

*European Aviation Safety Agency*

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## **Annex 1: 2008 Annual Accounts**

EUROPEAN AVIATION SAFETY AGENCY  
2008  
ANNUAL ACCOUNTS

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## 1. GENERAL INFORMATION

### EUROPEAN AVIATION SAFETY AGENCY

The European Aviation Safety Agency (EASA or the Agency) is an agency of the European Union. As a Community Agency, EASA is a body governed by European public law; it is distinct from the Community Institutions and has its own legal personality. EASA was set up by a Council and Parliament regulation (Regulation (EC) 1592/2002 repealed by Regulation (EC) No 216/2008) and was given specific regulatory and executive tasks in the field of civil aviation safety and environmental protection.

Based in Cologne, Germany, the Agency already employs some 400 professionals from across Europe. It will continue to recruit highly qualified specialists and administrators in the coming years as it consolidates its position as Europe's centre of excellence in aviation safety.

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

The Agency's responsibilities include:

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

The agency's responsibilities are growing to meet the challenges of the fast-developing aviation sector. In a few years, the Agency will also be responsible for safety regulations regarding airports and air traffic management systems.

**FUNDING** The main sources of funds for the Agency are:

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

### AGENCY STRUCTURE

In order to ensure that decisions on safety issues are free from all political interference, decisions must be in the hands of a neutral and independent decision maker invested with the necessary powers. This is why the safety decisions of the agency will be taken by its Executive Director, as is already the case in most countries which have developed systems for aviation safety regulation.

Since these decisions directly affect people and organisations, the Regulation creates an independent Board of Appeal whose role is to check that the Executive Director has correctly applied European legislation in this field.

The Executive Director is appointed by the Agency's Management Board. The Board, which brings together representatives of the Member States and the Commission, is responsible for the definition of the Agency's priorities, the approval of the budget and for monitoring the Agency's operation.

The EASA Advisory Board assists the Management Board in its work. It comprises organisations representing aviation personnel, manufacturers, commercial and general aviation operators, maintenance industry, training organisations and air sports.

## 2. FINANCIAL STATEMENTS

### 2.1 Balance Sheet

<u>ASSETS</u>	Note	<u>31 December 2008</u>	<u>31 December 2007</u>
<b>NON-CURRENT ASSETS</b>	<b>3.2</b>		
<i>Intangible fixed assets</i>	<b>3.2.1</b>		
Computer Software		301	274
Intangible under construction		1.644	-
<i>Tangible fixed assets</i>	<b>3.2.1</b>		
Computer Hardware		758	739
Furniture		726	707
Other fixture and fittings		159	95
Tangible under construction		76	
<i>Other non current assets</i>	<b>3.2.2</b>	1.416	1.820
<b>Total</b>		<b>5.080</b>	<b>3.635</b>
<b>CURRENT ASSETS</b>	<b>3.3</b>		
Current receivables	<b>3.3.1</b>	6.035	12.250
Sundry receivables	<b>3.3.2</b>	450	599
Accrued revenues	<b>3.3.3</b>	7.937	6.582
Prepaid expenses	<b>3.3.4</b>	1.180	569
EC entities	<b>3.3.1</b>	21	-
Cash and equivalents	<b>3.3.5</b>	57.245	36.659
<b>Total</b>		<b>72.868</b>	<b>56.660</b>
<b>TOTAL ASSETS</b>		<b>77.948</b>	<b>60.295</b>
<u>LIABILITIES</u>			
<b>NON-CURRENT LIABILITIES</b>			
<i>Provisions for risks and liabilities</i>	<b>3.4</b>		797
<b>Total</b>		<b>-</b>	<b>797</b>
<b>CURRENT LIABILITIES</b>			
Current payables	<b>3.5</b>	14.046	14.750
Deferred revenues	<b>3.3.3</b>	29.969	27.223
Sundry payables			-
EC entities	<b>3.6</b>	1.854	2.645
<b>Total</b>		<b>45.869</b>	<b>44.618</b>
<b>TOTAL LIABILITIES</b>		<b>45.869</b>	<b>45.415</b>
<u>NET ASSETS</u>			
Surplus (deficit) forwarded from previous years		14.880	8.622
Net surplus(deficit) for the period		17.199	6.258
<b>TOTAL NET ASSETS</b>		<b>32.079</b>	<b>14.880</b>

## 2.2 Economic Outturn Account

	Note	2008	2007
<b>OPERATING REVENUE</b>	3.7		
Fees and Charges	3.7.1	59.624	44.167
Contribution from EC entities	3.7.2	28.955	24.166
Recuperation of expenses	3.7.3	315	559
Contribution of German Ministry of Transport	3.7.4	-	300
Contribution from EFTA countries	3.7.5	1.377	1.308
<b>TOTAL OPERATING REVENUE</b>		<b>90.271</b>	<b>70.500</b>
<b>OPERATING EXPENSES</b>	3.8		
Staff expenses	3.8.1	37.685	31.070
Buildings and related expenses	3.8.2	5.721	4.602
Other expenses	3.8.3	4.531	5.406
Depreciation and write offs	3.8.4	1.696	1.392
Outsourcing and contracting activities	3.8.5	25.467	22.360
<b>TOTAL OPERATING EXPENSES</b>		<b>75.100</b>	<b>64.830</b>
<b>SURPLUS (DEFICIT) FROM OPERATING ACTIVITIES</b>		<b>15.171</b>	<b>5.670</b>
<b>NON OPERATING REVENUES(EXPENSES)</b>	3.9		
Interests received from third parties		2.050	605
Interests & charges paid to third parties		(22)	(17)
<b>SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES</b>		<b>2.028</b>	<b>588</b>
<b>SURPLUS/ (DEFICIT) FROM ORDINARY ACTIVITIES</b>		<b>17.199</b>	<b>6.258</b>
<b>SURPLUS/ (DEFICIT) FROM EXTRAORDINARY ITEMS</b>		<b>-</b>	<b>-</b>
<b>NET SURPLUS FOR THE PERIOD</b>		<b>17.199</b>	<b>6.258</b>

## 2.3 Cash Flow Table

	Note	2008	2007
<b>CASH FLOW FROM ORDINARY ACTIVITIES</b>			
<b>Surplus/(deficit) from ordinary activities</b>		<b>17.199</b>	<b>6.258</b>
<b>Operating activities</b>			
Amortization (intangible fixed assets) +		154	124
Depreciation (tangible fixed assets) +		638	545
Increase/(decrease) in Provisions for risks and liabilities		797	158
Increase/(decrease) in Value reduction for doubtful debts		904	723
(Increase)/decrease in Short term Pre-financing		-	
(Increase)/decrease in Long term Receivables		405	(1.820)
(Increase)/decrease in Short term Receivables		3.493	(6.864)
(Increase)/decrease in Receivables related to consolidated EC entities		(20)	22
Increase/(decrease) in Accounts payable		1246	16.561
Increase/(decrease) in Liabilities related to consolidated EC entities		(791)	(2.606)
(Gains)/losses on sale of Property, plant and equipment*			4
Extraordinary items			
<b>Net cash flow from operating activities</b>		<b>6.029</b>	<b>6.847</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Increase of tangible and intangible fixed assets (-)		(2.641)	(503)
Proceeds from tangible and intangible fixed assets (+)			
Purchase of investments			
Proceeds of investments			
Granting of loans			
Repayments of loans			
Financial revenues			
Extraordinary items			
<b>Net cash flow from investing activities</b>		<b>(2.641)</b>	<b>(503)</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>		<b>20.587</b>	<b>12.602</b>
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>		<b>36.658</b>	<b>24.056</b>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>		<b>57.245</b>	<b>36.658</b>

\* Re-classified from investing (as reported in 2007) to ordinary as requested in the reporting package

## 2.4 Statements of Changes in Net Assets/Liabilities

	Accumulated Surplus	Net surplus for the period	Total net assets
Balance as of 31 December 2007	14.880	-	14.880
Balance as of 1st January 2008	14.880	-	14.880
Net result of the year	-	17.199	17.199
Balance as of 31 December 2008	14.880	17.199	32.079

### **3. Notes to financial statements**

#### **3.1 Summary of significant accounting policies**

##### **Accounting principles**

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

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

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

The budget accounts give a detailed picture of the implementation of the budget. They are based on the modified cash accounting principle.

##### **Basis of preparation**

##### **Functional and reporting currency**

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

##### **Currency and basis for conversion**

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

##### **Use of estimates**

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



## Balance Sheet

### Fixed Assets

#### **Note: SAP implementation**

*By far the most significant impact under this heading is the start of the SAP project in 2008 which triggered the acquisition of various hardware and software as well as the employment of a dedicated consultant team (SAP and Deloitte Consulting as sub contractor) which has been selected to work alongside EASA staff on the implementation.*

*The project was scheduled to run over 13 months in total and should be complete by July 09 and it has been divided into phases. The first phase was to draw up a 'Blueprint' plan for the implementation and this finished at the end of October 2008. Then the first release is to set up the system in accordance with EASA's main financial processes (including procurement, analytical accounting), migrate master data and transactional data from various data-sources to the integrated solution, to test the system and to provide training to key-users and end-users. This first release is called the 'Realisation Phase' and it started in November 2008. The "Go live" for Finance & Plans and Programmes is scheduled for July 2009.*

*Once implemented SAP will provide distinctive operational and economic benefits to the Agency which stem from the replacement of existing 'legacy' systems like BOB, SI2, and TTS by one integrated solution:*

- Improved and comprehensive analytical accounting, management reporting and monitoring based on one solid data-source*
- Introducing integrated and standardised workflows throughout the Agency for similar activities*
- Improved planning and follow-up of certification and organisation approvals based on the F&C structure.*
- Reducing paper flows by electronic documents that will be linked to the workflow*
- More streamlined financial and administrative procedures*
- Introducing new features like web-based applications forms*
- Introducing an integrated time-tracking systems for all EASA staff*
- Tighter linkage and visibility of business operations*
- Improving the information exchange with contract partners about the planning and invoicing of experts from National Aviation Authorities or qualified entities*
- Integrated support for upcoming new corporate systems for quality management (ISO) and electronic document management (EDM)*
- Providing adequate management and workflow support for the Agency's future new activities*

### Intangible assets

This category contains various acquired computer software licences including the cost of the SAP project (reported under intangible assets under construction) relating to 2008. They are stated at cost less accumulated amortisation and impairment losses. The assets are amortised on a straight-line basis over their estimated useful lives, being 4 years. Assets under construction are not amortised.

The decision to capitalise the SAP cost (the software and the direct related costs) was based on the criteria in the EC Accounting Rule number 6-Intangible Fix Assets. All the criteria are met by the SAP project.

The cost included in the SAP capitalisation comprises the direct cost of buying the SAP software, the licenses as well as any directly attributable cost of preparing the asset for its intended use:

- the consultant fees (cost incurred in relation to all the phases of this project from blueprint to actual implementation and testing)
- the cost of the employees fully assigned to the project (1 employee)

Other internally produced intangible assets are expensed in the economic outturn account.

### **Tangible assets, property plant and equipment**

All assets are stated at historical cost less depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate.

The hardware (servers) acquired to support the SAP implementation is presented under tangible assets under construction as the system will not be operational until July 2009.

All other repair and maintenance are charged to the economic outturn in the financial period in which they are incurred.

Depreciation is calculated using the straight-line method to allocate their costs to their residual values over their estimated useful lives as follows:

Type of asset	Useful life (yrs.)	Annual depreciation rate
Computer Hardware	4	25%
Other fixtures and fittings	8	12,50%
Other fixtures and fittings	4	25%
Movable furniture	10	10%

Assets under construction are not depreciated.

At each reporting date all assets are reviewed to look for any indication that an asset may be impaired (its carrying amount may be in excess of the greater of its net selling price and its value in use). A full asset inventory exercise was carried out at the end of 2008 in order to verify the physical existence as well as the state of the inventory. The impact of the exercise has been fully reflected in the financial statements.

### **Leases**

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

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

### **Receivables**

All receivables are carried out at the original amount less write-down for impairment when there is objective evidence that the Agency will not be able to collect all amounts due according to the original terms of receivables. Also recognized is a general write-down in value of 25% of recoverable net balances past due for more than six months and less than one year and 100%

above one year, for outstanding recovery orders not already subject to a specific write-down. This analysis is carried out on the situation of year end balances as they exist when preparing the financial statements.

The amount of write-down is charged to the Economic Outturn Account.

### **Cash and cash equivalents**

Cash include only cash in hands as there are no other cash equivalents or liquid investments to be reported. Currently, the Agency has three bank accounts, one used to collect the revenue from fees and charges, one used to collect the subsidy and execute the payments (both with ING) and a third one with Commerzbank necessary to collect the VAT refunds.

### **Payables**

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

### **Accrued expenses**

In accordance with EC Accounting Rules no. 10 complemented by chapter 19 under IPSAS 19 (Provisions, contingent liabilities and contingent assets) accruals are made to recognize the amounts to be paid for goods or services that have been received or supplied but have not been paid, invoiced or formally agreed with the supplier, including amounts due to employees (for example, amounts relating to accrued vacation pay). The accruals are determined based on estimates received from the authorizing officers (assessed based on the part of the carry-overs to be applied to 2008). These accruals are reported under current liabilities-current payables.

### **Accrued vacation**

In accordance with EC Accounting Rule no. 12 a liability for untaken holidays (accumulating compensated absences) at year-end has been included on the balance sheet under the current liabilities heading (current payables). In 2007 the corresponding liability was reported as a long-term provision for risk and liabilities.

### **Economic outturn account**

#### **Revenue**

EASA's revenues consist of the subsidy received from the Commission, the revenue from Fees and Charges, revenues from other sources such as VAT refunds, contributions from third countries, recoveries of expenses as well as revenue from the interest received on the bank deposits. A clear distinction is made in the economic outturn between revenue from exchange (fees and charges related) and non-exchange transactions (subsidy, etc.).

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

#### **EC Subsidy-Non exchange revenue**

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

## **Revenue from fees and charges-Exchange revenue**

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

The general rule for revenue recognition under accrual accounting is the revenue should be accounted for in the period to which it relates. In other words at year-end, if an invoice is not yet issued but the service has been rendered by the Agency an accrued income will be recognized in the financial statements. In addition, at year-end, if an invoice is issued but the services have not yet been rendered by the Agency the revenue will be deferred and recognized in the subsequent accounting period. In this context and based on the particularities of the F&C Regulation the fees and charges invoicing can be classified in the following four main categories:

### **1. Revenue from annual and surveillance fees**

The revenue in this category covers a 12 or 24 month period and is recognized on a straight line basis (pro-rata temporis) over the period covered by the fee.

### **2. Revenue from multi-annual projects (TC's and Derivatives)**

The revenue under this category is charged on the basis of a flat fee covering a 12 months period.

Should an applicant decide to withdraw its application before the end of the 12 months the flat already charged will be re-funded and the customer will be re-invoiced based on the number of actually worked on the project. However, should an applicant decide to withdraw its application before the end of a second or a later period the applicant not entitled anymore to be refunded the flat fee for the elapsed fully year and consequently the associated fees belong to the Agency . The applicant will only be refunded for the fees associated with the period which has not fully elapsed and will be re-invoiced based on the number of hours actually worked on the project since the inception date of the refunded flat fee.

As a result of this, for all projects invoiced in 2008 and not closed at the end of the period the revenue is recognised up to the cost incurred which is calculated as the number of hours worked after the starting date of the period covered by the invoice multiplied by the hourly cost. This is a prudent approach compliant with EC Accounting Rule 4; paragraph IV.1.4.1 (Criteria for the provision of services).

The difference between what has been invoiced and the recognised revenue is deferred income in the balance sheet, with the effect of decreasing the revenue of the current financial period. Also, based on the estimates from the authorising officers accruals are made for worked performed and not yet invoiced as of the end of 2008. The accrued revenue increases the revenue of the current financial period.

### **3. Revenue from services and certification tasks invoiced on an hourly basis**

In these cases, the invoicing till the end of the reporting period covers only part of the hours already performed and, consequently, an accrual has to be made for the hours performed, but not invoiced yet. The accrual is the product of the hourly rate in the agreement and the hours which have not been invoiced yet. If the project was closed during the reporting period the amount invoiced plus the amounts not yet invoiced will be recognised in the period.

### **4. Revenue from other projects**

The projects which fall under this category are the ones related to initial certification or approval tasks.

They correspond to a high number of projects with a limited duration (from several hours up to 12 months). For those projects for which the certificate or approval has been issued, the corresponding invoicing is fully recognized as realised revenue in the reporting period. For those projects that are not closed, meaning the certificate or the approval has not been issued yet, it is assumed that, on average, the related work required to complete the project is evenly distributed over the two reporting periods: 50% in the reporting period and 50% in the following period. Consequently, 50% of what has been invoiced is recognised in the current reporting period and 50% in the next reporting period.

All above assessments are made on the basis of invoices issued until year-end, on information and estimates received from authorizing officers as well as on reports drawn from the time tracking system.

### **Expenditure**

Expenses arising from the purchase of goods and services are recognized when the supplies are delivered and accepted by the Agency. They are valued at original invoice cost. At year-end, incurred eligible expenses already due to the beneficiaries but not yet reported are estimated and recorded as accrued expenses.

### **Contingent assets and liabilities**

According to EC Accounting Rule no.10 the term contingent is used for liabilities and assets that are not recognized because their existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

The Agency is exposed to two contingent liabilities, one concerning the future payments under the rental contract concerning the office building in Cologne and one related to commitments against appropriations not yet consumed.

### **Employee benefits**

The staff of the Agency is entitled to pensions rights according to the pension scheme as defined in the Staff Regulations of the European Communities. The corresponding pension benefits are managed and paid by the European Commission. In compliance with Article 83a of the Staff Regulations, the contribution needed to fund the scheme is financed by the General Budget of the European Community and no employer contribution is paid by the Agency. As a result of this, no pension liability is recognized in the balance sheet of the Agency.

### 3.2 Non-current assets

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

#### 3.2.1 Tangible and Intangible Assets

**Intangible assets** are mostly composed of computers software. The intangible assets under construction account for the SAP project.

2008		Computer Software	Intangible fixed assets under construction	Total
<b>Gross carrying amounts 01.01.2008</b>	+	<b>551</b>	-	<b>551</b>
Additions	+	181	1.644	1.825
Disposals	-	-	-	-
Transfer between headings	+/-	-	-	-
Other changes (2)	+/-	-	-	-
<b>Gross carrying amounts 31.12.2008</b>		<b>732</b>	<b>1.644</b>	<b>2.376</b>
<b>Accumulated amortization and impairment 01.01.2008</b>	-	<b>(277)</b>	-	<b>(277)</b>
Amortization	-	-	-	-
		154	-	154
Write-back of amortization	+	-	-	-
Disposals	+	-	-	-
Impairment (2)	-	-	-	-
Write-back of impairment	+	-	-	-
Transfer between headings	+/-	-	-	-
Other changes (2)	+/-	-	-	-
<b>Accumulated amortization and impairment 31.12.2008</b>		<b>(431)</b>	-	<b>(431)</b>
<b>Net carrying amounts 31.12.2008</b>		<b>301</b>	<b>1.644</b>	<b>1.945</b>

**Tangible fixed assets** include mainly furniture, fixtures and IT equipment. The tangible assets under construction account for the servers and the related equipment acquired for supporting the SAP implementation.

2008		Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Tangible Fixed Assets under Construction	Total
<b>Gross carrying amounts 01.01.2008</b>		<b>1.709</b>	<b>939</b>	<b>279</b>	-	<b>2.927</b>
Additions		479	119	142	76	816
Disposals		-	-	-	-	-
Transfer between headings		-	-	-	-	-
Other changes (1)		-	-	-	-	-
<b>Gross carrying amounts 31.12.2008</b>		<b>2.187</b>	<b>1.058</b>	<b>421</b>	<b>76</b>	<b>3.743</b>
		-	-	-	-	-
<b>Accumulated amortization and impairment 01.01.2008</b>		<b>(969)</b>	<b>(232)</b>	<b>(184)</b>	-	<b>(1385)</b>
Depreciation		(460)	(100)	(78)	-	(638)
Write-back of depreciation		-	-	-	-	-
Disposals		-	-	-	-	-
Impairment (1)		-	-	-	-	-
Write-back of impairment		-	-	-	-	-
Transfer between headings		-	-	-	-	-
Other changes (1)		-	-	-	-	-
<b>Accumulated amortization and impairment 31.12.2008</b>		<b>(1429)</b>	<b>(332)</b>	<b>(262)</b>	-	<b>(2023)</b>
<b>Net carrying amounts 31.12.2008</b>		<b>758</b>	<b>726</b>	<b>159</b>	<b>76</b>	<b>1.719</b>

### 3.2.2 Other non-current assets

<u>Other non-current assets</u>	<u>Balance at 31.12.2008</u>	<u>Balance at 31.12.2007</u>
Prepaid rent & utilities	1.416	1.820
<b>Total</b>	<b>1.416</b>	<b>1.820</b>

The variation reflects the amount released to the economic outturn during the year (202K€) and the re-classification to current receivable of the portion due in 2009. The prepaid rent represents an advance payment on the rent of the Agency's premises for building improvements made by the landlord to fit the occupancy needs and other requirements of the Agency.

## 3.3 Current Assets

### 3.3.1 Current receivables

<u>Current Receivables</u>	<u>Balance at 31.12.2008</u>	<u>Balance at 31.12.2007</u>
Receivable from customers	8.741	15.163
Other receivables from EC institutions	20	-
Accrued credit notes	(735)	(1.443)
Doubtful Customers	(2.536)	(1.633)
VAT recoverable	566	163
<b>Total</b>	<b>6.056</b>	<b>12.250</b>

The sharp decrease in receivables reflect the improvement in the collection of cash combined with 2.293 K€ less invoiced in 2008 compared to 2007.

Accrued credit notes of 735 K€ include a material amount of 409K for one client.

The provision for doubtful receivables rose to 2.537 K€ in 2008 which reflects the negative impact of the global financial crisis on the aviation industry in general and on some of our customers in particular. This amount includes 856K€ relates to bankruptcies, 1.114 K€ is associated with commercial disputes and 166 K€ is related to write down in percentage of overdue balances. Also included is 400 K€ loss related to 2005 EFTA contribution payable by the Commission and for which a technical litigation exists.

The 557K€ of the recoverable VAT relates to payments made in the last quarter of 2008 to suppliers and still to be refunded by the German taxes Authorities and the balance concerns some VAT amounts to claim through DG Budget to France and Portugal member states.

### 3.3.2 Sundry receivables

<b><u>Sundry receivables</u></b>	<b><u>Balance at 31.12.2008</u></b>	<b><u>Balance at 31.12.2007</u></b>
Advance on salaries	94	80
Advance on missions	333	498
Advance on removal costs	23	18
Others	-	2
<b>Total</b>	<b>450</b>	<b>599</b>

The slight decrease in advance on missions reflects the marginal improvement in the forecast of the cost and timing of the missions. It is expected from 2009 onwards that mission advances will be very much reduced due to the planned agreement to use credit cards with long term debit.

### 3.3.3 Accrued and deferred revenue

<b><u>Accrued revenue</u></b>	<b><u>Balance at 31.12.2008</u></b>	<b><u>Balance at 31.12.2007</u></b>
Accrued income fees and charges	7.442	6.540
Accrued interest income	495	42
<b>Total</b>	<b>7.937</b>	<b>6.582</b>

<b><u>Deferred revenue</u></b>	<b><u>Balance at 31.12.2008</u></b>	<b><u>Balance at 31.12.2007</u></b>
<b>Total</b>	<b>29.669</b>	<b>27.223</b>

**Accrued income fees and charges** accounts for worked performed or billable travel cost incurred in the current or past periods which was not invoiced by 31 December 2008. The movement in the balance corresponds to the activities invoiced on an hourly basis and the travel cost.

**Deferred revenue:** the biggest part of the deferred revenue (66%) is related to the multiannual projects (TC's and Derivatives) which are invoiced up-front for a period of 12 months. The other thirty four percent relates mainly to periodical and annul fees.

A full picture of the amounts accrued and deferred as well as the impact of the last year's reversal is presented in the table presented under note 3.7.1 Revenue generated from Fees and Charges. Also, note "3.1.3.1 REVENUE" explains the details concerning the principles applied in revenue recognition related to fees and charges.

**The accrued interest income** is the bank interest to be received for the fourth 2008 quarter. The increase versus last year is essentially due to higher cash balances in 2008 compared to 2007 (end balance 2008 57M€ compared to 2007 balance of 36M€) and due to a higher average interest rate in 2008 compared to 2007.



### 3.3.4 Prepaid expenses

<u>Prepaid expenses</u>	<u>Balance at 31.12.2008</u>	<u>Balance at 31.12.2007</u>
Prepaid IT services	786	563
Prepaid insurance	-	6
Prepaid subscriptions	3	1
Prepaid rent & utilities within one year	198	-
Prepaid social welfare & staff expenditure	191	-
<b>Total</b>	<b>1.180</b>	<b>569</b>

The 198K is the current portion of the prepaid rent paid in advance by the Agency for its premises as agreed with the landlord.

The prepaid social welfare and staff expenditure represents the advance payments done to the staff members who have children in international schools as it was decided that the staff members are entitled to be paid in advance for the school fees covering the first 2009 semester.

Most of other prepaid charges are related to the maintenance of hardware and software acquisitions not related to 2008.

### 3.3.5 Cash and cash equivalents

<u>Cash and cash equivalents</u>	<u>Balance at 31.12.2008</u>	<u>Balance at 31.12.2007</u>
ING Bank	224	1.061
ING Bank (Fees and charges)	56.754	34.401
Commerzbank	267	745
Cash in transit	-	452
<b>Total</b>	<b>57.245</b>	<b>36.659</b>

The increase in cash is due to:

- The surplus generated by the activities (17.199 K€ in 2008 versus 6.258 K€ in 2007)
- The improvement in the collection process: in 2008, 89% of the invoicing has been collected in the same year compared with 78% in 2007

The Agency is paid interest on its cash deposits at the marginal interest rate of weekly allotments (variable rate) of the European Central Bank. Average rate was 4.23% in 2008 (3.95% in 2007).

### 3.4 Provisions for risks and liabilities

<b>Provisions for risk and liabilities</b>	<b><u>Balance at 31.12.2008</u></b>	<b><u>Balance at 31.12.2007</u></b>
Provision for untaken holidays	-	797
<b>Total</b>	<b>-</b>	<b>797</b>

In 2008 the accrual for untaken holidays was re-classified under current payables-accrued charges (see EC Accounting rule no.12).

### 3.5 Current payables

<b>Current payables and accrued charges</b>	<b><u>Balance at 31.12.2008</u></b>	<b><u>Balance at 31.12.2007</u></b>
Payables to suppliers	4.492	4.765
Accrued charges-untaken holidays	966	-
Accrued charges-other	8.431	9.979
Accrued charges-EU Institutions	157	6
<b>Total</b>	<b>14.046</b>	<b>14.750</b>

The accrued charges balance includes the impact of an accrued amount of 5,923 K€ related to work subcontracted to National Aviation Authorities which was not invoiced as of 31 December 2008. The total related expense for the year was estimated by the concerned Authorizing Officer as 90 % of the committed amounts. The accrual reflects only the portion which has not been invoiced by the end of 2008.

The accrual for untaken holidays was 797 K€ in 2007 (presented under provisions for risks and liabilities see note 3.4) and the increase reflects the increase in staff.

Other accrual impacting the balance relate mostly to Rulemaking outsourcing activities and Software Development consultancy fees.

### 3.6 Payables-EC entities

<b>Payables-EC entities</b>	<b><u>Balance at 31.12.2008</u></b>	<b><u>Balance at 31.12.2007</u></b>
Subsidy to reimburse to EC	1.318	2.363
Other payables to EC institutions	360	282
Earmarked revenue (CARDS)	176	-
<b>Total</b>	<b>1.854</b>	<b>2.645</b>

The subsidy to reimburse to the European Commission corresponds to the budget outturn account for the financial year 2008 which was determined on a modified cash basis. The detailed calculation is presented in the Budget Outturn table (Note 4.1).

### 3.7 Operating Revenue

The Agency's 2008 revenue comes from the following sources:

<u>Operating revenue</u>	<u>2008</u>	<u>2007</u>
Fees and charges	59.624	44.167
Contribution from EC entities	28.955	24.166
Contribution from the German Ministry of Transport	-	300
Contribution from EFTA countries	1.377	1.308
Recuperation of expenses	315	559
<b>Total</b>	<b>90.271</b>	<b>70.500</b>

#### 3.7.1 Revenue generated from Fees and Charges

Activity	2008 Invoiced	2008 Accrued	2008 Deferred	2008 Accrued Travel	Reversal of 2007 Deferred Income	Reversal of 2007 Accrued Income	Reversal of 2007 Accrued travel	Reversal of Accrued C/N	Provision for Credit notes expected in 2009	Total 2008 Revenue
Type Certificate / Restricted Type Certificate	5.130		(2.055)	212	1.911	-	(71)	33	(100)	5.060
Type Certificate / Restricted Type Certificate	18.769	602	(13.926)	1.039	17.183	(1.863)	(411)	1.030	(4)	22.419
Supplemental Type Certification	2.551	163	(540)	182	288	(194)	(150)	51	(14)	2.337
Major Changes & Repairs	12.134	347	(5.890)	578	1.858	(110)	(207)	82	(416)	8.376
Minor Changes & Repairs	887	12	(63)	-	78	(8)	-	3	(1)	907
Design Organisation Approval	315		(171)	10	134	-	(9)	-		279
Design Organisation Approval	4.299		(1.937)	41	1.657	-	(56)	-	(11)	3.993
Alternative Procedure to DOA	60		-	-	2	-	-	-		62
Production Organisation Approval	308		(84)	71	461	-	(14)	-		741
Production Organisation Approval	2.485		(1.032)	95	158	-	(19)	-		1.687
Maintenance Organisation Approval	759		(463)	155	400	-	(57)	53	(87)	759
Maintenance Organisation Approval	7.046	8	(2.346)	1.482	2.363	-	(939)	125	(80)	7.658
145 accepted	146		(77)	-	28	-	-	5	(8)	94
145 accepted	1.325		(1.138)	-	518	-	-	12	(11)	707
Maintenance Training Organisation Approval	192		(117)	56	25	-	-	48		204
Maintenance Training Organisation Approval	469		(128)	242	136	-	(65)	-	(5)	650
Aircraft Flight Manual	238	1		-	26	(1)	-	2		265
Alternative Method of Compliance	46			-	-	-	-	-		46
Certification Support for Validation	395			108	-	(47)	(40)	-		416
Export Certificate of Airworthiness	144			-	-	-	-	-		144
Gliders	0			-	-	-	-	-		0
Maintenance Review Board	2.185	1.597		357	-	(1.984)	(192)	-		1.962
Operations Evaluation Board	447	59		16	-	(65)	(6)	-		451
Permit to fly	340			2	-	(32)	-	-		310
Technical Advice Contracts	90	-	-	8	-	-	-			98
<b>TOTAL 2008</b>	<b>60.760</b>	<b>2.788</b>	<b>(29.969)</b>	<b>4.654</b>	<b>27.223</b>	<b>(4.304)</b>	<b>(2.236)</b>	<b>1.443</b>	<b>(735)</b>	<b>59.624</b>

The above table grants a complete picture of the 2008 revenue recognition process on an accrual basis and the full impact on the economic outturn account as well as the computation of the accrued and deferred revenue balances.

Among other the revenue recognized for the period reflects the reversal of the 2007 deferred revenue which was fully recognized in the period as well as a slight increase in the overall revenue related to travel cost. The methods and principles for revenue recognition have been explained under note 3.1.3.1 Revenue.

### **3.7.2 Subsidy received from the European Commission**

The subsidy paid in 2008 by the Directorate-General for Energy and Transport was 30.495 K€ (26.530K€ in 2007). In addition the Agency received an additional 449 K€ (of which only 273 K€ was recognized as 2008 revenue) related to a project of cooperation with countries outside E.U. zone to help them developing a national aviation safety policy (CARDS project-Community Assistance for Reconstruction, Development and Stabilization). The item is shown as Phare funds from Commission in the Budget Outturn.

There was no payment related to the Romero facility in 2008.

The 28.955K€ in 2008 (24.166K€ in 2007) is net of the subsidy received and the result of the budget outturn (1.318 K€) which has to be returned to DG.

### **3.7.3 Recuperation of expenses**

The decrease in recovery of expenses reflects the evolution of costs reimbursement from staff and from Joint Aviation Authorities.

### **3.7.4 Contribution of German Ministry of Transport**

The German Federal Ministry of Transport has discontinued its contribution towards the rental cost.

### **3.7.5 Contribution from EFTA countries**

The revenue is line with the expected amount and also consistent with 2007.

## **3.8 Operating expenses**

In 2008 operating expenses increased globally by 15.8% compared to 2007 (75.100K€ versus 64.830 K€ in 2007). This evolution reflects the increase in activity level of the Agency.

### **3.8.1 Staff expenses**

<b>Staff Expenses</b>	<b>2008</b>	<b>2007</b>
Salaries and related allowances	35.472	29.547
Social security	1.438	1.181
Other staff expenses	775	342
<b>Total</b>	<b>37.685</b>	<b>31.070</b>

The largest expense is salaries and related allowances paid to staff members which represents 49.8% (48% in 2007) of the total operating expenses. The 20 % increase year over year in this category is consistent with the rise in the number of temporary and contract agents in 2008 and the corresponding increase in FTE's (401 FTE's in 2008 vs. 338 in

207). The other staff expenses follow the evolution of the headcount and related direct expenses.

### 3.8.2 Building and related expenses

<b>Building and related expenses</b>	<b>2008</b>	<b>2007</b>
Rent	4.666	3.995
Related expenses	1.055	606
<b>Total</b>	<b>5.721</b>	<b>4.601</b>

The increase in rent is consistent with the need for additional office space as a result of the increase in staff.

### 3.8.3 Other expenses

<b>Other expenses</b>	<b>2008</b>	<b>2007</b>
Temporary assistance	880	708
Administrative assistance	205	184
Recruitment	875	343
Travel	68	38
Training	397	210
IT and equipment	1.438	3.067
Stationery, supplies and other	193	190
Legal	55	168
Postage and communication	379	376
Other	41	121
<b>Total</b>	<b>4.531</b>	<b>5.405</b>

Most of the items are in line with what was spent in 2007 except for recruitment and IT related. The recruitment cost is driven by the number of the new hires in 2008.

The lower amount for IT and equipment is due to the capitalisation of SAP and to the fact in 2007 amounts were spent on consulting.

### 3.8.4 Depreciation and write-offs

<b>Depreciation and write-offs</b>	<b>2008</b>	<b>2007</b>
Depreciation and amortisation of fixed assets	792	670
Provision for risks on receivables	904	722
<b>Total</b>	<b>1.696</b>	<b>1.392</b>

The depreciation and amortization have been explained in note 3.2 Non-current assets. There is no depreciation or amortization charged for assets under construction. The provision expense amount is linked to the issues detailed in note 3.3.1 Current receivables.

### 3.8.5 Outsourcing and contracting activities

<b><u>Certification and other operating expenses</u></b>	<b><u>2008</u></b>	<b><u>2007</u></b>
Certification activities (NAA and JAA)	15.654	15.321
Other operating expenses	3.012	1.043
Meetings	293	501
Translation/Publications	1.147	864
Missions	3.805	2.744
Software development	1.556	1.887
<b>Total</b>	<b>25.467</b>	<b>22.360</b>

Certification activities represent the cost associated with the work subcontracted by EASA to National Aviation Authorities to EASA. The slight increase in cost reflects the marginally lower reliance on outsourcing in 2008 which was offset by the price increase resulting from the renegotiation of the five year contracts.

The increase in other operating expenses is due to higher cost related to outsourcing of rulemaking activities, research as well as technical cooperation.

The increase in missions is in line with the increase in the number of FTE's (see note 3.8.1).

### 3.9 Non-operating revenue (expenses)

<b><u>Non-operating revenue</u></b>	<b><u>2008</u></b>	<b><u>2007</u></b>
Bank interest	1.988	605
Interest received from customers	58	
Exchange differences	4	
<b>Total</b>	<b>2.050</b>	<b>605</b>
<b><u>Non-operating expenses</u></b>		
Bank charges	(10)	(8)
Other financial charges	(12)	(8)
<b>Total</b>	<b>(22)</b>	<b>(17)</b>
<b>Net total</b>	<b>2.028</b>	<b>588</b>

The drastic increase in bank interest is the result of the under accrual at the end of 2007 combined with a larger average cash balance than in the previous year (50% more on average).

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

### 3.10 Contingent liabilities

No action or legal dispute is being brought against the Agency at 31 December 2008. However there are two contingent liabilities to be disclosed:

Operating lease commitments for rent: amounts still to be paid at 31 December 2008 under operating lease for the Cologne office amounts to 53.444K€ (41.632 K€ at 31

December 2007). The increase is due to the increase in the rent monthly cost from 300 K€ to 403 K€ up to mid 2009 and from 403 K€ up to 500 K€ from then and the impact of inflation and as a result of taking over new floors.

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

RAL	2008	2007
Gross amount	56.708	34.746
Accrued charges	(13.198)	(14.751)
<b>Total</b>	<b>43.510</b>	<b>19.995</b>
Assigned revenue impact	(29.558)	(14.623)
Correction for 2007	-	(394)
<b>Total impact</b>	<b>(29.558)</b>	<b>(15.017)</b>
<b>Total</b>	<b>13.952</b>	<b>4.978</b>

**Non contractual liabilities:** as a result of its certification or regulatory activities, the Agency is exposed to potential liabilities which could have a heavy financial impact. After completion of a study by external consultants to identify and assess all risks arising from the Agency's activities and to estimate the related cost to be covered by an insurance scheme / policy, the commission was informed about the results and asked for its view. By letter dated of 28 September 2007, the Commission notified that the Agency should take no insurances for its non-contractual liability and that any possible damage caused by the Agency is entirely covered by the Community budget.

### 3.11 Related party disclosure

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

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

### 3.12 Events after the balance sheet date

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

## 4. BUDGET IMPLEMENTATION

### 4.1 Budget Outturn (all mounts in €)

		2008	2007
<b>REVENUE</b>			
Commission subsidy (for the operating budget -Titles 1,2 and 3 - of the agency) *	+	30.495.925,00	26.530.000,00
Phare funds from Commission	+	449.999,00	
Other contributions and funding received via the Commission	+	880.647,42	1.402.157,26
Other donors	+		325.573,54
Fee income	+	67.210.733,64	55.832.141,37
Other revenue	+	1.878.196,02	1.190.755,18
<b>TOTAL REVENUE (a)</b>		<b>100.915.501,08</b>	<b>85.280.627,35</b>
<b>EXPENDITURE</b>			
<i>Title I: Staff</i>			
Payments	-	39.116.278,82	32.177.983,86
Appropriations carried over	-	688.378,25	934.511,34
<i>Title II: Administrative Expenses</i>			
Payments	-	7.826.128,43	8.271.507,36
Appropriations carried over	-	2.820.137,06	1.595.902,80
<i>Title III: Operating Expenditure</i>			
Payments	-	13.380.055,67	10.085.361,23
Appropriations carried over	-	53.199.229,97	32.215.360,76
<b>TOTAL EXPENDITURE (b)</b>		<b>117.030.208,20</b>	<b>85.280.627,35</b>
<b>OUTTURN FOR THE FINANCIAL YEAR (a-b)</b>		<b>-16.114.707,12</b>	<b>0,00</b>
Cancellation of unused payment appropriations carried over from previous year	+	2.411.508,91	2.267.553,46
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue (R0+C5)	##	15.017.287,53	99.970,23
Exchange differences for the year (gain +/-loss -)	+/-	4.043,23	-4.307,32
<b>BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR</b>		<b>1.318.132,55</b>	<b>2.363.216,37</b>
Balance year N-1	+/-	2.363.216,37	
Positive balance from year N-1 reimbursed in year N to the Commission	-	-2.363.216,37	
<b>Result used for determining amounts in general accounting</b>		<b>1.318.132,55</b>	<b>2.363.216,37</b>
<b>Commission subsidy - agency registers accrued revenue and Commission accrued expense</b>		<b>29.177.792,45</b>	
<b>Pre-financing remaining open to be reimbursed by agency to Commission in year N+1</b>		<b>1.318.132,55</b>	
Not included in the budget outturn:			
Interest generated by 31/12/N on the Commission subsidy funds and to be reimbursed to the Commission (liability)			
	+	226.091,73	278.512,91

\* In 2007 the AELE credits received via the European Commission were reported on line "Other Contributions and funding received via the Commission". For 2008 we were asked to include them in line "Commission subsidy".



## 4.2 Budget implementation

### BUDGET IMPLEMENTATION FOR THE YEARS 2007 - 2008

	2008		2007	
<b><i>TITLE I - Staff expenses</i></b>				
	<b>Payments</b>	<b>Commitment</b>	<b>Payments</b>	<b>Commitment</b>
Budget appropriation - C1+R0+C4+C5(1)	40.265.522,81	40.265.522,81	33.649.972,35	33.649.972,35
Committed		39.804.657,07		33.111.696,39
Paid	39.116.278,82		32.177.983,86	
Automatic carryovers	688.378,25		934.511,34	
<b>Total expenditure/commitment (2)</b>	<b>39.804.657,07</b>	<b>39.804.657,07</b>	<b>33.112.495,20</b>	<b>33.111.696,39</b>
Appropriations carried over from assigned revenue (3)				798,81
Cancelled	460.865,74	460.865,74	537.477,15	537.477,15
% used on budget appropriation (2+3)/(1)	98,86%	98,86%	98,40%	98,40%
<b><i>TITLE II - Administrative expenses</i></b>				
Budget appropriation - C1+R0+C4+C5(1)	11.131.593,65	11.131.593,65	10.122.122,29	10.122.122,29
Committed		10.586.765,49		9.867.410,16
Paid	7.826.128,43		8.271.507,36	
Automatic carryovers	2.760.637,06		1.595.902,80	
Non-automatic carryovers	59.500,00	59.500,00		
<b>Total expenditure/commitment (2)</b>	<b>10.646.265,49</b>	<b>10.646.265,49</b>	<b>9.867.410,16</b>	<b>9.867.410,16</b>
Appropriations carried over from assigned revenue (3)				
Cancelled	485.328,16	485.328,16	254.712,13	254.712,13
% used on budget appropriation (2+3)/(1)	95,64%	95,64%	97,48%	97,48%
<b><i>TITLE III - Operating expenses</i></b>				
Budget appropriation - C1+R0+C4+C5(1)	67.056.986,54	67.056.986,54	42.911.904,23	42.911.904,23
Committed		36.510.877,92		27.284.233,27
Paid	13.380.055,67		10.085.361,23	
Automatic carryovers	52.688.508,97		32.215.360,76	
Non-automatic carryovers	510.721,00	510.721,00		
<b>Total expenditure/commitment (2)</b>	<b>66.579.285,64</b>	<b>37.021.598,92</b>	<b>42.300.721,99</b>	<b>27.284.233,27</b>
Appropriations carried over from assigned revenue (3)		29.557.686,72		15.016.488,72
Cancelled	477.700,90	477.700,90	611.182,24	611.182,24
% used on budget appropriation (2+3)/(1)	99,29%	99,29%	98,58%	98,58%
Budget appropriation - C1+R0+C4+C5(1)	118.454.103,00	118.454.103,00	86.683.998,87	86.683.998,87
Committed		86.902.300,48		70.263.339,82
Paid	60.322.462,92		50.534.852,45	
Automatic carryovers	56.137.524,28		34.745.774,90	
Non-automatic carryovers	570.221,00	570.221,00	0,00	
<b>Total expenditure/commitment (2)</b>	<b>117.030.208,20</b>	<b>87.472.521,48</b>	<b>85.280.627,35</b>	<b>70.263.339,82</b>
Appropriations carried over from assigned revenue (3)		29.557.686,72		15.017.287,53
Cancelled	1.423.894,80	1.423.894,80	1.403.371,52	1.403.371,52
% used on budget appropriation (2+3)/(1)	98,80%	98,80%	98,38%	98,38%

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

In 2008, the Agency has used only non-differentiated appropriations.

The total commitment appropriations consumption reached 117.030 K€ (85.280 K€ in 2007), out of which 87.472 K€ (70.263 K€ in 2007) have been committed and 29.558 K€ (15.017 K€ in 2007) on credit appropriation from assigned revenue have been automatically carried over as per Article 10 of EASA Financial Regulation.

The total payment appropriations consumptions reached 117.030 K€ (85.280 K€ in 2007), of which 60.322 K€ (50.535 K€ in 2007) have been paid, 56.138 K€ (34.745 K€ in 2007) have been automatically carried over (26.580 K€ on commitments and 29.558 K€ on credit appropriation from assigned revenue) and 570 K€ have been non-automatically carried over.

The credit appropriations from assigned revenue of 29.558 K€, which were carried over automatically, are composed of 29.509 K€ external assigned revenue from Fees and Charges and 49 K€ from other assigned revenue.

Appropriations corresponding to earmarked revenues of 500 K€ for assisting in the Community Programme CARDS were authorised in the Initial Budget 2008. Finally only 450 K€ were received in 2008 from which 413 K€ were committed and 37 K€ credit appropriations have been automatically carried over.

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

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

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

	2008	2007
<b>Budget Outturn (a)</b>	<b>1.318</b>	<b>2.363</b>
<b>Part of subsidy to return to the EC (b)</b>	<b>(1.318)</b>	<b>(2.363)</b>
<b>Adjustments for accrual accounting</b>		
<b>1. Adjustment for capitalisation</b>	<b>1.849</b>	<b>(105)</b>
<b>2. Adjustments for expenses</b>		
Carry-over from assigned revenue (Art. 10 of EASA FR)	14.644	14.864
Other carry-overs	6.433	2.064
Accruals	1.553	1.244
<b>Total adjustments for expenses</b>	<b>22.631</b>	<b>18.172</b>
<b>Adjustments for revenues</b>		
Other adjustments for revenue	(860)	(19.080)
Difference between invoiced and cashed invoices	(6.420)	7.271
<b>Total adjustments for revenue</b>	<b>(7.280)</b>	<b>(11.809)</b>
<b>Total Adjustments (c)</b>	<b>17.199</b>	<b>6.258</b>
<b>Net result a+b+c</b>	<b>17.199</b>	<b>6.258</b>

#### 4.5 Budget implementation C1

Budget Line Position	Budget Line Description	Commitment Appropriation Amount (1)	Payment Appropriation Amount (2)	Executed Commitment Amount (3)	Commitment Available (1)-(3)	% Committed (3)/(1)	Executed Payment Amount (4)	RAL (3)-(4)	Payment Available (2)-(4)	% Paid (4)/(2)
1100	BASIC SALARIES	26.009.000,00	26.009.000,00	25.991.922,56	17.077,44	99,93 %	25.991.922,56	0,00	17.077,44	99,93 %
1101	FAMILY ALLOWANCES	2.600.000,00	2.600.000,00	2.590.556,67	9.443,33	99,64 %	2.590.556,67	0,00	9.443,33	99,64 %
1102	EXPATRIATIONS AND FOREIGN-RESIDENCE ALLOWANCES	3.532.538,00	3.532.538,00	3.532.537,38	0,62	100,00 %	3.532.537,38	0,00	0,62	100,00 %
1103	SECRETARIAL ALLOWANCES	3.000,00	3.000,00	2.965,20	34,80	98,84 %	2.965,20	0,00	34,80	98,84 %
1110	AUXILIARY STAFF	0,00	0,00	0	0,00	0,00%	0	0	0,00	0,00%
1111	SECONDMENT OF NATIONAL EXPERTS	16.462,00	16.462,00	16.305,27	156,73	99,05 %	16.305,27	0,00	156,73	99,05 %
1112	TEMPORARY ASSISTANCE (INTERIMS)	881.000,00	881.000,00	881.000,00	0,00	100,00 %	813.562,07	67.437,93	67.437,93	92,35 %
1113	CONTRACTUAL AGENTS	1.380.000,00	1.380.000,00	1.213.073,16	166.926,84	87,90 %	1.213.073,16	0,00	166.926,84	87,90 %
1130	INSURANCE AGAINST SICKNESS	930.000,00	930.000,00	902.291,83	27.708,17	97,02 %	902.291,83	0,00	27.708,17	97,02 %
1131	INSURANCE AGAINST ACCIDENTS AND OCCUPATIONAL DISEASES	194.000,00	194.000,00	187.971,45	6.028,55	96,89 %	187.971,45	0,00	6.028,55	96,89 %
1132	INSURANCE AGAINST UNEMPLOYMENT	348.402,00	348.402,00	348.401,54	0,46	100,00 %	348.401,54	0,00	0,46	100,00 %
1133	CONSTITUTION OR MAINTENANCE OF PENSION RIGHTS	0,00	0,00	0	0,00	0,00%	0	0	0,00	0,00%
1140	CHILDBIRTH AND DEATH ALLOWANCES AND GRANTS	5.000,00	5.000,00	2.974,65	2.025,35	59,49 %	2.974,65	0,00	2.025,35	59,49 %
1141	TRAVEL EXPENSES FOR ANNUAL LEAVE	328.021,00	328.021,00	328.020,42	0,58	100,00 %	328.020,42	0,00	0,58	100,00 %
1142	HOUSING AND TRANSPORT ALLOWANCES	17.000,00	17.000,00	16.750,10	249,90	98,53 %	16.750,10	0,00	249,90	98,53 %
1143	FIXED DUTY ALLOWANCES	0,00	0,00	0	0,00	0,00%	0	0	0,00	0,00%
1144	SPECIAL ALLOWANCE FOR ACCOUNTANTS AND FINANCE OFFICERS	0,00	0,00	0	0,00	0,00%	0	0	0,00	0,00%
1145	OTHER ALLOWANCES	0,00	0,00	0	0,00	0,00%	0	0	0,00	0,00%
1150	OVERTIME	26.000,00	26.000,00	19.237,06	6.762,94	73,99 %	19.237,06	0,00	6.762,94	73,99 %
1170	TRANSLATION COSTS CDT	0,00	0,00	0	0,00	0,00%	0	0	0,00	0,00%
1171	ADMINISTRATIVE SERVICES OF THE CDT	0,00	0,00	0	0,00	0,00%	0	0	0,00	0,00%
1172	ADMINISTRATIVE ASSISTANCE FROM COMMUNITY INSTITUTIONS	218.000,00	218.000,00	205.592,34	12.407,66	94,31 %	205.592,34	0,00	12.407,66	94,31 %
1173	EXTERNAL SERVICES	11.000,00	11.000,00	9.842,14	1.157,86	89,47 %	6.632,14	3.210,00	4.367,86	60,29 %
1190	SALARY WEIGHTINGS	0,00	0,00	0,00	0,00	0,00%	0	0,00	0,00	0,00%
1191	ADJUSTMENTS TO REMUNERATION	553.000,00	553.000,00	500.929,88	52.070,12	90,58 %	500.929,88	0,00	52.070,12	90,58 %
	<b>Total Chapter 11</b>	<b>37.052.423,00</b>	<b>37.052.423,00</b>	<b>36.750.371,65</b>	<b>302.051,35</b>	<b>99,18 %</b>	<b>36.679.723,72</b>	<b>70.647,93</b>	<b>372.699,28</b>	<b>98,99 %</b>

## Budget implementation C1

Budget Line Position	Budget Line Description	Commitment Appropriation Amount (1)	Payment Appropriation Amount (2)	Executed Commitment Amount (3)	Commitment Available (1)-(3)	% Committed (3)/(1)	Executed Payment Amount (4)	RAL (3)-(4)	Payment Available (2)-(4)	% Paid (4)/(2)
1200	MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT	650.000,00	650.000,00	593.983,64	56.016,36	91,38 %	201.139,61	392.844,03	448.860,39	30,94 %
1201	TRAVEL EXPENSES	39.000,00	39.000,00	38.001,38	998,62	97,44 %	38.001,38	0,00	998,62	97,44 %
1202	INSTALLATION, RESETTLEMENT AND TRANSFER ALLOWANCES	507.000,00	507.000,00	497.340,44	9.659,56	98,09 %	497.340,44	0,00	9.659,56	98,09 %
1203	REMOVAL EXPENSES	298.175,00	298.175,00	298.174,98	0,02	100,00 %	259.475,10	38.699,88	38.699,90	87,02 %
1204	TEMPORARY DAILY SUBSISTENCE ALLOWANCES	298.000,00	298.000,00	288.879,88	9.120,12	96,94 %	288.879,88	0,00	9.120,12	96,94 %
	<b>Total Chapter 12</b>	<b>1.792.175,00</b>	<b>1.792.175,00</b>	<b>1.716.380,32</b>	<b>75.794,68</b>	<b>95,77 %</b>	<b>1.284.836,41</b>	<b>431.543,91</b>	<b>507.338,59</b>	<b>71,69 %</b>
1300	ADMINISTRATIVE MISSIONS EXPENDITURES	100.000,00	100.000,00	67.481,37	32.518,63	67,48 %	63.299,57	4.181,80	36.700,43	63,30 %
	<b>Total Chapter 13</b>	<b>100.000,00</b>	<b>100.000,00</b>	<b>67.481,37</b>	<b>32.518,63</b>	<b>67,48 %</b>	<b>63.299,57</b>	<b>4.181,80</b>	<b>36.700,43</b>	<b>63,30 %</b>
1400	RESTAURANTS AND CANTEENS	0,00	0,00	0	0,00	0,00%	0	0	0,00	0,00%
1410	MEDICAL SERVICE	129.721,00	129.721,00	129.626,95	94,05	99,93 %	60.382,29	69.244,66	69.338,71	46,55 %
1420	LANGUAGE AND OTHER TRAINING	345.705,00	345.705,00	319.320,28	26.384,72	92,37 %	231.252,99	88.067,29	114.452,01	66,89 %
1430	SOCIAL WELFARE OF STAFF	774.700,00	774.700,00	771.811,14	2.888,86	99,63 %	762.188,14	9.623,00	12.511,86	98,38 %
1440	SPECIAL ALLOWANCE FOR HANDICAPED PERSONS	0,00	0,00	0	0,00	0,00%	0	0	0,00	0,00%
	<b>Total Chapter 14</b>	<b>1.250.126,00</b>	<b>1.250.126,00</b>	<b>1.220.758,37</b>	<b>29.367,63</b>	<b>97,65 %</b>	<b>1.053.823,42</b>	<b>166.934,95</b>	<b>196.302,58</b>	<b>84,30 %</b>
1700	RECEPTION AND EVENTS	70.000,00	70.000,00	48.866,55	21.133,45	69,81 %	33.796,89	15.069,66	36.203,11	48,28 %
	<b>Total Chapter 17</b>	<b>70.000,00</b>	<b>70.000,00</b>	<b>48.866,55</b>	<b>21.133,45</b>	<b>69,81 %</b>	<b>33.796,89</b>	<b>15.069,66</b>	<b>36.203,11</b>	<b>48,28 %</b>
	<b>Total Title 1</b>	<b>40.264.724,00</b>	<b>40.264.724,00</b>	<b>39.803.858,26</b>	<b>460.865,74</b>	<b>98,86 %</b>	<b>39.115.480,01</b>	<b>688.378,25</b>	<b>1.149.243,99</b>	<b>97,15 %</b>

## Budget implementation C1

Budget Line Position	Budget Line Description	Commitment Appropriation Amount (1)	Payment Appropriation Amount (2)	Executed Commitment Amount (3)	Commitment Available (1)-(3)	% Committed (3)/(1)	Executed Payment Amount (4)	RAL (3)-(4)	Payment Available (2)-(4)	% Paid (4)/(2)
2000	RENTAL COSTS	4.508.000,00	4.508.000,00	4.507.169,50	830,50	99,98 %	4.483.382,00	23.787,50	24.618,00	99,45 %
2010	INSURANCE	40.000,00	40.000,00	39.982,03	17,97	99,96 %	6.303,03	33.679,00	33.696,97	15,76 %
2020	WATER, GAS, ELECTRICITY AND HEATING	109.000,00	109.000,00	108.296,40	703,60	99,35 %	76.290,90	32.005,50	32.709,10	69,99 %
2030	CLEANING AND MAINTENANCE	217.000,00	217.000,00	202.374,89	14.625,11	93,26 %	155.844,57	46.530,32	61.155,43	71,82 %
2040	FITTING-OUT OF PREMISES	170.000,00	170.000,00	167.980,08	2.019,92	98,81 %	0	167.980,08	170.000,00	0,00%
2050	SECURITY AND SURVEILLANCE OF BUILDINGS	582.000,00	582.000,00	581.302,89	697,11	99,88 %	359.779,42	221.523,47	222.220,58	61,82 %
2051	OTHER BUILDING EXPENDITURE	96.000,00	96.000,00	88.256,78	7.743,22	91,93 %	4.271,40	83.985,38	91.728,60	4,45 %
	<b>Total Chapter 20</b>	<b>5.722.000,00</b>	<b>5.722.000,00</b>	<b>5.695.362,57</b>	<b>26.637,43</b>	<b>99,53 %</b>	<b>5.085.871,32</b>	<b>609.491,25</b>	<b>636.128,68</b>	<b>88,88 %</b>
2100	ICT EQUIPMENT (HARDWARE ACQUISITION)	822.000,00	822.000,00	818.028,71	3.971,29	99,52 %	570.500,13	247.528,58	251.499,87	69,40 %
2101	DATA CENTRE SERVICES	1.177.000,00	1.177.000,00	1.176.166,80	833,20	99,93 %	405.563,00	770.603,80	771.437,00	34,46 %
2102	DEVELOPMENT OF ADMINISTRATIVE APPLICATIONS	245.000,00	245.000,00	243.695,00	1.305,00	99,47 %	0	243.695,00	245.000,00	0,00%
2103	ICT EQUIPMENT MAINTENANCE	130.000,00	130.000,00	116.348,56	13.651,44	89,50 %	106.855,37	9.493,19	23.144,63	82,20 %
2104	ICT TRAINING	86.000,00	86.000,00	77.847,00	8.153,00	90,52 %	55.488,00	22.359,00	30.512,00	64,52 %
2105	OTHER ICT EXPENDITURE	0,00	0,00	0	0,00	0,00%	0	0	0,00	0,00%
2106	SOFTWARE LICENSES	699.000,00	699.000,00	615.933,05	83.066,95	88,12 %	455.948,25	159.984,80	243.051,75	65,23 %
2107	SOFTWARE MAINTENANCE	177.000,00	177.000,00	173.809,98	3.190,02	98,20 %	113.991,36	59.818,62	63.008,64	64,40 %
2108	MAINTENANCE OF ADMINISTRATIVE APPLICATIONS	275.000,00	275.000,00	267.632,60	7.367,40	97,32 %	0	267.632,60	275.000,00	0,00%
	<b>Total Chapter 21</b>	<b>3.611.000,00</b>	<b>3.611.000,00</b>	<b>3.489.461,70</b>	<b>121.538,30</b>	<b>96,63 %</b>	<b>1.708.346,11</b>	<b>1.781.115,59</b>	<b>1.902.653,89</b>	<b>47,31 %</b>
2200	TECHNICAL EQUIPMENT AND INSTALLATIONS	21.000,00	21.000,00	20.202,31	797,69	96,20 %	12.329,70	7.872,61	8.670,30	58,71 %
2202	HIRE OR LEASING OF TECHNICAL EQUIPMENT AND INSTALLATIONS	0,00	0,00	0	0,00	0,00%	0	0	0,00	0,00%
2203	MAINTENANCE AND REPAIR OF TECHNICAL EQUIPMENT AND INSTALLATIONS	0,00	0,00	0	0,00	0,00%	0	0	0,00	0,00%
2204	OFFICE SUPPLIES	0,00	0,00	0	0,00	0,00%	0	0	0,00	0,00%
2210	PURCHASE OF FURNITURE	270.000,00	270.000,00	268.801,10	1.198,90	99,56 %	109.972,87	158.828,23	160.027,13	40,73 %
2211	MAINTENANCE AND REPAIRS	5.000,00	5.000,00	1.404,74	3.595,26	28,09 %	353,59	1.051,15	4.646,41	7,07 %
2250	LIBRARY SUPPLIES, PURCHASE AND PRESERVATION OF BOOKS	0,00	0,00	0	0,00	0,00%	0	0	0,00	0,00%
2251	SPECIAL LIBRARY, DOCUMENTATION AND REPRODUCTION EQUIPMENT	0,00	0,00	0	0,00	0,00%	0	0	0,00	0,00%
2252	SUBSCRIPTION TO NEWSPAPERS AND PERIODICALS	25.000,00	25.000,00	18.803,66	6.196,34	75,21 %	8.548,15	10.255,51	16.451,85	34,19 %
2253	SUBSCRIPTION TO NEWS AGENCIES	0,00	0,00	0	0,00	0,00%	0	0	0,00	0,00%
	<b>Total Chapter 22</b>	<b>321.000,00</b>	<b>321.000,00</b>	<b>309.211,81</b>	<b>11.788,19</b>	<b>96,33 %</b>	<b>131.204,31</b>	<b>178.007,50</b>	<b>189.795,69</b>	<b>40,87 %</b>

## Budget implementation C1

Budget Line Position	Budget Line Description	Commitment Appropriation Amount (1)	Payment Appropriation Amount (2)	Executed Commitment Amount (3)	Commitment Available (1)-(3)	% Committed (3)/(1)	Executed Payment Amount (4)	RAL (3)-(4)	Payment Available (2)-(4)	% Paid (4)/(2)
2300	STATIONERY AND OFFICE SUPPLIES	220.000,00	220.000,00	219.850,46	149,54	99,93 %	163.340,80	56.509,66	56.659,20	74,25 %
2320	BANK CHARGES	10.000,00	10.000,00	10.000,00	0,00	100,00 %	10.000,00	0,00	0,00	100,00 %
2321	EXCHANGE RATE LOSSES	1.000,00	1.000,00	0	1.000,00	0,00%	0	0	1.000,00	0,00%
2329	OTHER FINANCIAL CHARGES	43.000,00	43.000,00	11.600,00	31.400,00	26,98 %	5.516,16	6.083,84	37.483,84	12,83 %
2330	LEGAL EXPENSES	13.000,00	13.000,00	12.221,57	778,43	94,01 %	9.160,00	3.061,57	3.840,00	70,46 %
2331	DAMAGE AND INTEREST	0,00	0,00	0	0,00	0,00%	0	0	0,00	0,00%
2332	BOARD OF APPEALS	100.000,00	100.000,00	20.972,21	79.027,79	20,97 %	16.440,79	4.531,42	83.559,21	16,44 %
2350	MISCELLANEOUS INSURANCE	0,00	0,00	0	0,00	0,00%	0	0	0,00	0,00%
2351	MB AND OTHER INTERNAL MEETING EXPENSES	60.000,00	60.000,00	40.981,46	19.018,54	68,30 %	32.852,33	8.129,13	27.147,67	54,75 %
2352	DEPARTMENT REMOVALS	101.000,00	101.000,00	100.946,00	54,00	99,95 %	78.728,91	22.217,09	22.271,09	77,95 %
2353	ARCHIVES EXPENDITURE	100.000,00	100.000,00	95.570,08	4.429,92	95,57 %	90.630,08	4.940,00	9.369,92	90,63 %
2354	REPRESENTATION COSTS	28.000,00	28.000,00	18.046,81	9.953,19	64,45 %	16.418,57	1.628,24	11.581,43	58,64 %
2355	INTEGRATED QUALITY MANAGEMENT SYSTEM	171.000,00	171.000,00	108.293,00	62.707,00	63,33 %	108.293,00	0,00	62.707,00	63,33 %
	<b>Total Chapter 23</b>	<b>847.000,00</b>	<b>847.000,00</b>	<b>638.481,59</b>	<b>208.518,41</b>	<b>75,38 %</b>	<b>531.380,64</b>	<b>107.100,95</b>	<b>315.619,36</b>	<b>62,74 %</b>
2400	POSTAGE AND DELIVERY CHARGES	189.000,00	189.000,00	183.965,85	5.034,15	97,34 %	140.183,06	43.782,79	48.816,94	74,17 %
2410	TELEPHONE, TELEGRAPH, TELEX, RADIO AND TELEVISION SUBSCRIPTIONS AND CHARGES	370.255,00	370.255,00	231.815,08	138.439,92	62,61 %	192.173,45	39.641,63	178.081,55	51,90 %
2411	TELECOMMUNICATION EQUIPMENT AND INSTALLATIONS	70.000,00	70.000,00	37.128,24	32.871,76	53,04 %	35.630,89	1.497,35	34.369,11	50,90 %
	<b>Total Chapter 24</b>	<b>629.255,00</b>	<b>629.255,00</b>	<b>452.909,17</b>	<b>176.345,83</b>	<b>71,98 %</b>	<b>367.987,40</b>	<b>84.921,77</b>	<b>261.267,60</b>	<b>58,48 %</b>
	<b>Total Title 2</b>	<b>11.130.255,00</b>	<b>11.130.255,00</b>	<b>10.585.426,84</b>	<b>544.828,16</b>	<b>95,10 %</b>	<b>7.824.789,78</b>	<b>2.760.637,06</b>	<b>3.305.465,22</b>	<b>70,30 %</b>

## Budget implementation C1

Budget Line Position	Budget Line Description	Commitment Appropriation Amount (1)	Payment Appropriation Amount (2)	Executed Commitment Amount (3)	Commitment Available (1)-(3)	% Committed (3)/(1)	Executed Payment Amount (4)	RAL (3)-(4)	Payment Available (2)-(4)	% Paid (4)/(2)
3100	STANDARDISATION INSPECTION	211.500,00	211.500,00	211.214,70	285,30	99,87 %	13.095,29	198.119,41	198.404,71	6,19 %
3101	STANDARDISATION STUDIES	0,00	0,00	0	0,00	0,00 %	0	0	0,00	0,00 %
3102	TECHNICAL LIBRARY	57.500,00	57.500,00	56.770,72	729,28	98,73 %	54.170,72	2.600,00	3.329,28	94,21 %
	<b>Total Chapter 31</b>	<b>269.000,00</b>	<b>269.000,00</b>	<b>267.985,42</b>	<b>1.014,58</b>	<b>99,62 %</b>	<b>67.266,01</b>	<b>200.719,41</b>	<b>201.733,99</b>	<b>25,01 %</b>
3200	DEVELOPMENT OF BUSINESS APPLICATIONS	7.192.000,00	7.192.000,00	6.579.005,98	612.994,02	91,48 %	942.316,24	5.636.689,74	6.249.683,76	13,10 %
	<b>Total Chapter 32</b>	<b>7.192.000,00</b>	<b>7.192.000,00</b>	<b>6.579.005,98</b>	<b>612.994,02</b>	<b>91,48 %</b>	<b>942.316,24</b>	<b>5.636.689,74</b>	<b>6.249.683,76</b>	<b>13,10 %</b>
3300	INFORMATION AND PUBLICATION	370.000,00	370.000,00	362.119,17	7.880,83	97,87 %	159.226,04	202.893,13	210.773,96	43,03 %
	<b>Total Chapter 33</b>	<b>370.000,00</b>	<b>370.000,00</b>	<b>362.119,17</b>	<b>7.880,83</b>	<b>97,87 %</b>	<b>159.226,04</b>	<b>202.893,13</b>	<b>210.773,96</b>	<b>43,03 %</b>
3400	ORGANISATION OF EXPERTS MEETINGS	471.000,00	471.000,00	435.321,20	35.678,80	92,42 %	206.596,42	228.724,78	264.403,58	43,86 %
	<b>Total Chapter 34</b>	<b>471.000,00</b>	<b>471.000,00</b>	<b>435.321,20</b>	<b>35.678,80</b>	<b>92,42 %</b>	<b>206.596,42</b>	<b>228.724,78</b>	<b>264.403,58</b>	<b>43,86 %</b>
3500	TRANSLATION OF STUDIES, REPORTS AND OTHER WORKING DOCUMENTS	1.018.500,00	1.018.500,00	1.004.670,75	13.829,25	98,64 %	794.294,25	210.376,50	224.205,75	77,99 %
	<b>Total Chapter 35</b>	<b>1.018.500,00</b>	<b>1.018.500,00</b>	<b>1.004.670,75</b>	<b>13.829,25</b>	<b>98,64 %</b>	<b>794.294,25</b>	<b>210.376,50</b>	<b>224.205,75</b>	<b>77,99 %</b>
3600	OUTSOURCING OF RULEMAKING ACTIVITIES	2.247.500,00	2.247.500,00	2.247.068,00	432,00	99,98 %	124.995,00	2.122.073,00	2.122.505,00	5,56 %
3601	INTERNATIONAL COOPERATION	400.000,00	400.000,00	395.218,94	4.781,06	98,80 %	248.240,14	146.978,80	151.759,86	62,06 %
	<b>Total Chapter 36</b>	<b>2.647.500,00</b>	<b>2.647.500,00</b>	<b>2.642.286,94</b>	<b>5.213,06</b>	<b>99,80 %</b>	<b>373.235,14</b>	<b>2.269.051,80</b>	<b>2.274.264,86</b>	<b>14,10 %</b>
3700	MISSION EXPENSES	2.116.000,00	2.116.000,00	1.816.427,49	299.572,51	85,84 %	1.621.130,60	195.296,89	494.869,40	76,61 %
	<b>Total Chapter 37</b>	<b>2.116.000,00</b>	<b>2.116.000,00</b>	<b>1.816.427,49</b>	<b>299.572,51</b>	<b>85,84 %</b>	<b>1.621.130,60</b>	<b>195.296,89</b>	<b>494.869,40</b>	<b>76,61 %</b>
3800	TECHNICAL TRAINING	537.000,00	537.000,00	528.283,28	8.716,72	98,38 %	38.663,28	489.620,00	498.336,72	7,20 %
	<b>Total Chapter 38</b>	<b>537.000,00</b>	<b>537.000,00</b>	<b>528.283,28</b>	<b>8.716,72</b>	<b>98,38 %</b>	<b>38.663,28</b>	<b>489.620,00</b>	<b>498.336,72</b>	<b>7,20 %</b>
3900	SAFETY STRATEGY	317.000,00	317.000,00	315.177,87	1.822,13	99,43 %	56.597,87	258.580,00	260.402,13	17,85 %
3901	EXTERNAL EVALUATION OF THE AGENCY	300.000,00	300.000,00	298.300,00	1.700,00	99,43 %	0	298.300,00	300.000,00	0,00 %
3903	RESEARCH	1.348.021,00	1.348.021,00	1.348.021,00	0,00	100,00 %	115.818,00	1.232.203,00	1.232.203,00	8,59 %
	<b>Total Chapter 39</b>	<b>1.965.021,00</b>	<b>1.965.021,00</b>	<b>1.961.498,87</b>	<b>3.522,13</b>	<b>99,82 %</b>	<b>172.415,87</b>	<b>1.789.083,00</b>	<b>1.792.605,13</b>	<b>8,77 %</b>
	<b>Total Title 3</b>	<b>16.586.021,00</b>	<b>16.586.021,00</b>	<b>15.597.599,10</b>	<b>988.421,90</b>	<b>94,04 %</b>	<b>4.375.143,85</b>	<b>11.222.455,25</b>	<b>12.210.877,15</b>	<b>26,38 %</b>
	<b>TOTAL C1</b>	<b>67.981.000,00</b>	<b>67.981.000,00</b>	<b>65.986.884,20</b>	<b>1.994.115,80</b>	<b>97,07 %</b>	<b>51.315.413,64</b>	<b>14.671.470,56</b>	<b>16.665.586,36</b>	<b>75,48 %</b>



## 4.6 Budget implementation R0

Budget Line Position	Budget Line Description	Commitment Appropriation Amount (1)	Payment Appropriation Amount (2)	Executed Commitment Amount (3)	Commitment Available (1)-(3)	% Committed (3)/(1)	Executed Payment Amount (4)	RAL (3)-(4)	Payment Available (2)-(4)	% Paid (4)/(2)
23 54	REPRESENTATION COSTS	1.338,65	1.338,65	1.338,65	0,00	100,00 %	1.338,65	0,00	3.661,35	26,77 %
	<b>Total Chapter 23</b>	<b>1.338,65</b>	<b>1.338,65</b>	<b>1.338,65</b>	<b>0,00</b>	<b>100,00 %</b>	<b>1.338,65</b>	<b>0,00</b>	<b>3.661,35</b>	<b>26,77 %</b>
	<b>Total Title 2</b>	<b>1.338,65</b>	<b>1.338,65</b>	<b>1.338,65</b>	<b>0,00</b>	<b>100,00 %</b>	<b>1.338,65</b>	<b>0,00</b>	<b>3.661,35</b>	<b>26,77 %</b>
30 00	CERTIFICATION ACTIVITIES	16.209.066,30	16.209.066,30	16.209.066,30	0,00	100,00 %	6.102.259,06	10.106.807,24	10.321.740,94	37,15 %
30 01	FLIGHT STANDARDS	1.884.804,09	1.884.804,09	1.884.804,09	0,00	100,00 %	685.076,80	1.199.727,29	1.277.923,20	34,90 %
30 02	OPERATIONAL EQUIPMENT	31.177,20	31.177,20	31.177,20	0,00	100,00 %	10.802,20	20.375,00	79.197,80	12,00 %
30 03	MISCELLANEOUS CERTIFICATION COSTS UNDER FEES AND CHARGES	0	0,00	0	0,00	100,00 %	0	0	0,00	0,00 %
	<b>Total Chapter 30</b>	<b>18.125.047,59</b>	<b>18.125.047,59</b>	<b>18.125.047,59</b>	<b>0,00</b>	<b>100,00 %</b>	<b>6.798.138,06</b>	<b>11.326.909,53</b>	<b>11.678.861,94</b>	<b>36,79 %</b>
32 00	DEVELOPMENT OF BUSINESS APPLICATIONS	150.000,00	150.000,00	150.000,00	0,00	100,00 %	0	150.000,00	150.000,00	0,00 %
	<b>Total Chapter 32</b>	<b>150.000,00</b>	<b>150.000,00</b>	<b>150.000,00</b>	<b>0,00</b>	<b>100,00 %</b>	<b>0</b>	<b>150.000,00</b>	<b>150.000,00</b>	<b>0,00 %</b>
34 00	ORGANISATION OF EXPERTS MEETINGS	190.123,86	190.123,86	190.123,86	0,00	100,00 %	86.999,76	103.124,10	108.000,24	44,62 %
	<b>Total Chapter 34</b>	<b>190.123,86</b>	<b>190.123,86</b>	<b>190.123,86</b>	<b>0,00</b>	<b>100,00 %</b>	<b>86.999,76</b>	<b>103.124,10</b>	<b>108.000,24</b>	<b>44,62 %</b>
37 00	MISSION EXPENSES	1.878.067,50	1.878.067,50	1.878.067,50	0,00	100,00 %	1.769.475,78	108.591,72	145.524,22	92,40 %
	<b>Total Chapter 37</b>	<b>1.878.067,50</b>	<b>1.878.067,50</b>	<b>1.878.067,50</b>	<b>0,00</b>	<b>100,00 %</b>	<b>1.769.475,78</b>	<b>108.591,72</b>	<b>145.524,22</b>	<b>92,40 %</b>
	<b>Total Title 3</b>	<b>20.343.238,95</b>	<b>20.343.238,95</b>	<b>20.343.238,95</b>	<b>0,00</b>	<b>100,00 %</b>	<b>8.654.613,60</b>	<b>11.688.625,35</b>	<b>12.082.386,40</b>	<b>41,74 %</b>
40 00	TECHNICAL COOPERATION WITH THIRD COUNTRIES	449.999,00	449.999,00	413.269,00	36.730,00	100,00 %	334.159,75	79.109,25	165.840,25	66,83 %
	<b>Total Chapter 40</b>	<b>449.999,00</b>	<b>449.999,00</b>	<b>413.269,00</b>	<b>36.730,00</b>	<b>100,00 %</b>	<b>334.159,75</b>	<b>79.109,25</b>	<b>165.840,25</b>	<b>66,83 %</b>
	<b>Total Title 4</b>	<b>449.999,00</b>	<b>449.999,00</b>	<b>413.269,00</b>	<b>36.730,00</b>	<b>100,00 %</b>	<b>334.159,75</b>	<b>79.109,25</b>	<b>165.840,25</b>	<b>0,67 %</b>
50 00	PROVISION FOR FEES AND CHARGES FUNDED EXPENDITURE	29.509.151,72	29.509.151,72	0	29.509.151,72	0,00 %	0	0	12.707.766,72	0,00 %
	<b>Total Chapter 50</b>	<b>29.509.151,72</b>	<b>29.509.151,72</b>	<b>0,00</b>	<b>29.509.151,72</b>	<b>0,00 %</b>	<b>0</b>	<b>0</b>	<b>12.707.766,72</b>	<b>0,00 %</b>
	<b>Total Title 5</b>	<b>29.509.151,72</b>	<b>29.509.151,72</b>	<b>0,00</b>	<b>29.509.151,72</b>	<b>0,00 %</b>	<b>0</b>	<b>0</b>	<b>12.707.766,72</b>	<b>0,00 %</b>
	<b>TOTAL R0</b>	<b>50.303.728,32</b>	<b>50.303.728,32</b>	<b>20.757.846,60</b>	<b>29.545.881,72</b>	<b>61,14 %</b>	<b>8.990.112,00</b>	<b>11.767.734,60</b>	<b>24.959.654,72</b>	<b>26,48 %</b>

#### 4.7 Budget implementation C4

Budget Line Position	Budget Line Description	Commitment Appropriation Amount (1)	Payment Appropriation Amount (2)	Executed Commitment Amount (3)	Commitment Available (1)-(3)	% Committed (3)/(1)	Executed Payment Amount (4)	RAL (3)-(4)	Payment Available (2)-(4)	% Paid (4)/(2)
34 00	ORGANISATION OF EXPERTS MEETINGS	5.586,87	5.586,87	5.586,87	0,00	100,00 %	0	5.586,87	5.586,87	0,00%
	Total Chapter 34	5.586,87	5.586,87	5.586,87	0,00	100,00 %	0	5.586,87	5.586,87	0,00%
37 00	MISSION EXPENSES	11.267,00	11.267,00	0	11.267,00	0,00%	0	0	11.267,00	0,00%
	Total Chapter 37	11.267,00	11.267,00	0	11.267,00	0,00%	0	0	11.267,00	0,00%
	Total Title 3	16.853,87	16.853,87	5.586,87	11.267,00	33,15 %	0	5.586,87	16.853,87	0,00%
	TOTAL C4	16.853,87	16.853,87	5.586,87	11.267,00	33,15 %	0	5.586,87	16.853,87	0,00%

## 4.8 Budget implementation C5

Budget Line Position	Budget Line Description	Commitment Appropriation Amount (1)	Payment Appropriation Amount (2)	Executed Commitment Amount (3)	Commitment Available (1)-(3)	% Committed (3)/(1)	Executed Payment Amount (4)	RAL (3)-(4)	Payment Available (2)-(4)	% Paid (4)/(2)
1300	ADMINISTRATIVE MISSIONS EXPENDITURES	798,81	798,81	798,81	0,00	100,00 %	798,81	0,00	0,00	100,00 %
	Total Chapter 13	798,81	798,81	798,81	0,00	100,00 %	798,81	0,00	0,00	100,00 %
	Total Title 1	798,81	798,81	798,81	0,00	100,00 %	798,81	0,00	0,00	100,00 %
3400	ORGANISATION OF EXPERTS MEETINGS	93.687,87	93.687,87	93.149,87	538,00	99,43 %	15.520,34	77.629,53	78.167,53	16,57 %
	Total Chapter 34	93.687,87	93.687,87	93.149,87	538,00	99,43 %	15.520,34	77.629,53	78.167,53	16,57 %
3500	TRANSLATION OF STUDIES, REPORTS AND OTHER WORKING DOCUMENTS	57.416,00	57.416,00	57.416,00	0,00	100,00 %	0	57.416,00	57.416,00	0,00 %
	Total Chapter 35	57.416,00	57.416,00	57.416,00	0,00	100,00 %	0	57.416,00	57.416,00	0,00 %
3700	MISSION EXPENSES	618,13	618,13	618,13	0,00	100,00 %	618,13	0,00	0,00	100,00 %
	Total Chapter 37	618,13	618,13	618,13	0,00	100,00 %	618,13	0,00	0,00	100,00 %
	Total Title 3	151.722,00	151.722,00	151.184,00	538,00	99,65 %	16.138,47	135.045,53	135.583,53	10,64 %
	TOTAL C5	152.520,81	152.520,81	151.982,81	538,00	99,65 %	16.937,28	135.045,53	135.583,53	11,10 %

#### 4.9 Budget implementation C8

Budget Line Position	Budget Line Description	Commitment Appropriation Amount (1)	Payment Appropriation Amount (2)	Executed Commitment Amount (3)	Commitment Available (1)-(3)	% Committed (3)/(1)	Executed Payment Amount (4)	RAL (3)-(4)	Payment Available (2)-(4)	% Paid (4)/(2)
11.12	TEMPORARY ASSISTANCE (INTERIMS)	62.297,60	62.297,60	53.436,89	8.860,71	85,78 %	53.436,89	0,00	8.860,71	85,78 %
11.72	ADMINISTRATIVE ASSISTANCE FROM COMMUNITY INSTITUTIONS	5.600,00	5.600,00	4.856,80	743,20	86,73 %	4.856,80	0,00	743,20	86,73 %
11.73	EXTERNAL SERVICES	15.750,00	15.750,00	15.750,00	0,00	100,00 %	15.750,00	0,00	0,00	100,00 %
	<b>Total Chapter 11</b>	<b>83.647,60</b>	<b>83.647,60</b>	<b>74.043,69</b>	<b>9.603,91</b>	<b>88,52 %</b>	<b>74.043,69</b>	<b>0,00</b>	<b>9.603,91</b>	<b>88,52 %</b>
12.00	MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT	598.794,53	598.794,53	550.381,38	48.413,15	91,91 %	550.381,38	0,00	48.413,15	91,91 %
12.03	REMOVAL EXPENSES	30.772,97	30.772,97	30.772,97	0,00	100,00 %	30.772,97	57,79	57,79	99,81 %
	<b>Total Chapter 12</b>	<b>629.567,50</b>	<b>629.567,50</b>	<b>581.154,35</b>	<b>48.413,15</b>	<b>92,31 %</b>	<b>581.154,35</b>	<b>57,79</b>	<b>48.470,94</b>	<b>92,30 %</b>
13.00	ADMINISTRATIVE MISSIONS EXPENDITURES	13.918,16	13.918,16	13.918,16	0,00	100,00 %	13.918,16	0,00	0,00	100,00 %
	<b>Total Chapter 13</b>	<b>13.918,16</b>	<b>13.918,16</b>	<b>13.918,16</b>	<b>0,00</b>	<b>100,00 %</b>	<b>13.918,16</b>	<b>0,00</b>	<b>0,00</b>	<b>100,00 %</b>
14.10	MEDICAL SERVICE	2.028,00	2.028,00	2.028,00	0,00	100,00 %	2.028,00	1.014,00	1.014,00	50,00 %
14.20	LANGUAGE AND OTHER TRAINING	190.941,54	190.941,54	170.057,70	20.883,84	89,06 %	170.057,70	0,00	20.883,84	89,06 %
14.30	SOCIAL WELFARE OF STAFF	1.002,00	1.002,00	904,50	97,50	90,27 %	904,50	0,00	97,50	90,27 %
	<b>Total Chapter 14</b>	<b>193.971,54</b>	<b>193.971,54</b>	<b>172.990,20</b>	<b>20.981,34</b>	<b>89,18 %</b>	<b>172.990,20</b>	<b>1.014,00</b>	<b>21.995,34</b>	<b>88,66 %</b>
17.00	RECEPTION AND EVENTS	12.607,73	12.607,73	11.432,03	1.175,70	90,67 %	11.432,03	0,00	1.175,70	90,67 %
	<b>Total Chapter 17</b>	<b>12.607,73</b>	<b>12.607,73</b>	<b>11.432,03</b>	<b>1.175,70</b>	<b>90,67 %</b>	<b>11.432,03</b>	<b>0,00</b>	<b>1.175,70</b>	<b>90,67 %</b>
	<b>Total Title 1</b>	<b>933.712,53</b>	<b>933.712,53</b>	<b>853.538,43</b>	<b>80.174,10</b>	<b>91,41 %</b>	<b>853.538,43</b>	<b>1.071,79</b>	<b>81.245,89</b>	<b>91,30 %</b>
20.10	INSURANCE	329,50	329,50	0,00	329,50	0,00 %	0	0,00	329,50	0,00 %
20.30	CLEANING AND MAINTENANCE	32.773,73	32.773,73	26.999,21	5.774,52	82,38 %	26.999,21	0,00	5.774,52	82,38 %
20.40	FITTING-OUT OF PREMISES	80.000,00	80.000,00	64.463,03	15.536,97	80,58 %	64.463,03	0,00	15.536,97	80,58 %
20.50	SECURITY AND SURVEILLANCE OF BUILDINGS	41.820,27	41.820,27	33.818,08	8.002,19	80,87 %	33.818,08	0,00	8.002,19	80,87 %
	<b>Total Chapter 20</b>	<b>154.923,50</b>	<b>154.923,50</b>	<b>125.280,32</b>	<b>29.643,18</b>	<b>80,87 %</b>	<b>125.280,32</b>	<b>0,00</b>	<b>29.643,18</b>	<b>80,87 %</b>
21.00	ICT EQUIPMENT (HARDWARE ACQUISITION)	113.982,20	113.982,20	103.982,20	10.000,00	91,23 %	103.982,20	0,00	10.000,00	91,23 %
21.01	DATA CENTRE SERVICES	828.769,40	828.769,40	828.769,40	0,00	100,00 %	828.769,40	0,00	0,00	100,00 %
21.02	DEVELOPMENT OF ADMINISTRATIVE APPLICATIONS	204.687,06	204.687,06	198.361,06	6.326,00	96,91 %	198.361,06	0,00	6.326,00	96,91 %
21.03	ICT EQUIPMENT MAINTENANCE	22.067,56	22.067,56	20.966,66	1.100,90	95,01 %	20.966,66	0,00	1.100,90	95,01 %
21.04	ICT TRAINING	34.439,07	34.439,07	34.411,36	27,71	99,92 %	34.411,36	0,00	27,71	99,92 %
	<b>Total Chapter 21</b>	<b>1.203.945,29</b>	<b>1.203.945,29</b>	<b>1.186.490,68</b>	<b>17.454,61</b>	<b>98,55 %</b>	<b>1.186.490,68</b>	<b>0,00</b>	<b>17.454,61</b>	<b>98,55 %</b>

## Budget implementation C8

Budget Line Position	Budget Line Description	Commitment Appropriation Amount (1)	Payment Appropriation Amount (2)	Executed Commitment Amount (3)	Commitment Available (1)-(3)	% Committed (3)/(1)	Executed Payment Amount (4)	RAL (3)-(4)	Payment Available (2)-(4)	% Paid (4)/(2)
22.00	TECHNICAL EQUIPMENT AND INSTALLATIONS	43.000,00	43.000,00	43.000,00	0,00	100,00 %	43.000,00	0,00	0,00	100,00 %
22.50	LIBRARY SUPPLIES, PURCHASE AND PRESERVATION OF BOOKS	100,50	100,50	0,00	100,50	0,00 %	0	0,00	100,50	0,00 %
22.52	SUBSCRIPTION TO NEWS PAPERS AND PERIODICALS	988,00	988,00	672,25	315,75	68,04 %	672,25	0,00	315,75	68,04 %
	<b>Total Chapter 22</b>	<b>44.088,50</b>	<b>44.088,50</b>	<b>43.672,25</b>	<b>416,25</b>	<b>99,06 %</b>	<b>43.672,25</b>	<b>0,00</b>	<b>416,25</b>	<b>99,06 %</b>
23.00	STATIONERY AND OFFICE SUPPLIES	26.056,48	26.056,48	21.664,68	4.391,80	83,15 %	21.664,68	0,00	4.391,80	83,15 %
23.29	OTHER FINANCIAL CHARGES	7.200,00	7.200,00	377,77	6.822,23	5,25 %	377,77	0,00	6.822,23	5,25 %
23.30	LEGAL EXPENSES	44.857,18	44.857,18	44.755,00	102,18	99,77 %	44.755,00	0,00	102,18	99,77 %
23.32	BOARD OF APPEALS	742,47	742,47	742,47	0,00	100,00 %	0	742,47	742,47	0,00 %
23.51	MEETING AND OTHER INTERNAL MEETING EXPENSES	31.272,32	31.272,32	8.193,01	23.079,32	26,20 %	8.193,01	0,00	23.079,32	26,20 %
23.52	DEPARTMENT REMOVALS	15.563,97	15.563,97	10.753,47	4.810,50	69,09 %	10.753,47	0,00	4.810,50	69,09 %
23.54	REPRESENTATION COSTS	615,15	615,15	95,40	519,75	15,51 %	95,40	0,00	519,75	15,51 %
	<b>Total Chapter 23</b>	<b>126.307,58</b>	<b>126.307,58</b>	<b>86.581,80</b>	<b>39.725,78</b>	<b>68,55 %</b>	<b>85.839,33</b>	<b>742,47</b>	<b>40.468,25</b>	<b>67,96 %</b>
24.00	POSTAGE AND DELIVERY CHARGES	11.850,39	11.850,39	6.043,00	5.807,39	50,99 %	6.043,00	0,00	5.807,39	50,99 %
24.10	TELEPHONE, TELEGRAPH, TELEX, RADIO AND TELEVISION SUBSCRIPTIONS AND CHARGES	29.917,06	29.917,06	17.181,92	12.735,14	57,43 %	17.181,92	0,00	12.735,14	57,43 %
24.11	TELECOMMUNICATION EQUIPMENT AND INSTALLATIONS	24.870,48	24.870,48	23.432,08	1.438,40	94,22 %	23.432,08	0,00	1.438,40	94,22 %
	<b>Total Chapter 24</b>	<b>66.637,93</b>	<b>66.637,93</b>	<b>46.657,00</b>	<b>19.980,93</b>	<b>70,02 %</b>	<b>46.657,00</b>	<b>0,00</b>	<b>19.980,93</b>	<b>70,02 %</b>
	<b>Total Title 2</b>	<b>1.595.902,80</b>	<b>1.595.902,80</b>	<b>1.488.682,05</b>	<b>107.220,75</b>	<b>93,28 %</b>	<b>1.487.939,58</b>	<b>742,47</b>	<b>107.963,22</b>	<b>93,23 %</b>
30.00	CERTIFICATION ACTIVITIES	10.366.448,35	10.366.448,35	9.505.528,47	860.919,88	91,70 %	9.505.528,47	0,00	860.919,88	91,70 %
30.01	FLIGHT STANDARDS	949.451,94	949.451,94	459.473,41	489.978,53	48,39 %	459.473,41	0,00	489.978,53	48,39 %
30.02	OPERATIONAL EQUIPMENT	59.800,00	59.800,00	0,00	59.800,00	0,00 %	0	0,00	59.800,00	0,00 %
	<b>Total Chapter 30</b>	<b>11.375.700,29</b>	<b>11.375.700,29</b>	<b>9.965.001,88</b>	<b>1.410.698,41</b>	<b>87,60 %</b>	<b>9.965.001,88</b>	<b>0,00</b>	<b>1.410.698,41</b>	<b>87,60 %</b>
31.00	STANDARDISATION INSPECTION	260.919,07	260.919,07	70.049,90	190.869,17	26,85 %	70.049,90	0,00	190.869,17	26,85 %
31.01	STANDARDISATION STUDIES	99.655,60	99.655,60	71.804,08	27.851,52	72,05 %	71.804,08	0,00	27.851,52	72,05 %
31.02	TECHNICAL LIBRARY	1.475,00	1.475,00	1.374,46	100,54	93,18 %	1.374,46	0,00	100,54	93,18 %
	<b>Total Chapter 31</b>	<b>362.049,67</b>	<b>362.049,67</b>	<b>143.228,44</b>	<b>218.821,23</b>	<b>39,56 %</b>	<b>143.228,44</b>	<b>0,00</b>	<b>218.821,23</b>	<b>39,56 %</b>

## Budget implementation C8

Budget Line Position	Budget Line Description	Commitment Appropriation Amount	Payment Appropriation Amount	Executed Commitment Amount	Commitment Available	% Committed	Executed Payment Amount	RAL	Payment Available	% Paid
		(1)	(2)	(3)	(1)-(3)	(3)/(1)	(4)	(3)-(4)	(2)-(4)	(4)/(2)
32 00	DEVELOPMENT OF BUSINESS APPLICATIONS	1.691.537,24	1.691.537,24	1.659.372,24	32.165,00	98,10 %	1.637.477,99	21.894,25	54.059,25	96,80 %
	<b>Total Chapter 32</b>	<b>1.691.537,24</b>	<b>1.691.537,24</b>	<b>1.659.372,24</b>	<b>32.165,00</b>	<b>98,10 %</b>	<b>1.637.477,99</b>	<b>21.894,25</b>	<b>54.059,25</b>	<b>96,80 %</b>
33 00	INFORMATION AND PUBLICATION	204.469,05	204.469,05	189.603,04	14.866,01	92,73 %	189.603,04	0,00	14.866,01	92,73 %
	<b>Total Chapter 33</b>	<b>204.469,05</b>	<b>204.469,05</b>	<b>189.603,04</b>	<b>14.866,01</b>	<b>92,73 %</b>	<b>189.603,04</b>	<b>0,00</b>	<b>14.866,01</b>	<b>92,73 %</b>
34 00	ORGANISATION OF EXPERTS MEETINGS	340.553,61	340.553,61	89.967,40	250.586,21	26,42 %	86.842,21	3.125,19	253.711,40	25,50 %
	<b>Total Chapter 34</b>	<b>340.553,61</b>	<b>340.553,61</b>	<b>89.967,40</b>	<b>250.586,21</b>	<b>26,42 %</b>	<b>86.842,21</b>	<b>3.125,19</b>	<b>253.711,40</b>	<b>25,50 %</b>
35 00	TRANSLATION OF STUDIES, REPORTS AND OTHER WORKING DOCUMENTS	481.436,25	481.436,25	478.875,84	2.560,41	99,47 %	478.875,84	0,00	2.560,41	99,47 %
	<b>Total Chapter 35</b>	<b>481.436,25</b>	<b>481.436,25</b>	<b>478.875,84</b>	<b>2.560,41</b>	<b>99,47 %</b>	<b>478.875,84</b>	<b>0,00</b>	<b>2.560,41</b>	<b>99,47 %</b>
36 00	OUTSOURCING OF RULEMAKING ACTIVITIES	713.832,76	713.832,76	709.559,62	4.273,14	99,40 %	709.559,62	0,00	4.273,14	99,40 %
36 01	INTERNATIONAL COOPERATION	49.028,06	49.028,06	36.946,46	12.081,60	75,36 %	36.946,46	0,00	12.081,60	75,36 %
	<b>Total Chapter 36</b>	<b>762.860,82</b>	<b>762.860,82</b>	<b>746.506,08</b>	<b>16.354,74</b>	<b>97,86 %</b>	<b>746.506,08</b>	<b>0,00</b>	<b>16.354,74</b>	<b>97,86 %</b>
37 00	MISSION EXPENSES	824.878,70	824.878,70	688.655,32	136.223,38	83,49 %	688.655,32	0,00	136.223,38	83,49 %
	<b>Total Chapter 37</b>	<b>824.878,70</b>	<b>824.878,70</b>	<b>688.655,32</b>	<b>136.223,38</b>	<b>83,49 %</b>	<b>688.655,32</b>	<b>0,00</b>	<b>136.223,38</b>	<b>83,49 %</b>
38 00	TECHNICAL TRAINING	305.225,00	305.225,00	200.710,00	104.515,00	65,76 %	200.710,00	0,00	104.515,00	65,76 %
	<b>Total Chapter 38</b>	<b>305.225,00</b>	<b>305.225,00</b>	<b>200.710,00</b>	<b>104.515,00</b>	<b>65,76 %</b>	<b>200.710,00</b>	<b>0,00</b>	<b>104.515,00</b>	<b>65,76 %</b>
39 00	SAFETY STRATEGY	372.081,41	372.081,41	366.971,44	5.109,97	98,63 %	366.971,44	0,00	5.109,97	98,63 %
39 01	EXTERNAL EVALUATION OF THE AGENCY	53.800,00	53.800,00	48.420,00	5.380,00	90,00 %	48.420,00	0,00	5.380,00	90,00 %
39 03	RESEARCH	424.280,00	424.280,00	424.280,00	0,00	100,00 %	424.280,00	0,00	0,00	100,00 %
	<b>Total Chapter 39</b>	<b>850.161,41</b>	<b>850.161,41</b>	<b>839.671,44</b>	<b>10.489,97</b>	<b>98,77 %</b>	<b>839.671,44</b>	<b>0,00</b>	<b>10.489,97</b>	<b>98,77 %</b>
	<b>Total Title 3</b>	<b>17.198.872,04</b>	<b>17.198.872,04</b>	<b>15.001.591,68</b>	<b>2.197.280,36</b>	<b>87,22 %</b>	<b>14.976.572,24</b>	<b>25.019,44</b>	<b>2.222.299,80</b>	<b>87,08 %</b>
	<b>TOTAL C8</b>	<b>19.728.487,37</b>	<b>19.728.487,37</b>	<b>17.343.812,16</b>	<b>2.384.675,21</b>	<b>87,91 %</b>	<b>17.316.978,46</b>	<b>26.833,70</b>	<b>2.411.508,91</b>	<b>87,78 %</b>

## 5. BUDGET TRANSFERS

Budget Line Position	DESCRIPTION	Initial credit	JAN	FEB	MAR	APRIL	MAY	JUN	Total Budget by 11/06/2008	Amending Budget	Total Amending	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
1100	Basic salaries	31.385.000	-102.000						31.233.000	-4.128.000	27.105.000	-35.000	224.000		-20.000	480.000		-337.000	26.009.000
1101	Family allowances	3.255.000	0						3.255.000	655.000	2.600.000								2.600.000
1102	Expatriation and foreign residence allowances	4.280.000	0						4.280.000	680.000	3.600.000							-67.462	3.532.538
1103	Secretarial allowances	5.000	0						5.000	-2.000	3.000								3.000
1110	Auxiliary staff	0	0						0	0	0								0
1111	Secondment of National Experts	180.000	0		-50.000				130.000	-79.000	51.000							-34.538	16.462
1112	Temporary Assistance (interims)	360.000	0		50.000	55.000			465.000	335.000	800.000							81.000	881.000
1113	Contractual Agents	1.316.000	0						1.316.000	-116.000	1.200.000					180.000			1.380.000
1130	Insurance against sickness	1.065.000	0						1.065.000	-135.000	930.000								930.000
1131	Insurance against accidents and occupational disease	220.000	0						220.000	-26.000	194.000								194.000
1132	Insurance against unemployment	410.000	0						410.000	-51.000	359.000							-10.598	348.402
1140	Childbirth and death allowances and grants	5.000	0						5.000	0	5.000								5.000
1141	Travel expenses for annual leave	245.000	0						245.000	105.000	350.000						-11.000	-10.979	328.021
1142	Housing and transport allowances	0	0						0	0	0		15.000			2.000			17.000
1145	Other Allowances	0	0						0	0	0								0
1150	Overtime	300.000	0			-55.000			245.000	-195.000	50.000						-24.000		26.000
1172	Administrative Assistance from Community institutions	225.000	0						225.000	-5.000	220.000					-2.000			218.000
1173	External Services	10.000	0						10.000	-8.000	2.000		9.000						11.000
1190	Salary withholdings	45.000	0		-45.000				0	0	0								0
1191	Adjustments to remuneration	455.000	0						455.000	-260.000	195.000							358.000	553.000
	<b>Chapter 11</b>	<b>43.711.000</b>	<b>-102.000</b>	<b>0</b>	<b>-45.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43.564.000</b>	<b>-5.900.000</b>	<b>37.664.000</b>	<b>-35.000</b>	<b>200.000</b>	<b>0</b>	<b>-20.000</b>	<b>300.000</b>	<b>-35.000</b>	<b>-21.577</b>	<b>37.052.423</b>
1200	Miscellaneous expenditure on staff recruitment	115.000	0		60.000	35.000			210.000	140.000	350.000					300.000			650.000
1201	Travel expenses	28.000	0						28.000	0	28.000						11.000		39.000
1202	Installation, resettlement and transfer allowances	675.000	0						675.000	-75.000	600.000						-98.000		507.000
1203	Removal expenses	357.000	0			-35.000			332.000	-82.000	250.000					60.000		-11.825	298.175
1204	Temporary daily subsistence allowances	645.000	0		-60.000				585.000	-185.000	400.000					60.000	-42.000		298.000
	<b>Chapter 12</b>	<b>1.830.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1.830.000</b>	<b>-202.000</b>	<b>1.628.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300.000</b>	<b>-124.000</b>	<b>-11.825</b>	<b>1.792.175</b>
1300	Administrative Missions Expenditures	120.000	0		99.000				219.000	-169.000	50.000	35.000	-5.000		20.000				100.000
	<b>Chapter 13</b>	<b>120.000</b>	<b>0</b>	<b>0</b>	<b>99.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>219.000</b>	<b>-169.000</b>	<b>50.000</b>	<b>35.000</b>	<b>-5.000</b>	<b>0</b>	<b>20.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100.000</b>
1410	Medical service	179.000	0						179.000	-10.000	169.000						-15.700	-23.579	129.721
1420	Language and other training	680.000	0						680.000	-300.000	380.000						5.000	-29.295	345.705
1430	Social welfare of staff	580.000	0		-54.000				526.000	-76.000	450.000		200.000				124.700		774.700
	<b>Chapter 14</b>	<b>1.439.000</b>	<b>0</b>	<b>0</b>	<b>-54.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1.385.000</b>	<b>-386.000</b>	<b>999.000</b>	<b>0</b>	<b>200.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>104.000</b>	<b>-52.874</b>	<b>1.250.126</b>
1700	Reception and events	10.000	0						10.000	0	10.000		5.000				55.000		70.000
	<b>Chapter 17</b>	<b>10.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10.000</b>	<b>0</b>	<b>10.000</b>	<b>0</b>	<b>5.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55.000</b>	<b>0</b>	<b>70.000</b>
	<b>TOTAL TITLE 1</b>	<b>47.110.000</b>	<b>-102.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>47.008.000</b>	<b>-6.657.000</b>	<b>40.351.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-86.276</b>	<b>40.264.724</b>

## Budget transfers

Budget Line Position	DESCRIPTION	Initial credit	JAN	FEB	MAR	APRIL	MAY	JUN	Total Budget by 11/06/2008	Amending Budget	Total Amending	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
2000	Rental costs	4.563.000	0						4.563.000	0	4.563.000							-55.000	4.508.000
2010	Insurance	40.000	0						40.000	0	40.000								40.000
2020	Water, gas, electricity and heating	120.000	0						120.000	0	120.000							-11.000	109.000
2030	Cleaning and maintenance	232.000	0						232.000	0	232.000							-15.000	217.000
2040	Fitting-out of premises	170.000	0						170.000	0	170.000								170.000
2050	Security and surveillance of buildings	530.000	0						530.000	0	530.000						52.000		582.000
2051	Other building expenditure	15.000	0						15.000	0	15.000							81.000	96.000
	<b>Chapter 20</b>	<b>5.670.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5.670.000</b>	<b>0</b>	<b>5.670.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>52.000</b>	<b>0</b>	<b>5.722.000</b>
2100	ICT equipment (hardware acquisition)	475.000	0						475.000	200.000	675.000		147.000						822.000
2101	Data Centre Services	1.160.000	0						1.160.000	0	1.160.000						17.000		1.177.000
2102	Administrative applications development	422.000	0						422.000	-161.000	261.000		-16.000						245.000
2103	IT Hardware maintenance	73.000	0						73.000	26.000	99.000		31.000						130.000
2104	ICT training	74.000	0						74.000	51.000	125.000		-22.000				-17.000		86.000
2105	Other ICT expenditure	0	0						0	0	0								0
2106	Software licences	745.000	0						745.000	89.000	834.000		-164.000			49.000		-20.000	699.000
2107	Software maintenance	190.000	0						190.000	-36.000	154.000					39.000		-16.000	177.000
2108	Maintenance of Administrative applications	251.000	0						251.000	0	251.000		24.000						275.000
	<b>Chapter 21</b>	<b>3.390.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3.390.000</b>	<b>169.000</b>	<b>3.559.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>88.000</b>	<b>0</b>	<b>-36.000</b>	<b>3.611.000</b>
2200	Technical equipment and installations	15.000	0						15.000	0	15.000						1.000	5.000	21.000
2202	Hire or leasing of technical equipment or installations	0	0						0	0	0								0
2203	Maintenance and repair of technical equipment or installations	68.000	0						68.000	0	68.000							-68.000	0
2210	Purchase of furniture	180.000	0						180.000	0	180.000					90.000			270.000
2211	Maintenance and repairs	5.000	0						5.000	0	5.000								5.000
2250	Library supplies, purchase and preservation of books	0	0						0	0	0								0
2251	Special library, documentation and reproduction equipment	0	0						0	0	0								0
2252	Subscriptions to newspapers and periodicals	25.000	0						25.000	0	25.000								25.000
	<b>Chapter 22</b>	<b>298.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>293.000</b>	<b>0</b>	<b>293.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>90.000</b>	<b>1.000</b>	<b>-63.000</b>	<b>321.000</b>



## Budget transfers

Budget Line Position	DESCRIPTION	Initial credit	JAN	FEB	MAR	APRIL	MAY	JUN	Total Budget by 11/06/2008	Amending Budget	Total Amending	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
2300	Stationery and office supplies	220.000	0						220.000	0	220.000								220.000
2320	Bank charges	10.000	0						10.000	0	10.000								10.000
2321	Exchange-rate losses	1.000	0						1.000	0	1.000								1.000
2329	Other financial charges	50.000	0	-7.000					43.000	0	43.000								43.000
2330	Legal expenses	150.000	0						150.000	0	150.000		-2.000					-135.000	13.000
2332	Board of Appeals	100.000	0						100.000	0	100.000								100.000
2351	MB and other internal meetings	120.000	0						120.000	0	120.000							-60.000	60.000
2352	Departmental removals	101.000	0						101.000	0	101.000								101.000
2353	Archives expenditure	100.000	0						100.000	0	100.000								100.000
2354/C	REPRESENTATION COSTS/C	5.000	0						5.000	0	5.000								5.000
2354/E	REPRESENTATION COSTS/E	12.000	0						12.000	0	12.000								12.000
2354/R	REPRESENTATION COSTS/R	15.000	0						15.000	0	15.000								15.000
2354/S	REPRESENTATION COSTS/S	5.000	0						5.000	0	5.000							-4.000	1.000
2355/A	INTEGRATED QUALITY MANAGEMENT SYSTEM/A	0	102.000	7.000					109.000	0	109.000		910						108.090
2355/E	INTEGRATED QUALITY MANAGEMENT SYSTEM/E	0	0						0	0	0		2.910					60.000	62.910
	<b>Chapter 23</b>	<b>889.000</b>	<b>102.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>991.000</b>	<b>0</b>	<b>991.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-139.000</b>	<b>852.000</b>
2400	Postage and delivery charges	352.000	0						352.000	0	352.000					90.000	-53.000	-20.000	189.000
2410	Telephone, radio and television subscriptions and charges	565.000	0						565.000	0	565.000					88.000		-106.745	370.255
2411	Telecommunication equipment and installations	53.000	0						53.000	77.000	130.000							-60.000	70.000
	<b>Chapter 24</b>	<b>970.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>970.000</b>	<b>77.000</b>	<b>1.047.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-178.000</b>	<b>-53.000</b>	<b>-186.745</b>	<b>629.255</b>
	<b>TOTAL TITLE 2</b>	<b>11.212.000</b>	<b>102.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11.314.000</b>	<b>246.000</b>	<b>11.560.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-424.745</b>	<b>11.135.255</b>
3000	Certification activities	12.300.000	0		45.000				12.255.000	4.145.000	16.400.000							24.000	16.424.000
3001	Flight standards activities	900.000	0		45.000				945.000	1.042.000	1.987.000							-24.000	1.963.000
3002	Operational equipment	105.000	0						105.000	0	105.000							-15.000	90.000
	<b>Chapter 30</b>	<b>13.305.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13.305.000</b>	<b>5.187.000</b>	<b>18.492.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-15.000</b>	<b>18.477.000</b>
3100	Standardisation inspection	420.000	0						420.000	0	420.000							-208.500	211.500
3101	Standardisation studies	0	0						0	0	0								0
3102	Technical Library	150.000	0						150.000	0	150.000							-92.500	57.500
	<b>Chapter 31</b>	<b>570.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>570.000</b>	<b>0</b>	<b>570.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-301.000</b>	<b>269.000</b>
3200	Development of business applications	3.000.000	0						3.000.000	4.192.000	7.192.000							150.000	7.342.000
	<b>Chapter 32</b>	<b>3.000.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3.000.000</b>	<b>4.192.000</b>	<b>7.192.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150.000</b>	<b>7.342.000</b>

## Budget transfers

Budget Line Position	DESCRIPTION	Initial credit	JAN	FEB	MAR	APRIL	MAY	JUN	Total Budget by 11/06/2008	Amending Budget	Total Amending	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
3300	Informations and publications	370.000	0	0	0	0	0	0	370.000	0	370.000								370.000
	<b>Chapter 33</b>	<b>370.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>370.000</b>	<b>0</b>	<b>370.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>370.000</b>
3400/C	ORGANISATION OF EXPERTS MEETINGS/C	45.000	0	0	0	0	0	0	45.000	0	45.000		150.000						195.000
3400/E	ORGANISATION OF EXPERTS MEETINGS/E	0	0	0	0	0	0	0	0	0	0							76.000	76.000
3400/R	ORGANISATION OF EXPERTS MEETINGS/R	600.000	0	0	0	0	0	0	600.000	0	600.000							-285.000	315.000
3400/S	ORGANISATION OF EXPERTS MEETINGS/S	120.000	0	0	0	0	0	0	120.000	0	120.000							-40.000	80.000
	<b>Chapter 34</b>	<b>765.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>765.000</b>	<b>0</b>	<b>765.000</b>	<b>0</b>	<b>150.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-249.000</b>	<b>666.000</b>
3500/C	TRANSLATION OF STUDIES, REPORTS AND OTHER WORKING DOCUMENTS/C	0	0	0	0	0	0	0	0	0	0								0
3500/E	TRANSLATION OF STUDIES, REPORTS AND OTHER WORKING DOCUMENTS/E	1.331.000	0	960.000	0	0	0	0	371.000	0	371.000							-119.000	252.000
3500/R	TRANSLATION OF STUDIES, REPORTS AND OTHER WORKING DOCUMENTS/R	0	0	960.000	0	0	0	0	960.000	0	960.000							-40.000	920.000
3500/S	TRANSLATION OF STUDIES, REPORTS AND OTHER WORKING DOCUMENTS/S	0	0	0	0	0	0	0	0	0	0							-153.500	-153.500
	<b>Chapter 35</b>	<b>1.331.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1.331.000</b>	<b>0</b>	<b>1.331.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-40.000</b>	<b>-272.500</b>	<b>1.018.500</b>
3600	Assistance to Rule Making activities	1.799.000	0	0	0	0	0	0	1.799.000	0	1.799.000						30.000	438.500	2.247.500
3601	International cooperation	400.000	0	0	0	0	0	0	400.000	0	400.000								400.000
	<b>Chapter 36</b>	<b>2.199.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2.199.000</b>	<b>0</b>	<b>2.199.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30.000</b>	<b>438.500</b>	<b>2.647.500</b>
3700/C	MISSION EXPENSES, DUTY TRAVEL EXPENSES AND OTHER ANCILLARY EXPENDITURE/C	2.200.000	0	0	0	0	0	0	2.200.000	0	2.200.000		150.000					-135.000	1.915.000
3700/E	MISSION EXPENSES, DUTY TRAVEL EXPENSES AND OTHER ANCILLARY EXPENDITURE/E	421.000	0	0	0	0	0	0	421.000	0	421.000								421.000
3700/R	MISSION EXPENSES, DUTY TRAVEL EXPENSES AND OTHER ANCILLARY EXPENDITURE/R	650.000	0	0	0	0	0	0	650.000	0	650.000						30.000		680.000
3700/S	MISSION EXPENSES, DUTY TRAVEL EXPENSES AND OTHER ANCILLARY EXPENDITURE/S	1.115.000	0	0	0	0	0	0	1.115.000	0	1.115.000							-100.000	1.015.000
	<b>Chapter 37</b>	<b>4.386.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4.386.000</b>	<b>0</b>	<b>4.386.000</b>	<b>0</b>	<b>150.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30.000</b>	<b>-235.000</b>	<b>4.031.000</b>
3800/C	TECHNICAL TRAINING/C	0	0	0	0	0	0	0	0	0	0								0
3800/E	TECHNICAL TRAINING/E	0	0	0	0	0	0	0	0	0	0								0
3800/R	TECHNICAL TRAINING/R	0	0	0	0	0	0	0	0	0	0								0
3800/S	TECHNICAL TRAINING/S	537.000	0	0	0	0	0	0	537.000	0	537.000								537.000
	<b>Chapter 38</b>	<b>537.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>537.000</b>	<b>0</b>	<b>537.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>537.000</b>
3900	Safety strategy	370.000	0	0	0	0	0	0	370.000	0	370.000							-53.000	317.000
3901	External evaluation of the Agency and other Studies	40.000	0	0	0	0	0	0	40.000	0	40.000							260.000	300.000
3903	Research	560.000	0	0	0	0	0	0	560.000	0	560.000							788.021	1.348.021
	<b>Chapter 39</b>	<b>970.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>970.000</b>	<b>0</b>	<b>970.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>995.021</b>	<b>1.965.021</b>
	<b>TOTAL TITLE 3</b>	<b>27.433.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>27.433.000</b>	<b>9.379.000</b>	<b>36.812.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>511.021</b>	<b>37.323.021</b>
4000	Technical cooperation with Third Countries	500.000	0	0	0	0	0	0	500.000	0	500.000								500.000
	<b>Chapter 40</b>	<b>500.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500.000</b>	<b>0</b>	<b>500.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500.000</b>
	<b>TOTAL TITLE 4</b>	<b>500.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500.000</b>	<b>0</b>	<b>500.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500.000</b>
5000	Provision for Fees & Charges funded expenditure	0	0	0	0	0	0	0	0	12.707.767	12.707.767								12.707.767
	<b>Chapter 50</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12.707.767</b>	<b>12.707.767</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12.707.767</b>
	<b>TOTAL TITLE 4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12.707.767</b>	<b>12.707.767</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12.707.767</b>
	<b>GRAND TOTAL</b>	<b>86.255.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>86.255.000</b>	<b>15.675.767</b>	<b>101.930.767</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>101.930.767</b>