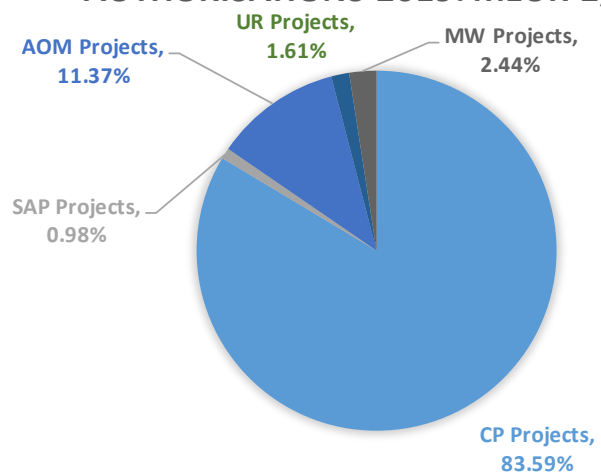
Authorised Scope	2020	2019
Capability Packages (CP) Projects *	475,847	1,805,925
Stand Alone Projects (SAP)	5,211	21,129
AOM Projects	95,506	245,748
UR Projects	91,985	34,866
MW Projects	53,284	52,766
<b>Total</b>	<b>721,834</b>	<b>2,160,434</b>
Deauthorised Scope	(12,375)	(39,569)
<b>Net Authorised Scope</b>	<b>709,459</b>	<b>2,120,865</b>

\* These amounts take into account the AC/4-DS(2020)0018-COR1 published on 19 February 2021.

#### AUTHORISATIONS 2020: MEUR 721.8



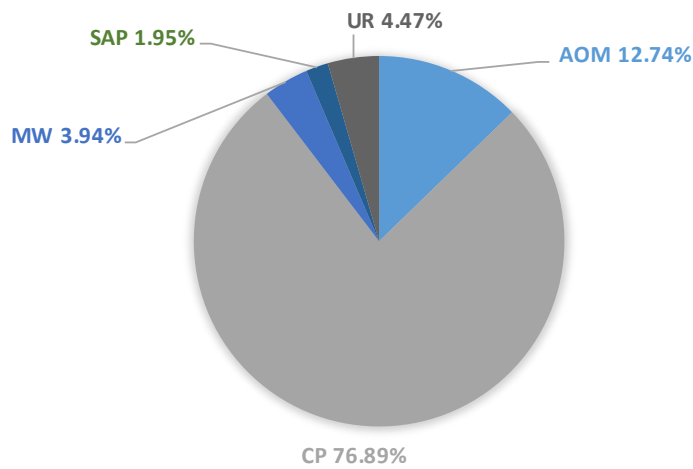
#### AUTHORISATIONS 2019: MEUR 2,160



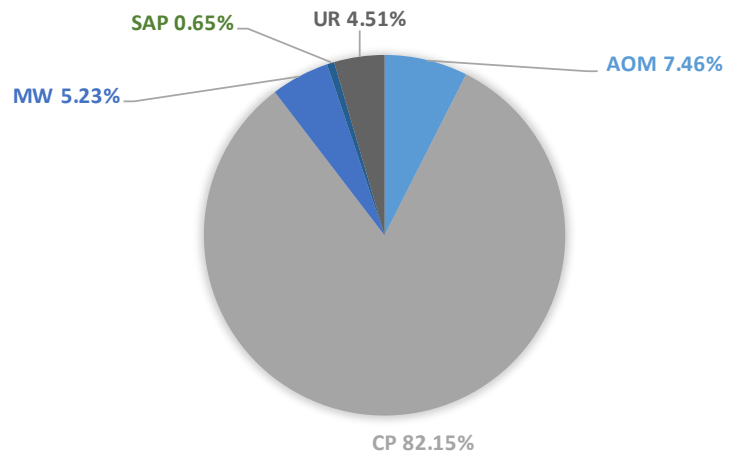
**1.4 Annual Expenditures by Programming Type (in KEUR)**

Expenditure	2020	2019
Capability Packages (CP) Projects	488,730	457,510
Stand Alone Projects (SAP)	12,411	3,611
AOM Projects	81,003	41,533
UR Projects	28,424	25,110
MW Projects	25,025	29,133
<b>Total</b>	<b>635,593</b>	<b>556,898</b>

**EXPENDITURE 2020: MEUR 635.6**



**EXPENDITURE 2019: MEUR 556.9**



### 1.5 Virtually Completed Projects Versus Annual Discharge (in KEUR)

Years	Expenditure on Virtually Completed projects (as at 1st Jan. )	COFFAs noted during the year/ Amounts noted for HN discharge by IC	Ratios
2010	8,061,149	616,011	7.64%
2011	8,431,304	813,140	9.64%
2012	8,497,266	825,947	9.72%
2013	8,164,282	896,614	10.98%
2014	7,878,111	1,115,455	14.16%
2015	7,106,517	1,205,921	16.97%
2016	6,745,535	1,392,193	20.64%
2017	5,920,660	1,205,987	20.37%
2018	5,719,746	288,425	5.04%
2019	5,167,324	409,543	7.93%
2020	5,954,326	86,251	1.45%

### 1.6 Lump Sum Conversions (in KEUR)

In 2020, the International Staff did not recommend any conversion into Lump Sum to the Investment Committee (IC) due to pending discussions on way forward on the subject.

Host nation	Amount	Aproval Date	Reference
		NOT APPLICABLE	
<b>Total 2020</b>	-		
Total 2019	129,565		

## 2. Annual Financial Activity by Host Nation

### 2.1 Annual Programming and Authorisations (Scope) by Host Nation (in KEUR)

Host Nation	2020 Programming	2020 Authorisation	2019 Programming	2019 Authorisation
ACT	1,149	6,486	997	997
Albania	0	0	0	0
Belgium	14,143	17,147	2,763	35,442
Bulgaria	0	4,643	0	3,787
Canada	0	0	0	269
Croatia	0	0	0	0
Czech Republic	253	6,204	0	1,667
Denmark	2,497	13,824	1,289	1,544
Estonia	0	2,515	0	1,031
France	0	971	0	4,214
Germany	22,263	37,774	19,018	37,893
Greece	23,870	27,749	5,715	28,582
Hungary	0	1,096	0	22
Iceland	0	3,677	0	41
Italy	13,334	23,913	20,364	54,378
Latvia	0	65	0	1,265
Lithuania	378	1,376	0	2,644
Luxemburg	0	0	0	0
Montenegro	0	0	0	0
NCI Agency	131,695	224,901	158,969	1,318,144
Netherlands	19,601	20,527	4,912	15,056
Norway	2,601	19,083	2,232	32,765
NSP Agency	70,663	164,158	188,293	241,201
Poland	0	43,930	2,680	17,836
Portugal	1,540	1,540	2,999	1,687
Romania	0	9,572	0	5,355
SHAPE	1,660	2,461	2,873	(2,467)
Slovakia	349	349	0	0
Slovenia	0	1,751	0	(146)
Spain	0	233	0	580
Turkey	7,322	38,636	10,023	48,695
United Kingdom	837	837	590	1,431
United States	0	34,042	15,228	266,949
<b>Total 2020</b>	<b>314,155</b>	<b>709,459</b>	<b>438,945</b>	<b>2,120,865</b>



## 2.2 Annual Financial Implementation by Host Nation (in KEUR)

Host Nation	MTRP Input for Approved Programme Only	2020 Approved Forecasts	2020 Expenditure	Excess/ (Shortfall) to MTRP Input	Expenditure vs. MTRP	Excess/ (Shortfall) to Approved Forecasts	Expenditure vs. Approved Forecasts
	(a)	(b)	(c)	= (a) - (c)	= (c) / (a)	= (b) - (c)	= (c) / (b)
ACT	1,368	4,148	3,945	(2,577)	288%	203	95%
Albania	6,911	93	93	6,818	1%	0	100%
Belgium	22,326	7,617	8,221	14,105	37%	(603)	108%
Bulgaria	28,513	8,654	8,654	19,859	30%	0	100%
Canada	7,095	0	0	7,095	0%	0	0%
Croatia	3,511	508	508	3,003	14%	0	100%
Czech Republic	7,157	71	78	7,080	1%	(7)	109%
Denmark	7,876	5,261	4,843	3,033	61%	418	92%
Estonia	15,617	6,184	5,141	10,476	33%	1,043	83%
France	5,876	3,017	3,017	2,858	51%	0	100%
Germany	46,741	17,690	18,912	27,829	40%	(1,222)	107%
Greece	63,106	6,038	5,569	57,538	9%	469	92%
Hungary	32,748	1,888	2,025	30,723	6%	(137)	107%
Iceland	8,948	9,669	8,501	447	95%	1,167	88%
Italy	59,066	22,242	10,794	48,272	18%	11,448	49%
Latvia	17,775	1,189	949	16,826	5%	240	80%
Lithuania	21,753	1,725	1,391	20,363	6%	335	81%
Luxemburg	0	0	0	0	N/A	0	N/A
Montenegro	0	0	0	0	N/A	0	N/A
NCI Agency	400,908	283,105	266,573	134,335	66%	16,531	94%
Netherlands	13,528	4,520	5,996	7,533	44%	(1,476)	133%
Norway	23,332	9,482	12,446	10,886	53%	(2,964)	131%
NSP Agency	225,036	89,951	90,734	134,302	40%	(783)	101%
Poland	52,124	14,669	13,389	38,735	26%	1,280	91%
Portugal	4,608	2,591	517	4,090	11%	2,074	20%
Romania	33,844	9,661	9,646	24,198	29%	16	100%
SHAPE	716	537	903	(186)	126%	(365)	168%
Slovakia	6,929	7	7	6,922	0%	0	100%
Slovenia	3,339	835	536	2,802	16%	298	64%
Spain	23,579	659	284	23,294	1%	374	43%
Turkey	80,713	13,568	11,415	69,298	14%	2,153	84%
United Kingdom	34,162	32,145	37,420	(3,258)	110%	(5,275)	116%
United States	82,454	92,432	103,086	(20,633)	125%	(10,654)	112%
<b>Total 2020</b>	<b>1,341,658</b>	<b>650,155</b>	<b>635,593</b>	<b>706,065</b>	<b>47%</b>	<b>14,562</b>	<b>98%</b>
Total 2019	999,430	611,193	556,898	442,532	56%	54,295	91%

### 2.3 Annual Contributions by Host Nation (in KEUR)

Host Nation	2020 Received	2020 Paid	2020 Net Rec./(Paid)	2019 Received	2019 Paid	2019 Net Rec./(Paid)
ACT	3,945	0	3,945	3,235	0	3,235
Albania	92	472	(380)	16	321	(305)
Belgium	7,531	14,359	(6,828)	18,104	12,113	5,991
Bulgaria	8,654	2,194	6,459	2,414	1,741	673
Canada	0	40,075	(40,075)	269	30,290	(30,020)
Croatia	463	1,617	(1,153)	2,551	1,121	1,429
Czech Republic	64	6,311	(6,247)	1,538	4,991	(3,453)
Denmark	4,528	9,197	(4,669)	1,513	7,874	(6,362)
Estonia	4,819	725	4,093	18,976	566	18,410
France	2,906	65,165	(62,259)	4,214	52,002	(47,787)
Germany	19,071	101,466	(82,395)	8,070	82,285	(74,215)
Greece	5,479	6,921	(1,442)	6,407	5,605	801
Hungary	2,108	4,612	(2,504)	2,062	3,669	(1,607)
Iceland	8,832	303	8,528	13,681	196	13,485
Italy	21,039	54,913	(33,874)	3,959	43,802	(39,843)
Latvia	1,006	962	44	1,939	757	1,182
Lithuania	1,519	1,493	26	(559)	1,158	(1,718)
Luxemburg	0	989	(989)	0	775	(775)
Montenegro	0	75	(75)	0	39	(39)
NCI Agency	295,210	0	295,210	236,755	0	236,755
Netherlands	5,981	21,737	(15,756)	13,998	17,468	(3,470)
North Macedonia	0	27	(27)	0	0	0
Norway	11,179	11,030	149	3,431	8,693	(5,262)
NSP Agency	99,422	0	99,422	28,209	0	28,209
Poland	10,837	17,706	(6,869)	17,342	13,872	3,470
Portugal	1,786	5,863	(4,077)	6,333	4,343	1,990
Romania	9,646	7,275	2,371	9,757	5,742	4,016
SHAPE	2,931	0	2,931	1,099	0	1,099
Slovakia	7	3,082	(3,075)	(1,136)	2,425	(3,562)
Slovenia	257	1,472	(1,214)	2,657	1,216	1,441
Spain	1,661	34,488	(32,827)	507	26,109	(25,602)
Turkey	13,132	25,182	(12,050)	2,071	17,788	(15,717)
United Kingdom	14,818	71,627	(56,809)	81,577	58,442	23,135
United States	99,670	147,256	(47,586)	31,271	116,856	(85,585)
<b>Total</b>	<b>658,594</b>	<b>658,594</b>	<b>0</b>	<b>522,260</b>	<b>522,260</b>	<b>0</b>

## 2.4 Annual<sup>1</sup> Financially Completed Projects by Host Nation Discharged (in KEUR)

Host Nation	During 2020	2020 funds Deauthorised
Belgium	184	11
Czech Republic	479	14
Denmark	15	0
Italy	11	0
NCIA	59,197	5,274
Netherlands	2,844	178
Turkey	23,521	0
United Kingdom	0	0
United States	0	0
<b>Total</b>	<b>86,251</b>	<b>5,477</b>
During 2019	409,543	14,812

---

<sup>1</sup> Annual amount differs from the sum of published documents (AC/4(PP)D/27997-ADD5 & AC/4(PP)D/28234) i.e. KEUR 88,979 versus KEUR 86,251 due to duplicate insertion.

### 3. Summary of Past 10 Years of Financial Activity (in MEUR)

Year	Program- ming	Physical Scope	Net Authorised Scope	Net Authorised Funds	Forecasted Expenditure	MTRP Input Auth. Program	Financial Expend. Rate Versus MTRP	Expenditure	Financial Expenditure Rate	Excess/ (Shortfall) Forecasts	Contributions Paid	Other Income	Approved Ceiling	Contributions not called
(0)	(1)	(2)	(3)	(4)	(5)	(6)	(7) = (8) / (6)	(8)	(9) = (8) / (5)	(10) = (5) - (8)	(11)=(5)-(10) of PY	(12)	(13)	(14)
2011	472.8	283.7	615.9	878.9	818.7			686.3	84%	132.4	599.4		875.0	275.6
2012	680.8	34.0	518.0	634.7	664.1			555.1	84%	109.0	531.7		800.0	268.3
2013	674.9	180.4	603.0	644.8	663.8	1,128.4	47%	525.9	79%	137.9	554.8		700.0	145.2
2014	700.0	177.0	207.6	512.6	671.8	849.1	63%	538.5	80%	1st half 2014 28.8 2nd half 2014 104.5	505.1		700*	194.9
2015	248.0	(261.2)	754.8	748.9	619.8	867.1	69%	595.4	96%	1st half 2015 20.4 2nd half 2015 4.0	494.9**		700***	205.1
2016	2,826.1	(97.0)	511.4	576.3	587.5	884.9	57%	508.5	87%	1st half 2016 51.6 2nd half 2016 27.4	531.9		690.0	158.1
2017	449.5	214.9	375.5	604.6	463.1	954.5	44%	417.7	90%	1st half 2017 17.5 2nd half 2017 27.9	418.2		655.0	236.8
2018	2,122.1	832.3	1,025.5	1,054.4	745.4	1,146.6	57%	654.2	88%	1st half 2018 55.6 2nd half 2018 35.5	661.8	(8.9)****	700.0	38.2
2019	438.9	(1,102.0)	2,120.9	1,101.7	611.2	999.4	56%	556.9	91%	1st half 2019 53.4 2nd half 2019 0.9	522.3		700.0	177.7
2020	314.2	(6.0)	709.5	789.3	650.2	1,341.7	47%	635.6	98%	1st half 2020 (9.3) 2nd half 2020 23.9	658.6		710.0	51.4

\* The RPPB agreed that the amount exceeding the EUR 650 million will not be released until appropriate progress had been made on the follow-on tasking from the February 2013 Defence Ministerial meeting.

The release of the additional MEUR 50 was not sought.

\*\* Further to the Go-Live of CIRIS in July 2014, the computation of contributions is now based on quarterly carry forward instead of twice yearly. The excess forecast from 2nd half 2014 plus the excess forecast from the 1st half 2015 was used to compute the contributions 2015.

\*\*\* Ceiling of MEUR 625 plus MEUR 75 dedicated for RAP projects.

\*\*\*\* Other income in the amount of KEUR 8,904 was recouped from SHAPE during the fourth quarter 2018 call for contributions (refer to AC/4(PP)D/27926).

## PART II – Cumulative NSIP Financial Activity

### 4. Cumulative Financial Activity

#### 4.1 Cumulative Financial Activity Summary (in KEUR)

This table represents an overview of the NSIP financial activity cumulative through 31 December 2020.

Description of Cumulative Activity	Cumulative 2020	During 2020	Cumulative 2019
<b>Programming:</b>	44,041,337		43,727,181
Council		77,353	
Investment Committee (delegated authority)		236,802	
<b>TOTAL PROGRAMMING</b>		<b>314,155</b>	
<b>Authorisations:</b>			
Physical Scope	482,582	(6,026)	488,608
Net Authorised Scope	40,795,929	709,459	40,086,470
Net Authorised Fund	39,672,414	789,344	38,883,070
<b>Financial Implementation:</b>			
Latest Cost Estimate (LCE)	44,254,166	(97,639)	44,351,804
Expenditure	36,424,252	635,593	35,788,660
Latest Cost Estimate Remaining to be Spent (LCE RTBS)	7,829,913	(733,231)	8,563,145
<b>Contributions:</b>			
NATO Allies	36,074,672	658,594	35,416,078
Contributions from Historic Agreements *	382,108		382,108
Offset from Contributions from Prior Adjustment **	(8,612)		(8,612)
Shortfall from second half 2020	(23,915)		(914)
Cumulative Expenditure	36,424,252		35,788,660
<b>Others:</b>			
Amounts due to NSIP by third parties	25,142		17,890
Miscellaneous Income Owed to NSIP ***	11,002		13,428
Financial Value of Completed Projects ****	28,644,783	86,251	28,558,540

\* Include historical agreement from Germany, NADGE and Turkey.

\*\* Prior adjustments are due to implementation of the International Accounting Unit and the NATO Accounting Unit, plus some minor rounding discrepancies.

\*\*\* The amount of **KEUR 13,427** recorded in 2019 had an error related to year 2013 due to an inversion of signs.

\*\*\*\* The cumulative amount of the financial value of completed projects as at 2020 was reduced by **KEUR 7**, which was previously included in the cumulative amount as at 2019. This is due to project 2003/OCM13259-00-IT-26, which was reopened in 2020 further to a reinstatement of funds.

#### 4.2 Cumulative Financial Activity as at 31 December 2020 by Implementation Stage (in KEUR)

Implementation phase	Programmed Amount *	LCE	Physical Scope	Authorised Scope	Authorised Funds	Financial Value Discharged to HN	Actuals	LCE RTBS
Planning	1,273,139	1,731,987	0	0	0	0	0	1,731,987
Design	1,372,108	2,033,976	223,293	26,707	26,707	0	8,901	2,025,074
Under Implementation	3,060,262	5,237,414	141,925	5,042,539	4,019,693	86	1,213,936	4,023,478
Virtually Completed	5,494,678	6,606,005	110,271	7,081,900	6,981,230	95,110	6,556,631	49,374
<b>Subtotal Active</b>	<b>11,200,186</b>	<b>15,609,382</b>	<b>475,489</b>	<b>12,151,146</b>	<b>11,027,630</b>	<b>95,196</b>	<b>7,779,469</b>	<b>7,829,913</b>
Completed **	32,527,515	28,644,783	7,093	28,644,783	28,644,783	28,644,783	28,644,783	0
<b>Total</b>	<b>43,727,701</b>	<b>44,254,166</b>	<b>482,582</b>	<b>40,795,929</b>	<b>39,672,414</b>	<b>28,739,979</b>	<b>36,424,252</b>	<b>7,829,913</b>

\* These data are taken from CIRIS but the Programmed Amount was not updated during 2020 (except for one MW project and one AOM project totalling KEUR 151); additionally, there was a minor unforeseen adjustment of KEUR 520 made on past programming (project 2011/3HQ19183-00).

\*\* Regarding the discrepancy of EUR 3.00 between Actuals on Completed projects and Financial Value Discharge HN on the same projects, it will be regularised in 2021 (projects 0037/2AF40122-01-BE, 0040/1NB30015-01-GE & 0038/2WI30007-01-NE)

#### Definitions:

Planning Phase: Approved but not yet Financially Authorised

Design Phase: Fund Authorisation less than 5% of the Latest Cost Estimate.

Under implementation: Active projects.

Virtually Completed: Expenditure exceeds 90% of the LCE OR the project is completed but not yet certified OR certified but not yet included in a List of Completed Projects.

Completed Projects: Projects financially closed and certified by the International Board of Auditors for NATO, noted by the Investment Committee.

Physical Scope: Agreement of physical scope does not grant the authority to sign a contract on behalf of NATO that would only be granted at the second stage when the Host Nation will be ready to issue the IFB.

#### 4.3 Cumulative Financial Activity by Programmed Year (in KEUR)

Project Year	Programmed Amount	LCE	Physical Scope	Authorised Scope	Authorised Funds	Expenditure	LCE RTBS	%
<b>Total 02 - 36</b>	11,911,688	13,573,722	0	14,389,219	13,572,450	13,573,722	0	0.00%
37	1,548,136	1,319,575	0	2,060,447	1,317,415	1,319,575	0	
38	1,529,075	1,384,459	0	1,684,410	1,382,729	1,384,459	0	
39	1,561,853	1,227,436	0	1,111,481	1,227,729	1,227,436	0	
40	1,842,148	1,412,993	0	1,513,006	1,413,055	1,412,993	0	
41	1,847,881	1,344,611	0	844,510	1,348,221	1,344,611	0	
42	1,499,673	1,199,696	0	737,289	1,199,035	1,199,696	0	
43	815,752	903,201	0	387,139	905,929	903,201	0	
44	656,596	486,618	0	132,504	489,956	486,618	0	
45	23,897	5,602	0	5,602	5,602	5,602	0	
<b>Total 37 - 45</b>	11,325,012	9,284,192	0	8,476,386	9,289,670	9,284,192	0	0.00%
1994	1,145,302	1,551,985	24,313	1,581,270	1,576,321	1,472,380	79,605	
1995	268,604	332,812	0	333,951	333,951	332,812	0	
1996	847,430	785,545	0	819,910	805,707	781,743	3,802	
1997	784,841	888,874	0	900,174	893,189	865,201	23,674	
1998	770,381	770,515	0	803,685	781,060	767,999	2,516	
1999	1,586,087	1,514,066	0	1,565,402	1,533,139	1,395,386	118,680	
<b>Total 1994 - 99</b>	5,402,645	5,843,797	24,313	6,004,392	5,923,367	5,615,521	228,276	2.92%
2000	483,216	442,419	3,433	456,000	450,239	430,974	11,445	
2001	1,225,492	497,279	4,810	547,739	517,437	438,937	58,342	
2002	187,032	179,832	6,608	174,399	173,073	163,230	16,602	
2003	360,569	402,416	23,639	411,832	407,493	384,056	18,359	
2004	315,870	329,960	0	332,160	332,091	329,960	0	
2005	1,789,512	1,725,175	39,315	1,623,892	1,614,913	1,364,826	360,349	
<b>Total 2000 - 05</b>	4,361,691	3,577,081	77,804	3,546,022	3,495,247	3,111,984	465,097	5.94%
2006	661,026	828,461	3,786	837,627	830,366	748,732	79,730	
2007	676,466	697,639	8,648	703,619	703,619	478,718	218,921	
2008	796,431	668,321	0	685,138	685,138	644,068	24,254	
2009	311,269	269,375	0	271,105	271,105	267,103	2,271	
2010	207,554	250,336	0	253,011	253,011	250,336	0	
2011	450,663	614,731	8,934	445,398	443,801	315,768	298,964	
<b>Total 2006 - 11</b>	3,103,410	3,328,863	21,367	3,195,899	3,187,041	2,704,724	624,139	7.97%
2012	656,150	762,788	23,197	507,345	480,411	366,748	396,040	
2013	659,382	876,007	5,918	241,040	235,784	180,552	695,455	
2014	707,574	894,424	59,811	653,434	653,434	419,163	475,262	
2015	261,138	223,960	95,915	141,308	141,308	100,733	123,227	
2016	2,803,641	2,746,772	110,406	2,026,582	1,079,421	553,185	2,193,587	
2017	434,224	492,040	5,003	314,794	314,794	109,498	382,542	
<b>Total 2012 - 17</b>	5,522,110	5,995,992	300,249	3,884,503	2,905,151	1,729,878	4,266,114	54.48%
2018	1,915,638	2,201,880	48,225	934,216	934,216	358,558	1,843,322	23.54%
2019	185,357	287,570	0	190,865	190,844	32,874	254,696	3.25%
2020	152	159,547	10,623	173,996	173,996	12,798	146,749	1.87%
2021	0	1,522	0	431	431	0	1,522	0.02%
<b>Total</b>	<b>43,727,701</b>	<b>44,254,166</b>	<b>482,582</b>	<b>40,795,929</b>	<b>39,672,414</b>	<b>36,424,252</b>	<b>7,829,913</b>	<b>100.00%</b>

\* Due to delays in recording in CIRIS, the Programmed Amount does not include the programming 2020

## 5. Cumulative Financial Activity by Host Nation

### 5.1 Cumulative Financial Activity by Host Nation (in KEUR)

Host Nation	Programmed Amount	LCE	Physical Scope	Authorised Scope	Authorised Funds	Expenditure	LCE RTBS
ACT	52,320	33,292	0	33,614	33,614	28,141	5,151
Albania	46,843	15,463	2,624	598	598	586	14,877
Belgium	1,146,155	1,137,095	0	915,297	915,297	861,473	275,622
Bulgaria	126,456	137,191	0	77,569	75,377	69,224	67,967
Canada	102,741	88,647	0	79,940	79,940	79,940	8,707
Croatia	7,500	27,309	2,362	11,152	11,152	9,985	17,324
Czech Republic	169,024	148,158	6,063	148,650	147,510	134,443	13,715
Denmark	808,838	785,736	0	758,382	757,754	741,425	44,311
Estonia	124,525	104,856	0	86,514	86,398	68,151	36,705
France	1,144,681	1,076,274	0	1,026,989	1,026,989	1,022,268	54,005
Germany	5,915,462	6,303,259	0	6,149,314	6,146,418	5,990,155	313,104
Greece	2,126,881	2,184,941	11,494	2,054,344	2,040,892	1,903,999	280,942
Hungary	404,254	273,084	0	190,205	190,205	184,748	88,336
Iceland	41,325	43,032	0	37,095	37,095	35,783	7,248
Italy	3,289,474	2,692,038	27,404	2,571,540	2,557,946	2,389,882	302,156
Latvia	134,627	66,430	6,054	47,215	47,215	45,212	21,219
Lithuania	132,275	118,355	435	54,858	54,858	47,418	70,936
Luxemburg	65,518	59,204	0	59,204	59,204	59,204	0
NCI Agency	10,254,717	10,329,145	339,155	8,890,644	7,861,606	6,855,781	3,473,364
Netherlands	1,152,603	1,065,141	0	1,030,143	1,025,838	980,007	85,134
NADGE	0	33,228	0	33,228	33,228	33,228	0
Norway	2,043,863	2,318,025	17,469	2,278,137	2,276,462	2,225,624	92,400
NSP Agency	1,693,872	2,155,803	18,543	2,088,109	2,087,179	1,331,361	824,442
Poland	700,704	814,821	0	776,206	759,981	485,619	329,202
Portugal	563,717	652,589	0	624,185	624,185	611,330	41,258
Romania	184,650	177,352	514	121,380	121,380	72,098	105,254
SHAPE	1,086,259	984,152	0	994,526	994,409	984,152	0
Slovakia	56,925	70,340	2,448	40,972	40,972	39,139	31,201
Slovenia	88,752	58,142	2,362	44,309	44,309	40,160	17,982
Spain	489,204	301,011	0	250,812	250,812	239,258	61,753
Turkey	4,990,267	5,305,056	18,313	4,763,499	4,734,040	4,591,540	713,516
United Kingdom	2,771,992	2,857,327	0	2,774,338	2,772,409	2,669,094	188,233
United States	1,811,280	1,837,673	27,342	1,782,959	1,777,139	1,593,825	243,848
<b>Total</b>	<b>43,727,701</b>	<b>44,254,166</b>	<b>482,582</b>	<b>40,795,929</b>	<b>39,672,414</b>	<b>36,424,252</b>	<b>7,829,913</b>

\* Due to delays in recording in CIRIS, the Programmed Amount does not include the programming 2020



## 5.2 Cumulative Contributions by Host Nation (in KEUR)

HN	2020 Received	2020 Paid	2020 Net Rec./(Paid)	2019 Received	2019 Paid	2019 Net Rec./(Paid)
ACT	28,141	0	28,141	24,196	0	24,196
Albania	586	2,898	(2,312)	493	2,426	(1,933)
Belgium	850,789	1,537,379	(686,590)	843,258	1,523,020	(679,762)
Bulgaria	69,224	28,349	40,875	60,570	26,154	34,415
Canada	79,939	2,006,692	(1,926,754)	79,939	1,966,618	(1,886,679)
Croatia	9,985	10,283	(298)	9,521	8,666	855
Czech Republic	134,533	111,589	22,944	134,469	105,278	29,191
Denmark	716,292	1,117,764	(401,472)	711,764	1,108,566	(396,803)
Estonia	68,185	9,076	59,109	63,367	8,351	55,016
France	1,009,603	1,897,595	(887,992)	1,006,697	1,832,430	(825,733)
Germany	5,876,467	7,789,847	(1,913,380)	5,857,395	7,688,380	(1,830,985)
Greece	1,874,164	317,378	1,556,787	1,868,685	310,457	1,558,228
Hungary	184,619	81,698	102,921	182,511	77,085	105,426
Iceland	36,149	1,836	34,313	27,313	1,532	25,781
Italy	2,355,658	2,841,219	(485,561)	2,334,619	2,786,306	(451,687)
Latvia	45,393	11,952	33,441	44,387	10,990	33,397
Lithuania	47,426	18,069	29,357	45,908	16,576	29,331
Luxemburg	59,204	67,959	(8,755)	59,204	66,970	(7,766)
Montenegro	0	154	(154)	0	80	(80)
NCI Agency	6,876,495	0	6,876,495	6,581,284	0	6,581,284
Netherlands	969,045	1,627,533	(658,488)	963,064	1,605,796	(642,732)
NADGE	12,997	0	12,997	12,997	0	12,997
North Macedonia	0	27	(27)	0	0	0
Norway	2,177,366	944,899	1,232,468	2,166,187	933,869	1,232,318
NSP Agency	1,328,330	0	1,328,330	1,228,908	0	1,228,908
Poland	485,711	306,071	179,640	474,874	288,365	186,509
Portugal	612,588	130,257	482,330	610,802	124,395	486,408
Romania	72,098	92,504	(20,405)	62,452	85,229	(22,777)
SHAPE	985,028	0	985,028	982,097	0	982,097
Slovakia	39,139	38,370	768	39,132	35,289	3,843
Slovenia	40,360	20,850	19,510	40,102	19,378	20,724
Spain	240,250	508,114	(267,864)	238,588	473,626	(235,038)
Turkey	4,529,059	495,308	4,033,752	4,515,928	470,126	4,045,802
United Kingdom	2,668,796	4,389,876	(1,721,080)	2,653,978	4,318,249	(1,664,271)
United States	1,591,054	9,669,126	(8,078,072)	1,491,388	9,521,869	(8,030,481)
<b>Total</b>	<b>36,074,672</b>	<b>36,074,672</b>	<b>0</b>	<b>35,416,078</b>	<b>35,416,078</b>	<b>0</b>

**5.3 Cumulative Financially Completed Projects and Latest Cost Estimate Remaining to be Spent by Host Nation (in KEUR)**

<b>HN</b>	<b>Financial Value Discharged to HN</b>	<b>LCE</b>	<b>Expenditure</b>	<b>LCE RTBS</b>
ACT	3,051	33,292	28,141	5,151
Albania	0	15,463	586	14,877
Belgium	700,732	1,137,095	861,473	275,622
Bulgaria	15,991	137,191	69,224	67,967
Canada	79,671	88,647	79,940	8,707
Croatia	0	27,309	9,985	17,324
Czech Republic	61,013	148,158	134,443	13,715
Denmark	722,917	785,736	741,425	44,311
Estonia	32,365	104,856	68,151	36,705
France	960,307	1,076,274	1,022,268	54,005
Germany	5,494,620	6,303,259	5,990,155	313,104
Greece	1,464,341	2,184,941	1,903,999	280,942
Hungary	104,529	273,084	184,748	88,336
Iceland	0	43,032	35,783	7,248
Italy	1,884,335	2,692,038	2,389,882	302,156
Latvia	20,869	66,430	45,212	21,219
Lithuania	36,892	118,355	47,418	70,936
Luxemburg	59,204	59,204	59,204	0
NCI Agency	3,503,590	10,329,145	6,855,781	3,473,364
Netherlands	871,038	1,065,141	980,007	85,134
NADGE	33,228	33,228	33,228	0
Norway	2,110,475	2,318,025	2,225,624	92,400
NSP Agency	839,577	2,155,803	1,331,361	824,442
Poland	220,047	814,821	485,619	329,202
Portugal	562,689	652,589	611,330	41,258
Romania	4,441	177,352	72,098	105,254
SHAPE	871,947	984,152	984,152	0
Slovakia	31,656	70,340	39,139	31,201
Slovenia	6,376	58,142	40,160	17,982
Spain	166,355	301,011	239,258	61,753
Turkey	4,026,982	5,305,056	4,591,540	713,516
United Kingdom	2,482,238	2,857,327	2,669,094	188,233
United States	1,273,310	1,837,673	1,593,825	243,848
<b>Total</b>	<b>28,644,783</b>	<b>44,254,166</b>	<b>36,424,252</b>	<b>7,829,913</b>

## 6. Readiness Action Plan: Cumulative Financial Activity by Host Nation (in KEUR)

Host Nation	Programmed Amount	LCE	Physical Scope	Authorised Scope	Authorised Funds	Expenditure	LCE RTBS
Bulgaria	28,770	28,374	-	11,152	11,152	5,689	22,685
Estonia	52,733	46,169	-	42,088	41,971	32,801	13,368
Hungary	47,113	38,677	-	4,587	4,587	4,437	34,240
Latvia	70,366	10,373	-	8,942	8,942	7,772	2,601
Lithuania	44,321	12,526	-	4,191	4,191	1,681	10,846
NCI Agency	7,951	7,517	-	10,260	10,260	7,517	-
NSP Agency	-	120,701	917	52,907	52,907	14,675	106,026
Poland	114,919	134,480	-	133,194	133,194	8,386	126,094
Romania	56,625	41,125	514	44,005	44,005	18,509	22,615
Slovakia	9,565	5,330	-	3,876	3,876	3,876	1,454
United States	321,815	288,315	-	282,929	282,929	158,582	129,733
<b>Total</b>	<b>754,178</b>	<b>733,588</b>	<b>1,431</b>	<b>598,131</b>	<b>598,015</b>	<b>263,926</b>	<b>469,662</b>

## 7. Alliance Operations and Missions by Operations: Cumulative Financial Activity by Sub-Requirement Area (in KEUR)

Operation	Programmed Amount	LCE	Physical Scope	Authorised Scope	Authorised Funds	Expenditure	LCE RTBS
Art. 5 Operations (0101) *	-	89	-	89	89	-	89
ISAF (0102)	1,575,932	1,495,072	-	1,499,150	1,499,150	1,494,933	140
Balkans (0103)	682,482	677,122	-	685,829	685,712	657,095	20,027
NTM-I (0104) & (0111)	37,164	32,737	-	31,384	31,384	30,752	1,986
NATO Support to Pakistan (0105)	341	321	-	321	321	321	-
NSAU (0106)	0	4	-	5	5	2	3
Operation Ocean Shield (0107)	3,960	3,544	-	3,547	3,547	3,544	-
Operation Active Endeavor (0108)	17,794	16,439	-	17,596	17,596	16,439	-
RS - Resolute Support (0109)	234,556	569,882	11,712	625,097	625,097	169,753	400,129
Operation Sea Guardian (0110)	0	372	-	275	275	115	257
	<b>2,552,229</b>	<b>2,795,583</b>	<b>11,712</b>	<b>2,863,293</b>	<b>2,863,176</b>	<b>2,372,953</b>	<b>422,630</b>

\* This amount relates to project 2021/5VA30272-09 authorised in 2020 for implementation in 2021, in support of several operations.

## PART III – Additional Information

### 8. Miscellaneous Income Owed to NSIP (in KEUR)

Funding provided to Agencies & Strategic Commands may accumulate positive or negative interest before it is expended, as well as Profits and Losses due to rates of exchange. These amounts owed to NSIP are used to offset future calls for contributions. Compared to the same information published last year, the year 2013 is now corrected.

Year	NC3A	NACMA	NCIA	Total NCIA
2007	3,020	0	0	3,020
2008	(1,149)	1,062	0	(87)
2009	(1,069)	372	0	(697)
2010	0	0	2,586	2,586
2011	0	0	(1,733)	(1,733)
2012	0	0	3,860	3,860
2013	0	0	(1,213)	(1,213)
2014	0	0	1,444	1,444
2015	0	0	3,823	3,823
<b>Total</b>	<b>801</b>	<b>1,434</b>	<b>8,767</b>	<b>11,002</b>

8.1 NCIA will process the years 2016 to 2019 before the end of 2021; NSPA has not submitted any amounts since 2003 neither has SHAPE since 2016. SACT, having a low level of NSIP project implementation, has never submitted any return.

### 9. Amounts Prefinanced for Third Parties Due to NSIP

As at 31 December 2020, the amounts to be reimbursed to NSIP (in KEUR) are:

#### Non-Alliance Operations and Missions:

5,954 for New Command Structures “AFSOUTH 2000”;  
7,340 for NATO Underwater Research Centre;  
1,152 for CIS from CP 9C0120 supporting the International Staff (IS)  
**14,447 Sub Total**

#### New Command Structures “AFSOUTH 2000”

The balance owed to NSIP originated from Morale and Welfare at JFC Naples associated with the NATO Command Structure. Refer to BC-D(2017)0288 for additional information.

NATO Undersea Research Centre (NURC)

The balance owed to NSIP relates to equipment provided to NURC with NSIP funds with an agreement that NSIP funds would be reimbursed. Refer to AC/4(PP)D/27926 for additional information.

CIS from CP 9C0120 supporting the International Staff (IS)

The balance owed to NSIP relates to the scope from CP 9C0120 projects supporting the International Staff (IS) with reimbursement from the Civil Budget (CB).

Alliance Operations and Missions

4,595 for CIS Kandahar Airfield

6,100 for Civil works for HQ ISAF Joint Command - non-CE functions

10,695 **Sub Total** (subject to reconciliation)

CIS Kandahar Airfield

The balance owed to NSIP relates to the prefinanced cost of the KAF CIS common infrastructure required for the support of non-eligible users which was agreed to be reimbursed.

Civil works for HQ ISAF Joint Command - non-CE functions

The balance owed to NSIP relates to the cost of NSIP infrastructure associated with non-CE functions.

## NSIP GLOSSARY OF TERMS

<b>Alliance Operations and Missions (AOM)</b>	Alliance Operations and Missions Requirement is the military capability NATO needs to be able to accomplish its missions and operations.
<b>Audit - Project</b>	The NSIP Project Audit is an examination of the project accounts presented by the HN, in order to enable the Council and, through their Permanent Representatives, the Governments of member countries to satisfy themselves that common funds have been properly used for the settlement of authorized expenditure.
<b>Authorized Scope</b>	The Investment Committee authorizes Nation/Agency to implement specific works (build a hangar, procure and install 25 radios, etc.). The specific works (“what”) are known as the <b>physical scope</b> , and the amount of funds the Host Nation may commit (“how much”) is known as the <b>financial scope</b> .
<b>Authorized Funds</b>	The maximum amount of funds a Host Nation is allowed to spend.
<b>Call for Contributions (CfC)</b>	The Call for Contributions is issued four times per year, requesting nations to pay each other through multilateral compensation for a specified amount and currency based upon the cost share arrangements applicable.
<b>Capability Package (CP)</b>	A Capability Package is a combination of national and NATO-funded assets and support facilities which, together, will enable a Major NATO Command to fulfil a specific military function or requirement. It is known as the tool used by the resource community to provide a capability needed by the Strategic Commander to fulfil a military requirement. An approval of a Capability Package results in the programming of common funds needed for NSIP projects proposed in the CP.
<b>Capability Programme Plan (CPP)</b>	A Capability Programme Plan is a combination of DOTMLPFI components that, when delivered as intended, will enable the Strategic Commands to fulfil a specific military function or requirement.
<b>Capability Package Implementation Plan (PIP)</b>	The Capability Package Implementation Plan is a document produced for the IC upon approval of the CP which outlines the implementation and expenditure profiles for the projects in the CPs. It has the aim to help the HN to understand better the requirements (shortfalls, corrections, O&M costs), to refine the schedule and indicate a baseline against which the implementation progress of the CP and of the individual projects can be measured.
<b>Certificate of Final Financial Acceptance (COFFA)</b>	A Certificate of Final Financial Acceptance is a certificate issued by the International Board of Auditors, per sub project, when the project outputs/projects deliverables have been formally accepted and the audit examination is completed. THIS CERTIFICATE IS NO LONGER PRODUCED BY IBAN
<b>Financial Value Discharge Host Nation (HN)</b>	Independent External Auditor’s Report to Council by delegation to the Investment Committee (audit of expenditures presented in a Cost Statement) in carrying out its role in discharging Host Nations.
<b>Common Funded Integrated Resources Information System (CIRIS)</b>	This is the NSIP database where any information concerning the program is stored.
<b>Common Funding (CF)</b>	Common Funding are formal arrangements which have been put in place whereby member nations, collectively, provide funds to NATO. There are three different types of CF in NATO: the Civil Budget, the Military Budget, and the NSIP.
<b>Completed project</b>	Formerly, financially completed projects received a COFFA from the IBAN; currently the list of completed projects is presented to the IC for discharging Host Nations.

<b>Contributions</b>	Contributions, as approved by the IC, are the amounts paid and received by the participating nations in accordance with the agreed cost sharing arrangements.
<b>Contribution ceiling</b>	The contribution ceiling is the NAC-approved upper limit on the funds to be contributed by the member nations during a calendar year.
<b>De-authorization</b>	A de-authorization is the reduction of scope and/or funds within a project.
<b>Decision sheets</b>	Decision sheets record the decisions reached by a committee/board.
<b>Excess/Shortfall</b>	Difference between the forecasts paid and the actual expenditure reported by Host Nation for the same period. This was previously referred as carry forward.
<b>Expenditure</b>	Level of expenditure incurred for the implementation of an NSIP funded project.
<b>Expenditure rate</b>	The expenditure rate is the ratio of the amount actually expended in a period compared to the amount that was forecasted for the same period.
<b>Financial Increments</b>	For a large project, the IC may initially authorize full scope and a reduced amount of financial funds, which is also called Financial Increments. Financial Increments are partial financial authorizations and are the disbursement authority for funds.
<b>Forecasts of expenditure</b>	Amount forecasted by Nations/Agencies to be expended during the life time of an NSIP funded project. Forecasts of expenditure are provided per quarters/years in the NSIP database (CIRIS).
<b>Host Nation (HN)</b>	Ally or Agency or Strategic Command receiving the authorization and therefore responsible and accountable for the implementation of the NSIP.
<b>International Board of Auditors for NATO (IBAN)</b>	The IBAN is the independent, external audit body of NATO.
<b>Investment Committee (IC)</b>	The Investment Committee is one of NATO's Resource Committees and responsible for the implementation of the NSIP, either from Capability packages as screened by the RPPB and approved by the NAC or from the delegated authority granted to IC for Alliance Operations & Missions or Minor Works/Urgent Requirements.
<b>Latest Cost Estimate (LCE)</b>	The Latest Cost Estimate is the sum of the amount already expended plus the future expenses forecasted by the HN in its Quarterly Financial Report. The LCE is the total estimated cost to bring the NSIP project to completion.
<b>Latest Cost Estimate (LCE) remaining to be spent (RTBS)</b>	This is the amount of LCE unspent i.e. Latest Cost Estimate minus Expenditure
<b>Lump Sum</b>	A Lump Sum can be defined as a fixed, once and for all, comprehensive authorization granted when it is very difficult and impractical to separate the NATO scope from the national scope. Once a nation has received a lump sum contribution it has no further claim on NATO in cases of cost overruns and must complete the works from its own resources.
<b>Lump Sum conversion</b>	Process of converting a normal authorization into a lump sum due to lack of documentation or in the framework of accelerated closure. These lump sum conversions should occur after the project had been presented for audit to IBAN.
<b>Medium Term Resource Plan (MTRP)</b>	The Medium Term Resource Plan is the primary document used for short to medium-term resource planning and is approved by the NAC on an annual basis. It provides a comprehensive overview of and forward look on activities requiring Common Funding and covers the three NATO resource pillars of investment, O&M and manpower. The MTRP makes recommendations on the resources to be allocated to the Military Budget and the budget year and to set NSIP planning figures for a four-year outlook period.

<b>Minor Work</b>	A Minor Work is defined as discrete project, straightforward, self-standing and completely usable, not part of a currently proposed project and not the planning or a consulting aspect associated with a larger project. Minor Works must be in line with the current guidelines for CF. Ceiling, per MW, is currently set at EUR 1,500,000. In October 2019, with AC/4-D(2011)0010-ADD2 (INV) – DS(2019)0025 (INV) the ceiling was raised to EUR 2,000,000.
<b>Physical scope (including released and cancelled)</b>	The physical scope describes the exact nature and range of the work supported for authorization by the IC with a breakdown of the cost estimate by items as set out in the screening document prepared by the IS. Released Physical scope: when financial scope has been authorized granting contracting authority. Cancelled Physical scope: when physical scope is no longer required.
<b>Prefinancing</b>	Prefinancing is a procedure by which a HN declares to NATO its intention to fund from national resources a project which may later qualify for NSIP funding. In this manner the project avoids being classified as “a posteriori”.
<b>Programming</b>	There are few types of programming for a project. The CP, CPP and SAP project process follow the same format of programming. The CPs, CPPs and SAPs are reviewed by the RPPB and the MC and formerly approved by the NAC. The Minor Works, Urgent Requirements and Alliance Operations & Missions for which programming authority has been delegated to the IC, the projects are considered programmed as from the time of the first IC authorization against the project.
<b>Requirement Area</b>	Grouping of NATO strategic objectives
<b>Stand Alone Project (SAP)</b>	A SAP is one of the 3 special ways of programming beside the CP-method and is handled in exactly the same way as a CP. A SAP submission is the means to program NSIP funds for a project that is not part of a larger capability. From a staffing viewpoint, a SAP is a CP with just one project.
<b>Urgent Requirement (UR)</b>	Urgent requirements are programmed by the IC under delegated authority and are not part of a CP or SAP project for reasons of urgency (AOM are also considered URs). URs are military requirements that are in line with CF guidelines. They are based on operational, safety, economic and environmental considerations and need to be implemented promptly to ensure that the current operational capability is maintained. URs are authorized on a case by case basis by the IC.
<b>Virtually completed projects</b>	A project is considered Virtually completed when its expenditure exceeds 90% of the Latest Cost Estimate or when it is a completed projects not yet certified or certified but not yet included in a List of Completed Projects.