

European Aviation Safety Agency

OPINION OF THE MANAGEMENT BOARD ON ANNUAL ACCOUNTS FOR 2004

THE MANAGEMENT BOARD,

Having regard to Regulation (EC) N°1592/2002 of the European Parliament and of the Council of 15 July 2002 on common rules in the field of civil aviation and establishing a European Aviation Safety Agency, as amended by Regulation (EC) N° 1643/2003 of the European Parliament and of the Council of 22 July 2003,

Having regard to the European Aviation Safety Agency's Financial Regulation Articles 83 and 97, as adopted by decision 9/03 of the Management Board on 26 August 2003,

Having regard to the observations of the European Court of Auditors on the Agency's accounts 2004, forwarded to the Chairman of the Board by the president of the Court on 15 July 2005,

HAS DECIDED TO GIVE THE FOLLOWING OPINION:

The Management Board notes that the European Court of Auditors in its draft final report has made no reservation concerning the implementation of the European Aviation Safety Agency's annual budget for 2004. On the basis of the examination of the final accounts, presented to it on 23 August 2005 by the Executive Director, and on the basis of the Court's draft report and the replies given to it by the Agency, the Management Board of the European Aviation Safety Agency has obtained sufficient assurance in order to conclude that the said accounts, taken as a whole, represent a true and fair view of the implementation of the European Aviation Safety Agency's budget and, in the opinion of the Management Board, properly reflect the activities undertaken by the European Aviation Safety Agency during 2004.

Done at Cologne in three copies, on 14 September 2005



The Chairman
Thilo Schmidt

Explanatory Note ON THE PROCEDURE TO ESTABLISH THE FINAL ACCOUNTS FOR 2004

The Management Board is invited to note the final accounts for 2004.

Having received the European Court of Auditors' observations on the agency's accounts, the Management Board is requested to give its opinion. The Agency's draft replies to the observations of the Court of Auditors report are also enclosed.

Background:

1. In accordance with Article 129(1) of the General Financial Regulation, the Court of Auditors makes its observations on the provisional accounts of the agency by 15 June 2005.
2. On receiving the Court of Auditors' observations on the provisional accounts, the Executive Director, under his own responsibility, draws up the final accounts of the Agency and sends them to the Management Board, which gives an opinion on these accounts.
3. The Executive Director sends the final accounts, together with the opinion of the Management Board, to the Commission's Accounting Officer and to the Court of Auditors, the European Parliament and the Council by 15 September 2005.
4. The final accounts must be published in the Official Journal of the European Communities by 30 November 2005.
5. The Executive Director sends the Court of Auditors a reply to the observations made in its annual report by 31 October 2005.¹

¹ The Court of Auditors' annual report will be published after the said deadline of 15 September 2005 and given to the Executive Director to establish the final accounts of the Agency. The Court, therefore, requests the management bodies of all the Agencies to give their opinion on the basis of the audit visit reports (so called "sector letters") and their observations sent by the President to the Chairmen of the management bodies. During the so called "contradictory procedure" the Court and the European Aviation Safety Agency have already ensured that there are no misunderstandings and the attached replies of the Agency have been accepted by the Court during this procedure and are, therefore, expected to represent the final reply of the Executive Director to the Court's annual report, referred to in point 5 of this explanatory note.



European Aviation Safety Agency

2004 FINANCIAL STATEMENTS

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I. INTRODUCTION

The 2004 Financial Statements and Budget Execution reports, hereinafter, have been prepared in accordance with the IPSAS (International Public Sector Accounting Standards) and the EASA Financial Regulation adopted on 30 July, 2003

The EASA has moved from **cash basis** IPSAS in 2003 to **accrual basis** IPSAS in 2004 in presenting its financial statements. The year 2003 has been restated to accrual basis. The cumulative effect of the restatement has been booked against the opening balance of the retained earnings 2004, in accordance with IPSAS 3 (Net surplus/deficit for the period, Fundamental Errors and Changes in Accounting Policies).

Major aspects in the 2004 financial statements are the following:

- The Fixed Assets value have increased to close to € 1,00 million, due to considerable purchases of software, hardware, other equipment, and furniture for the new office premises in Cologne. Most of the furniture has been donated by the NRW state. The donation represents an value of € 0,35 million
- Short-term pre-financing and receivables increased, reaching € 0,33 million, mainly due to salary advances to new staff and recoverable VAT.
- The financial year finished showing current liabilities of € 4,45 million, mainly constituted by current payables including some accrued expenses and differed incomes, and debts against EC entities.
- Total Operating Revenue reached € 8,37 million, of which € 7,77 million (93%) from the European Commission subsidy, € 0,6 million (7%) from contributions of the Federal Republic of Germany and other minor administrative sources.
- Total Operational Expenditures amounted to € 9,15 million of which € 5,55 million for staff costs (60%), € 2,08 million for operating expenditures (23%), and € 1,52 million for rental and other administrative costs and depreciation (17%).
- The economic result of the year is negative at € 0,78 million. However, the cancellation of the unused carryover from 2003 has a significant impact on the result of the year, with € 1,19 million to be refunded to the European Commission. Revenue from the European Commission's subsidy for 2004 was therefore reduced by the same amount (Refer to page 10 for more details).

In what concerns the implementation of the annual budget, the major aspects to retain are the following:

- Total available appropriations reached € 11,29 million, of which € 8,99 million (80%) have been committed.
- Payments reached € 7,60 million, or 85 % of the total amounts committed, and € 1,38 million (15%) were carried-over.



- Total appropriations cancelled reached € 2,30 million, or 20% of the appropriations available

In 2004 the Agency moved to its new Headquarters in Cologne, and came one step closer to the goal of becoming fully operational and able to respond to the many challenges of its mandate

The Agency has been supported in that challenge by the German authorities who have financed the rent of the building. This ear-marked revenue amounts to € 0,248 million. The NRW State has also contributed to the Agency's relocation by donating furniture and equipment valued at € 0,35 million

In the following year EASA will look forward to further consolidate its growth and its capacity and will be rigorous in continuing its strategies and work plan.

**II. FINANCIAL STATEMENTS****II.1. BALANCE SHEET AS OF 31/12/04 - 31/12/03**

<u>ASSETS</u>	2004	2003
A. NON-CURRENT ASSETS		
<i>Intangible fixed assets</i>		
Computer Software	68 521,54	27 003,75
<i>Tangible fixed assets</i>		
Land and buildings	0,00	0,00
Plants and equipment	0,00	0,00
Computer Hardware	376 446,84	11 963,34
Furniture and vehicles	285 456,19	0,00
Other fixture and fittings	260 918,21	
Other tangible fixed assets		0,00
Total	991.342,78	38.967,09
B. CURRENT ASSETS		
<i>Stock</i>		
<i>Short-term pre-financing</i>		
Advance to third parties	69 900,00	0,00
<i>Short-term receivables</i>		
Current receivables	0,00	0,00
Sundry receivables	170 833,15	5 108,22
Other receivables	67 867,64	5 005,86
EC entities	20 379,51	1 256,76
<i>Cash and equivalents</i>		
Bank	4 978 021,79	2 727 173,58
Total	5.307.002,09	2.738.544,42
TOTAL ASSETS	6.298.344,87	2.777.511,51

**LIABILITIES****2004****2003**

A. CAPITAL		
<i>Retained earning</i>	2 627 447,01	0,00
<i>Result of the year</i>	-782.322,80	2.627.447,01
Total	1.845.124,21	2.627.447,01
B. NON-CURRENT LIABILITIES		
<i>Employee benefits</i>		
<i>Provisions for risks and liabilities</i>		
<i>Financial Liabilities</i>		
<i>Other Long term Liabilities</i>		
Total	0,00	0,00
C. CURRENT LIABILITIES		
<i>Employee benefits</i>		
<i>Provision for risks and liabilities</i>		
<i>Financial Liabilities</i>		
<i>Accounts payables</i>		
Current payables	548 680,00	111 529,94
Sundry payables	61 128,04	6 606,06
Other payables	0,00	0,00
EC entities	3.843.412,62	31.928,50
Total	4.453.220,66	150.064,50
TOTAL LIABILITIES	6.298.344,87	2.777.511,51

1.1. ASSETS**1.1.1. NON-CURRENT ASSETS**

Fixed assets are booked at purchase price less accumulated depreciation. Individual assets are booked when their value is equal or greater than 420 EUR. However, separate components, which have a value smaller than 420 EUR, are also booked when they are part of a whole or a bundle of items.

Fixed assets are depreciated using the straight-line method over their expected useful life. Depreciation is done on a monthly basis. Although Commission Regulation 2009/2000 (fixed assets regulation) stipulates the annual basis depreciation, EASA has used a monthly based one. Waiting for the new rules on this matter soon, this policy has been taken to be IPSAS compliant.



DEPRECIATION TABLES

Intangible assets

	Computer Software	Others	Intangible fixed assets under construction	TOTAL
Gross carrying amounts 1 Jan., <<2004>>	27.731,00	0,00	0,00	27.731,00
Additions	55.157,98			55.157,98
Disposals				0,00
Other changes				0,00
Gross carrying amounts 31 Dec. <<2004>>	82.888,98	0,00	0,00	82.888,98
Accumulated amortizations 1 Jan., <<2004>>	-727,25			-727,25
Amortizations	-13.640,19			-13.640,19
Write-back of amortizations				
Disposals				
Impairment				
Write-back of impairment				
Other changes				
Accumulated amortization 31 Dec <<2004>>	-14.367,44	0,00	0,00	-14.367,44
Net carrying amounts 31 Dec. <<2004>>	68.521,54	0,00	0,00	68.521,54

Type of asset	% Amortization
Computer Software	4 years (48 month, 25% per year)



Tangible fixed assets

	Land	Buildings	Plant and equipment	Computer hardware	Furniture and vehicles	Other fixtures and fittings	TOTAL
Gross carrying amounts 1 Jan. <<2004>>	0,00	0,00	0,00	12.606,81	0,00	0,00	12.606,81
Additions				416.843,45	294.667,66	274.453,94	985.965,05
Disposals							0,00
Other changes							0,00
Gross carrying amounts 31 Dec. <<2004>>	0,00	0,00	0,00	429.450,26	294.667,66	274.453,94	998.571,86
Accumulated depreciations 1 Jan. <<2004>>				-643,47			-643,47
Depreciations <<2004>>				-52.359,95	-9.211,47	-13.535,73	-75.107,15
Write-back of depreciation							0,00
Disposals							0,00
Impairment							0,00
Write-back of impairment							0,00
Other changes							0,00
Accumulated depreciation 31 Dec. <<2004>>	0,00	0,00	0,00	-53.003,42	-9.211,47	-13.535,73	-75.750,62
Net carrying amounts 31 Dec. <2004>	0,00	0,00	0,00	376.446,84	285.456,19	260.918,21	922.821,24

Type of asset	% Amortization
Computer Hardware	4 years (48 months, 25% per year)
Other fixture and fittings	8 years (96 months, 12,5% per year)
Other fixture and fittings	4 years (48 months, 25% per year)
Movable furniture	10 years (120 months, 10% per year)



1.1.2. CURRENT ASSETS	<u>2004</u>	<u>2003</u>
<i>Short-term pre-financing</i>		
<i>Advance to third parties for a study</i>	69 900,00	0,00
<i>Short-term receivables</i>		
<i>Sundry Receivables</i>		
Salary advance	81 402,48	5 108,22
Advance on missions	1 913,41	0,00
VAI to recover (Germany)	80 096,13	0,00
CSS (partial reimbursement of contribution)	3 271,87	0,00
Others	<u>4 149,26</u>	<u>0,00</u>
<i>Total sundry receivables</i>	<i>170 833,15</i>	<i>5 108,22</i>
<i>Other receivables (Prepaid expenses and accrued incomes)</i>		
Bank interests	25 753,64	0,00
Prepaid hardware and software maintenance & services	40 956,14	4 965,86
Prepaid insurance	989,86	0,00
Prepaid subscriptions	128,00	0,00
Other	<u>40,00</u>	<u>40,00</u>
<i>Total other receivables</i>	<i>67 867,64</i>	<i>5 005,86</i>
<i>EC entities</i>		
European Commission	2 678,64	1 256,76
Agencies	<u>17 700,87</u>	<u>0,00</u>
<i>Total EC entities</i>	<i>20 379,51</i>	<i>1 256,76</i>
<i>Cash and equivalents</i>		
<i>Bank accounts</i>	4 978 021,79	2 727 173,58



1.2. LIABILITIES

	2004	2003
1.2.1. CAPITAL		
<i>Retained earning/deficit</i>		
<i>Beginning balance 01/01/04 as previously reported</i>	-213 581,18	
<i>Effect of change in accounting policies</i>	2.841.028,19	
	<u>2 627 447,01</u>	
<i>Result of the year</i>		
<i>Budgetary outturn</i>	3 272 953,88	-213 581,18
<i>Adjustment economic outturn</i>	-4.055.276,66	2.841.028,19
	<u>-782 322,78</u>	<u>2 627 447,01</u>
1.2.2. CURRENT LIABILITIES		
<i>Accounts payables</i>		
<i>Current payables(accrued expenses & differed incomes)*</i>		
Accrued expenses on title I	148 680,96	12 085,08
Accrued expenses on Title II	162.775,59	8 669,48
Invoice to receive for fixed assets delivered	65 752,33	26 859,45
Accrued expenses on Title III	171 325,28	63 915,93
Accrued income	145,84	
<i>Total current payables</i>	<u>548 680,00</u>	<u>111 529,94</u>
* EC entities are excluded		
<i>Sundry payables</i>		
Staff expenses (Belgian social security)	59 048,59	6 606,06
Other	2.079,45	
<i>Total sundry payables</i>	<u>61 128,04</u>	<u>6 606,06</u>
<i>Payables EC entities</i>		
Interest to reimburse to European Commission	65 072,12	8 354,50
Subsidy to reimburse to European Commission	3 272 953,88	
Social Security and taxes to pay to European Comission	404.580,29	23.574,00
Invoice to be received PMO	19 291,67	
Invoice to be received Medical service	3 100,00	
Invoice to be received OIB	36 934,76	
Invoice to be received CDI	21 033,75	
Invoice to be received OPOCE	12 942,15	
Invoice to be received SIC	7.504,00	
<i>Total payables EC entities</i>	<u>3 843 412,62</u>	<u>31 928,50</u>

**2. PROFIT AND LOSS STATEMENT**

	2004	2003
Recuperation of expenses	3 271,87	
Revenues from administrative operations		
From third parties	247 770,07	
From EC entities	7 777 046,12	3 725 000,00
Other operating revenues		
From third parties	350 423,66	
From EC entities		
TOTAL OPERATING REVENUES	8.378.511,72	3.725.000,00
Administrative expenses		
Staff expenses	-5 556 563,42	-662 051,04
Buildings and related expenses	-689 697,68	-92 397,81
Pensions expenses		
Other expenses	-742 818,33	-80 782,79
Depreciation and write offs	-88 747,34	-1 370,72
Operating expenses		
Other operating expenses		
From third parties	-2.080.725,43	-260.950,63
TOTAL OPERATING EXPENSES	-9.158.552,20	-1.097.552,99
SURPLUS/ (DEFICIT) FROM OPERATING ACTIVITIES	-780.040,48	2.627.447,01
Financial operations revenues		
From third parties	143,60	
Financial operations expenses		
From third parties	-2.425,92	
SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES	-2 282,32	0,00
SURPLUS/ (DEFICIT) FROM ORDINARY ACTIVITIES	-782.322,80	2.627.447,01
Extraordinary gains		
Extraordinary losses		
SURPLUS/ (DEFICIT) FROM EXTRAORDINARY ITEMS	0,00	0,00
ECONOMIC RESULT OF THE YEAR	-782.322,80	2.627.447,01



2.1. OPERATING REVENUES

The revenues consist mainly of the subsidy received from the European Commission. The amount paid by DG Transport and Energy was €11.050.000,00 and was initially considered as pre-financing. In this figure only €7.777.046,12 are actually regarded as revenue for the Agency in 2004; the balance € 3.272.953,88 must be reimbursed to European Commission.

The balance consists of the following elements:

- unused subsidy: € 2.300.016,49
- cancellation of unused carryovers 2003: € 1.186.872,48
- outturn carried over from 2003: € -213.581,18
- exchange differences 2004: € - 353,91
-

The cancellation of the unused carryover has a significant impact on this year's revenue; however it is exceptional to cancel such a large amount.

The Ministry of Transport of the Federal Republic of Germany provides a variable annual grant to cover the rental costs. This year, the amount received to cover rental costs amounts to €247.770,07 (VAT excluded). The NRW State has also contributed by donating furniture and equipment equivalent to € 350.423,66.

	<u>2004</u>	<u>2003</u>
<i>Recuperation of expenses</i>		
Reimbursement from CSS contribution	3.271,87	
<i>Administrative revenues</i>		
DG IREN (European Commission)	7.777.046,12	3.725.000,00
German ministry of Transport	247.770,07	
<i>Other operating revenues</i>		
Donated furniture and equipment	350.423,66	
TOTAL OPERATING REVENUE:	8.378.511,72	3.725.000,00

**2.2. OPERATING EXPENSES**

	<u>2004</u>	<u>2003</u>
<i>Administrative expenses</i>		
<i>Staff expenses</i>		
Salaries and related allowances:	5 336 273,48	656 719,42
Social security	165 109,36	1 301,62
Other personnel expenses:	<u>55.180,58</u>	<u>4.030,00</u>
<i>Total staff expenses</i>	<u>5 556 563 42</u>	<u>662 051 04</u>
<i>Building and related expenses</i>		
Rent:	596 973,02	92 397,81
Related expenses:	<u>92.724,66</u>	
<i>Total building and related expenses</i>	<u>689 697 88</u>	<u>92 397 81</u>
<i>Other expenses</i>		
Temporary assistance	31 723,44	
Administrative assistance	23 791,67	1 916,60
Recruitment cost	93 282,30	16.208,03
Missions	97 000,00	11 853,28
Training cost	54 650,07	
Information, Communication technology and Equipment	258 748,65	47 192,48
stationary, Office supplies, documentation, library	59 446,40	2 670,00
Legal expenses	20.000,00	
Postage and telecommunication	61 988,04	
Other	<u>42.187,76</u>	<u>942,40</u>
<i>Total other expenses</i>	<u>742 818 33</u>	<u>80 782 79</u>
<i>Total depreciation expenses</i>	88 747 34	1 370 72

Except for the depreciation expenses, the administrative expenses correspond to Title I and II of the annual budget after accrual adjustments. An analysis of Title I and II can be found in the detailed budget implementation tables in Section III 2.

The adjustments concern mainly the purchase of fixed assets that are considered as investments, instead of expenses, and also the accrued expenses and incomes

The detail of the re-statements is available in the Notes to the Financial Statements in Section II 4.

	<u>2004</u>	<u>2003</u>
<i>Operating expenses</i>		
Certification activities	1 050 420,67	62 866,93
Other operating expenses	<u>1.030.304,76</u>	<u>198.083,70</u>
	<u>2 080.725,43</u>	<u>260.950,63</u>
TOTAL OPERATING EXPENSES:	9.158.552,40	1.097 552,99



The operating expenses are related to Title III of the annual budget, after accrual adjustments. An in-depth analysis of Title III can be found in the detailed budget implementation tables.

The adjustments concern mainly the accrued expenses and incomes. The detail of the re-statements is available in the notes to the financial statements.

The item "other operating expenses" consist of information and publication, experts meetings, translation costs, studies and operational missions.

<i>FINANCIAL REVENUE</i>	<u>2004</u>	<u>2003</u>
Exchange differences	143,60	
<i>FINANCIAL EXPENSES</i>	<u>2004</u>	<u>2003</u>
Bank charges	1 446,05	
Exchange differences	497,51	
Other financial charges	482,36	
	<u>2 425,92</u>	



4. CASH FLOW STATEMENT

	2004	2003
Cash Flows from ordinary activities		
Surplus/(deficit) from ordinary activities	-782.322,80	2.627.447,01
Adjustments		
Amortization (intangible fixed assets)	13 640,19	727,25
Depreciation (tangible fixed assets)	75 107,15	643,47
Increase / (decrease) in Provisions for risks and liabilities		
Increase / (decrease) in Employee benefits	433 661,88	30 180,06
Increase / (decrease) in Value reduction for doubtful		
(Increase) / decrease in Stocks		
(Increase) / decrease in Long term Pre-financing		
(Increase) / decrease in Short term Pre-financing	-69 900,00	
(Increase) / decrease in Long term Receivables		
(Increase) / decrease in Short term Receivables	-247 709,46	-11 370,84
(Increase) / decrease in Receivables from consolidated EC		
Increase / (decrease) in Long term liabilities		
Increase / (decrease) in Accounts payables	539 822,78	111 529,94
Increase / (decrease) in Other liabilities		
Increase / (decrease) in Liabilities related to consolidated EC	3 329 671,50	8 354,50
(Gains) / losses on sale of Property, plant and equipment		
Extraordinary items		
Net Cash Flow from ordinary activities	3.291.971,24	2.767.511,39
Cash Flows from loans and borrowings		
(Increase) / decrease in financial assets (own funds)		
(Increase) / decrease in financial assets (funds borrowed)		
Increase / (decrease) in financial liabilities (funds borrowed)		
Net cash flow from loans and borrowings	0,00	0,00
Cash Flows from investing activities		
Purchase of tangible and intangible fixed assets	-690 699,37	-40 337,81
Donated tangible fixed assets	-350 423,66	
Proceeds from tangible and intangible fixed assets		
(Increase) / decrease in financial assets		
(Increase) / decrease in investments		
(Increase) / decrease in cash investments		
Dividends received (+)		
Net cash flow from investing activities	-1.041.123,03	-40.337,81
Cash Flows from financing activities		
Increase / (decrease) in financial liabilities		
Increase / (decrease) in Long term liabilities		
Distribution paid to Member States (-)		
Net Cash Flow from financing activities		
Net increase / decrease in cash and cash equivalents	2.250.848,21	2.727.173,58
Cash and cash equivalents at the beginning of period	2.727.173,58	0,00
Cash and cash equivalents at the end of period	4.978.021,79	2.727.173,58



4. NOTES TO THE 2004 FINANCIAL STATEMENTS 01/01/04 – 31/12/04

These financial statements have been drawn up in accordance with:

- the International Public Sector Accounting Standards (IPSAS),
- the EASA Financial Regulation (adopted by the Management Board on 30/07/03),
- The Implementing Rules (CE 2342/2002).

The following Accounting Principles were followed:

- **Going concern basis (financial Regulation art.78, Implementing Rules art.187, IPSAS 1):**

EASA is deemed to have been established for an indefinite duration.

- **Prudence (financial Regulation art.78, Implementing Rules art.188, IPSAS 1):**

Assets and income have not been overstated; liabilities and expenses have not been understated. No hidden reserves have been created.

- **Consistency of accounting methods and presentation (financial Regulation art.78, Implementing Rules art.189, IPSAS 1):**

According to this principle the accounting methods and valuation may not be changed from one year to the next. EASA has changed its accounting policies in 2004, adopting the accrual basis IPSAS instead of the cash based accounting used in 2003. This change has had an impact on the financial statements and it has been dealt with in accordance with the benchmark treatment provided by IPSAS 3. The year 2003 has been restated and the cumulative effect of the change in accounting policies has been booked against the beginning balance of the retained earning 2004.

- **Comparability of information (financial Regulation art.78, Implementing Rules art.190, IPSAS 1):**

The financial statements shall show the amount of the corresponding item for the previous year. Where the presentation or the classification of one of the components is changed, the corresponding amounts for the previous year shall be made comparable and reclassified. The year 2003 has been restated in accordance with IPSAS and the cumulative effect of the change has been booked against the beginning balance of the retained earning 2004.



- **Materiality and aggregation (financial Regulation art.78, Implementing Rules art.191, IPSAS I):**

The financial statements have been presented according to this principle. It means that items that are material by virtue of their nature should be presented separately in the financial statements. Items that are material by virtue of their size but with the same nature can be aggregated. Immaterial amounts should be aggregated with amounts of similar nature or function and need to be presented separately.

- **Offsetting, no netting (financial Regulation art.78, Implementing Rules art.192, IPSAS I):**

In accordance with this principle, assets and liabilities may not be offset against each other, nor may revenues and expenses, save where the revenues and expenses derive from the same transaction, from similar transactions or from hedging operations and provided that they are not individually material.

- **Substance over form, Reality over appearance (financial Regulation art.78, Implementing Rules art.193, IPSAS I):**

In order to represent faithfully the transactions and other events that it purports to represent, it is necessary that they are accounted for and presented in accordance with their substance and economic reality and not merely their legal form.

- **Valuation of assets and liabilities (financial Regulation art.79, Implementing Rules art.195, IPSAS I and 17):**

Assets and liabilities shall be valued at purchase price or production cost, less any accumulated depreciation and impairment losses.



RESTATEMENT OF THE OPENING BALANCE 2004/ENDING 2003

<u>ASSETS</u>	Before restatement	changes	New balance
A. NON-CURRENT ASSETS			
<i>Intangible fixed assets</i>			
Computer Software	8 232,75	18 771,00	27 003,75
<i>Tangible fixed assets</i>			
Plants and equipment			
Computer Hardware	8 022,83	3 940,51	11 963,34
Furniture and vehicles			
Other tangible fixed assets			
Total	16.255,58	22.711,51	38.967,09
B. CURRENT ASSETS			
<i>Stock</i>			
<i>Short-term pre-financing</i>			
advance third parties			
<i>Short-term receivable</i>			
Current receivable	0,00		0,00
Sundry receivable	5 108,22		5 108,22
Other	40,00	4 965,86	5 005,86
Ec entities	1 256,76		1 256,76
<i>Cash and equivalents</i>			
Bank	2 727 173,58		2 727 173,58
Total	2.733.578,56	4.965,86	2.738.544,42
TOTAL ASSETS	2.749.834,14	27.677,37	2.777.511,51

LIABILITIES

A. CAPITAL			
Fictive capital (fixed assets)	16 255,58	-16 255,58	0,00
Retained earning			
Result of the year	-213 581,18	2 841 028,19	2 627 447,01
Total	-197.325,60	2.824.772,61	2.627.447,01
C. CURRENT LIABILITIES			
<i>Employee benefits</i>			
<i>Provision for risks and liabilities</i>			
<i>Financial Liabilities</i>			
<i>Accounts payables</i>			
Current payables	2 908 625,18	-2 797 095,24	111 529,94
Sundry payables	6 606,06		6 606,06
Other			
EC entities	31 928,50		31 928,50
Total	2.947.159,74	-2.797.095,24	150.064,50
TOTAL LIABILITIES	2.749.834,14	27.677,37	2.777.511,51



RECONCILIATION BUDGETARY OUTTURN VERSUS ECONOMIC RESULT

	<u>2004</u>	<u>2003</u>
<u>Budgetary revenue outturn (a)</u>	3 272 953,88	-213 581,18
<u>Adjustments</u>		
Part of the subsidy to reimburse to E C	-3 272 953,88	0,00
Impact on fixed assets		
Purchase of intangible fixed assets	55 157,98	27 731,00
Purchase of tangible fixed assets	985 965,05	12 606,81
Fixed assets donated	-350 423,66	0,00
Depreciation	-88 747,34	-1 370,72
Impact of the accrued expenses of the year		
Carryovers	1 387 876,05	2 908 625,18
Accrued expenses	-649 340,47	-111 529,94
Reversal of previous year accrued expenses		
Carryovers previous year	-2 908 625,18	0,00
Reversal other liabilities previous year	111 529,94	0,00
Impact of supplier pre-financing		
Advance to suppliers of the year	69 900,00	
Neutralisation of the previous year	0,00	
Neutralisation of the budgetary loss 2003	213 581,18	
Other impacts		
Exceptional revenue - fixed assets donated	350 423,66	
Other revenue	3 271,87	
Reversal other revenue previous year	0,00	
Prepaid expenses and accrued incomes	42 074,00	4 965,86
Reversal prepaid expenses previous year	-4 965,86	
Total adjustments (b)	-4 055 276,66	2 841 028,19
<u>ECONOMIC RESULT (a-b)</u>	-782.322,78	2.627.447,01



OFF BALANCE POSITIONS

Liability against third parties

EASA has notable responsibilities in the civil aviation domain that are directly linked with its status as regulatory agency. These responsibilities can have an impact on its civil responsibility, and indeed in case of an accident, the Agency's responsibility can lead to claims for damages.

In order to analyse the financial implications of the liability of the Agency, EASA has commissioned an external study to identify and assess risks, and estimate the costs of covering the identified risks by an insurance policy.

Bank guarantee

EASA concluded a contract with Air Eurosafe in September 2004 for the execution of the study. According to the terms of the contract, EASA made an advance payment of € 69 900. As security for the advance payment, the contractor provided a bank guarantee of € 69 900 that allowed for recovery of the amount should the work not be executed according to the terms of the contract.



III. BUDGETARY EXECUTION

1. BUDGET OUTTURN ACCOUNT FOR THE YEARS 2004 AND 2003

	2004	2003
Revenue		
Commission subsidy	11 050 000,00	3 725 000,00
Ministry of Transport of the FR of Germany contribution (ear-marked revenue)	247 770,07	
Total revenue (a)	11.297.770,07	3.725.000,00
Expenditure		
Personnel expenses - Budget title I		
Payments	5 685 938,27	679 943,87
Automatic carryovers	314 482,54	26 407,58
Administrative expenses - Budget Title II		
Payments	1 002 572,46	152 977,43
Payments (earn-marked revenue)	247 770,07	
Automatic carryovers	809 525,98	396 168,60
Non-automatic carryovers		
Operational expenses - Budget Title III		
Payments	673 596,73	197 034,70
Automatic carryovers	223 867,53	
Non-automatic carryovers	40 000,00	2 486 049,00
Total expenditure (b)	8.997.753,58	3.938.581,18
Outturn for the financial year (a-b)	2.300.016,49	-213.581,18
Cancellation of unused carryovers	1 186 872,48	
Balance carried over from year N-1	-213 581,18	
Exchange differences for the year	-353,91	
Balance of the outturn account for the financial year	3.272.953,88	-213.581,18
Interest on the EC subsidy to be reimbursed to Commission	56.717,62	8.354,50

**2. BUDGET IMPLEMENTATION FOR THE YEARS 2004 AND 2003**

	2004	2003
<i>TITLE I - Staff expenses</i>		
Budget appropriation (1)	7 807 522,00	928 274,00
Committed	6 000 420,81	706 351,45
Paid	5 685 938,27	679 943,87
Automatic carryovers	314 482,54	26 407,58
Total expenditure (2)	6 000.420,81	706.351,45
Cancelled	1 807 101,19	221 922,55
% used on budget appropriation (1)-(2)	76,85%	76,09%
<i>TITLE II - Administrative expenses</i>		
Budget appropriation - C1+R0 (1)	2 538 891,28	808 898,00
Committed	2 059 868,51	549 146,03
Paid	1 250 342,53	152 977,43
Automatic carryovers	809 525,98	396 168,60
Total expenditure (2)	2.059.868,51	549.146,03
Cancelled	479 022,77	259 751,97
% used on budget appropriation (1)-(2)	81,13%	67,89%
<i>TITLE III - Operating expenses</i>		
Budget appropriation (1)	991 000,00	3 012 828,00
Committed	937 464,26	2 683 083,70
Paid	673 596,73	197 034,70
Automatic carryovers	223 867,53	
Non-automatic carryovers	40 000,00	2 486 049,00
Total expenditure (2)	937.464,26	2.683.083,70
Cancelled	53 535,74	329 744,30
% used on budget appropriation (1)-(2)	94,60%	89,06%
<i>TOTAL</i>		
Budget appropriation - C1+R0 (1)	11 337 413,28	4 750 000,00
Committed	8 997 753,58	3 938 581,18
Paid	7 609 877,53	1 029 956,00
Automatic carryovers	1 347 876,05	422 576,18
Non-automatic carryovers	40 000,00	2 486 049,00
Total expenditure (2)	8.997.753,58	3.938.581,18
Cancelled	2 339 659,70	811 418,82
% used on budget appropriation (1)-(2)	79,36%	82,92%

**BUDGET EXECUTION : CI**

Budget Line Position	Budget Line Description	Appropriation Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Executed Payment Amount (3)	% Paid (3)/(2)	Carry-over amount	Cancelled amount
1100	Traitement de base	3,420,000.00	2,987,222.90	87,35%	2,987,222.90	100,00%	0,00	432,777,10
1101	Allocations familiales	435,100.00	191,962.22	44,12%	191,962.22	100,00%	0,00	243,137,78
1102	Indemnités de dépaysement et d'expatriation	536,745.00	412,113,16	76,78%	412,113,16	100,00%	0,00	124,631,84
1103	Indemnités de secrétariat	10,000.00	5,226,55	52,27%	5,226,55	100,00%	0,00	4,773,45
Total Article 110		4,401,845,00	3,596,524,83	81,70%	3,596,524,83	100,00%	0,00	805,320,17
1110	Auxiliaires	780,000.00	746,789,34	95,74%	746,789,34	100,00%	0,00	33,210,66
1112	Infirmeries	50,000.00	50,000.00	100,00%	0,00	0,00%	50,000.00	0,00
Total Article 111		830,000,00	796,789,34	96,00%	746,789,34	93,72%	50,000,00	33,210,66
1130	Couverture des risques de maladie	103,000.00	101,498,92	98,54%	101,498,92	100,00%	0,00	1,501,08
1131	Couverture des risques d'accidents et de maladie professionnelle	27,000.00	25,971,92	96,19%	25,971,92	100,00%	0,00	1,028,08
1132	Couverture du risque de chômage	38,500.00	37,638,52	97,76%	37,638,52	100,00%	0,00	861,48
1133	Constitution ou maintien de droits à pension	5,592.00	0,00	0,00%	0,00	0,00 %	0,00	5,592,00
Total Article 111		174,092,00	165,109,36	96,00%	165,109,36	93,72%	0,00	8,982,64
1141	Frais de voyage à l'occasion du conge annuel	75,000.00	10,746,53	14,33%	746,53	6,95%	10,000.00	64,253,47
Total Article 114		75,000,00	10,746,53	14,33%	746,53	6,95%	10,000,00	64,253,47
1172	Assistance administrative d'une institution Communautaire	69,005.00	24,500.00	35,50%	4,500.00	18,37%	20,000.00	44,505.00
Total Article 117		69,005,00	24,500,00	35,50%	4,500,00	18,37%	20,000,00	44,505,00
1190	Coefficients correcteurs	100,000.00	39,445,46	39,45%	39,445,46	100,00%	0,00	60,554,54
Total Article 119		100,000,00	39,445,46	39,45%	39,445,46	100,00%	0,00	60,554,54
Total Chapitre 11		5,649,942,00	4,633,115,52	82,00%	4,553,115,52	98,27%	80,000,00	1,016,826,48
1200	Frais divers de recrutement du personnel	110,000.00	93,282,30	84,80%	81,282,30	87,14%	12,000.00	16,717,70
1201	Frais de voyage	40,115.00	10,543,21	26,28%	3,043,21	28,86%	7,500.00	29,571,79
1202	Indemnités d'installation, de réinstallation et de mutation	961,500.00	603,208,69	62,74%	603,208,69	100,00%	0,00	358,291,31
1203	Frais de déménagement	400,000.00	130,345,60	32,59%	60,345,60	46,30%	70,000.00	269,654,40
1204	Indemnités journalières temporaires	260,000.00	210,233,24	80,86%	210,233,24	100,00%	0,00	49,766,76
Total Article 120		1,771,615,00	1,047,613,04	59,13%	958,113,04	91,46%	89,500,00	724,001,96
Total Chapitre 12		1,771,615,00	1,047,613,04	59,13%	958,113,04	91,46%	89,500,00	724,001,96
1300	Frais de missions	100,000.00	97,000.00	97,00%	86,518,46	89,19%	10,481,54	3,000.00
Total Article 130		100,000,00	97,000,00	97,00%	86,518,46	89,19%	10,481,54	3,000,00
Total Chapitre 13		100,000,00	97,000,00	97,00%	86,518,46	89,19%	10,481,54	3,000,00



Budget Line Position	Budget Line Description	Appropriation Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Executed Payment Amount (3)	% Paid (3)/(2)	Carry-over amount	Cancelled amount
1410	Service medical	42,000.00	24,490.00	58.31%	21,390.00	87.34%	3,100.00	17,510.00
Total Article 141		42,000.00	24,490.00	58.31%	21,390.00	87.34%	3,100.00	17,510.00
1420	Cours de langue, formation, training	100,000.00	65,783.75	65.78%	53,112.75	80.74%	12,671.00	34,216.25
Total Article 142		100,000.00	65,783.75	65.78%	53,112.75	80.74%	12,671.00	34,216.25
1431	Contacts sociaux staff	130,000.00	126,200.00	97.08%	7,800.00	6.18%	118,400.00	3,800.00
Total Article 143		130,000.00	126,200.00	97.08%	7,800.00	6.18%	118,400.00	3,800.00
Total Chapter 14		272,000.00	216,473.75	79.59%	82,302.75	38.02%	134,171.00	55,526.25
1700	Reception, Evènements	13,965.00	6,218.50	44.53%	5,888.50	94.69%	330.00	7,746.50
Total Article 170		13,965.00	6,218.50	44.53%	5,888.50	94.69%	330.00	7,746.50
Total Chapter 17		13,965.00	6,218.50	44.53%	5,888.50	94.69%	330.00	7,746.50
Total Title 1		7,807,522.00	6,000,420.81	76.85%	5,685,938.27	94.76%	314,482.54	1,807,101.19
2000	Loyers	444,028.00	350,768.44	79.00%	312,268.19	89.02%	38,500.25	93,259.56
Total Article 200		444,028.00	350,768.44	79.00%	312,268.19	89.02%	38,500.25	93,259.56
2010	Assurances	5,000.00	2,375.68	47.51%	2,375.68	100.00%	0.00	2,624.32
Total Article 201		5,000.00	2,375.68	47.51%	2,375.68	100.00%	0.00	2,624.32
2020	Eau, gaz, électricité et chauffage	30,000.00	30,000.00	100.00%	0.00	0.00%	30,000.00	0.00
Total Article 202		30,000.00	30,000.00	100.00%	0.00	0.00%	30,000.00	0.00
2030	Nettoyage et entretien	5,000.00	2,526.42	50.53%	1,049.22	41.53%	1,477.20	2,473.58
Total Article 203		5,000.00	2,526.42	50.53%	1,049.22	41.53%	1,477.20	2,473.58
2040	Amenagements des locaux	88,000.00	0.00	0.00%	0.00	0.00%	0.00	88,000.00
Total Article 204		88,000.00	0.00	0.00%	0.00	0.00%	0.00	88,000.00
2050	Sécurité et surveillance des immeubles	57,000.00	56,712.97	99.50%	21,354.84	37.65%	35,358.13	287.03
Total Article 205		57,000.00	56,712.97	99.50%	21,354.84	37.65%	35,358.13	287.03
2060	Preliminaires à l'acquisition, la location et la construction	15,500.00	15,486.00	99.91%	7,560.00	37.65%	7,926.00	14.00
Total Article 206		15,500.00	15,486.00	99.91%	7,560.00	48.82%	7,926.00	14.00
Total Chapter 20		644,528.00	457,869.51	71.04%	344,607.93	75.26%	113,261.58	186,658.49
2100	Equipement informatique	1,110,000.00	980,106.93	88.30%	487,774.32	49.77%	492,332.61	129,893.07
2101	Developpement de logiciels	76,000.00	64,322.14	84.63%	840.00	1.31%	63,482.14	11,677.86
2102	Autres prestations extérieures pour le traitement des données	45,000.00	30,000.00	66.67%	25,000.00	83.33%	5,000.00	15,000.00
2103	Maintenance et autres frais informatiques	5,000.00	0.00	0.00%	0.00	0.00%	0.00	5,000.00
Total Article 210		1,236,000.00	1,074,429.07	86.93%	513,614.32	47.80%	560,814.75	161,570.93
Total Chapter 21		1,236,000.00	1,074,429.07	86.93%	513,614.32	47.80%	560,814.75	161,570.93



11512000 Financial Statements - Final 13 for 2005

Budget Line Position	Budget Line Description	Appropriation Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Executed Payment Amount (3)	% Paid (3)/(2)	Carry-over amount	Cancelled amount
2200	Premier équipement en matériel et installations	40,000.00	20,124.22	50.31%	640.40	3.18%	19,483.82	19,875.78
2203	Entretien, utilisation et réparations	4,100.00	2,834.51	69.13%	1,672.47	59.00%	1,162.04	1,265.49
2204	Matériel bureautique	30,900.00	25,373.06	82.11%	25,373.06	100.00%	0.00	5,526.94
Total Article 220		75,000.00	48,331.79	64.44%	27,685.93	57.28%	20,645.86	26,668.21
2210	Achat équipement en mobilier	20,000.00	10,000.00	50.00%	896.45	8.96%	9,103.55	10,000.00
Total Article 221		20,000.00	10,000.00	50.00%	896.45	8.96%	9,103.55	10,000.00
2251	Matériels de bibliothèque	4,000.00	2,329.86	58.25%	0.00	0.00%	2,329.86	1,670.14
2252	Abonnements aux journaux et périodiques	10,000.00	10,000.00	100.00%	7,092.37	70.92%	2,907.63	0.00
Total Article 225		14,000.00	12,329.86	88.07%	7,092.37	57.52%	5,237.49	1,670.14
Total Chapitre 22		109,000.00	70,661.65	64.83%	35,674.75	50.49%	34,986.90	38,338.35
2300	Papeterie et fournitures de bureau	80,000.00	51,413.82	64.27%	31,688.60	61.63%	19,725.22	28,586.18
Total Article 230		80,000.00	51,413.82	64.27%	31,688.60	61.63%	19,725.22	28,586.18
2320	Frais bancaires	2,500.00	1,458.00	58.32%	1,058.00	72.57%	400.00	1,042.00
2321	Pertes de change	2,500.00	0.00	0.00%	0.00	0.00%	0.00	2,500.00
2322	Autres charges financières	2,500.00	482.36	19.29%	482.36	100.00%	0.00	2,017.64
Total Article 232		7,500.00	1,940.36	25.87%	1,540.36	79.39%	400.00	5,559.64
2330	Frais de contentieux	20,000.00	20,000.00	100.00%	3,500.00	17.50%	16,500.00	0.00
Total Article 233		20,000.00	20,000.00	100.00%	3,500.00	17.50%	16,500.00	0.00
2350	Assurances diverses	10,000.00	0.00	0.00%	0.00	0.00%	0.00	10,000.00
2351	Frais divers de réunions internes	25,000.00	19,664.96	78.66%	11,322.96	57.59%	8,342.00	5,335.04
2352	Travaux de manutention et déménagement de services	10,000.00	7,670.19	76.70%	7,430.49	96.87%	239.70	2,329.81
2354	Frais de représentation	15,000.00	13,999.60	93.33%	1,763.90	12.60%	12,235.70	1,000.40
Total Article 235		60,000.00	41,334.75	68.89%	20,517.35	49.64%	20,817.40	18,665.25
Total Chapitre 23		167,500.00	114,688.93	68.47%	57,246.31	49.91%	57,442.62	52,811.07
2400	Affranchissement de correspondance et frais de port	20,000.00	20,000.00	100.00%	9,817.65	49.09%	10,182.35	0.00
Total Article 240		20,000.00	20,000.00	100.00%	9,817.65	49.09%	10,182.35	0.00
2410	Redevances de télécommunications	73,400.00	73,400.00	100.00%	40,562.22	55.26%	32,837.78	0.00
2411	Équipements de télécommunications	1,050.00	1,049.28	99.93%	1,049.28	100.00%	0.00	0.72
Total Article 241		74,450.00	74,449.28	100.00%	41,611.50	55.89%	32,837.78	0.72
Total Chapitre 24		94,450.00	94,449.28	100.00%	51,429.15	54.45%	43,020.13	0.72
Total Titre 2		2,251,478.00	1,812,098.44	80.48%	1,002,572.46	55.33%	809,525.98	439,379.56



Budget Line Position	Budget Line Description	Appropriation Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Executed Payment Amount (3)	% Paid (3)/(2)	Carry-over amount	Cancelled amount
3300	Information et publication	81,229,50	63,191,79	77,79%	42,211,01	66,80%	20,980,78	18,037,71
	Total Article 330	81,229,50	63,191,79	77,79%	42,211,01	66,80%	20,980,78	18,037,71
	Total Chapitre 33	81,229,50	63,191,79	77,79%	42,211,01	66,80%	20,980,78	18,037,71
3400	organisation réunions d'experts concernant la sécurité aérienne	129,770,50	116,272,47	89,60%	111,072,47	95,53%	5,200,00	13,498,03
	Total Article 340	129,770,50	116,272,47	89,60%	111,072,47	95,53%	5,200,00	13,498,03
	Total Chapitre 34	129,770,50	116,272,47	89,60%	111,072,47	95,53%	5,200,00	13,498,03
3500	Frais de traductions	250,000,00	250,000,00	100,00%	133,786,50	53,51%	116,213,50	0,00
	Total Article 350	250,000,00	250,000,00	100,00%	133,786,50	53,51%	116,213,50	0,00
	Total Chapitre 35	250,000,00	250,000,00	100,00%	133,786,50	53,51%	116,213,50	0,00
3600	Etudes	255,000,00	233,000,00	91,37%	186,400,00	80,00%	46,600,00	22,000,00
	Total Article 360	255,000,00	233,000,00	91,37%	186,400,00	80,00%	46,600,00	22,000,00
	Total Chapitre 36	255,000,00	233,000,00	91,37%	186,400,00	80,00%	46,600,00	22,000,00
3700	Frais de mission liés à l'aérien	275,000,00	275,000,00	100,00%	200,126,75	72,77%	74,873,25	0,00
	Total Article 370	275,000,00	275,000,00	100,00%	200,126,75	72,77%	74,873,25	0,00
	Total Chapitre 37	275,000,00	275,000,00	100,00%	200,126,75	72,77%	74,873,25	0,00
	Total Titre 3	991,000,00	937,464,26	94,60%	673,566,73	71,85%	263,867,53	53,535,74
	GRAND TOTAL	11,050,000,00	8,749,983,51	79,19%	7,362,107,46	84,14%	1,387,876,05	2,300,016,49



LISTE DES Fournisseurs - Fin 2008 2005

BUDGET EXECUTION : R0

Budget Line Position	Budget Line Description	Appropriation Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Executed Payment Amount (3)	% Paid ☐ (3)/(2)	Carry-over amount	Cancelled amount
2000	Loyers	247,770,07	247,770,07	100,00%	247,770,07	100,00%	0,00	0,00
	TVA sur loyer	39,643,21	0,00	0,00%	0,00	0,00%	0,00	39,643,21
	Total Article 200	287,413,28	247,770,07	86,21%	247,770,07	100,00%	0,00	39,643,21
	Total Chapter 20	287,413,28	247,770,07	86,21%	247,770,07	100,00%	0,00	39,643,21
	Total Title 2	287,413,28	247,770,07	86,21%	247,770,07	100,00%	0,00	39,643,21
	GRAND TOTAL	287,413,28	247,770,07	86,21%	247,770,07	100,00%	0,00	39,643,21

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**BUDGET EXECUTION : C8**

Budget Line Position	Budget Line Description	Appropriation Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Executed Payment Amount (3)	% Paid (3)/(2)	Carry-over amount	Cancelled amount
1172	Assistance administrative d'une Institution Communautaire	10,000,00	10,000,00	100,00%	959,00	9,59%	0,00	9,041,00
1173	Services extérieurs	957,60	957,60	100,00%	957,60	100,00%	0,00	0,00
	Total Article 117	10,957,60	10,957,60	100,00%	1,916,60	17,49%	0,00	9,041,00
	Total Chapitre 11	10,957,60	10,957,60	100,00%	1,916,60	17,49%	0,00	9,041,00
1200	Frais divers de recrutement du personnel	3,080,00	3,080,00	100,00%	3,079,20	99,97%	0,00	0,80
	Total Article 120	3,080,00	3,080,00	100,00%	3,079,20	99,97%	0,00	0,80
	Total Chapitre 12	3,080,00	3,080,00	100,00%	3,079,20	99,97%	0,00	0,80
1300	Frais de missions	12,369,98	12,369,98	100,00%	4,609,28	37,26%	0,00	7,760,70
	Total Article 130	12,369,98	12,369,98	100,00%	4,609,28	37,26%	0,00	7,760,70
	Total Chapitre 13	12,369,98	12,369,98	100,00%	4,609,28	37,26%	0,00	7,760,70
1410	Service médical	3,450,00	3,450,00	100,00%	2,480,00	71,88%	0,00	970,00
	Total Article 141	3,450,00	3,450,00	100,00%	2,480,00	71,88%	0,00	970,00
	Total Chapitre 14	3,450,00	3,450,00	100,00%	2,480,00	71,88%	0,00	970,00
	Total Titre 1	29,857,58	29,857,58	100,00%	12,085,08	40,48%	0,00	17,772,50
2100	Équipement informatique	377,710,68	377,710,68	100,00%	363,950,68	96,36%	0,00	13,760,00
	Total Article 210	377,710,68	377,710,68	100,00%	363,950,68	96,36%	0,00	13,760,00
	Total Chapitre 21	377,710,68	377,710,68	100,00%	363,950,68	96,36%	0,00	13,760,00
2204	Matériel bureautique	7,966,72	7,966,72	100,00%	4,992,55	62,67%	0,00	2,974,17
	Total Article 220	7,966,72	7,966,72	100,00%	4,992,55	62,67%	0,00	2,974,17
2252	Abonnements aux journaux et périodiques	1,459,60	1,459,60	100,00%	1,297,00	88,86%	0,00	162,60
	Total Article 225	1,459,60	1,459,60	100,00%	1,297,00	88,86%	0,00	162,60
	Total Chapitre 22	9,426,32	9,426,32	100,00%	6,289,55	66,72%	0,00	3,136,77
2410	Redevances de télécommunications	9,031,60	9,031,60	100,00%	9,031,60	100,00%	0,00	0,00
	Total Article 241	9,031,60	9,031,60	100,00%	9,031,60	100,00%	0,00	0,00
	Total Chapitre 24	9,031,60	9,031,60	100,00%	9,031,60	100,00%	0,00	0,00
	Total Titre 2	396,168,60	396,168,60	100,00%	379,271,83	95,73%	0,00	16,896,77
	GRAND TOTAL	426,026,18	426,026,18	100,00%	391,356,91	91,86%	0,00	34,669,27



BUDGET EXECUTION : C2

Budget Line Position	Budget Line Description	Appropriation Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Executed Payment Amount (3)	% Paid (3)/(2)	Carry-over amount	Cancelled amount
3000	Certifications	2.265.000,00	2.265.000,00	100,00%	1.113.287,60	49,15%	0,00	1.151.712,40
	Total Article 300	2.265.000,00	2.265.000,00	100,00%	1.113.287,60	49,15%	0,00	1.151.712,40
	Total Chapter 30	2.265.000,00	2.265.000,00	100,00%	1.113.287,60	49,15%	0,00	1.151.712,40
3300	Information et publication	221.049,00	221.049,00	100,00%	217.108,19	98,22%	0,00	3.940,81
	Total Article 330	221.049,00	221.049,00	100,00%	217.108,19	98,22%	0,00	3.940,81
	Total Chapter 33	221.049,00	221.049,00	100,00%	217.108,19	98,22%	0,00	3.940,81
	Total Title 3	2.486.049,00	2.486.049,00	100,00%	1.330.395,79	53,51%	0,00	1.155.653,21
	GRAND TOTAL	2.486.049,00	2.486.049,00	100,00%	1.330.395,79	53,51%	0,00	1.155.653,21



3. CREDIT OPERATIONS

Budget lines	Description	TITLE 1				
		Appropriation	Total transfers	1 st Amending budget	2 nd Amending budget	Appropriation
		1/01/2004		8/09/2004	14/12/2004	31/12/2004
1100	Traitements de base	3.700.000,00	-99.000,00	3.420.000,00	3.420.000,00	3.420.000,00
1101	Allocations familiales	506.748,00		435.100,00	435.100,00	435.100,00
1102	Indemnités de dépaysement et d'expatriation	718.301,00		536.745,00	536.745,00	536.745,00
1103	Indemnités de secrétariat	14.000,00		10.000,00	10.000,00	10.000,00
1110	Auxiliaires	542.000,00	110.000,00	780.000,00	780.000,00	780.000,00
1111	Agents Locaux	0,00		0,00		0,00
1112	Intérimaires	0,00		0,00		0,00
1113	Experts Nationaux Détachés	110.000,00	-110.000,00			50.000,00
1130	Couverture des risques de maladie	67.785,00		0,00	0,00	0,00
1131	Couverture des risques d'accidents et de maladie professionnelle	75.000,00		75.000,00		0,00
1132	Couverture du risque de chômage	4.184,00	14.000,00	25.000,00	25.000,00	103.000,00
1133	Constitution ou maintien de droits à pension	16.175,00	13.825,00	30.000,00	30.000,00	27.000,00
1140	Allocations à la naissance et en cas de décès	328.260,00	-13.825,00	276.120,00	276.120,00	38.500,00
1141	Frais de voyage à l'occasion du congé annuel	5.000,00		0,00		5.592,00
1142	Indemnités forfaitaires de fonctions	71.250,00		75.000,00	75.000,00	75.000,00
1143	Indemnités forfaitaires de déplacement	0,00		0,00		0,00
1144	Indemnité spéciale aux comptables et régisseurs d'avances	6.000,00		0,00		0,00
1145	Autres indemnités	0,00		0,00		0,00
1150	Heures supplémentaires	20.000,00		0,00		0,00
1170	Interprètes externes	0,00		0,00		0,00
1171	Services Centre de traduction Luxembourg	100.000,00		0,00		0,00
1172	Assistance administrative d'une Institution Communautaire	50.000,00		69.005,00	69.005,00	69.005,00
1173	Services extérieurs	50.000,00		0,00		0,00
1190	Coefficients correcteurs	197.287,00		100.000,00	100.000,00	100.000,00
1191	Dotations provisionnel	0,00		0,00		0,00
TOTAL CHAPTER 11		6.506.000,00		5.831.970,00	5.831.970,00	5.849.942,00
1200	Frais divers de recrutement du personnel	213.626,00		110.000,00	110.000,00	110.000,00
1201	Frais de voyage	57.500,00		40.115,00	40.115,00	40.115,00
1202	Indemnités d'installation, de réinstallation et de mutation	1.138.874,00		1.000.000,00	1.000.000,00	961.500,00
1203	Frais de déménagement	570.000,00		400.000,00	400.000,00	400.000,00
1204	Indemnités journalières temporaires	320.000,00		260.000,00	260.000,00	260.000,00
TOTAL CHAPTER 12		2.300.000,00		1.810.115,00	1.810.115,00	1.771.615,00
1300	Frais de missions	100.000,00		100.000,00	100.000,00	100.000,00
TOTAL CHAPTER 13		100.000,00		100.000,00	100.000,00	100.000,00
1400	Restaurants, Cantines	20.000,00		0,00		0,00
1410	Service medical	31.350,00		42.000,00	42.000,00	42.000,00
1420	Cours de langue, formation, training	104.150,00		100.000,00	100.000,00	100.000,00
1431	Contacts sociaux staff	47.500,00	85.000,00	130.000,00	130.000,00	130.000,00
1441	Aide complémentaire aux personnes handicapées	0,00		0,00		0,00
TOTAL CHAPTER 14		203.000,00		272.000,00	272.000,00	272.000,00
1700	Reception, Evenements	14.000,00		13.965,00	13.965,00	13.965,00
TOTAL CHAPTER 17		14.000,00		13.965,00	13.965,00	13.965,00
TOTAL TITLE 1		9.123.000,00		8.028.050,00	8.028.050,00	7.807.522,00



TITLE 2						
Budget lines	Description	Appropriation 1/01/2004	Total transfers	1° Amending budget 8/09/2004	2° Amending budget 14/12/2004	Appropriation 31/12/2004
2000	Loyers	120.000,00	100.000,00	240.500,00	240.500,00	444.028,00
2010	Assurances			0,00	287.413,28 *	287.413,28
2020	Eau, gaz, électricité et chauffage	30.000,00	-5.500,00	5.000,00		5.000,00
2030	Nettoyage et entretien	10.000,00		30.000,00	30.000,00	30.000,00
2040	Aménagements des locaux	5.000,00		5.000,00	5.000,00	5.000,00
2050	Sécurité et surveillance des immeubles	10.000,00		88.000,00	88.000,00	88.000,00
2051	Autres dépenses préliminaires à l'acquisition de biens immobiliers	10.000,00	35.000,00	40.000,00	40.000,00	57.000,00
2060	Preliminaires à l'acquisition, la location et la construction	5.000,00		0,00		0,00
	TOTAL CHAPTER 20	10.000,00	5.500,00	15.500,00	15.500,00	15.500,00
2100	Equipement informatique	200.000,00		424.000,00	711.413,28	931.941,28
2101	Developpement de logiciels	350.000,00	175.800,00	840.000,00	840.000,00	1.110.000,00
2102	Autres prestations extérieures pour le traitement des données	550.000,00	-220.000,00	346.000,00	346.000,00	76.000,00
2103	Maintenance et autres frais informatiques	90.000,00		45.000,00	45.000,00	45.000,00
	TOTAL CHAPTER 21	1.050.000,00	-56.800,00	5.000,00	5.000,00	5.000,00
2200	Premier équipement en matériel et installations	100.000,00		40.000,00	40.000,00	40.000,00
2202	Location et leasing de matériel et installations	15.000,00		15.000,00	15.000,00	0,00
2203	Entretien, utilisation et réparations	20.000,00	4.100,00	4.100,00	4.100,00	4.100,00
2204	Matériel bureautique	55.000,00		30.900,00	30.900,00	30.900,00
2210	Achat équipement en mobilier	120.000,00	-35.000,00	20.000,00	20.000,00	20.000,00
2211	Location et leasing de mobilier	100.000,00		0,00		0,00
2212	Entretien, utilisation et réparation	5.000,00		0,00		0,00
2251	Matériels de bibliothèque	5.000,00		5.000,00	5.000,00	4.000,00
2252	Abonnements aux journaux et périodiques	15.000,00		10.000,00	10.000,00	10.000,00
2253	Abonnements aux agences de presse	15.000,00		0,00		0,00
	TOTAL CHAPTER 22	450.000,00		125.000,00	125.000,00	109.000,00
2300	Papeterie et fournitures de bureau	50.000,00		80.000,00	80.000,00	80.000,00
2320	Frais bancaires	5.000,00		2.500,00	2.500,00	2.500,00
2321	Pertes de change	5.000,00		2.500,00	2.500,00	2.500,00
2322	Autres charges financières	2.500,00		2.500,00	2.500,00	2.500,00
2330	Frais de contentieux	50.000,00	-10.000,00	20.000,00	20.000,00	20.000,00
2350	Assurances diverses	82.500,00		10.000,00	10.000,00	10.000,00
2351	Frais divers de réunions internes	15.000,00		25.000,00	25.000,00	25.000,00
2352	Travaux de manutention et démenagement de services	80.000,00		10.000,00	10.000,00	10.000,00
2354	Frais de représentations	10.000,00	10.000,00	10.000,00	10.000,00	15.000,00
	TOTAL CHAPTER 23	300.000,00		162.500,00	162.500,00	167.500,00
2400	Affranchissement de correspondance et frais de port	25.000,00		20.000,00	20.000,00	20.000,00
2410	Redevances de télécommunications	80.000,00		58.400,00	58.400,00	73.400,00
2411	Equipements de télécommunications	45.000,00	1.050,00	1.050,00	1.050,00	1.050,00
	TOTAL CHAPTER 24	150.000,00		79.450,00	79.450,00	94.450,00
	TOTAL TITLE 2	2.150.000,00		2.026.950,00	2.314.363,28	2.538.891,28

*REMARK: the amount of 287413,28 € is included VAT (39643 21€)



TITLE 3							
Budget lines	Description	Appropriation	Total transfers	1° Amending budget	2° Amending budget	Total transfers	Appropriation
		1/01/2004		8/09/2004	14/12/2004		31/12/2004
3000	Cartifications	3.017.000,00		0,00			0,00
	TOTAL CHAPTER 30	3.017.000,00					0,00
3100	maintenace	200.000,00		0,00			0,00
	TOTAL CHAPTER 31	200.000,00					0,00
3200	Safe Air Network	75.000,00		0,00			0,00
3201	Maintien des bases de données existantes	25.000,00		0,00			0,00
3202	Développement bases données	800.000,00		0,00			0,00
	TOTAL CHAPTER 32	900.000,00					0,00
3300	Information et publication	250.000,00		115.000,00	115.000,00	-33.770,50	81.229,50
	TOTAL CHAPTER 33	250.000,00		115.000,00	115.000,00		81.229,50
3400	organisation réunions d'experts concernant la sécurité aérienne	100.000,00		100.000,00	100.000,00	29.770,50	129.770,50
	TOTAL CHAPTER 34	100.000,00		100.000,00	100.000,00		129.770,50
3500	Frais de traductions	750.000,00		250.000,00	250.000,00		250.000,00
	TOTAL CHAPTER 35	750.000,00		250.000,00	250.000,00		250.000,00
3600	Etudes	450.000,00		280.000,00	280.000,00	-25.000,00	255.000,00
	TOTAL CHAPTER 36	450.000,00		280.000,00	280.000,00		255.000,00
3700	Frais de mission liés à l'aérien	300.000,00		250.000,00	250.000,00	25.000,00	275.000,00
	TOTAL CHAPTER 37	300.000,00		250.000,00	250.000,00		275.000,00
	TOTAL TITLE 3	5.967.000,00		996.000,00	996.000,00		991.000,00
GENERAL TOTAL		17.240.000,00		11.050.000,00	11.337.413,28		11.337.413,28



4. ESTABLISHMENT PLAN

Category and grade	Posts			
	2004		2004	
	Actually filled as at 31.12.2004		Authorised under the Community budget	
	Permanent	Temporary	Permanent	Temporary
A*16				
A*15		4		5
A*14		1		10
A*13		4		
A*12		9		13
A*11		5		14
A*10		3		7
A*9		16		10
A*8		7		6
A*7		4		5
A*6		11		
A*5				
Total grade A	0	64	0	70
B*11				
B*10				
B*9				
B*8				
B*7				4
B*6				2
B*5		4		4
B*4		2		
B*3		3		
Total grade B	0	9	0	10
C*7				
C*6				1
C*5				1
C*4				5
C*3		2		5
C*2		7		3
C*1		2		
Total grade C	0	11	0	15
Total staff	84		95	