



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

2013 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 EU Agency, EASA is a body governed by European public law; it is distinct from the EU 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 EASA was set up by a Council and Parliament regulation (Regulation (EC) 1592/2002 repealed by Regulation (EC) No 216/2008) and was given specific regulatory and executive tasks in the field of civil aviation safety and environmental protection.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 employs 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 European Union 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 2013 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)

<u>ASSETS</u>	Note	<u>31-Dec-13</u>	<u>31-Dec-12</u>
NON-CURRENT ASSETS	3.2		
<i>Intangible fixed assets</i>	3.2.1		
Computer Software		463	1.687
Intangible under construction		1.356	-
<i>Tangible fixed assets</i>	3.2.1		
Computer Hardware		1.241	1.242
Furniture		739	824
Other fixture and fittings		205	189
Tangible under construction			69
<i>Other non-current assets</i>	3.2.2	404	607
Total		4.408	4.617
CURRENT ASSETS	3.3		
Current receivables	3.3.1	5.227	7.948
Sundry receivables	3.3.2	69	126
Accrued revenues	3.3.3	12.571	9.931
Prepaid expenses	3.3.4	2.112	2.152
EU entities	3.3.1	10	3
Cash and equivalents	3.3.5	52.355	52.210
Total		72.344	72.371
TOTAL ASSETS		76.753	76.988
<u>LIABILITIES</u>			
NON-CURRENT LIABILITIES			
Dilapidation	3.4	642	1.452
Total		642	1.452
CURRENT LIABILITIES			
Short-term provision	3.5	1.037	1.457
Deferred revenues	3.3.3	24.308	21.267
Current payables	3.6	11.875	14.235
EU entities	3.7	5.617	3.014
Total		42.837	39.974
TOTAL LIABILITIES		43.478	41.426
<u>NET ASSETS</u>			
Surplus (deficit) forwarded from previous years		35.562	39.177
Net surplus(deficit) for the period		(2.288)	(3.615)
TOTAL NET ASSETS		33.274	35.562

2.2 Economic Outturn Account

(thousands of euros)

	Note	2013	2012
OPERATING REVENUE	3.8		
Fees and Charges	3.8.1	78.324	76.600
Contribution from EU entities	3.8.2	37.903	36.549
Recovery of expenses	3.8.3	1.062	751
Other		0	
Contribution from EFTA countries	3.8.4	991	994
TOTAL OPERATING REVENUE		118.280	114.895
OPERATING EXPENSES	3.9		
Staff expenses	3.9.1	(67.819)	(63.925)
Buildings and related expenses	3.9.2	(7.716)	(8.325)
Other expenses	3.9.3	(7.706)	(6.511)
Depreciation and write offs	3.9.4	(2.192)	(3.293)
Outsourcing and contracting activities	3.9.5	(35.684)	(36.942)
TOTAL OPERATING EXPENSES		(121.117)	(118.996)
SURPLUS (DEFICIT) FROM OPERATING ACTIVITIES		(2.837)	(4.101)
NON OPERATING REVENUES(EXPENSES)	3.10		
Interests received from third parties		603	519
Interests & charges paid to third parties		(54)	(33)
SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES		549	486
SURPLUS/ (DEFICIT) FROM ORDINARY ACTIVITIES		(2.288)	(3.616)
SURPLUS/ (DEFICIT) FROM EXTRAORDINARY ITEMS			
NET SURPLUS FOR THE PERIOD		(2.288)	(3.616)

2.3 Cash Flow Statement

(thousands of euros)

	2013	2012
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus/(deficit)	(2,288)	(3,615)
Adjustments for:		
Amortization (intangible fixed assets) +	1,372	2,297
Depreciation (tangible fixed assets) +	901	856
Increase/(decrease) in Provisions for risks and liabilities	(810)	1,652
Increase/(decrease) in Value reduction for doubtful debts	(821)	68
(Increase)/decrease in Short term Pre-financing		
(Increase)/decrease in Long term Receivables	202	219
(Increase)/decrease in Short term Receivables	998	(4,780)
(Increase)/decrease in Receivables related to consolidated EC entities	(7)	28
Increase/(decrease) in Accounts payable	260	1,268
Increase/(decrease) in Liabilities related to consolidated EC entities	2,603	804
(Gains)/losses on sale of Property, plant and equipment*	3	18
Net cash flow from operating activities	2,414	(1,186)
CASH FLOW FROM INVESTING ACTIVITIES		
Increase of tangible and intangible fixed assets (-)	(2,269)	(1,837)
Net cash flow from investing activities	(2,269)	(1,837)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	145	(3,023)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	52,210	55,233
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	52,355	52,210

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 2012	39,177	(3,615)	35,562
Balance as of 1 January 2013	38,768	(3,615)	35,562
EOA previous year	(3,615)	3,615	-
Economic result of the year		(2,288)	(2,288)
Balance as of 31 December 2013	35,562	(2,288)	33,274

The annual accounts of the European Aviation Safety Agency (the “Agency”) consist of of financial statements and reports on budgetary and financial management.

3. Notes to the financial statements

3.1 Summary of significant accounting policies

Accounting principles

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 1,357K€ at the end of 2013 relating to two Internally generated intangible assets.

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.

A lease for the new EASA headquarters was in signed in 2013. More details are shown under note 3.12 Other Aspects.

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 five years. Invoices aged less than five 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 five bank accounts with three different banks:

- Three with ING Brussels: one used to collect the revenue from fees and charges, one used to collect the subsidy and execute the payments and a third one to account for special projects.
- One with Commerzbank necessary to collect the VAT refunds and contributions from events organized by EASA.
- One with Banque et Caisse d'Epargne de l'Etat of Luxembourg opened following a 2013 negotiated tender where the Agency deposited some of its excess cash in order to diversify and minimize treasury risks and potentially achieve a good return.

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 short-term provision for risk and charges accounts for the for salary increases and related adjustments from previous years according to the Commission's closing instructions for 2013 (see note 3.5-Short term provision).

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: Revenue received from the European Union bodies

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. In addition, included here are grants and other contributions.

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.

In some cases 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:

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	Per application: average duration of 104 days
06NF	Design Organisation Approval	Non-Periodical Fees	Per application: average duration of 692 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 619 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 485 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 903 days
11PF	Continuing Airworthiness Management Organisation Approval	Periodical Fees (Surveillance Fees)	actual billing cycle / prorata invoice amount
12NF	Part 145 / 147 approvals with bilateral agreements	Non-Periodical Fees	Per application: average duration of 109 days
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 532 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 103 days
AMOC NA	Acceptable Means of Compliance to AD's	Non-Periodical Fees	actual billing cycle / prorata invoice amount
AOA	Air Traffic Controller (ATCO) Training Organisation Approval	Fees	actual billing cycle / prorata invoice amount
CS NA	Certification Support for Validation	Non-Periodical Fees	actual billing cycle / prorata invoice amount
ECOFA NA	Export Certificate of Airworthiness	Non-Periodical Fees	actual billing cycle / prorata invoice amount
MR NA	Maintenance Review Board	Non-Periodical Fees	actual billing cycle / prorata invoice amount
OEB NA	Operations Evaluation Board	Non-Periodical Fees	actual billing cycle / prorata invoice amount
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	actual billing cycle / prorata invoice amount
E-exam	E-examination	Non-Periodical Fees	actual billing cycle / prorata invoice amount
FSTD NF	Flight Simulation Training Device	Non-Periodical Fees	actual billing cycle / prorata invoice amount
FSTD PF	Flight Simulation Training Device	Periodical Fees (Surveillance Fees)	actual billing cycle / prorata invoice amount
LOA/SQ PF	Letters of Acceptance for navigation database Suppliers/Flight Simulator Training Device Qualification	Non-Periodical Fees	actual billing cycle / prorata invoice amount
NAA-training	Technical Training to NAAs	Non-Periodical Fees	actual billing cycle / prorata invoice amount
AOA NF	Air Traffic Mgmt./Air Navigation Systems	Non-Periodical Fees	actual billing cycle / prorata invoice amount

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 3.11-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 Union 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 3.11-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. There were no internally generated assets capitalized in 2013. Assets under construction in 2013 amounted to 1,356 €K relating to two internally generated Intangible Assets; namely the “Applicant Portal” and “HRIS” IT Projects.

2013		Internally generated Computer Software Under Construction	Total Computer Software	Total
Gross carrying amounts 01.01.2013	+		10,045	10,045
Additions	+	1,356	148	1,504
Gross carrying amounts 31.12.2013		1,356	10,193	11,549
Accumulated amortization and impairment 01.01.2013	-	-	(8,358)	(8,358)
Amortization	-	-	(1,372)	(1,372)
Accumulated amortization and impairment 31.12.2013		-	(9,729)	(9,729)
Net carrying amounts 31.12.2013		1,356	463	1,820

Tangible fixed assets mainly IT Hardware, Furniture and fixtures. .

2013		Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Tangible assets under construction	Total
Gross carrying amounts 01.01.2013	+	3,699	1,675	638	69	6,080
Additions	+	632	96	106	(69)	765
Disposals	-	(2)	-	(1)	-	(3)
Gross carrying amounts 31.12.2013		4,329	1,771	743	0	6,842
Accumulated amortization and impairment 01.01.2013	-	(2,457)	(851)	(449)	-	(3,757)
Depreciation	-	(632)	(180)	(90)		(902)
Write-back of depreciation	+	-	-	-	-	-
Disposals	+	1	-	1	(0)	1
Accumulated amortization and impairment 31.12.2013	-	(3,088)	(1,031)	(538)	(0)	(4,657)
Net carrying amounts 31.12.2013		1,241	740	205	(0)	2,185

3.2.2 Other non-current assets

Other non-current assets	Balance at 31.12.2013	Balance at 31.12.2012
Prepaid rent & utilities	404	607
Total	404	607

The 203 K€ decrease reflects the release of the amount related to the pre-paid expense during the year.

3.3 Current Assets

3.3.1 Current receivables

Current Receivables	Balance at 31.12.2013	Balance at 31.12.2012
Receivable from customers	5,687	9,471
Accrued credit notes	(374)	(451)
Doubtful Customers	(592)	(1,413)
VAT recoverable	507	341
Total	5,227	7,948

In 2013 the receivables from customers decreased considerably (despite an increase in invoicing) by 3,784 K€ or 40% as result of the outstanding performance in 2013 of collecting the amounts due to the Agency from its Fees and Charge activities and related invoicing (7,660 K€ more cash collected than in 2012).

Accrued credit notes decreased slightly by 77 K€ or 17% compared to 2012. In both cases the amount considered is based on the actual credit notes posted until mid-February.

The provision for doubtful receivables decreased by 821 K€ to 592 K€ in 2013 mainly due to a write off of 738 K€ being completed during the year in accordance with Art.55 of the Financial Regulation. Included in this write off during the year was an amount of 463 K€ for Sky Aircraft due to bankruptcy. The provision at 31/12/13 includes 432 K€ relating to commercial disputes for five customers. Open invoices relating to 2009, 2010, 2011, 2012 and 2013 were assessed on a case by case basis.

The 507 K€ recoverable VAT (of which 184K€ was already received in January 2014) relates to the refundable VAT related to payments made to suppliers in the last five months of 2013 and still to be refunded by the German tax authorities.

Other receivables from EC institutions	Balance at 31.12.2013	Balance at 31.12.2012
Other receivables from EU institutions	10	3

This is the result of the reconciliation with various EC institutions.

3.3.2 Sundry receivables

Sundry Receivables	Balance at 31.12.2013	Balance at 31.12.2012
Receivable from staff	69	100
Advance on removal cost	0	26
Total	69	126

3.3.3 Accrued and deferred revenue

Accrued revenue	Balance at 31.12.2013	Balance at 31.12.2012
Accrued income fees and charges	12,497	9,764
Accrued interest income	74	168
Total	12,571	9,931

Deferred revenues	Balance at 31.12.2013	Balance at 31.12.2012
Deferred revenues F&C	24,296	21,267
Deferred revenues Non F&C	12	-
Total	24,308	21,267

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 2013. The 2,700 K€ increase is mainly travel related with an increase over 2012 of 1,880 K€ or 58%.

Deferred revenue: as in the previous year, 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 last year's reversal is presented in the table presented under note 3.8.1 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 2013.

3.3.4 Prepaid expenses

Prepaid Expenses	Balance at 31.12.2013	Balance at 31.12.2012
Prepaid IT services	503	556
Prepaid missions	6	7
Prepaid rent & utilities within one year	286	325
Prepaid social welfare & staff expenditure	1.318	1.264
Total	2.112	2.152

Most of the IT services relate to hardware, software (licenses) and other technical equipment paid in advance.

The prepaid social welfare and staff expenditure represents the advance payments related to school allowances paid for the dependents of staff and is following the trend set by the staff increase, their family demographics and the choice of schools.

3.3.5 Cash

Cash	Balance at 31.12.2013	Balance at 31.12.2012
ING Bank	9,812	2,638
ING Bank (Fees and charges)	32,989	46,719
ING Bank Special Projects	4,542	2,847
Commerzbank	7	6
BCEE Bank	5,005	-
Total	52,355	52,210

As mentioned in Note 3.1 under "Cash and cash equivalents" an additional account was opened with Banque et Caisse d'Epargne de l'Etat of Luxembourg in order to diversify the bank services providers.

The slight 145K€ or 0.27% increase in final cash reflects the positive cash flow in 2013 (despite higher cash outflows) as a result of the excellent performance of the recovery of the Fees and Charges related debts from the Agency's customers (7,660 K€ more in 2013 compared to 2012).

3.4 Non-current liabilities

NON-CURRENT LIABILITIES	Balance at 31.12.2013	Balance at 31.12.2012
Dilapidation	642	1,452
Total	642	1,452

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). During 2013 negotiations took place between EASA and the landlord and the amount to be paid was revised down to 500K€ for the Cologne office. The amount for Brussels office has remained unchanged at 142 K€.

3.5 Short-term provision

SHORT-TERM PROVISION	Balance at 31.12.2013	Balance at 31.12.2012
Short-term provision for risk and charges	1,037	1,457
Total	1,037	1,457

The short-term provision for risk and charges accounts for the for salary increases and related adjustments from previous years.

3.6 Current payables

Current payables	Balance at 31.12.2013	Balance at 31.12.2012
Payables to suppliers	1.736	2.203
Accrued charges-untaken holidays	1.585	1.262
Accrued charges-other	7.963	10.470
Accrued charges-European institutions	-	154
Unpaid salaries	592	147
Total	11.875	14.235

The total payables plus accrued charges-other represent the amounts indicated by the Authorizing Officers in the carry-forward forms used for the year-end closure exercise plus amounts calculated separately (due to their complexity) for certain items such as outsourcing to the National Aviation Authorities (NAA's).

One significant portion of the accrued charges accounts for the NAA related expenses not paid by year-end which for 2013 (the accrual) was estimated to be at 5,215 K€.

Payables to suppliers represent the portion of amounts due supported by actual invoices received and not paid by the end of the year.

The unpaid salaries consists of outstanding amounts due to staff at the end of 2013 and paid in 2014.

3.7 Payables-EU entities

Current payables	Balance at 31.12.2013	Balance at 31.12.2012
Subsidy to reimburse to EC	798	62
Other payables to EU institutions	297	251
Grants	4,522	2,701
Total	5,617	3,014

The subsidy to be reimbursed to the European Commission corresponds to the budget outturn account for the financial year 2013 which was determined on a modified cash basis. This amount is 798 K€ for 2013. The detailed calculation is presented in the Budget Outturn Account table under note 4.1.

The 4,522 K€ is the open amount of the grants received after performing the required cut-off for these grants received from DG DEVCO, DG ENLARG and delegations funded through the multi annual European development fund. The amount is significantly higher than last year due to the increased involvement of the Agency in the area of International Cooperation.

3.8 Operating Revenue

The Agency's 2013 revenue comes from the following sources:

	Note	2013	2012
OPERATING REVENUE	3.7		
Fees and Charges	3.7.1	78,324	76,600
Contribution from EU entities	3.7.2	37,903	36,549
Recovery of expenses	3.7.3	1,062	751
Contribution from EFTA countries	3.7.4	991	994
TOTAL OPERATING REVENUE		118,280	114,895

3.8.1 Revenue generated from Fees and Charges

BL	2013 INVOICED			2013 Accrued			2013 def	2012 Reversals				Total
	F&C	Travel	Total	F&C	Travel	CN's	F&C	F&C Accrued (-)	Deferred (+)	Accrued Travel (-)	Credit Notes (+)	2013 Revenue
01NF	16,709	1,005	17,714	903	759	(7)	(4,962)	(117)	5,166	(459)	18	19,014
01PF	6,127	293	6,420	594	221	-	(2,454)	(244)	2,353	(159)	1	6,732
02NF	3,134	148	3,282	8	111	(179)	(1,216)	(250)	774	(127)	203	2,607
03NF	12,973	479	13,452	335	362	(72)	(5,276)	(940)	3,770	(316)	71	11,386
04NF	306	-	306	2	-	(1)	(51)	-	15	-	3	274
06NF	246	-	246	1	-	-	(181)	-	109	(11)	-	164
06PF	5,321	145	5,467	-	110	(26)	(2,594)	-	2,451	(65)	4	5,346
07NF	136	-	136	-	-	-	-	(25)	-	-	-	111
08NF	51	54	106	-	41	-	(30)	-	189	(61)	-	244
08PF	2,842	420	3,262	-	317	-	(1,650)	-	1,598	(192)	62	3,396
10NF	732	265	997	-	200	(58)	(380)	-	65	(230)	27	620
10PF	8,716	2,340	11,057	-	1,766	-	(4,308)	-	3,800	(1,615)	40	10,740
11NF	-	3	3	-	2	-	-	-	-	(15)	-	(10)
12NF	151	-	151	0	-	-	(14)	-	12	-	2	151
11PF	124	11	135	-	8	-	(45)	-	9	(7)	-	101
12PF	1,253	-	1,253	-	-	(3)	(544)	-	509	-	9	1,224
13NF	(2)	25	24	-	19	-	(14)	-	54	(71)	8	20
13PF	851	338	1,189	-	255	(13)	(386)	-	347	(247)	-	1,146
14NF	56	-	56	-	-	-	(8)	-	-	-	-	48
AFM NA	292	-	292	19	-	(1)	(17)	-	31	-	2	326
AMOC NA	99	4	103	22	3	-	-	(68)	-	-	-	61
CS NA	763	106	869	450	80	-	(29)	(452)	0	(91)	-	828
ECOFA NA	828	0	828	167	0	-	(1)	(216)	-	-	-	779
MR NA	2,932	790	3,722	1,170	597	(3)	-	(1,413)	11	(486)	-	3,598
OEB NA	1,713	224	1,937	432	169	(12)	-	(270)	-	(145)	-	2,112
PTF NA	359	-	359	15	-	-	-	-	-	-	2	376
TAC NA	54	5	60	161	4	-	-	-	1	(5)	-	220
E-exam	-	-	-	18	-	-	-	-	-	-	-	18
LOA/SQ	52	-	52	21	-	-	-	(1)	-	(9)	-	63
NAA-TRAINING	95	-	95	62	-	-	(8)	(35)	-	-	-	114
AOA	310	10	321	204	8	-	-	-	-	(131)	-	402
ATO	400	90	489	117	68	-	(128)	-	-	(68)	-	478
FSTD	2,231	1,938	4,169	1,232	1,463	-	(8)	(1,051)	4	(173)	-	5,636
Total 2013	69,856	8,695	78,551	5,934	6,562	(374)	(24,305)	(5,081)	21,267	(4,682)	451	78,324

The above table provides a complete picture of the 2013 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 is 1,723 K€ or 2% higher than last year mainly due to:

- 3,589 K€ or 5% more invoiced in 2013 made-up of a 5,241 K€ or 8% increase in Fees and Charges related revenues (non-travel), offset by 1,653 K€ or 16% less for Travel related Fees and Charges revenue

- Higher accruals under both categories amounting to a total of 2,810 K€ or 30% more net accrual versus last year to account for work or travel performed in 2013 and prior and not yet invoiced.

- Higher deferrals (which partially offset the effect of the two above items) by 3,037 K€ or 14% versus 2012.

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

3.8.2 Revenue received from the European Union

The 37,903 K€ shown as revenue in 2013 under accrual accounting is the result of the cash received as subsidy (34,862 K€) plus the EFTA contribution received through the EC (967 K€) and operational grants (2,871 K€ on an accrual basis) less the amount corresponding to the budget outturn to be returned to the European Commission (798 K€).

3.8.3 Recovery of expenses

The increase in the amount of recuperation of expenses is due mainly to more invoicing and recovery in connection with staff parking, standardization inspections and conferences and meetings organized by EASA.

3.8.4 Contribution from EFTA countries

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

3.9 Operating expenses

In 2013 operating expenses increased in total by 2,121 K€ or 2% versus 2012 reflecting the following evolutions:

- 3,894 K€ or 6% increase in staff cost. The 62 FTE increase over 2012 is partially offset by the decrease in the provision for unpaid salary increase which is now based on a 0.9% indexation (as opposed to 1.7% at the end of 2012).
- 609 K€ or 7% decrease in building expenses
- 1,194 K€ or 18% increase in other expenses
- 1,100 K€ or 33% decrease in depreciation and write-offs
- 1,258 K€ or 3% decrease in outsourcing and contracting activities

The main drivers behind these variations are provided in the following notes.

3.9.1 Staff expenses

Staff Expenses	2013	2012
Salaries and related allowances	61,152	57,667
Social security	2,521	2,352
Other staff expenses	4,146	3,905
Total	67,819	63,925

The 62 FTE increase year over year is partially offset by the decrease in the provision for unpaid salary increase which is now based on a 0.9% indexation (as opposed to 1.7% at the end of 2012).

3.9.2 Building and related expenses

Building and related expenses	2013	2012
Rent	6,166	7,017
Related expenses	1,550	1,308
Total	7,716	8,325

The main driver behind the overall 609 K€ or 7% decrease is the reduction of the dilapidation estimate to be paid at the end of the current lease for the Cologne office (down by 851 K€ to 500 K€ from 1,310 K€). This is partially offset by an increase of 242 K€ or 18% in related expenses (mainly due to the refurbishment of premises related expenses).

3.9.3 Other expenses

Other Expenses	2013	2012
Temporary assistance	876	743
Administrative assistance	405	376
Recruitment	191	460
Travel	61	73
Training	576	598
IT and equipment	4,366	2,978
Stationery, supplies and other	147	214
Legal	344	301
Postage and communication	655	651
Other	85	117
Total	7,706	6,511

The IT and equipment category reflects the fact that software development related expenses are now captured under this heading (since January 2013). The amount shown is net of a total of 988 K€ (consultants) which was capitalized for two projects and consequently decreased the expense in the economic outturn account (EOA).

3.9.4 Depreciation and write-offs

Depreciation and write-offs	2013	2012
Depreciation and amortisation of fixed assets	2,275	3,171
Provision for risks on receivables	(83)	122
Total	2,192	3,293

2013 depreciation decreased by 1,101 K€ or 33% compared to 2012 caused mainly by the fact that the ARIS and ERP systems were fully depreciated during 2013. The depreciation and amortization rules have been explained in note 3.2 Non-current assets. Assets under construction in 2013 amounted to 1.356 €K relating to two Internally generated Intangible Assets; namely the “Applicant Portal” and “HRIS” IT Projects. The Provision expense for Receivables is linked to the facts already detailed in note 3.3.1 Current receivables.

3.9.5 Outsourcing and contracting activities

Certification and other operating expenses	2013	2012
Certification activities (NAA's)	21,948	20,495
Other operating expenses	6,277	3,856
Meetings	614	342
Translation/Publications	1,075	2,351
Missions/Technical Training	5,623	5,625
Software development	147	4,272
Total	35,684	36,942

The overall 1,258 K€ or 3% decrease in 2013 compared to 2012 is due largely to:

- 1,453 K€ or 7% increase in the NAA related expenses
- 2,421 K€ or 63% increase in other operating expenses
- 272 K€ or 79% increase in meetings related
- 1,276 K€ or 54% decrease in translations/publications related

- Negligible software development expense in 2013 compared to 2012 (4,125 K€ less) as these expenses were charged to a different heading (IT and equipment see note 3.9.3) in 2013.

3.10 Non-operating revenue (expenses)

Non-operating revenue	2013	2012
Bank interest	171	483
Interest received from customers	432	35
Total	603	519
Non-operating expense		
Bank charges	(23)	(17)
Exchange differences	(5)	(12)
Other financial charges	(25)	(4)
Total	(54)	(33)
Total Net	549	486

The lower bank interest reflects the slightly lower interest rates applied in 2013 by the banks on the Agency's deposits: 0.62% average in 2013 as opposed to 0.88% in 2012.

The increase in customer related interest is due to the full and successful implementation of late interest charged to customers in 2013.

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

3.11 Contingent liabilities

1. Operating lease commitments for rent:

-Amounts still to be paid from 31 December 2013 up to the end of June 2016 under the operating lease for the Cologne (Koln-Triangle) office amount to 16,984 K€ (25,016 K€ at 31 December 2012).

-Amounts to be paid from July 2016 until 2036 under the operating lease for the new office (Neue-Direktion) will amount to 159,197 K€.

- Amounts still to be paid from 31 December 2013 until 2036 under the operating lease for the Brussels office amount to 9,555 K€ (9,821 K€ at 31 December 2012).

The contractual payments are scheduled as follows:

Description	Charges still to be paid			
	<1yr	1-5 yrs.	>5 yrs.	Total charges to be paid
Operating leases : Koln-Triangle building	6,662	10,321	-	16,984
Operating leases : Neue-Direktion		17,768	141,429	159,197
Operating leases : Brussels	335	1,833	7,387	9,555
Total	6,998	29,922	148,816	185,736

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	2013	2012
Open budget commitments	20,424	26,164
Contractual commitments	31,804	26,567
Gross amount	52,228	52,731
Accrued charges	(9,036)	(12,027)
Total	43,192	40,704
Assigned revenue impact	(31,804)	(26,567)
Total	11,388	14,137

3.12 Other Aspects

1. Rental lease for new headquarters

EASA signed rental and fit out contracts for its new headquarters at Neue-Direktion Köln in July 2013. Design planning is currently underway and due to be completed by the end of June 2014. In the meantime the site is being prepared for construction to begin in May 2014. The outline project plan for 2014-2016 is given below.

01/2014-05/2014	Installation of container village, pile foundation
05/2014-04/2015	Main building structure
01/2015-11/2015	Façade
05/2014-02/2016	Technical Installations
05/2014-04/2016	Fit out
05/2016-06/2016	Outdoor installations
04/2016-06/2016	Commissioning of technical installations, acceptance and hand over

An internal steering committee chaired by the Executive Director and a separate project team have been established to manage the MOVE2016 project. As of February 2014 the qualities, costs and time schedule are on track. The first significant milestone will be the end of the design planning phase in June 2014 when decisions on the internal layout of the building will be taken. At this stage estimated implementation costs will be reviewed in depth to ensure compliance with budget plans.

2. Pension cost

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 2016				
YEAR	2016	2017	2018	2019
F&C T1 cost increase	7,660	7,984	8,354	-

3. Other

1. Two former EASA temporary agents lodged three appeals to the Civil Service Tribunal against the Agency's administrative decisions as regards their dismissals. One appeal was rejected on 19 June 2013 and the other two resulted in total payment to the former staff members amounting to 157 K€. With regards to the lawyer fees of the applicant to be borne by EASA, EASA has challenged the amounts and has requested detailed specifications. Therefore, at this moment, neither the amounts nor the their timing are known.

2. 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 and a total payment of 6,100 K€ plus all legal costs and expenses. 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.

3. Heli-Flight GmbH & Co. KG ("applicant") lodged an application to the General Court of the European Union (CG) on 06th March 2013, which concerns EASA's decision rejecting an application for the approval of flight conditions for a R66 helicopter submitted by the applicant. Among others the applicant is requesting that EASA pays for all the losses incurred as a result of the rejection, plus the cost of the proceedings. As the oral hearing has not been held yet, the date of completion of the proceedings is not known at this point.

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. The Commission notified the Agency (by letter dated 28th September 2007), that the Agency should not take out any insurance for its non-contractual liability and that any possible damage caused by the Agency is entirely covered by the Community budget.

3.13 Related party disclosure

Highest grade description	Grade	Number of people at this grade
Executive Director	AD 14	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.

3.14 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. REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT

4.1 Budget Outturn Account for year 2013 (all amounts in Euros)

BUDGET OUTTURN ACCOUNT FOR THE FINANCIAL YEAR 2013

	2013	2012
REVENUE		
Balancing Commission subsidy	+ 35,829,562.00	35,727,726.00
Other subsidy from Commission (Phare, IPA,...)	+ 4,688,573.11	2,923,628.83
Other Donors	1,407,060.59	1,513,738.00
Fee income	+ 81,941,568.11	74,240,611.36
Other income	+ 1,002,932.34	726,644.58
TOTAL REVENUE (a)	124,869,696.15	115,132,348.77
EXPENDITURE		
<i>Title I: Staff</i>		
Payments	- 68,773,523.91	63,520,365.92
Appropriations carried over	- 664,919.92	755,672.66
<i>Title II: Administrative Expenses</i>		
Payments	- 12,739,991.35	10,198,191.03
Appropriations carried over	- 3,194,315.74	3,364,652.66
<i>Title III: Operating Expenditure</i>		
Payments	- 33,282,295.45	32,399,000.22
Appropriations carried over	- 48,368,489.07	48,610,308.36
TOTAL EXPENDITURE (b)	167,023,535.44	158,848,190.85
OUTTURN FOR THE FINANCIAL YEAR (a-b)	-42,153,839.29	-43,715,842.08
Cancellation of unused payment appropriations carried over from previous year	+ 555,302.17	1,611,705.35
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+ 42,401,672.23	42,177,465.08
Exchange differences for the year (gain +/- loss -)	+/- -5,344.40	-11,707.51
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR	797,790.71	61,620.84
Balance year N-1	+/- 61,620.84	1,361,455.49
Positive balance from year N-1 reimbursed in year N to the Commission	- -61,620.84	-1,361,455.49
Result used for determining amounts in general accounting	797,790.71	61,620.84
Commission subsidy - agency registers accrued revenue and Commission accrued expense	35,031,771.29	
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1	797,790.71	

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)	+ 79,719.93	55,081.63
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4.2 Budget implementation

BUDGET IMPLEMENTATION FOR THE YEARS 2012 - 2013

	2013		2012	
	Payments	Commitment	Payments	Commitment
TITLE I - Staff expenses				
Budget appropriation - C1+R0+C4+C5(1)	70,718,529.23	70,718,529.23	66,742,606.73	66,742,606.73
Committed		69,437,170.48		64,265,186.50
Paid	68,773,523.91		63,520,365.92	
Automatic carryovers	664,919.92		755,672.66	
Total expenditure/commitment (2)	69,438,443.83	69,437,170.48	64,276,038.58	64,265,186.50
Appropriations carried over from assigned revenue (3)		1,273.35		10,852.08
Cancelled	1,280,085.40	1,280,085.40	2,466,568.15	2,466,568.15
% used on budget appropriation (2+3)/(1)	98.19%	98.19%	96.30%	96.30%
TITLE II - Administrative expenses				
Budget appropriation - C1+R0+C4+C5(1)	16,279,924.38	16,279,924.38	14,192,962.75	14,192,962.75
Committed		15,917,540.09		13,559,276.03
Paid	12,739,991.35		10,198,191.03	
Automatic carryovers	3,194,315.74		3,364,652.66	
Non-automatic carryovers				
Total expenditure/commitment (2)	15,934,307.09	15,917,540.09	13,562,843.69	13,559,276.03
Appropriations carried over from assigned revenue (3)		16,767.00		3,567.66
Cancelled	345,617.29	345,617.29	630,119.06	630,119.06
% used on budget appropriation (2+3)/(1)	97.88%	97.88%	95.56%	95.56%
TITLE III - Operating expenses				
Budget appropriation - C1+R0+C4+C5(1)	82,318,203.51	82,318,203.51	82,725,800.87	82,725,800.87
Committed		49,865,209.71		54,455,903.34
Paid	33,282,295.45		32,399,000.22	
Automatic carryovers	48,368,489.07		48,610,308.36	
Non-automatic carryovers				
Total expenditure/commitment (2)	81,650,784.52	49,865,209.71	81,009,308.58	54,455,903.34
Appropriations carried over from assigned revenue (3)		31,785,574.81		26,553,405.24
Cancelled	667,418.99	667,418.99	1,716,492.29	1,716,492.29
% used on budget appropriation (2+3)/(1)	99.19%	99.19%	97.93%	97.93%
TOTAL				
Budget appropriation - C1+R0+C4+C5(1)	169,316,657.12	169,316,657.12	163,661,370.35	163,661,370.35
Committed		135,219,920.28		132,280,365.87
Paid	114,795,810.71		106,117,557.17	
Automatic carryovers	52,227,724.73		52,730,633.68	
Non-automatic carryovers	0.00		0.00	
Total expenditure/commitment (2)	167,023,535.44	135,219,920.28	158,848,190.85	132,280,365.87
Appropriations carried over from assigned revenue (3)		31,803,615.16		26,567,824.98
Cancelled	2,293,121.68	2,293,121.68	4,813,179.50	4,813,179.50
% used on budget appropriation (2+3)/(1)	98.65%	98.65%	97.06%	97.06%

4.3 Major aspects of the implementation of the budget

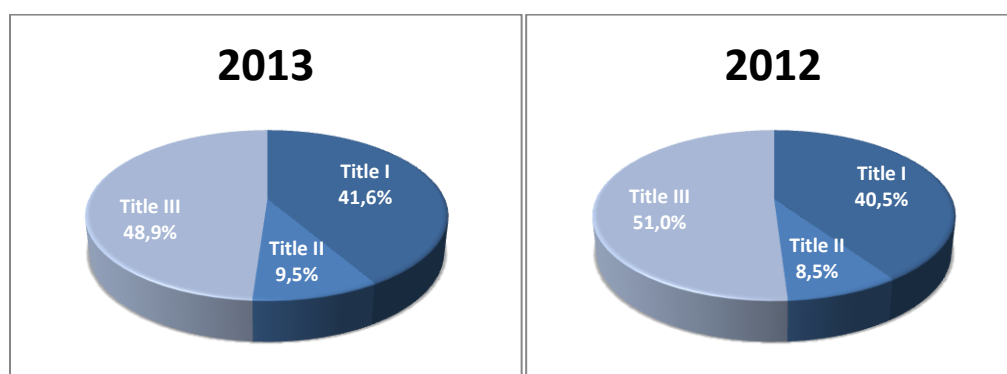
Major aspects of the implementation of the budget

In 2013, the Agency has used only non-differentiated appropriations.

The total consumption of commitment appropriations reached 167.024 K€ (158.848 K€ in 2012), of which 135.220 K€ (132.280 K€ in 2012) have been committed and 31.804 K€ (26.568 K€ in 2012) on credit appropriations from assigned revenue were automatically carried over as per Article 15 of the EASA Financial Regulation.

The total consumption of payment appropriations reached 167.024 K€ (158.848 K€ in 2012), of which 114.796 K€ (106.118 K€ in 2012) have been paid and 52.228 K€ (52.731 K€ in 2012) were automatically carried over (20.424 K€ on Commitments and 31.804 K€ on credit appropriations from assigned revenue).

Budget Implementation by Title



Administrative Appropriations (Title I and II)

Staff expenditure increased by 5.162 €K in 2013 to 69.438 €K (64.276 €K in 2012). 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 2013 to 41.6% (40.5% - 2012).

Other administrative expenditure also rose slightly as an overall percentage of the Agency's budget and in absolute terms to 15.934 €K - 9.5% (13.563 €K - 8.5% in 2012). This is in line with staff increases and reflects the reclassification of all IT appropriations as administrative expenditure.

Operational Appropriations (Title III)

Operational expenditure increased slightly by 0.642 €K in 2013 to 81.651 €K (81.009 €K in 2012). As a percentage of the Agency's overall budget, operational expenditure reduced by 2.1% during 2013 to 48.9% (51.0% in 2012) reflecting the Agency's continued internalisation strategy in certification and approval activities and the categorisation of all IT expenditure as administrative cost.

The credit appropriations from assigned revenue of 31.804 K€, which were carried over automatically, are composed of 27.757 K€ external assigned revenue from Fees and Charges and 4.047 K€ from other assigned revenue (3.538 K€ earmarked for technical assistance and cooperation projects and 0.509 K€ of internal assigned revenue).

Appropriations corresponding to earmarked revenues of 5.797 K€, to continue with technical assistance and cooperation projects with third countries, were estimated and authorised in the Final Budget for 2013. The amounts actually received including amounts carried over from 2012 totalled 7.390 K€ of which 3.852 K€ were committed and 3.538 K€ credit appropriations have been automatically carried over to 2013.

Overall Budget Implementation Rate

As a result of comprehensive in year budget monitoring, the final C1 budget implementation rate for 2013 was 98% (95% - 2012) whilst the overall budget implementation rate, including adjustments for assigned revenues, reached 99% (97% - 2012).

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).

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Item	2013	2012
BUDGET OUTTURN OF THE YEAR (BOA)	798	62
PART OF THE SUBSIDY TO BE RETURNED TO THE E.C.	(798)	(62)
TOTAL	-	-
CAPITALISATION, DEPRECIATION AND AMORTISATION	28	(1.290)
Expenditures of the year	(561)	(1.640)
Assigned revenues	3.622	(1.029)
Pre-financing relating to operational grants	(1.818)	(2.040)
Guarantee	-	-
TOTAL	1.244	(4.709)
REVENUES		
Accounting cut-off to align invoiced revenue with revenue recognition principle	(230)	1.669
Difference between invoiced and cashed	(3.328)	714
TOTAL	(3.559)	2.384
ECONOMIC OUTTURN OF THE YEAR (EOA)	(2.288)	(3.615)

4.5 Budget implementation C1

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)-(3)	(3)/(1)	(4)	(3)-(4)	(2)-(4)	(4)/(2)
1100	Basic salaries	44,396,000.00	44,396,000.00	44,285,329.93	110,670.07	100%	44,285,329.93	-	110,670.07	100%
1101	Family allowances	4,910,000.00	4,910,000.00	4,909,105.45	894.55	100%	4,909,105.45	-	894.55	100%
1102	Expatriations and foreign residence allowances	6,510,000.00	6,510,000.00	6,486,590.11	23,409.89	100%	6,486,590.11	-	23,409.89	100%
1103	Secretarial allowances	2,000.00	2,000.00	1,582.08	417.92	79%	1,582.08	-	417.92	79%
1111	Secondment of national experts	740,000.00	740,000.00	729,787.54	10,212.46	99%	729,271.15	516.39	10,728.85	99%
1112	Temporary assistance (Interims)	795,000.00	795,000.00	725,460.71	69,539.29	91%	576,945.13	148,515.58	218,054.87	73%
1113	Contractual agents	3,111,000.00	3,111,000.00	3,027,823.06	83,176.94	97%	3,027,823.06	-	83,176.94	97%
1114	Trainees	91,000.00	91,000.00	80,988.17	10,011.83	89%	80,620.12	368.05	10,379.88	89%
1130	Insurance against sickness	1,650,000.00	1,650,000.00	1,643,606.87	6,393.13	100%	1,643,606.87	-	6,393.13	100%
1131	Insurance against accidents and occupational diseases	245,000.00	245,000.00	242,957.27	2,042.73	99%	242,957.27	-	2,042.73	99%
1132	Insurance against unemployment	640,000.00	640,000.00	634,616.04	5,383.96	99%	634,616.04	-	5,383.96	99%
1140	Childbirth and death allowances and grants	7,000.00	7,000.00	5,700.99	1,299.01	81%	5,700.99	-	1,299.01	81%
1141	Travel expenses for annual leave	912,000.00	912,000.00	911,044.18	955.82	100%	911,044.18	-	955.82	100%
1142	Housing and transport allowances	135,000.00	135,000.00	132,736.68	2,263.32	98%	132,736.68	-	2,263.32	98%
1145	Other allowances	158,000.00	158,000.00	157,459.97	540.03	100%	157,459.97	-	540.03	100%
1150	Overtime & Stand-by duty	32,000.00	32,000.00	13,318.72	18,681.28	42%	13,318.72	-	18,681.28	42%
1172	Administrative assistance from community institutions	406,000.00	406,000.00	405,058.52	941.48	100%	399,469.52	5,589.00	6,530.48	98%
1173	External services	295,000.00	295,000.00	177,291.30	117,708.70	60%	83,351.30	93,940.00	211,648.70	28%
1191	Adjustments to remuneration	254,000.00	254,000.00	-	254,000.00	0%	-	-	254,000.00	0%
Total Chapter 11		65,289,000.00	65,289,000.00	64,570,457.59	718,542.41	99%	64,321,528.57	248,929.02	967,471.43	99%
1200	Miscellaneous expenditure on staff recruitment	361,000.00	361,000.00	252,156.94	108,843.06	70%	168,623.88	83,533.06	192,376.12	47%
1201	Travel expenses	32,000.00	32,000.00	27,631.50	4,368.50	86%	27,631.50	-	4,368.50	86%
1202	Installation, resettlement and transfer allowances	407,000.00	407,000.00	296,354.36	110,645.64	73%	296,354.36	-	110,645.64	73%
1203	Removal expenses	280,000.00	280,000.00	253,630.33	26,369.67	91%	229,616.65	24,013.68	50,383.35	82%
1204	Temporary daily subsistence allowances	296,000.00	296,000.00	215,432.18	80,567.82	73%	215,432.18	-	80,567.82	73%
Total Chapter 12		1,376,000.00	1,376,000.00	1,045,205.31	330,794.69	76%	937,658.57	107,546.74	438,341.43	68%
1300	Administrative missions expenditures	90,000.00	90,000.00	61,445.21	28,554.79	68%	52,706.78	8,738.43	37,293.22	59%
Total Chapter 13		90,000.00	90,000.00	61,445.21	28,554.79	68%	52,706.78	8,738.43	37,293.22	59%
1410	Medical service	59,000.00	59,000.00	45,886.39	13,113.61	78%	38,160.80	7,725.59	20,839.20	65%
1420	Language and other training	715,000.00	715,000.00	661,222.01	53,777.99	92%	447,418.01	213,804.00	267,581.99	63%
1430	Social welfare of staff	2,875,000.00	2,875,000.00	2,779,906.89	95,093.11	97%	2,716,733.58	63,173.31	158,266.42	94%
Total Chapter 14		3,649,000.00	3,649,000.00	3,487,015.29	161,984.71	96%	3,202,312.39	284,702.90	446,687.61	88%
1700	Reception and events	270,000.00	270,000.00	229,791.20	40,208.80	85%	229,473.02	318.18	40,526.98	85%
Total Chapter 17		270,000.00	270,000.00	229,791.20	40,208.80	85%	229,473.02	318.18	40,526.98	85%
Total Title 1		70,674,000.00	70,674,000.00	69,393,914.60	1,280,085.40	98%	68,743,679.33	650,235.27	1,930,320.67	97%

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Budget implementation C1

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)	(3)-(4)	(2)-(4)	(4)/(2)
2000	Rental costs	6,928,000.00	6,928,000.00	6,912,125.19	15,874.81	100%	6,836,945.96	75,179.23	91,054.04	99%
2010	Insurance	33,000.00	33,000.00	32,513.28	486.72	99%	18,113.28	14,400.00	14,886.72	55%
2020	Water, gas, electricity and heating	169,000.00	169,000.00	168,504.00	496.00	100%	168,504.00	-	496.00	100%
2030	Cleaning and maintenance	198,000.00	198,000.00	195,710.01	2,289.99	99%	160,390.30	35,319.71	37,609.70	81%
2040	Fitting-out of premises	208,000.00	208,000.00	206,363.02	1,636.98	99%	158,914.46	47,448.56	49,085.54	76%
2050	Security and surveillance of buildings	627,000.00	627,000.00	626,657.57	342.43	100%	578,072.21	48,585.36	48,927.79	92%
2051	Other building expenditure	169,000.00	169,000.00	161,652.59	7,347.41	96%	116,015.30	45,637.29	52,984.70	69%
Total Chapter 20		8,332,000.00	8,332,000.00	8,303,525.66	28,474.34	100%	8,036,955.51	266,570.15	295,044.49	96%
2100	ICT equipment (hardware acquisition)	658,000.00	658,000.00	657,875.72	124.28	100%	123,170.27	534,705.45	534,829.73	19%
2101	Data centre services	1,556,000.00	1,556,000.00	1,539,560.46	16,439.54	99%	880,954.13	658,606.33	675,045.87	57%
2102	Development of business applications	2,755,000.00	2,755,000.00	2,733,360.95	21,639.05	99%	1,641,261.18	1,092,099.77	1,113,738.82	60%
2103	IT Hardware maintenance	153,000.00	153,000.00	116,451.55	36,548.45	76%	39,754.81	76,696.74	113,245.19	26%
2104	ICT training	55,000.00	55,000.00	52,120.06	2,879.94	95%	7,780.00	44,340.06	47,220.00	14%
2106	Software licenses	427,000.00	427,000.00	403,706.44	23,293.56	95%	325,572.02	78,134.42	101,427.98	76%
2107	Software maintenance	496,000.00	496,000.00	495,006.30	993.70	100%	471,289.28	23,717.02	24,710.72	95%
Total Chapter 21		6,100,000.00	6,100,000.00	5,998,081.48	101,918.52	98%	3,489,781.69	2,508,299.79	2,610,218.31	57%
2200	Technical equipment and installations	1,000.00	1,000.00	893.00	107.00	89%	893.00	-	107.00	89%
2202	Hire or leasing of technical equipment and installations	12,000.00	12,000.00	10,915.33	1,084.67	91%	10,442.20	473.13	1,557.80	87%
2210	Purchase of furniture	22,000.00	22,000.00	21,968.92	31.08	100%	21,968.92	-	31.08	100%
2211	Maintenance and repairs	5,000.00	5,000.00	5,000.00	-	100%	-	5,000.00	5,000.00	0%
2252	Subscription to newspapers and periodicals	26,000.00	26,000.00	14,124.78	11,875.22	54%	14,124.78	-	11,875.22	54%
Total Chapter 22		66,000.00	66,000.00	52,902.03	13,097.97	80%	47,428.90	5,473.13	18,571.10	72%
2300	Stationery and office supplies	128,000.00	128,000.00	125,474.26	2,525.74	98%	81,212.86	44,261.40	46,787.14	63%
2320	Bank charges	23,000.00	23,000.00	23,000.00	-	100%	23,000.00	-	-	100%
2329	Other financial charges	45,000.00	45,000.00	10,058.43	34,941.57	22%	10,058.43	-	34,941.57	22%
2330	Legal expenses	246,000.00	246,000.00	211,866.85	34,133.15	86%	133,460.93	78,405.92	112,539.07	54%
2332	Board of appeals	36,000.00	36,000.00	11,062.63	24,937.37	31%	11,062.63	-	24,937.37	31%
2351	MB and other internal meetings	87,000.00	87,000.00	74,771.09	12,228.91	86%	67,248.71	7,522.38	19,751.29	77%
2352	Department removals	208,000.00	208,000.00	189,310.89	18,689.11	91%	174,471.09	14,839.80	33,528.91	84%
2354	Representation costs	33,000.00	33,000.00	18,487.36	14,512.64	56%	18,487.36	-	14,512.64	56%
2355	Integrated quality management system	50,000.00	50,000.00	21,195.00	28,805.00	42%	21,195.00	-	28,805.00	42%
Total Chapter 23		856,000.00	856,000.00	685,226.51	170,773.49	80%	540,197.01	145,029.50	315,802.99	63%
2400	Postage and delivery charges	226,000.00	226,000.00	225,972.59	27.41	100%	119,671.02	106,301.57	106,328.98	53%
2410	Telephone, radio and television subscriptions and charges	435,000.00	435,000.00	403,854.08	31,145.92	93%	301,347.45	102,506.63	133,652.55	69%
2411	Telecommunication equipment and installations	11,000.00	11,000.00	10,820.36	179.64	98%	-	10,820.36	11,000.00	0%
Total Chapter 24		672,000.00	672,000.00	640,647.03	31,352.97	95%	421,018.47	219,628.56	250,981.53	63%
Total Title 2		16,026,000.00	16,026,000.00	15,680,382.71	345,617.29	98%	12,535,381.58	3,145,001.13	3,490,618.42	78%

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Budget implementation C1

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)	(3)-(4)	(2)-(4)	(4)/(2)
3100	Standardisation inspection	317,000.00	317,000.00	104,154.75	212,845.25	33%	104,154.75	-	212,845.25	33%
3102	Technical library	125,000.00	125,000.00	117,540.94	7,459.06	94%	96,941.40	20,599.54	28,058.60	78%
Total Chapter 31		442,000.00	442,000.00	221,695.69	220,304.31	50%	201,096.15	20,599.54	240,903.85	45%
3300	Communication and publication	438,000.00	438,000.00	431,556.51	6,443.49	99%	264,835.66	166,720.85	173,164.34	60%
Total Chapter 33		438,000.00	438,000.00	431,556.51	6,443.49	99%	264,835.66	166,720.85	173,164.34	60%
3400	Organisation experts meeting	453,000.00	453,000.00	372,885.88	80,114.12	82%	312,344.98	60,540.90	140,655.02	69%
Total Chapter 34		453,000.00	453,000.00	372,885.88	80,114.12	82%	312,344.98	60,540.90	140,655.02	69%
3500	Translation of studies, reports and other working documents	1,303,000.00	1,303,000.00	1,280,709.00	22,291.00	98%	342,166.00	938,543.00	960,834.00	26%
Total Chapter 35		1,303,000.00	1,303,000.00	1,280,709.00	22,291.00	98%	342,166.00	938,543.00	960,834.00	26%
3600	Assistance to Rule Making activities	1,253,000.00	1,253,000.00	1,252,099.00	901.00	100%	32,421.33	1,219,677.67	1,220,578.67	3%
3601	International cooperation	278,000.00	278,000.00	266,890.31	11,109.69	96%	229,550.31	37,340.00	48,449.69	83%
Total Chapter 36		1,531,000.00	1,531,000.00	1,518,989.31	12,010.69	99%	261,971.64	1,257,017.67	1,269,028.36	17%
3700	Mission expenses, duty travel expenses and other ancillary expenses	3,090,000.00	3,090,000.00	2,867,215.72	222,784.28	93%	2,681,912.52	185,303.20	408,087.48	87%
Total Chapter 37		3,090,000.00	3,090,000.00	2,867,215.72	222,784.28	93%	2,681,912.52	185,303.20	408,087.48	87%
3800	Technical training and Pilot training expenses	430,000.00	430,000.00	346,594.39	83,405.61	81%	330,894.39	15,700.00	99,105.61	77%
Total Chapter 38		430,000.00	430,000.00	346,594.39	83,405.61	81%	330,894.39	15,700.00	99,105.61	77%
3900	Safety strategy	127,000.00	127,000.00	126,416.77	583.23	100%	66,222.91	60,193.86	60,777.09	52%
3901	External evaluation of the Agency and other Studies	207,000.00	207,000.00	187,517.74	19,482.26	91%	173,247.74	14,270.00	33,752.26	84%
3903	Research	680,000.00	680,000.00	680,000.00	-	100%	-	680,000.00	680,000.00	0%
Total Chapter 39		1,014,000.00	1,014,000.00	993,934.51	20,065.49	98%	239,470.65	754,463.86	774,529.35	24%
Total Title 3		8,701,000.00	8,701,000.00	8,033,581.01	667,418.99	92%	4,634,691.99	3,398,889.02	4,066,308.01	53%
Total C1		95,401,000.00	95,401,000.00	93,107,878.32	2,293,121.68	98%	85,913,752.90	7,194,125.42	9,487,247.10	90%

4.6 Budget implementation R0

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)	(3)-(4)	(2)-(4)	(4)/(2)
Reception and events	13,411.30	13,411.30	13,411.30	-	100%	-	13,411.30	13,411.30	0%
	13,411.30	13,411.30	13,411.30	-	100%	-	13,411.30	13,411.30	0%
	13,411.30	13,411.30	13,411.30	-	100%	-	13,411.30	13,411.30	0%
Legal expenses	115,287.67	115,287.67	115,287.67	-	100%	82,740.06	32,547.61	32,547.61	72%
Representation costs	852.35	852.35	852.35	-	100%	852.35	-	-	100%
	116,140.02	116,140.02	116,140.02	-	100%	83,592.41	32,547.61	32,547.61	72%
	116,140.02	116,140.02	116,140.02	-	100%	83,592.41	32,547.61	32,547.61	72%
Certification activities	27,767,870.83	27,767,870.83	27,767,870.83	-	100%	15,871,034.54	11,896,836.29	11,896,836.29	57%
Operational Equipment	-	-	-	-	0%	-	-	-	0%
Miscellaneous certification costs under fees and charges	38,822.67	38,822.67	38,822.67	-	100%	42.67	38,780.00	38,780.00	0%
	27,806,693.50	27,806,693.50	27,806,693.50	-	100%	15,871,077.21	11,935,616.29	11,935,616.29	57%
Organisation experts meeting	47,496.51	47,496.51	47,496.51	-	100%	41,423.82	6,072.69	6,072.69	87%
	47,496.51	47,496.51	47,496.51	-	100%	41,423.82	6,072.69	6,072.69	87%
Mission expenses, duty travel expenses and other ancillary expenditure	2,204,335.86	2,204,335.86	2,204,335.86	-	100%	2,043,803.25	160,532.61	160,532.61	93%
	2,204,335.86	2,204,335.86	2,204,335.86	-	100%	2,043,803.25	160,532.61	160,532.61	93%
Technical training and Pilot training expenses	113,003.56	113,003.56	113,003.56	-	100%	66,378.56	46,625.00	46,625.00	59%
	113,003.56	113,003.56	113,003.56	-	100%	66,378.56	46,625.00	46,625.00	59%
Safety Information & Reporting	29,570.42	29,570.42	29,570.42	-	100%	29,570.42	-	-	100%
	29,570.42	29,570.42	29,570.42	-	100%	29,570.42	-	-	100%
	30,201,099.85	30,201,099.85	30,201,099.85	-	100%	18,052,253.26	12,148,846.59	12,148,846.59	60%
Technical cooperation with third countries	6,871,513.84	6,871,513.84	3,352,158.85	3,519,354.99	49%	2,354,593.05	997,565.80	4,516,920.79	34%
	6,871,513.84	6,871,513.84	3,352,158.85	3,519,354.99	49%	2,354,593.05	997,565.80	4,516,920.79	34%
Research programmes	18,721.43	18,721.43	-	18,721.43	0%	-	-	18,721.43	0%
	18,721.43	18,721.43	-	18,721.43	0%	-	-	18,721.43	0%
	6,890,235.27	6,890,235.27	3,352,158.85	3,538,076.42	49%	2,354,593.05	997,565.80	4,535,642.22	34%
Provision for Fees & Charges funded expenditure	27,756,715.98	27,756,715.98		27,756,715.98	0%		-	27,756,715.98	0%
	27,756,715.98	27,756,715.98		27,756,715.98	0%		-	27,756,715.98	0%
	27,756,715.98	27,756,715.98		27,756,715.98	0%		-	27,756,715.98	0%
	64,977,602.42	64,977,602.42	33,682,810.02	31,294,792.40	52%	20,490,438.72	13,192,371.30	44,487,163.70	32%

4.7 Budget implementation C4

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)	(3)-(4)	(2)-(4)	(4)/(2)
1430	Social welfare of staff	9,985.85	9,985.85	8,712.50	1,273.35	87%	8,712.50	-	1,273.35	87%
Total Chapter 14		9,985.85	9,985.85	8,712.50	1,273.35	87%	8,712.50	-	1,273.35	87%
Total Title 1		9,985.85	9,985.85	8,712.50	1,273.35	87%	8,712.50	-	1,273.35	87%
2330	Legal expenses	16,565.57	16,565.57	-	16,565.57	0%	-	-	16,565.57	0%
Total Chapter 23		16,565.57	16,565.57	-	16,565.57	0%	-	-	16,565.57	0%
Total Title 2		16,565.57	16,565.57	-	16,565.57	0%	-	-	16,565.57	0%
3100	Standardisation inspection	30,741.93	30,741.93	-	30,741.93	0%	-	-	30,741.93	0%
Total Chapter 31		30,741.93	30,741.93	-	30,741.93	0%	-	-	30,741.93	0%
3400	Organisation experts meeting	264,931.25	264,931.25	379.62	264,551.63	0%	379.62	-	264,551.63	0%
Total Chapter 34		264,931.25	264,931.25	379.62	264,551.63	0%	379.62	-	264,551.63	0%
3500	Translation of studies, reports and other working documents	80,163.20	80,163.20	52,036.60	28,126.60	65%	35,496.60	16,540.00	44,666.60	44%
Total Chapter 35		80,163.20	80,163.20	52,036.60	28,126.60	65%	35,496.60	16,540.00	44,666.60	44%
3700	Mission expenses, duty travel expenses and other ancillary expenditure	139,194.29	139,194.29	5,740.62	133,453.67	4%	5,740.62	-	133,453.67	4%
Total Chapter 37		139,194.29	139,194.29	5,740.62	133,453.67	4%	5,740.62	-	133,453.67	4%
3800	Technical training and Pilot training expenses	689.79	689.79	-	689.79	0%	-	-	689.79	0%
Total Chapter 38		689.79	689.79	-	689.79	0%	-	-	689.79	0%
3900	Safety strategy	7,280.00	7,280.00	7,055.46	224.54	97%	-	7,055.46	7,280.00	0%
Total Chapter 39		7,280.00	7,280.00	7,055.46	224.54	97%	-	7,055.46	7,280.00	0%
Total Title 3		523,000.46	523,000.46	65,212.30	457,788.16	12%	41,616.84	23,595.46	481,383.62	8%
Total C4		549,551.88	549,551.88	73,924.80	475,627.08	13%	50,329.34	23,595.46	499,222.54	9%

4.8 Budget implementation C5

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)	(3)-(4)	(2)-(4)	(4)/(2)
1430	Social welfare of staff	10,852.08	10,852.08	10,852.08	-	100%	10,852.08	-	-	100%
Total Chapter 14		10,852.08	10,852.08	10,852.08	-	100%	10,852.08	-	-	100%
Total Title 1		10,852.08	10,852.08	10,852.08	-	100%	10,852.08	-	-	100%
2100	ICT equipment (hardware acquisition)	3,412.00	3,412.00	3,366.23	45.77	99%	3,366.23	-	45.77	99%
Total Chapter 21		3,412.00	3,412.00	3,366.23	45.77	99%	3,366.23	-	45.77	99%
2252	Subscription to newspapers and periodicals	155.66	155.66	-	155.66	0%	-	-	155.66	0%
Total Chapter 22		155.66	155.66	-	155.66	0%	-	-	155.66	0%
Total Title 2		3,567.66	3,567.66	3,366.23	201.43	94%	3,366.23	-	201.43	94%
3400	Organisation experts meeting	89,240.83	89,240.83	82,132.85	7,107.98	92%	68,462.61	13,670.24	20,778.22	77%
Total Chapter 34		89,240.83	89,240.83	82,132.85	7,107.98	92%	68,462.61	13,670.24	20,778.22	77%
3700	Mission expenses, duty travel expenses and other ancillary expenditure	157,295.41	157,295.41	131,864.14	25,431.27	84%	131,516.99	347.15	25,778.42	84%
Total Chapter 37		157,295.41	157,295.41	131,864.14	25,431.27	84%	131,516.99	347.15	25,778.42	84%
3900	Safety strategy	2,240.00	2,240.00	1,785.00	455.00	80%	1,785.00	-	455.00	80%
Total Chapter 39		2,240.00	2,240.00	1,785.00	455.00	80%	1,785.00	-	455.00	80%
Total Title 3		248,776.24	248,776.24	215,781.99	32,994.25	87%	201,764.60	14,017.39	47,011.64	81%
Total C5		263,195.98	263,195.98	230,000.30	33,195.68	87%	215,982.91	14,017.39	47,213.07	82%

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)	(3)-(4)	(2)-(4)	(4)/(2)
1111	Secondment of national experts	280.00	280.00	273.88	6.12	98%	273.88	-	6.12	98%
1112	Temporary assistance (Interims)	137,837.07	137,837.07	120,849.31	16,987.76	88%	120,849.31	-	16,987.76	88%
1114	Trainees	170.00	170.00	170.00	-	100%	170.00	-	-	100%
1172	Administrative assistance from community institutions	6,045.00	6,045.00	6,045.00	-	100%	6,045.00	-	-	100%
1173	External services	11,700.00	11,700.00	9,900.00	1,800.00	85%	9,900.00	-	1,800.00	85%
Total Chapter 11		156,032.07	156,032.07	137,238.19	18,793.88	88%	137,238.19	-	18,793.88	88%
1200	Miscellaneous expenditure on staff recruitment	321,705.13	321,705.13	248,511.60	73,193.53	77%	248,511.60	-	73,193.53	77%
1203	Removal expenses	30,450.95	30,450.95	28,471.71	1,979.24	94%	28,471.71	-	1,979.24	94%
Total Chapter 12		352,156.08	352,156.08	276,983.31	75,172.77	79%	276,983.31	-	75,172.77	79%
1300	Administrative missions expenditures	6,572.00	6,572.00	5,890.41	681.59	90%	5,890.41	-	681.59	90%
Total Chapter 13		6,572.00	6,572.00	5,890.41	681.59	90%	5,890.41	-	681.59	90%
1410	Medical service	5,851.38	5,851.38	5,849.68	1.70	100%	5,849.68	-	1.70	100%
1420	Language and other training	143,587.98	143,587.98	141,208.58	2,379.40	98%	141,208.58	-	2,379.40	98%
1430	Social welfare of staff	39,457.00	39,457.00	28,936.50	10,520.50	73%	28,936.50	-	10,520.50	73%
Total Chapter 14		188,896.36	188,896.36	175,994.76	12,901.60	93%	175,994.76	-	12,901.60	93%
1700	Reception and events	28,930.87	28,930.87	25,600.78	3,330.09	88%	25,600.78	-	3,330.09	88%
Total Chapter 17		28,930.87	28,930.87	25,600.78	3,330.09	88%	25,600.78	-	3,330.09	88%
Total Title 1		732,587.38	732,587.38	621,707.45	110,879.93	85%	621,707.45	-	110,879.93	85%

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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)	(3)-(4)	(2)-(4)	(4)/(2)
2000	Rental costs	929,697.14	929,697.14	924,995.58	4,701.56	99%	924,995.58	-	4,701.56	99%
2010	Insurance	7,071.82	7,071.82	6,928.70	143.12	98%	6,928.70	-	143.12	98%
2020	Water, gas, electricity and heating	140.74	140.74	140.74	-	100%	140.74	-	-	100%
2030	Cleaning and maintenance	23,633.95	23,633.95	23,468.35	165.60	99%	23,468.35	-	165.60	99%
2040	Fitting-out of premises	198,470.04	198,470.04	183,814.16	14,655.88	93%	183,814.16	-	14,655.88	93%
2050	Security and surveillance of buildings	114,638.16	114,638.16	100,491.38	14,146.78	88%	100,491.38	-	14,146.78	88%
2051	Other building expenditure	85,088.33	85,088.33	80,825.81	4,262.52	95%	80,825.81	-	4,262.52	95%
Total Chapter 20		1,358,740.18	1,358,740.18	1,320,664.72	38,075.46	97%	1,320,664.72	-	38,075.46	97%
2100	ICT equipment (hardware acquisition)	301,692.40	301,692.40	301,692.40	-	100%	301,692.40	-	-	100%
2101	Data centre services	790,801.55	790,801.55	771,327.46	19,474.09	98%	771,327.46	-	19,474.09	98%
2102	Development of business applications	119,825.88	119,825.88	114,034.86	5,791.02	95%	114,034.86	-	5,791.02	95%
2103	IT Hardware maintenance	79,322.07	79,322.07	79,282.37	39.70	100%	79,282.37	-	39.70	100%
2104	ICT training	3,660.00	3,660.00	3,660.00	-	100%	3,660.00	-	-	100%
2106	Software licenses	66,004.72	66,004.72	66,004.72	-	100%	66,004.72	-	-	100%
2107	Software maintenance	42,150.10	42,150.10	36,639.10	5,511.00	87%	36,639.10	-	5,511.00	87%
Total Chapter 21		1,403,456.72	1,403,456.72	1,372,640.91	30,815.81	98%	1,372,640.91	-	30,815.81	98%
2200	Technical equipment and installations	3,746.34	3,746.34	3,746.34	-	100%	3,746.34	-	-	100%
2202	Hire or leasing of technical equipment and installations	848.21	848.21	435.70	412.51	51%	435.70	-	412.51	51%
2210	Purchase of furniture	60,072.91	60,072.91	58,829.71	1,243.20	98%	58,829.71	-	1,243.20	98%
2252	Subscription to newspapers and periodicals	637.50	637.50	507.32	130.18	80%	507.32	-	130.18	80%
Total Chapter 22		65,304.96	65,304.96	63,519.07	1,785.89	97%	63,519.07	-	1,785.89	97%
2300	Stationery and office supplies	31,008.31	31,008.31	30,682.20	326.11	99%	30,682.20	-	326.11	99%
2329	Other financial charges	97.79	97.79	65.90	31.89	67%	65.90	-	31.89	67%
2330	Legal expenses	15,086.97	15,086.97	8,500.30	6,586.67	56%	8,500.30	-	6,586.67	56%
2332	Board of appeals	30,000.00	30,000.00	13,518.34	16,481.66	45%	13,518.34	-	16,481.66	45%
2351	MB and other internal meetings	18,329.77	18,329.77	15,000.63	3,329.14	82%	15,000.63	-	3,329.14	82%
2352	Department removals	8,651.90	8,651.90	5,043.20	3,608.70	58%	5,043.20	-	3,608.70	58%
2354	Representation costs	1,012.16	1,012.16	996.70	15.46	98%	996.70	-	15.46	98%
2355	Integrated quality management system	75,836.00	75,836.00	69,442.65	6,393.35	92%	69,442.65	-	6,393.35	92%
Total Chapter 23		180,022.90	180,022.90	143,249.92	36,772.98	80%	143,249.92	-	36,772.98	80%
2400	Postage and delivery charges	35,548.52	35,548.52	35,548.52	-	100%	35,548.52	-	-	100%
2410	Telephone, radio and television subscriptions and charges	99,725.87	99,725.87	99,140.65	585.22	99%	99,140.65	-	585.22	99%
2411	Telecommunication equipment and installations	47,334.20	47,334.20	47,334.20	-	100%	47,334.20	-	-	100%
Total Chapter 24		182,608.59	182,608.59	182,023.37	585.22	100%	182,023.37	-	585.22	100%
Total Title 2		3,190,133.35	3,190,133.35	3,082,097.99	108,035.36	97%	3,082,097.99	-	108,035.36	97%

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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)	(3)-(4)	(2)-(4)	(4)/(2)
3100	Standardisation inspection	117,061.43	117,061.43	75,376.01	41,685.42	64%	75,376.01	-	41,685.42	64%
3102	Technical library	4,004.68	4,004.68	4,004.68	-	100%	4,004.68	-	-	100%
Total Chapter 31		121,066.11	121,066.11	79,380.69	41,685.42	66%	79,380.69	-	41,685.42	66%
3200	Development of business applications	1,275,321.04	1,275,321.04	1,236,356.39	38,964.65	97%	1,236,356.39	-	38,964.65	97%
Total Chapter 32		1,275,321.04	1,275,321.04	1,236,356.39	38,964.65	97%	1,236,356.39	-	38,964.65	97%
3300	Communication and publication	388,479.03	388,479.03	371,611.87	16,867.16	96%	371,611.87	-	16,867.16	96%
Total Chapter 33		388,479.03	388,479.03	371,611.87	16,867.16	96%	371,611.87	-	16,867.16	96%
3400	Organisation experts meeting	329,478.09	329,478.09	254,899.09	74,579.00	77%	254,899.09	-	74,579.00	77%
Total Chapter 34		329,478.09	329,478.09	254,899.09	74,579.00	77%	254,899.09	-	74,579.00	77%
3500	Translation of studies, reports and other working documents	843,238.13	843,238.13	825,779.94	17,458.19	98%	825,779.94	-	17,458.19	98%
Total Chapter 35		843,238.13	843,238.13	825,779.94	17,458.19	98%	825,779.94	-	17,458.19	98%
3600	Assistance to Rule Making activities	1,256,397.00	1,256,397.00	1,241,056.54	15,340.46	99%	1,241,056.54	-	15,340.46	99%
3601	International cooperation	642,001.50	642,001.50	540,985.25	101,016.25	84%	540,985.25	-	101,016.25	84%
Total Chapter 36		1,898,398.50	1,898,398.50	1,782,041.79	116,356.71	94%	1,782,041.79	-	116,356.71	94%
3700	Mission expenses, duty travel expenses and other ancillary expenditure	296,528.86	296,528.86	266,164.37	30,364.49	90%	266,164.37	-	30,364.49	90%
Total Chapter 37		296,528.86	296,528.86	266,164.37	30,364.49	90%	266,164.37	-	30,364.49	90%
3800	Technical training and Pilot training expenses	31,465.55	31,465.55	31,354.29	111.26	100%	31,354.29	-	111.26	100%
Total Chapter 38		31,465.55	31,465.55	31,354.29	111.26	100%	31,354.29	-	111.26	100%
3900	Safety strategy	278,665.41	278,665.41	278,665.41	-	100%	278,665.41	-	-	100%
3903	Research	943,600.00	943,600.00	943,600.00	-	100%	943,600.00	-	-	100%
Total Chapter 39		1,222,265.41	1,222,265.41	1,222,265.41	-	100%	1,222,265.41	-	-	100%
Total Title 3		6,406,240.72	6,406,240.72	6,069,853.84	336,386.88	95%	6,069,853.84	-	336,386.88	95%
Total C8		10,328,961.45	10,328,961.45	9,773,659.28	555,302.17	95%	9,773,659.28	-	555,302.17	95%

4.10 Budget implementation R8

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)	(3)-(4)	(2)-(4)	(4)/(2)
1700	Reception and events	10,280.00	10,280.00	10,280.00	-	100%	10,280.00	-	-	100%
Total Chapter 17		10,280.00	10,280.00	10,280.00	-	100%	10,280.00	-	-	100%
Total Title 1		10,280.00	10,280.00	10,280.00	-	100%	10,280.00	-	-	100%
2330	Legal expenses	117,651.13	117,651.13	117,651.13	-	100%	117,651.13	-	-	100%
Total Chapter 23		117,651.13	117,651.13	117,651.13	-	100%	117,651.13	-	-	100%
Total Title 2		117,651.13	117,651.13	117,651.13	-	100%	117,651.13	-	-	100%
3000	Certification activities	7,356,079.99	7,356,079.99	7,356,079.99	-	100%	7,356,079.99	-	-	100%
3003	Miscellaneous certification costs under fees and charges	14,607.37	14,607.37	14,607.37	-	100%	14,607.37	-	-	100%
Total Chapter 30		7,370,687.36	7,370,687.36	7,370,687.36	-	100%	7,370,687.36	-	-	100%
3400	Organisation experts meeting	5,520.67	5,520.67	5,520.67	-	100%	5,520.67	-	-	100%
Total Chapter 34		5,520.67	5,520.67	5,520.67	-	100%	5,520.67	-	-	100%
3700	Mission expenses, duty travel expenses and other ancillary expenditure	120,976.47	120,976.47	120,976.47	-	100%	120,976.47	-	-	100%
Total Chapter 37		120,976.47	120,976.47	120,976.47	-	100%	120,976.47	-	-	100%
Total Title 3		7,497,184.50	7,497,184.50	7,497,184.50	-	100%	7,497,184.50	-	-	100%
4000	Technical cooperation with third countries	500,191.21	500,191.21	500,191.21	-	100%	500,191.21	-	-	100%
Total Chapter 40		500,191.21	500,191.21	500,191.21	-	100%	500,191.21	-	-	100%
Total Title 4		500,191.21	500,191.21	500,191.21	-	100%	500,191.21	-	-	100%
Total R8		8,125,306.84	8,125,306.84	8,125,306.84	-	100%	8,125,306.84	-	-	100%

5. Budget Transfers

EASA BUDGET 2013 (C1+R0 CREDITS)- BUDGETARY TRANSFERS

BL	DESCRIPTION	Initial credit	Transfers January	Transfers February	Transfers March	Transfers April	Transfers May	First Amending Budget	Transfers June	Transfers July	Transfers August	Transfers September	Transfers October	Transfers November	Transfers December	Total Budget
1100	Basic salaries	45,261,000				-200,000		-300,000				-158,000		-207,000		44,396,000.00
1101	Family allowances	4,915,000						-35,000						30,000		4,910,000.00
1102	Expatriation and foreign-residence allowances	6,613,000				-23,000									-80,000	6,510,000.00
1103	Secretarial allowances	2,000														2,000.00
1111	Secondment of National Experts	550,000						160,000						30,000		740,000.00
1112	Temporary Assistance (interims)	800,000													-5,000	795,000.00
1113	Contractual Agents	3,164,000						-200,000						147,000		3,111,000.00
1114	Trainees	50,000				41,000										91,000.00
1130	Insurance against sickness	1,728,000				-18,000		-10,000			-18,000			-17,000	-15,000	1,650,000.00
1131	Insurance against accidents and occupational diseases	254,000						-4,000							-5,000	245,000.00
1132	Insurance against unemployment	667,000						-17,000			-2,000				-8,000	640,000.00
1140	Childbirth and death allowances and grants	5,000									2,000					7,000.00
1141	Travel expenses for annual leave	799,000						31,000			18,000			64,000		912,000.00
1142	Housing and transport allowances	137,000													-2,000	135,000.00
1145	Other allowances	0										158,000				158,000.00
1150	Overtime	35,000													-3,000	32,000.00
1172	Administrative Assistance from Community institutions	391,000						15,000								406,000.00
1173	External Services	60,000				200,000		120,000						-47,000	-38,000	295,000.00
1191	Adjustments to remuneration	282,000													-28,000	254,000.00
	Chapter 11	65,713,000	0	0	0	0	0	-240,000	0	0	0	0	0	0	-184,000	65,289,000.00
1200	Miscellaneous expenditure on staff recruitment	401,000													-40,000	361,000.00
1201	Travel expenses	35,000													-3,000	32,000.00
1202	Installation, resettlement and transfer allowances	480,000								-50,000					-23,000	407,000.00
1203	Removal expenses	180,000								100,000						280,000.00
1204	Temporary daily subsistence allowances	363,000								-50,000				-17,000		296,000.00
	Chapter 12	1,459,000	0	0	0	0	0	0	0	0	0	0	0	-17,000	-66,000	1,376,000.00
1300/E	Administrative Missions Expenditures	60,000						-50,000								10,000.00
1300/F	Administrative Missions Expenditures	80,000														80,000.00
	Chapter 13	140,000	0	0	0	0	0	-50,000	0	0	0	0	0	0	0	90,000.00
1410	Medical service	54,000										5,000				59,000.00
1420	Language and other training	615,000						100,000								715,000.00
1430	Social welfare of staff	3,200,000										-155,000		-170,000		2,875,000.00
	Chapter 14	3,869,000	0	0	0	0	0	100,000	0	0	0	-150,000	0	-170,000	0	3,649,000.00
1700/C	Reception and events	19,000														19,000.00
1700/E	Reception and events	223,000					2,000									225,000.00
1700/F	Reception and events	20,000														20,000.00
1700/R	Reception and events	20,000					-2,000					6,000		-6,000	-6,000	12,000.00
1700/S	Reception and events	13,000														13,000.00
	Chapter 17	295,000	0	0	0	0	0	0	0	0	0	6,000	0	-6,000	-6,000	289,000.00
	TOTAL TITLE 1	71,476,000	0	0	0	0	0	-190,000	0	0	0	-144,000	0	-193,000	-256,000	70,693,000.00

Budget Transfers

EASA BUDGET 2013 (C1+R0 CREDITS)- BUDGETARY TRANSFERS																
BL	DESCRIPTION	Initial credit	Transfers January	Transfers February	Transfers March	Transfers April	Transfers May	First Amending Budget	Transfers June	Transfers July	Transfers August	Transfers September	Transfers October	Transfers November	Transfers December	Total Budget
2000	Rental costs	6,463,000												363,000	102,000	6,928,000.00
2010	Insurance	43,000									-9,000			-1,000		33,000.00
2020	Water, gas, electricity and heating	180,000													-11,000	169,000.00
2030	Cleaning and maintenance	251,000												-53,000		198,000.00
2040	Fitting-out of premises	223,000												-15,000		208,000.00
2050	Security and surveillance of buildings	834,000								-203,000				-3,000	-1,000	627,000.00
2051	Other building expenditure	38,000						93,000			-7,000			45,000		169,000.00
	Chapter 20	8,032,000	0	0	0	0	0	93,000	0	-203,000	-16,000	0	0	336,000	90,000	8,332,000.00
2100	ICT equipment (hardware acquisition)	1,091,000								-480,000				82,000	-35,000	658,000.00
2101	Data Centre Services	1,631,000						-100,000			-5,000			30,000		1,556,000.00
2102	Administrative applications development	2,052,000								733,000				-30,000		2,755,000.00
2103	IT Hardware maintenance	268,000								-150,000					35,000	153,000.00
2104	ICT training	55,000														55,000.00
2106	Software licences	287,000								135,000	5,000					427,000.00
2107	Software maintenance	504,000								-35,000	2,000			25,000		496,000.00
	Chapter 21	5,888,000	0	0	0	0	0	-100,000	0	203,000	2,000	0	0	107,000	0	6,100,000.00
2200	Technical equipment and installations	10,000				-3,000							4,000	-8,000	-2,000	1,000.00
2202	Hire or leasing of technical equipment or installations	5,000				3,000					5,000			-1,000		12,000.00
2203	Maintenance and repair of technical equipment or installations	75,000									-73,000			-2,000		-
2210	Purchase of furniture	123,000												-101,000		22,000.00
2211	Maintenance and repairs	8,000												-3,000		5,000.00
2252	Subscriptions to newspapers and periodicals	26,000														26,000.00
	Chapter 22	247,000	0	0	0	0	0	0	0	0	-68,000	0	4,000	-115,000	-2,000	66,000.00
2300	Stationery and office supplies	222,000			-6,000			-20,000						-68,000		128,000.00
2320	Bank charges	23,000														23,000.00
2329	Other financial charges	45,000														45,000.00
2330/E	Legal expenses						69,454.60				82,000			14,000		165,454.60
2330/R	Legal expenses	200,000			75,000		-69,454.60									205,545.40
2332/E	Board of Appeals	50,000												-14,000		36,000.00
2351/E	MB and other internal meetings	85,000						-2,000								83,000.00
2351/E	MB and other internal meetings	4,000														4,000.00
2352	Departmental removals	121,000			87,000											208,000.00
2353	Archives expenditure	81,000			-81,000											-
2354/C	REPRESENTATION COSTS/C	5,000														5,000.00
2354/E	REPRESENTATION COSTS/E	5,000					11,000	2,000								18,000.00
2354/F	REPRESENTATION COSTS/F	5,000														5,000.00
2354/R	REPRESENTATION COSTS/R	20,000					-11,000							-4,000		5,000.00
2354/S	REPRESENTATION COSTS/S	5,000														5,000.00
2355/E	INTEGRATED QUALITY MANAGEMENT SYSTEM/E	50,000														50,000.00
	Chapter 23	921,000	0	0	75,000	0	0	-20,000	0	0	82,000	0	0	-72,000	0	986,000.00
2400	Postage and delivery charges	225,000												26,000	-25,000	226,000.00
2410	Telephone, radio and television subscriptions and charges	518,000											-4,000	-79,000		435,000.00
2411	Telecommunication equipment and installations	11,000														11,000.00
	Chapter 24	754,000	0	0	0	0	0	0	0	0	0	0	-4,000	-53,000	-25,000	672,000.00
	TOTAL TITLE 2	15,842,000	0	0	75,000	0	0	-27,000	0	0	0	0	0	203,000	63,000	16,156,000.00

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Budget transfers

EASA BUDGET 2013 (C1+R0 CREDITS)- BUDGETARY TRANSFERS																
BL	DESCRIPTION	Initial credit	Transfers January	Transfers February	Transfers March	Transfers April	Transfers May	First Amending Budget	Transfers June	Transfers July	Transfers August	Transfers September	Transfers October	Transfers November	Transfers December	Total Budget
3000	Certification activities	38,220,000	-33,000	-37,000	-75,000		-39,000	-9,375,000								28,661,000.00
3002	Operational equipment	10,000			-1,000											9,000.00
3003/C	Miscellaneous certification costs under F&C C	8,000														8,000.00
3003/F	Miscellaneous certification costs under F&C F	0					39,000									39,000.00
	Chapter 30	38,238,000	-33,000	-37,000	-76,000	0	0	-9,375,000	0	0	0	0	0	0	0	28,717,000.00
3100	Standardisation inspection	423,000						-100,000				-6,000				317,000.00
3102	Technical Library	125,000														125,000.00
	Chapter 31	548,000	0	0	0	0	0	-100,000	0	0	0	-6,000	0	0	0	442,000.00
3200	Development of business applications	0														0
	Chapter 32	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3300	Communications and publications	400,000													38,000	438,000.00
	Chapter 33	400,000	0	0	0	0	0	0	0	0	0	0	0	0	38,000	438,000.00
3400/C	ORGANISATION OF EXPERTS MEETINGS/C	85,000			0			-10,000								75,000.00
3400/E	ORGANISATION OF EXPERTS MEETINGS/E	80,000			57,000		10,000	-20,000	-50,000							77,000.00
3400/R	ORGANISATION OF EXPERTS MEETINGS/R	378,000			-47,000		-10,000	-40,000								281,000.00
3400/S	ORGANISATION OF EXPERTS MEETINGS/S	218,000			-10,000			-30,000							-83,000	95,000.00
	Chapter 34	761,000	0	0	0	0	0	-100,000	-50,000	0	0	0	0	0	-83,000	528,000.00
3500/E	TRANSLATION OF STUDIES, REPORTS AND OTHER WORKING DOCUMENTS/E	195,000					10,000	-100,000				150,000				255,000.00
3500/R	TRANSLATION OF STUDIES, REPORTS AND OTHER WORKING DOCUMENTS/R	1,400,000					-10,000	-300,000			-2,000				-40,000	1,048,000.00
	Chapter 35	1,595,000	0	0	0	0	0	-400,000	0	0	-2,000	150,000	0	0	-40,000	1,303,000.00
3600	Assistance to Rule Making activities	985,000						-100,000						49,000	319,000	1,253,000.00
3601/E	International cooperation						261,852.01									261,852.01
3601/R	International cooperation	278,000					-261,852.01									16,147.99
	Chapter 36	1,263,000	0	0	0	0	0.00	-100,000	0	0	0	0	0	49,000	319,000	1,531,000.00
3700/C	MISSION EXPENSES, DUTY TRAVEL EXPENSES AND OTHER ANCILLARY EXPENDITURE/C	2,200,000			1,000			218,000								2,419,000.00
3700/E	MISSION EXPENSES, DUTY TRAVEL EXPENSES AND OTHER ANCILLARY EXPENDITURE/E	178,000		37,000			95,000		50,000			50,000				413,000.00
3700/F	MANAGEMENT FEES FOR MISSIONS	267,000				-3,000										264,000.00
3700/R	MISSION EXPENSES, DUTY TRAVEL EXPENSES AND OTHER ANCILLARY EXPENDITURE/R	825,000					-95,000	150,000			2,000			-39,000	-23,000	820,000.00
3700/S	MISSION EXPENSES, DUTY TRAVEL EXPENSES AND OTHER ANCILLARY EXPENDITURE/S	1,630,000														1,630,000.00
	Chapter 37	5,100,000	0	37,000	1,000	0	0	368,000	50,000	0	2,000	50,000	0	-39,000	-23,000	5,546,000.00
3800/C	TECHNICAL TRAINING	238,000						-50,000								188,000.00
3800/S	TECHNICAL TRAINING	450,000												-20,000		430,000.00
	Chapter 38	688,000	0	0	0	0	0	-50,000	0	0	0	0	0	-20,000	0	618,000.00
3900	Safety strategy	127,000														127,000.00
3901	External evaluation of the Agency and other Studies	400,000										-50,000			-143,000	207,000.00
3903	Research	555,000													125,000	680,000.00
3904	Safety Information & Reporting	0	33,000													33,000.00
	Chapter 39	1,082,000	33,000	0	0	0	0	0	0	0	0	-50,000	0	0	-18,000	1,047,000.00
	TOTAL TITLE 3	49,675,000	0	0	-75,000	0	0	-9,757,000	0	0	0	144,000	0	-10,000	193,000	40,170,000.00
4000/E	Technical cooperation with Third Countries						3,209,042.44	400,000.00				174,140.12	154,663.43		122,047.33	4,059,893.32
4000/R	Technical cooperation with Third Countries	5,397,000					-3,209,042.44					-174,140.12	-154,663.43		-122,047.33	1,737,106.68
	Chapter 40	5,397,000	0	0	0	0	0	400,000	0	0	0	0	0	0	0	5,797,000.00
4100		-														-
	Chapter 41	-	0	0	0	0	0	0	0	0	0	0	0	0	0	-
	TOTAL TITLE 4	5,397,000.00	0	0	0	0	0	400,000	0	0	0	0	0	0	0	5,797,000.00
5000	Provision for Fees & Charges funded expenditure	7,144,865						11,283,408								18,428,273.00
	Chapter 50	7,144,865	0	0	0	0	0	11,283,408	0	0	0	0	0	0	0	18,428,273.00
	TOTAL TITLE 5	7,144,865	0	0	0	0	0	11,283,408	0	0	0	0	0	0	0	18,428,273.00
	GRAND TOTAL	149,534,865	0	0	0	0	0	1,709,408.00	0	0	0	0	0	0	0	132,816,000.00