

Management Board Decision

DECISION N° 10-2016

of 29 June 2016

OPINION OF THE MANAGEMENT BOARD ON THE 2015 ANNUAL ACCOUNTS

THE MANAGEMENT BOARD OF THE EUROPEAN AVIATION SAFETY AGENCY,

Having regard to Regulation (EC) 216/2008¹ of the European Parliament and of the Council of 20 February 2008 on common rules in the field of civil aviation and establishing a European Aviation Safety Agency, repealing Council Directive 91/670/EEC, Regulation (EC) 1592/2002 and Directive 2004/36/EC thereof, hereinafter referred to as “the Basic Regulation”;

Having regard to the Agency’s Financial Regulation adopted by Management Board Decision 14-2013 of 10 December 2013 (“the Financial Regulation”),

Having regard to the observations of the European Court of Auditors on the Agency’s Annual Accounts 2015, forwarded to the Chairman of the Board by the President of the Court on 10/05/2016,

HAS DECIDED TO GIVE THE FOLLOWING OPINION:

The Management Board notes that the European Court of Auditors in its observations on the provisional accounts has made no reservation concerning the implementation of the European Aviation Safety Agency’s annual budget for 2015. On the basis of the examination of the accounts, presented to it on 07/06/2016 by the Executive Director, and on the basis of the European Court of Auditors’ observations, the Management Board of the European Aviation Safety Agency has obtained sufficient assurance in order to conclude that the said accounts, taken as a whole, represent a true and fair view of the implementation of the European Aviation Safety Agency’s budget and, in the opinion of the Management Board, properly reflect the activities undertaken by the European Aviation Safety Agency during 2015.

Done in Cologne, 29 June 2016



PEKKA HENTTU

Chair of the Management Board

¹ OJ L79, 19.03.2008, p.1.

Victor Contineanu
Accounting Officer

VCO/sba/R&S Directorate/2016/INT(40479)
Cologne, 20.04.2016

Subject: Certification letter

Reference: 2015 Final Accounts of the European Aviation Safety Agency

The annual accounts of the European Aviation Safety Agency for the year 2015 have been prepared in accordance with Title IX of EASA's Financial Regulation as well as with the Financial Regulation applicable to the general budget of the European Union and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions, agencies and joint undertakings.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the European Aviation Safety Agency in accordance with article 50 of the EASA Financial Regulation.

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

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



Victor Contineanu
Accounting Officer of the European Aviation Safety Agency

2015 FINAL ANNUAL ACCOUNTS



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1. GENERAL INFORMATION

The 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:

- a 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
- 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
- contribution from EFTA countries
- specific EU project grants for technical cooperation with other countries

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 14-2013) and in its implementing rules. The 2015 annual accounts have been established in accordance with articles 92 to 99 of the Agency's Financial Regulation. As stipulated in article 92, the annual accounts

comprise the financial statements and the report on implementation of the budget. In accordance with Article 99 of the EASA Financial Regulation, the annual accounts shall be audited by the European Court of Auditors which provides its opinion in a separate report.

2. FINANCIAL STATEMENTS

2.1 Balance Sheet

(Thousands of euros)

ASSETS	Note	31-Dec-15	31-Dec-14
NON-CURRENT ASSETS	3.2		
<i>Intangible fixed assets</i>	3.2.1		
Computer Software		882	1,119
Intangible under construction		1,529	837
<i>Tangible fixed assets</i>	3.2.1		
Computer Hardware		1,244	1,140
Furniture		454	605
Other fixture and fittings		54	121
Tangibles under construction		4,430	
<i>Other non-current assets</i>	3.2.2	-	202
Total		8,593	4,024
CURRENT ASSETS	3.3		
Current receivables	3.3.1	4,175	5,997
Sundry receivables	3.3.2	47	51
Accrued revenues	3.3.3	8,222	11,067
Prepaid expenses	3.3.4	2,533	2,395
EU entities	3.3.1	1,087	1,163
Cash and equivalents	3.3.5	84,302	63,597
Total		100,366	84,270
TOTAL ASSETS		108,959	88,294
LIABILITIES			
NON-CURRENT LIABILITIES	3.4		
EU entities-long term		1,316	
Dilapidation		142	642
Total		1,458	642
CURRENT LIABILITIES			
Short-term provision	3.5	500	-
Deferred revenues	3.3.3	33,268	32,016
Current payables	3.6	9,694	8,775
EU entities-short term	3.7	7,809	4,974
Total		51,271	45,765
TOTAL LIABILITIES		52,728	46,407
NET ASSETS			
Surplus (deficit) forwarded from previous years		41,887	33,274
Net surplus(deficit) for the period		14,344	8,613
TOTAL NET ASSETS		56,231	41,887

2.2 Statement of financial performance (SFP)

(Thousands of euros)

	Note	2015	2014
OPERATING REVENUE	3.8		
Fees and Charges	3.8.1	95,279	89,387
Contribution from EU entities	3.8.2	39,994	37,721
Recovery of expenses	3.8.3	1,316	923
Contribution from EFTA countries	3.8.4	1,103	1,036
TOTAL OPERATING REVENUE		137,691	129,067
OPERATING EXPENSES	3.9		
Staff expenses	3.9.1	(72,893)	(71,810)
Buildings and related expenses	3.9.2	(9,701)	(9,551)
Other expenses	3.9.3	(7,650)	(6,091)
Depreciation and write offs	3.9.4	(1,543)	(983)
Outsourcing and contracting activities	3.9.5	(31,692)	(32,059)
TOTAL OPERATING EXPENSES		(123,478)	(120,494)
SURPLUS (DEFICIT) FROM OPERATING ACTIVITIES		14,213	8,573
NON OPERATING REVENUES(EXPENSES)	3.10		
Interests received from third parties		262	111
Interests & charges paid to third parties		(131)	(71)
SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES		131	40
SURPLUS/ (DEFICIT) FROM ORDINARY ACTIVITIES		14,344	8,613
SURPLUS/ (DEFICIT) FROM EXTRAORDINARY ITEMS			
NET SURPLUS FOR THE PERIOD		14,344	8,613

2.3 Cash Flow Statement

(Thousands of euros)

CASH FLOW FROM OPERATING ACTIVITIES	2015	2014
Surplus/(deficit)	14,344	8,613
Adjustments for:		
Amortization (intangible fixed assets) +	416	363
Depreciation (tangible fixed assets) +	419	166
Increase/(decrease) in Provisions for risks and liabilities	500	-
Increase/(decrease) in Value reduction for doubtful debts	153	(323)
(Increase)/decrease in Long term Receivables	202	202
(Increase)/decrease in Short term Receivables	4,381	792
(Increase)/decrease in Receivables related to consolidated EC entities	76	(1.153)
Increase/(decrease) in Accounts payable	2,171	3.570
Increase/(decrease) in Liabilities related to consolidated EC entities	4,151	(642)
(Gains)/losses on sale of Property, plant and equipment*	563	696
Increase/(Decrease in long-term liabilities)	(500)	-
Net cash flow from operating activities	26,876	12,284
CASH FLOW FROM INVESTING ACTIVITIES		
Increase of tangible and intangible fixed assets (-)	(6,170)	(1.042)
Net cash flow from investing activities	(6,170)	(1,042)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	20,705	11,242
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	63,597	52,355
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	84,302	63,597

2.4 Statement of Changes in Net Assets

(thousands of euros)

Net assets	Accumulated Surplus / Deficit	Statement of financial performance of the year	Net assets (total)
Balance as of 31 December 2014	33,274	8,613	41,887
Balance as of 1 January 2015	33,274	8,613	41,887
SFP result of the previous year	8,613	(8,613)	-
SFP result of the current year		14,344	14,344
Balance as of 31 December 2015	41,887	14,344	56,231

In compliance with Article 92-*Structure of the accounts* of EASA's financial regulation, the annual accounts of the European Aviation Safety Agency (the "Agency") consist of financial statements and the reports on implementation of the budget of the Agency.

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 Union accounting rules and/or IPSAS/IFRS and IAS where applicable 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 Statement of Financial Performance.

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 these 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 5,959 K€ at the end of 2015, a significant portion (4,430 K€) of which relates to various facilities and installations to be built or installed in the new building. These items have been reported as assets under construction as of the end of 2015 and will be re-assigned to a specific asset category once they have clearly and distinctively been identified, their final value is known and they have been put into use according to the specifications. In addition, the intangible assets make up the balance, namely the Human Resources Integrated System (HRIS) project (852 K€), the Safety Data Management project (497 K€), the Move project (159 K€), the Performance Appraisal project (129 K€) and the Inspection and Findings Platform (21 K€).

The HRIS project which had an amount of (837 K€) carried forward from 2014 is expected to go-live in February 2016. There were no internally generated intangible assets capitalised during 2015 - all projects were expensed in the Statement of Financial Performance or transferred to assets under construction.

The total fixed asset disposals for the year amounted to 540 K€, made up mainly of old IT equipment (454 K€), as well as Furniture (31 K€) and other equipment (55 K€). The original acquisition value of these assets was 563 K€, with a 23 K€ loss on disposal.

Impairment of Assets

In compliance with EU accounting rule number 18 and the note on the closure sent by the Accountant of the Commission the responsible inventory managers (corporate services and information technology) were requested to identify any potential impairments to the Agency's fixed assets. Following their review, they formally stated their conclusions that no impairment was identified, in two official notes forwarded to the accounting section. Based on the information provided by the concerned authorised officers no impairment was recognised.

Leases

Lease of 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 of the building and other equipment.

An operating 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 sufficient 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 Statement of Financial Performance.

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 six 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.
- Two savings accounts with Banque et Caisse d'Epargne de l'Etat of Luxembourg where the Agency has 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 EU accounting rule number 12 (paragraph 5.2) 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).

Statement of Financial Performance

Revenue

EASA's revenues consist of a subsidy received from the European Union and specific grants for technical cooperation with third countries received from various Directorate-Generals (DGs) within the European Commission (EC), revenue from fees and charges, contributions from third EFTA countries, recoveries of expenses as well as revenue from the interest received on the bank deposits (non-operating revenues).

A clear distinction is made in the Statement of Financial Performance between revenue from exchange (Fees and Charges related) and non-exchange transactions (subsidy, etc.) as follows:

Non-exchange revenue: Revenue received from the European Union and European Commission

The EU 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 European Union. In addition, grants for specific technical cooperation projects and other contributions are included. EU Accounting Rule number 17-Revenue from non-exchange transactions is applicable here.

Exchange Revenue: revenue from fees and charges levied by the Agency

The revenue recognition criteria applied are those described in the EU Accounting Rule number 4-Revenue from exchange transactions.

The governing rules based on which EASA invoices the applicants are provided by the European Commission Regulation (EU) No 319/2014 (which as of April 2014 supersedes Regulation (EC) no 593/2007) on the fees and charges levied by the Agency.

Revenue recognition

Deferrals: in accordance with the fees and charges regulation most of the amounts were invoiced in advance and overlap over more than one financial year, therefore, a certain part has to be deferred.

As in the previous years the deferral is calculated based on a straight line basis which is derived from the billing period of each invoice or on the average project duration when known. 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.

Below is a summary of the rules applied to deferrals:

BL	Description	Type	Rule (updated based on averages Jan 2015)
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 323 days
06NF	Design Organisation Approval	Non-Periodical Fees	Per application: average duration of 693 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 873 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 508 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 902 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 275 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 565 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 213 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
AOA PF	Air Traffic Mgmt./Air Navigation Systems	Periodical Fees (Surveillance Fees)	actual billing cycle / prorata invoice amount
ATO NF	Approved Training Organisation	Non-Periodical Fees	actual billing cycle / prorata invoice amount
ATO PF	Approved Training Organisation	Periodical Fees (Surveillance Fees)	actual billing cycle / prorata invoice amount

Accruals: the accruals are based on the analysis performed by the Authorizing Officer.

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 at 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 composed of computer software, including internally generated software.

Additions to internally generated software under construction of 692 K€ took place in 2015, made up of the Safety Data Management project (497 K€) and the Move project (159 K€).

The HRIS 1500034 project which had an amount of (837 K€) carried forward from 2014 is expected to go-live in February 2016. There were no internally generated intangible assets capitalised during 2015.

2015		Int. gen software	Other software	Total software	Other intangible assets	Intangible assets under construction	Total
Gross carrying amounts 01.01.2015	+	915	10,296	11,211	-	837	12,048
Additions	+	-	179	179	-	692	871
Gross carrying amounts 31.12.2015		915	10,476	11,390	-	1,529	12,919
Accumulated amortization and impairment 01.01.2015	-	(133)	(9,959)	(10,092)	-	-	(10,092)
Amortization	-	(229)	(188)	(416)	-	-	(416)
Accumulated amortization and impairment 31.12.2015		(362)	(10,147)	(10,509)	-	-	(10,509)
Net carrying amounts 31.12.2015		553	329	882	-	1,529	2,410

Tangible fixed assets consist mainly of IT Hardware, furniture and fixtures. Disposals of 563 K€ took place during the year consisting of IT Hardware (455 K€), Other Equipment (55K€) and Furniture (53K €). The IT Hardware disposal was mainly due to a donation to a charity organization called Viafrica (322 K€). The other disposals were due to a general clean-up of old equipment. There were additions of 4,430 K€ to Assets under construction, all of which relate to the move to the new building.

2015		Comp. hardware	Furniture and vehicles	Other Fixtures and Fittings	Tangible assets under constr.	Total
Gross carrying amounts 01.01.2015	+	4,174	1,807	708	-	6,689
Additions	+	849	9	11	4,430	5,299
Disposals	-	(455)	(53)	(55)	-	(563)
Gross carrying amounts 31.12.2015		4,569	1,763	664	4,430	11,426
Accumulated amortization and impairment 01.01.2015	-	(3,034)	(1,202)	(587)	-	(4,823)
Depreciation	-	(745)	(137)	(78)	-	(959)
Write-back of depreciation	+	-	-	-	-	-
Disposals	+	454	31	55	-	539
Accumulated amortization and impairment 31.12.2015	-	(3,325)	(1,308)	(610)	-	(5,243)
Net carrying amounts 31.12.2015		1,244	454	54	4,430	6,183

3.2.2 Other non-current assets

<u>Other non-current assets</u>	Balance at 31.12.2015	Balance at 31.12.2014
Prepaid rent & utilities	0	202
Total	0	202

The pre-paid expense was fully amortized by the end of 2015.

3.3 Current Assets

3.3.1 Current receivables

<u>Current Receivables</u>	Balance at 31.12.2015	Balance at 31.12.2014
Receivable from customers	4,544	7,001
Accrued credit notes	(1,177)	(1,612)
Doubtful Customers	(422)	(269)
VAT recoverable	1,230	877
Total	4,175	5,997

In 2015 the overall receivables decreased by 1,822 K€ or 30%. The main reason is a well performing debt recovery process which resulted in a reduction of 35% or 2,457 K€ in receivables from customers compared to 2014. It should be noted that, in spite of growing invoiced amounts during the past years this is the lowest customer related receivables balance over the last 8 years and it is also a reflection of the effective and efficient debt recovery mechanism in place at EASA.

Accrued credit notes from fees and charges customers decreased by 435 K€ or 27% compared to 2014. The accrual is based on actual credit notes posted up to mid-February 2015. There is one major credit note of 371 K€ as well as 19 credit notes with a value above 10 K€ which account for 76% of the total value accrued.

The provision for doubtful receivables increased by 153 K€ to 422 K€ in 2015. All open invoices were assessed on a case by case basis in a prudent manner and represent a very small portion of the overall amounts invoiced since the inception of the Agency.

The 1,230 K€ recoverable VAT (of which 212 K€ was received in 2016) relates to the refundable VAT related to payments made to suppliers in the last months of 2015 and still to be refunded by the German tax authorities. One cause of the increase is the change in the legislation applicable to electronic deliveries which now are subject to local VAT. In the past, if the service provider was not located in Germany, the related services or deliveries were exempted from VAT.

Other receivables from EU institutions	Balance at 31.12.2015	Balance at 31.12.2014
Other receivables from EU institutions	1,087	1,163

This is the result of the reconciliation agreed with various Directorate-Generals (DGs) within the European Commission (EC) for funding for specific technical cooperation projects.

3.3.2 Sundry receivables

Sundry Receivables	Balance at 31.12.2015	Balance at 31.12.2014
Receivable from staff	46	47
Advance on removal cost	1	4
Total	47	51

The receivable from staff is made up of deductions not carried out and salary advances.

3.3.3 Accrued and deferred revenue

Accrued revenue	Balance at 31.12.2015	Balance at 31.12.2014
Accrued income fees and charges	8,140	11,009
Accrued interest income	82	59
Total	8,222	11,067

Deferred revenues	Balance at 31.12.2015	Balance at 31.12.2014
Deferred revenues F&C	32,182	30,861
Deferred revenues Non F&C	1,085	1,155
Total	33,268	32,016

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 2015. There is a drop of 2,869 K€ or 26% in the accrued income fees and charges based on the estimate from the fees and charges invoicing responsible authorized officer.

The accrued interest income is the interest to be received from customers and banks.

Deferred revenue: as in the previous year, the largest part of the F&C deferred revenue (56% versus 54% in 2014) is related to the type and restricted type certificates and major change and repairs which are invoiced up-front for a period of 12 months. The other 44% percent relates mainly to periodical and annual fees.

A full account of the fees and charges (F&C) 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 non F&C revenue relates to the funding of international cooperation projects.

3.3.4 Prepaid expenses

Prepaid Expenses	Balance at 31.12.2015	Balance at 31.12.2014
Prepaid IT services	630	456
Prepaid other	114	32
Prepaid missions	2	2
Prepaid rent & utilities within one year	201	243
Prepaid social welfare & staff expenditure	1,586	1,662
Total	2,533	2,395

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

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

3.3.5 Cash

Cash	Balance at 31.12.2015	Balance at 31.12.2014
ING Bank	2,005	1,506
ING Bank (Fees and charges)	50,007	38,274
ING Bank Special Projects	7,234	3,580
Commerzbank	4	196
BCEE Bank	25,052	20,040
Total	84,302	63,597

The 20,705 K€ or 33% increase in cash balance reflects the higher beginning balance (11,241 K€), the additional cash from fees and charges invoicing (approx. 5,000 K€) and more funds received for international cooperation related projects.

3.4 Non-current liabilities

NON-CURRENT LIABILITIES	Balance at 31.12.2015	Balance at 31.12.2014
EU entities-long term	1,316	
Dilapidation	142	642
Total	1,458	642

Long term due to EU entities has been introduced in 2015 as a result of open pre-financing relating to international cooperation projects falling due beyond the end of 2016.

The dilapidation is related to the fact stated in the rent contract with the landlord in Brussels which specifies that the Agency has the legal and financial obligation to bring the rented floors back to their original condition and replace certain items at the end of the contract (February 2021). The amount for the Brussels office has remained unchanged at 142 K€.

The dilapidation for the current Cologne headquarters has been re-classified for the reasons presented in note 3.5.

The effect of the time value of money is immaterial due to the combined effect of almost nil interest rates and either relative short life-span or amounts.

3.5 Short-term provision

SHORT-TERM PROVISION	Balance at 31.12.2015	Balance at 31.12.2014
Short-term provision for risk and charges	500	-
Total	500	-

The liability related to the Cologne office has been re-classified as short-term since, according to the agreement signed between the Agency and the landlord in December 2013, the 500 K€ related payment is due by 30th of June 2016.

During 2013 negotiations took place between EASA and the landlord and the amount to be paid was revised down to 500 K€ for the Cologne office. The amount for the Brussels office has remained unchanged at 142 K€. There was no change in the estimate in 2015.

3.6 Current payables

Current payables	Balance at 31.12.2015	Balance at 31.12.2014
Payables to suppliers	708	1,041
Accrued charges-untaken holidays	1,404	1,387
Accrued charges-other	7,505	6,249
Unpaid salaries	76	99
Total	9,694	8,775

The “Payables to suppliers” and “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-other” accounts for the NAA related expenses not paid at year-end, which for 2015 was estimated to be 4,436 K€ (4,682 K€ in 2014).

The other accrued charges plus payables are 3,489 K€ this year compared to 2,607 K€ last year and as mentioned, it is the result of the amounts indicated by the authorizing officer on the carry-forward forms. “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 2015 and paid in 2016.

3.7 EU entities short term

Current payables	Balance at 31.12.2015	Balance at 31.12.2014
Subsidy to reimburse to EC	1,997	1,460
Other payables to EU institutions	7	93
Grants	5,805	3,421
Total	7,809	4,974

The subsidy to be reimbursed to the European Union corresponds to the Budget Result Account (BRA) for the financial year 2015 which was determined on a modified cash basis. The amount to be returned is 1,997 K€ for 2015 compared to 1,459 K€ in 2014. The detailed calculation is presented in the Budget Result Account table under note 4.1.

The 5,805 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 reflects the increasing involvement of the Agency in the area of International Cooperation.

3.8 Operating Revenue

The Agency's 2015 revenue comes from the following sources:

Operating revenue	2015	2014
Fees and charges	95,279	89,387
Contribution from EC entities	39,994	37,721
Contribution from EFTA countries	1,103	1,036
Recovery of expenses	1,316	923
Total	137,691	129,067

The overall 8,624 K€ or 7% revenue increase is driven mainly by the 5,892 K€ or almost 7% rise in fees and charges revenue (see further details under 3.8.1) as well as a 1,681 K€ or 5% increase the EU subsidy and the net of funding of technical cooperation with third countries which overall is 590 K€ higher than last year. The increase is compensated by a higher budget result account to be returned to the EU: 1,996 K€ in 2015 versus 1,459 K€ in 2014.

3.8.1 Fees and charges revenue

Budget Line	2015 INVOICED			2015 Accrued			2015 def	2014 Reversals				Total
BL	F&C	Travel	Total	F&C	Travel	CN's	F&C	F&C Accrued (-)	Accrued Travel (-)	Credit Notes (+)	F&C Deferred (+)	2015 Revenue
01NF	14.564	815	15.378	93	260	(36)	(4.343)	(1.109)	(286)	417	3.482	13.856
01PF	18.569	161	18.730	5	58	(49)	(7.090)	(317)	(78)	17	6.728	18.004
02NF	4.426	124	4.550	8	20	(79)	(1.934)	(8)	(69)	81	1.780	4.347
03NF	15.346	629	15.975	191	254	(695)	(6.539)	(189)	(245)	263	6.572	15.588
04NF	253	0	253	1	0	(4)	(90)	(1)	0	6	119	285
06NF	357	49	407	1	19	0	(286)	(2)	(21)	38	260	415
06PF	5.831	135	5.966	0	56	(92)	(2.741)	0	(81)	0	2.710	5.818
07NF	132	0	132	0	0	(6)	(34)	(0)	0	0	19	111
08NF	127	36	164	0	12	0	(168)	0	(47)	4	41	4
08PF	3.343	446	3.789	0	170	(7)	(1.962)	0	(232)	0	1.930	3.688
10NF	514	352	866	0	114	(45)	(319)	0	(190)	115	320	861
10PF	10.378	3.304	13.682	3	1.062	(105)	(5.173)	0	(1.400)	77	5.363	13.508
11NF	0	0	0	0	0	0	0	0	(3)	0	0	(3)
12NF	151	0	151	0	0	0	(43)	0	0	0	42	150
11PF	126	11	137	0	5	0	(74)	0	(5)	0	74	137
12PF	1.302	5	1.307	5	0	(5)	(546)	0	0	0	520	1.281
13NF	250	41	291	0	15	0	(167)	0	(26)	66	91	272
13PF	1.117	575	1.692	0	166	(10)	(571)	0	(206)	0	560	1.630
14NF	0	0	0	0	0	0	0	0	0	0	0	0
AFM NA	569	14	583	0	6	0	(73)	(14)	0	0	47	549
AMOC NA	34	0	34	6	0	0	0	0	0	0	0	40
CS NA	393	69	462	803	25	(37)	(23)	0	(59)	0	0	1.171
ECOFA NA	974	0	974	76	0	0	0	(136)	0	0	0	914
MR NA	2.965	803	3.768	839	235	0	0	(1.120)	(464)	0	1	3.258
OEB NA	107	26	134	0	7	0	0	0	(46)	0	0	95
PTF NA	395	0	395	18	0	(1)	0	(13)	0	0	0	399
TAC NA	102	20	122	81	1	0	0	(55)	(9)	0	13	152
E-exam	16	0	16	5	0	0	0	0	0	0	2	23
LOA PF	53	0	53	32	0	0	0	(17)	0	0	0	68
LOA NF	41	0	41	16	0	0	0	0	0	0	0	58
NAA-TRAINING	140	5	145	22	3	(5)	0	(35)	0	0	0	131
AOA PF	438	0	438	99	0	0	0	(180)	0	0	0	357
ATO PF	(147)	116	(31)	112	39	0	0	(112)	(22)	19	7	11
ATO NF	(159)	33	(126)	135	54	0	(0)	(77)	(46)	0	123	62
ATCO PF	12	22	34	0	0	0	0	(7)	(10)	0	0	17
ATCO NF	30	31	61	0	10	0	0	0	0	0	0	70
FSTD PF	2.093	2.197	4.290	1.044	732	0	(3)	(757)	(870)	0	0	4.436
FSTD NF	1.290	932	2.222	132	234	0	(1)	(588)	(326)	0	0	1.672
OSD NF	2.231	264	2.495	630	76	0	(2)	(1.249)	(206)	0	57	1.801
AOA NF	18	0	18	18	0	0	0	0	0	0	0	36
RITO NF	7	0	7	0	0	0	0	0	0	0	0	7
Total 2015	88.389	11.215	99.604	4.373	3.633	(1.177)	(32.182)	(5.987)	(4.948)	1.102	30.861	95.279

The above table provides a summary of the 2015 revenue recognition computation on an accrual basis. The calculated bottom figure 95,279 K€ is reflected in the Statement of Financial Performance as fees and charges revenue whilst the deferrals and accruals impact the balance sheet.

The overall fees and charges recognized revenue is 5,892 K€ or 6.59% higher than last year and includes the full year impact of the fees and charges regulation introduced in 2014. However, the main cause of the increase is the result of the 2014 reversed deferrals which were significantly lower than the 2015 reversed deferrals: 24,305 K€ in 2014 compared to 30,861 K€ in 2015.

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

3.8.2 Contributions from EU entities

The 39,994 K€ (37,721 K€ in 2014) shown as revenue in 2015 under accrual accounting is the net of 36,370 K€ cash received as subsidy (34,174 K€ in 2014) plus 1,058 K€ (1,035 K€ in 2014) EFTA contribution received through the European Commission and 4,562 K€ operational grants (3,969 K€ in

2014) less the budget result account to be returned to the European Union which amounted to 1,996 K€ in 2015 (1,459 K€ last year).

3.8.3 Recovery of expenses

The recovery of expenses is linked to the recovery of cost related to 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. The subsidies received from the other three EFTA countries are received through the European Commission (see note 3.8.2).

3.9 Operating expenses

OPERATING EXPENSES	2015	2014
Staff expenses	(72.893)	(71.810)
Buildings and related expenses	(9.701)	(9.551)
Other expenses	(7.650)	(6.091)
Depreciation and write offs	(1.543)	(983)
Outsourcing and contracting activities	(31.692)	(32.059)
TOTAL OPERATING EXPENSES	(123.478)	(120.494)

2015 operating expenses are 2,984 K€ or 2% higher compared to 2014 reflecting the following evolutions:

- 1,083 K€ or 2% increase in staff and related costs
- 150 K€ or 2 % increase in building expenses
- 1,559 K€ or 26% increase in other expenses
- 560 K€ or 57% increase in depreciation and write-offs
- 367 K€ or 1% 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	2015	2014
Salaries and related allowances	65,091	64,514
Social security	2,678	2,657
Other staff expenses	5,124	4,639
Total	72,893	71,810

The overall 2% or 1,083 K€ increase compared to last year is mainly due to increases in salaries and related following the staff increase from 721 in 2014 to 732 FTE's in 2015.

3.9.2 Building and related expenses

Building and related expenses	2015	2014
Rent	7.627	7.528
Related expenses	2.073	2.023
Total	9.701	9.551

The building related expenses have not changed significantly compared to last year.

3.9.3 Other expenses

Other Expenses	2015	2014
Temporary assistance	1,063	891
Administrative assistance	447	420
Recruitment	165	83
Travel	-	58
Training	490	440
IT and equipment	4,887	3,422
Stationery, supplies and other	181	145
Legal	116	38
Postage and communication	233	523
Other	67	71
Total	7,650	6,091

The most significant increase in this category is the IT and equipment related expenses which were 1,465 K€ or 43% higher than last year. This is due to costs related to consulting, maintenance and software licenses. Temporary assistance also increased by 19% or 173 K€ while all other expenses are almost unchanged compared to last year.

3.9.4 Depreciation and write-offs

Depreciation and write-offs	2015	2014
Depreciation and amortisation of fixed assets	1,398	1,225
Provision for risks on receivables	144	(242)
Total	1,543	983

Depreciation and amortization increased slightly in 2015 by 174 K€ or 14% compared to 2014 driven mainly by computer hardware. The depreciation and amortization rules have been explained in note 3.2 Non-current assets. The bad debt provision debt also increased in 2015 as no write off was completed during the year. There was a loss on disposal of Fixed Assets of 23 K€, mainly relating to the disposal of old Furniture.

3.9.5 Outsourcing and contracting activities

Certification and other operating expenses	2015	2014
Certification activities (NAA and JAA)	18,623	20,095
Other operating expenses	6,269	5,352
Meetings	826	474
Translation/Publications	178	834
Missions/Technical Training	5,796	5,303
Total	31,692	32,059

For the second consecutive year the overall certification and operating expenses decreased, this year by 367 K€ or 1%:

- 1,472 K€ or 7% decrease in the NAA related expenses
- 916 K€ or 17% increase in other operating expenses mainly related to grants, big data and research studies (1,109 K€ or 31% more) and compensated by a significant drop of 552 K€ or 50% in assistance to rulemaking activities expenditure
- 74% or 351 K€ increase in organisation of expert meetings expenditure
- 656 K€ or 79% decrease in translations/publications related
- 493 K€ or 9% percentage increase in mission expenditures

3.10 Non-operating revenue (expenses)

Non-operating revenue	2015	2014
Bank interest	76	111
Interest received from customers	186	0
Total	262	111
Non-operating expense		
Bank charges	(94)	-
Exchange differences	(29)	(17)
Other financial charges	(8)	(54)
Total	(131)	(71)
Total Net	131	40

The lower bank interest reflects the low interest rates (lowest ever) applied by the banks in 2015 on the Agency's deposits: 0.15% on average compared to 0.2% in 2014.

The interest received from customers is the interest invoiced to customers for paying their invoices late.

The higher bank charges reflect the actual bank charges which were previously accounted for under other financial charges as well as the costs of auditors of our 2014 annual accounts.

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

3.11 Contingent liabilities

Contingent liabilities are established according to EC Accounting rule number 10 (provisions, contingent liabilities and contingent assets) paragraph 4.6 and consist of future financial obligations linked to the operating leases for the building(s) and the amounts to be paid under future commitments:

1. Operating lease commitments for rent:

-Amounts still to be paid from 31 December 2015 up to the end of June 2016 under the operating lease for the Cologne (Koln-Triangle) office amount to 3,614K€ (10,413 K€ at 31 December 2014).

-Amounts to be paid from July 2016 until 2036 under the operating lease for the new office (Neue-Direktion) will amount to 159,196 K€ .

-Amounts still to be paid from 31 December 2014 until the end of contract in February 2021 for the operating lease for the Brussels office amount to 1,941 K€ (2,286 K€ at the end of 2014).

The contractual payments are scheduled as follows:

Operating leases	Charges still to be paid			
	<1 yr	1-5 yrs	>5 yrs	Total
Koeln Triangle building (current HQ)	3,614		-	3,614
Neue-Direktion (future HQ from June 2016)	3,698	35,987	119,511	159,196
Brussels	361	1,580		1,941
Total	7,673	37,567	119,511	164,751

The amount and the timing of these future cash outflows have been provided by the Corporate Services Department and are based on signed contracts between the Agency and the landlords.

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 Statement of Financial Performance.

RAL	2015	2014
Open budget commitments	18,770	18,124
Contractual commitments	64,972	45,048
Gross amount	83,743	63,172
Accrued charges	(7,921)	(7,036)
Total	75,821	56,136
Assigned revenue impact	(64,972)	(45,048)
Total	10,849	11,088

The amounts and the timing of these future cash outflows are based on existing commitments and contracts as of 31st December 2015.

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. The move is planned for the beginning of June 2016. The related future rental cost is detailed under the section note 3.11-contingent liabilities.

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. The calculation of the future financial impact will be made by applying a revised rate of 20,2% to the basic salary cost of the Fees & Charges financed staff as from 2016. The actual calculation is pending and is (will be calculated) by the relevant DG.

3. Payroll calculation and staff expenses

All salary calculations giving the total staff expenses included in the final annual accounts of the Agency are externalized to the Office for administration and payment of individual entitlements (also known as the Paymaster's Office-PMO) which is a central office of the European Commission. The PMO's mission is to manage the financial rights of permanent, temporary and contractual staff working at the Commission, to calculate and to pay their salaries and other financial entitlements. The PMO provides these services to other EU institutions and agencies as well. The PMO is also responsible for managing the health insurance fund of the Institutions, as well as processing and paying the reimbursements to staff members. The PMO also manages the pension fund and pays the pensions of retired staff members. PMO is being audited by the European Court of Auditors. The Agency is only responsible for the communication to the PMO of reliable information allowing the calculation of the staff costs. It is also responsible to check that this information has been correctly handled in the monthly payroll report used for accounting payroll costs. It is not responsible for the calculation of the payroll costs performed by PMO.

4. Other

1. The case pending from last year involving an applicant to a call for tender was closed. The request for compensation of damages (6,100 K€) was rejected in its entirety. A settlement agreement was concluded, settling the overall amount for the legal costs at 10 K€ to be paid by EASA. The payment was made in 2015.

2. The case involving one applicant which concerns EASA's decision to reject an application for the approval of flight conditions for a helicopter submitted by the applicant was closed. The European Court of Justice fully dismissed the applicant's appeal and request for compensation of damages was fully rejected. The applicant was ordered to pay the Agency's legal costs. The final amount to be paid is not defined yet between the parties.

3. One third party is seeking a decision from the court (Landgericht Köln) in a law suit received on 23 October 2015 that the Agency has to sign a cease and desist declaration on the use of a certain software. The Agency submitted its defence, prepared by our external law-firm, to the court by the deadline of 20 November 2015; The third party has requested and been granted an extension of the deadline to reply to EASA's defence writ. The reply is due end at the end of February 2016. The court has set the value of the dispute at 75 K€.

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 Communities budget.

3.13 Related party disclosure

The related parties of the Authority are the key management personnel. Transactions between the Agency and the key management personnel take place as part of the normal operations and as this is the case, no specific disclosure requirements are necessary for these transactions in accordance with the EU Accounting rules.

Highest grade description	Grade	Number of persons of this grade
Executive Director	AD 14	1
Director	AD 14	4

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 up to date information and this is reflected above.

4. Reports on implementation of the budget

4.1 Budget Result Account for year 2015

All amounts are in Euros

		2015	2014
REVENUE			
Balancing Commission subsidy	+	37,428,353.00	35,209,468.00
Other subsidy from Commission (Phare, IPA,...)	+	9,236,140.00	3,905,076.39
Fee income	+	101,614,758.21	96,992,870.14
Other income	+	1,569,811.88	1,320,302.77
TOTAL REVENUE (a)		149,849,063.09	137,427,717.30
EXPENDITURE			
<i>Title I: Staff</i>			
Payments	-	73,872,186.11	74,392,316.60
Appropriations carried over	-	373,177.98	382,714.16
<i>Title II: Administrative Expenses</i>			
Payments	-	17,405,916.60	12,675,961.03
Appropriations carried over	-	4,543,523.91	3,602,515.62
<i>Title III: Operating Expenditure</i>			
Payments	-	29,887,115.59	30,938,530.50
Appropriations carried over	-	78,825,870.02	59,187,059.85
TOTAL EXPENDITURE (b)		204,907,790.21	181,179,097.76
OUTTURN FOR THE FINANCIAL YEAR (a-b)		-55,058,727.12	-43,751,380.46
Cancellation of unused payment appropriations carried over from previous year	+	200,251.67	231,970.61
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	56,884,302.93	44,995,986.46
Exchange differences for the year (gain +/- loss -)	+/-	-29,116.52	-16,851.83
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		1,996,710.96	1,459,724.78
Balance year N-1	+/-	1,459,724.78	797,790.71
Positive balance from year N-1 reimbursed in year N to the Commission	-	-1,459,724.78	-797,790.71
Result used for determining amounts in general accounting		1,996,710.96	1,459,724.78
Commission subsidy - agency registers accrued revenue and Commission accrued expense		35,431,642.04	
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1		1,996,710.96	

4.2 Budget implementation

BUDGET IMPLEMENTATION FOR THE YEARS 2014 - 2015

	2015		2014	
	Payments	Commitment	Payments	Commitment
TITLE I - Staff expenses				
Budget appropriation - C1+R0+C4+C5(1)	75,570,046.48	75,570,046.48	76,450,212.58	76,450,212.58
Committed		74,232,942.54		74,771,871.76
Paid	73,872,186.11		74,392,316.60	
Automatic carryovers	373,177.98		382,714.16	
Total expenditure/commitment (2)	74,245,364.09	74,232,942.54	74,775,030.76	74,771,871.76
Appropriations carried over from assigned revenue (3)		12,421.55		3,159.00
Cancelled	1,324,682.39	1,324,682.39	1,675,181.82	1,675,181.82
% used on budget appropriation (2+3)/(1)	98.25%	98.25%	97.81%	97.81%
TITLE II - Administrative expenses				
Budget appropriation - C1+R0+C4+C5(1)	22,417,720.09	22,417,720.09	16,536,219.26	16,536,219.26
Committed		21,949,440.51		16,257,247.37
Paid	17,405,916.60		12,675,961.03	
Automatic carryovers	4,543,523.91		3,602,515.62	
Non-automatic carryovers				
Total expenditure/commitment (2)	21,949,440.51	21,949,440.51	16,278,476.65	16,257,247.37
Appropriations carried over from assigned revenue (3)		0.00		21,229.28
Cancelled	468,279.58	468,279.58	257,742.61	257,742.61
% used on budget appropriation (2+3)/(1)	97.91%	97.91%	98.44%	98.44%
TITLE III - Operating expenses				
Budget appropriation - C1+R0+C4+C5(1)	109,186,088.08	109,186,088.08	90,906,617.08	90,906,617.08
Committed		43,753,147.50		45,102,108.12
Paid	29,887,115.59		30,938,530.50	
Automatic carryovers	78,825,870.02		58,827,059.85	
Non-automatic carryovers	0.00	0.00	360,000.00	360,000.00
Total expenditure/commitment (2)	108,712,985.61	43,753,147.50	90,125,590.35	45,462,108.12
Appropriations carried over from assigned revenue (3)		64,959,838.11		44,663,482.23
Cancelled	473,102.47	473,102.47	781,026.73	781,026.73
% used on budget appropriation (2+3)/(1)	99.57%	99.57%	99.14%	99.14%
TOTAL				
Budget appropriation - C1+R0+C4+C5(1)	207,173,854.65	207,173,854.65	183,893,048.92	183,893,048.92
Committed		139,935,530.55		136,131,227.25
Paid	121,165,218.30		118,006,808.13	
Automatic carryovers	83,742,571.91		62,812,289.63	
Non-automatic carryovers	0.00	0.00	360,000.00	360,000.00
Total expenditure/commitment (2)	204,907,790.21	139,935,530.55	181,179,097.76	136,491,227.25
Appropriations carried over from assigned revenue (3)		64,972,259.66		44,687,870.51
Cancelled	2,266,064.44	2,266,064.44	2,713,951.16	2,713,951.16
% used on budget appropriation (2+3)/(1)	98.91%	98.91%	98.52%	98.52%

4.3 Major aspects of the implementation of the budget

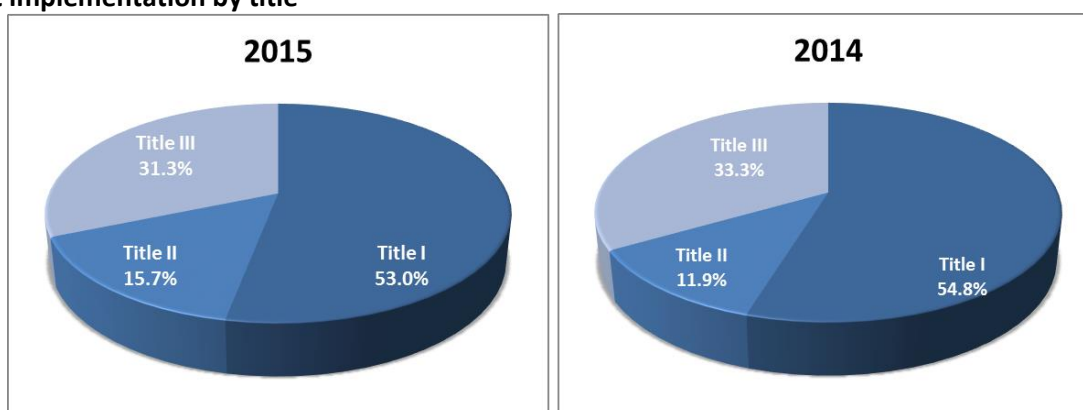
Major aspects of the implementation of the budget

In 2015, the Agency has used only non-differentiated appropriations.

The total consumption of commitment appropriations reached 204,908 K€ (181,179 K€ in 2014), of which 139,936 K€ (136,491 K€ in 2014) have been committed and 64,972 K€ (44,688 K€ in 2014) 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 204,908 K€ (181,179 K€ in 2014), of which 121,165 K€ (118,007 K€ in 2014) have been paid and 83,743 K€ (62,812 K€ in 2014) were automatically carried over (18,770 K€ on commitments and 64,972 K€ on credit appropriations from assigned revenue).

Budget implementation by title



**Excluding assigned revenue appropriations carried over*

Administrative Appropriations (Title I and II)

The marginal reduction in staff cost commitments of 539 €K, from 74,772 €K in 2014 to 74,233 €K in 2015, was due to the combined effect of leavers (19 TAs & 3 CAs) throughout the year and the entry of newcomers (23 TAs & 3 CAs) mainly taking up employment during the last 3 months of the year. Staff expenditure decreased by 1.7% as a percentage of the overall budget in 2015 to 53.0% (54.8% - 2014).

Other administrative expenditure commitments increased by 5,692 K€ in absolute terms to 21,949 €K (16,257 €K in 2014) and increased by 3.8% as an overall percentage of the Agency's budget to 15.7% (11.9% - 2014). This increase is largely due to the costs of the Agency's impending move to its new premises in 2016 and the related increase in IT investment.

Operational Appropriations (Title III)

Operational expenditure commitments decreased by 1,709 €K in 2015 to 43,753 €K (45,462 €K in 2014). The decrease results, inter alia, from the combined impact of a reduction in certification outsourcing costs (- 3,764 €K), increased international cooperation project expenditure (+ 899 €K) and increased meetings and missions costs (+ 662 €K). Operational expenditure, excluding assigned revenue commitment appropriations carried over to 2016, decreased by 2.0% as a percentage of the Agency's overall budget during 2015 to 31.3% (33.3% in 2014).

The credit appropriations from assigned revenue of 64,972 K€, which were carried over automatically, are composed of 59,965 K€ external assigned revenue from Fees and Charges and 5,007 K€ from other assigned revenue (4,565 K€ earmarked for technical assistance and cooperation projects and 442 K€ of internal assigned revenue).

Appropriations corresponding to earmarked revenues of 10,602 K€, to continue with technical assistance and cooperation projects with third countries, were estimated and authorised in the Final Budget for 2015. The amounts actually received including amounts carried over from 2014 totalled 11,536 K€ of which 6,971 K€ were committed and 4,565 K€ credit appropriations have been automatically carried over to 2016.

Overall Budget Implementation Rate

As a result of comprehensive in year budget monitoring, the final C1 budget implementation rate for 2015 was 98% (97% in 2014) and the overall budget implementation rate, including adjustments for assigned revenues, remains high at 99% (99% in 2014).

The budget implementation rate in relation to the execution of payments against amounts carried over to 2015 was 97% (97% in 2014).

4.4 Reconciliation of the Budget Result Account (BRA) to the Statement of Financial Performance (SFP)

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).

All amounts are in thousands of Euros

Budget Result Account (BRA)(2015	2014
Budget Result Account (BRA)	1.997	1.460
Subsidy to be returned	(1.997)	(1.460)
TOTAL	-	-
Capitalisation, depreciation and amortisation	424	(597)
Expenditures of the year	(371)	549
Assigned revenues	16.919	15.290
Pre-financing operational grants	3.699	1.100
TOTAL	20.247	16.939
Revenue		
Difference revenue to invoiced	(4.317)	(8.772)
Difference invoiced to cashed	(2.010)	1.043
TOTAL	(6.327)	(7.729)
Statement of financial performance (SFP)	14.344	8.613

Note: All amounts in the following tables are in Euros

4.5 Budget implementation C1 – Current Year Appropriations

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)
1100	Basic salaries	47,957,000.00	47,957,000.00	47,702,750.08	254,249.92	99%	47,702,750.08	-	254,249.92	99%
1101	Family allowances	5,504,000.00	5,504,000.00	5,503,748.62	251.38	100%	5,503,748.62	-	251.38	100%
1102	Expatriations and foreign residence allowances	6,954,000.00	6,954,000.00	6,953,344.63	655.37	100%	6,953,344.63	-	655.37	100%
1103	Secretarial allowances	2,000.00	2,000.00	1,613.82	386.18	81%	1,613.82	-	386.18	81%
1111	Secondment of national experts	803,000.00	803,000.00	634,175.48	168,824.52	79%	634,040.84	134.64	168,959.16	79%
1112	Temporary assistance (Interims)	1,006,000.00	1,006,000.00	930,421.87	75,578.13	92%	851,003.36	79,418.51	154,996.64	85%
1113	Contractual agents	3,821,000.00	3,821,000.00	3,658,158.33	162,841.67	96%	3,658,158.33	-	162,841.67	96%
1114	Trainees	61,000.00	61,000.00	47,999.63	13,000.37	79%	47,999.63	-	13,000.37	79%
1130	Insurance against sickness	1,744,000.00	1,744,000.00	1,743,898.14	101.86	100%	1,743,898.14	-	101.86	100%
1131	Insurance against accidents and occupational diseases	258,000.00	258,000.00	257,555.60	444.40	100%	257,555.60	-	444.40	100%
1132	Insurance against unemployment	677,000.00	677,000.00	676,050.45	949.55	100%	676,050.45	-	949.55	100%
1140	Childbirth and death allowances and grants	5,000.00	5,000.00	3,966.20	1,033.80	79%	3,966.20	-	1,033.80	79%
1141	Travel expenses for annual leave	720,000.00	720,000.00	712,446.17	7,553.83	99%	712,446.17	-	7,553.83	99%
1142	Housing and transport allowances	106,000.00	106,000.00	105,959.56	40.44	100%	105,959.56	-	40.44	100%
1145	Other allowances	25,000.00	25,000.00	24,701.41	298.59	99%	24,701.41	-	298.59	99%
1150	Overtime & Stand-by duty	5,000.00	5,000.00	-	5,000.00	0%	-	-	5,000.00	0%
1172	Administrative assistance from community institutions	447,000.00	447,000.00	446,659.63	340.37	100%	398,975.30	47,684.33	48,024.70	89%
1173	External services	176,000.00	176,000.00	168,495.63	7,504.37	96%	135,927.63	32,568.00	40,072.37	77%
1191	Adjustments to remuneration	109,000.00	109,000.00	-	109,000.00	0%	-	-	109,000.00	0%
Total Chapter 11		70,380,000.00	70,380,000.00	69,571,945.25	808,054.75	99%	69,412,139.77	159,805.48	967,860.23	99%
1200	Miscellaneous expenditure on staff recruitment	251,000.00	251,000.00	165,472.64	85,527.36	66%	150,977.54	14,495.10	100,022.46	60%
1201	Travel expenses	35,000.00	35,000.00	9,273.47	25,726.53	26%	9,273.47	-	25,726.53	26%
1202	Installation, resettlement and transfer allowances	370,000.00	370,000.00	348,891.17	21,108.83	94%	348,891.17	-	21,108.83	94%
1203	Removal expenses	108,000.00	108,000.00	100,450.10	7,549.90	93%	77,175.06	23,275.04	30,824.94	71%
1204	Temporary daily subsistence allowances	209,000.00	209,000.00	123,674.28	85,325.72	59%	123,674.28	-	85,325.72	59%
Total Chapter 12		973,000.00	973,000.00	747,761.66	225,238.34	77%	709,991.52	37,770.14	263,008.48	73%
1410	Medical service	95,000.00	95,000.00	66,800.06	28,199.94	70%	60,069.19	6,730.87	34,930.81	63%
1420	Language and other training	580,000.00	580,000.00	385,677.40	194,322.60	66%	318,420.27	67,257.13	261,579.73	55%
1420_IT	Language and other training	60,000.00	60,000.00	59,235.18	764.82	99%	37,273.00	21,962.18	22,727.00	62%
1430	Social welfare of staff	3,310,000.00	3,310,000.00	3,308,200.31	1,799.69	100%	3,292,759.28	15,441.03	17,240.72	99%
Total Chapter 14		4,045,000.00	4,045,000.00	3,819,912.95	225,087.05	94%	3,708,521.74	111,391.21	336,478.26	92%
1700	Reception and events	150,000.00	150,000.00	83,697.75	66,302.25	56%	34,271.18	49,426.57	115,728.82	23%
Total Chapter 17		150,000.00	150,000.00	83,697.75	66,302.25	56%	34,271.18	49,426.57	115,728.82	23%
Total Title 1		75,548,000.00	75,548,000.00	74,223,317.61	1,324,682.39	98%	73,864,924.21	358,393.40	1,683,075.79	98%

Budget implementation C1 – Current Year Appropriations

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	7,416,000.00	7,416,000.00	7,402,086.55	13,913.45	100%	7,246,251.67	155,834.88	169,748.33	98%
2010	Insurance	34,000.00	34,000.00	32,943.76	1,056.24	97%	18,084.76	14,859.00	15,915.24	53%
2030	Cleaning and maintenance	237,000.00	237,000.00	236,574.72	425.28	100%	193,489.67	43,085.05	43,510.33	82%
2040	Fitting-out of premises	4,649,000.00	4,649,000.00	4,386,208.00	262,792.00	94%	4,300,000.00	86,208.00	349,000.00	92%
2050	Security and surveillance of buildings	618,000.00	618,000.00	616,054.03	1,945.97	100%	567,034.51	49,019.52	50,965.49	92%
2051	Other building expenditure	996,000.00	996,000.00	975,111.00	20,889.00	98%	771,453.32	203,657.68	224,546.68	77%
Total Chapter 20		13,950,000.00	13,950,000.00	13,648,978.06	301,021.94	98%	13,096,313.93	552,664.13	853,686.07	94%
2100	ICT equipment acquisition & maintenance	916,000.00	916,000.00	906,480.04	9,519.96	99%	437,618.37	468,861.67	478,381.63	48%
2101	Development of organisational applications and provision of data centre services	3,190,000.00	3,190,000.00	3,181,031.14	8,968.86	100%	1,135,873.67	2,045,157.47	2,054,126.33	36%
2105	Other ICT expenditure	250,000.00	250,000.00	249,264.00	736.00	100%	149,558.40	99,705.60	100,441.60	60%
2106	Software	2,050,000.00	2,050,000.00	2,047,621.32	2,378.68	100%	1,409,267.29	638,354.03	640,732.71	69%
2108	Telephone, radio and television, data connection subscriptions and charges	426,000.00	426,000.00	381,777.15	44,222.85	90%	339,129.17	42,647.98	86,870.83	80%
Total Chapter 21		6,832,000.00	6,832,000.00	6,766,173.65	65,826.35	99%	3,471,446.90	3,294,726.75	3,360,553.10	51%
2200	Technical equipment and installations	12,000.00	12,000.00	11,660.36	339.64	97%	9,262.77	2,397.59	2,737.23	77%
2203	Maintenance and repair of technical equipment and installations	3,000.00	3,000.00	1,499.38	1,500.62	50%	1,499.38	-	1,500.62	50%
2210	Purchase of furniture	3,000.00	3,000.00	2,784.52	215.48	93%	2,784.52	-	215.48	93%
2252	Subscription to newspapers and periodicals	23,000.00	23,000.00	20,961.48	2,038.52	91%	20,961.48	-	2,038.52	91%
Total Chapter 22		41,000.00	41,000.00	36,905.74	4,094.26	90%	34,508.15	2,397.59	6,491.85	84%
2300	Stationery and office supplies	164,000.00	164,000.00	154,122.10	9,877.90	94%	143,703.80	10,418.30	20,296.20	88%
2320	Financial charges	125,000.00	125,000.00	108,451.82	16,548.18	87%	81,368.01	27,083.81	43,631.99	65%
2330	Legal expenses	158,000.00	158,000.00	135,072.06	22,927.94	85%	62,403.13	72,668.93	95,596.87	39%
2331	Damage and interest	10,000.00	10,000.00	10,000.00	-	100%	10,000.00	-	-	100%
2332	Board of appeals	1,000.00	1,000.00	300.00	700.00	30%	300.00	-	700.00	30%
2351	MB and other internal meetings	48,000.00	48,000.00	44,282.70	3,717.30	92%	20,151.72	24,130.98	27,848.28	42%
2352	Department removals	245,000.00	245,000.00	216,321.73	28,678.27	88%	162,176.33	54,145.40	82,823.67	66%
2354	Representation costs	24,000.00	24,000.00	10,731.83	13,268.17	45%	7,845.13	2,886.70	16,154.87	33%
2355	Integrated quality management system and Archive expenditure	441,000.00	441,000.00	440,041.00	959.00	100%	128,598.00	311,443.00	312,402.00	29%
Total Chapter 23		1,216,000.00	1,216,000.00	1,119,323.24	96,676.76	92%	616,546.12	502,777.12	599,453.88	51%
2400	Postage and delivery charges	195,000.00	195,000.00	194,928.78	71.22	100%	154,796.03	40,132.75	40,203.97	79%
Total Chapter 24		195,000.00	195,000.00	194,928.78	71.22	100%	154,796.03	40,132.75	40,203.97	79%
Total Title 2		22,234,000.00	22,234,000.00	21,766,309.47	467,690.53	98%	17,373,611.13	4,392,698.34	4,860,388.87	78%

Budget implementation C1 – Current Year Appropriations

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	140,000.00	140,000.00	140,000.00	-	100%	132,760.81	7,239.19	7,239.19	95%
3102	Technical library	94,000.00	94,000.00	93,102.32	897.68	99%	67,972.32	25,130.00	26,027.68	72%
Total Chapter 31		234,000.00	234,000.00	233,102.32	897.68	100%	200,733.13	32,369.19	33,266.87	86%
3300	Communication and publication	267,000.00	267,000.00	265,682.89	1,317.11	100%	185,580.89	80,102.00	81,419.11	70%
Total Chapter 33		267,000.00	267,000.00	265,682.89	1,317.11	100%	185,580.89	80,102.00	81,419.11	70%
3400	Organisation experts meeting	526,000.00	526,000.00	512,966.30	13,033.70	98%	509,302.00	3,664.30	16,698.00	97%
Total Chapter 34		526,000.00	526,000.00	512,966.30	13,033.70	98%	509,302.00	3,664.30	16,698.00	97%
3500	Translation of studies, reports and other working documents	323,000.00	323,000.00	203,337.03	119,662.97	63%	123,730.52	79,606.51	199,269.48	38%
Total Chapter 35		323,000.00	323,000.00	203,337.03	119,662.97	63%	123,730.52	79,606.51	199,269.48	38%
3600	Assistance to Rule Making activities	345,000.00	345,000.00	337,999.65	7,000.35	98%	96,309.65	241,690.00	248,690.35	28%
3601	International cooperation	405,000.00	405,000.00	390,499.23	14,500.77	96%	106,358.12	284,141.11	298,641.88	26%
Total Chapter 36		750,000.00	750,000.00	728,498.88	21,501.12	97%	202,667.77	525,831.11	547,332.23	27%
3700	Mission expenses, duty travel expenses and other ancillary expenditure	3,265,000.00	3,265,000.00	3,001,764.29	263,235.71	92%	2,698,676.92	303,087.37	566,323.08	83%
Total Chapter 37		3,265,000.00	3,265,000.00	3,001,764.29	263,235.71	92%	2,698,676.92	303,087.37	566,323.08	83%
3800	Technical training and Pilot training expenses	270,000.00	270,000.00	263,352.89	6,647.11	98%	249,577.89	13,775.00	20,422.11	92%
Total Chapter 38		270,000.00	270,000.00	263,352.89	6,647.11	98%	249,577.89	13,775.00	20,422.11	92%
3900	Safety intelligence and performance	54,000.00	54,000.00	52,719.96	1,280.04	98%	17,542.55	35,177.41	36,457.45	32%
3903	Research Studies/Projects	745,000.00	745,000.00	730,700.00	14,300.00	98%	-	730,700.00	745,000.00	0%
3904	Big Data project	198,000.00	198,000.00	192,590.00	5,410.00	97%	19,417.02	173,172.98	178,582.98	10%
Total Chapter 39		997,000.00	997,000.00	976,009.96	20,990.04	98%	36,959.57	939,050.39	960,040.43	4%
Total Title 3		6,632,000.00	6,632,000.00	6,184,714.56	447,285.44	93%	4,207,228.69	1,977,485.87	2,424,771.31	63%
Total C1		104,414,000.00	104,414,000.00	102,174,341.64	2,239,658.36	98%	95,445,764.03	6,728,577.61	8,968,235.97	91%

4.6 Budget implementation R0 – Current Year Appropriations External Assigned Revenue

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	2,363.03	2,363.03	2,363.03	-	100%	-	2,363.03	2,363.03	0%
Total Chapter 17		2,363.03	2,363.03	2,363.03	-	100%	-	2,363.03	2,363.03	0%
Total Title 1		2,363.03	2,363.03	2,363.03	-	100%	-	2,363.03	2,363.03	0%
2101	Development of organisational applications and provision of data centre services	149,760.00	149,760.00	149,760.00	-	100%	-	149,760.00	149,760.00	0%
Total Chapter 21		149,760.00	149,760.00	149,760.00	-	100%	-	149,760.00	149,760.00	0%
2330	Legal expenses	1,065.57	1,065.57	1,065.57	-	100%	-	1,065.57	1,065.57	0%
2354	Representation costs	2,305.24	2,305.24	2,305.24	-	100%	2,305.24	-	-	100%
Total Chapter 23		3,370.81	3,370.81	3,370.81	-	100%	2,305.24	1,065.57	1,065.57	68%
Total Title 2		153,130.81	153,130.81	153,130.81	-	100%	2,305.24	150,825.57	150,825.57	2%
3000	Certification activities	22,254,355.53	22,254,355.53	22,254,355.53	-	100%	13,620,956.91	8,633,398.62	8,633,398.62	61%
3003	Miscellaneous costs under fees and charges	323,847.00	323,847.00	323,847.00	-	100%	3,406.00	320,441.00	320,441.00	1%
Total Chapter 30		22,578,202.53	22,578,202.53	22,578,202.53	-	100%	13,624,362.91	8,953,839.62	8,953,839.62	60%
3400	Organisation experts meeting	152,174.29	152,174.29	152,174.29	-	100%	82,638.16	69,536.13	69,536.13	54%
Total Chapter 34		152,174.29	152,174.29	152,174.29	-	100%	82,638.16	69,536.13	69,536.13	54%
3700	Mission expenses, duty travel expenses and other ancillary expenditure	2,295,263.80	2,295,263.80	2,295,263.80	-	100%	2,015,668.14	279,595.66	279,595.66	88%
Total Chapter 37		2,295,263.80	2,295,263.80	2,295,263.80	-	100%	2,015,668.14	279,595.66	279,595.66	88%
3800	Technical training and Pilot training expenses	116,479.82	116,479.82	116,479.82	-	100%	44,090.82	72,389.00	72,389.00	38%
Total Chapter 38		116,479.82	116,479.82	116,479.82	-	100%	44,090.82	72,389.00	72,389.00	38%
Total Title 3		25,142,120.44	25,142,120.44	25,142,120.44	-	100%	15,766,760.03	9,375,360.41	9,375,360.41	63%
4000	Technical cooperation with third countries	9,944,137.91	9,944,137.91	5,392,320.07	4,551,817.84	54%	2,890,144.37	2,502,175.70	7,053,993.54	71%
Total Chapter 40		9,944,137.91	9,944,137.91	5,392,320.07	4,551,817.84	54%	2,890,144.37	2,502,175.70	7,053,993.54	71%
4100_OPTICS	Research programmes	27,578.59	27,578.59	13,651.66	13,926.93	50%	2,794.52	10,857.14	24,784.07	10%
Total Chapter 41		27,578.59	27,578.59	13,651.66	13,926.93	50%	2,794.52	10,857.14	24,784.07	10%
Total Title 4		9,971,716.50	9,971,716.50	5,405,971.73	4,565,744.77	54%	2,892,938.89	2,513,032.84	7,078,777.61	29%
5000	Provision for Fees & Charges funded expenditure	59,964,997.26	59,964,997.26		59,964,997.26	0%		-	59,964,997.26	0%
Total Chapter 50		59,964,997.26	59,964,997.26		59,964,997.26	0%		-	59,964,997.26	0%
Total Title 5		59,964,997.26	59,964,997.26		59,964,997.26	0%		-	59,964,997.26	0%
Total R0		95,234,328.04	95,234,328.04	30,703,586.01	64,530,742.03	32%	18,662,004.16	12,041,581.85	76,572,323.88	20%

4.7 Budget implementation C2 – Appropriations Carried Over On Decision

Budget Line Position	Budget Line Description	Commitment Appropriation Amount (1)	Payment Appropriation Amount (2)	Executed Commitment Amount (3)	Commitment Available (1)-(3)	% Committed (3)/(1)	Executed Payment Amount (4)	RAL (3)-(4)	Payment Available (2)-(4)	% Paid (4)/(2)
3903	Research Studies/Projects	360,000.00	360,000.00	330,000.00	30,000.00	92%	330,000.00	-	30,000.00	92%
Total Chapter 39		360,000.00	360,000.00	330,000.00	30,000.00	92%	330,000.00	-	30,000.00	92%
Total Title 3		360,000.00	360,000.00	330,000.00	30,000.00	92%	330,000.00	-	30,000.00	92%
Total C2		360,000.00	360,000.00	330,000.00	30,000.00	92%	330,000.00	-	30,000.00	92%

4.8 Budget implementation C4 – Current Year Appropriations Internal Assigned Revenue

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	16,524.45	16,524.45	4,102.90	12,421.55	25%	4,102.90	-	12,421.55	25%
Total Chapter 14		16,524.45	16,524.45	4,102.90	12,421.55	25%	4,102.90	-	12,421.55	25%
		16,524.45	16,524.45	4,102.90	12,421.55	25%	4,102.90	-	12,421.55	25%
3400	Organisation experts meeting	375,475.60	375,475.60	-	375,475.60	0%	-	-	375,475.60	0%
Total Chapter 34		375,475.60	375,475.60	-	375,475.60	0%	-	-	375,475.60	0%
3500	Translation of studies, reports and other working documents	54,288.94	54,288.94	7,746.69	46,542.25	14%	7,593.90	152.79	46,695.04	14%
Total Chapter 35		54,288.94	54,288.94	7,746.69	46,542.25	14%	7,593.90	152.79	46,695.04	14%
3700	Mission expenses, duty travel expenses and other ancillary expenditure	5,726.78	5,726.78	2,508.55	3,218.23	44%	2,508.55	-	3,218.23	44%
Total Chapter 37		5,726.78	5,726.78	2,508.55	3,218.23	44%	2,508.55	-	3,218.23	44%
3800	Technical training and Pilot training expenses	3,860.00	3,860.00	-	3,860.00	0%	-	-	3,860.00	0%
Total Chapter 38		3,860.00	3,860.00	-	3,860.00	0%	-	-	3,860.00	0%
Total Title 3		439,351.32	439,351.32	10,255.24	429,096.08	2%	10,102.45	152.79	429,248.87	2%
Total C4		455,875.77	455,875.77	14,358.14	441,517.63	3%	14,205.35	152.79	441,670.42	3%

4.9 Budget implementation C5 – Carried Over Appropriations – Internal Assigned Revenue

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)
1420	Language and other training	360.00	360.00	360.00	-	100%	360.00	-	-	100%
1430	Social welfare of staff	2,799.00	2,799.00	2,799.00	-	100%	2,799.00	-	-	100%
Total Chapter 14		3,159.00	3,159.00	3,159.00	-	100%	3,159.00	-	-	100%
Total Title 1		3,159.00	3,159.00	3,159.00	-	100%	3,159.00	-	-	100%
2100	ICT equipment acquisition & maintenance	21,229.28	21,229.28	20,640.23	589.05	97%	20,640.23	-	589.05	97%
Total Chapter 21		21,229.28	21,229.28	20,640.23	589.05	97%	20,640.23	-	589.05	97%
Total Title 2		21,229.28	21,229.28	20,640.23	589.05	97%	20,640.23	-	589.05	97%
3100	Standardisation inspection	27,930.34	27,930.34	27,930.34	-	100%	27,930.34	-	-	100%
Total Chapter 31		27,930.34	27,930.34	27,930.34	-	100%	27,930.34	-	-	100%
3400	Organisation experts meeting	162,275.30	162,275.30	156,538.29	5,737.01	96%	156,538.29	-	5,737.01	96%
Total Chapter 34		162,275.30	162,275.30	156,538.29	5,737.01	96%	156,538.29	-	5,737.01	96%
3500	Translation of studies, reports and other working documents	32,383.02	32,383.02	14,085.55	18,297.47	43%	14,085.55	-	18,297.47	43%
Total Chapter 35		32,383.02	32,383.02	14,085.55	18,297.47	43%	14,085.55	-	18,297.47	43%
3700	Mission expenses, duty travel expenses and other ancillary expenditure	52,119.21	52,119.21	50,635.99	1,483.22	97%	50,635.99	-	1,483.22	97%
Total Chapter 37		52,119.21	52,119.21	50,635.99	1,483.22	97%	50,635.99	-	1,483.22	97%
3900	Safety intelligence and performance	9,315.00	9,315.00	9,015.67	299.33	97%	9,015.67	-	299.33	97%
Total Chapter 39		9,315.00	9,315.00	9,015.67	299.33	97%	9,015.67	-	299.33	97%
Total Title 3		284,022.87	284,022.87	258,205.84	25,817.03	91%	258,205.84	-	25,817.03	91%
Total C5		308,411.15	308,411.15	282,005.07	26,406.08	91%	282,005.07	-	26,406.08	91%

4.10 Budget implementation C8 – Automatic Carried Over Appropriations

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	260.55	260.55	260.55	-	100%	260.55	-	-	100%
1112	Temporary assistance (Interims)	84,946.86	84,946.86	80,709.24	4,237.62	95%	80,709.24	-	4,237.62	95%
1173	External services	36,521.00	36,521.00	13,435.30	23,085.70	37%	13,435.30	-	23,085.70	37%
Total Chapter 11		121,728.41	121,728.41	94,405.09	27,323.32	78%	94,405.09	-	27,323.32	78%
1200	Miscellaneous expenditure on staff recruitment	391.20	391.20	391.20	-	100%	391.20	-	-	100%
1203	Removal expenses	10,709.75	10,709.75	10,709.75	-	100%	10,709.75	-	-	100%
Total Chapter 12		11,100.95	11,100.95	11,100.95	-	100%	11,100.95	-	-	100%
1300	Administrative missions expenditures	1,108.29	1,108.29	821.61	286.68	74%	821.61	-	286.68	74%
Total Chapter 13		1,108.29	1,108.29	821.61	286.68	74%	821.61	-	286.68	74%
1410	Medical service	25,194.72	25,194.72	11,661.75	13,532.97	46%	11,661.75	-	13,532.97	46%
1420	Language and other training	153,897.36	153,897.36	148,971.01	4,926.35	97%	148,971.01	-	4,926.35	97%
1430	Social welfare of staff	24,004.00	24,004.00	19,654.63	4,349.37	82%	19,654.63	-	4,349.37	82%
Total Chapter 14		203,096.08	203,096.08	180,287.39	22,808.69	89%	180,287.39	-	22,808.69	89%
1700	Reception and events	42,521.43	42,521.43	40,874.98	1,646.45	96%	40,874.98	-	1,646.45	96%
Total Chapter 17		42,521.43	42,521.43	40,874.98	1,646.45	96%	40,874.98	-	1,646.45	96%
Total Title 1		379,555.16	379,555.16	327,490.02	52,065.14	86%	327,490.02	-	52,065.14	86%

Budget implementation C8 – Automatic Carried Over Appropriations

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	106,399.08	106,399.08	106,362.75	36.33	100%	106,362.75	-	36.33	100%
2010	Insurance	8,181.00	8,181.00	8,181.00	-	100%	8,181.00	-	-	100%
2030	Cleaning and maintenance	46,794.10	46,794.10	39,992.28	6,801.82	85%	39,992.28	-	6,801.82	85%
2050	Security and surveillance of buildings	50,282.85	50,282.85	50,202.85	80.00	100%	50,202.85	-	80.00	100%
2051	Other building expenditure	174,423.63	174,423.63	173,393.49	1,030.14	99%	173,393.49	-	1,030.14	99%
Total Chapter 20		386,080.66	386,080.66	378,132.37	7,948.29	98%	378,132.37	-	7,948.29	98%
2100	ICT equipment acquisition & maintenance	1,033,499.76	1,033,499.76	1,033,499.67	0.09	100%	1,033,499.67	-	0.09	100%
2101	Development of organisational applications and provision of data centre services	684,113.62	684,113.62	684,113.62	-	100%	684,113.62	-	-	100%
2102	Development of business applications	720,831.08	720,831.08	713,577.14	7,253.94	99%	713,577.14	-	7,253.94	99%
2103	IT Hardware maintenance	148,391.57	148,391.57	148,391.57	-	100%	148,391.57	-	-	100%
2104	ICT training	28,838.00	28,838.00	28,825.50	12.50	100%	28,825.50	-	12.50	100%
2106	Software	169,572.08	169,572.08	169,572.08	-	100%	169,572.08	-	-	100%
2107	Software maintenance	110,480.41	110,480.41	110,480.41	-	100%	110,480.41	-	-	100%
Total Chapter 21		2,895,726.52	2,895,726.52	2,888,459.99	7,266.53	100%	2,888,459.99	-	7,266.53	100%
2200	Technical equipment and installations	2,047.59	2,047.59	2,047.59	-	100%	2,047.59	-	-	100%
2203	Maintenance and repair of technical equipment and installations	11,892.60	11,892.60	11,392.60	500.00	96%	11,392.60	-	500.00	96%
2210	Purchase of furniture	6,554.58	6,554.58	6,554.58	-	100%	6,554.58	-	-	100%
2252	Subscription to newspapers and periodicals	3,000.00	3,000.00	3,000.00	-	100%	3,000.00	-	-	100%
Total Chapter 22		23,494.77	23,494.77	22,994.77	500.00	98%	22,994.77	-	500.00	98%
2300	Stationery and office supplies	31,435.85	31,435.85	31,435.85	-	100%	31,435.85	-	-	100%
2329	Other financial charges	28,109.46	28,109.46	28,046.95	62.51	100%	28,046.95	-	62.51	100%
2330	Legal expenses	20,134.43	20,134.43	20,134.43	-	100%	20,134.43	-	-	100%
2332	Board of appeals	700.00	700.00	700.00	-	100%	700.00	-	-	100%
2351	MB and other internal meetings	15,703.37	15,703.37	14,987.09	716.28	95%	14,987.09	-	716.28	95%
2352	Department removals	14,674.90	14,674.90	14,674.90	-	100%	14,674.90	-	-	100%
Total Chapter 23		110,758.01	110,758.01	109,979.22	778.79	99%	109,979.22	-	778.79	99%
2400	Postage and delivery charges	34,417.75	34,417.75	34,417.75	-	100%	34,417.75	-	-	100%
2410	Telephone, radio and television subscriptions and charges	37,183.37	37,183.37	37,060.23	123.14	100%	37,060.23	-	123.14	100%
2411	Telecommunication equipment and installations	68,625.26	68,625.26	68,120.16	505.10	99%	68,120.16	-	505.10	99%
Total Chapter 24		140,226.38	140,226.38	139,598.14	628.24	100%	139,598.14	-	628.24	100%
Total Title 2		3,556,286.34	3,556,286.34	3,539,164.49	17,121.85	100%	3,539,164.49	-	17,121.85	100%

Budget implementation C8 – Automatic Carried Over Appropriations

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)
3300	Communication and publication	206,465.99	206,465.99	204,798.99	1,667.00	99%	204,798.99	-	1,667.00	99%
Total Chapter 33		206,465.99	206,465.99	204,798.99	1,667.00	99%	204,798.99	-	1,667.00	99%
3400	Organisation experts meeting	2,583.00	2,583.00	1,686.44	896.56	65%	1,686.44	-	896.56	65%
Total Chapter 34		2,583.00	2,583.00	1,686.44	896.56	65%	1,686.44	-	896.56	65%
3500	Translation of studies, reports and other working documents	15,840.00	15,840.00	14,960.00	880.00	94%	14,960.00	-	880.00	94%
Total Chapter 35		15,840.00	15,840.00	14,960.00	880.00	94%	14,960.00	-	880.00	94%
3600	Assistance to Rule Making activities	443,432.00	443,432.00	426,130.06	17,301.94	96%	426,130.06	-	17,301.94	96%
3601	International cooperation	189,469.65	189,469.65	147,514.14	41,955.51	78%	147,514.14	-	41,955.51	78%
Total Chapter 36		632,901.65	632,901.65	573,644.20	59,257.45	91%	573,644.20	-	59,257.45	91%
3700	Mission expenses, duty travel expenses and other ancillary expenditure	200,545.68	200,545.68	162,182.01	38,363.67	81%	162,182.01	-	38,363.67	81%
Total Chapter 37		200,545.68	200,545.68	162,182.01	38,363.67	81%	162,182.01	-	38,363.67	81%
3800	Technical training and Pilot training expenses	146,307.00	146,307.00	146,307.00	-	100%	146,307.00	-	-	100%
Total Chapter 38		146,307.00	146,307.00	146,307.00	-	100%	146,307.00	-	-	100%
3900	Safety intelligence and performance	11,624.04	11,624.04	11,624.04	-	100%	11,624.04	-	-	100%
3903	Research Studies/Projects	480,876.00	480,876.00	480,876.00	-	100%	480,876.00	-	-	100%
3904	Big Data project	295,000.00	295,000.00	295,000.00	-	100%	295,000.00	-	-	100%
Total Chapter 39		787,500.04	787,500.04	787,500.04	-	100%	787,500.04	-	-	100%
Total Title 3		1,992,143.36	1,992,143.36	1,891,078.68	101,064.68	95%	1,891,078.68	-	101,064.68	95%
Total C8		5,927,984.86	5,927,984.86	5,757,733.19	170,251.67	97%	5,757,733.19	-	170,251.67	97%

4.11 Budget implementation R8 – Automatic Carried Over Appropriations – External Assigned Revenue

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)
2330	Legal expenses	9,360.00	9,360.00	9,360.00	-	100%	9,360.00	-	-	100%
Total Chapter 23		9,360.00	9,360.00	9,360.00	-	100%	9,360.00	-	-	100%
Total Title 2		9,360.00	9,360.00	9,360.00	-	100%	9,360.00	-	-	100%
3000	Certification activities	5,067,574.21	5,067,574.21	5,067,574.21	-	100%	5,067,574.21	-	-	100%
Total Chapter 30		5,067,574.21	5,067,574.21	5,067,574.21	-	100%	5,067,574.21	-	-	100%
3400	Organisation experts meeting	5,588.24	5,588.24	5,588.24	-	100%	5,588.24	-	-	100%
Total Chapter 34		5,588.24	5,588.24	5,588.24	-	100%	5,588.24	-	-	100%
3700	Mission expenses, duty travel expenses and other ancillary expenditure	65,582.86	65,582.86	65,582.86	-	100%	65,582.86	-	-	100%
Total Chapter 37		65,582.86	65,582.86	65,582.86	-	100%	65,582.86	-	-	100%
3800	Technical training and Pilot training expenses	48,421.63	48,421.63	48,421.63	-	100%	48,421.63	-	-	100%
Total Chapter 38		48,421.63	48,421.63	48,421.63	-	100%	48,421.63	-	-	100%
Total Title 3		5,187,166.94	5,187,166.94	5,187,166.94	-	100%	5,187,166.94	-	-	100%
4000	Technical cooperation with third countries	1,564,712.75	1,564,712.75	1,564,712.75	-	100%	1,564,712.75	-	-	100%
Total Chapter 40		1,564,712.75	1,564,712.75	1,564,712.75	-	100%	1,564,712.75	-	-	100%
Total Title 4		1,564,712.75	1,564,712.75	1,564,712.75	-	100%	1,564,712.75	-	-	100%
Total R8		6,761,239.69	6,761,239.69	6,761,239.69	-	100%	6,761,239.69	-	-	100%

4.12 Budget Transfers

EASA BUDGET 2015 (C1+R0 CREDITS) - BUDGETARY TRANSFERS																
Budget Line	Description	Initial Credit	JAN	FEB	MAR	APR	MAY	JUN	Amending Budget (JUN)	JUL	AUG	SEP	OCT	NOV	DEC	Total
1100/RS	Basic salaries	48,316,000.00			-250,000.00			-100,000.00	304,000.00		-25,000.00	-137,000.00		-151,000.00		47,957,000.00
1101/RS	Family allowances	5,721,000.00							-103,000.00					-215,000.00	101,000.00	5,504,000.00
1102/RS	Expatriations and foreign residence allowances	7,151,000.00							-140,000.00			-12,000.00		-102,000.00	57,000.00	6,954,000.00
1103/RS	Secretarial allowances	2,000.00														2,000.00
1111/RS	Scdment nat experts	1,016,000.00							-100,000.00			-91,000.00	-22,000.00			803,000.00
1112/RS	Temporary assistance (Interims)	734,000.00						250,000.00					22,000.00			1,006,000.00
1113/RS	Contractual agents	4,652,000.00						-150,000.00	-672,000.00					-9,000.00		3,821,000.00
1114/RS	Trainees	67,000.00												-6,000.00		61,000.00
1130/RS	Insur agnst sickness	1,795,000.00							-37,000.00					-30,000.00	16,000.00	1,744,000.00
1131/RS	Insur agnst accident	281,000.00							-21,000.00					-4,000.00	2,000.00	258,000.00
1132/RS	Insur agnst unemploy	692,000.00							-11,000.00					-12,000.00	8,000.00	677,000.00
1140/RS	Child & Death allow	5,000.00														5,000.00
1141/RS	Trav exp annual leav	800,000.00										-75,000.00		-5,000.00		720,000.00
1142/RS	House & transp allow	117,000.00												-11,000.00		106,000.00
1145/RS	Other allowances	0.00									25,000.00					25,000.00
1150/RS	Overtime&Stand-by du	10,000.00							-5,000.00							5,000.00
1172/RS	Admin assistance	434,000.00							20,000.00					-7,000.00		447,000.00
1173/RS	External services	190,000.00												-14,000.00		176,000.00
1191/RS	Adjust to remunerati	293,000.00													-184,000.00	109,000.00
	Chapter 11	72,276,000.00			-250,000.00			0.00	-765,000.00		0.00	-315,000.00	0.00	-566,000.00	0.00	70,380,000.00
1200/RS	Miscellaneous expenditure on staff recruitment	357,000.00							-79,000.00			-27,000.00				251,000.00
1201/RS	Travel expenses	38,000.00												-3,000.00		35,000.00
1202/RS	Installation, resettlement and transfer allowances	411,000.00										-41,000.00				370,000.00
1203/RS	Removal expenses	180,000.00							-60,000.00					-12,000.00		108,000.00
1204/RS	Temporary daily subsistence allowances	312,000.00							-80,000.00			-23,000.00				209,000.00
	Chapter 12	1,298,000.00							-219,000.00			-91,000.00		-15,000.00		973,000.00
1410/RS	Medical service	116,000.00												-21,000.00		95,000.00
1420/RS	Language & oth train	651,000.00										-65,000.00		-6,000.00		580,000.00
1420_IT/RS	Language & oth train	60,000.00														60,000.00
1430/RS	Social welfare staff	3,551,000.00										-251,000.00		10,000.00		3,310,000.00
	Chapter 14	4,378,000.00										-316,000.00		-17,000.00		4,045,000.00
1700/CT	Reception and events	5,000.00														5,000.00
1700/ED	Reception and events	135,000.00		-2,000.00										-15,000.00		118,000.00
1700/FS	Reception and events	10,000.00														10,000.00
1700/RS	Reception and events	5,000.00														5,000.00
1700/SM	Reception and events	3,000.00		2,000.00								12,000.00				17,000.00
	Chapter 17	158,000.00		0.00								12,000.00		-15,000.00		155,000.00
	Title 1	78,110,000.00		0.00	-250,000.00			0.00	-984,000.00		0.00	-710,000.00	0.00	-613,000.00	0.00	75,553,000.00

Budget Transfers (all amounts in Euros)

EASA BUDGET 2015 (C1+R0 CREDITS) - BUDGETARY TRANSFERS

Budget Line	Description	Initial Credit	JAN	FEB	MAR	APR	MAY	JUN	Amending Budget (JUN)	JUL	AUG	SEP	OCT	NOV	DEC	Total
2000/RS	Rental costs	7,307,000.00											109,000.00			7,416,000.00
2010/RS	Insurance	34,000.00											-5,000.00	5,000.00		34,000.00
2030/RS	Cleaning & mainten	264,000.00			-20,000.00								-7,000.00			237,000.00
2040/RS	Fitting-out of premises	3,037,000.00			-10,000.00								-15,000.00	2,000,000.00	-363,000.00	4,649,000.00
2050/RS	Security buildings	652,000.00			-30,000.00								-4,000.00			618,000.00
2051/RS	Other building expenditure	473,000.00			60,000.00				331,000.00			137,000.00		-5,000.00		996,000.00
	Chapter 20	11,767,000.00			0.00				331,000.00			137,000.00	78,000.00	2,000,000.00	-363,000.00	13,950,000.00
2100/RS	ICT equip acqu&maint	1,486,000.00							200,000.00		-320,000.00	-485,000.00		35,000.00		916,000.00
C1-2101/RS	Dev of organis appl	1,808,000.00							450,000.00		320,000.00	485,000.00		42,000.00	85,000.00	3,190,000.00
R0-2101/RS		0.00												150,000.00		150,000.00
2104/RS	ICT training	0.00														0.00
2105/RS	Other ICT expenditure	0.00			250,000.00											250,000.00
2106/RS	Software	842,000.00							450,000.00		32,000.00	585,000.00		15,000.00	126,000.00	2,050,000.00
2108/RS	Data Tele TV subscr	458,000.00									-32,000.00					426,000.00
	Chapter 21	4,594,000.00			250,000.00				1,100,000.00		0.00	585,000.00		242,000.00	211,000.00	6,982,000.00
2200/RS	Technical equipment and installations	16,000.00											-1,000.00		-3,000.00	12,000.00
2203/RS	Maintenance and repair of technical equipment and installati	63,000.00											-60,000.00			3,000.00
2210/RS	Purchase of furniture	423,000.00				-13,000.00			-331,000.00				-5,000.00	-71,000.00		3,000.00
2252/ED	Subscription to newspapers and periodicals	15,000.00								3,000.00			5,000.00			23,000.00
	Chapter 22	517,000.00				-13,000.00			-331,000.00	3,000.00			-61,000.00	-71,000.00	-3,000.00	41,000.00
2300/RS	Stationery and office supplies	177,000.00													-13,000.00	164,000.00
2320/RS	Financial charges	150,000.00												-25,000.00		125,000.00
C1-2330/ED	Legal expenses	100,000.00				13,000.00	20,000.00		20,000.00		-10,000.00			15,000.00		158,000.00
R0-2330/ED	Legal expenses	20,000.00												-10,000.00		10,000.00
2331/ED	Damage and interest	0.00									10,000.00					10,000.00
2332/ED	Board of appeals	40,000.00					-20,000.00							-19,000.00		1,000.00
2351/ED	MB & oth inter meet	60,000.00													-12,000.00	48,000.00
2351/RS	MB & oth inter meet	0.00														0.00
2352/RS	Department removals	204,000.00												41,000.00		245,000.00
2354/CT	Representation costs	5,000.00														5,000.00
2354/ED	Representation costs	11,000.00											0.00	-5,000.00		6,000.00
2354/FS	Representation costs	2,000.00														2,000.00
2354/RS	Representation costs	5,000.00												-2,000.00		3,000.00
2354/SM	Representation costs	13,000.00											5,000.00	-5,000.00		13,000.00
2355/ED	Integr quality manag	325,000.00							25,000.00	-3,000.00			-5,000.00	-124,000.00	-19,000.00	199,000.00
2355/RS	Integr quality manag	0.00													242,000.00	242,000.00
	Chapter 23	1,112,000.00				13,000.00	0.00	0.00	45,000.00	-3,000.00	0.00	0.00	0.00	-134,000.00	198,000.00	1,231,000.00
2400/RS	Postage and delivery charges	221,000.00											-17,000.00		-9,000.00	195,000.00
	Chapter 24	221,000.00											-17,000.00		-9,000.00	195,000.00
Title 2		18,211,000.00			250,000.00	0.00	0.00		1,145,000.00	0.00	0.00	722,000.00	0.00	2,037,000.00	34,000.00	22,399,000.00

Budget Transfers (all amounts in Euros)

EASA BUDGET 2015 (C1+R0 CREDITS) - BUDGETARY TRANSFERS

Budget Line	Description	Initial Credit	JAN	FEB	MAR	APR	MAY	JUN	Amending Budget (JUN)	JUL	AUG	SEP	OCT	NOV	DEC	Total
3000/RS	Cert Activi OEB/OSD	900,000.00												-200,000.00		700,000.00
3000/RS	Cert Activities ATM	224,000.00														224,000.00
3000/RS	Cert Activities ATO	300,000.00														300,000.00
3000/RS	Cert Activities CAO	7,200,000.00										-275,000.00		-381,000.00		6,544,000.00
3000/RS	Cert Activities DOA	850,000.00														850,000.00
3000/RS	Cert Activities ETSO	10,000.00														10,000.00
3000/RS	Cert Activities FSTD	5,300,000.00														5,300,000.00
3000/RS	Cert Activities GABA	1,800,000.00									300,000.00					2,100,000.00
3000/RS	Cert Activities LA	3,900,000.00									-300,000.00					3,600,000.00
3000/RS	Cert Activities MRB	1,900,000.00												-150,000.00		1,750,000.00
3000/RS	Cert Activities POA	3,000,000.00												-200,000.00		2,800,000.00
3000/RS	Cert Activities PRO	200,000.00														200,000.00
3000/RS	Cert Activities RC	1,300,000.00														1,300,000.00
3003/CT	Misc costs under FC	17,000.00														17,000.00
3003/RS	Misc costs under FC	50,000.00										275,000.00				325,000.00
	Chapter 30	26,951,000.00									0.00	0.00		-931,000.00		26,020,000.00
3100/FS	S-inspection	140,000.00														140,000.00
3102/SM	Technical library	90,000.00							-10,000.00					14,000.00		94,000.00
	Chapter 31	230,000.00							-10,000.00					14,000.00		234,000.00
3300/ED	Communicat & public	300,000.00			-38,000.00						5,000.00					267,000.00
	Chapter 33	300,000.00			-38,000.00						5,000.00					267,000.00
3400/CT	Organ expert meeting	179,000.00												10,000.00		189,000.00
3400/ED	Organ expert meeting	16,000.00		230,000.00	38,000.00		6,000.00	5,000.00						-9,000.00	-13,000.00	273,000.00
3400/FS	Organ expert meeting	254,000.00					-3,000.00							-20,000.00		231,000.00
3400/SM	Organ expert meeting	36,000.00					-3,000.00							-11,000.00		22,000.00
	Chapter 34	485,000.00		230,000.00	38,000.00		0.00	5,000.00						-30,000.00	-13,000.00	715,000.00
3500/CT	Translation studies	133,000.00						-83,000.00								50,000.00
3500/ED	Translation studies	129,000.00			63,000.00									-34,000.00		158,000.00
3500/SM	Translation studies	184,000.00			-63,000.00									-6,000.00		115,000.00
	Chapter 35	446,000.00			0.00			-83,000.00						-40,000.00		323,000.00
3600/CT	Studies spec experti	250,000.00											-225,000.00			25,000.00
3600/FS	Studies spec experti	420,000.00						-110,000.00			-5,000.00			15,000.00		320,000.00
3601/SM	International cooperation	255,000.00						110,000.00						40,000.00		405,000.00
	Chapter 36	925,000.00						0.00			-5,000.00		-225,000.00	55,000.00		750,000.00
3700/CT	Operation mission ex	2,345,000.00														2,345,000.00
C1-3700/ED	Operation mission ex	268,000.00		-10,000.00				10,000.00								268,000.00
R0-3700/ED	Operation mission ex	279,000.00														279,000.00
3700/FS	Operation mission ex	2,651,000.00		-130,000.00				130,000.00						-392,000.00		2,259,000.00
3700/RS	Operation mission ex	431,000.00		-20,000.00				20,000.00						-70,000.00		361,000.00
3700/SM	Operation mission ex	389,000.00		-70,000.00				70,000.00				-12,000.00				377,000.00
	Chapter 37	6,363,000.00		-230,000.00				230,000.00				-12,000.00		-462,000.00		5,889,000.00
3800/CT	Tech&Pilot train exp	80,000.00														80,000.00
3800/FS	Tech&Pilot train exp	222,000.00														222,000.00
3800/SM	Tech&Pilot train exp	361,000.00						-20,000.00						-50,000.00	-21,000.00	270,000.00
	Chapter 38	663,000.00						-20,000.00						-50,000.00	-21,000.00	572,000.00
3900/SM	Safety intel&perform	142,000.00								-60,000.00			-28,000.00			54,000.00
3903/SM	Research study&proje	550,000.00											195,000.00			745,000.00
3904/SM	Big Data project	60,000.00								60,000.00			58,000.00	20,000.00		198,000.00
	Chapter 39	752,000.00								0.00			225,000.00	20,000.00		997,000.00
Title 3		37,115,000.00		0.00	0.00		0.00	122,000.00	0.00	0.00	-12,000.00	0.00	-1,424,000.00	-34,000.00		35,767,000.00

Budget Transfers (all amounts in Euros)

EASA BUDGET 2015 (C1+R0 CREDITS) - BUDGETARY TRANSFERS																
Budget Line	Description	Initial Credit	JAN	FEB	MAR	APR	MAY	JUN	Amending Budget (JUN)	JUL	AUG	SEP	OCT	NOV	DEC	Total
4000/SM	Technical Cooperation	9,200,000.00							1,385,000.00							10,585,000.00
	Chapter 40	9,200,000.00							1,385,000.00							10,585,000.00
4100/SM	Research programmes	0.00							17,876.00							17,876.00
	Chapter 41	0.00							17,876.00							17,876.00
	Title 4	9,200,000.00							1,402,876.00							10,602,876.00
5000	Provision for Fees & Charges funded expenditure	19,390,000.00							21,711,283.00							41,101,283.00
	Chapter 50	19,390,000.00							21,711,283.00							41,101,283.00
	Title 5	19,390,000.00							21,711,283.00							41,101,283.00
	GRAND TOTAL	162,026,000.00	0.00	0.00	0.00	0.00	0.00	0.00	23,397,159.00	0.00	0.00	0.00	0.00	0.00	0.00	185,423,159.00

Budget Transfers (all amounts in Euros)

Details about the transfers				
#	From / to	Amount	Date	Reason
1	From line 1700/ED to 1700/SM	2,000	03/02/15	Local transfer to cover costs related to the Strategic Workshop for the EASA Directors
2	From line 3700/ED, 3700/FS, 3700/RS & 3700/SM to 3400/ED	230,000	05/02/15	BUDGET REALLOCATION N°1 to cover incurring expenses related to the EASA/FAA conference 2015
3	From line 1100 to 2105	250,000	10/03/15	BUDGET REALLOCATION N°2 to cover cost of consultants hired for the "IT transformation" project.
4	From line 3500/SM to 3500/ED	63,000	10/03/15	Local transfer in line with transfer of Technical publication activities from SM to ED Directorate
5	From line 3300 to 3400/ED	38,000	16/03/15	BUDGET REALLOCATION no.3 to cover incurring expenses related to the Annual Safety Conference in Luxembourg this year
6	From line 2030, 2040 & 2050 to 2051	60,000	19/03/15	Local transfer to complete the amount needed for consultancy services Q2 2015 for project MOVE 2016
7	From line 2210 to 2330	13,000.00	29/04/15	BUDGET REALLOCATION no.4 to cover incurring expenses for legal advice for project MOVE 2016
8	From line 2332 to 2330	20,000.00	04/05/15	Local transfer to complete the amount needed for external advice related to project MOVE 2016
9	From line 3400/SM + FS to 3400/ED	6,000.00	27/05/15	Local transfer to cover costs related to the payment of expert contributions to Task Force on measures following the Germanwings Accident
10	From line 1100 and 1113 to 1112	250,000.00	22/06/15	Local transfer to cover payment of temporary workers
11	From line 2355 to 2252 ED	3,000.00	14/07/15	BUDGET REALLOCATION no.5 to cover expenses for periodical subscriptions until the end of 2015
12	From line 3900 to 3904 SM	60,000.00	14/07/15	Local transfer to cover costs related to the European BIG DATA Programme for Aviation Safety
13	From line 2330 to 2331 ED	10,000.00	03/08/15	Local transfer to cover all costs occurred in case T-297/09 (European Dynamics v EASA)
14	From line 3600/FS to 3300	5,000.00	13/08/15	BUDGET REALLOCATION N°6 to assign to the right BL the costs of GA NAA Group & GA sub SSCC conference
15	From line 3000_LA to 3000_GABA	300,000.00	19/08/15	Local transfer to cover costs of GABA until the year end
16	From line 2108 to 2106	32,000.00	20/08/15	Local transfer following the Agency COMINFO decision to acquire more software and less in house development for Safety data management and Inspection & findings platform
17	From line 2100 to 2101	250,000.00	27/08/15	Local transfer to cover acquisition of software and implementation services for Safety Data Management and Support of the IT MOVE 2016 project.
18	From line 2100 to 2101	70,000.00	27/08/15	Local transfer to cover acquisition of software and implementation services for Sharepoint 2013 upgrade
19	From line 1100 to 1145	25,000.00	28/08/15	Local transfer to pay compensation allowance for staff due to dismissal
20	From line 3000_CAO to 3003	150,000.00	02/09/15	Local transfer to cover external consultancy services to be provided for a transformation of the RS.3 Department
21	From line 3700/SM to 1700/SM	12,000.00	11/09/15	BUDGET REALLOCATION N°7 to cover costs of a one day event of SM Directorate
22	From line 2100 to 2101	485,000.00	16/09/15	Local transfer to reallocate the budget foreseen for MOVE project and addition to 2015 project Portfolio
23	From line 1100 to 2051	137,000.00	24/09/15	BUDGET REALLOCATION N°8 to complete the amount needed for consultancy services in Q4 2015, services related to project MOVE 2016.
24	From line 3000_CAO to 3003	125,000.00	24/09/15	Local transfer to cover technical advice to CAA Maldives
25	From BLs 1102, 1111, 1141, 1200, 1202, 1204, 1420, 1430 to LB 2106	585,000.00	30/09/15	BUDGET REALLOCATION N°9 to cover the re-alignment of the Licence Renewal Cycle to July 2017, the procurement of the Rules Base Software, the procurement of the Siemens Meeting Room System Licence and the procurement of the GMS System
26	From line 2355 to 2354 SM	5,000.00	06/10/15	Local transfer to cover catering costs at International Cooperation Forum in Hong Kong
27	From line 3900 to 3904 SM	28,000.00	07/10/15	Local transfer to cover extension of the work done by Bearing Point on European BIG DATA Programme
28	From line 3600/CT to 3903	225,000.00	13/10/15	BUDGET REALLOCATION N°10 to cover the need for a research project on Cabin Air Quality related to toxicity.
29	From line 1111 to 1112	22,000.00	13/10/15	Local transfer to cover payment of new approved contracts for temporary workers
30	From lines 2010, 2030, 2040, 2050, 2200, 2203 & 2400 to 2000	109,000.00	19/10/15	BUDGET REALLOCATION N°11 to complete the amount needed for the settlement of office charges related to EASA premises in Cologne for years 2012-2013
31	From line 3903 to 3904	30,000.00	22/10/15	Local transfer to cover aviation cybersecurity consulting expertise
32	From line 2210 to 2252	5,000.00	30/10/15	Local transfer to cover membership to CEAS and purchase of eIFRS Professional
33	From line 2210 to 2352	41,000.00	03/11/15	BUDGET REALLOCATION N°12 to cover the amount needed for phase 1 of relocation services contract related to MOVE 2016
34	From line 3800/SM to 3904	20,000.00	03/11/15	BUDGET REALLOCATION N°13 to cover ad-hoc aviation cybersecurity consulting expertise to EASA

Budget Transfers (all amounts in Euros)

Details about the transfers				
#	From / to	Amount	Date	Reason
35	From lines 1100, 1101, 1102, 1113, 1114, 1130, 1131, 1132, 1141, 1142, 1172, 1173, 1201, 1203, 1410, 1420, 1700/ED, 2210, 2320, 2330-R0, 2332, 2354/ED, 2354/RS, 2354/SM, 2355, 3000_OEB_OSD, 3000_POA, 3000_CAO, 3102, 3400/ED, 3400/FS, 3400/SM, 3500/ED, 3500/SM, 3700/FS, 3700/RS, 3800/SM to 2040, 2101, 2330-C1, 3400/CT, 3600/FS, 3601/SM	2,102,000.00	13/11/15	BUDGET REALLOCATION N°14 to cover an advance payment to Hoch Tief in relation to Project MOVE 2016; to provide support for the Aeromedical database; to cover costs of a Court Appeal; to cover costs of events for expert meetings for Certification Directorate; to cover costs of external experts for the CEI list; to cover costs related to the ECQB questions and the ICF event
36	From line 3800/SM to 3102	15,000.00	18/11/15	BUDGET REALLOCATION N°15 to cover the cost for the renewal of the Ascend/Flightglobal Aviation Safety Database
37	From line 1410 to 1430	10,000.00	19/11/15	Local transfer to cover expenses related to EASA social welfare
38	From lines 2355, 3000_MRB, 3700_RS to 2100, 2101_C1, 2101_R0, 2106	220,000.00	23/11/15	BUDGET REALLOCATION N°16 to cover the launch of the Applicant Portal Part 1 Extension project, to procure additional headsets in the context of the MOVE 2016 project, to procure penetration testing on the "Identity and Access Management" tool, to procure Business analysis services for the SEPIAC project and to procure an Oracle Management Pack for SCOM
39	From line 2051 to 2010	5,000.00	27/11/15	Local transfer to cover an additional consultancy on insurance regarding IT equipment
40	From BL 1191 to BLs1101, 1102, 1130, 1131 and 1132	184,000.00	01/12/15	Local transfer to cover the 2015 annual salary increase
41	From BL 2040, 2101, 2200, 2300, 2355/ED, 2351, 2400, 3400/ED and 3800/SM to BL 2355/RS	242,000.00	07/12/15	BUDGET REALLOCATION N°17 to cover the BCM support services – Part I project
42	From BL 2040 to BL 2106 and 2101	351,000.00	17/12/15	BUDGET REALLOCATION N°18 to fund the purchase of software licences and installation & configuration of a computer-aided facility management tool (Phase I), to be realised before the move to the NDK building (1 May 2016)