

**Subject: Certification Letter**

**Reference: 2010 Final Accounts of the European Aviation Safety Agency**

**The annual accounts of the European Aviation Safety Agency for the year 2010 have been prepared in accordance with the Financial Regulation of the EC and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions, agencies and joint undertakings.**

**I acknowledge my responsibility for the preparation and presentation of the annual accounts of the European Aviation Safety Agency in accordance with art 61 of the Financial Regulation.**

**I have obtained from the authorising officer, who guaranteed its reliability, all the information necessary for the production of the accounts that show the European Aviation Safety Agency's assets and liabilities and the budgetary implementation.**

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

**Victor Contineanu**



**Accounting Officer of the European Aviation Safety Agency**

***European Aviation Safety Agency***

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## **ANNEX 1: 2010 Annual Accounts**

**EUROPEAN AVIATION SAFETY AGENCY  
2010  
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 EASA was set up by a Council and Parliament regulation (Regulation (EC) 1592/2002 repealed by Regulation (EC) No 216/2008) and was given specific regulatory and executive tasks in the field of civil aviation safety and environmental protection.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 570 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 are growing to meet the challenges of the fast-developing aviation sector. In a few years, the Agency will also be responsible for safety regulations regarding airports and air traffic management systems.

**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 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.

## 2. FINANCIAL STATEMENTS

### 2.1 Balance Sheet

<b>ASSETS</b>	<b>Note</b>	<b>31-Dec-10</b>	<b>31-Dec-09</b>
<b>NON-CURRENT ASSETS</b>	<b>3.2</b>		
<i>Intangible fixed assets</i>	<b>3.2.1</b>		
Computer Software		5.600	7.605
Intangible under construction		-	106
<i>Tangible fixed assets</i>	<b>3.2.1</b>		
Computer Hardware		1.050	1.024
Furniture		720	589
Other fixture and fittings		151	118
Tangible under construction		-	235
<i>Other non current assets</i>	<b>3.2.2</b>	1.011	1.213
<b>Total</b>		<b>8.533</b>	<b>10.890</b>
<b>CURRENT ASSETS</b>	<b>3.3</b>		
Current receivables	<b>3.3.1</b>	10.495	7.824
Sundry receivables	<b>3.3.2</b>	466	136
Accrued revenues	<b>3.3.3</b>	5.343	9.754
Prepaid expenses	<b>3.3.4</b>	1.060	996
EC entities		76	163
Cash and equivalents	<b>3.3.5</b>	48.936	52.092
<b>Total</b>		<b>66.376</b>	<b>70.966</b>
<b>TOTAL ASSETS</b>		<b>74.908</b>	<b>81.856</b>
<b>LIABILITIES</b>			
<b>NON-CURRENT LIABILITIES</b>			
<i>Provision for unpaid salary increase</i>	<b>3.4</b>		312
<b>Total</b>			<b>312</b>
<b>CURRENT LIABILITIES</b>			
Current payables	<b>3.5</b>	16.687	18.908
Deferred revenues	<b>3.3.3</b>	17.008	26.551
Sundry payables		-	132
EC entities	<b>3.6</b>	2.445	1.597
<b>Total</b>		<b>36.140</b>	<b>47.188</b>
<b>TOTAL LIABILITIES</b>		<b>36.140</b>	<b>47.499</b>
<b>NET ASSETS</b>			
Surplus (deficit) forwarded from previous years		34.357	32.079
Net surplus(deficit) for the period		4.411	2.278
<b>TOTAL NET ASSETS</b>		<b>38.768</b>	<b>34.357</b>

**2.2 Economic Outturn Account**

	Note	2010	2009
<b>OPERATING REVENUE</b>	3.7		
Fees and Charges	3.7.1	77.374	61.621
Contribution from EC entities	3.7.2	33.725	32.661
Recuperation of expenses	3.7.3	417	645
Other	3.7.2	(399)	0
Contribution from EFTA countries	3.7.4	962	1.729
<b>TOTAL OPERATING REVENUE</b>		<b>112.079</b>	<b>96.657</b>
<b>OPERATING EXPENSES</b>	3.8		
Staff expenses	3.8.1	(53.023)	(44.977)
Buildings and related expenses	3.8.2	(8.187)	(7.707)
Other expenses	3.8.3	(7.088)	(6.901)
Depreciation and write offs	3.8.4	(3.670)	(1.645)
Outsourcing and contracting activities	3.8.5	(36.016)	(33.693)
<b>TOTAL OPERATING EXPENSES</b>		<b>(107.984)</b>	<b>(94.922)</b>
<b>SURPLUS (DEFICIT) FROM OPERATING ACTIVITIES</b>		<b>4.094</b>	<b>1.735</b>
<b>NON OPERATING REVENUES(EXPENSES)</b>	3.9		
Interests received from third parties		413	630
Interests & charges paid to third parties		(96)	(86)
<b>SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES</b>		<b>317</b>	<b>544</b>
<b>SURPLUS/ (DEFICIT) FROM ORDINARY ACTIVITIES</b>		<b>4.411</b>	<b>2.278</b>
<b>SURPLUS/ (DEFICIT) FROM EXTRAORDINARY ITEMS</b>		<b>0</b>	<b>0</b>
<b>NET SURPLUS FOR THE PERIOD</b>		<b>4.411</b>	<b>2.278</b>

2.3 Cash Flow Table

	Note	2010	2009
<b>CASH FLOW FROM ORDINARY ACTIVITIES</b>			
<b>Surplus/(deficit) from ordinary activities</b>		<b>4.411</b>	<b>2.278</b>
<b>Operating activities</b>			
Amortization (intangible fixed assets) +		2.231	1.120
Depreciation (tangible fixed assets) +		509	813
Increase/(decrease) in Provisions for risks and liabilities		(312)	312
Increase/(decrease) in Value reduction for doubtful debts		930	(288)
(Increase)/decrease in Short term Pre-financing			
(Increase)/decrease in Long term Receivables		202	202
(Increase)/decrease in Short term Receivables		417	(2.820)
(Increase)/decrease in Receivables related to consolidated EC entities		88	(143)
Increase/(decrease) in Accounts payable		(11.896)	1.575
Increase/(decrease) in Liabilities related to consolidated EC entities		848	(257)
(Gains)/losses on sale of Property, plant and equipment*			
Other non-cash movements		122	
<b>Net cash flow from operating activities</b>		<b>(6.859)</b>	<b>513</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Increase of tangible and intangible fixed assets (-)		(708)	(7.944)
Proceeds from tangible and intangible fixed assets (+)			
Purchase of investments			
Proceeds of investments			
Granting of loans			
Repayments of loans			
Financial revenues			
Extraordinary items			
<b>Net cash flow from investing activities</b>		<b>(708)</b>	<b>(7.944)</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>		<b>(3.156)</b>	<b>(5.153)</b>
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>		<b>52.092</b>	<b>57.245</b>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>		<b>48.936</b>	<b>52.092</b>

**2.4 Statements of Changes in Net Assets/Liabilities**

	<b>Accumulated Surplus</b>	<b>Economic result for the year</b>	<b>Total net assets</b>
<b>Balance at 31 December 2009</b>	34.357		34.357
<b>Balance as of 1st January 2010</b>	34.357		
<b>Economic result for the year</b>		4.411	4.411
<b>Balance as of 31 December 2010</b>	<b>34.357</b>	<b>4.411</b>	<b>38.768</b>

### 3. Notes to 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 EC 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. They are based on the modified cash accounting principle.

##### 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. The assets are depreciated (tangibles) or amortised (intangibles) 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 fixtures and fittings	4	25%
Furniture	10	10%

All assets are stated at cost less accumulated amortisation and depreciation and impairment losses. Assets under construction are not amortised and include items which were not put into use as of the end of 2010.

Internally produced intangible assets (all of which are below the threshold 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 terms of receivables. Also recognized, there is a general write-down in value by 100% for all invoices older than two years and on a case by case basis for all invoices less than 2 years old. This analysis is carried out on the situation of 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 three bank accounts, one used to collect the revenue from fees and charges, one used to collect the subsidy and execute the payments (both with ING) and a third one with Commerzbank necessary to collect the VAT refunds and contributions from events organized by EASA.

### 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). The accruals are determined based on estimates received from the authorizing officers (assessed based on the part of the carry-overs to be applied to 2010). 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 on the balance sheet under the current liabilities heading (current payables).

### **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.

In 2010 the revenue recognition method was changed from a cost based method to a method based on the straight line method proposed in EC Accounting Rule number 4 (the change is mainly impacting the Type Certificate-01NF and Major Changes-03 NF lines of revenue).

The straight line method is based either on the validity period of the invoice until the next billing cycle (12 months), the time required to complete the necessary work on a case by case basis or on a 50%/50% basis for all non-periodical fees. The main goal is to reflect as accurately as possible how

the revenue is earned based on the information available. The new calculation method takes full advantage of the improved information available from the ERP system (not available before) and it is a major improvement in terms of accuracy and transparency.

The method applied for each line of revenue is detailed below:

Bud Line	Type	Principle
01NF	Non-Periodical Fees	Pro-rata (12 mths fee)
01PF	Periodical Fees (Annual Fees)	Pro-rata (12 mths fee)
02NF	Non-Periodical Fees	Pro-rata (12 mths fee)
03NF	Non-Periodical Fees	Pro-rata (12 mths fee)
04NF	Non-Periodical Fees	Pro-rata based on the average duration of 74 days from billing cycle start date (which equals the application receipt date)
06NF	Non-Periodical Fees	Per application: 50%/50%
06PF	Periodical Fees (Surveillance Fees)	Pro-rata (12 mths fee)
07NF	Non-Periodical Fees	Per application: 50%/50%
08NF	Non-Periodical Fees	Per application: 50%/50%
08PF	Periodical Fees (Surveillance Fees)	Pro-rata (12 mths fee)
10NF	Non-Periodical Fees	Per application: 50%/50%
10PF	Periodical Fees (Surveillance Fees)	Pro-rata (12 mths fee)
11NF	CAMO - Non-Periodical Fees	Per application: 50%/50%
12NF	Non-Periodical Fees	Per application: 50%/50%
12PF	Periodical Fees (Surveillance Fees)	Pro-rata (12 mths fee)
13NF	Non-Periodical Fees	Per application: 50%/50%
13PF	Periodical Fees (Surveillance Fees)	Pro-rata (12 mths fee)
AFM NA	Not Applicable	Per application: average duration of 71 days from billing cycle start date (which equals the application receipt date)
AMOC NA	Hourly	Per application: average duration of 30 days from billing cycle start date (which equals the application receipt date)
CS NA	Not Applicable	Per application: average duration of 100 days from billing cycle start date (which equals the application receipt date)
ECOFA NA		All revenue recognised in the billing year (6 hours/certificate)
MR NA	Not Applicable	Actual number of hours
OEB NA	Not Applicable	Actual number of hours
PTF NA	Not Applicable	All revenue recognised in the billing year
TAC NA	0	All revenue recognised in the billing year
E-exam		All revenue recognised in the billing year
LOA/SQ		All revenue recognised in the billing year
NAA-training		All revenue recognised in the billing year

Also, any work not invoiced in 2010 relating to the fiscal year or before has been entered into the accounts under accrued revenue based on the information received from the Authorizing Officer.

All above assessments are made on the basis of invoices issued up to year-end and on information and estimates received from authorizing officers.

### 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.

### Contingent assets and 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 3.10.

### 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.

## 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 consulting and employee costs related to the implementation and realization of the ERP and ARIS projects, both of which went live in 2009. Amortization increased in 2010 due to these projects being active for the full calendar year.

2010		Computer Software	Others (1)	Intangible fixed assets under construction	Total
<b>Gross carrying amounts 01.01.2010</b>	+	<b>9.155</b>	<b>0</b>	<b>0</b>	<b>9.155</b>
Additions	+	227	0	0	227
Disposals	-	0	0	0	0
Transfer between headings	+/-	106	0	0	0
Other changes (2)	+/-	-106	0	0	0
<b>Gross carrying amounts 31.12.2010</b>		<b>9.382</b>	<b>0</b>	<b>0</b>	<b>9.382</b>
<b>Accumulated amortization and impairment 01.01.2010</b>	-	<b>(1.551)</b>	<b>0</b>	<b>0</b>	<b>(1.551)</b>
Amortization	-	(2.231)	0	0	(2.231)
Write-back of amortization	+	0	0	0	0
Disposals	+	0	0	0	0
Impairment (2)	-	0	0	0	0
Write-back of impairment	+	0	0	0	0
Transfer between headings	+/-	0	0	0	0
Other changes (2)	+/-	0	0	0	0
<b>Accumulated amortization and impairment 31.12.2010</b>		<b>(3.782)</b>	<b>0</b>	<b>0</b>	<b>(3.782)</b>
<b>Net carrying amounts 31.12.2010</b>		<b>5.600</b>	<b>0</b>	<b>0</b>	<b>5.600</b>

**Tangible fixed assets** include mainly furniture, fixtures and IT equipment. A depreciation write back of 174 K€ took place during 2010 which related to the over-depreciation of Furniture in 2009.

2010		Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Tangible Fixed Assets under Construction	Total
<b>Gross carrying amounts 01.01.2010</b>	+	<b>2.917</b>	<b>1.211</b>	<b>439</b>	<b>235</b>	<b>4.802</b>
Additions	+	327	67	87	0	<b>481</b>
Disposals	-	0	0	0	0	<b>0</b>
Transfer between headings	+/-	203	19	13	(235)	<b>0</b>
Other changes (1)	+/-	-17	0	0	0	<b>-17</b>
<b>Gross carrying amounts 31.12.2010</b>		<b>3.430</b>	<b>1.297</b>	<b>539</b>	<b>0</b>	<b>5.266</b>
<b>Accumulated amortization and impairment 01.01.2010</b>	-	<b>(1.893)</b>	<b>(622)</b>	<b>(321)</b>	<b>0</b>	<b>(2.836)</b>
Depreciation	-	(487)	(128)	(67)	0	<b>(683)</b>
Write-back of depreciation	+	0	174	0	0	<b>174</b>
Disposals	+	0	0	0	0	<b>0</b>
Impairment (1)	-	0	0	0	0	<b>0</b>
Write-back of impairment	+	0	0	0	0	<b>0</b>
Transfer between headings	+/-	0	0	0	0	<b>0</b>
Other changes (1)	+/-	0	0	0	0	<b>0</b>
<b>Accumulated amortization and impairment 31.12.2010</b>		<b>(2.380)</b>	<b>(577)</b>	<b>(387)</b>	<b>0</b>	<b>(3.345)</b>
<b>Net carrying amounts 31.12.2010</b>		<b>1.050</b>	<b>720</b>	<b>151</b>	<b>0</b>	<b>1.922</b>

### 3.2.2 Other non-current assets

<b>Other non-current assets</b>	<b>Balance at 31.12.2010</b>	<b>Balance at 31.12.2009</b>
Prepaid rent & utilities	1.011	1.213
<b>Total</b>	<b>1.011</b>	<b>1.213</b>

The 202K€ decrease reflects the amount released to the pre-paid expense during the year. It 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

<b>Current Receivables</b>	<b>Balance at 31.12.2010</b>	<b>Balance at 31.12.2009</b>
Receivable from customers	11.653	10.110
Accrued credit notes	(415)	(697)
Doubtful Customers	(1.265)	(2.249)
VAT recoverable	522	660
<b>Total</b>	<b>10.495</b>	<b>7.824</b>

There was a 16.000 K€ increase in Fees and Charges invoices for the year 2010 compared to 2009 causing the receivables figure to increase. 17% of the total related invoicing took place in the last quarter which combined with an average of 109 days to recover the cash led to the higher balance.

Accrued credit notes of 414 K€ include a material amount of 126 K€ for one client.

The provision for doubtful receivables decreased by 984 K€ to 1.265 K€ in 2010, which reflects the efforts of the Agency to continue to minimize the number and magnitude of its commercial disputes and persuade its customers to make the required payments. This amount includes 667 K€ relating to commercial disputes, and 599 K€ is related to the write down of invoices on a case by case basis for all balances less than two years old. The reduction in the provision is driven mainly by a write off during the year of 1.913 K€ relating to bankruptcies.

The 522 K€ of the recoverable VAT relates to payments made in the last quarter of 2010 to suppliers and still to be refunded by the German taxes Authorities.

### 3.3.2 Sundry receivables

Sundry Receivables	Balance at 31.12.2010	Balance at 31.12.2009
Receivable from staff	446	103
Advance on missions	-	25
Advance on removal cost	19	8
<b>Total</b>	<b>466</b>	<b>136</b>

All mission advances were recovered in 2010. The increase in receivables from staff is due to the amount to be recovered in 2011 from staff members relating to the correction coefficient in Germany (3.7% less).

### 3.3.3 Accrued and deferred revenue

Accrued revenue	Balance at 31.12.2010	Balance at 31.12.2009
Accrued income fees and charges	5.222	9.630
Accrued interest income	122	124
<b>Total</b>	<b>5.343</b>	<b>9.754</b>

Deferred revenues	Balance at 31.12.2010	Balance at 31.12.2009
Deferred revenues F&C	17.008	26.509
Deferred revenues Non F&C		42
<b>Total</b>	<b>17.008</b>	<b>26.551</b>

**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 2010. The 46% decrease is due to the effort the Agency made in 2010 to catch up on its invoicing (see overall increase in invoicing in 2010).

**Deferred revenue:** the largest part of the F&C deferred revenue (43%) is related to the multiannual projects (TC's and Derivatives) which are invoiced up-front for a period of 12 months. The other 57% percent relates mainly to periodical and annual fees. The decrease in the deferral reflects the impact of the introduction of the new estimate for revenue to be recognized in the period (see note Exchange Revenue: revenue from Fees and Charges levied by the Agency).

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 2010. The decrease is the result of the lower interest rate received in 2010 on the Agency's deposits (average of 1.00 % versus 1.28 % in 2009).

### 3.3.4 Prepaid expenses

Prepaid Expenses	Balance at 31.12.2010	Balance at 31.12.2009
Prepaid IT services	536	596
Prepaid insurance		-
Prepaid subscriptions	-	1
Prepaid rent & utilities within one year	289	293
Prepaid social welfare & staff expenditure	234	107
<b>Total</b>	<b>1.060</b>	<b>996</b>

The major portion of the 289K€ 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 represents the advance payments related to school allowances paid for dependents of the staff.

Most of the other prepaid charges are related to the maintenance of hardware and software acquisitions not related to 2010.

### 3.3.5 Cash and cash equivalents

Cash	Balance at 31.12.2010	Balance at 31.12.2009
ING Bank	9.112	13.149
ING Bank (Fees and charges)	38.292	38.659
Commerzbank	1.532	283
<b>Total</b>	<b>48.936</b>	<b>52.092</b>

The 3.156 K€ decrease in the cash balance reflects the higher cash paid out versus what was cashed in.

## 3.4 Provision for unpaid salary increase

	<b>Balance at 31.12.2010</b>	<b>Balance at 31.12.2008</b>
Provision for unpaid salary increase	0	312
<b>Total</b>	<b>0</b>	<b>312</b>

The long-term liability for the portion (1.85%) of the 2009 related salary increase (refused at that time) was released in 2010 as the increase was paid in December 2010.

### 3.5 Current payables

<b>Current payables</b>	<b>Balance at 31.12.2010</b>	<b>Balance at 31.12.2009</b>
Payables to suppliers	2.739	1.775
Accrued charges-untaken holidays	1.235	1.243
Accrued charges-other	12.668	15.882
Accrued charges-European institutions	44	9
<b>Total</b>	<b>16.687</b>	<b>18.908</b>

The decrease in accruals reflects the improvement in the payment process and the reduction in the necessary accrual (approximately 1.500 K€) for National Aviation Authorities as a result of the estimated consumption for the year.

The slight decrease in untaken holidays is due to less holidays carried over as a result of enforcing the HR rules on this matter.

### 3.6 Payables-EC entities

<b>Current payables</b>	<b>Balance at 31.12.2010</b>	<b>Balance at 31.12.2009</b>
Subsidy to reimburse to EC	1.565	1.083
Other payables to EC institutions	441	221
Grants received	439	293
<b>Total</b>	<b>2.445</b>	<b>1.597</b>

The subsidy to be reimbursed to the European Commission corresponds to the budget outturn account for the financial year 2010 which was determined on a modified cash basis. The detailed calculation is presented in the Budget Outturn table (Note 4.1).

### 3.7 Operating Revenue

The Agency's 2010 revenue comes from the following sources:

<b>Operating revenue</b>	<b>2010</b>	<b>2009</b>
Fees and charges	77.374	61.621
Contribution from EC entities	33.725	32.661
Other	(399)	0
Contribution from EFTA countries	962	1.729
Recuperation of expenses	417	645
<b>Total</b>	<b>112.079</b>	<b>96.657</b>

**3.7.1 Revenue generated from Fees and Charges**

Description	2010 INVOICED			2010 ACCRUED			2010 DEFERRED	2009 REVERSALS				Total
	F&C	Travel	Total	F&C	Travel	CN	F&C	F&C Accrued	F&C Deferred	Accrued Travel	CN	2010 Revenue
Type Certificate / Restricted Type Certificate	21.396	1.924	23.320	0	549	(24)	(5.090)	(2)	11.176	(1.369)	10	28.569
Type Certificate / Restricted Type Certificate	5.970	288	6.258	0	173	(86)	(2.160)	(10)	2.120	(334)	8	5.969
Supplemental Type Certification	2.038	356	2.394	1	88	(1)	(870)	(315)	173	(271)	451	1.649
Major Changes & Repairs	8.369	1.261	9.631	113	334	(126)	(2.221)	(87)	4.892	(654)	118	11.999
Minor Changes & Repairs	439	0	439	0	2	(1)	(21)	(4)	89	0	7	511
Design Organisation Approval	417	55	473	0	3	(4)	(114)	(3)	177	0	1	534
Design Organisation Approval	4.716	61	4.777	1	41	(10)	(1.820)	(16)	2.083	(75)	3	4.984
Alternative Procedure to DOA	85	0	85	0	0	0	(35)	0	24	0	0	74
Production Organisation Approval	58	47	104	40	33	(10)	(36)	0	74	(144)	0	62
Production Organisation Approval	2.663	462	3.125	0	62	0	(1.230)	(12)	1.456	(121)	0	3.279
Maintenance Organisation Approval	813	285	1.099	22	62	(43)	(407)	(21)	374	(157)	5	932
Maintenance Organisation Approval	6.718	3.118	9.836	0	735	(72)	(2.294)	(42)	2.906	(2.272)	75	8.872
CAMO - Non-Periodical Fees	51	3	54	0	0	0	(26)	0	75	0	0	103
145 accepted	139	3	142	0	0	0	(55)	(3)	61	0	5	150
145 accepted	875	0	875	182	0	(2)	(411)	(10)	190	0	11	836
Maintenance Training Organisation Approval	140	22	162	0	22	0	(70)	0	14	(73)	0	55
Maintenance Training Organisation Approval	561	435	996	0	118	(32)	(139)	0	273	(205)	5	1.016
APPEALS	0	0	0	0	0	0	0	0	0	0	0	0
Aircraft Flight Manual	269	16	285	0	0	0	(9)	(2)	48	(1)	0	322
Alternative Method of Compliance	41	0	41	0	0	0	0	0	18	0	0	59
Certification Support for Validation	242	624	866	0	42	0	(0)	0	151	(227)	0	832
Export Certificate of Airworthiness	534	0	534	0	0	0	0	0	0	0	0	534
Maintenance Review Board	2.419	1.797	4.216	2.291	247	0	0	(1.931)	0	(996)	0	3.826
Operations Evaluation Board	1.008	230	1.239	0	14	0	0	(107)	0	(6)	0	1.139
Permit to fly	553	0	553	0	0	0	0	(54)	135	0	0	634
Technical Advice Contracts	345	34	379	0	28	0	0	0	0	(59)	0	348
E-exam	22	0	22	0	0	0	0	(12)	0	0	0	10
LOA/SQ	6	14	20	4	4	(4)	0	0	0	0	0	24
NAA-training	86	0	86	0	0	0	0	(35)	0	0	0	51
<b>TOTAL</b>	<b>60.974</b>	<b>11.036</b>	<b>72.010</b>	<b>2.652</b>	<b>2.558</b>	<b>(415)</b>	<b>(17.008)</b>	<b>(2.666)</b>	<b>26.509</b>	<b>(6.965)</b>	<b>697</b>	<b>77.374</b>

The above table grants a complete picture of the 2010 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 amount invoiced in 2010 is 16.041 K€ (7.89%) more than in 2009 invoiced partially reflecting the catch up with previous years due invoicing. The recognized revenue for the year is 15.788 K€ higher

than the corresponding amount from last year due the positive impact (9.501 K€) of lower deferrals compared to the amount reversed from 2009 partially offset by 4.102 K€ less accruals.

The methods and principles for revenue recognition have been explained under note 3.1.3.1 Revenue.

### 3.7.2 Subsidy received from the European Commission

The subsidy paid in 2010 by the Directorate-General for Energy and Transport was 34.197 K€ (33.861 K€ in 2009). In addition the Agency received 515 K€ (of which only 264K€ was recognized as 2010 revenue under accrual accounting) related to a project of cooperation with countries outside E.U. zone to help them develop a national aviation safety policy (CARDS project-Community Assistance for Reconstruction, Development and Stabilization). The item is shown as PHARE funds from Commission in the Budget Outturn.

The 33.725K€ shown as subsidy in 2010 under accrual accounting is the result of the cash received as subsidy, the EFTA contribution received through the EC (828 K€) and PHARE funds (on a accrual basis) less the amount corresponding to the budget outturn to be returned to the Commission (1.565 K€).

The 399 K€ is the cancellation of an invoice raised in 2005 to DG TREN and which was reported as an inter-entity difference until 2009.

### 3.7.3 Recuperation of expenses

The decrease in the amount of recuperation of expenses is due to the fact that 2009 figures include 240 K€ translation bonus received from the CDT plus 100 K€ revenue from the Aviation Conference held in Athens in 2009.

### 3.7.4 Contribution from EFTA countries

The decrease in the contribution from EFTA countries line is due to the re-allocation of the EFTA contribution received through the EC to contribution from EC entities (828 K€). The remaining amount is the contribution from Switzerland.

## 3.8 Operating expenses

In 2010 the operating expenses increased globally by 13.062 K€ or 14% reflecting the increase in all expense categories: staff expenses 8.046 K€ (18%), buildings and related expenses 481 K€ (6%), other expenses 187 K€ (3%), depreciation and write-offs 2.025 K€ (123%), outsourcing and contracting 2.323 K€ (7%). The main drivers behind these increases are the increase in staff, the full impact of the SAP depreciation, the write-offs for bankruptcies and increased NAA outsourcing.

### 3.8.1 Staff expenses

Staff Expenses	2010	2009
Salaries and related allowances	48.579	41.668
Social security	1.994	1.707
Other staff expenses	2.450	1.602
<b>Total</b>	<b>53.023</b>	<b>44.977</b>

The 18% overall increase in staff expenses is mainly driven by a 17% increase in FTE's versus 2009 and a 53% increase in other staff expenses (seconded experts and social welfare).

### 3.8.2 Building and related expenses

<b>Building and related expenses</b>	<b>2010</b>	<b>2009</b>
Rent	6.739	6.394
Related expenses	1.449	1.313
<b>Total</b>	<b>8.187</b>	<b>7.707</b>

The 6.2% increase in building and related expenses reflects the need for additional office space, utilities, security and other related services as a result of the increase in staff. The increase is not linear in relation to the raise in staff numbers due to the fact that additional office space is sometimes rented in advance, one floor at a time (no one-to-one relationship).

### 3.8.3 Other expenses

<b>Other Expenses</b>	<b>2010</b>	<b>2009</b>
Temporary assistance	857	910
Administrative assistance	313	278
Recruitment	556	442
Travel	74	83
Training	316	351
IT and equipment	3.805	3.857
Stationery, supplies and other	145	210
Legal	106	91
Postage and communication	837	602
Other	78	77
<b>Total</b>	<b>7.088</b>	<b>6.901</b>

### 3.8.4 Depreciation and write-offs

<b>Depreciation and write-offs</b>	<b>2010</b>	<b>2009</b>
Depreciation and amortisation of fixed assets	2.740	1.933
Provision for risks on receivables	930	(288)
<b>Total</b>	<b>3.670</b>	<b>1.645</b>

The depreciation and amortization increase is essentially driven by the fact that the ERP project was active for the first full calendar year in 2010 (one full year of depreciation as opposed to only five months in 2009). The depreciation and amortization rules have been explained in note 3.2 Non-current assets. There is no depreciation or amortization charged for assets under construction. The provision expense amount is linked to the facts detailed in note 3.3.1 Current receivables.

### 3.8.5 Outsourcing and contracting activities

<b>Certification and other operating expenses</b>	<b>2010</b>	<b>2009</b>
Certification activities (NAA and JAA)	20.340,96	18.532,85
Other operating expenses	4.771,49	5.134,76
Meetings	592,12	335,28
Translation/Publications	760,89	384,36
Missions/Technical Training	5.121,03	4.874,25
Software development	4.429,47	4.431,17
<b>Total</b>	<b>36.016</b>	<b>33.693</b>

The overall 6.9% increase is mainly driven by the 9.8% increase in NAA expense based on the estimated expense level for 2010. The increase in Missions and others are in line with the overall increase in staff and activities.

### 3.9 Non-operating revenue (expenses)

<b>Non-operating revenue</b>	<b>2010</b>	<b>2009</b>
Bank interest	402	607
Interest received from customers	11	22
Exchange differences	-	-
<b>Total</b>	<b>413</b>	<b>630</b>
<b>Non-operating expense</b>		
Bank charges	(12)	(14)
Exchange differences	(11)	(3)
Other financial charges	(73)	(70)
<b>Total</b>	<b>(96)</b>	<b>(86)</b>
<b>Total Net</b>	<b>317</b>	<b>544</b>

The decrease in bank interest reflects the lower interest applied in 2010 by the banks on the Agency's deposits: 1.00 % average in 2010 as opposed to 1.28% in 2009.

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 2010 up to the end of June 2016 under the operating lease for the Cologne office amounts to 38.000 K€ (41.479K€ at 31 December 2009).

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	6.122	31.878	0	38.000
<b>Total</b>	<b>6.122</b>	<b>31.878</b>	<b>0</b>	<b>38.000</b>

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

<b>RAL</b>	<b>2010</b>	<b>2009</b>
Gross amount	48.134	51.729
Accrued charges	(15.083)	(17.128)
<b>Total</b>	<b>33.051</b>	<b>34.601</b>
Assigned revenue impact	(21.747)	(27.317)
<b>Total impact</b>	<b>(21.747)</b>	<b>(27.317)</b>
<b>Total</b>	<b>11.304</b>	<b>7.284</b>

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 11<sup>th</sup> of December 2009. At this point it is still too early to pre-empt the course of litigation.

4. The actual rent contracts state 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). This obligation occurs only if the Agency decides to leave the building in 2016. Currently such a decision has yet not been taken and the Agency is not in a position to estimate reliably the future dilapidation costs. However, as the Agency occupies 22 floors of the building with a total area of 18 000 square meters, this amount can be material. As regards 2011 we will analyse all the new information available and decide on the appropriate recognition and disclosure in accordance with EC Accounting Rules and/or IPSAS and IFRS as applicable.

**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 of 28 September 2007, the Commission notified that the Agency should take no insurances for its non-contractual liability and that any possible damage caused by the Agency is entirely covered by the Community budget.

### 3.11 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.

### 3.12 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 2010 (all amounts in thousands of Euros)

	2010	2009
<b>REVENUE</b>		
Commission subsidy (for the operating budget -Titles 1,2 and 3 - of the agency)	+ 35.026	33.862
Phare funds from Commission	+ 515	322
Other contributions and funding received via the Commission	+ 0	972
Other donors	+ 962	0
Fee income	+ 68.260	54.867
Other revenue	+ 802	1.909
<b>TOTAL REVENUE (a)</b>	<b>105.564</b>	<b>91.932</b>
<b>EXPENDITURE</b>		
<i>Title I: Staff</i>		
Payments	- 55.430	46.306
Appropriations carried over	- 786	581
<i>Title II: Administrative Expenses</i>		
Payments	- 10.357	9.667
Appropriations carried over	- 3.563	3.260
<i>Title III: Operating Expenditure</i>		
Payments	- 30.098	25.752
Appropriations carried over	- 43.786	47.888
<b>TOTAL EXPENDITURE (b)</b>	<b>144.018</b>	<b>133.454</b>
<b>OUTTURN FOR THE FINANCIAL YEAR (a-b)</b>	<b>-38.454</b>	<b>-41.523</b>
Cancellation of unused payment appropriations carried over from previous year	+ 1.101	1.283
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+ 38.934	41.325
Exchange differences for the year (gain +/-loss -)	+/- -16	-3
<b>BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR</b>	<b>1.565</b>	<b>1.083</b>
Balance year N-1	+/- 1.083	1.316
Positive balance from year N-1 reimbursed in year N to the Commission	- -1.083	-1.316
<b>Result used for determining amounts in general accounting</b>	<b>1.565</b>	<b>1.083</b>
<b>Commission subsidy - agency registers accrued revenue and Commission accrued expense</b>	<b>33.460</b>	
<b>Pre-financing remaining open to be reimbursed by agency to Commission in year N+1</b>	<b>1.565</b>	
Not included in the budget outturn:		
Interest generated by 31/12/N on the Commission subsidy funds and to be reimbursed to the Commission (liability)	+ 50	

## 4.2 Budget implementation

**BUDGET IMPLEMENTATION FOR THE YEARS 2009 - 2010**

	2010		2009	
	Payments	Commitment	Payments	Commitment
<b>TITLE I - Staff expenses</b>				
Budget appropriation - C1+R0+C4+C5(1)	56.288	56.288	47.763	47.763
Committed	0	56.214	0	46.887
Paid	55.429	0	46.306	0
Automatic carryovers	786	0	581	0
<b>Total expenditure/commitment (2)</b>	<b>56.215</b>	<b>56.214</b>	<b>46.887</b>	<b>46.887</b>
Appropriations carried over from assigned revenue (3)	0	1	0	0
Cancelled	73	73	876	876
% used on budget appropriation (2+3)/(1)	99,87%	99,87%	98,17%	98,17%
<b>TITLE II - Administrative expenses</b>				
Budget appropriation - C1+R0+C4+C5(1)	14.102	14.102	13.270	13.270
Committed	0	13.919	0	12.926
Paid	10.357	0	9.666	0
Automatic carryovers	3.563	0	3.260	0
Non-automatic carryovers	0	0	0	0
<b>Total expenditure/commitment (2)</b>	<b>13.919</b>	<b>13.919</b>	<b>12.926</b>	<b>12.926</b>
Appropriations carried over from assigned revenue (3)	0	0	0	0
Cancelled	183	183	343	343
% used on budget appropriation (2+3)/(1)	98,70%	98,70%	97,41%	97,41%
<b>TITLE III - Operating expenses</b>				
Budget appropriation - C1+R0+C4+C5(1)	74.038	74.038	73.917	73.917
Committed	0	52.138	0	46.323
Paid	30.098	0	25.752	0
Automatic carryovers	43.786	0	47.888	0
Non-automatic carryovers	0	0	0	0
<b>Total expenditure/commitment (2)</b>	<b>73.884</b>	<b>52.138</b>	<b>73.641</b>	<b>46.323</b>
Appropriations carried over from assigned revenue (3)	0	21.746	0	27.317
Cancelled	154	154	277	277
% used on budget appropriation (2+3)/(1)	99,79%	99,79%	99,63%	99,63%
Budget appropriation - C1+R0+C4+C5(1)	144.428	144.428	134.950	134.950
Committed	0	122.271	0	106.137
Paid	95.884	0	81.725	0
Automatic carryovers	48.134	0	51.729	0
Non-automatic carryovers	0	0	0	0
<b>Total expenditure/commitment (2)</b>	<b>144.018</b>	<b>122.271</b>	<b>133.454</b>	<b>106.137</b>
Appropriations carried over from assigned revenue (3)	0	21.747	0	27.317
Cancelled	410	410	1.496	1.496
% used on budget appropriation (2+3)/(1)	99,72%	99,72%	98,89%	98,89%

### 4.3 Major aspects of the implementation of the budget

In 2010, the Agency has used only non-differentiated appropriations.

The total consumption of commitment appropriations reached 144.018 K€ (133.454 K€ in 2009), of which 122.271 K€ (106.137 K€ in 2009) have been committed and 21.747 K€ (27.317 K€ in 2009) 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 144.018 K€ (133.454 K€ in 2009), of which 95.884 K€ (81.725 K€ in 2009) have been paid and 48.134 K€ (51.729 K€ in 2009) were automatically carried over (26.387 K€ on Commitments and 21.747 K€ on credit appropriations from assigned revenue).

The credit appropriations from assigned revenue of 21.747 K€, which were carried over automatically, are composed of 21.230 K€ external assigned revenue from Fees and Charges and 517 K€ from other assigned revenue.

Appropriations corresponding to earmarked revenues of 673 K€, to continue the assistance to the DG ENLARG assistance programs to the Western Balkans and IPA Programme beneficiary countries and to assist DG TREN to develop assistance to the CAA impacted by regulation 2111/2005, were authorised in the Initial Budget 2010. Actually only 515 K€ were received in 2010 (of which 124 K€ relates to amounts from previous periods). Total appropriations available for 2010 were 778 K€ of which 308 K€ were committed and 471 K€ credit appropriations have been automatically carried over.

Rigorous budget monitoring efforts during the financial year and the decision of PMO to pay the staff salary adjustment relating to the 2009/2010 increase both contributed to the high budget implementation rate of 99.72%.

### 4.4 Reconciliation of the budget outturn versus the net result

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 31<sup>st</sup> December of the year. In accrual accounting revenue is measured at the fair value of the consideration received or receivable (see accounting policy).

	2010	2009
<b>Budget Outturn (a)</b>	<b>1.565</b>	<b>1.083</b>
<b>Part of subsidy to return to the EC (b)</b>	<b>(1.565)</b>	<b>(1.083)</b>
<b>Adjustments for accrual accounting</b>		
<b>1. Adjustment for capitalisation</b>	<b>992</b>	<b>6.453</b>
<b>2. Adjustments for expenses</b>		
Carry-over from assigned revenue (Art. 10 of EASA FR)	21.746	29.509
Other carry-overs	(30.946)	(45.648)
Accruals	3.579	3.939
<b>Total adjustments for expenses</b>	<b>(5.621)</b>	<b>(10.613)</b>
<b>Adjustments for revenues</b>		
Other adjustments for revenue	5.384	5.157,07
Difference between invoiced and cashed invoices	3.656	1.281
<b>3. Total adjustments for revenue</b>	<b>9.040</b>	<b>6.438</b>
<b>Total Adjustments (c)</b>	<b>4.411</b>	<b>2.278</b>
<b>Net result a+b+c</b>	<b>4.411</b>	<b>2.278</b>

## 4.5 Budget implementation C1

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)
1100	Basic salaries	35,706	35,706	35,705	1	100,00%	35,705	-	1	100,00%
1101	Family allowances	3,544	3,544	3,543	1	99,98%	3,543	-	1	99,98%
1102	Expatriation and foreign-residence allowances	4,948	4,948	4,947	1	99,99%	4,947	-	1	99,99%
1103	Secretarial allowances	3	3	3	0	99,18%	3	-	0	99,18%
1110	Special Advisor	9	9	9	-	100,00%	8	1	1	83,70%
1111	Secondment of National Experts	401	401	401	0	99,94%	377	24	24	93,90%
1112	Temporary Assistance (interims)	885	885	853	32	96,43%	736	117	149	83,21%
1113	Contractual Agents	2,081	2,081	2,080	1	99,96%	2,080	-	1	99,96%
1130	Insurance against sickness	1,252	1,252	1,251	1	99,95%	1,251	-	1	99,95%
1131	Insurance against accidents and occupational disease	261	261	261	0	99,91%	261	-	0	99,91%
1132	Insurance against unemployment	482	482	482	0	100,00%	482	-	0	100,00%
1140	Childbirth and death allowances and grants	4	4	4	0	94,20%	4	-	0	94,20%
1141	Travel expenses for annual leave	542	542	541	1	99,82%	541	-	1	99,82%
1142	Housing and transport allowances	71	71	71	0	99,82%	71	-	0	99,82%
1145	Other Allowances	13	13	12	1	94,47%	12	-	1	94,47%
1150	Overtime	19	19	19	0	99,69%	19	-	0	99,69%
1172	Administrative Assistance from Community institutions	313	313	313	0	99,85%	303	9	10	96,83%
1173	External Services	24	24	23	1	96,45%	1	23	23	2,28%
1191	Adjustments to remuneration	1,295	1,295	1,294	1	99,95%	1,294	-	1	99,95%
	<b>Total Chapter 11</b>	<b>51.853</b>	<b>51.853</b>	<b>51.814</b>	<b>39</b>	<b>99,92%</b>	<b>51.639</b>	<b>175</b>	<b>214</b>	<b>99,59%</b>
1200	Miscellaneous expenditure on staff recruitment	584	584	566	18	97,00%	263	304	321	44,97%
1201	Travel expenses	28	28	27	1	97,92%	27	-	1	97,92%
1202	Installation, resettlement and transfer allowances	522	522	522	0	99,99%	522	-	0	99,99%
1203	Removal expenses	313	313	313	0	99,87%	261	52	52	83,40%
1204	Temporary daily subsistence allowances	361	361	360	1	99,79%	360	-	1	99,79%
	<b>Total Chapter 12</b>	<b>1.808</b>	<b>1.808</b>	<b>1.789</b>	<b>19</b>	<b>98,93%</b>	<b>1.433</b>	<b>355</b>	<b>375</b>	<b>79,28%</b>
1300	Administrative Missions Expenditures	104	104	99	5	95,18%	69	30	35	65,92%
	<b>Total Chapter 13</b>	<b>104</b>	<b>104</b>	<b>99</b>	<b>5</b>	<b>95,18%</b>	<b>69</b>	<b>30</b>	<b>35</b>	<b>65,92%</b>
1410	Medical service	118	118	117	1	99,22%	104	13	14	87,81%
1420	Language and other training	311	311	310	1	99,82%	222	88	89	71,38%
1430	Social welfare of staff	1,938	1,938	1,937	1	99,95%	1,868	69	70	96,38%
	<b>Total Chapter 14</b>	<b>2.367</b>	<b>2.367</b>	<b>2.365</b>	<b>2</b>	<b>99,89%</b>	<b>2.193</b>	<b>171</b>	<b>174</b>	<b>92,67%</b>
1700	Reception and events	122	122	115	7	94,10%	77	38	45	63,23%
	<b>Total Chapter 17</b>	<b>122</b>	<b>122</b>	<b>115</b>	<b>7</b>	<b>94,10%</b>	<b>77</b>	<b>38</b>	<b>45</b>	<b>63,23%</b>
	<b>Total Title 1</b>	<b>56.254</b>	<b>56.254</b>	<b>56.181</b>	<b>73</b>	<b>99,87%</b>	<b>55.411</b>	<b>769</b>	<b>843</b>	<b>98,50%</b>

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Budget implementation C1

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)
2000	Rental costs	6.113	6.113	6.113	0	100,00%	5.716	397	397	93,51%
2010	Insurance	20	20	14	6	69,70%	14	0	6	68,49%
2020	Water, gas, electricity and heating	253	253	252	1	99,71%	252	0	1	99,55%
2030	Cleaning and maintenance	243	243	242	1	99,58%	181	61	62	74,36%
2040	Fitting-out of premises	164	164	164	0	99,77%	4	160	160	2,25%
2050	Security and surveillance of buildings	774	774	774	0	99,97%	668	106	106	86,30%
2051	Other building expenditure	29	29	27	2	92,52%	20	7	9	68,06%
	<b>Total Chapter 20</b>	<b>7.596</b>	<b>7.596</b>	<b>7.585</b>	<b>11</b>	<b>99,86%</b>	<b>6.854</b>	<b>732</b>	<b>742</b>	<b>90,23%</b>
2100	ICT equipment (hardware acquisition)	601	601	600	1	99,89%	377	223	224	62,73%
2101	Data Centre Services	2.577	2.577	2.576	1	99,95%	1.025	1.550	1.552	39,78%
2103	IT Hardware maintenance	120	120	108	12	89,90%	72	36	48	59,64%
2104	ICT training	3	3	3	0	88,33%	3	-	0	88,33%
2106	Software licences	670	670	670	0	99,98%	565	105	105	84,36%
2107	Software maintenance	481	481	480	1	99,79%	468	12	13	97,27%
	<b>Total Chapter 21</b>	<b>4.452</b>	<b>4.452</b>	<b>4.436</b>	<b>16</b>	<b>99,65%</b>	<b>2.509</b>	<b>1.927</b>	<b>1.943</b>	<b>56,37%</b>
2200	Technical equipment and installations	16	16	15	1	95,70%	1	14	15	8,05%
2203	Maintenance and repair of technical equipment or installations	71	71	69	2	97,86%	48	22	23	67,42%
2210	Purchase of furniture	63	63	62	1	97,71%	5	56	58	8,09%
2211	Maintenance and repairs	4	4	4	-	100,00%	1	3	3	25,00%
2252	Subscriptions to newspapers and periodicals	24	24	20	4	81,49%	9	10	15	38,35%
	<b>Total Chapter 22</b>	<b>178</b>	<b>178</b>	<b>170</b>	<b>8</b>	<b>95,45%</b>	<b>64</b>	<b>105</b>	<b>114</b>	<b>36,21%</b>

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Budget implementation C1

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)
2300	Stationery and office supplies	164	164	162	2	98,60%	108	54	56	65,85%
2320	Bank charges	14	14	14	-	100,00%	14	-	-	100,00%
2321	Exchange-rate losses	3	3	-	3	0,00%	-	-	3	0,00%
2329	Other financial charges	80	80	64	16	80,18%	48	16	32	60,26%
2330	Legal expenses	126	126	90	36	71,75%	26	64	100	20,63%
2332	Board of Appeals	45	45	0	45	0,44%	0	-	45	0,44%
2351	MB and other internal meetings	77	77	68	9	88,32%	47	21	30	61,04%
2352	Departmental removals	90	90	90	0	99,46%	66	24	24	73,20%
2353	Archives expenditure	3	3	3	0	89,23%	3	-	0	89,23%
2354	Representation costs	43	43	15	28	34,07%	13	2	30	30,07%
2355	Integrated quality management system	314	314	311	3	99,19%	23	289	291	7,23%
	<b>Total Chapter 23</b>	<b>959</b>	<b>959</b>	<b>817</b>	<b>142</b>	<b>85,17%</b>	<b>348</b>	<b>469</b>	<b>611</b>	<b>36,25%</b>
2400	Postage and delivery charges	221	221	219	2	99,18%	166	53	55	75,10%
2410	Telephone, radio and television subscriptions and charges	584	584	583	1	99,80%	408	175	176	69,80%
2411	Telecommunication equipment and installations	9	9	6	3	66,48%	6	0	3	66,48%
	<b>Total Chapter 24</b>	<b>814</b>	<b>814</b>	<b>808</b>	<b>6</b>	<b>99,26%</b>	<b>580</b>	<b>228</b>	<b>234</b>	<b>71,20%</b>
	<b>Total Title 2</b>	<b>13.999</b>	<b>13.999</b>	<b>13.816</b>	<b>183</b>	<b>98,69%</b>	<b>10.355</b>	<b>3.461</b>	<b>3.644</b>	<b>73,97%</b>
3100	Standardisation inspection	245	245	245	-	100,00%	119	126	126	48,45%
3102	Technical Library	114	114	114	0	99,74%	76	38	38	66,50%
	<b>Total Chapter 31</b>	<b>359</b>	<b>359</b>	<b>359</b>	<b>0</b>	<b>99,92%</b>	<b>195</b>	<b>164</b>	<b>164</b>	<b>54,18%</b>
3200	Development of business applications	4.228	4.228	4.226	2	99,96%	1.854	2.372	2.374	43,86%
	<b>Total Chapter 32</b>	<b>4.228</b>	<b>4.228</b>	<b>4.226</b>	<b>2</b>	<b>99,96%</b>	<b>1.854</b>	<b>2.372</b>	<b>2.374</b>	<b>43,86%</b>
3300	Communication and publication	434	434	365	69	84,10%	280	85	154	64,44%
	<b>Total Chapter 33</b>	<b>434</b>	<b>434</b>	<b>365</b>	<b>69</b>	<b>84,10%</b>	<b>280</b>	<b>85</b>	<b>154</b>	<b>64,44%</b>
3400	Organisation of experts meetings	640	640	633	7	98,92%	215	418	425	33,58%
	<b>Total Chapter 34</b>	<b>640</b>	<b>640</b>	<b>633</b>	<b>7</b>	<b>98,92%</b>	<b>215</b>	<b>418</b>	<b>425</b>	<b>33,58%</b>
3500	Translation of studies, reports and other working documents	1.103	1.103	1.101	2	99,80%	225	875	878	20,44%
	<b>Total Chapter 35</b>	<b>1.103</b>	<b>1.103</b>	<b>1.101</b>	<b>2</b>	<b>99,80%</b>	<b>225</b>	<b>875</b>	<b>878</b>	<b>20,44%</b>
3600	Assistance to Rule Making activities	1.605	1.605	1.604	1	99,96%	125	1.479	1.480	7,81%
3601	International cooperation	744	744	741	3	99,57%	101	640	643	13,55%
	<b>Total Chapter 36</b>	<b>2.349</b>	<b>2.349</b>	<b>2.345</b>	<b>4</b>	<b>99,83%</b>	<b>226</b>	<b>2.119</b>	<b>2.123</b>	<b>9,63%</b>
3700	Mission expenses, duty travel expenses and other ancillary expenditure	2.750	2.750	2.717	33	98,79%	2.184	533	566	79,41%
	<b>Total Chapter 37</b>	<b>2.750</b>	<b>2.750</b>	<b>2.717</b>	<b>33</b>	<b>98,79%</b>	<b>2.184</b>	<b>533</b>	<b>566</b>	<b>79,41%</b>
3800	Technical training	293	293	267	26	90,97%	231	35	62	78,97%
	<b>Total Chapter 38</b>	<b>293</b>	<b>293</b>	<b>267</b>	<b>26</b>	<b>90,97%</b>	<b>231</b>	<b>35</b>	<b>62</b>	<b>78,97%</b>
3900	Safety strategy	143	143	139	4	97,42%	86	54	57	59,81%
3901	External evaluation of the Agency and other Studies	55	55	49	6	88,92%	-	49	55	0,00%
3903	Research	744	744	744	0	99,96%	-	744	744	0,00%
	<b>Total Chapter 39</b>	<b>942</b>	<b>942</b>	<b>932</b>	<b>10</b>	<b>98,93%</b>	<b>86</b>	<b>846</b>	<b>856</b>	<b>9,08%</b>
	<b>Total Title 3</b>	<b>13.098</b>	<b>13.098</b>	<b>12.944</b>	<b>154</b>	<b>98,82%</b>	<b>5.496</b>	<b>7.448</b>	<b>7.602</b>	<b>41,96%</b>
	<b>TOTAL C1</b>	<b>83.351</b>	<b>83.351</b>	<b>82.941</b>	<b>410</b>	<b>99,51%</b>	<b>71.262</b>	<b>11.679</b>	<b>12.089</b>	<b>85,50%</b>

## 4.6 Budget implementation R0

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)
1700	Reception and events	23	23	23	-	100,00%	7	15	15	32,31%
	<b>Total Chapter 17</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>-</b>	<b>100,00%</b>	<b>7</b>	<b>15</b>	<b>15</b>	<b>32,31%</b>
	<b>Total Title 1</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>-</b>	<b>100,00%</b>	<b>7</b>	<b>15</b>	<b>15</b>	<b>32,31%</b>
2330	Legal expenses	100	100	100	-	100,00%	-	100	100	0,00%
2354	Representation costs	2	2	2	-	100,00%	1	1	1	49,08%
	<b>Total Chapter 23</b>	<b>102</b>	<b>102</b>	<b>102</b>	<b>-</b>	<b>100,00%</b>	<b>1</b>	<b>101</b>	<b>101</b>	<b>1,13%</b>
	<b>Total Title 2</b>	<b>102</b>	<b>102</b>	<b>102</b>	<b>-</b>	<b>100,00%</b>	<b>1</b>	<b>101</b>	<b>101</b>	<b>1,13%</b>
3000	Certification activities	26.170	26.170	26.170	-	100,00%	11.950	14.220	14.220	45,66%
3002	Operational equipment	2	2	2	-	100,00%	1	1	1	41,99%
3003	Miscellaneous certification costs under F&C	4	4	4	-	100,00%	-	4	4	0,00%
	<b>Total Chapter 30</b>	<b>26.176</b>	<b>26.176</b>	<b>26.176</b>	<b>-</b>	<b>100,00%</b>	<b>11.951</b>	<b>14.225</b>	<b>14.225</b>	<b>45,66%</b>
3400	Organisation of experts meetings	54	54	54	-	100,00%	17	38	38	30,46%
	<b>Total Chapter 34</b>	<b>54</b>	<b>54</b>	<b>54</b>	<b>-</b>	<b>100,00%</b>	<b>17</b>	<b>38</b>	<b>38</b>	<b>30,46%</b>
3700	Mission expenses, duty travel expenses and other ancillary expenditure	2.349	2.349	2.349	-	100,00%	2.153	196	196	91,68%
	<b>Total Chapter 37</b>	<b>2.349</b>	<b>2.349</b>	<b>2.349</b>	<b>-</b>	<b>100,00%</b>	<b>2.153</b>	<b>196</b>	<b>196</b>	<b>91,68%</b>
	<b>Total Title 3</b>	<b>28.580</b>	<b>28.580</b>	<b>28.580</b>	<b>-</b>	<b>100,00%</b>	<b>14.121</b>	<b>14.459</b>	<b>14.459</b>	<b>49,41%</b>
4000	Technical cooperation with Third Countries	580	580	159	420	27,50%	132	27	448	22,78%
	<b>Total Chapter 40</b>	<b>580</b>	<b>580</b>	<b>159</b>	<b>420</b>	<b>27,50%</b>	<b>132</b>	<b>27</b>	<b>448</b>	<b>22,78%</b>
	<b>Total Title 4</b>	<b>580</b>	<b>580</b>	<b>159</b>	<b>420</b>	<b>27,50%</b>	<b>132</b>	<b>27</b>	<b>448</b>	<b>22,78%</b>
5000	Provision for Fees & Charges funded expenditure	21.230	21.230	-	21.230	0,00%	-	-	21.230	0,00%
	<b>Total Chapter 50</b>	<b>21.230</b>	<b>21.230</b>	<b>-</b>	<b>21.230</b>	<b>0,00%</b>	<b>-</b>	<b>-</b>	<b>21.230</b>	<b>0,00%</b>
	<b>Total Title 5</b>	<b>21.230</b>	<b>21.230</b>	<b>-</b>	<b>21.230</b>	<b>0,00%</b>	<b>-</b>	<b>-</b>	<b>21.230</b>	<b>0,00%</b>
	<b>TOTAL R0</b>	<b>50.515</b>	<b>50.515</b>	<b>28.865</b>	<b>21.650</b>	<b>57,14%</b>	<b>14.262</b>	<b>14.603</b>	<b>36.253</b>	<b>28,23%</b>

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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)
1300	Administrative Missions Expenditures	1	1	1	-	100,00%	1	-	-	100,00%
	<b>Total Chapter 13</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>100,00%</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>100,00%</b>
	<b>Total Title 1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>100,00%</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>100,00%</b>
3400	Organisation of experts meetings	14	14	-	14	0,00%	-	-	14	0,00%
	<b>Total Chapter 34</b>	<b>14</b>	<b>14</b>	<b>-</b>	<b>14</b>	<b>0,00%</b>	<b>-</b>	<b>-</b>	<b>14</b>	<b>0,00%</b>
3601	International cooperation	1	1	1	0	82,87%	1	-	0	82,87%
	<b>Total Chapter 36</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>82,87%</b>	<b>1</b>	<b>-</b>	<b>0</b>	<b>82,87%</b>
3700	Mission expenses, duty travel expenses and other ancillary expenditure	45	45	20	25	45,04%	20	-	25	45,04%
	<b>Total Chapter 37</b>	<b>45</b>	<b>45</b>	<b>20</b>	<b>25</b>	<b>45,04%</b>	<b>20</b>	<b>-</b>	<b>25</b>	<b>45,04%</b>
	<b>Total Title 3</b>	<b>61</b>	<b>61</b>	<b>21</b>	<b>39</b>	<b>35,23%</b>	<b>21</b>	<b>-</b>	<b>39</b>	<b>35,23%</b>
	<b>TOTAL C4</b>	<b>61</b>	<b>61</b>	<b>22</b>	<b>39</b>	<b>35,82%</b>	<b>22</b>	<b>-</b>	<b>39</b>	<b>35,82%</b>

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	1	1	-	1	0,00%	-	-	1	0,00%
	<b>Total Chapter 13</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>0,00%</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>0,00%</b>
	<b>Total Title 1</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>0,00%</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>0,00%</b>
3400	Organisation of experts meetings	118	118	112	6	94,84%	6	105	112	5,19%
	<b>Total Chapter 34</b>	<b>118</b>	<b>118</b>	<b>112</b>	<b>6</b>	<b>94,84%</b>	<b>6</b>	<b>105</b>	<b>112</b>	<b>5,19%</b>
	<b>Total Title 3</b>	<b>118</b>	<b>118</b>	<b>112</b>	<b>6</b>	<b>94,84%</b>	<b>6</b>	<b>105</b>	<b>112</b>	<b>5,19%</b>
	<b>TOTAL C5</b>	<b>118</b>	<b>118</b>	<b>112</b>	<b>7</b>	<b>94,18%</b>	<b>6</b>	<b>105</b>	<b>112</b>	<b>5,16%</b>

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## 4.9 Budget implementation C8

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)
1112	Temporary Assistance (interims)	206	206	160	45	77,98%	160	-	45	77,98%
1172	Administrative Assistance from Community institutions	9	9	9	-	100,00%	9	-	-	100,00%
1173	External Services	49	49	49	-	100,00%	49	-	-	100,00%
	<b>Total Chapter 11</b>	<b>263</b>	<b>263</b>	<b>218</b>	<b>45</b>	<b>82,80%</b>	<b>218</b>	-	<b>45</b>	<b>82,80%</b>
1200	Miscellaneous expenditure on staff recruitment	91	91	81	10	88,67%	81	-	10	88,67%
1203	Removal expenses	18	18	18	-	100,00%	18	-	-	100,00%
	<b>Total Chapter 12</b>	<b>109</b>	<b>109</b>	<b>99</b>	<b>10</b>	<b>90,57%</b>	<b>99</b>	-	<b>10</b>	<b>90,57%</b>
1300	Administrative Missions Expenditures	26	26	25	1	95,47%	25	-	1	95,47%
	<b>Total Chapter 13</b>	<b>26</b>	<b>26</b>	<b>25</b>	<b>1</b>	<b>95,47%</b>	<b>25</b>	-	<b>1</b>	<b>95,47%</b>
1410	Medical service	24	24	23	0	98,83%	23	-	0	98,83%
1420	Language and other training	109	109	101	9	91,96%	101	-	9	91,96%
1430	Social welfare of staff	12	12	12	-	100,00%	12	-	-	100,00%
	<b>Total Chapter 14</b>	<b>145</b>	<b>145</b>	<b>136</b>	<b>9</b>	<b>93,76%</b>	<b>136</b>	-	<b>9</b>	<b>93,76%</b>
1700	Reception and events	27	27	24	3	87,96%	24	-	3	87,96%
	<b>Total Chapter 17</b>	<b>27</b>	<b>27</b>	<b>24</b>	<b>3</b>	<b>87,96%</b>	<b>24</b>	-	<b>3</b>	<b>87,96%</b>
	<b>Total Title 1</b>	<b>571</b>	<b>571</b>	<b>502</b>	<b>69</b>	<b>87,89%</b>	<b>502</b>	-	<b>69</b>	<b>87,89%</b>
2000	Rental costs	582	582	580	2	99,65%	580	-	2	99,65%
2010	Insurance	14	14	14	0	98,85%	14	-	0	98,85%
2020	Water, gas, electricity and heating	38	38	38	0	99,24%	38	-	0	99,24%
2030	Cleaning and maintenance	52	52	40	12	77,11%	40	-	12	77,11%
2040	Fitting-out of premises	73	73	37	36	51,11%	37	-	36	51,11%
2050	Security and surveillance of buildings	158	158	132	25	83,82%	132	-	25	83,82%
2051	Other building expenditure	7	7	6	0	94,32%	6	-	0	94,32%
	<b>Total Chapter 20</b>	<b>924</b>	<b>924</b>	<b>848</b>	<b>76</b>	<b>91,78%</b>	<b>848</b>	-	<b>76</b>	<b>91,78%</b>
2100	ICT equipment (hardware acquisition)	262	262	262	0	99,84%	262	-	0	99,84%
2101	Data Centre Services	307	307	307	0	99,86%	307	-	0	99,86%
2102	Administrative applications development	58	58	29	29	50,00%	29	-	29	50,00%
2103	IT Hardware maintenance	43	43	29	14	67,62%	29	-	14	67,62%
2106	Software licences	385	385	384	1	99,84%	384	-	1	99,84%
2107	Software maintenance	93	93	93	0	100,00%	93	-	0	100,00%
2108	Maintenance of Administrative applications	115	115	115	-	100,00%	115	-	-	100,00%
	<b>Total Chapter 21</b>	<b>1.264</b>	<b>1.264</b>	<b>1.219</b>	<b>44</b>	<b>96,49%</b>	<b>1.219</b>	-	<b>44</b>	<b>96,49%</b>
2200	Technical equipment and installations	18	18	12	6	66,80%	12	-	6	66,80%
2203	Maintenance and repair of technical equipment or installations	70	70	69	1	99,14%	69	-	1	99,14%
2210	Purchase of furniture	90	90	90	-	100,00%	90	-	-	100,00%
2252	Subscriptions to newspapers and periodicals	9	9	8	0	96,83%	8	-	0	96,83%
	<b>Total Chapter 22</b>	<b>187</b>	<b>187</b>	<b>180</b>	<b>7</b>	<b>96,33%</b>	<b>180</b>	-	<b>7</b>	<b>96,33%</b>

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Budget implementation C8

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)
2300	Stationery and office supplies	75	75	68	7	90,81%	68	-	7	90,81%
2320	Bank charges	2	2	-	2	0,00%	-	-	2	0,00%
2329	Other financial charges	16	16	11	5	71,23%	11	-	5	71,23%
2330	Legal expenses	88	88	83	4	94,99%	83	-	4	94,99%
2351	MB and other internal meetings	29	29	24	6	80,91%	24	-	6	80,91%
2352	Departmental removals	36	36	26	10	72,85%	26	-	10	72,85%
2353	Archives expenditure	60	60	60	0	99,99%	60	-	0	99,99%
2354	Representation costs	4	4	2	1	65,17%	2	-	1	65,17%
2355	Integrated quality management system	379	379	345	34	91,00%	345	-	34	91,00%
	<b>Total Chapter 23</b>	<b>689</b>	<b>689</b>	<b>620</b>	<b>69</b>	<b>90,04%</b>	<b>620</b>	-	<b>69</b>	<b>90,04%</b>
2400	Postage and delivery charges	25	25	25	-	100,00%	25	-	-	100,00%
2410	Telephone, radio and television subscriptions and charges	127	127	117	9	92,70%	117	-	9	92,70%
2411	Telecommunication equipment and installations	44	44	44	-	100,00%	44	-	-	100,00%
	<b>Total Chapter 24</b>	<b>195</b>	<b>195</b>	<b>186</b>	<b>9</b>	<b>95,27%</b>	<b>186</b>	-	<b>9</b>	<b>95,27%</b>
	<b>Total Title 2</b>	<b>3.259</b>	<b>3.259</b>	<b>3.054</b>	<b>205</b>	<b>93,71%</b>	<b>3.054</b>	-	<b>205</b>	<b>93,71%</b>
3100	Standardisation inspection	202	202	88	114	43,74%	88	-	114	43,74%
3102	Technical Library	19	19	19	-	100,00%	19	-	-	100,00%
	<b>Total Chapter 31</b>	<b>221</b>	<b>221</b>	<b>107</b>	<b>114</b>	<b>48,53%</b>	<b>107</b>	-	<b>114</b>	<b>48,53%</b>
3200	Development of business applications	3.522	3.522	3.370	152	95,69%	3.370	-	152	95,69%
	<b>Total Chapter 32</b>	<b>3.522</b>	<b>3.522</b>	<b>3.370</b>	<b>152</b>	<b>95,69%</b>	<b>3.370</b>	-	<b>152</b>	<b>95,69%</b>
3300	Communication and publication	167	167	153	14	91,50%	153	-	14	91,50%
	<b>Total Chapter 33</b>	<b>167</b>	<b>167</b>	<b>153</b>	<b>14</b>	<b>91,50%</b>	<b>153</b>	-	<b>14</b>	<b>91,50%</b>
3400	Organisation of experts meetings	166	166	74	92	44,77%	74	-	92	44,77%
	<b>Total Chapter 34</b>	<b>166</b>	<b>166</b>	<b>74</b>	<b>92</b>	<b>44,77%</b>	<b>74</b>	-	<b>92</b>	<b>44,77%</b>
3500	Translation of studies, reports and other working documents	427	427	421	7	98,42%	421	-	7	98,42%
	<b>Total Chapter 35</b>	<b>427</b>	<b>427</b>	<b>421</b>	<b>7</b>	<b>98,42%</b>	<b>421</b>	-	<b>7</b>	<b>98,42%</b>
3600	Assistance to Rule Making activities	1.759	1.759	1.759	-	100,00%	1.759	-	-	100,00%
3601	International cooperation	1.145	1.145	929	216	81,11%	929	-	216	81,11%
	<b>Total Chapter 36</b>	<b>2.905</b>	<b>2.905</b>	<b>2.688</b>	<b>216</b>	<b>92,55%</b>	<b>2.688</b>	-	<b>216</b>	<b>92,55%</b>
3700	Mission expenses, duty travel expenses and other ancillary expenditure	665	665	438	226	65,93%	438	-	226	65,93%
	<b>Total Chapter 37</b>	<b>665</b>	<b>665</b>	<b>438</b>	<b>226</b>	<b>65,93%</b>	<b>438</b>	-	<b>226</b>	<b>65,93%</b>
3800	Technical training	110	110	110	0	99,96%	110	-	0	99,96%
	<b>Total Chapter 38</b>	<b>110</b>	<b>110</b>	<b>110</b>	<b>0</b>	<b>99,96%</b>	<b>110</b>	-	<b>0</b>	<b>99,96%</b>
3900	Safety strategy	14	14	8	6	57,96%	8	-	6	57,96%
3901	External evaluation of the Agency and other Studies	134	134	134	-	100,00%	134	-	-	100,00%
3903	Research	636	636	636	-	100,00%	636	-	-	100,00%
	<b>Total Chapter 39</b>	<b>784</b>	<b>784</b>	<b>778</b>	<b>6</b>	<b>99,25%</b>	<b>778</b>	-	<b>6</b>	<b>99,25%</b>
	<b>Total Title 3</b>	<b>8.966</b>	<b>8.966</b>	<b>8.139</b>	<b>827</b>	<b>90,78%</b>	<b>8.139</b>	-	<b>827</b>	<b>90,78%</b>
	<b>TOTAL C8</b>	<b>12.795</b>	<b>12.795</b>	<b>11.695</b>	<b>1.101</b>	<b>91,40%</b>	<b>11.695</b>	-	<b>1.101</b>	<b>91,40%</b>

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5. 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)
1700	Reception and events	10	10	10	-	100,00%	10	-	-	100,00%
	<b>Total Chapter 17</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>-</b>	<b>100,00%</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>100,00%</b>
	<b>Total Title 1</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>-</b>	<b>100,00%</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>100,00%</b>
2354	Representation costs	1	1	1	-	100,00%	1	-	-	100,00%
	<b>Total Chapter 23</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>100,00%</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>100,00%</b>
	<b>Total Title 2</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>100,00%</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>100,00%</b>
3000	Certification activities	9.795	9.795	9.795	-	100,00%	9.795	-	-	100,00%
	<b>Total Chapter 30</b>	<b>9.795</b>	<b>9.795</b>	<b>9.795</b>	<b>-</b>	<b>100,00%</b>	<b>9.795</b>	<b>-</b>	<b>-</b>	<b>100,00%</b>
3400	Organisation of experts meetings	37	37	37	-	100,00%	37	-	-	100,00%
	<b>Total Chapter 34</b>	<b>37</b>	<b>37</b>	<b>37</b>	<b>-</b>	<b>100,00%</b>	<b>37</b>	<b>-</b>	<b>-</b>	<b>100,00%</b>
3700	Mission expenses, duty travel expenses and other ancillary expenditure	341	341	341	-	100,00%	341	-	-	100,00%
	<b>Total Chapter 37</b>	<b>341</b>	<b>341</b>	<b>341</b>	<b>-</b>	<b>100,00%</b>	<b>341</b>	<b>-</b>	<b>-</b>	<b>100,00%</b>
	<b>Total Title 3</b>	<b>10.173</b>	<b>10.173</b>	<b>10.173</b>	<b>-</b>	<b>100,00%</b>	<b>10.173</b>	<b>-</b>	<b>-</b>	<b>100,00%</b>
4000	Technical cooperation with Third Countries	198	198	148	50	74,63%	148	-	50	74,63%
	<b>Total Chapter 40</b>	<b>198</b>	<b>198</b>	<b>148</b>	<b>50</b>	<b>74,63%</b>	<b>148</b>	<b>-</b>	<b>50</b>	<b>74,63%</b>
	<b>Total Title 4</b>	<b>198</b>	<b>198</b>	<b>148</b>	<b>50</b>	<b>74,63%</b>	<b>148</b>	<b>-</b>	<b>50</b>	<b>74,63%</b>
	<b>TOTAL R8</b>	<b>10.383</b>	<b>10.383</b>	<b>10.332</b>	<b>50</b>	<b>99,52%</b>	<b>10.332</b>	<b>-</b>	<b>50</b>	<b>99,52%</b>

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6. Budget Transfers

BL	DESCRIPTION	Initial credit	Transfers January	Transfers February	Transfers March	Transfers April	Transfers May	First Amending Budget	Total - First Amending Budget	Transfers June	Transfers July	2nd Amending Budget	Total - 2nd Amending Budget	Transfers August	Transfers September	Transfers October	Transfers November	Transfers December	Total Budget
1100	Basic salaries	36.182	0	-160	-13	0	0	391	36.400	-450	0	0	35.950	0	-70	-8	-52	-114	35.706
1101	Family allowances	3.567	0	0	0	0	0	83	3.650	0	0	0	3.650	0	0	-93	0	-13	3.544
1102	Expatriation and foreign-residence allowances	5.002	0	0	0	0	0	48	5.050	0	0	0	5.050	0	0	-88	0	-14	4.948
1103	Secretarial allowances	4	0	0	0	0	0	-1	3	0	0	0	3	0	0	0	0	0	3
1110	Special Advisor	40	0	0	0	0	0	-31	9	0	0	0	9	0	0	0	0	0	9
1111	Secondment of National Experts	242	0	213	0	0	0	-42	413	0	0	0	413	0	0	0	0	-12	401
1112	Temporary Assistance (interims)	1.600	0	-213	0	0	0	-487	900	0	0	0	900	0	0	0	0	0	885
1113	Contractual Agents	2.048	0	0	-7	0	0	50	2.091	0	0	0	2.091	0	0	0	0	-10	2.081
1130	Insurance against sickness	1.282	0	0	0	0	0	-12	1.270	0	0	0	1.270	0	0	-14	0	-4	1.252
1131	Insurance against accidents and occupational	267	0	0	0	0	0	-2	265	0	0	0	265	0	0	-3	0	-1	261
1132	Insurance against unemployment	493	0	0	0	0	0	-3	490	0	0	0	490	0	0	-7	0	-1	482
1140	Childbirth and death allowances and grants	5	0	0	0	0	0	-1	4	0	0	0	4	0	0	0	0	0	4
1141	Travel expenses for annual leave	536	0	0	0	0	0	34	570	0	0	0	570	0	0	-29	1	0	542
1142	Housing and transport allowances	71	0	0	0	0	0	0	71	1	0	0	72	0	0	0	0	-1	71
1143	Fixed duty allowances	10	0	0	0	0	0	-10	0	0	0	0	0	0	0	0	0	0	0
1145	Other allowances	0	0	0	20	0	0	0	20	-1	0	0	19	0	0	-1	-1	-4	13
1150	Overtime	59	0	0	0	0	0	-4	55	0	0	0	55	0	0	-5	-20	-11	19
1172	Administrative Assistance from Community Institutions	312	0	0	0	0	0	4	316	0	0	0	316	0	0	-3	0	0	313
1173	External Services	60	0	0	0	0	0	0	60	0	0	0	60	0	0	0	0	0	24
1190	Salary weightings	522	0	0	0	0	0	-522	0	0	0	0	0	0	0	0	0	0	0
1191	Adjustments to remuneration	0	0	0	0	0	0	505	505	0	0	0	505	0	0	0	0	790	1.295
	<b>Chapter 11</b>	<b>52.302</b>	<b>0</b>	<b>-160</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>52.142</b>	<b>-450</b>	<b>0</b>	<b>0</b>	<b>51.692</b>	<b>0</b>	<b>-70</b>	<b>-251</b>	<b>-72</b>	<b>554</b>	<b>51.853</b>
1200	Miscellaneous expenditure on staff recruitment	687	0	0	0	0	0	-227	460	0	0	0	460	0	0	-46	200	-30	584
1201	Travel expenses	30	0	0	0	0	0	0	30	0	0	0	30	0	0	0	0	-2	28
1202	Installation, resettlement and transfer allowances	500	0	0	0	0	0	0	500	0	0	0	500	0	0	0	22	0	522
1203	Removal expenses	350	0	0	0	0	0	0	350	0	0	0	350	0	0	0	-6	-31	313
1204	Temporary daily subsistence allowances	450	0	0	0	0	0	0	450	0	0	0	450	0	0	-45	-16	-28	361
	<b>Chapter 12</b>	<b>2.017</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-227</b>	<b>1.790</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1.790</b>	<b>0</b>	<b>0</b>	<b>-91</b>	<b>200</b>	<b>-91</b>	<b>1.808</b>
1300	Administrative Missions Expenditures	136	0	0	0	0	0	0	136	0	0	0	136	0	0	0	-20	-12	104
	<b>Chapter 13</b>	<b>136</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>136</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>136</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-20</b>	<b>-12</b>	<b>104</b>
1410	Medical service	250	0	0	0	0	0	-10	240	0	0	0	240	0	0	-24	-98	0	118
1420	Language and other training	450	0	0	0	0	0	-130	320	0	0	0	320	0	0	0	0	-9	311
1430	Social welfare of staff	1.321	0	0	0	0	0	367	1.688	450	0	0	2.138	0	0	-128	-30	-42	1.938
	<b>Chapter 14</b>	<b>2.021</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>227</b>	<b>2.248</b>	<b>450</b>	<b>0</b>	<b>0</b>	<b>2.698</b>	<b>0</b>	<b>0</b>	<b>-152</b>	<b>-128</b>	<b>-51</b>	<b>2.367</b>
1700/C	Reception and events	19	0	0	0	0	0	0	19	0	0	0	19	0	0	0	0	5	24
1700/E	Reception and events	27	0	0	0	0	34	0	61	0	0	0	61	0	0	0	2	0	63
1700/F	Reception and events	11	0	0	0	0	0	0	11	0	0	0	11	0	0	0	20	0	31
1700/R	Reception and events	10	0	0	0	0	0	0	10	0	0	0	10	0	0	5	0	0	15
1700/S	Reception and events	13	0	0	0	0	0	0	13	0	0	0	13	0	0	0	0	0	13
	<b>Chapter 17</b>	<b>80</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34</b>	<b>0</b>	<b>114</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>114</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>22</b>	<b>5</b>	<b>146</b>
	<b>TOTAL TITLE 1</b>	<b>56.556</b>	<b>0</b>	<b>-160</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34</b>	<b>56.430</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>56.430</b>	<b>0</b>	<b>-70</b>	<b>-489</b>	<b>2</b>	<b>405</b>	<b>56.278</b>

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Budget transfers

BL	DESCRIPTION	Initial credit	Transfers January	Transfers February	Transfers March	Transfers April	Transfers May	First Amending Budget	Total - First Amending Budget	Transfers June	Transfers July	2nd Amending Budget	Total - 2nd Amending Budget	Transfers August	Transfers September	Transfers October	Transfers November	Transfers December	Total Budget	
2000	Rental costs	5.966	0	0	0	0	0	0	5.966	0	0	0	5.966	0	0	0	147	0	6.113	
2010	Insurance	66	0	0	0	0	0	0	66	0	-31	0	35	0	0	-8	-4	-3	20	
2020	Water, gas, electricity and heating	258	0	0	0	0	0	0	258	0	31	0	289	0	0	0	0	-36	253	
2030	Cleaning and maintenance	277	0	0	0	0	0	0	277	0	0	0	277	-25	0	0	-5	-4	243	
2040	Fitting-out of premises	52	0	0	0	0	0	0	52	0	0	0	52	112	0	0	0	0	164	
2050	Security and surveillance of buildings	825	0	0	0	0	0	0	825	0	0	0	825	0	0	0	-2	-49	774	
2051	Other building expenditure	42	0	0	0	0	-35	0	7	0	0	0	7	25	0	40	-43	0	29	
	<b>Chapter 20</b>	<b>7.486</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-35</b>	<b>0</b>	<b>7.451</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7.451</b>	<b>112</b>	<b>0</b>	<b>25</b>	<b>11</b>	<b>-3</b>	<b>7.596</b>	
2100	ICT equipment (hardware acquisition)	750	0	0	0	0	0	0	750	-110	0	0	640	0	0	0	0	-20	-19	601
2101	Data Centre Services	2.500	0	0	0	0	0	0	2.500	0	0	0	2.500	0	0	0	77	0	2.577	
2102	Administrative applications development	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2103	IT Hardware maintenance	120	0	0	0	0	0	0	120	0	0	0	120	0	0	0	0	0	120	
2104	ICT training	60	0	0	0	0	0	0	60	-25	0	0	35	0	0	0	-3	-29	3	
2106	Software licences	770	0	0	0	0	0	0	770	-115	0	0	655	0	30	0	-8	0	-7	670
2107	Software maintenance	250	0	0	0	0	0	0	250	280	0	0	530	0	0	0	-12	-32	-5	481
2108	Maintenance of Administrative applications	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	<b>Chapter 21</b>	<b>4.450</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4.450</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>4.480</b>	<b>0</b>	<b>30</b>	<b>-23</b>	<b>-4</b>	<b>-31</b>	<b>4.452</b>	
2200	Technical equipment and installations	21	0	0	0	0	0	0	21	0	0	0	21	0	0	0	-6	1	0	16
2202	Hire or leasing of technical equipment or installations	2	0	0	0	0	0	0	2	0	0	0	2	0	0	0	-2	0	0	0
2203	Maintenance and repair of technical equipment or installations	88	0	0	0	0	0	0	88	0	0	0	88	-12	0	0	-2	0	-3	71
2210	Purchase of furniture	88	0	0	0	-17	0	0	71	0	0	0	71	-15	0	0	7	0	63	
2211	Maintenance and repairs	4	0	0	0	0	0	0	4	0	0	0	4	0	0	0	0	0	4	
2252	Subscriptions to newspapers and periodicals	26	0	0	0	0	0	0	26	0	0	0	26	0	0	0	0	-2	0	24
	<b>Chapter 22</b>	<b>229</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-17</b>	<b>0</b>	<b>0</b>	<b>212</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>212</b>	<b>-27</b>	<b>0</b>	<b>-10</b>	<b>6</b>	<b>-3</b>	<b>178</b>	
2300	Stationery and office supplies	212	0	0	0	0	-5	0	207	0	0	0	207	0	0	-30	-13	0	164	
2320	Bank charges	15	0	0	0	0	0	0	15	0	-1	0	14	0	0	0	0	0	14	
2321	Exchange-rate losses	2	0	0	0	0	0	0	2	0	1	0	3	0	0	0	0	0	3	
2329	Other financial charges	30	0	0	0	0	0	0	30	0	0	0	30	50	0	0	0	0	80	
2330	Legal expenses	100	0	0	0	0	40	0	140	0	0	100	240	0	0	0	0	0	-14	226
2332/E	Board of Appeals	50	0	0	0	0	0	0	50	0	0	0	50	0	0	0	0	-5	0	45
2351	IMB and other internal meetings	85	0	0	0	0	0	0	85	0	0	0	85	0	0	0	0	-8	0	77
2352	Departmental removals	96	0	0	0	0	0	0	96	0	0	0	96	0	0	0	-6	0	90	
2353	Archives expenditure	90	0	0	0	0	0	0	90	0	0	0	90	-85	0	-2	0	0	3	
2354/C	REPRESENTATION COSTS/C	5	0	0	0	0	0	0	5	0	0	0	5	0	0	0	0	0	5	
2354/E	REPRESENTATION COSTS/E	5	0	0	0	0	0	0	5	0	0	0	5	0	0	0	0	0	5	
2354/R	REPRESENTATION COSTS/R	30	0	0	0	0	0	0	30	0	0	0	30	0	0	0	0	0	30	
2354/S	REPRESENTATION COSTS/S	5	0	0	0	0	0	0	5	0	0	0	5	0	0	-2	0	0	3	
2354/F	REPRESENTATION COSTS/F	5	0	0	0	0	0	0	5	0	0	0	5	0	0	0	0	0	5	
2355/F	INTEGRATED QUALITY MANAGEMENT SYSTEM/F	0	0	0	0	110	0	0	110	0	0	0	110	0	0	0	0	0	0	110
2355/E	INTEGRATED QUALITY MANAGEMENT SYSTEM/E	209	0	0	0	0	0	0	209	0	0	0	209	0	0	0	-5	0	204	
	<b>Chapter 23</b>	<b>939</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>110</b>	<b>35</b>	<b>0</b>	<b>1.084</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>1.184</b>	<b>-35</b>	<b>0</b>	<b>-34</b>	<b>-37</b>	<b>-14</b>	<b>1.064</b>	
2400	Postage and delivery charges	300	0	0	0	-93	0	0	207	0	0	0	207	0	0	14	0	0	221	
2410	Telephone, radio and television subscriptions and charges	544	0	0	0	0	0	0	544	0	0	0	544	0	0	-19	59	0	584	
2411	Telecommunication equipment and installations	134	0	0	0	0	0	0	134	-30	0	0	104	0	-30	-10	-55	0	9	
	<b>Chapter 24</b>	<b>978</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-93</b>	<b>0</b>	<b>0</b>	<b>885</b>	<b>-30</b>	<b>0</b>	<b>0</b>	<b>855</b>	<b>0</b>	<b>-30</b>	<b>-15</b>	<b>4</b>	<b>0</b>	<b>814</b>	
	<b>TOTAL TITLE 2</b>	<b>14.082</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14.082</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>14.182</b>	<b>50</b>	<b>0</b>	<b>-57</b>	<b>-20</b>	<b>-51</b>	<b>14.104</b>	

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Budget transfers

BL	DESCRIPTION	Initial credit	Transfers January	Transfers February	Transfers March	Transfers April	Transfers May	First Amending Budget	Total - First Amending Budget	Transfers June	Transfers July	2nd Amending Budget	Total - 2nd Amending Budget	Transfers August	Transfers September	Transfers October	Transfers November	Transfers December	Total Budget
3000	Certification activities	17.011	0	0	0	350	0	7.272	24.633	0	0	2.300	26.933	0	0	0	0	0	26.933
3002	Operational equipment	12	0	0	0	0	0	0	12	0	0	0	12	0	0	0	0	0	12
3003/C	Miscellaneous certification costs under F&C C	50	0	0	0	0	0	0	50	0	0	0	50	0	0	0	0	0	45
3003/F	Miscellaneous certification costs under F&C F	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Chapter 30</b>	<b>17.073</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>350</b>	<b>0</b>	<b>7.272</b>	<b>24.695</b>	<b>0</b>	<b>0</b>	<b>2.300</b>	<b>26.995</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-5</b>	<b>26.990</b>
3100	Standardisation inspection	430	0	0	0	0	0	430	-100	0	0	0	330	0	0	-85	0	0	245
3101	Standardisation studies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3102	Technical Library	70	0	0	0	0	0	70	0	0	0	0	70	0	40	0	0	4	114
	<b>Chapter 31</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>400</b>	<b>0</b>	<b>40</b>	<b>-85</b>	<b>0</b>	<b>4</b>	<b>359</b>
3200	Development of business applications	3.602	0	0	0	0	0	3.602	320	76	300	4.298	0	70	-32	0	0	-108	4.228
	<b>Chapter 32</b>	<b>3.602</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3.602</b>	<b>320</b>	<b>76</b>	<b>300</b>	<b>4.298</b>	<b>0</b>	<b>70</b>	<b>-32</b>	<b>0</b>	<b>-108</b>	<b>4.228</b>
3300	Communications and publications	400	0	0	0	0	0	400	0	-76	0	324	0	0	74	68	-32	434	
	<b>Chapter 33</b>	<b>400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>400</b>	<b>0</b>	<b>-76</b>	<b>0</b>	<b>324</b>	<b>0</b>	<b>74</b>	<b>68</b>	<b>-32</b>	<b>434</b>	
3400/C	ORGANISATION OF EXPERTS MEETINGS/C	100	0	0	0	0	0	100	0	0	0	0	100	0	0	0	0	0	100
3400/E	ORGANISATION OF EXPERTS MEETINGS/E	5	0	0	0	0	0	5	0	0	0	0	5	65	0	0	0	-3	67
3400/R	ORGANISATION OF EXPERTS MEETINGS/R	527	0	0	0	0	0	527	0	0	0	0	527	0	0	0	0	-45	482
3400/S	ORGANISATION OF EXPERTS MEETINGS/S	149	0	0	0	0	0	149	0	0	0	0	149	0	0	-29	0	-29	91
	<b>Chapter 34</b>	<b>781</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>781</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>781</b>	<b>65</b>	<b>0</b>	<b>-29</b>	<b>0</b>	<b>-77</b>	<b>740</b>
3500/E	TRANSLATION OF STUDIES, REPORTS AND OTHER WORKING DOCUMENTS/E	420	0	0	-95	0	-34	0	291	0	0	0	291	-65	0	0	0	-43	183
3500/R	TRANSLATION OF STUDIES, REPORTS AND OTHER WORKING DOCUMENTS/R	1.070	0	0	0	0	0	1.070	0	0	0	0	1.070	0	0	-178	0	28	920
	<b>Chapter 35</b>	<b>1.490</b>	<b>0</b>	<b>0</b>	<b>-95</b>	<b>0</b>	<b>-34</b>	<b>0</b>	<b>1.361</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1.361</b>	<b>-65</b>	<b>0</b>	<b>-178</b>	<b>0</b>	<b>-15</b>	<b>1.103</b>
3600	Assistance to Rule Making activities	0	240	0	0	0	0	550	790	0	0	0	790	0	790	-107	132	1.605	
3601	International cooperation	327	0	160	0	0	0	150	637	0	0	0	637	0	0	0	107	0	744
	<b>Chapter 36</b>	<b>327</b>	<b>0</b>	<b>400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1.427</b>	<b>0</b>	<b>0</b>	<b>790</b>	<b>0</b>	<b>132</b>	<b>2.349</b>
3700/C	MISSION EXPENSES, DUTY TRAVEL EXPENSES AND OTHER ANCILLARY EXPENDITURE/C	2.699	0	0	0	-350	0	0	2.349	0	0	0	2.349	0	0	0	0	0	2.349
3700/E	MISSION EXPENSES, DUTY TRAVEL EXPENSES AND OTHER ANCILLARY EXPENDITURE/E	300	0	0	0	0	0	0	300	0	0	0	300	0	0	0	0	0	300
3700/F	MANAGEMENT FEES FOR MISSIONS	274	0	0	0	0	0	0	274	0	0	0	274	0	0	-46	0	0	228
3700/R	MISSION EXPENSES, DUTY TRAVEL EXPENSES AND OTHER ANCILLARY EXPENDITURE/R	1.078	0	-240	0	0	0	0	838	0	0	0	838	0	0	-17	0	-44	777
3700/S	MISSION EXPENSES, DUTY TRAVEL EXPENSES AND OTHER ANCILLARY EXPENDITURE/S	1.870	0	0	0	0	0	0	1.870	0	0	0	1.870	-50	0	-375	0	0	1.445
	<b>Chapter 37</b>	<b>6.221</b>	<b>0</b>	<b>-240</b>	<b>0</b>	<b>-350</b>	<b>0</b>	<b>0</b>	<b>5.631</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5.631</b>	<b>-50</b>	<b>0</b>	<b>-438</b>	<b>0</b>	<b>-44</b>	<b>5.099</b>
3800	TECHNICAL TRAINING/S	645	0	0	0	0	0	0	645	-220	0	0	425	0	-40	-45	0	-47	293
	<b>Chapter 38</b>	<b>645</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>645</b>	<b>-220</b>	<b>0</b>	<b>0</b>	<b>425</b>	<b>0</b>	<b>-40</b>	<b>-45</b>	<b>0</b>	<b>-47</b>	<b>293</b>
3900	Safety strategy	170	0	0	0	0	0	0	170	0	0	0	170	0	0	0	-10	-17	143
3901	External evaluation of the Agency and other Studies	0	0	0	95	0	0	0	95	0	0	0	95	0	0	0	-40	0	55
3903	Research	400	0	0	0	0	0	0	400	0	0	0	400	0	0	489	0	-145	744
	<b>Chapter 39</b>	<b>570</b>	<b>0</b>	<b>0</b>	<b>95</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>665</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>665</b>	<b>0</b>	<b>0</b>	<b>489</b>	<b>-50</b>	<b>-162</b>	<b>942</b>
	<b>TOTAL TITLE 3</b>	<b>31.609</b>	<b>0</b>	<b>160</b>	<b>0</b>	<b>0</b>	<b>-34</b>	<b>7.972</b>	<b>39.707</b>	<b>0</b>	<b>0</b>	<b>2.600</b>	<b>42.307</b>	<b>-50</b>	<b>70</b>	<b>546</b>	<b>18</b>	<b>-354</b>	<b>42.537</b>

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**Budget transfers**

BL	DESCRIPTION	Initial credit	Transfers January	Transfers February	Transfers March	Transfers April	Transfers May	First Amending Budget	Total - First Amending Budget	Transfers June	Transfers July	2nd Amending Budget	Total - 2nd Amending Budget	Transfers August	Transfers September	Transfers October	Transfers November	Transfers December	Total Budget
4000	Technical cooperation with Third Countries	673	0	0	0	0	0	0	673	0	0	0	673	0	0	0	0	0	673
	<b>Chapter 40</b>	<b>673</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>673</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>673</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>673</b>
	<b>TOTAL TITLE 4</b>	<b>673</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>673</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>673</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>673</b>
5000	Provision for Fees & Charges funded expenditure	23.583	0	0	0	0	0	39	23.622	0	0	0	23.622	0	0	0	0	0	23.622
	<b>Chapter 50</b>	<b>23.583</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39</b>	<b>23.622</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23.622</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23.622</b>
	<b>TOTAL TITLE 5</b>	<b>23.583</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39</b>	<b>23.622</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23.622</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23.622</b>
	<b>GRAND TOTAL</b>	<b>126.503</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8.011</b>	<b>134.514</b>	<b>0</b>	<b>0</b>	<b>2.700</b>	<b>137.214</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>137.214</b>