



EASA MB 02/2008

MB Decision 08-2008 Annex 2 –
MB Opinion on the 2007 Accounts
11 June 2008

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Cologne, 11 June 2008

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European Aviation Safety Agency

ANNUAL ACCOUNTS FOR THE YEAR 2007

In accordance with Article 76 of the Financial Regulation applicable to the European Aviation Safety Agency (the “Agency”), the accounts of the Agency shall comprise:

- the financial statements and;
- the reports on implementation of the budget of the Agency.

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1 FINANCIAL STATEMENTS

1.1 GENERAL INFORMATION: OBJECTIVE AND RESOURCES OF THE AGENCY

Based in Cologne, Germany, the European Aviation Safety Agency became operational in 2003 on the basis of Regulation (EC) No 216/2008 of the European Parliament and of the Council of 20 February 2008 on common rules in the field of civil aviation and establishing a European Aviation Safety Agency, and repealing Council Directive 91/670/EEC, Regulation (EC) No 1592/2002 and Directive 2004/36/EC (OJ L 79, 19/03/2008, p. 1).

As an independent EU body under European law, it is accountable to the Member States and the EU institutions.

A Management Board with representatives from the Member States and the European Commission adopt the Agency's budget and work programme.

The aviation industry is actively involved in the Agency's work through a number of consultative and advisory committees.

Its' overall mission has been defined as: ***"To promote the highest common standards of safety and environmental protection in civil aviation"***.

The revenue of the European Aviation Safety Agency consists of a contribution from the Community and from any European third country which has entered into the agreements referred to in Article 66 of above-mentioned Regulation (EC) No 216/2008, the fees paid by applicants for certificates and approvals issued, maintained or amended by the Agency,

and, if any, charges for publications, handling of appeals, training and any other service provided by the Agency.

On 31 May 2007 the Commission issued a new regulation (EC) No 593/2007 on the fees and charges levied by the Agency. It brings some significant changes in the structure and level of the fees and charges. These fees and charges are assigned revenue for the Agency.

It reflects the more and more important role the Agency is playing as it consolidates its position as Europe's centre of excellence in aviation safety.

1.2 FINANCIAL STATEMENTS

1.2.1 Balance Sheet

	31 December 2007	31 December 2006
ASSETS		
NON-CURRENT ASSETS		
Intangible fixed assets		
Computer software	274	268
Tangible fixed assets		
Computer hardware	739	869
Furniture	708	699
Other fixtures and fittings	95	151
Other non current assets	1.820	-
Total non current assets	3.636	1.987
CURRENT ASSETS		
Current receivables	12.250	5.647
Sundry receivables	599	365
Accrued revenue	6.582	7.287
Deferred charges	569	160
EC entities	-	422
Cash and cash equivalents	36.659	24.056
Total current assets	56.660	37.937
TOTAL ASSETS	60.295	39.924
LIABILITIES		
NON-CURRENT LIABILITIES		
Provisions for risks and liabilities	797	639
Total non current liabilities		
CURRENT LIABILITIES		
Current payables	14.750	15.999
Deferred revenues	27.223	9.219
Sundry payables	-	195
EC entities	2.645	5.250
Total current liabilities	44.618	30.663
TOTAL LIABILITIES	45.415	31.302
NET ASSETS		
Surplus (deficit) forwarded from previous years	8.622	3.029
Net surplus (deficit) for the period	6.258	5.593
Total net assets	14.880	8.622
TOTAL LIABILITIES AND NET ASSETS	60.295	39.924

1.2.2 Economic Outturn Account

	2007	2006
OPERATING REVENUE		
Fees and charges	44.167	35.173
Contributions from EC entities	24.166	26.401
Recuperation of expenses	559	340
Contribution from German Ministry of Transport	300	1.200
Contribution from North Rhein Westphalia	-	273
Contribution from EFTA	1.308	547
Total operating revenue	70.500	63.935
OPERATING EXPENSES		
Staff expenses	31.070	23.778
Building and related expenses	4.601	3.768
Other expenses	5.406	1.993
Depreciation and write offs	1.392	1.249
Outsourcing and contracting activities	22.360	27.798
Total operating expenses	64.830	58.586
Surplus /(Deficit) from operating activities	5.670	5.349
NON-OPERATING REVENUE (EXPENSES)		
Interest received from third parties	605	263
Interest paid to third parties	(17)	(19)
Surplus / (Deficit) from non operating activities	588	243
Surplus / (Deficit) from ordinary activities	6.258	5.593
Surplus / (Deficit) from extraordinary activities	-	-
NET SURPLUS FOR THE PERIOD	6.258	5.593

1.2.3 Cash Flow Table

	31 December 2007	31 December 2006
CASH FLOW FROM ORDINARY ACTIVITIES		
<i>Surplus (Deficit) from ordinary activities</i>	6.258	5.593
Operating activities		
Depreciation - intangible assets	124	105
Depreciation - tangible assets	545	468
Donated assets	-	(273)
Increase / (decrease) in provisions for risks and liabilities	158	639
Increase / (decrease) in provisions doubtful receivables	723	675
(Increase) / decrease in short term prefinancing	-	-
(Increase) / decrease in short term receivables	(6.864)	(6.789)
(Increase) / decrease in long term receivables	(1.820)	-
(Increase) / decrease in receivables related to consolidated EC entities	22	(23)
Increase / (decrease) in accounts payable	16.561	12.857
Increase / (decrease) in liabilities related to consolidated EC entities	(2.606)	(187)
Increase / (decrease) in liabilities related to consolidated EC entities		
<i>Net cash flow from operating activities</i>	6.843	7.473
CASH FLOW FROM INVESTING ACTIVITIES		
Tangible and intangible fixed assets	(502)	(1.031)
Donated assets	-	273
Proceeds from sale of fixed assets	4	1
<i>Net cash flow from investing activities</i>	(498)	(756)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	12.603	12.310
CASH AND CASH EQUIVALENTS AT THE BEGINING OF THE PERIOD	24.056	11.746
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	36.659	24.056

1.2.4 Statements of Changes in Net Assets/Equity

	Accumulated surplus	Net surplus for the period	Total net assets
Balance as of 31 December 2006	8.622	-	8.622
Balance as of 1 January 2007	8.622	-	8.622
Net result of the year	-	6.258	6.258
Balance as of 31 December 2007	8.622	6.258	14.880

1.3 NOTES TO THE FINANCIAL STATEMENTS

1.3.1 Accounting Policies

Basis of preparation

The financial statements are prepared on an accrual basis of accounting, and comply with valuation and accounting rules adopted by the European Commission. They are presented on a going concern basis and are consistently covering a calendar year period. 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€).

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 recognised in the Economic outturn account.

Non current assets

Intangible fixed assets

Acquired computer software licences are capitalised on the basis of the costs incurred to acquire and to bring to use the specific software. These costs are amortized over their estimated useful lives (four years).

Internally produced intangible assets, including data bases and costs associated with developing or maintaining computer software programmes are recognised as expenses, as incurred.

Intangible assets are valued at their acquisition price less subsequent amortization and impairment losses. No intangible assets have been developed internally and consequently the balance includes only the ones externally acquired. The straight-line method is used to amortize the intangible assets.

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.

All other repair and maintenance are charged to the Economic Outturn Account during the financial period in which they are incurred.

Donated assets are recognised based on fair value provided by the donator.

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	Depreciation Rate
Computer Hardware	4 years	25% per year
Other fixture and fittings	8 years	12.5% per year
Other fixture and fittings	4 years	25% per year
Movable furniture	10 years	10% per year

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 not be in excess of the greater of its net selling price or its value in use).

Gains and losses on disposals are determined by comparing proceeds with carrying amount. They are included in the Economic Outturn Account.

Leases

Lease of intangible assets where the Agency have substantially all the risks and reward of ownership are classified as financial leases.

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.

Receivables

All receivables are carried out at 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 and cash equivalents include cash in hands and other highly liquid investments with original maturity of three months or less and banks overdrafts. Bank overdrafts, if any, are shown under current liabilities on the Balance Sheet.

Provision for risk and charges

Provisions are recognized when the Agency has a legal or a constructive obligation as a result of past events; it is more likely that an outflow of resources will be required to settle the obligation and when a reliable estimate of the amount of the obligation can be done.

Where the effect of the time value of money is material, the amount of the provision is the present value of the expenditures expected to be required to settle the obligation.

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.

Revenue

- Non exchange revenue: The regulatory activity of the Agency is funded by subsidies from the European Commission and from any European third country which has entered into the agreements referred to in Article 55 of Regulation (EC) No 1592/2002 (amended by (EC) No 779/2006). Receivables and revenue are recognized when recovery orders are issued by the Agency. At the end of each financial year the excess of subsidies over costs as assessed for

budget purposes on a modified cash basis is returned to the Commission.

- Exchange revenue: Fees and charges revenue associated with the provision of initial Certificates and Approvals issued by the Agency are recognized:
 - For projects completed in 2007, to the amounts invoiced under the Commission regulations (EC) No. 488/2005 applicable until 31 May 2007 and (EC) No. 593/2007 applicable as of 1 June 2007;
 - For projects not completed at the end of 2007:
 - Revenue from certification of products invoiced under regulation (EC) No. 593/2007, have been recognized only to the extent of recoverable costs incurred for the period from 1 June to 31 December 2007. Recoverable costs have been assessed by EASA's authorizing officers, complemented by estimates when necessary, to value the extent of work performed to the end of the reporting period;
 - Revenue associated with annual surveillance fees and other services are based on amounts invoiced and adjusted on a pro rata temporis basis.

Separation of accounting periods – accrued and deferred revenue and charges

Accrual accounting requires that transactions must be recognized in the period to which they relate. This implies:

- For revenue:
 - Certification and Approval Projects uncompleted at 31 December 2007

- In most cases, the portion of recovery orders issued under regulation (EC) No. 593/2007 that exceeds estimated costs incurred as of 1 June 2007 is deferred until the issuance of the technical visa; a corresponding amount should be assessed and recognized as a liability – deferred income, in the balance sheet, with the effect of decreasing the revenue of the current financial period.
 - In limited instances where recovery orders are issued only when projects are completed, estimated costs incurred as of 1 June 2007 are recognized as revenue; a corresponding amount should be assessed and recognized as an asset – a recoverable, in the balance sheet, with the effect of increasing the revenue of the current financial period.
 - Revenue from annual and surveillance fees is recognized for the part of the reporting period covered by the fees. The amount of revenue that covers the ensuing financial period is deferred accordingly; a corresponding amount should be assessed and recognized as a liability – deferred income in the balance sheet, with the effect of decreasing the revenue of the current financial period.
- For charges
 - Charges paid during the year or still committed at the end of the financial year, but that relate partially or totally to the ensuing financial year are deferred accordingly; a corresponding amount should be assessed and recognized as an asset in the balance sheet, with the effect of decreasing the charges recognized in the current financial period.

- Charges still committed at the end of the financial year and that accrue to the financial year are accrued accordingly; a corresponding amount should be assessed and recognized as a liability in the balance sheet, with the effect of increasing the charges recognized in the financial period.
- Above assessments are made on the basis of invoices received until the period of preparation of the financial statements and on the indications received from authorizing officers.

Contingent assets and liabilities

A contingent asset is a possible asset that arises from past events and of which the 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 EASA.

A contingent liability is:

- (a) A possible obligation that arises from past events and of which the 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 EASA; or
- (b) A present obligation that arises from past events but is not recognized because:
 - (i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - (ii) The amount of the obligation cannot be measured with sufficient reliability.

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.

Use of Estimates

In accordance with generally accepted accounting principles, the financial statements necessarily include amounts based on estimates and assumptions by management. Significant estimates include, but are not limited to, provisions for future charges, financial risk on accounts receivable, accrued/deferred income and charges, recoverable expenses, contingent assets and liabilities, and degree of impairment of fixed assets. Actual results could differ from those estimates. Changes in estimates are reflected in the period in which they become known.

1.3.2 Non-current assets

Non current assets are fixed assets used by the Agency and are composed of tangible, intangible assets and other long term assets.

Intangible assets are mostly composed of computers programs:

	Intangible assets
Gross carrying amounts at 31 December 2006	420
Additions	131
Disposals	-
Transfers between headings	-
Other changes	-
Gross carrying amounts at 31 December 2007	551
Accumulated depreciation at 31 December 2006	-153
Depreciation charge for the year	-124
Disposals	-
Transfers between headings	-
Other changes	-
Accumulated depreciation at 31 December 2007	-277
Gross carrying amounts at 31 December 2007	274

Tangible fixed assets include computer hardware, furniture and fixture:

	Computer hardware	Furniture and vehicles	Other fixture and fittings	Total
Gross carrying amounts at 31 December 2006	1.453	842	275	2.570
Additions	264	97	11	372
Disposals	-	-	-	-
Transfers between headings	(8)	-	(8)	(16)
Gross carrying amounts at 31 December 2007	1.709	939	278	2.926
Accumulated amortization and impairment at 31 December 2006	583	143	125	851
Depreciation charge for the year	393	89	65	547
Write back of depreciation	(1)	-	-	(1)
Disposals	(6)	-	(6)	(12)
Impairment	-	-	-	-
Transfers between headings	-	-	-	-
Other changes	-	-	-	-
Accumulated depreciation at 31 December 2007	969	232	184	1.385
Net carrying amounts at 31 December 2007	739	707	95	1.541

Other long term assets consist of:

	31 December 2007	31 December 2006
Prepaid rent	1.820	-
	<u>1.820</u>	<u>-</u>

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 requirement of the Agency. This prepayment will be charged to the cost of operations in equal instalments of 202 K€ over the residual duration of the lease from 2008 to 2016.

1.3.3 Current receivables

	31 December 2007	31 December 2006
Receivables from fees and charges	15.163	7.495
Accrued credit notes	(1.443)	(1.071)
Less, provision for doubtful receivables	(1.633)	(910)
VAT recoverable	163	133
Total current receivables	<u>12.250</u>	<u>5.647</u>

The increase of receivables is mainly explained by the increase of invoicing in 2007 (63.054 K€) over 2006 (33.571 K€).

Accrued credit notes of 1.443 K€ include a material amount for one client.

The provision for doubtful receivables rose to 1.633 K€ in 2007. This amount includes 230 K€ which has been confirmed as unrecoverable, 591 K€ is associated to commercial disputes, and 412 K€ is related to write down in percentage of overdue balances. 400 K€ loss related to 2005 EFTA contribution payable by the Commission and for which a technical litigation exists.

163 K€ of recoverable VAT represents amounts paid in the last quarter of 2007 to suppliers and still to be refunded by the German tax Authorities.

1.3.4 Sundry receivables

	31 December 2007	31 December 2006
Advances on salaries	80	102
Advances on missions	498	167
Advances on removal costs	18	94
Others	2	2
Total	599	365

The increase in advance on missions is in line with the increase in Agency's activity and coherent with steps taken to limit cash outflow for staff on missions.

1.3.5 Accrued and deferred revenue

	31 December 2007	31 December 2006
Accrued invoices fees and charges	6.540	7.094
Accrued revenue EFTA contribution	-	94
Accrued interest income	42	99
Total	6.582	7.287
 Deferred revenue	 27.223	 9.219

Accrued revenue is mainly composed of revenue invoiced over recoverable costs incurred for the period from 1 June to 31 December 2007 for certification and approval activities.

Deferred revenue relates mainly to the share of annual and surveillance fees which has been invoiced in 2007, but accruing in 2008 and deferred accordingly to 2008.

1.3.6 Deferred charges

	31 December 2007	31 December 2006
Prepaid hardware and software maintenance services	563	152
Prepaid insurance	6	5
Prepaid subscriptions	1	3
Total deferred charges	569	160

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

1.3.7 Cash and cash equivalents

	31 December 2007	31 December 2006
ING Bank	1.061	10.506
ING Fees & Charges	34.401	13.541
Commerzbank	745	9
Cash in transit	452	-
Total	36.659	24.056

The increase in cash and cash equivalents is linked to the change of invoicing fees introduced by the new Fees and Charges Regulation (EC) No. 593/2007, where certification fees are levied when a certification request is received for products. Surveillance fees are levied at the beginning of twelve months surveillance periods.

Deposits with banks are remunerated at the marginal interest rate of weekly allotments (variable rate) of the European Central Bank. Average rate was 3.95% in 2007.

1.3.8 Provisions for risks and liabilities

	31 December 2007	31 December 2006
Provision for untaken annual leave	797	639

1.3.9 Current payables and accrued charges

	31 December 2007	31 December 2006
Payables to suppliers	4.765	5.887
Other payables - accrued charges	9.979	10.094
Other payables - accrued charges European institutions	6	18
Total	14.750	15.999

Accrued charges include 9.701 K€ (7,919 K in 2006) related to work subcontracted to National Aviation Authorities which was not invoiced as of 31 December 2007. The accrual represents the expected amount to be considered based on the purchase order forms signed with National Aviation Authorities for the concerned period of 2007 activity. The balance consists mostly of Rulemaking outsourcing activity and Software development consultancy fees.

1.3.10 Sundry payables

	31 December 2007	31 December 2006
Staff expenses	-	195
Total	-	195

1.3.11 Payables-EC entities

	31 December 2007	31 December 2006
Interest to reimburse to European Commission	-	133
Subsidy to reimburse to European Commission	2.363	5.054
Other European Community institutions	282	63
Total	2.645	5.250

The subsidy to reimburse to the European Commission corresponds to the surplus of the budget outturn account for the financial year 2007 (as expressed on a modified cash basis). This amount is net from assigned revenue of 14.865 K€ for fees and charges levied under Regulation (EC) No. 593/2007 collected in 2007 for their part related to certification tasks to be provided in 2008.

1.3.12 Operating revenue

The 2007 revenue comes from the following sources:

	31 December 2007	31 December 2006
Fees and charges	44.167	35.173
Contributions from EC entities	24.166	26.401
Contribution from German Ministry of Transport	300	1.200
Contribution from North Rhein Westfalia State	-	273
Contribution from EFTA	1.308	547
Recuperation of expenses	559	340
Total	70.500	63.934

The increase of fees and charges is due to the entry into force of the Commission Regulation (EC) N° 593/2007, as of 1 June 2007. With this new scheme, the Agency is charging now a flat fee for the next twelve months, resulting in an exceptional high level of revenue for 2007. The assessment of this revenue is explained in the ensuing note.

1.3.13 Revenue generated from the Fees & charges activities

Activity	2007 Invoiced	2007 Accrued	2007 Deferred	2007 Accrued Travel	Reversal of 2006 Deferred Income	Reversal of 2006 Accrued Income	Reversal of 2006 Accrued travel	Reversal of Accrued c/N	Provision for Credit notes expected in 2008	Total 2007 Revenue	Total 2006 Revenue
TC/RTC Annual	4.814	-	(1.911)	71	3.421	-	(556)	-	-	5.805	6.482
TC/RTC	30.981	1.863	(17.183)	411	1.504	(4.115)	(60)	-	-	12.370	7.525
STC	3.091	194	(288)	150	-	(66)	-	-	-	3.031	3.606
Major Changes & Repairs	6.578	110	(1.858)	207	-	(130)	(100)	-	-	4.725	3.620
Minor Changes & Repairs	893	8	(78)	-	10	-	-	-	-	830	974
AFM	255	1	(26)	-	-	-	-	-	-	229	-
DOAs	3.978	-	(1.657)	56	1.294	-	-	-	-	3.671	2.952
POAs Surveilliane	303	-	(158)	19	93	-	-	-	-	257	218
MOAs	5.895	-	(2.363)	939	2.089	-	(147)	-	-	6.288	3.509
145 accepted	569	-	(518)	-	526	-	-	-	-	564	1.353
MTOA	548	-	(136)	65	72	-	-	-	-	550	83
DOAs	512	-	(134)	9	79	-	(92)	-	-	374	604
AP to DOA	69	-	(2)	-	-	-	(23)	-	-	44	132
POAs	984	-	(461)	14	-	-	-	-	-	537	255
Production W/O Approval	-	-	-	-	-	-	-	-	-	-	-
MOAs	1.177	-	(400)	57	114	-	(311)	-	-	585	2.307
CAMOs	-	-	-	-	-	-	-	-	-	-	-
145 accepted	110	-	(28)	-	-	(4)	-	-	-	73	202
MTOAs	171	-	(25)	-	19	-	(69)	-	-	49	230
MRB	1.592	1.984	-	192	-	(1.374)	-	-	-	2.395	1.869
Special Taks	-	-	-	-	-	(1)	-	-	-	(1)	61
Validation Support	84	47	-	40	-	(2)	-	-	-	169	49
Permit to fly	285	32	-	-	-	-	-	-	-	317	-
OEB	147	65	-	6	-	-	-	-	-	218	-
AMOC	18	-	-	-	-	-	-	-	-	18	-
Credit Notes									(1.443)		
	63.054	4.304	(27.223)	2.236	9.219	(5.691)	(1.358)	1.071	(1.443)	44.167	35.172

The above table summarizes how fees and charges revenue is recognized on an accrual basis of accounting. Revenue is accrued in 2007, if earned in 2007 even if it will be invoiced (and cashed) in the ensuing financial year(s). Revenue is deferred from 2007 to the ensuing financial year, for the future periods covered by invoices issued in 2007. The changes brought by the new Fees & Charges Regulation have considerably increased the deferred revenue.

The important increase of 28 % in 2007 (44.167) over 2006 (35.173) in Fees and Charges revenue should be noted. This change is the combined result of the development of the Agency and of the implementation of the Regulation (EC) N° 593/2007.

1.3.14 Subsidy received from the European Commission

The subsidy paid in 2007 by the Directorate-General for Energy and Transport was 26.530 K€ (31.454 K€ in 2006). The Romero facility is equal to 1.547 K€ (3.340 K€, in 2006). Out of this figure only 24.166 K€ (26,401 K€ in 2006) was actually booked as revenue for EASA in 2006. The difference of 2.363 K€ represents the budgetary surplus, to be returned to the Commission. The German Federal Ministry of Transport provided a grant to cover part of the rental cost.

North Rhine Westphalia State has discontinued his contribution in kind of furniture and equipment.

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

1.3.15 Operating expenses

In 2007 operating expenses increased globally by 11% over 2006 (64.833 K€ as compared to 58.585 K€). This evolution reflects the increase in the activity level of the Agency.

1.3.16 Staff expenses

	31 December 2007	31 December 2006
Salaries and related allowances	29.547	22.721
Social security	1.181	852
Other personel expenses	342	204
Total	31.070	23.778

The largest expense is salaries paid, that represent 48% (40% in 2006) of the total operating expenses. This is the outcome of the continuous recruitment campaign which resulted in 53 agents being hired in 2007.

1.3.17 Building and related expenses

Consultancy fees for information systems and external assistance cause most of the variation of these costs compared to 2006.

1.3.18 Depreciation and write-offs

	31 December 2007	31 December 2006
Depreciation of fixed assets	670	573
Provision for risks on receivables	722	675
Total	1.392	1.249

1.3.19 Outsourcing and contracting activities

	31 December 2007	31 December 2006
Certification activities	14.069	23.050
Other operating expenses	8.292	4.748
Total	22.361	27.798

Certification activities mainly represent the cost of work subcontracted to the National Aviation Authorities and invoiced to the Agency. This subcontracting cost decreases in accordance with the repatriation of activities to the Agency.

Other operating expenses consist of information and publication, expert meetings, translation costs, studies and operational missions.

1.3.20 Non-operating revenue (expenses)

	31 December 2007	31 December 2006
Bank interests	605	263
Non operating revenue	<u>605</u>	<u>263</u>
Bank charges	8	7
Exchange differences	4	4
Other financial charges	4	8
Non operating expenses	<u>17</u>	<u>19</u>
Net non operating	<u>588</u>	<u>243</u>

Bank interests are fully related to balances remaining open on current cash account.

Other financial charges include the late payment fees charged by suppliers.

1.3.21 Contingent liabilities

- No action or legal dispute is being brought against the Agency at 31 December 2007;

- Operating lease commitments

Amounts still to be paid at 31 December under operating lease for the Cologne office amounts to 41.632 K€ (46.705 at 31 December 2006);

- The budgetary RAL is an amount representing the open commitments, for which accrued charges 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:

	2007	2006
Gross amount	34.746	19.252
Accrued charges	-14.751	-16.443
Total	19.995	2.809
Effect the of adjustment of Certification assigned revenue	-14.623	0
Total	5.372	2.809

- 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.

1.3.22 Related party disclosure

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

1.3.23 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.

2 REPORTS ON IMPLEMENTATION OF THE BUDGET

2.1 BUDGET OUTTURN

		2007	2006
REVENUE			
Commission subsidy (for the operating budget -Titles 1,2 and 3 - of the agency)	+	26.530.000,00	31.454.376,73
Phare funds from Commission	+		
Other contributions and funding received via the Commission	+	1.402.157,26	453.200,00
Other donors	+	325.573,54	1.200.066,36
Fee income	+	55.832.141,37	33.236.249,70
Other revenue	+	1.190.755,18	487.776,98
TOTAL REVENUE (a)		85.280.627,35	66.831.669,77
EXPENDITURE			
<i>Title I: Staff</i>			
Payments	-	32.177.983,86	23.714.736,12
Appropriations carried over	-	934.511,34	286.443,44
<i>Title II: Administrative Expenses</i>			
Payments	-	8.271.507,36	4.874.993,68
Appropriations carried over	-	1.595.902,80	2.584.787,01
<i>Title III: Operating Expenditure</i>			
Payments	-	10.085.361,23	14.124.983,87
Appropriations carried over	-	32.215.360,76	16.480.737,85
TOTAL EXPENDITURE (b)		85.280.627,35	62.066.681,97
OUTTURN FOR THE FINANCIAL YEAR (a-b)		0,00	4.764.987,80
Cancellation of unused payment appropriations carried over from previous year	+	2.267.553,46	292.346,67
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	99.970,23	
Exchange differences for the year (gain +/- loss -)	+/-	-4.307,32	-4.132,01
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		2.363.216,37	5.053.202,46
Balance year N-1	+/-	5.053.202,46	
Positive balance from year N-1 reimbursed in year N to the Commission	-	-5.053.202,46	
Result used for determining amounts in general accounting		2.363.216,37	5.053.202,46
Commission subsidy - agency registers accrued revenue and Commission accrued expense		24.166.783,63	
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1		2.363.216,37	

Not included in the budget outturn:

Interest received by 31/12/N on the Commission subsidy funds and to be reimbursed to the Commission (liability)	+	278.512,91	133.400,95
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2.2 BUDGET IMPLEMENTATION

	2007		2006	
<i>TITLE I - Staff expenses</i>	Payments	Commitment	Payments	Commitment
Budget appropriation - C1+R0+C4(1)	33.649.972,35	33.649.972,35	25.330.500,00	25.330.500,00
Committed		33.111.696,39		24.001.179,56
Paid	32.177.983,86		23.714.736,12	
Automatic carryovers	934.511,34		286.443,44	
Total expenditure/commitment (2)	33.112.495,20	33.111.696,39	24.001.179,56	24.001.179,56
Appropriations carried over from assigned revenue (3)		798,81		
Cancelled	537.477,15	537.477,15	1.329.320,44	1.329.320,44
% used on budget appropriation (1)-(2+3)	98,40%	98,40%	94,75%	94,75%
<i>TITLE II - Administrative expenses</i>				
Budget appropriation - C1+R0+C4(1)	10.122.122,29	10.122.122,29	8.071.500,00	8.071.500,00
Committed		9.867.410,16		7.459.780,69
Paid	8.271.507,36		4.874.993,68	
Automatic carryovers	1.595.902,80		2.584.787,01	
Total expenditure/commitment (2)	9.867.410,16	9.867.410,16	7.459.780,69	7.459.780,69
Cancelled	254.712,13	254.712,13	611.719,31	611.719,31
% used on budget appropriation (1)-(2)	97,48%	97,48%	92,42%	92,42%
<i>TITLE III - Operating expenses</i>				
Budget appropriation - C1+R0+C4+C5(1)	42.911.904,23	42.911.904,23	32.360.970,23	33.061.000,00
Committed		27.284.233,27		28.844.513,33
Paid	10.085.361,23		14.124.983,87	
Automatic carryovers	32.215.360,76		16.480.737,85	
Non-automatic carryovers				
Total expenditure/commitment (2)	42.300.721,99	27.284.233,27	30.605.721,72	28.844.513,33
Appropriations carried over from assigned revenue (3)		15.016.488,72		
Cancelled	611.182,24	611.182,24	1.755.248,51	4.216.486,67
% used on budget appropriation (1)-(2+3)	98,58%	98,58%	94,58%	87,25%
 Budget appropriation - C1+R0+C4+C5(1)	 86.683.998,87	 86.683.998,87	 65.762.970,23	 66.463.000,00
Committed		70.263.339,82		60.305.473,58
Paid	50.534.852,45		42.714.713,67	
Automatic carryovers	34.745.774,90		19.351.968,30	
Non-automatic carryovers	0,00		0,00	
Total expenditure/commitment (2)	85.280.627,35	70.263.339,82	62.066.681,97	60.305.473,58
Appropriations carried over from assigned revenue (3)		15.017.287,53		
Cancelled	1.403.371,52	1.403.371,52	3.696.288,26	6.157.526,42
% used on budget appropriation (1)-(2+3)	98,38%	98,38%	94,38%	90,74%

2.3 MAJOR ASPECTS OF THE IMPLEMENTATION OF THE BUDGET

In 2007, the Agency has used only non-differentiated appropriations.

The total commitment appropriations reached 85.280 K€ (66.463 K€ in 2006), out of which 70.263 K€ (60.305 K€ in 2006) have been committed and 15.017 K€ on credit appropriation from assigned revenue have been automatically carried over as per Article 10 of EASA Financial Regulation.

The total of available payment appropriations reached 85.280 K€ (65.763 K€ in 2006), of which 50.535 K€ (42.714 K€ in 2006) have been paid, 34.745 K€ (19.352 K€ in 2006) have been carried over (19.728 K€ on Commitments and 15.017 K€ on credit appropriation from assigned revenue) and 1.403 K€ (3.696 K€) have been cancelled.

The credit appropriations from assigned revenue of 15.017 K€, which were carried over automatically, are composed of 14.865 K€ external assigned revenue from Fees and Charges and of 152 K€ from internal assigned revenue.

Appropriations corresponding to earmarked revenues of 500 K€ for assisting in the Community Programme CARDS were authorised in the Second Amending Budget 2007. Finally these assigned revenues were not inscribed in the budget since the respective funds were not cashed before 31.12.2007. According to the Financial Regulation assigned revenues give rise to commitment and payment appropriations only after having received the funds.

2.4 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 31 December. In accrual accounting revenue is measured at the fair value of the consideration received or receivable (see accounting policy).

	31 December 2007	31 December 2006
Budget outturn (a)	2.364	5.053
<u>Adjustments</u>		
Part of the subsidy to reimburse to EC	(2.363)	(5.053)
Accrual accounting adjustment for capitalisation and depreciation of capital assets	(105)	457
Accrual accounting adjustment for expenses	17.987	2.991
Accrual accounting adjustment for revenues	(18.895)	1.798
Accrual accounting adjustment for difference	7.271	347
Total adjustments (b)	3.895	540
Net result (a + b)	6.258	5.593

2.5 BUDGET IMPLEMENTATION C1

Budget Line Position	Budget Line Description	Commitment Appropriation Amount	Payment Appropriation Amount	Executed Commitment Amount	Commitment Available	% Committed	Executed Payment Amount	RAL	Payment Available	% Paid
		(1)	(2)	(3)	(1)-(3)	(3)/(1)	(4)	(3)-(4)	(2)-(4)	(4)/(2)
1100	BASIC SALARIES	21.679.300,00	21.679.300,00	21.675.258,10	4.041,90	99,98 %	21.675.258,10	0,00	4.041,90	99,98 %
1101	FAMILY ALLOWANCES	2.161.708,06	2.161.708,06	2.161.708,06	0,00	100,00 %	2.161.708,06	0,00	0,00	100,00 %
1102	EXPATRIATIONS AND FOREIGN-RESIDENCE ALLOWANCES	2.967.500,00	2.967.500,00	2.956.758,18	10.741,82	99,64 %	2.956.758,18	0,00	10.741,82	99,64 %
1103	SECRETARIAL ALLOWANCES	5.000,00	5.000,00	3.161,86	1.838,14	63,24 %	3.161,86	0,00	1.838,14	63,24 %
1110	AUXILIARY STAFF	245.000,00	245.000,00	244.585,94	414,06	99,83 %	244.585,94	0,00	414,06	99,83 %
1111	SECONDMENT OF NATIONAL EXPERTS	45.000,00	45.000,00	44.555,63	444,37	99,01 %	44.555,63	0,00	444,37	99,01 %
1112	TEMPORARY ASSISTANCE (INTERIMS)	780.291,94	780.291,94	668.278,10	112.013,84	85,64 %	605.980,50	62.297,60	174.311,44	77,66 %
1113	CONTRACTUAL AGENTS	937.000,00	937.000,00	936.106,50	893,50	99,90 %	936.106,50	0,00	893,50	99,90 %
1130	INSURANCE AGAINST SICKNESS	745.000,00	745.000,00	740.652,29	4.347,71	99,42 %	740.652,29	0,00	4.347,71	99,42 %
1131	INSURANCE AGAINST ACCIDENTS AND OCCUPATIONAL DISEASES	160.000,00	160.000,00	154.531,32	5.468,68	96,58 %	154.531,32	0,00	5.468,68	96,58 %
1132	INSURANCE AGAINST UNEMPLOYMENT	295.000,00	295.000,00	286.281,90	8.718,10	97,04 %	286.281,90	0,00	8.718,10	97,04 %
1133	CONSTITUTION OR MAINTENANCE OF PENSION RIGHTS	0,00	0,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00 %
1140	CHILD BIRTH AND DEATH ALLOWANCES AND GRANTS	5.000,00	5.000,00	2.181,41	2.818,59	43,63 %	2.181,41	0,00	2.818,59	43,63 %
1141	TRAVEL EXPENSES FOR ANNUAL LEAVE	268.500,00	268.500,00	266.078,32	2.421,68	99,10 %	266.078,32	0,00	2.421,68	99,10 %
1142	HOUSING AND TRANSPORT ALLOWANCES	0,00	0,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00 %
1143	FIXED DUTY ALLOWANCES	0,00	0,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00 %
1144	SPECIAL ALLOWANCE FOR ACCOUNTANTS AND FINANCE OFFICERS	0,00	0,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00 %
1145	OTHER ALLOWANCES	20.700,00	20.700,00	20.682,83	17,17	99,92 %	20.682,83	0,00	17,17	99,92 %
1150	OVERTIME	10.000,00	10.000,00	5.339,90	4.660,10	53,40 %	5.339,90	0,00	4.660,10	53,40 %
1170	TRANSLATION COSTS CDT	0,00	0,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00 %
1171	ADMINISTRATIVE SERVICES OF THE CDT	0,00	0,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00 %
1172	ADMINISTRATIVE ASSISTANCE FROM COMMUNITY INSTITUTIONS	181.500,00	181.500,00	181.221,89	278,11	99,85 %	175.621,89	5.600,00	5.878,11	96,76 %
1173	EXTERNAL SERVICES	53.650,00	53.650,00	48.254,84	5.395,16	89,94 %	32.504,84	15.750,00	21.145,16	60,59 %
1190	SALARY WEIGHTINGS	35.000,00	35.000,00	33.439,93	1.560,07	95,54 %	33.439,93	0,00	1.560,07	95,54 %
1191	ADJUSTMENTS TO REMUNERATION	320.000,00	320.000,00	49.975,67	270.024,33	15,62 %	49.975,67	0,00	270.024,33	15,62 %
	Total Chapter 11	30.915.150,00	30.915.150,00	30.479.052,67	436.097,33	98,59 %	30.395.405,07	83.647,60	519.744,93	98,32 %

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	759.000,00	759.000,00	711.535,50	47.464,50	93,75 %	112.740,97	598.794,53	646.259,03	14,85 %
1201	TRAVEL EXPENSES	15.000,00	15.000,00	14.426,56	573,44	96,18 %	14.426,56	0,00	573,44	96,18 %
1202	INSTALLATION, RESETTLEMENT AND TRANSFER ALLOWANCES	574.100,00	574.100,00	572.350,06	1.749,94	99,70 %	572.350,06	0,00	1.749,94	99,70 %
1203	REMOVAL EXPENSES	280.000,00	280.000,00	278.080,84	1.919,16	99,31 %	247.307,87	30.772,97	32.692,13	88,32 %
1204	TEMPORARY DAILY SUBSISTENCE ALLOWANCES	364.500,00	364.500,00	356.350,84	8.149,16	97,76 %	356.350,84	0,00	8.149,16	97,76 %
	Total Chapter 12	1.992.600,00	1.992.600,00	1.932.743,80	59.856,20	97,00 %	1.303.176,30	629.567,50	689.423,70	65,40 %
1300	ADMINISTRATIVE MISSIONS EXPENDITURES	45.850,00	45.850,00	44.800,00	1.050,00	97,71 %	30.881,84	13.918,16	14.968,16	67,35 %
	Total Chapter 13	45.850,00	45.850,00	44.800,00	1.050,00	97,71 %	30.881,84	13.918,16	14.968,16	67,35 %
1400	RESTAURANTS AND CANTEENS	0,00	0,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00 %
1410	MEDICAL SERVICE	28.060,00	28.060,00	19.390,91	8.669,09	69,11 %	17.362,91	2.028,00	10.697,09	61,88 %
1420	LANGUAGE AND OTHER TRAINING	330.000,00	330.000,00	326.186,29	3.813,71	98,84 %	135.244,75	190.941,54	194.755,25	40,98 %
1430	SOCIAL WELFARE OF STAFF	261.940,00	261.940,00	258.443,67	3.496,33	98,67 %	257.441,67	1.002,00	4.498,33	98,28 %
1440	SPECIAL ALLOWANCE FOR HANDICAPED PERSONS	0,00	0,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00 %
	Total Chapter 14	620.000,00	620.000,00	604.020,87	15.979,13	97,42 %	410.049,33	193.971,54	209.950,67	66,14 %
1700	RECEPTION AND EVENTS	50.000,00	50.000,00	25.505,51	24.494,49	51,01 %	12.897,78	12.607,73	37.102,22	25,80 %
	Total Chapter 17	50.000,00	50.000,00	25.505,51	24.494,49	51,01 %	12.897,78	12.607,73	37.102,22	25,80 %
	Total Title 1	33.623.600,00	33.623.600,00	33.086.122,85	537.477,15	98,40 %	32.152.410,32	933.712,53	1.471.189,68	95,62 %

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	5.515.808,44	5.515.808,44	5.515.808,44	0,00	100,00 %	5.515.808,44	0,00	0,00	100,00 %
2010	INSURANCE	21.300,00	21.300,00	21.200,69	99,31	99,53 %	20.871,19	329,50	428,81	97,99 %
2020	WATER, GAS, ELECTRICITY AND HEATING	72.453,15	72.453,15	35.391,77	37.061,38	48,85 %	35.391,77	0,00	37.061,38	48,85 %
2030	CLEANING AND MAINTENANCE	157.971,79	157.971,79	149.011,17	8.960,62	94,33 %	116.237,44	32.773,73	41.734,35	73,58 %
2040	FITTING-OUT OF PREMISES	80.142,22	80.142,22	80.142,22	0,00	100,00 %	142,22	80.000,00	80.000,00	0,18 %
2050	SECURITY AND SURVEILLANCE OF BUILDINGS	373.561,59	373.561,59	336.364,50	37.197,09	90,04 %	294.544,23	41.820,27	79.017,36	78,85 %
2051	OTHER BUILDING EXPENDITURE	0,00	0,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00 %
	Total Chapter 20	6.221.237,19	6.221.237,19	6.137.918,79	83.318,40	98,66 %	5.982.995,29	154.923,50	238.241,90	96,17 %
2100	ICT EQUIPMENT (HARDWARE + SOFTWARE ACQUISITION)	435.640,00	435.640,00	433.681,36	1.958,64	99,55 %	319.699,16	113.982,20	115.940,84	73,39 %
2101	DATA STORAGE AND IT SECURITY	1.149.000,00	1.149.000,00	1.148.475,66	524,34	99,95 %	319.706,26	828.769,40	829.293,74	27,82 %
2102	ADMINISTRATIVE SOFTWARE DEVELOPMENT	469.800,00	469.800,00	469.768,97	31,03	99,99 %	265.081,91	204.687,06	204.718,09	56,42 %
2103	ICT MAINTENANCE	189.390,11	189.390,11	179.138,06	10.252,05	94,59 %	157.070,50	22.067,56	32.319,61	82,93 %
2104	ICT TRAINING	50.739,07	50.739,07	48.139,07	2.600,00	94,88 %	13.700,00	34.439,07	37.039,07	27,00 %
2105	OTHER ICT EXPENDITURE	178.898,00	178.898,00	178.898,00	0,00	100,00 %	178.898,00	0,00	0,00	100,00 %
	Total Chapter 21	2.473.467,18	2.473.467,18	2.458.101,12	15.366,06	99,38 %	1.254.155,83	1.203.945,29	1.219.311,35	50,70 %
2200	TECHNICAL EQUIPMENT AND INSTALLATIONS	43.000,00	43.000,00	43.000,00	0,00	100,00 %	0,00	43.000,00	43.000,00	0,00 %
2202	HIRE OR LEASING OF TECHNICAL EQUIPMENT AND INSTALLATIONS	0,00	0,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00 %
2203	MAINTENANCE AND REPAIR OF TECHNICAL EQUIPMENT AND INSTALLATIONS	0,00	0,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00 %
2204	OFFICE SUPPLIES	0,00	0,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00 %
2210	PURCHASE OF FURNITURE	135.636,92	135.636,92	135.636,92	0,00	100,00 %	135.636,92	0,00	0,00	100,00 %
2211	MAINTENANCE AND REPAIRS	321,18	321,18	321,18	0,00	100,00 %	321,18	0,00	0,00	100,00 %
2250	LIBRARY SUPPLIES, PURCHASE AND PRESERVATION OF BOOKS	1.000,00	1.000,00	100,50	899,50	10,05 %	0,00	100,50	1.000,00	0,00 %
2251	SPECIAL LIBRARY, DOCUMENTATION AND REPRODUCTION EQUIPMENT	0,00	0,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00 %
2252	SUBSCRIPTION TO NEWSPAPERS AND PERIODICALS	4.000,00	4.000,00	3.162,40	837,60	79,06 %	2.174,40	988,00	1.825,60	54,36 %
2253	SUBSCRIPTION TO NEWS AGENCIES	0,00	0,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00 %
	Total Chapter 22	183.958,10	183.958,10	182.221,00	1.737,10	99,06 %	138.132,50	44.088,50	45.825,60	75,09 %

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	159.218,91	159.218,91	139.217,36	20.001,55	87,44 %	113.160,88	26.056,48	46.058,03	71,07 %
2320	BANK CHARGES	14.200,00	14.200,00	8.392,01	5.807,99	59,10 %	8.392,01	0,00	5.807,99	59,10 %
2321	EXCHANGE RATE LOSSES	0,00	0,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00 %
2329	OTHER FINANCIAL CHARGES	25.000,00	25.000,00	9.179,43	15.820,57	36,72 %	1.979,43	7.200,00	23.020,57	7,92 %
2330	LEGAL EXPENSES	54.700,00	54.700,00	54.574,30	125,70	99,77 %	9.717,12	44.857,18	44.982,88	17,76 %
2331	DAMAGE AND INTEREST	0,00	0,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00 %
2332	BOARD OF APPEALS	50.000,00	50.000,00	742,47	49.257,53	1,48 %	0,00	742,47	50.000,00	0,00 %
2350	MISCELLANEOUS INSURANCE	0,00	0,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00 %
2351	MB AND OTHER INTERNAL MEETING EXPENSES	128.000,00	128.000,00	113.990,04	14.009,96	89,05 %	82.717,71	31.272,33	45.282,29	64,62 %
2352	DEPARTMENT REMOVALS	42.200,00	42.200,00	39.022,00	3.178,00	92,47 %	23.458,03	15.563,97	18.741,97	55,59 %
2353	ARCHIVES EXPENDITURE	31.585,80	31.585,80	31.585,80	0,00	100,00 %	31.585,80	0,00	0,00	100,00 %
2354	REPRESENTATION COSTS	28.125,95	28.125,95	11.939,16	16.186,79	42,45 %	11.324,01	615,15	16.801,94	40,26 %
	Total Chapter 23	533.030,66	533.030,66	408.642,57	124.388,09	76,66 %	282.334,99	126.307,58	250.695,67	52,97 %
2400	POSTAGE AND DELIVERY CHARGES	147.800,00	147.800,00	137.800,00	10.000,00	93,23 %	125.949,61	11.850,39	21.850,39	85,22 %
2410	TELEPHONE, TELEGRAPH, TELEX, RADIO AND TELEVISION SUBSCRIPTIONS AND CHARGES	233.280,76	233.280,76	213.378,28	19.902,48	91,47 %	183.461,22	29.917,06	49.819,54	78,64 %
2411	TELECOMMUNICATION EQUIPMENT AND INSTALLATIONS	26.192,80	26.192,80	26.192,80	0,00	100,00 %	1.322,32	24.870,48	24.870,48	5,05 %
	Total Chapter 24	407.273,56	407.273,56	377.371,08	29.902,48	92,66 %	310.733,15	66.637,93	96.540,41	76,30 %
	Total Title 2	9.818.966,69	9.818.966,69	9.564.254,56	254.712,13	97,41 %	7.968.351,76	1.595.902,80	1.850.614,93	81,15 %

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)
3000	CERTIFICATION ACTIVITIES	16.737.517,66	16.737.517,66	16.501.659,78	235.857,88	98,59 %	6.075.411,43	10.426.248,35	10.662.106,23	36,30 %
3001	FLIGHT STANDARDS	1.190.753,21	1.190.753,21	1.190.753,21	0,00	100,00 %	241.301,27	949.451,94	949.451,94	20,26 %
3002	OPERATIONAL EQUIPMENT	2.063,48	2.063,48	1.703,43	360,05	82,55 %	1.703,43	0,00	360,05	82,55 %
	Total Chapter 30	17.930.334,35	17.930.334,35	17.694.116,42	236.217,93	98,68 %	6.318.416,13	11.375.700,29	11.611.918,22	35,24 %
3100	STANDARDISATION INSPECTION	280.000,00	280.000,00	280.000,00	0,00	100,00 %	19.080,93	260.919,07	260.919,07	6,81 %
3101	STANDARDISATION STUDIES	100.000,00	100.000,00	99.655,60	344,40	99,66 %	0,00	99.655,60	100.000,00	0,00 %
3102	TECHNICAL LIBRARY	25.000,00	25.000,00	20.586,27	4.413,73	82,35 %	19.111,27	1.475,00	5.888,73	76,45 %
	Total Chapter 31	405.000,00	405.000,00	400.241,87	4.758,13	98,83 %	38.192,20	362.049,67	366.807,80	9,43 %
3200	RULEMAKING SOFTWARE, ACCIDENT ANALYSIS DATABASE AND Q&S SOFTWARE	2.313.000,00	2.313.000,00	2.311.783,24	1.216,76	99,95 %	620.246,00	1.691.537,24	1.692.754,00	26,82 %
3201	DOCUMENT MANAGEMENT SYSTEM	0,00	0,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00 %
3202	CERTIFICATION MANAGEMENT TOOL	0,00	0,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00 %
	Total Chapter 32	2.313.000,00	2.313.000,00	2.311.783,24	1.216,76	99,95 %	620.246,00	1.691.537,24	1.692.754,00	26,82 %
3300	INFORMATION AND PUBLICATION	330.000,00	330.000,00	327.413,22	2.586,78	99,22 %	122.944,17	204.469,05	207.055,83	37,26 %
	Total Chapter 33	330.000,00	330.000,00	327.413,22	2.586,78	99,22 %	122.944,17	204.469,05	207.055,83	37,26 %
3400	ORGANISATION OF EXPERTS MEETINGS	572.000,00	572.000,00	517.680,45	54.319,55	90,50 %	177.126,84	340.553,61	394.873,16	30,97 %
	Total Chapter 34	572.000,00	572.000,00	517.680,45	54.319,55	90,50 %	177.126,84	340.553,61	394.873,16	30,97 %
3500	TRANSLATION OF STUDIES, REPORTS AND OTHER WORKING DOCUMENTS	720.000,00	720.000,00	700.231,39	19.768,61	97,25 %	218.795,14	481.436,25	501.204,86	30,39 %
	Total Chapter 35	720.000,00	720.000,00	700.231,39	19.768,61	97,25 %	218.795,14	481.436,25	501.204,86	30,39 %
3600	PREPARATION AND SUPPORT OF RULEMAKING ACTIVITIES	1.066.000,00	1.066.000,00	905.348,76	160.651,24	84,93 %	191.516,00	713.832,76	874.484,00	17,97 %
3601	INTERNATIONAL COOPERATION	80.000,00	80.000,00	79.920,27	79,73	99,90 %	30.892,21	49.028,06	49.107,79	38,62 %
	Total Chapter 36	1.146.000,00	1.146.000,00	985.269,03	160.730,97	85,97 %	222.408,21	762.860,82	923.591,79	19,41 %

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)
3700	MISSION EXPENSES	2.915.000,00	2.915.000,00	2.808.432,27	106.567,73	96,34 %	1.983.553,57	824.878,70	931.446,43	68,05 %
	Total Chapter 37	2.915.000,00	2.915.000,00	2.808.432,27	106.567,73	96,34 %	1.983.553,57	824.878,70	931.446,43	68,05 %
3800	TECHNICAL TRAINING	315.000,00	315.000,00	308.425,00	6.575,00	97,91 %	3.200,00	305.225,00	311.800,00	1,02 %
	Total Chapter 38	315.000,00	315.000,00	308.425,00	6.575,00	97,91 %	3.200,00	305.225,00	311.800,00	1,02 %
3900	SAFETY STRATEGY	424.000,00	424.000,00	408.378,18	15.621,82	96,32 %	36.296,77	372.081,41	387.703,23	8,56 %
3901	EXTERNAL EVALUATION OF THE AGENCY	271.000,00	271.000,00	269.000,00	2.000,00	99,26 %	215.200,00	53.800,00	55.800,00	79,41 %
3902	JAA CONTRACT	0,00	0,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00 %
3903	RESEARCH	425.098,96	425.098,96	424.280,00	818,96	99,81 %	0,00	424.280,00	425.098,96	0,00 %
	Total Chapter 39	1.120.098,96	1.120.098,96	1.101.658,18	18.440,78	98,35 %	251.496,77	850.161,41	868.602,19	22,45 %
	Total Title 3	27.766.433,31	27.766.433,31	27.155.251,07	611.182,24	97,80 %	9.956.379,03	17.198.872,04	17.810.054,28	35,86 %
	TOTAL C1	71.209.000,00	71.209.000,00	69.805.628,48	1.403.371,52	98,03 %	50.077.141,11	19.728.487,37	21.131.858,89	70,32 %

2.6 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)	Cancelled	% Paid (4)/(2)
1101	FAMILY ALLOWANCES	36.000,00	36.000,00	25.573,54	10.426,46	71,04 %	25.573,54	0,00	10.426,46	10.426,46	71,04 %
	Total Chapter 11	36.000,00	36.000,00	25.573,54	10.426,46	71,04 %	25.573,54	0,00	10.426,46	10.426,46	71,04 %
	Total Title 1	36.000,00	36.000,00	25.573,54	10.426,46	71,04 %	25.573,54	0,00	10.426,46	10.426,46	71,04 %
2000	RENTAL COSTS	300.000,00	300.000,00	300.000,00	0,00	100,00 %	300.000,00	0,00	0,00	0,00	100,00 %
	Total Chapter 20	300.000,00	300.000,00	300.000,00	0,00	100,00 %	300.000,00	0,00	0,00	0,00	100,00 %
	Total Title 2	300.000,00	300.000,00	300.000,00	0,00	100,00 %	300.000,00	0,00	0,00	0,00	100,00 %
3000	CERTIFICATION ACTIVITIES	14.864.766,72	14.864.766,72	0	14.864.766,72	0,00%	0,00	0,00	14.864.766,72	0,00	0,00%
3403	MEETING EXPENSES EXECUTIVE DIRECTORATE	0,00	0,00	0	0,00	0,00%	0	0	0,00	0	0,00%
	Total Chapter 34	0,00	0,00	0	0,00	0,00%	0	0	0,00	0	0,00%
	Total Title 3	14.864.766,72	14.864.766,72	0	14.864.766,72	0,00%	0	0	14.864.766,72	0	0,00%
4000	TECHNICAL COOPERATION WITH THIRD COUNTRIES	500.000,00	500.000,00	0,00	500.000,00	0,00%	0,00	0	500.000,00	500.000,00	0,00 %
	Total Chapter 40	500.000,00	500.000,00	0,00	500.000,00	0,00%	0,00	0	500.000,00	500.000,00	0,00 %
4100	RESEARCH PROGRAMMES	0,00	0,00	0	0,00	0,00%	0	0	0,00	0,00	0,00%
	Total Chapter 41	0,00	0,00	0	0,00	0,00%	0	0	0,00	0,00	0,00%
	Total Title 4	500.000,00	500.000,00	0	500.000,00	0,00%	0	0	500.000,00	500.000,00	0,00 %
	TOTAL R0	15.700.766,72	15.700.766,72	325.573,54	15.375.193,18	2,07 %	325.573,54	0,00	15.375.193,18	510.426,46	2,07 %

2.7 BUDGET IMPLEMENTATION C4

Budget Line Position	Budget Line Description	Commitment Appropriation Amount	Payment Appropriation Amount	Executed Commitment Amount	Commiment Available	% Committed	Executed Payment Amount	RAL	Payment Available	% Paid
		(1)	(2)	(3)	(1)-(3)	(3)/(1)	(4)	(3)-(4)	(2)-(4)	(4)/(2)
1300	ADMINISTRATIVE MISSIONS EXPENDITURES	798,81	798,81	0,00	798,81	0,00 %	0,00	0,00	798,81	0,00 %
	Total Chapter 13	798,81	798,81	0,00	798,81	0,00 %	0,00	0,00	798,81	0,00 %
	Total Title 1	798,81	798,81	0,00	798,81	0,00 %	0,00	0,00	798,81	0,00 %
2329	OTHER FINANCIAL CHARGES	3.155,60	3.155,60	3.155,60	0,00	100,00 %	3.155,60	0,00	0,00	100,00 %
	Total Chapter 23	3.155,60	3.155,60	3.155,60	0,00	100,00 %	3.155,60	0,00	0,00	100,00 %
	Total Title 2	3.155,60	3.155,60	3.155,60	0,00	100,00 %	3.155,60	0,00	0,00	100,00 %
3400	ORGANISATION OF EXPERTS MEETINGS	122.699,84	122.699,84	29.011,97	93.687,87	23,64 %	29.011,97	0,00	93.687,87	23,64 %
	Total Chapter 34	122.699,84	122.699,84	29.011,97	93.687,87	23,64 %	29.011,97	0,00	93.687,87	23,64 %
3500	TRANSLATION OF STUDIES, REPORTS AND OTHER WORKING DOCUMENTS	57.416,00	57.416,00	0,00	57.416,00	0,00 %	0,00	0,00	57.416,00	0,00 %
	Total Chapter 35	57.416,00	57.416,00	0,00	57.416,00	0,00 %	0,00	0,00	57.416,00	0,00 %
3700	MISSION EXPENSES	618,13	618,13	0,00	618,13	0,00 %	0,00	0,00	618,13	0,00 %
	Total Chapter 37	618,13	618,13	0,00	618,13	0,00 %	0,00	0,00	618,13	0,00 %
	Total Title 3	180.733,97	180.733,97	29.011,97	151.722,00	16,05 %	29.011,97	0,00	151.722,00	16,05 %
	TOTAL C4	184.688,38	184.688,38	32.167,57	152.520,81	17,42 %	32.167,57	0,00	152.520,81	17,42 %

2.8 BUDGET IMPLEMENTATION C5

Budget Line Position	Budget Line Description	Commitment Appropriation Amount	Payment Appropriation Amount	Executed Commitment Amount	Commiment Available	% Committed	Executed Payment Amount	RAL	Payment Available	% Paid
		(1)	(2)	(3)	(1)-(3)	(3)/(1)	(4)	(3)-(4)	(2)-(4)	(4)/(2)
3400	ORGANISATION OF EXPERTS MEETINGS	99.970,23	99.970,23	99.970,23	0,00	100,00 %	99.970,23	0,00	0,00	100,00 %
	Total Chapter 34	99.970,23	99.970,23	99.970,23	0,00	100,00 %	99.970,23	0,00	0,00	100,00 %
	Total Title 3	99.970,23	99.970,23	99.970,23	0,00	100,00 %	99.970,23	0,00	0,00	100,00 %
	Total C5	99.970,23	99.970,23	99.970,23	0,00	100,00 %	99.970,23	0,00	0,00	100,00 %

2.9 BUDGET IMPLEMENTATION C8

Budget Line Position	Budget Line Description	Commitment Appropriation Amount (1)	Payment Appropriation Amount (2)	Executed Commitment Amount (3)	Commitment Available (1)-(3)	% Committed (3)/(1)	Executed Payment Amount (4)	RAL (3)-(4)	Payment Available (2)-(4)	% Paid (4)/(2)
1112	TEMPORARY ASSISTANCE (INTERIMS)	33.212,43	33.212,43	33.212,43	0,00	100,00 %	25.011,33	8.201,10	8.201,10	75,31 %
1172	ADMINISTRATIVE ASSISTANCE FROM COMMUNITY INSTITUTIONS	19.209,00	19.209,00	19.209,00	0,00	100,00 %	19.208,33	0,67	0,67	100,00 %
1173	EXTERNAL SERVICES	1.316,00	1.316,00	1.316,00	0,00	100,00 %	865,26	450,74	450,74	65,75 %
	Total Chapter 11	53.737,43	53.737,43	53.737,43	0,00	100,00 %	45.084,92	8.652,51	8.652,51	83,90 %
1200	MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT	45.284,07	45.284,07	45.284,07	0,00	100,00 %	29.765,39	15.518,68	15.518,68	65,73 %
1203	REMOVAL EXPENSES	92.150,84	92.150,84	92.014,65	136,19	99,85 %	90.718,79	1.295,86	1.432,05	98,45 %
	Total Chapter 12	137.434,91	137.434,91	137.298,72	136,19	99,90 %	120.484,18	16.814,54	16.950,73	87,67 %
1300	ADMINISTRATIVE MISSIONS EXPENDITURES	19.627,75	19.627,75	19.627,75	0,00	100,00 %	13.173,85	6.453,90	6.453,90	67,12 %
	Total Chapter 13	19.627,75	19.627,75	19.627,75	0,00	100,00 %	13.173,85	6.453,90	6.453,90	67,12 %
1410	MEDICAL SERVICE	11.780,00	11.780,00	11.780,00	0,00	100,00 %	10.850,00	930,00	930,00	92,11 %
1420	LANGUAGE AND OTHER TRAINING	50.483,95	50.483,95	50.483,95	0,00	100,00 %	44.995,37	5.488,58	5.488,58	89,13 %
1430	SOCIAL WELFARE OF STAFF	10.200,00	10.200,00	10.200,00	0,00	100,00 %	5.516,00	4.684,00	4.684,00	54,08 %
	Total Chapter 14	72.463,95	72.463,95	72.463,95	0,00	100,00 %	61.361,37	11.102,58	11.102,58	84,68 %
1700	RECEPTION AND EVENTS	3.179,40	3.179,40	3.179,40	0,00	100,00 %	3.074,14	105,26	105,26	96,69 %
	Total Chapter 17	3.179,40	3.179,40	3.179,40	0,00	100,00 %	3.074,14	105,26	105,26	96,69 %
	Total Title 1	286.443,44	286.443,44	286.307,25	136,19	99,95 %	243.178,46	43.128,79	43.264,98	84,90 %
2030	CLEANING AND MAINTENANCE	19.096,00	19.096,00	19.096,00	0,00	100,00 %	18.494,04	601,96	601,96	96,85 %
2050	SECURITY AND SURVEILLANCE OF BUILDINGS	43.212,00	43.212,00	43.212,00	0,00	100,00 %	29.097,90	14.114,10	14.114,10	67,34 %
	Total Chapter 20	62.308,00	62.308,00	62.308,00	0,00	100,00 %	47.591,94	14.716,06	14.716,06	76,38 %
2100	ICT EQUIPMENT (HARDWARE + SOFTWARE ACQUISITION)	128.186,89	128.186,89	128.186,89	0,00	100,00 %	126.908,88	1.278,01	1.278,01	99,00 %
2101	DATA STORAGE AND IT SECURITY	232.784,00	232.784,00	232.784,00	0,00	100,00 %	232.784,00	0,00	0,00	100,00 %
2102	ADMINISTRATIVE SOFTWARE DEVELOPMENT	1.549.648,11	1.549.648,11	1.549.648,11	0,00	100,00 %	1.534.328,88	15.319,23	15.319,23	99,01 %
2103	ICT MAINTENANCE	27.239,61	27.239,61	27.239,61	0,00	100,00 %	25.848,82	1.390,79	1.390,79	94,89 %
2104	ICT TRAINING	605,88	605,88	605,88	0,00	100,00 %	577,82	28,06	28,06	95,37 %
	Total Chapter 21	1.938.464,49	1.938.464,49	1.938.464,49	0,00	100,00 %	1.920.448,40	18.016,09	18.016,09	99,07 %
2200	TECHNICAL EQUIPMENT AND INSTALLATIONS	313.224,06	313.224,06	313.224,06	0,00	100,00 %	313.039,52	184,54	184,54	99,94 %
2252	SUBSCRIPTION TO NEWSPAPERS AND PERIODICALS	4.557,49	4.557,49	4.557,49	0,00	100,00 %	3.838,80	718,69	718,69	84,23 %
	Total Chapter 22	317.781,55	317.781,55	317.781,55	0,00	100,00 %	316.878,32	903,23	903,23	99,72 %
2300	STATIONERY AND OFFICE SUPPLIES	10.592,07	10.592,07	10.592,07	0,00	100,00 %	10.565,92	26,15	26,15	99,75 %
2329	OTHER FINANCIAL CHARGES	1.524,78	1.524,78	1.524,78	0,00	100,00 %	480,67	1.044,11	1.044,11	31,52 %
2330	LEGAL EXPENSES	168.919,00	168.919,00	163.563,16	5.355,84	96,83 %	163.563,16	0,00	5.355,84	96,83 %

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)
2332	BOARD OF APPEALS	23.001,48	23.001,48	23.001,48	0,00	100,00 %	2.000,00	21.001,48	21.001,48	8,70 %
2351	MB AND OTHER INTERNAL MEETING EXPENSES	11.908,52	11.908,52	11.908,52	0,00	100,00 %	8.739,90	3.168,62	3.168,62	73,39 %
2354	REPRESENTATION COSTS	1.876,65	1.876,65	1.876,65	0,00	100,00 %	1.308,20	568,45	568,45	69,71 %
	Total Chapter 23	217.822,50	217.822,50	212.466,66	5.355,84	97,54 %	186.657,85	25.808,81	31.164,65	85,69 %
2400	POSTAGE AND DELIVERY CHARGES	27.818,32	27.818,32	27.818,32	0,00	100,00 %	11.642,34	16.175,98	16.175,98	41,85 %
2410	TELEPHONE, TELEGRAPH, TELEX, RADIO AND TELEVISION SUBSCRIPTIONS AND CHARGES	20.009,32	20.009,32	20.009,32	0,00	100,00 %	19.893,63	115,69	115,69	99,42 %
2411	TELECOMMUNICATION EQUIPMENT AND INSTALLATIONS	582,83	582,83	582,83	0,00	100,00 %	535,50	47,33	47,33	91,88 %
	Total Chapter 24	48.410,47	48.410,47	48.410,47	0,00	100,00 %	32.071,47	16.339,00	16.339,00	66,25 %
	Total Title 2	2.584.787,01	2.584.787,01	2.579.431,17	5.355,84	99,79 %	2.503.647,98	75.783,19	81.139,03	96,86 %
3000	CERTIFICATION ACTIVITIES	13.517.971,86	13.517.971,86	13.517.971,86	0,00	100,00 %	11.810.451,11	1.707.520,75	1.707.520,75	87,37 %
	Total Chapter 30	13.517.971,86	13.517.971,86	13.517.971,86	0,00	100,00 %	11.810.451,11	1.707.520,75	1.707.520,75	87,37 %
3100	STANDARDISATION INSPECTION	83.400,00	83.400,00	83.400,00	0,00	100,00 %	64.633,34	18.766,66	18.766,66	77,50 %
3102	TECHNICAL LIBRARY	1.219,42	1.219,42	1.219,42	0,00	100,00 %	1.100,20	119,22	119,22	90,22 %
	Total Chapter 31	84.619,42	84.619,42	84.619,42	0,00	100,00 %	65.733,54	18.885,88	18.885,88	77,68 %
3200	RULEMAKING SOFTWARE, ACCIDENT ANALYSIS DATABASE AND Q&S SOFTWARE	612.535,00	612.535,00	612.535,00	0,00	100,00 %	612.535,00	0,00	0,00	100,00 %
3201	DOCUMENT MANAGEMENT SYSTEM	230.600,00	230.600,00	230.600,00	0,00	100,00 %	230.600,00	0,00	0,00	100,00 %
3202	CERTIFICATION MANAGEMENT TOOL	234.217,10	234.217,10	234.217,10	0,00	100,00 %	213.361,10	20.856,00	20.856,00	91,10 %
	Total Chapter 32	1.077.352,10	1.077.352,10	1.077.352,10	0,00	100,00 %	1.056.496,10	20.856,00	20.856,00	98,06 %
3300	INFORMATION AND PUBLICATION	37.556,70	37.556,70	37.556,70	0,00	100,00 %	37.400,83	155,87	155,87	99,58 %
	Total Chapter 33	37.556,70	37.556,70	37.556,70	0,00	100,00 %	37.400,83	155,87	155,87	99,58 %
3400	ORGANISATION OF EXPERTS MEETINGS	208.071,18	208.071,18	208.071,18	0,00	100,00 %	76.428,81	131.642,37	131.642,37	36,73 %
	Total Chapter 34	208.071,18	208.071,18	208.071,18	0,00	100,00 %	76.428,81	131.642,37	131.642,37	36,73 %
3500	TRANSLATION OF STUDIES, REPORTS AND OTHER WORKING DOCUMENTS	201.349,50	201.349,50	201.349,50	0,00	100,00 %	181.821,37	19.528,13	19.528,13	90,30 %
	Total Chapter 35	201.349,50	201.349,50	201.349,50	0,00	100,00 %	181.821,37	19.528,13	19.528,13	90,30 %
3600	PREPARATION AND SUPPORT OF RULEMAKING ACTIVITIES	605.262,29	605.262,29	605.262,29	0,00	100,00 %	579.440,70	25.821,59	25.821,59	95,73 %
	Total Chapter 36	605.262,29	605.262,29	605.262,29	0,00	100,00 %	579.440,70	25.821,59	25.821,59	95,73 %
3700	MISSION EXPENSES	471.740,74	471.740,74	471.740,74	0,00	100,00 %	407.186,31	64.554,43	64.554,43	86,32 %
	Total Chapter 37	471.740,74	471.740,74	471.740,74	0,00	100,00 %	407.186,31	64.554,43	64.554,43	86,32 %
3800	TECHNICAL TRAINING	21.865,00	21.865,00	21.865,00	0,00	100,00 %	21.865,00	0,00	0,00	100,00 %
	Total Chapter 38	21.865,00	21.865,00	21.865,00	0,00	100,00 %	21.865,00	0,00	0,00	100,00 %
3900	SAFETY STRATEGY	794,40	794,40	794,40	0,00	100,00 %	794,40	0,00	0,00	100,00 %
3902	JAA CONTRACT	154.184,43	154.184,43	154.184,43	0,00	100,00 %	0,00	154.184,43	154.184,43	0,00 %
	Total Chapter 39	154.978,83	154.978,83	154.978,83	0,00	100,00 %	794,40	154.184,43	154.184,43	0,51 %
	Total Title 3	16.380.767,62	16.380.767,62	16.380.767,62	0,00	100,00 %	14.237.618,17	2.143.149,45	2.143.149,45	86,92 %
	Total C8	19.251.998,07	19.251.998,07	19.246.506,04	5.492,03	99,97 %	16.984.444,61	2.262.061,43	2.267.553,46	88,22 %

2.10BUDGET TRANSFERS

Budget Line Position	DESCRIPTION	Initial Credit	JAN	FEB	MAR	APR	MAY	JUN	Total Budget by 13/06/07	Credit Operations AB 13/06/07	First Amending Budget 13/06/07	JUL	AUG	Total Budget by 11/09/07	Credit Operations AB 11/09/07	Second Amending Budget 11/09/07	SEP	OCT	NOV	DEC	Balance
1100	BASIC SALARIES	21.680.000	-183.000	0	-45.500	0	0	0	21.451.500	658.500	22.110.000	-20.700	0	22.089.300		22.089.300	0	0	0	-410.000	21.679.300
1101	FAMILY ALLOWANCES	2.010.000	0	8.700	0	0	0	0	2.018.700	240.000	2.258.700	-73.500	0	2.185.200		2.185.200	0	0	0	12.500	2.197.700
1102	EXPATRIATION AND FOREIGN RESIDENCE ALLOWANCES	3.080.000	0	0	0	0	0	0	3.080.000	-80.000	3.000.000	0	0	3.000.000		3.000.000	0	0	-13.000	-19.500	2.967.500
1103	SECRETARIAL ALLOWANCES	4.000	0	0	0	0	0	0	4.000	1.000	5.000	0	0	5.000		5.000	0	0	0	0	5.000
1110	AUXILIARY STAFF	280.000	0	0	0	0	0	0	280.000	-35.000	245.000	0	0	245.000		245.000	0	0	0	0	245.000
1111	SECONDED NATIONAL EXPERTS	0	0	0	45.500	0	0	0	45.500	-500	45.000	0	0	45.000		45.000	0	0	0	0	45.000
1112	TEMPORARY ASSISTANCE (INTERIMS)	360.000	0	-8.700	0	0	100.000	100.000	551.290	10.000	561.290	0	0	561.290	230.000	791.290	0	0	-7.000	-4.000	780.290
1113	CONTRACTUAL AGENTS	1.160.000	0	0	0	0	-100.000	-100.000	960.000	-40.000	920.000	0	0	920.000		920.000	0	0	20.000	-3.000	937.000
1130	INSURANCE AGAINST SICKNESS	738.000	0	0	0	0	0	0	738.000	22.000	760.000	0	0	760.000		760.000	0	0	0	-15.000	745.000
1131	INSURANCE AGAINST OCCUPATIONAL ACCIDENTS AND OCCUPATIONAL DISEASE	189.000	0	0	0	0	0	0	189.000	-29.000	160.000	0	0	160.000		160.000	0	0	0	0	160.000
1132	INSURANCE AGAINST UNEMPLOYMENT	286.000	0	0	0	0	0	0	286.000	9.000	295.000	0	0	295.000		295.000	0	0	0	0	295.000
1140	CHILDBIRTH AND DEATH ALLOWANCES AND GRANTS	3.000	0	0	0	0	0	0	3.000	2.000	5.000	0	0	5.000		5.000	0	0	0	0	5.000
1141	TRAVEL EXPENSES FOR ANNUAL LEAVE	186.000	0	0	0	0	0	0	186.000	39.000	225.000	73.500	0	298.500	-20.000	278.500	0	0	0	-10.000	268.500
1145	OTHER ALLOWANCES	0	0	0	0	0	0	0	0	0	0	20.700	0	20.700		20.700	0	0	0	0	20.700
1150	OVERTIME	5.000	0	0	0	0	0	0	5.000	15.000	20.000	0	0	20.000		20.000	0	0	0	-10.000	10.000
1172	ADMINISTRATIVE ASSISTANCE FROM COMMUNITY INSTITUTIONS	166.000	0	-25.000	0	0	0	0	141.000	34.000	175.000	6.500	0	181.500		181.500	0	0	0	0	181.500
1173	EXTERNAL SERVICES	10.000	0	25.000	6.000	0	0	0	41.000	59.000	100.000	-6.500	0	93.500		93.500	0	0	0	-39.850	53.650
1190	SALARY WEIGHTINGS	57.000	0	0	0	0	0	0	57.000	-22.000	35.000	0	0	35.000		35.000	0	0	0	0	35.000
1191	ADJUSTMENTS TO REMUNERATION	295.000	0	0	0	0	0	0	295.000	25.000	320.000	0	0	320.000		320.000	0	0	0	0	320.000
Total Chapter 11	Chapter 11	30.509.000	-183.000	0	6.000	0	0	0	30.332.000	908.000	31.240.000	0	0	31.240.000	210.000	31.450.000	0	0	0	-498.850	30.951.150
1200	MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT AND TRANSFER	0	183.000	0	0	0	0	0	183.000	2.000	185.000	0	0	185.000		185.000	0	0	0	574.000	759.000
1201	TRAVEL EXPENSES	20.000	0	0	0	0	0	0	20.000	15.000	35.000	0	0	35.000		35.000	0	0	0	-20.000	15.000
1202	INSTALLATION, RESETTLEMENT AND TRANSFER ALLOWANCES	350.000	0	0	0	0	0	0	350.000	210.000	560.000	0	0	560.000		560.000	0	0	14.100	0	574.100
1203	REMOVAL EXPENSES	200.000	0	0	0	0	0	0	200.000	200.000	400.000	0	0	400.000		400.000	0	0	0	-120.000	280.000
1204	TEMPORARY DAILY SUBSISTENCE ALLOWANCES	320.000	0	0	-6.000	0	0	0	314.000	86.000	400.000	0	0	400.000		400.000	0	0	-14.100	-21.400	384.500
Total Chapter 12	Chapter 12	890.000	183.000	0	-6.000	0	0	0	1.067.000	513.000	1.580.000	0	0	1.580.000		1.580.000	0	0	0	-14.100	1.992.600
1300	ADMINISTRATIVE MISSIONS EXPENDITURES	100.000	0	0	0	0	0	0	100.000	0	100.000	0	0	100.000	-55.000	45.000	0	0	0	850	45.850
Total Chapter 13	Chapter 13	100.000	0	0	0	0	0	0	100.000	0	100.000	0	0	100.000	-55.000	45.000	0	0	0	850	45.850
1410	MEDICAL SERVICE	115.000	0	0	0	0	0	0	115.000	15.000	130.000	0	0	130.000	-85.000	45.000	0	0	0	-16.940	28.060
1420	LANGUAGE AND OTHER TRAINING	400.000	0	0	0	0	0	0	400.000	0	400.000	0	0	400.000	-70.000	330.000	0	0	0	0	330.000
1430	SOCIAL WELFARE OF STAFF	330.000	0	0	0	0	0	0	330.000	-85.000	245.000	0	0	245.000		245.000	0	0	0	16.940	261.940
Total Chapter 14	Chapter 14	845.000	0	0	0	0	0	0	845.000	-225.000	620.000	0	0	620.000	-155.000	465.000	0	0	0	0	620.000
1700	RECEPTION AND EVENTS	10.000	0	0	0	0	0	0	10.000	40.000	50.000	0	0	50.000		50.000	0	0	0	0	50.000
Total Chapter 17	Chapter 17	10.000	0	0	0	0	0	0	10.000	40.000	50.000	0	0	50.000		50.000	0	0	0	0	50.000
Total Title 1	TOTAL TITLE 1	32.354.000	0	0	0	0	0	0	32.354.000	1.391.000	33.745.000	0	0	33.745.000	0	33.745.000	0	0	0	-85.400	33.659.600
2000	RENTAL COSTS	3.600.000	0	0	0	0	0	0	3.600.000	770.000	4.370.000	0	0	4.370.000		4.370.000	0	0	0	1.445.800	5.815.800
2010	INSURANCE	30.000	0	0	0	0	0	0	30.000	-15.000	15.000	0	0	15.000		15.000	0	0	6.300	0	21.300
2020	WATER, GAS, ELECTRICITY AND HEATING	200.000	0	0	-45.000	-25.000	0	0	130.000	70.000	200.000	0	0	200.000		200.000	0	0	-6.300	-121.240	72.450
2030	CLEANING AND MAINTENANCE	144.000	0	0	0	25.000	0	0	169.000	1.000	170.000	0	0	170.000		170.000	0	0	0	-12.000	157.970
2040	FITTING-OUT OF PREMISES	30.000	0	0	45.000	0	0	0	75.000	10.000	85.000	0	0	85.000		85.000	0	0	0	-4.850	80.140
2050	SECURITY AND SURVEILLANCE OF BUILDINGS	855.000	0	0	0	0	0	0	855.000	-355.000	500.000	0	0	500.000		500.000	0	0	0	-126.430	373.560
2051	OTHER BUILDING EXPENDITURE	15.000	0	0	0	0	0	0	15.000	-5.000	10.000	0	0	10.000		10.000	0	0	0	-10.000	0
Total Chapter 20	Chapter 20	4.874.000	0	0	0	0	0	0	4.874.000	476.000	5.350.000	0	0	5.350.000		5.350.000	0	0	0	1.171.230	6.521.230
2100	ICT EQUIPMENT	1.000.000	0	0	0	0	0	0	1.000.000	-260.000	740.000	0	-200.000	540.000		540.000	0	0	0	-104.360	435.640
2101	DATA STORAGE AND IT SECURITY	300.000	0	0	0	450.000	0	0	750.000	150.000	900.000	0	200.000	1.100.000		1.100.000	0	90.000	0	-41.000	1.149.000
2102	ADMINISTRATIVE SOFTWARE DEVELOPMENT	763.000	0	0	0	0	0	0	763.000	-238.000	525.000	0	0	525.000		525.000	0	-90.000	0	34.800	469.800
2103	ICT MAINTENANCE	164.000	0	0	0	0	0	0	164.000	76.000	240.000	0	0	240.000		240.000	0	0	0	-50.610	189.390
2104	ICT TRAINING	117.000	0	0	0	0	0	0	117.000	-57.000	60.000	0	0	60.000		60.000	0	0	0	-9.260	50.730
2105	OTHER ICT EXPENDITURE	500.000	0	0	-6.000	-270.000	0	0	224.000	-24.000	200.000	0	0	200.000		200.000	0	0	0	-21.100	178.890
Total Chapter 21	Chapter 21	2.844.000	0	0	-6.000	180.000	0	0	3.018.000	-353.000	2.665.000	0	0	2.665.000		2.665.000	0	0	0	-191.530	2.473.467
2200	TECHNICAL EQUIPMENT AND INSTALLATIONS	30.000	0	0	0	0	0	0	30.000	300.000	330.000	0	0	330.000		330.000	0	0	0	-287.000	43.000
2202	HIRE OR LEASING OF TECHNICAL EQUIPMENT AND INSTALLATIONS	10.000	0	0	0	0	0	0	10.000	0	10.000	0	0	10.000		10.000	0	0	0	-10.000	0
2203	MAINTENANCE AND REPAIR OF TECHNICAL EQUIPMENT AND INSTALLATIONS	25.000	0	0	0	0	0	0	25.000	25.000	50.000	0	0	50.000		50.000	0	0	0	-50.000	0
2210	PURCHASE OF FURNITURE	100.000	0	0	0	0	0	0	100.000	0	100.000	0	42.000	142.000		142.000	0	0	0	-6.360	135.630