



EUROPEAN AVIATION SAFETY AGENCY
AGENCE EUROPÉENNE DE LA SÉCURITÉ AÉRIENNE
EUROPÄISCHE AGENTUR FÜR FLUGSICHERHEIT

2012 FINAL ANNUAL ACCOUNTS



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1. GENERAL INFORMATION

EUROPEAN AVIATION SAFETY AGENCY

The European Aviation Safety Agency (EASA or the Agency) is an agency of the European Union. As a Community Agency, EASA is a body governed by European public law; it is distinct from the Community Institutions and has its own legal personality. EASA was set up by a Council and Parliament regulation (Regulation (EC) 1592/2002 repealed by Regulation (EC) No 216/2008) and was given specific regulatory and executive tasks in the field of civil aviation safety and environmental protection. Based in Cologne, Germany, the Agency already employs over 683 professionals from across Europe. It will continue to recruit highly qualified specialists and administrators in the coming years as it consolidates its position as Europe's centre of excellence in aviation safety.

The Agency's mission is to promote the highest common standards of safety and environmental protection in civil aviation in Europe and worldwide. It is the centrepiece of a new regulatory system which provides for a single European market in the aviation industry. The Agency's responsibilities include:

- Expert advice to the EU for drafting new legislation;
- Implementing and monitoring safety rules, including inspections in the Member States;
- Type-certification of aircraft and components, as well as the approval of organisations involved in the design, manufacture and maintenance of aeronautical products;
- Authorization of third-country (non EU) operators;
- Safety analysis and research.

The agency's responsibilities have constantly been growing to meet the challenges of the fast-developing aviation sector. Regulation 216/2008 entered into force on 8 April 2008, extended the competencies of the Agency to air operations, pilot licensing and authorisation of third countries operators. In September 2009, the Council adopted the regulation extending the Agency's competencies to cover the safety of aerodromes, air traffic management and air navigation services.

FUNDING

The main sources of funds for the Agency are:

- the contribution from the Community and from any European third country which has entered into the agreements referred to in Article 66 of Regulation (EC) No 216/2008
- the fees paid by applicants for certificates and approvals issued, maintained or amended by the Agency in accordance with regulation (EC) No 593/2007 on the fees and charges levied by the Agency.
- charges for publications, handling of appeals, training and any other service provided by the Agency.

AGENCY'S STRUCTURE

In order to ensure that decisions on safety issues are free from all political interference, decisions must be in the hands of a neutral and independent decision maker invested with the necessary powers. This is why the safety decisions of the agency will be taken by its Executive Director, as is already the case in most countries which have developed systems for aviation safety regulation. Since these decisions directly affect people and organisations, the Regulation creates an independent Board of Appeal whose role is to check that the Executive Director has correctly applied European legislation in this field.

The Executive Director is appointed by the Agency's Management Board. The Board, which brings together representatives of the Member States and the Commission, is responsible for the definition of the Agency's priorities, the approval of the budget and for monitoring the Agency's operation. The EASA Advisory Board assists the Management Board in its work. It comprises organisations representing aviation personnel, manufacturers, commercial and general aviation operators, maintenance industry, training organisations and air sports.

FINANCIAL FRAMEWORK

The financial framework is defined in the Agency's Financial regulation adopted by the Management Board (decision 06-2009) and in its implementing rules. The 2012 annual

accounts have been established in accordance with articles 76 to 83 of the Agency's Financial Regulation. As stipulated in article 76, the annual accounts comprise the financial statements and the report on implementation

of the budget. In accordance with Article 83 (1) of the EASA Financial Regulation, these annual accounts have been audited by the European Court of Auditors which provides its opinion in a separate report.

2. FINANCIAL STATEMENTS

2.1 Balance Sheet

(thousands of euros)

ASSETS	Note	31-Dec-12	31-Dec-11
NON-CURRENT ASSETS	3.2		
<i>Intangible fixed assets</i>	3.2.1		
Computer Software		1.687	3.708
<i>Tangible fixed assets</i>	3.2.1		
Computer Hardware		1.242	852
Furniture		824	690
Other fixture and fittings		189	94
Tangible under construction		69	-
<i>Other non-current assets</i>	3.2.2	607	825
Total		4.617	6.169
CURRENT ASSETS	3.3		
Current receivables	3.3.1	7.948	5.812
Sundry receivables	3.3.2	126	117
Accrued revenues	3.3.3	9.931	7.999
Prepaid expenses	3.3.4	2.152	1.517
EC entities	3.3.1	3	31
Cash and equivalents	3.3.5	52.210	55.233
Total		72.371	70.709
TOTAL ASSETS		76.988	76.878
LIABILITIES			
NON-CURRENT LIABILITIES			
Dilapidation	3.4	1.452	1.065
Total		1.452	1.065
CURRENT LIABILITIES			
Current payables	3.5	15.693	15.050
Deferred revenues	3.3.3	21.267	19.377
EC entities	3.6	3.014	2.210
Total		39.974	36.637
TOTAL LIABILITIES		41.426	37.702
NET ASSETS			
Surplus (deficit) forwarded from previous years		39.177	38.768
Net surplus(deficit) for the period		(3.615)	409
TOTAL NET ASSETS		35.562	39.177

2.2 Economic Outturn Account*(thousands of euros)*

	Note	2012	2011
OPERATING REVENUE	3.7		
Fees and Charges	3.7.1	76.600	68.779
Contribution from EC entities	3.7.2	36.549	34.552
Recovery of expenses	3.7.3	751	573
Contribution from EFTA countries	3.7.4	994	980
TOTAL OPERATING REVENUE		114.895	104.884
OPERATING EXPENSES	3.8		
Staff expenses	3.8.1	(63.925)	(55.747)
Buildings and related expenses	3.8.2	(8.325)	(8.859)
Other expenses	3.8.3	(6.511)	(5.769)
Depreciation and write offs	3.8.4	(3.293)	(3.152)
Outsourcing and contracting activities	3.8.5	(36.942)	(31.476)
TOTAL OPERATING EXPENSES		(118.996)	(105.003)
SURPLUS (DEFICIT) FROM OPERATING ACTIVITIES		(4.101)	(120)
NON- OPERATING REVENUES(EXPENSES)	3.8		
Interests received from third parties		519	598
Interests & charges paid to third parties		(33)	(69)
SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES		486	528
SURPLUS/ (DEFICIT) FROM ORDINARY ACTIVITIES		(3.615)	409
SURPLUS/ (DEFICIT) FROM EXTRAORDINARY ITEMS			
NET SURPLUS FOR THE PERIOD		(3.615)	409

2.3 Cash Flow Statement

(thousands of euros)

	2012	2011
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus/(deficit)	(3.615)	409
Adjustments for:		
Amortization (intangible fixed assets) +	2.297	2.279
Depreciation (tangible fixed assets) +	856	682
Increase/(decrease) in Provisions for risks and liabilities	1.652	1.257
Increase/(decrease) in Value reduction for doubtful debts	68	79
(Increase)/decrease in Long term Receivables	219	186
(Increase)/decrease in Short term Receivables	(4.780)	1.839
(Increase)/decrease in Receivables related to consolidated EC entities	28	76
Increase/(decrease) in Accounts payable	1.268	540
Increase/(decrease) in Liabilities related to consolidated EC entities	804	(266)
(Gains)/losses on sale of Property, plant and equipment*	18	
Net cash flow from operating activities	(1.186)	7.081
CASH FLOW FROM INVESTING ACTIVITIES		
Increase of tangible and intangible fixed assets (-)	(1.837)	(784)
Net cash flow from investing activities	(1.837)	(784)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(3.023)	6.297
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	55.233	48.936
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	52.211	55.233

2.4 Statement of Changes in Net Assets

(thousands of euros)

Net assets	Accumulated Surplus / Deficit	Economic result of the year	Net assets (total)
Balance as of 31 December 2011	38.768	409	39.177
Balance as of 1 January 2012	38.768	409	39.177
EOA previous year	409	(409)	-
Economic result of the year		(3.615)	(3.615)
Balance as of 31 December 2012	39.177	(3.615)	35.562

3. Notes to the financial statements

3.1 Summary of significant accounting policies

Accounting principles

The annual accounts of the European Aviation Safety Agency (the "Agency") comprise the financial statements and the reports on the implementation of the budget.

The financial statements show all charges and income for the financial year based on accrual accounting rules complying with the European Commission Accounting Rules and are designed to establish the financial position in the form of a balance sheet at 31 December. Specifically the principles applied in drawing up the financial statements are:

- going concern basis;
- prudence;
- consistent accounting methods;
- comparability of information;
- materiality;
- no netting;
- reality over appearance;
- accrual-based accounting.

The budget accounts give a detailed picture of the implementation of the budget. The budget outturn account takes into account as revenue the cash received during the year and as expenses the cash paid out plus the amounts carried over to the next year.

Basis of preparation

Functional and reporting currency

The Euro is the functional and reporting currency of the Agency and amounts shown in the financial statements are presented in thousands of euros (K€) unless indicated otherwise. Any slight differences versus the actual balances are due to rounding.

Currency and basis for conversion

All foreign currency transactions are recorded using the exchange rate prevailing at the date of the transaction. Gains and losses resulting from the settlement of foreign currency transactions and from the translation at year end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the Economic Outturn Account.

Use of estimates

In accordance with IPSAS and generally accepted accounting principles, the financial statements include amounts based on estimates and assumptions by management based on the most reliable information available. Significant estimates include, but are not limited to, amounts for provisions, accounts receivables, accrued income and charges, contingent assets and liabilities, and degree of impairment of intangible assets and property, plant and equipment. Actual results could differ from those estimates. Changes in estimates are reflected in the period in which they become known.

Balance Sheet

Fixed assets

Fixed assets include mainly computer hardware and software, as well as furniture and fixtures. All assets are depreciated using the straight-line method according to the following schedule:

Type of asset	Useful life (yrs.)	Annual depreciation rate
Hardware and Software	4	25%
Other Equipment	4	25%
Furniture	10	10%

All assets are stated at cost less accumulated depreciation and impairment losses. There were assets under construction of 69 K€ at the end of 2012.

Internally generated intangible assets (all of which are below the threshold of 500 K€ for capitalisation) as well as repair and maintenance are expensed in the economic outturn account.

Leases

Lease of intangible assets where the agency have substantially all the risks and reward of ownership are classified as financial leases. There are no items to be reported under this category.

Leases where the lessor retains a significant portion of the risks and rewards inherent to the ownership are classified as operating leases. Payments made under operating leases are charged to the statement of financial performance for the portion accrued during the financial year. This is the case for the rent paid.

Receivables

All receivables are carried out at the original amount less write-down for impairment when there is objective evidence that the Agency will not be able to collect all amounts due according to the original payment terms. Also recognized is a 100% general write-down in value for all invoices older than four years. Invoices aged less than four years are written down on an individual basis. This analysis is carried out on the year end balances as they exist when preparing the financial statements. The amount of write-down is charged to the Economic Outturn Account.

Cash and cash equivalents

Cash includes only cash in hand as there are no other cash equivalents or liquid investments to be reported. Currently, the Agency has four bank accounts with two different banks, one used to collect the revenue from fees and charges, one used to collect the subsidy and execute the payments, one to account for special projects (all three with ING) and a fourth one with Commerzbank necessary to collect the VAT refunds and contributions from events organized by EASA. A tender was launched at the beginning of 2013 for the selection of one or more additional banks where the Agency could deposit its excess cash in order to diversify and minimize treasury risks and potentially achieve a good return on these cash balances.

Payables

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

Accrued expenses

In accordance with EC Accounting Rules no. 10 complemented by chapter 19 under IPSAS 19 (Provisions, contingent liabilities and contingent assets) accruals are made to recognize the amounts to be paid for goods or services that have been received or supplied but have not been paid, invoiced or formally agreed with the supplier, including amounts due to employees (for example, amounts relating to accrued vacation pay). Most of the accruals are determined based on the amounts entered by the authorizing officers in the official carry-over forms which they submit at year-end. These accruals are reported under current liabilities-current payables.

Accrued vacation and other staff related accruals

In accordance with EC Accounting Rule no. 12 a liability for untaken holidays (accumulating compensated absences) at year-end has been included in the balance sheet under the current liabilities heading (current payables).

A provision for unpaid salaries is also entered accounting for salaries increased which should have been paid to EASA staff since July 2011.

Economic outturn account

Revenue

EASA's revenues consist of the subsidy received from the Commission, the revenue from Fees and Charges, contributions from third countries, recoveries of expenses as well as revenue from the interest received on the bank deposits. A clear distinction is made in the Economic Outturn Account between revenue from exchange (Fees and Charges related) and non-exchange transactions (subsidy, etc.).

The revenue recognition criteria applied are those described in the EC Accounting Rule number 4 for revenue and receivables. The two major items of revenue are discussed below.

Non-exchange revenue: Subsidy received from the European Commission

The EC subsidy (non-exchange revenue) is intended to cover the Regulatory activities of the Agency including the cost of the allocated support. The related receivables and revenue are recognized when the recovery orders are issued by the Agency. At the end of each financial year the excess of subsidies over costs as assessed for budget purposes on a modified cash basis is returned to the Commission.

Exchange Revenue: revenue from Fees and Charges levied by the Agency

The governing rules on which EASA invoices the applicants are provided by the European Commission- Regulation (EC) no 593/2007 on the Fees and Charges levied by the Agency.

Accrual cut-off rules for revenue

Deferrals: as in previous years some of the amounts were invoiced in advance and overlapped with the next financial years, therefore a certain part had to be deferred. The deferral was calculated following the same method used last year (straight line) which, as expected, smoothed out the recognized revenue year by year. The cut-off was applied on each invoice and credit note sent out during the year as well as on the amounts which were accrued.

Small adjustments were made to take into account the more accurate data available as regards billing and average project durations. Below is a summary of the rules applied:

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BL	Description	Type	Rule
01NF	Type Certificate / Restricted Type Certificate	Non-Periodical Fees	actual billing cycle / prorata invoice amount
01PF	Type Certificate / Restricted Type Certificate	Periodical Fees (Annual Fees)	actual billing cycle / prorata invoice amount
02NF	Supplemental Type Certification	Non-Periodical Fees	actual billing cycle / prorata invoice amount
03NF	Major Changes & Repairs	Non-Periodical Fees	actual billing cycle / prorata invoice amount
04NF	Minor Changes & Repairs	Non-Periodical Fees	Average duration of 89 days
06NF	Design Organisation Approval	Non-Periodical Fees	Per application: average duration of 444 days
06PF	Design Organisation Approval	Periodical Fees (Surveillance Fees)	actual billing cycle / prorata invoice amount
07NF	Alternative Procedure to DOA	Non-Periodical Fees	actual billing cycle / prorata invoice amount
08NF	Production Organisation Approval	Non-Periodical Fees	Per application: average duration of 445 days
08PF	Production Organisation Approval	Periodical Fees (Surveillance Fees)	actual billing cycle / prorata invoice amount
10NF	Foreign Maintenance Organisation Approval	Non-Periodical Fees	Per application: average duration of 145 days
10PF	Foreign Maintenance Organisation Approval	Periodical Fees (Surveillance Fees)	actual billing cycle / prorata invoice amount
11NF	Continuing Airworthiness Management Organisation Approval	Non-Periodical Fees	Per application: average duration of 590 days
12NF	Continuing Airworthiness Management Organisation Approval	Periodical Fees (Surveillance Fees)	Per application: average duration of 82 days
11PF	Part 145 / 147 approvals with bilateral agreements	Non-Periodical Fees	actual billing cycle / prorata invoice amount
12PF	Part 145 / 147 approvals with bilateral agreements	Periodical Fees (Surveillance Fees)	actual billing cycle / prorata invoice amount
13NF	Foreign Maintenance Training Organisation Approval	Non-Periodical Fees	Per application: average duration of 373 days
13PF	Foreign Maintenance Training Organisation Approval	Periodical Fees (Surveillance Fees)	actual billing cycle / prorata invoice amount
AFM NA	Approval of Aircraft Flight Manual Revision	Non-Periodical Fees	Per application: average duration of 71 days
AMOC NA	Acceptable Means of Compliance to AD's	Non-Periodical Fees	All revenue recognised according to billing period
AOA	Air Traffic Controller (ATCO) Training Organisation Approval	Fees	All revenue recognised according to billing period
CS NA	Certification Support for Validation	Non-Periodical Fees	All revenue recognised according to billing period
ECOFA NA	Export Certificate of Airworthiness	Non-Periodical Fees	All revenue recognised according to billing period
MR NA	Maintenance Review Board	Non-Periodical Fees	All revenue recognised according to billing period
OEB NA	Operations Evaluation Board	Non-Periodical Fees	All revenue recognised according to billing period
PTF NA	Approval of Flight Conditions for a permit to fly	Non-Periodical Fees	All revenue recognised in the billing year
TAC NA	Technical Advice Contracts	Non-Periodical Fees	All revenue recognised according to billing period
E-exam	E-examination	Non-Periodical Fees	All revenue recognised according to billing period
FSTD NF	Flight Simulation Training Device	Fees	All revenue recognised according to billing period
LOA/SQ	Letters of Acceptance for navigation database Suppliers/Flight Simulator Training Device Qualification	Non-Periodical Fees	All revenue recognised according to billing period
NAA-training	Technical Training to NAAs	Non-Periodical Fees	All revenue recognised according to billing period
ATM / ANS	Air Traffic Mgmt./Air Navigation Systems	Fees	All revenue recognised according to billing period
ATO	Approved Training Organisation	Fees	All revenue recognised according to billing period

Accruals: the accruals are based on project analysis performed by the Authorizing Officer and cross-checked with the amounts actually invoiced at the time of finalization of the accounts.

Expenditure

Expenses arising from the purchase of goods and services are recognized when the supplies are delivered and accepted by the Agency. They are valued at original invoice cost.

At year-end, incurred eligible expenses already due to the beneficiaries but not yet reported are estimated and recorded as accrued expenses. The accruals are largely based on estimates from the Authorizing Officers who are in the best position to communicate the level of services and goods provided/delivered but not invoiced to EASA by year-end.

Contingent liabilities

According to EC Accounting Rule no.10 the term contingent is used for liabilities and assets that are not recognized because their 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.

The contingent liabilities are detailed in note 3.9-Contingent Liabilities.

Employee benefits

The staff of the Agency are entitled to pensions rights according to the pension scheme as defined in the Staff Regulations of the European Communities. The corresponding pension benefits are managed and paid by the European Commission. In compliance with Article 83a of the Staff Regulations, the contribution needed to fund the scheme is financed by the General Budget of the European Community and no employer contribution is paid by the Agency. As a result of this, no pension liability is recognized in the balance sheet of the Agency. However, as from 2016, the Agency will have to bear the financial cost of the Pension contribution for the Fees & Charges financed staff as presented in its official business plan. More details are available in note 3.9-Contingent Liabilities.

3.2 Non-current assets

Non-current assets are fixed assets used and owned by the Agency and are composed of tangible, intangible and other non-current assets.

3.2.1 Tangible and Intangible Assets

Intangible assets are mostly composed of computer software as well as consultancy and employee costs related to the implementation and realization of the ERP and ARIS projects, both of which went live in 2009. There were no internally generated assets capitalized in 2012.

2012		Internally generated Computer Software	Other Computer Software	Total Computer Software	Total
Gross carrying amounts 01.01.2012	+		9.769	9.769	9.769
Additions	+		276	276	276
Gross carrying amounts 31.12.2012		-	10.045	10.045	10.045
Accumulated amortization and impairment 01.01.2012	-		(6.061)	(6.061)	(6.061)
Amortization	-		(2.297)	(2.297)	(2.297)
Accumulated amortization and impairment 31.12.2012		-	(8.358)	(8.358)	(8.358)
Net carrying amounts 31.12.2012		-	1.687	1.687	1.687

Tangible fixed assets include mainly furniture, fixtures and IT equipment. Assets under construction in 2012 amounted to 69 €K relating to the equipment for the clock in clock out system which went live in February 2013.

2012		Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Tangible assets under construction	Total
Gross carrying amounts 01.01.2012	+	3.706	1.406	552	-	5.663
Additions	+	996	311	185	69	1.561
Disposals	-	(1.003)	(42)	(99)	-	(1.144)
Gross carrying amounts 31.12.2012		3.699	1.675	638	69	6.080
Accumulated amortization and impairment 01.01.2012	-	(2.853)	(716)	(458)	-	(4.027)
Depreciation	-	(605)	(163)	(88)	-	(856)
Write-back of depreciation	+	-	-	-	-	-
Disposals	+	1.001	27	97	-	1.126
Accumulated amortization and impairment 31.12.2012		(2.457)	(851)	(449)	-	(3.757)
Net carrying amounts 31.12.2012		1.242	824	189	69	2.323

3.2.2 Other non-current assets

Other non-current assets	Balance at 31.12.2012	Balance at 31.12.2011
Prepaid rent & utilities	607	825
Total	607	825

The 218 K€ decrease reflects the release of the amount related to the pre-paid expense during the year (202 K€) and the reversal of the guarantee for the rented office in Brussels (16 K€). The 202 K€ accounts for the advance payment on the rent and some utilities of the Agency's premises for building improvements made by the landlord in order to meet the occupancy needs and other requirements of the Agency.

3.3 Current Assets

3.3.1 Current receivables

Current Receivables	Balance at 31.12.2012	Balance at 31.12.2011
Receivable from customers	9.471	8.767
Accrued credit notes	(451)	(2.042)
Doubtful Customers	(1.413)	(1.344)
VAT recoverable	341	431
Total	7.948	5.812

In 2012 the receivables from customers increased by 704 K€ or 8% following a 4.801 K€ or 6,8% increase in the amount invoiced throughout the year.

Accrued credit notes have gone down to by 1.590 K€ or 78%. In 2011 the same category was exceptionally high due to two customers for which material credit notes were issued at the beginning of 2012 for 2011 or earlier.

The provision for doubtful receivables increased marginally by 68 K€ to 1,413 K€ in 2012. This amount includes 485 K€ relating to commercial disputes for three customers and one bankruptcy case for an amount of 462K€. A small write off approved by the Authorizing Officer was made during the year amounting to 54 K€ in accordance with Art.55 of the Financial Regulation. Open invoices relating to 2009, 2010, 2011 and 2012 were assessed on a case by case basis.

The 341 K€ of the recoverable VAT relates to payments made in the last three months of 2012 to suppliers and still to be refunded by the German tax authorities. The 90 K€ or 21% decrease reflects the higher speed at which the amounts are claimed and recovered by the Agency.

Other receivables from EC institutions	Balance at 31.12.2012	Balance at 31.12.2011
Other receivables from EC institutions	3	31

Almost all of receivables from other EC institutions have been recovered by year-end.

3.3.2 Sundry receivables

Sundry Receivables	Balance at 31.12.2012	Balance at 31.12.2011
Receivable from staff	100	117
Advance on removal cost	26	-
Total	126	117

3.3.3 Accrued and deferred revenue

Accrued revenue	Balance at 31.12.2012	Balance at 31.12.2011
Accrued income fees and charges	9.764	7.825
Accrued interest income	168	174
Total	9.931	7.999

Deferred revenues	Balance at 31.12.2012	Balance at 31.12.2011
Deferred revenues F&C	21.267	19.377
Total	21.267	19.377

Accrued income fees and charges accounts for invoices or billable travel cost incurred in the current or past periods which was not invoiced by 31 December 2012.

Deferred revenue: the largest part of the F&C deferred revenue (42%) is related to the multiannual projects (TC's and Derivatives) which are invoiced up-front for a period of 12 months. The other 58% percent relates mainly to periodical and annual fees.

A full picture of the amounts accrued and deferred as well as the impact of the last year's reversal is presented in the table presented under note 3.7.1 Revenue generated from Fees and Charges. Also, the section called "Exchange Revenue: revenue from Fees and Charges levied by the Agency" (page 10) under note 3.1 "Summary of significant accounting policies" explains the details concerning the principles applied in revenue recognition related to fees and charges.

The accrued interest income is the bank interest to be received for the fourth quarter of 2012. The decrease is the result of the slighter lower interest rates received in 2012 on the Agency's deposits (average of 0.88 % in 2012 versus 1.25 % in 2011).

3.3.4 Prepaid expenses

Prepaid Expenses	Balance at 31.12.2012	Balance at 31.12.2011
Prepaid IT services	556	398
Prepaid missions	7	0
Prepaid rent & utilities within one year	325	273
Prepaid social welfare & staff expenditure	1.264	846
Total	2.152	1.517

The major portion of the 325 K€ is the current part of the prepaid rent and utilities paid in advance by the Agency for its premises as agreed with the landlord.

The prepaid social welfare and staff expenditure represent the advance payments related to school allowances paid for the dependents of the staff. The 418 K€ or 49% higher amount is following the trend set by the staff increase and their family demographics and their choice of schools.

Most of the other prepaid charges are related to the maintenance of hardware and software acquisitions not related to 2012.

3.3.5 Cash

Cash	Balance at 31.12.2012	Balance at 31.12.2011
ING Bank	2.638	1.517
ING Bank (Fees and charges)	46.719	50.994
ING Bank Special Projects	2.847	0
Commerzbank	6	2.722
Total	52.210	55.233

As mentioned in Note 3.1 under "cash and cash equivalents" an additional account was opened with ING in order to account for special projects on Internal Cooperation (earmarked revenue) undertaken by EASA on behalf of the EC better.

The overall 3.023 K€ or 5% decrease in the cash reflects the higher amounts paid out in 2012 compared to what was cashed leading to an overall negative cash flow of 1.204 K€ for 2012 compared to a 7.081 K€ positive for 2011.

3.4 Non-current liabilities

NON-CURRENT LIABILITIES	Balance at 31.12.2012	Balance at 31.12.2011
Dilapidation	1.452	1.065
Total	1.452	1.065

The actual rent contracts states that the Agency has the legal and financial obligation to bring – at the end of the contract in 2016 - the rented floors back to their original condition as well as to replace some items (e.g. carpets). The amount reported reflects the best estimate provided by the concerned Authorising Officer (based on an expert's study) as of today and may change at the end

of 2013 according to the latest estimates. The amount also includes the dilapidation for the Brussels office (141 K€) for the first time.

3.5 Current payables

Current payables	Balance at 31.12.2012	Balance at 31.12.2011
Payables to suppliers	2.203	2.650
Accrued charges-untaken holidays	1.262	1.133
Accrued charges-other	10.470	10.905
Accrued charges-European institutions	154	0
Unpaid salaries	1.604	361
Total	15.693	15.050

The unpaid salaries account for salary increases plus salaries and related outstanding amounts to staff not paid by the end of 2012. The total payables plus accrued charges-other represent mainly the amounts indicated by the Authorizing Officers in the carry-forward forms used for the year-end closure exercise. One significant portion of the accrued charges accounts for the NAA related expenses not paid by year end which for 2012 it (the accrual) was estimated at 6.052 K€. The payables to suppliers represent the portion of amounts due supported by actual invoices received and not paid by the end of the year.

The accrued charges-other includes the amounts that the Agency owes to the landlord and not paid following an on-going dispute over the number of square meters occupied and paid by EASA during past years. These amounts are 897K for 2012 and 231K for 2010 as a result of scaling down the payments by 15% for October-December 2010, 15 % for January-October 2012 and 10% for November-December 2012.

3.6 Payables-EC entities

Current payables	Balance at 31.12.2012	Balance at 31.12.2011
Subsidy to reimburse to EC	62	1.361
Other payables to EC institutions	251	185
Grants received	2.701	664
Total	3.014	2.210

The subsidy to be reimbursed to the European Commission corresponds to the budget outturn account for the financial year 2012 which was determined on a modified cash basis. The amount is 62 K€ for 2012. The detailed calculation is presented in the Budget Outturn Account table under note 4.1. The 2.701 K€ is the open amount of the grants received after performing the required cut-off for these grants received from DG DEVCO and DG ENLARGE. The amount is significantly higher than last year due to the increased involvement of the Agency in the area of International Cooperation.

3.7 Operating Revenue

The Agency's 2012 revenue comes from the following sources:

2012 European Aviation Safety Agency Final Annual Accounts

Operating revenue	2012	2011
Fees and charges	76.600	68.779
Contribution from EC entities	36.549	34.552
Contribution from EFTA countries	994	980
Recovery of expenses	751	573
Total	114.895	104.884

3.7.1 Revenue generated from Fees and Charges

BL	2012 INVOICED			2012 Accrued			2012 Deferred	2011 Reversals				Total 2012 Revenue
	F&C	Travel	Total	F&C	Travel	CN's	F&C	F&C Accrued (-)	F&C Deferred (+)	Accrued Travel (-)	Credit Notes (+)	
01NF	16.554	1.058	17.612	117	459	(18)	(5.166)	(854)	4.570	(242)	1.505	17.983
01PF	6.304	367	6.670	244	159	(1)	(2.353)	(445)	2.188	(186)	6	6.283
02NF	2.931	292	3.223	250	127	(203)	(774)	(57)	853	(61)	94	3.452
03NF	10.824	727	11.551	940	316	(71)	(3.770)	(144)	2.938	(273)	236	11.723
04NF	336	-	336	-	-	(3)	(15)	(4)	29	-	9	352
06NF	230	25	254	-	11	-	(109)	(7)	184	(21)	12	324
06PF	5.037	150	5.187	-	65	(4)	(2.451)	(5)	2.366	(150)	12	5.020
07NF	129	-	129	25	-	-	-	(34)	15	-	-	135
08NF	293	141	434	-	61	-	(189)	-	7	(23)	-	290
08PF	2.871	443	3.314	-	192	(62)	(1.598)	-	1.509	(171)	-	3.185
10NF	1.292	530	1.822	-	230	(27)	(65)	(17)	94	(98)	13	1.953
10PF	7.822	3.717	11.539	-	1.615	(40)	(3.800)	(17)	3.364	(1.235)	122	11.549
11NF	-	34	34	-	15	-	-	-	-	(12)	-	37
12NF	124	-	124	-	-	(2)	(12)	(1)	10	-	-	119
11PF	20	17	37	-	7	-	(9)	-	9	-	-	44
12PF	936	-	936	-	-	(9)	(509)	(1)	741	-	6	1.164
13NF	130	162	293	-	71	(8)	(54)	(1)	49	(67)	-	283
13PF	635	569	1.204	-	247	-	(347)	(0)	313	(171)	5	1.251
AFM NA	309	-	309	-	-	(2)	(31)	(8)	94	-	8	369
AMOC NA	50	-	50	68	-	-	-	-	6	-	0	125
CS NA	942	209	1.151	452	91	-	(0)	(39)	0	(69)	-	1.585
ECOFA NA	571	-	571	216	-	-	-	(124)	-	-	-	663
MR NA	3.652	1.118	4.770	1.413	486	-	(11)	(2.117)	-	(603)	1	3.939
OEB NA	1.308	333	1.641	270	145	-	-	(472)	-	(68)	-	1.516
PTF NA	445	-	445	-	-	(2)	-	(7)	20	-	7	463
TAC NA	83	11	94	-	5	-	(1)	-	15	(1)	-	112
E-exam	11	-	11	-	-	-	-	-	2	-	-	13
LOA/SQ	67	21	88	1	9	-	-	(2)	-	(15)	-	80
NAA-TRAINING	56	-	56	35	-	-	-	(2)	-	-	4	92
AOA PF	85	-	85	-	131	-	-	-	-	-	-	216
ATO NF	32	-	32	-	68	-	-	-	-	-	-	100
FSTD NF	537	423	960	1.051	173	-	(4)	-	-	-	-	2.179
Total	64.615	10.347	74.962	5.081	4.682	(451)	(21.267)	(4.358)	19.377	(3.467)	2.042	76.600

The above table grants a complete picture of the 2012 revenue recognition process on an accrual basis and the full impact on the Economic Outturn Account as well as the computation of the accrued and deferred revenue balances reflected in the balance sheet.

The overall Fees and Charges recognized revenue in 2012 is 7.821 K€ higher than last year due mainly to:

- 4.836 K€ or 7% more invoiced in 2012 made-up of a 2.068 K€ or 3% increase in Fees and Charges related (no travel) and 2.767 K€ or 32% increase in travel related.
- Higher accruals under both categories for a total of 3.493 K€ or 60% more net accrual versus last year to account for work or travel performed in 2012 and before and due to be invoiced.
- Higher deferrals (which partially offset the effect of the two above items) by 1.890 K€ or 10% compared to those of 2011.

It should be noted that 6.025 K€ worth of credit notes were issued in 2012 of which approximately 2.978 K€ relate to previous years.

The methods and principles for revenue recognition have been explained under note 3.1 in the paragraph called Revenue-Exchange Revenue.

3.7.2 Subsidy received from the European Commission

The 36.549K€ shown as subsidy in 2012 under accrual accounting is the result of the cash received as subsidy (34.862 K€) plus the EFTA contribution received through the EC (865 K€) and operational grants (883 K€ on an accrual basis) less the amount corresponding to the budget outturn to be returned to the European Commission (62 K€).

3.7.3 Recovery of expenses

The increase in the amount of recuperation of expenses is mainly due to the fact that more was re-invoiced for recoverable missions costs paid by the Agency in 2012.

3.7.4 Contribution from EFTA countries

The amount received is the contribution from the Swiss Federal Office of Civil Aviation and paid directly to the Agency.

3.8 Operating expenses

In 2012 operating expenses increased in total by 13.993 K€ or 13% reflecting a rise in all expense categories compared to 2011 except for buildings and related expenses which decreased by 534 K€ or 6% (in 2011 the dilapidation was taken into account for the first time whereas in 2012 only the increment impacted the EOA). Staff expenses went up by 8.178 K€ or 15% higher, other expenses by 742 K€ or 13% higher, depreciation and write-offs by 141K€ or 4% higher, outsourcing and contracting by 5.466 K€ or 17% higher. The main drivers behind this evolution of the expenses are: staff increase, increase in software licenses and IT development cost, higher translation and publications cost as well as higher outsourcing expense relating to work performed by the National Aviation Authorities on behalf of EASA.

3.8.1 Staff expenses

Staff Expenses	2012	2011
Salaries and related allowances	57.667	51.450
Social security	2.352	2.231
Other staff expenses	3.905	2.067
Total	63.925	55.747

The 8.178 K€ or 15% overall increase is driven by a 10% (58 FTE's) staff increase in FTE's year over year leading to a 6.218 K€ or 12% rise in salaries and allowances and also followed by a 1.839 K€ or 89% rise in other staff expenses mainly due to social welfare costs and the re-classification of the staff cost for EASA staff who worked on specific projects in the area of International Cooperation.

The salaries also include the unpaid salaries and related increase due for 2012.

3.8.2 Building and related expenses

Building and related expenses	2012	2011
Rent	7.017	7.444
Related expenses	1.308	1.415
Total	8.325	8.859

The 534 K€ or 6% decrease reflects the impact of first time recognition of the dilapidation cost in 2011 (1.065 K€) for the Cologne office as opposed to 2012 when only the adjustment to the estimate of 245 K€ as well as an additional 141 K€ for the Brussels office impacted the Economic Outturn Account.

3.8.3 Other expenses

Other Expenses	2012	2011
Temporary assistance	743	698
Administrative assistance	376	343
Recruitment	460	501
Travel	73	69
Training	598	406
IT and equipment	2.978	2.530
Stationery, supplies and other	214	190
Legal	301	295
Postage and communication	651	650
Other	117	88
Total	6.511	5.769

Higher IT and equipment costs of 448 K€ or 18% and training 193 K€ or 47% compared to 2011 account for most of the 742 K€ or 13% overall increase.

3.8.4 Depreciation and write-offs

Depreciation and write-offs	2012	2011
Depreciation and amortisation of fixed assets	3.171	2.961
Provision for risks on receivables	122	191
Total	3.293	3.152

The depreciation for 2012 increased by 210 €K compared to that of 2011 caused mainly by the depreciation on new hardware purchased in 2012. The depreciation and amortization rules have been explained in note 3.2 Non-current assets. Assets under construction in 2012 amounted to 69 €K relating to the equipment for the clock-in/clock-out system. The Provision expense for Receivables is linked to the facts already detailed in note 3.3.1 Current receivables.

3.8.5 Outsourcing and contracting activities

Certification and other operating expenses	2012	2011
Certification activities (NAA)	20.495	18.343
Other operating expenses	3.856	4.178
Meetings	342	259
Translation/Publications	2.351	1.120
Missions/Technical Training	5.625	4.794
Software development	4.272	2.782
Total	36.942	31.476

The overall 5.466 K€ or 17% increase in 2012 compared to 2011 is largely due to:

- 2.151 K€ or 12% increase in the NAA related expenses
- 1.231 K€ or 110% increase in translations and publications related costs
- 1.491 K€ or 54% increase in the cost of the development of business applications

3.9 Non-operating revenue (expenses)

Non-operating revenue	2012	2011
Bank interest	483	583
Interest from customers	35	15
Total	519	598
Non-operating expense		
Bank charges	(17)	(26)
Exchange differences	(12)	(16)
Other financial charges	(4)	(28)
Total	(33)	(69)
Total Net	486	528

The lower bank interest reflects the slightly lower interest rates applied in 2012 by the banks on the Agency's deposits: 0,88 % average in 2012 as opposed to 1,25% in 2011.

Other financial charges represent late payment fees charged by suppliers for goods and services bought by the Agency.

3.10 Contingent liabilities

1. Operating lease commitments for rent: amounts still to be paid at 31 December 2012 up to the end of June 2016 under the operating lease for the Cologne office amounts to 25.016 K€ (31.878 K€ at 31 December 2011).

The contractual payments are scheduled as follows:

Description	Charges still to be paid			Total charges to be paid
	<1yr	1-5 yrs.	>5 yrs.	
Operating leases-buildings	6.922	18.094	0	25.016
Total	6.922	18.094	0	25.016

As the contract runs until 30.06.2016 only half of the 2016 due payment was considered.

2. The budgetary RAL is the amount representing the open commitments, for which payments and or de-commitments have not yet been made. The amount disclosed as a future commitment is the budgetary RAL less related amounts that have been included as expenses in the economic outturn account.

RAL	2012	2011
Open budget commitments	26.164	28.049
Contractual commitments	26.567	26.484
Gross amount	52.731	54.533
Accrued charges	(12.027)	(13.405)
Total	40.704	41.128
Assigned revenue impact	(26.567)	(26.484)

Total	14.137	14.644
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3.11 Other Aspects

1. As from 2016, the Agency will have to bear the financial cost of the Pension contribution for the Fees & Charges financed staff as presented in its official business plan. The calculation of the future financial impact has been made by applying 22% to the basic salary cost of the Fees & Charges financed staff as from 2016. For more information the documents presenting the Business Plan of the Agency should be consulted.

Impact of pension contribution as of 2013				
YEAR	2016	2017	2018	2019
F&C T1 cost increase	7.753	7.970	-	-

2. Two former EASA temporary agents lodged three appeals to the Civil Service Tribunal against the Agency's administrative decisions as regards their posts. A judgement is expected during the course of 2013 so it is still too early to pre-empt the result of the litigation.

3. European Dynamics, an applicant to the EASA.2009.OP.02 call for tender, lodged on 22 July 2009 an application to the Court of First Instance of the European Communities (CFI), requesting the annulment of decisions of the EASA in the respective call for tender. The Statement of Defence was submitted to the Court of First Instance on the 11th of December 2009. At this point it is still too early to pre-empt the course of litigation but it should be noted that the Plaintiff is largely using circumstantial or unsupported evidence to justify their claims.

4. Non contractual liabilities: as a result of its certification or regulatory activities, the Agency is exposed to potential liabilities which could have a heavy financial impact. After completion of a study by external consultants to identify and assess all risks arising from the Agency's activities and to estimate the related cost to be covered by an insurance scheme / policy, the commission was informed about the results and asked for its view. By letter dated 28 September 2007, the Commission notified the Agency that the Agency should not take out any insurances for its non-contractual liability and that any possible damage caused by the Agency is entirely covered by the Community budget.

3.12 Related party disclosure

Highest grade description	Grade	Number of persons of this grade
Executive Director	AD 15	1
Director	AD 15	1
Director	AD 14	3

The remuneration equivalent to the grades of the key management personnel in the table can be found in the Official Journal L 345/10 of 23 December 2008.

3.13 Events after the balance sheet date

At the date of issue of the accounts, no material issue came to the attention of the accounting officer of the Agency or were reported to him that would require separate disclosure under that section. The annual accounts and related notes were prepared using the most available information and this is reflected in the information presented above.

4. BUDGET IMPLEMENTATION

4.1 Budget Outturn Account for year 2012

All amounts in euros

BUDGET OUTTURN ACCOUNT FOR THE FINANCIAL YEAR 2012

	2012	2011
REVENUE		
Balancing Commission subsidy	+ 35,727,726.00	35,191,916.00
Other subsidy from Commission (Phara, PA,...)	+ 2,923,628.83	946,367.85
Other Donors	1,513,738.00	1,524,985.71
Fee income	+ 74,240,611.36	71,977,935.80
Other income	+ 726,644.58	1,308,231.11
TOTAL REVENUE (a)	115,132,348.77	110,949,436.47
EXPENDITURE		
<i>Title I: Staff</i>		
Payments	- 63,520,365.92	57,212,302.61
Appropriations carried over	- 755,672.66	698,895.12
<i>Title II: Administrative Expenses</i>		
Payments	- 10,198,191.03	9,930,905.74
Appropriations carried over	- 3,364,652.66	3,940,317.39
<i>Title III: Operating Expenditure</i>		
Payments	- 32,399,000.22	26,774,205.69
Appropriations carried over	- 48,610,308.36	49,893,717.98
TOTAL EXPENDITURE (b)	158,848,190.85	148,450,344.53
OUTTURN FOR THE FINANCIAL YEAR (a-b)	-43,715,842.08	-37,500,908.06
Cancellation of unused payment appropriations carried over from previous year	+ 1,611,705.35	2,526,119.28
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+ 42,177,465.08	36,349,405.55
Exchange differences for the year (gain +/loss -)	+/- -11,707.51	-13,181.28
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR	61,620.84	1,361,455.49
Balance year N-1	+/- 1,361,455.49	1,565,234.07
Positive balance from year N-1 reimbursed in year N to the Commission	- 1,361,455.49	-1,565,234.07
Result used for determining amounts in general accounting	61,620.84	1,361,455.49
Commission subsidy - agency registers accrued revenue and Commission accrued expense	35,666,106.16	
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1	61,620.84	
Not included in the budget outturn:		
Interest generated by 31/12/N on the Commission balancing subsidy funds and to be reimbursed to the Commission (liability)	+ 55,081.63	59,217.78

4.2 Budget implementation

All amounts in euros

BUDGET IMPLEMENTATION FOR THE YEARS 2011 - 2012

	2012		2011	
	Payments	Commitment	Payments	Commitment
TITLE I - Staff expenses				
Budget appropriation - C1+R0+C4+C5(1)	66,742,606.73	66,742,606.73	58,657,873.29	58,657,873.29
Committed		64,265,186.50		57,911,139.73
Paid	63,520,365.92		57,212,302.61	
Automatic carryovers	755,672.66		698,895.12	
Total expenditure/commitment (2)	64,276,038.58	64,265,186.50	57,911,197.73	57,911,139.73
Appropriations carried over from assigned revenue (3)		10,852.08		58.00
Cancelled	2,466,568.15	2,466,568.15	746,675.56	746,675.56
% used on budget appropriation (2+3)/(1)	96.30%	96.30%	98.73%	98.73%
TITLE II - Administrative expenses				
Budget appropriation - C1+R0+C4+C5(1)	14,192,962.75	14,192,962.75	14,359,412.87	14,359,412.87
Committed		13,559,276.03		13,871,223.13
Paid	10,198,191.03		9,930,905.74	
Automatic carryovers	3,364,652.66		3,940,317.39	
Non-automatic carryovers				
Total expenditure/commitment (2)	13,562,843.69	13,559,276.03	13,871,223.13	13,871,223.13
Appropriations carried over from assigned revenue (3)		3,567.66		
Cancelled	630,119.06	630,119.06	488,189.74	488,189.74
% used on budget appropriation (2+3)/(1)	95.56%	95.56%	96.60%	96.60%
TITLE III - Operating expenses				
Budget appropriation - C1+R0+C4+C5(1)	82,725,800.87	82,725,800.87	77,245,034.89	77,245,034.89
Committed		54,455,903.34		50,184,031.73
Paid	32,399,000.22		26,774,205.69	
Automatic carryovers	48,610,308.36		49,893,717.98	
Non-automatic carryovers				
Total expenditure/commitment (2)	81,009,308.58	54,455,903.34	76,667,923.67	50,184,031.73
Appropriations carried over from assigned revenue (3)		26,553,405.24		26,483,891.94
Cancelled	1,716,492.29	1,716,492.29	577,111.22	577,111.22
% used on budget appropriation (2+3)/(1)	97.93%	97.93%	99.25%	99.25%
Budget appropriation - C1+R0+C4+C5(1)	163,661,370.35	163,661,370.35	150,262,321.05	150,262,321.05
Committed		132,280,365.87		121,966,394.59
Paid	106,117,557.17		93,917,414.04	
Automatic carryovers	52,730,633.68		54,532,930.49	
Non-automatic carryovers	0.00		0.00	
Total expenditure/commitment (2)	158,848,190.85	132,280,365.87	148,450,344.53	121,966,394.59
Appropriations carried over from assigned revenue (3)		26,567,824.98		26,483,949.94
Cancelled	4,813,179.50	4,813,179.50	1,811,976.52	1,811,976.52
% used on budget appropriation (2+3)/(1)	97.06%	97.06%	98.79%	98.79%

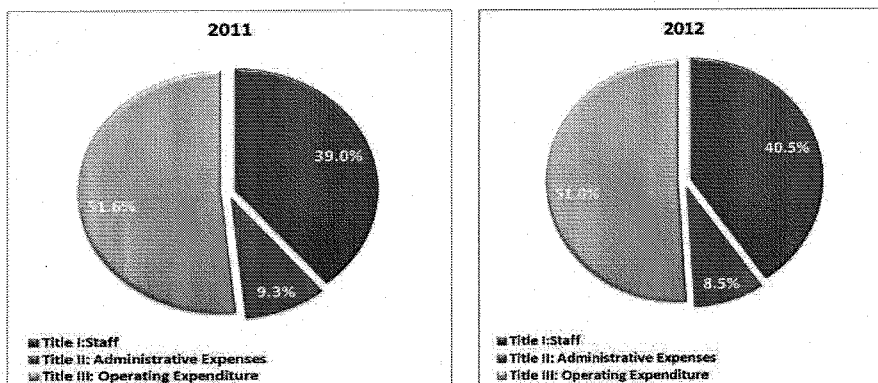
4.3 Major aspects of the implementation of the budget

In 2012 the Agency has used only non-differentiated appropriations.

The total consumption of commitment appropriations reached 158.848 K€ (148.450 K€ in 2011), of which 132.280 K€ (121.966 K€ in 2011) have been committed and 26.568 K€ (26.484 K€ in 2011) on credit appropriations from assigned revenue were automatically carried over as per Article 10 of the EASA Financial Regulation.

The total consumption of payment appropriations reached 158.848 K€ (148.450 K€ in 2011), of which 106.118 K€ (93.917 K€ in 2011) have been paid and 52.731 K€ (54.533 K€ in 2011) were automatically carried over (26.163 K€ on Commitments and 26.568 K€ on credit appropriations from assigned revenue).

Budget Implementation by Title



Administrative Appropriations (Title I and II)

Staff expenditure increased by 6.365 €K in 2012 to 64.276 €K (57.911 €K in 2011). This growth is driven largely by the staff evolution required in particular to support the Agency's certification role in relation to its new remits. Staff expenditure rose slightly as a percentage of the overall budget in 2012 to 40.5% (39% - 2011).

Despite the increase in activity and staff levels, other administrative expenditure reduced as an overall percentage of the Agency's budget and in absolute terms to 13.563 €K - 8.5% (13.871 €K - 9.3% in 2011) demonstrating related efficiency gains.

Operational Appropriations (Title III)

Operational expenditure increased by 4.341 €K in 2012 to 81.009 €K (76.668 €K in 2011) in line with increased activity levels mainly in the area of certification activities. As a percentage of the Agency's overall budget, operational expenditure remained stable during 2011 and 2012 at 51.6% and 50.0% respectively, however, part of the operational appropriations were used for IT projects. To better reflect the evolving nature of such expenditure in the budget, it has been decided to classify such appropriations as administrative in the future.

The credit appropriations from assigned revenue of 26.568 K€, which were carried over automatically, are composed of 24.197 K€ external assigned revenue from Fees and Charges and 2.371 K€ from other assigned revenue.

Appropriations corresponding to earmarked revenues of 4.437 K€, to continue with technical assistance and cooperation projects with third countries, were estimated and authorised in the Final Budget for 2012. The amounts actually received and carried over from 2011 totalled 3.960 K€

of which 1.853 K€ were committed and 2.107 K€ credit appropriations have been automatically carried over to 2013.

Overall Budget Implementation Rate

The overall budget implementation rate for 2012 reached 97.1% (98.8% - 2011).

4.4 BOA versus EOA reconciliation

In order to reconcile the budget outturn result to the net result for the period, differences between budget accounting and accrual accounting need to be taken into account. These differences can be attributed to timing or permanent differences. The most significant of these differences are the following:

1. In budget accounting, capital expenditures are recorded as current year expenses. In accrual accounting, these types of expenditures are capitalised and depreciated over the useful life span of the assets.
2. In budget accounting, revenue is required to cover all committed expenditures at 31 December. In accrual accounting, revenue and expenses only include amounts corresponding to the financial year. The difference is treated as deferred revenue or expenses in accrual accounting.
3. In Budget accounting, revenues are expressed on a cash basis and consist of cash received until the 31st December of the year. In accrual accounting revenue is measured at the fair value of the consideration received or receivable (see accounting policy).

Item	2012	2011
BUDGET OUTTURN OF THE YEAR (BOA)	62	1.361
PART OF THE SUBSIDY TO BE RETURNED TO THE E.C.	(62)	(1.361)
TOTAL	-	-
CAPITALISATION, DEPRECIATION AND AMORTISATION EXPENDITURES	(1.290)	(2.281)
Expenditures of the year	(1.640)	3.364
Assigned revenues	(1.029)	3.479
Pre-financing relating to operational grants	(2.040)	(225)
Guarantee	-	16
TOTAL	(4.709)	6.635
REVENUES		
Accounting cut-off to align invoiced revenue with revenue recognition principle	1.669	(1.367)
Difference between invoiced and cashed	714	(2.578)
TOTAL	2.384	(3.945)
ECONOMIC OUTTURN OF THE YEAR (EOA)	(3.615)	409

4.5 Budget implementation C1

Budget Line Position	Budget Line Description	(1)	(2)	(3)	(1)-(3)	(3)/(1)	(4)	(3)-(4)	(4)/(2)	
		Commitment Appropriation Amount	Payment Appropriation Amount	Executed Commitment Amount	Commitment Available	% Committed	Executed Payment Amount	BAL	Payment Available	% Paid
1100	Basic salaries	42,148,000.00	42,148,000.00	40,980,005.98	1,167,994.02	97.23%	40,980,005.98	-	1,167,994.02	97.23%
1101	Family allowances	4,542,000.00	4,542,000.00	4,444,411.65	97,588.35	97.85%	4,444,411.65	-	97,588.35	97.85%
1102	Expatriations and foreign residence allowances	6,100,000.00	6,100,000.00	6,041,578.37	58,421.63	99.04%	6,041,578.37	-	58,421.63	99.04%
1103	Secretarial allowances	2,000.00	2,000.00	1,582.08	417.92	79.10%	1,582.08	-	417.92	79.10%
1111	Secondment of national experts	571,000.00	571,000.00	529,341.69	41,658.31	92.70%	529,341.69	280.00	41,938.31	92.66%
1112	Temporary assistance (interims)	815,000.00	815,000.00	759,625.98	55,374.02	93.21%	759,625.98	137,837.07	193,211.09	76.29%
1113	Contractual agents	2,773,000.00	2,773,000.00	2,701,828.54	71,171.46	97.43%	2,701,828.54	-	71,171.46	97.43%
1114	Trainees	63,000.00	63,000.00	50,029.59	12,970.41	79.41%	49,859.59	170.00	13,140.41	79.14%
1130	Insurance against sickness	1,570,000.00	1,570,000.00	1,534,280.39	35,719.61	97.72%	1,534,280.39	-	35,719.61	97.72%
1131	Insurance against accidents and occupational diseases	232,000.00	232,000.00	227,003.02	4,996.98	97.85%	227,003.02	-	4,996.98	97.85%
1132	Insurance against unemployment	602,000.00	602,000.00	590,749.21	11,250.79	98.13%	590,749.21	-	11,250.79	98.13%
1140	Childbirth and death allowances and grants	6,000.00	6,000.00	5,894.30	105.70	98.24%	5,894.30	-	105.70	98.24%
1141	Travel expenses for annual leave	800,000.00	800,000.00	774,864.28	25,135.72	96.86%	774,864.28	-	25,135.72	96.86%
1142	Housing and transport allowances	138,000.00	138,000.00	134,242.33	3,757.67	97.28%	134,242.33	-	3,757.67	97.28%
1145	Other allowances	43,000.00	43,000.00	42,896.53	103.47	99.76%	42,896.53	-	103.47	99.76%
1150	Overtime & Stand-by duty	39,000.00	39,000.00	24,703.71	14,296.29	63.34%	24,703.71	-	14,296.29	63.34%
1172	Administrative assistance from community institutions	382,000.00	382,000.00	376,280.63	5,719.37	98.50%	376,280.63	6,045.00	11,764.37	96.92%
1173	External services	60,000.00	60,000.00	12,666.23	47,333.77	21.11%	966.23	11,700.00	59,033.77	1.61%
1191	Adjustments to remuneration	295,000.00	295,000.00	-	295,000.00	0.00%	-	-	295,000.00	0.00%
Total Chapter 11		61,181,000.00	61,181,000.00	59,231,984.51	1,949,015.49	96.81%	59,075,932.44	156,032.07	2,105,047.56	96.56%
1200	Miscellaneous expenditure on staff recruitment	563,000.00	563,000.00	489,004.36	73,995.64	86.86%	467,295.23	321,705.13	395,700.77	29.72%
1201	Travel expenses	40,000.00	40,000.00	16,864.10	23,135.90	42.16%	16,864.10	-	23,135.90	42.16%
1202	Installation, resettlement and transfer allowances	543,000.00	543,000.00	528,760.79	14,239.21	97.38%	528,760.79	-	14,239.21	97.38%
1203	Removal expenses	298,000.00	298,000.00	265,284.54	32,715.46	89.02%	234,933.59	30,450.95	63,166.41	78.80%
1204	Temporary daily subsistence allowances	301,000.00	301,000.00	290,700.89	10,299.11	96.59%	290,700.89	-	10,299.11	96.58%
Total Chapter 12		1,745,000.00	1,745,000.00	1,590,614.68	154,385.32	91.15%	1,238,458.60	352,156.08	506,541.40	70.97%
1300	Administrative missions expenditures	105,000.00	105,000.00	65,362.29	39,637.71	62.25%	58,848.29	6,514.00	46,151.71	56.05%
Total Chapter 13		105,000.00	105,000.00	65,362.29	39,637.71	62.25%	58,848.29	6,514.00	46,151.71	56.05%
1410	Medical service	64,000.00	64,000.00	55,513.34	8,486.66	86.74%	49,661.96	5,851.38	14,338.04	77.60%
1420	Language and other training	611,000.00	611,000.00	552,590.42	58,409.58	90.44%	409,002.44	143,587.98	201,997.56	66.94%
1430	Social welfare of staff	2,678,000.00	2,678,000.00	2,500,671.38	177,328.62	93.38%	2,461,214.38	39,457.00	216,785.62	91.90%
Total Chapter 14		3,353,000.00	3,353,000.00	3,108,775.14	244,224.86	92.72%	2,919,878.78	188,896.36	433,121.22	87.08%
1700	Reception and events	335,000.00	335,000.00	255,695.23	79,304.77	76.33%	226,764.36	28,930.87	108,235.64	67.69%
Total Chapter 17		335,000.00	335,000.00	255,695.23	79,304.77	76.33%	226,764.36	28,930.87	108,235.64	67.69%
Total Title 1		66,719,000.00	66,719,000.00	64,252,431.85	2,466,568.15	96.30%	63,519,802.47	732,529.38	3,199,097.53	95.21%

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Budget implementation C1

Budget Line Position	Budget Line Description	(1)	(2)	(3)	(1)-(3)	(3)/(1)	Executed Payment Amount	(3)-(4)	(2)-(4)	(4)/(2)
2000	Rental costs	6,701,000.00	6,701,000.00	6,511,245.50	189,754.50	97.17%	5,581,548.36	929,697.14	1,119,451.64	83.23%
2010	Insurance	29,000.00	29,000.00	28,954.14	45.86	99.84%	21,882.32	7,071.82	7,117.68	75.46%
2020	Water, gas, electricity and heating	172,000.00	172,000.00	166,988.33	5,010.67	97.09%	166,848.59	140.74	5,151.41	97.00%
2030	Cleaning and maintenance	235,000.00	235,000.00	186,804.06	48,195.94	79.49%	163,170.11	23,633.95	71,829.89	69.43%
2040	Fitting-out of premises	324,000.00	324,000.00	322,162.45	1,837.55	99.43%	123,692.41	198,470.04	200,307.59	38.18%
2050	Security and surveillance of buildings	810,000.00	810,000.00	784,485.78	25,514.22	96.85%	669,847.62	114,638.16	140,152.38	82.70%
2051	Other building expenditure	155,000.00	155,000.00	151,860.80	3,139.20	97.97%	66,772.47	85,088.33	88,227.53	43.08%
Total Chapter 20		8,425,000.00	8,425,000.00	8,152,902.06	273,497.94	96.75%	6,793,761.88	1,358,740.18	1,632,238.12	80.63%
2100	ICT equipment (hardware acquisition)	729,000.00	729,000.00	727,039.85	1,960.15	99.73%	425,347.45	301,692.40	303,652.55	58.35%
2101	Data centre services	1,675,360.00	1,675,360.00	1,673,308.94	2,051.06	99.88%	882,507.39	790,801.55	792,852.61	52.68%
2102	Development of business applications	120,000.00	120,000.00	119,825.88	174.12	99.85%	-	119,825.88	120,000.00	0.00%
2103	IT Hardware maintenance	375,000.00	375,000.00	373,597.68	1,402.32	99.20%	94,275.61	79,322.07	80,724.39	53.87%
2104	ICT training	37,000.00	37,000.00	36,161.49	838.51	97.73%	32,501.49	3,660.00	4,498.51	87.84%
2106	Software licenses	422,500.00	422,500.00	421,995.64	504.36	99.88%	355,990.92	66,004.72	66,509.08	84.26%
2107	Software maintenance	552,000.00	552,000.00	551,431.18	568.82	99.90%	509,281.08	42,718.92	42,718.92	92.26%
Total Chapter 21		3,710,860.00	3,710,860.00	3,703,360.66	7,499.34	99.80%	2,799,903.94	1,403,456.72	1,410,956.06	61.98%
2200	Technical equipment and installations	11,000.00	11,000.00	10,849.59	150.41	98.63%	7,103.25	3,746.34	3,896.75	64.58%
2202	Hire or leasing of technical equipment and installations	5,000.00	5,000.00	4,910.41	89.59	98.21%	4,062.20	848.21	937.80	81.24%
2203	Maintenance and repair of technical equipment and installations	22,000.00	22,000.00	4,054.24	17,945.76	18.43%	4,054.24	-	17,945.76	18.43%
2210	Purchase of furniture	142,000.00	142,000.00	120,449.08	21,550.92	84.82%	60,376.17	60,072.91	81,623.83	42.52%
2211	Maintenance and repairs	3,000.00	3,000.00	669.53	2,330.47	22.32%	669.53	2,330.47	2,330.47	22.32%
2252	Subscription to newspapers and periodicals	26,000.00	26,000.00	13,657.76	12,342.24	52.53%	13,020.26	637.50	12,979.74	50.98%
Total Chapter 22		209,000.00	209,000.00	194,950.61	14,049.39	75.97%	89,285.65	65,304.96	119,714.35	42.72%
2300	Stationery and office supplies	179,000.00	179,000.00	163,325.40	15,674.60	91.24%	132,317.09	31,008.31	46,682.91	73.92%
2320	Bank charges	17,000.00	17,000.00	17,000.00	-	100.00%	17,000.00	-	-	100.00%
2329	Other financial charges	45,000.00	45,000.00	12,923.57	32,076.43	28.72%	12,825.78	97.79	32,174.22	28.50%
2332	Board of appeals	50,000.00	50,000.00	54,353.87	90,646.13	37.49%	39,266.90	15,086.97	105,733.10	27.08%
2351	IVB and other internal meetings	84,000.00	84,000.00	69,616.84	14,383.16	82.88%	51,287.07	18,329.77	32,712.93	61.06%
2352	Department removals	118,000.00	118,000.00	95,992.48	22,007.52	81.35%	87,340.58	8,651.90	30,659.42	74.02%
2354	Representation costs	40,000.00	40,000.00	12,479.22	27,520.78	31.20%	11,467.06	1,012.16	28,532.94	28.67%
2355	Integrated quality management system	97,000.00	97,000.00	88,479.02	8,520.98	91.22%	12,643.02	75,836.00	84,356.98	13.03%
Total Chapter 23		775,000.00	775,000.00	549,401.44	225,598.56	70.89%	369,378.54	180,022.90	405,621.46	47.66%
2400	Postage and delivery charges	249,000.00	249,000.00	229,268.60	19,731.40	92.08%	193,720.08	35,548.52	55,279.92	77.90%
2410	Telephone, radio and television subscriptions and charges	442,000.00	442,000.00	393,720.97	48,279.03	89.08%	293,995.10	99,725.87	148,004.90	66.51%
2411	Telecommunication equipment and installations	66,000.00	66,000.00	64,896.60	1,103.40	98.33%	64,896.60	17,562.40	48,437.60	26.61%
Total Chapter 24		757,000.00	757,000.00	687,886.17	69,113.83	90.87%	505,277.58	182,608.59	251,722.42	66.75%
Total Title 2		13,877,860.00	13,877,860.00	13,247,740.94	630,119.06	95.46%	10,057,607.59	3,190,133.35	3,820,252.41	72.47%

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Budget implementation C1

Budget Line Position	Budget Line Description	(1)	(2)	(3)	(1)-(9)	(9)/(1)	(4)	(9)-(4)	(2)-(4)	(4)/(2)
		Commitment Appropriation Amount	Payment Appropriation Amount	Executed Commitment Amount	Commitment Available	% Committed	Executed Payment Amount	RAL	Payment Available	% Paid
3100	Standardisation inspection	510,000.00	510,000.00	190,225.50	319,774.50	37.30%	79,164.07	117,061.43	436,835.93	14.35%
3102	Technical library	120,000.00	120,000.00	83,433.35	36,566.65	69.53%	79,428.67	4,004.68	40,571.33	66.19%
Total Chapter 31		630,000.00	630,000.00	273,658.85	356,341.15	43.44%	152,592.74	121,066.11	477,407.26	24.22%
3200	Development of business applications	3,883,000.00	3,883,000.00	3,848,332.91	34,667.09	99.11%	2,573,011.87	1,275,321.04	1,309,988.13	66.26%
Total Chapter 32		3,883,000.00	3,883,000.00	3,848,332.91	34,667.09	98.11%	2,573,011.87	1,275,321.04	1,309,988.13	66.26%
3300	Communication and publication	749,640.00	749,640.00	721,386.83	28,253.17	96.23%	332,907.80	388,479.03	416,732.20	44.41%
Total Chapter 33		749,640.00	749,640.00	721,386.83	28,253.17	96.23%	332,907.80	388,479.03	416,732.20	44.41%
3400	Organisation experts meeting	480,000.00	480,000.00	372,153.50	107,846.50	77.53%	200,249.77	171,903.73	279,750.23	41.72%
Total Chapter 34		480,000.00	480,000.00	372,153.50	107,846.50	77.53%	200,249.77	171,903.73	279,750.23	41.72%
3500	Translation of studies, reports and other working documents	1,573,000.00	1,573,000.00	1,504,919.75	68,080.25	95.67%	675,577.13	829,342.62	897,422.87	42.95%
Total Chapter 35		1,573,000.00	1,573,000.00	1,504,919.75	68,080.25	95.67%	675,577.13	829,342.62	897,422.87	42.95%
3600	Assistance to Rule Making activities	1,257,000.00	1,257,000.00	1,256,397.00	603.00	99.95%	-	1,256,397.00	1,257,000.00	0.00%
3601	International cooperation	764,000.00	764,000.00	760,237.87	3,762.13	99.51%	118,236.37	642,001.50	645,763.63	15.48%
Total Chapter 36		2,021,000.00	2,021,000.00	2,016,634.87	4,365.13	99.78%	118,236.37	1,498,398.50	1,902,763.63	5.85%
3700	Mission expenses, duty travel expenses and other ancillary expenditure	3,976,000.00	3,976,000.00	3,131,987.41	844,012.59	78.77%	2,874,657.59	257,329.82	1,101,342.41	72.30%
Total Chapter 37		3,976,000.00	3,976,000.00	3,131,987.41	844,012.59	78.77%	2,874,657.59	257,329.82	1,101,342.41	72.30%
3800	Technical training and Pilot training expenses	442,500.00	442,500.00	220,208.85	222,291.15	49.76%	188,743.30	31,465.55	253,756.70	42.65%
Total Chapter 38		442,500.00	442,500.00	220,208.85	222,291.15	49.76%	188,743.30	31,465.55	253,756.70	42.65%
3900	Safety strategy	387,000.00	387,000.00	342,764.74	44,235.26	88.57%	64,099.33	278,665.41	322,900.67	16.59%
3903	Research	950,000.00	950,000.00	943,600.00	6,400.00	99.33%	-	943,600.00	950,000.00	0.00%
Total Chapter 39		1,337,000.00	1,337,000.00	1,286,364.74	50,635.26	96.21%	64,099.33	1,222,265.41	1,272,900.67	4.79%
Total Title 3		15,092,140.00	15,092,140.00	13,375,647.71	1,716,492.29	88.63%	7,480,075.90	6,195,571.81	7,912,064.10	47.57%
Total C1		35,689,000.00	35,689,000.00	30,875,820.50	4,813,179.50	84.97%	30,757,585.96	10,110,244.54	14,931,414.04	34.40%

4.6 Budget implementation R0

Budget Line Position	Budget Line Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Commitment Appropriation Amount	Payment Appropriation Amount	Executed Commitment Amount	Commitment Available	% Committed	Executed Payment Amount	BAL	Payment Available	% Paid			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			
1700	Reception and events	12,696.65	12,696.65	12,696.65	-	100.00%	463.45	12,233.20	12,233.20	3.65%			
Total Chapter 17		12,696.65	12,696.65	12,696.65	-	100.00%	463.45	12,233.20	12,233.20	3.65%			
Total Title 1		12,696.65	12,696.65	12,696.65	-	100.00%	463.45	12,233.20	12,233.20	3.65%			
2330	Legal expenses	200,000.00	200,000.00	200,000.00	-	100.00%	29,046.35	170,953.65	170,953.65	14.52%			
2354	Representation costs	4,850.59	4,850.59	4,850.59	-	100.00%	4,850.59	-	-	100.00%			
Total Chapter 23		204,850.59	204,850.59	204,850.59	-	100.00%	33,896.94	170,953.65	170,953.65	16.55%			
Total Title 2		204,850.59	204,850.59	204,850.59	-	100.00%	33,896.94	170,953.65	170,953.65	16.55%			
3000	Certification activities	28,142,132.40	28,142,132.40	28,142,132.40	-	100.00%	13,250,857.04	14,891,275.36	14,891,275.36	47.09%			
3002	Operational Equipment	4,123.40	4,123.40	4,123.40	-	100.00%	4,123.40	-	-	100.00%			
3003	Miscellaneous certification costs under fees and charges	18,021.25	18,021.25	18,021.25	-	100.00%	2,070.32	15,950.93	15,950.93	11.49%			
Total Chapter 30		28,164,277.05	28,164,277.05	28,164,277.05	-	100.00%	13,257,050.76	14,907,226.29	14,907,226.29	47.07%			
3400	Organisation experts meeting	76,168.99	76,168.99	76,168.99	-	100.00%	68,692.77	7,476.22	7,476.22	90.18%			
Total Chapter 34		76,168.99	76,168.99	76,168.99	-	100.00%	68,692.77	7,476.22	7,476.22	90.18%			
3700	Mission expenses, duty travel, expenses and other ancillary expenditure	2,269,108.46	2,269,108.46	2,269,108.46	-	100.00%	2,127,645.72	141,462.74	141,462.74	93.77%			
Total Chapter 37		2,269,108.46	2,269,108.46	2,269,108.46	-	100.00%	2,127,645.72	141,462.74	141,462.74	93.77%			
3900	Safety strategy	8,399.97	8,399.97	8,399.97	-	100.00%	8,399.97	-	-	100.00%			
Total Chapter 39		8,399.97	8,399.97	8,399.97	-	100.00%	8,399.97	-	-	100.00%			
Total Title 3		30,537,954.47	30,537,954.47	30,537,954.47	-	100.00%	15,461,789.22	15,056,165.29	15,056,165.29	50.66%			
4000	Technical cooperation with third countries	3,945,682.96	3,945,682.96	1,840,857.15	2,104,825.81	46.65%	1,246,360.00	594,497.15	2,699,322.96	31.59%			
Total Chapter 40		3,945,682.96	3,945,682.96	1,840,857.15	2,104,825.81	46.65%	1,246,360.00	594,497.15	2,699,322.96	31.59%			
Total Title 4		3,945,682.96	3,945,682.96	1,840,857.15	2,104,825.81	46.65%	1,246,360.00	594,497.15	2,699,322.96	31.59%			
5000	Provision for Fees & Charges funded expenditure	24,197,272.78	24,197,272.78	24,197,272.78	-	0.00%	-	-	-	0.00%			
Total Chapter 50		24,197,272.78	24,197,272.78	24,197,272.78	-	0.00%	-	-	-	0.00%			
Total Title 5		24,197,272.78	24,197,272.78	24,197,272.78	-	0.00%	-	-	-	0.00%			
Total R0		58,878,457.45	58,878,457.45	31,576,318.86	26,902,098.59	53.33%	16,742,511.61	15,833,847.25	42,135,445.84	28.44%			

4.7 Budget implementation C4

Budget Line Position	Budget Line Description	Commitment Appropriation Amount (1)	Payment Appropriation Amount (2)	Executed Commitment Amount (3)	Commitment Available (1)-(3)	% Committed (3)/(1)	Executed Payment Amount (4)	RAL (3)-(4)	Payment Available (2)-(4)	% Paid (4)/(2)
1430	Social welfare of staff	10,852.08	10,852.08	-	10,852.08	0.00%	-	-	10,852.08	0.00%
Total Chapter 14		10,852.08	10,852.08	-	10,852.08	0.00%	-	-	10,852.08	0.00%
Total Title 1		10,852.08	10,852.08	-	10,852.08	0.00%	-	-	10,852.08	0.00%
2100	ICT equipment (hardware acquisition)	3,412.00	3,412.00	-	3,412.00	0.00%	-	-	3,412.00	0.00%
Total Chapter 21		3,412.00	3,412.00	-	3,412.00	0.00%	-	-	3,412.00	0.00%
2252	Subscription to newspapers and periodicals	155.66	155.66	-	155.66	0.00%	-	-	155.66	0.00%
Total Chapter 22		155.66	155.66	-	155.66	0.00%	-	-	155.66	0.00%
Total Title 2		3,567.66	3,567.66	-	3,567.66	0.00%	-	-	3,567.66	0.00%
3400	Organisation experts meeting	85,350.00	85,350.00	-	85,350.00	0.00%	-	-	85,350.00	0.00%
Total Chapter 34		85,350.00	85,350.00	-	85,350.00	0.00%	-	-	85,350.00	0.00%
3500	Translation of studies, reports and other working documents	13,895.51	13,895.51	13,895.51	-	100.00%	-	13,895.51	13,895.51	0.00%
Total Chapter 35		13,895.51	13,895.51	13,895.51	-	100.00%	-	13,895.51	13,895.51	0.00%
3700	Mission expenses, duty travel expenses and other ancillary expenditure	192,775.51	192,775.51	45,000.00	147,775.51	23.34%	8,561.49	36,438.51	184,214.02	4.44%
Total Chapter 37		192,775.51	192,775.51	45,000.00	147,775.51	23.34%	8,561.49	36,438.51	184,214.02	4.44%
3900	Safety strategy	2,240.00	2,240.00	-	2,240.00	0.00%	-	-	2,240.00	0.00%
Total Chapter 39		2,240.00	2,240.00	-	2,240.00	0.00%	-	-	2,240.00	0.00%
Total Title 3		294,261.02	294,261.02	58,895.51	235,365.51	20.01%	8,561.49	50,334.02	285,699.53	2.91%
Total C4		308,680.76	308,680.76	58,895.51	249,785.25	19.08%	8,561.49	50,334.02	300,119.27	2.77%

4.8 Budget implementation C5

Budget Line Position	Budget Line Description	Commitment Appropriation Amount (1)	Payment Appropriation Amount (2)	Executed Commitment Amount (3)	Commitment Available (1)-(3)	% Committed (3)/(1)	Executed Payment Amount (4)	RAL (3)-(4)	Payment Available (2)-(4)	% Paid (4)/(2)
1300	Administrative missions expenditures	58.00	58.00	58.00	-	100.00%	-	58.00	58.00	0.00%
Total Chapter 13		58.00	58.00	58.00	-	100.00%	-	58.00	58.00	0.00%
Total Title 1		58.00	58.00	58.00	-	100.00%	-	58.00	58.00	0.00%
3400	Organisation experts meeting	191,277.09	191,277.09	187,366.26	3,910.83	97.97%	28,411.90	157,574.36	161,465.19	15.59%
Total Chapter 34		191,277.09	191,277.09	187,366.26	3,910.83	97.97%	28,411.90	157,574.36	161,465.19	15.59%
3500	Translation of studies, reports and other working documents	4,758.07	4,758.07	4,758.07	-	100.00%	-	-	-	100.00%
Total Chapter 35		4,758.07	4,758.07	4,758.07	-	100.00%	-	-	-	100.00%
3700	Mission expenses, duty travel expenses and other ancillary expenditure	39,938.05	39,938.05	30,418.15	9,519.90	76.16%	27,657.62	2,760.53	12,280.43	69.25%
Total Chapter 37		39,938.05	39,938.05	30,418.15	9,519.90	76.16%	27,657.62	2,760.53	12,280.43	69.25%
Total Title 3		235,973.21	235,973.21	222,562.48	13,410.73	94.32%	62,227.59	160,334.89	173,745.62	26.37%
Total C5		236,031.21	236,031.21	222,620.48	13,410.73	94.32%	62,227.59	160,334.89	173,803.62	26.36%

4.9 Budget implementation C8

Budget Line Position	Budget Line Description	Commitment Appropriation Amount	Payment Appropriation Amount	Executed Commitment Amount	Commitment Available	% Committed	Executed Payment Amount	RAL	Payment Available	% Paid
		(1)	(2)	(3)	(1)-(3)	(3)/(1)	(4)	(5)(4)	(2)-(4)	(4)/(2)
1111	Secondment of national experts	2,200.00	2,200.00	170.00	2,030.00	7.73%	170.00	-	2,030.00	7.73%
1112	Temporary assistance (interims)	174,842.94	174,842.94	142,359.44	32,483.50	81.43%	142,359.44	-	32,483.50	81.43%
1172	Administrative assistance from community institutions	10,948.00	10,948.00	10,948.00	-	100.00%	10,948.00	-	-	100.00%
1173	External services	12,080.60	12,080.60	10,137.50	1,943.10	83.92%	10,137.50	-	1,943.10	83.92%
Total Chapter 11		200,071.54	200,071.54	163,614.94	36,456.60	81.78%	163,614.94	-	36,456.60	81.78%
1200	Miscellaneous expenditure on staff recruitment	143,792.29	143,792.29	129,591.63	14,200.66	90.12%	129,591.63	-	14,200.66	90.12%
1203	Removal expenses	28,278.53	28,278.53	27,824.07	454.46	98.39%	27,824.07	-	454.46	98.39%
Total Chapter 12		172,070.82	172,070.82	157,415.70	14,655.12	91.48%	157,415.70	-	14,655.12	91.48%
1300	Administrative missions expenditures	18,953.43	18,953.43	16,642.93	2,310.50	87.81%	16,642.93	-	2,310.50	87.81%
Total Chapter 13		18,953.43	18,953.43	16,642.93	2,310.50	87.81%	16,642.93	-	2,310.50	87.81%
1410	Medical service	11,942.29	11,942.29	10,531.26	1,411.03	88.18%	10,531.26	-	1,411.03	88.18%
1420	Language and other training	189,830.07	189,830.07	175,714.80	14,115.27	92.56%	175,714.80	-	14,115.27	92.56%
1430	Social welfare of staff	76,498.74	76,498.74	73,560.93	2,937.81	96.16%	73,560.93	-	2,937.81	96.16%
Total Chapter 14		278,271.10	278,271.10	259,806.99	18,464.11	93.36%	259,806.99	-	18,464.11	93.36%
1700	Reception and events	29,470.23	29,470.23	25,338.24	4,131.99	85.98%	25,338.24	-	4,131.99	85.98%
Total Chapter 17		29,470.23	29,470.23	25,338.24	4,131.99	85.98%	25,338.24	-	4,131.99	85.98%
Total Title 1		686,837.12	686,837.12	622,818.80	76,018.32	89.12%	622,818.80	-	76,018.32	89.12%

2012 European Aviation Safety Agency Final Annual Accounts

Budget Implementation C8

Budget Line Position	Budget Line Description	(1)	(2)	(3)	(1)-(3)	(3)/(1)	Executed Payment Amount	(4)	(3)-(4)	(4)/(2)
2000	Rental costs	859,627.47	859,627.47	44,869.86	814,757.61	5.22%	44,869.86	814,757.61	-	5.22%
2010	Insurance	6,697.27	6,697.27	6,390.82	306.45	95.42%	6,390.82	306.45	-	95.42%
2020	Water, gas, electricity and heating	201.46	201.46	201.46	-	100.00%	201.46	-	-	100.00%
2030	Cleaning and maintenance	50,532.48	50,532.48	29,973.20	20,559.28	59.31%	29,973.20	20,559.28	-	59.31%
2040	Fitting-out of premises	62,531.76	62,531.76	62,531.76	-	100.00%	62,531.76	-	-	100.00%
2050	Security and surveillance of buildings	162,260.44	162,260.44	160,738.51	1,521.93	99.06%	160,738.51	1,521.93	-	99.06%
2051	Other building expenditure	18,285.25	18,285.25	16,884.20	1,401.05	92.34%	16,884.20	1,401.05	-	92.34%
Total Chapter 20		1,160,136.13	1,160,136.13	321,589.81	838,546.32	27.72%	321,589.81	838,546.32	-	27.72%
2100	ICT equipment (hardware acquisition)	763,330.13	763,330.13	760,630.12	2,700.01	99.65%	760,630.12	2,700.01	-	99.65%
2101	Data centre services	775,791.78	775,791.78	774,137.91	1,653.87	99.40%	774,137.91	1,653.87	-	99.40%
2103	IT Hardware maintenance	39,545.41	39,545.41	38,466.48	1,078.93	97.27%	38,466.48	1,078.93	-	97.27%
2104	ICT training	11,886.40	11,886.40	11,886.40	-	100.00%	11,886.40	-	-	100.00%
2106	Software licenses	107,539.59	107,539.59	107,539.59	-	100.00%	107,539.59	-	-	100.00%
2107	Software maintenance	91,959.64	91,959.64	91,959.64	-	100.00%	91,959.64	-	-	100.00%
Total Chapter 21		1,790,052.95	1,790,052.95	1,781,620.14	8,432.81	99.53%	1,781,620.14	8,432.81	-	99.53%
2202	Hire or leasing of technical equipment and installations	245.60	245.60	241.64	3.96	98.39%	241.64	3.96	-	98.39%
2210	Purchase of furniture	25,423.68	25,423.68	25,376.02	47.66	99.81%	25,376.02	47.66	-	99.81%
2211	Maintenance and repairs	3,514.00	3,514.00	2,945.00	569.00	83.81%	2,945.00	569.00	-	83.81%
2252	Subscription to newspapers and periodicals	2,401.38	2,401.38	2,384.57	16.81	99.30%	2,384.57	16.81	-	99.30%
Total Chapter 22		31,584.66	31,584.66	30,947.23	637.43	97.98%	30,947.23	637.43	-	97.98%
2300	Stationery and office supplies	73,691.35	73,691.35	61,879.82	11,811.53	83.97%	61,879.82	11,811.53	-	83.97%
2329	Other financial charges	16,290.42	16,290.42	7,436.57	8,853.85	45.65%	7,436.57	8,853.85	-	45.65%
2330	Legal expenses	206,300.00	206,300.00	105,879.69	100,420.31	51.32%	105,879.69	100,420.31	-	51.32%
2351	MB and other internal meetings	18,863.28	18,863.28	14,416.81	4,446.47	76.43%	14,416.81	4,446.47	-	76.43%
2352	Department removals	15,663.11	15,663.11	12,331.44	3,331.67	78.73%	12,331.44	3,331.67	-	78.73%
2353	Archives expenditure	19,890.00	19,890.00	19,890.00	-	100.00%	19,890.00	-	-	100.00%
2354	Representation costs	1,438.84	1,438.84	1,160.82	278.02	80.68%	1,160.82	278.02	-	80.68%
2355	Integrated quality management system	100,170.00	100,170.00	82,921.25	17,248.75	82.78%	82,921.25	17,248.75	-	82.78%
Total Chapter 23		452,307.00	452,307.00	305,916.40	146,390.60	67.63%	305,916.40	146,390.60	-	67.63%
2400	Postage and delivery charges	76,845.12	76,845.12	60,449.47	16,395.65	78.66%	60,449.47	16,395.65	-	78.66%
2410	Telephone, radio and television subscriptions and charges	177,051.70	177,051.70	162,195.02	14,856.68	91.61%	162,195.02	14,856.68	-	91.61%
2411	Telecommunication equipment and installations	144,763.03	144,763.03	144,763.03	-	100.00%	144,763.03	-	-	100.00%
Total Chapter 24		398,659.85	398,659.85	367,407.52	31,252.33	92.16%	367,407.52	31,252.33	-	92.16%
Total title 2		3,832,740.59	3,832,740.59	2,807,481.10	1,025,259.49	73.25%	2,807,481.10	1,025,259.49	-	73.25%

2012 European Aviation Safety Agency Final Annual Accounts

Budget Implementation C8

Budget Line Position	Budget Line Description	(1)	(2)	(3)	(1)+(3)	(3)/(1)	(4)	(3)-(4)	(2)-(4)	(4)/(2)
3100	Standardisation/inspection	107,705.69	107,705.69	73,985.59	33,720.10	68.69%	73,985.59	-	33,720.10	68.69%
3102	Technical library	46,690.00	46,690.00	46,690.00	-	100.00%	46,690.00	-	-	100.00%
Total Chapter 31		154,395.69	154,395.69	120,675.59	33,720.10	78.16%	120,675.59	-	33,720.10	78.16%
3200	Development of business applications	1,942,106.36	1,942,106.36	1,908,818.48	33,287.88	98.29%	1,908,818.48	-	33,287.88	98.29%
Total Chapter 32		1,942,106.36	1,942,106.36	1,908,818.48	33,287.88	98.29%	1,908,818.48	-	33,287.88	98.29%
3300	Communication and publication	162,193.69	162,193.69	138,143.74	24,049.95	85.17%	138,143.74	-	24,049.95	85.17%
Total Chapter 33		162,193.69	162,193.69	138,143.74	24,049.95	85.17%	138,143.74	-	24,049.95	85.17%
3400	Organisation experts meeting	180,290.11	180,290.11	89,471.06	90,819.05	49.63%	89,471.06	-	90,819.05	49.63%
Total Chapter 34		180,290.11	180,290.11	89,471.06	90,819.05	49.63%	89,471.06	-	90,819.05	49.63%
3500	Translation of studies, reports and other working documents	1,425,834.25	1,425,834.25	1,424,667.29	1,166.96	99.97%	1,424,667.29	-	1,166.96	99.97%
Total Chapter 35		1,425,834.25	1,425,834.25	1,424,667.29	1,166.96	99.97%	1,424,667.29	-	1,166.96	99.97%
3600	Assistance to Rule Making activities	1,335,930.00	1,335,930.00	1,185,126.89	150,803.11	88.71%	1,185,126.89	-	150,803.11	88.71%
3601	International cooperation	657,903.60	657,903.60	612,861.72	45,041.88	93.15%	612,861.72	-	45,041.88	93.15%
Total Chapter 36		1,993,833.60	1,993,833.60	1,797,988.61	195,844.99	90.18%	1,797,988.61	-	195,844.99	90.18%
3700	Mission expenses, duty travel expenses and other ancillary expenditure	456,466.21	456,466.21	325,605.27	130,860.94	71.33%	325,605.27	-	130,860.94	71.33%
Total Chapter 37		456,466.21	456,466.21	325,605.27	130,860.94	71.33%	325,605.27	-	130,860.94	71.33%
3800	Technical training and Pilot training expenses	67,846.62	67,846.62	67,846.62	-	100.00%	67,846.62	-	-	100.00%
Total Chapter 38		67,846.62	67,846.62	67,846.62	-	100.00%	67,846.62	-	-	100.00%
3900	Safety strategy	218,780.17	218,780.17	218,242.08	538.09	99.75%	218,242.08	-	538.09	99.75%
5903	Research	1,222,141.00	1,222,141.00	1,222,001.42	139.58	99.99%	1,222,001.42	-	139.58	99.99%
Total Chapter 39		1,440,921.17	1,440,921.17	1,440,243.50	677.67	99.95%	1,440,243.50	-	677.67	99.95%
Total Title 3		7,823,887.70	7,823,887.70	7,313,460.16	510,427.54	93.48%	7,313,460.16	-	510,427.54	93.48%
Total C8		12,353,465.41	12,353,465.41	10,743,760.06	1,611,705.35	86.96%	10,743,760.06	-	1,611,705.35	86.96%

4.10 Budget implementation R8

Budget Line Position	Budget Line Description	Commitment Appropriation Amount (1)	Payment Appropriation Amount (2)	Executed Commitment Amount (3)	Commitment Available (1)-(3)	% Committed (3)/(1)	Executed Payment Amount (4)	RAL (3)-(4)	Payment Available (2)-(4)	% Paid (4)/(2)
2330	Legal expenses	106,684.50	106,684.50	106,684.50	-	100.00%	106,684.50	-	-	100.00%
2354	Representation costs	-	-	-	-	-	-	-	-	-
Total Chapter 23		106,684.50	106,684.50	106,684.50	-	100.00%	106,684.50	-	-	100.00%
Total Title 2		106,684.50	106,684.50	106,684.50	-	100.00%	106,684.50	-	-	100.00%
3000	Certification activities	8,074,788.44	8,074,788.44	8,074,788.44	-	100.00%	8,074,788.44	-	-	100.00%
3003	Miscellaneous certification costs under fees and charges	8,382.70	8,382.70	8,382.70	-	100.00%	8,382.70	-	-	100.00%
Total Chapter 30		8,083,171.14	8,083,171.14	8,083,171.14	-	100.00%	8,083,171.14	-	-	100.00%
3400	Organisation experts meeting	39,092.82	39,092.82	39,092.82	-	100.00%	39,092.82	-	-	100.00%
Total Chapter 34		39,092.82	39,092.82	39,092.82	-	100.00%	39,092.82	-	-	100.00%
3700	Mission expenses, duty travel expenses and other ancillary expenditure	297,392.42	297,392.42	297,392.42	-	100.00%	297,392.42	-	-	100.00%
Total Chapter 37		297,392.42	297,392.42	297,392.42	-	100.00%	297,392.42	-	-	100.00%
3900	Safety strategy	8,762.61	8,762.61	8,762.61	-	100.00%	8,762.61	-	-	100.00%
Total Chapter 39		8,762.61	8,762.61	8,762.61	-	100.00%	8,762.61	-	-	100.00%
Total Title 3		8,428,418.99	8,428,418.99	8,428,418.99	-	100.00%	8,428,418.99	-	-	100.00%
4000	Technical cooperation with third countries	14,097.44	14,097.44	11,567.03	2,530.41	82.05%	11,567.03	-	2,530.41	82.05%
Total Chapter 40		14,097.44	14,097.44	11,567.03	2,530.41	82.05%	11,567.03	-	2,530.41	82.05%
Total Title 4		14,097.44	14,097.44	11,567.03	2,530.41	82.05%	11,567.03	-	2,530.41	82.05%
Total R0		8,549,200.93	8,549,200.93	8,546,670.52	2,530.41	99.97%	8,546,670.52	-	2,530.41	99.97%

5. Budget Transfers

EASA BUDGET 2012 (C1-HQ CREDITS) - BUDGETARY TRANSFERS																
BL	DESCRIPTION	Initial credit	Transfers January	Transfers February	Transfers March	Transfers April	Transfers May	Transfers June	First Amending Budget	Transfers July	Transfers August	Transfers September	Transfers October	Transfers November	Transfers December	Total Budget
1100	Basic salaries	43,962,000				-60,000	-35,000	-120,000	-879,000	-10,000		-434,000		-276,000		42,148,000
1101	Family allowances	4,622,000							-42,000			-19,000		-19,000		4,542,000
1102	Expatriation and foreign-residence allowances	6,321,000							-156,000			-34,000		-31,000		6,100,000
1103	Secretarial allowances	2,000														2,000
1110	Special Advisor	0														0
1111	Secondment of National Experts	747,000							-113,000					-63,000		571,000
1112	Temporary Assistance (interims)	815,000							244,000							815,000
1113	Contractual Agents	2,529,000							-52,000			-7,000				2,773,000
1114	Trainees	122,000							-52,000			-2,000				63,000
1130	Insurance against sickness	1,627,000							-104,000			-2,000				1,570,000
1131	Insurance against accidents and occupational disease	338,000							-19,000			-6,000				232,000
1132	Insurance against unemployment	627,000														602,000
1140	Childbirth and death allowances and grants	5,000											1,000			6,000
1141	Travel expenses for annual leave	680,000						120,000								800,000
1142	Housing and transport allowances	124,000							14,000							138,000
1143	Fixed duty allowances	0														0
1145	Other allowances	0					35,000							6,000		43,000
1150	Overtime	40,000										-1,000				39,000
1172	Administrative Assistance from Community Institutions	385,000										-3,000				382,000
1173	External Services	60,000														60,000
1190	Salary weightings	0														0
1191	Adjustments to remuneration	297,000							-2,000							295,000
Chapter 11		63,303,000	0	0	0	0	-60,000	0	-1,161,000	-10,000	0	-508,000	0	-383,000	0	61,181,000
1200	Miscellaneous expenditure on staff recruitment	599,000										-23,000		-13,000		563,000
1201	Travel expenses	46,000							-5,000			-1,000				40,000
1202	Installation, resettlement and transfer allowances	514,000										-13,000		42,000		543,000
1203	Removal expenses	352,000							-82,000			-27,000		55,000		298,000
1204	Temporary daily subsistence allowances	507,000							-94,000			-17,000		-95,000		301,000
Chapter 12		2,018,000	0	0	0	0	0	0	-181,000	0	0	-81,000	0	-11,000	0	1,745,000
1300/E	Administrative Missions Expenditures	10,000														10,000
1300/F	Administrative Missions Expenditures	344,000							-249,000			0	0	0	0	95,000
Chapter 13		354,000	0	0	0	0	0	0	-249,000	0	0	0	0	0	0	105,000
1410	Medical service	171,000							-117,000		10,000					64,000
1420	Language and other training	652,000							-41,000							611,000
1430	Social welfare of staff	2,798,000									-10,000			-86,000		2,678,000
Chapter 14		3,621,000	0	0	0	0	0	0	-158,000	0	0	0	0	-86,000	-24,000	3,353,000
1700/C	Reception and events	15,000														15,000
1700/E	Reception and events	69,000							200,000			-2,000				266,000
1700/F	Reception and events	20,000														20,000
1700/R	Reception and events	16,000								10,000					4,000	30,000
1700/S	Reception and events	10,000												9,000		19,000
Chapter 17		129,000	0	0	0	0	0	0	200,000	10,000	0	-2,000	0	9,000	4,000	350,000
TOTAL TITLE 1		69,425,000	0	0	0	0	-60,000	0	-1,549,000	10,000	0	-591,000	0	-471,000	-20,000	66,734,000

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Budget Transfers

EASA BUDGET 2012 (C1+R0 CREDITS)- BUDGETARY TRANSFERS																
BL	DESCRIPTION	Initial credit	Transfers January	Transfers February	Transfers March	Transfers April	Transfers May	Transfers June	Transfers First Amending Budget	Transfers July	Transfers August	Transfers September	Transfers October	Transfers November	Transfers December	Total Budget
2000	Rental costs	6,758,000						-3,000								6,701,000
2010	Insurance	42,000							-12,000							29,000
2020	Water, gas, electricity and heating	180,000						3,000	-15,000							172,000
2030	Cleaning and maintenance	236,000							-7,000							235,000
2040	Fitting-out of premises	239,000														239,000
2050	Security and surveillance of buildings	834,000							-24,000							810,000
2051	Other building expenditure	38,000							49,000							87,000
Chapter 20		9,327,000	0	0	0	0	0	0	-9,000							9,318,000
2100	ICT equipment (hardware acquisition)	744,000														744,000
2101	Data Centre Services	1,505,000														1,505,000
2102	Administrative applications development	0														0
2103	IT Hardware maintenance	107,000														107,000
2104	ICT training	50,000														50,000
2106	Software licences	526,000						7,500								533,500
2107	Software maintenance	498,000														498,000
2108	Maintenance of Administrative applications	0														0
Chapter 21		3,430,000	0	0	0	0	0	7,500	2,000							3,439,500
2200	Technical equipment and installations	10,000														10,000
2202	Hire or leasing of technical equipment or installations	5,000														5,000
2203	Maintenance and repair of technical equipment or installations	63,000														63,000
2210	Purchase of furniture	95,000														95,000
2211	Maintenance and repairs	6,000														6,000
2252	Subscriptions to newspapers and periodicals	26,000														26,000
Chapter 22		205,000	0	0	0	0	0	0	88,000							293,000
2300	Stationery and office supplies	207,000														207,000
2320	Bank charges	17,000														17,000
2321	Exchange-rate losses	0														0
2329	Other financial charges	45,000														45,000
2330	Legal expenses	350,000														350,000
2332/E	Board of Appeals	50,000														50,000
2351/E	MB and other internal meetings	85,000														85,000
2351/F	MB and other internal meetings	4,000														4,000
2352	Departmental removals	118,000														118,000
2353	Archives expenditure	239,000														239,000
2354/C	REPRESENTATION COSTS/C	5,000														5,000
2354/E	REPRESENTATION COSTS/E	5,000														5,000
2354/F	REPRESENTATION COSTS/F	30,000														30,000
2354/S	REPRESENTATION COSTS/S	5,000														5,000
2355/F	INTEGRATED QUALITY MANAGEMENT SYSTEM/F	0														0
2355/E	INTEGRATED QUALITY MANAGEMENT SYSTEM/E	50,000														50,000
Chapter 23		1,215,000	0	0	0	0	0	0	-10,000							1,205,000
2400	Postage and delivery charges	248,000														248,000
2410	Telephone, radio and television subscriptions and charges	458,000														458,000
2411	Telecommunication equipment and installations	66,000														66,000
Chapter 24		772,000	0	0	0	0	0	0	-4,000							768,000
TOTAL TITLE 2		13,943,000	0	0	0	0	0	7,500	35,000							14,025,500

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Budget transfers

EASA BUDGET 2012 (C1+R0 CREDITS)- BUDGETARY TRANSFERS																
BL	DESCRIPTION	Initial credit	Transfers January	Transfers February	Transfers March	Transfers April	Transfers May	Transfers June	First Amending Budget	Transfers July	Transfers August	Transfers September	Transfers October	Transfers November	Transfers December	Total Budget
3000	Certification activities	40,127,000			10,000				-7,890,000							32,222,000
3002	Operational equipment	3,000														8,000
3003/C	Miscellaneous certification costs under F&C	8,000														15,000
3003/F	Miscellaneous certification costs under F&C F	0					15,000									15,000
	Chapter 30	40,138,000	0	10,000	0	0	0	0	-7,890,000	0	0	0	0	0	0	32,258,000
3100	Standardisation/Inspection	510,000														510,000
3101	Standardisation studies	0														0
3102	Technical Library	125,000														120,000
	Chapter 31	635,000	0	0	0	0	0	0	0	0	-5,000	-5,000	0	0	0	630,000
3200	Development of business applications	2,927,000														3,883,000
	Chapter 32	2,927,000	0	0	0	0	0	0	932,000	932,000	0	0	0	24,000	24,000	3,883,000
3300	Communications and publications	440,000														749,640
	Chapter 33	440,000	0	0	0	0	0	0	0	144,000	144,000	0	-17,360	183,000	183,000	749,640
3400/C	ORGANISATION OF EXPERTS MEETINGS/C	83,000														98,000
3400/E	ORGANISATION OF EXPERTS MEETINGS/E	53,000														73,000
3400/R	ORGANISATION OF EXPERTS MEETINGS/R	452,000														263,000
3400/S	ORGANISATION OF EXPERTS MEETINGS/S	183,000														144,000
	Chapter 34	771,000	0	0	0	0	0	0	0	-39,000	-39,000	0	-24,000	-150,000	-39,000	263,000
3500/E	TRANSLATION OF STUDIES, REPORTS AND OTHER WORKING DOCUMENTS/E	367,000														364,000
	Chapter 35	810,000	0	0	0	0	0	0	53,000	94,000	94,000	0	91,000	197,000	55,000	1,209,000
3600	Assistance to Rule Making activities	1,000,000														1,573,000
	Chapter 36	1,348,000	0	0	0	0	0	0	60,000	60,000	0	0	394,000	250,000	250,000	764,000
3700/C	MISSION EXPENSES, DUTY TRAVEL EXPENSES AND OTHER ANCILLARY EXPENDITURE/C	2,889,000														2,658,000
3700/E	MISSION EXPENSES, DUTY TRAVEL EXPENSES AND OTHER ANCILLARY EXPENDITURE/E	322,000														392,000
3700/F	MISSION EXPENSES, DUTY TRAVEL EXPENSES AND OTHER ANCILLARY EXPENDITURE/F	2,659,000														2,659,000
3700/R	MISSION EXPENSES, DUTY TRAVEL EXPENSES AND OTHER ANCILLARY EXPENDITURE/R	1,269,000														1,177,000
3700/S	MISSION EXPENSES, DUTY TRAVEL EXPENSES AND OTHER ANCILLARY EXPENDITURE/S	2,156,000														2,156,000
	Chapter 37	6,905,000	0	-10,000	-17,000	0	5,000	0	-150,000	0	0	-15,000	0	-66,000	0	6,652,000
3800	TECHNICAL TRAINING/S	450,000														442,500
	Chapter 38	450,000	0	0	0	0	-7,500	-7,500	0	0	0	0	0	0	0	442,500
3900	Safety strategy	197,000														399,000
	Chapter 39	1,100,000	0	0	0	0	0	0	0	0	0	0	0	-150,000	0	950,000
	TOTAL TITLE 3	1,297,000	0	0	0	0	-5,000	0	-6,995,000	0	0	0	-17,360	463,000	20,000	1,349,000
4000	Technical cooperation with Third Countries	2,089,000														4,437,064
	Chapter 40	2,089,000	0	0	0	0	0	0	2,348,064	2,348,064	0	0	0	0	0	4,437,064
5000	Provision for Fees & Charges funded expenditure	10,949,670														14,788,865
	Chapter 50	10,949,670	0	0	0	0	0	0	3,839,195	3,839,195	0	0	0	0	0	14,788,865
	TOTAL TITLE 4	10,949,670	0	0	0	0	0	0	3,839,195	3,839,195	0	0	0	0	0	14,788,865
	GRAND TOTAL	152,500,670	0	0	0	0	0	0	-2,321,741	0	0	0	0	0	0	150,178,929