



**European Aviation Safety Agency**

## **2005 FINANCIAL STATEMENTS**

*Comptes définitifs tels qu'arrêtés par le Directeur le 30 juin 2006*

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## I. ACCOUNTING POLICIES AND PRINCIPLES

The principles and the principal accounting policies adopted in the preparation of the EASA financial statements are set out below.

### A. Basis of preparation

The objectives of financial statements are to provide information about the financial position, performance and cash flows of an entity that is useful to a wide range of users. For an agency such as EASA, the objectives are more specifically to provide information useful for decision making, and to demonstrate the accountability of the entity for the resources entrusted to it.

If they are to present a true and fair view, financial statements must not only supply relevant information to describe the nature and range of an agency's activities, explain how it is financed and supply definitive information on its operations, but do so in a clear and comprehensible manner which allows comparisons between financial years. It is with these goals in mind that the present document has been drawn up.

The accounting system of the European Institutions comprises general accounts and budget accounts. These accounts are kept in euro on the basis of the calendar year. The **budget accounts** give a detailed picture of the implementation of the budget. They are based on the modified cash accounting principle.<sup>1</sup> The **general accounts** allow for the preparation of the financial statements as they show all charges and income for the financial year and are designed to establish the financial position in the form of a balance sheet at 31 December.

The financial statements have been drawn up in accordance with:

- Regulation 643/2005 amending regulation 2909/2000 (EU bodies institutions),
- the EASA Financial Regulation (adopted by the Management Board on 30/07/03),
- the EASA Implementing Rules (adopted by the Management Board on 14/06/05).

The accounting principles are the following:

- **Going concern basis (Financial Regulation art.78, Implementig Rules art.145):**  
EASA is deemed to have been established for an indefinite duration.
- **Prudence (Financial Regulation art.78, Implementig Rules art.147):**  
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, Implementig Rules art.148):**  
According to this principle the accounting methods and valuation may not be changed from one year to the next. IPSAS rules applicable last year are still the reference and have been adapted to cope with the European institutions needs.

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<sup>1</sup> This differs from cash-based accounting because of elements such as carryovers.

- **Comparability of information (Financial Regulation art.78, Implementig Rules art.149):**  
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.
- **Materiality (Financial Regulation art.78, Implementig Rules art.150):**  
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, Implementig Rules art.151):**  
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, Implementig Rules art.152):**  
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, Implementig Rules art.154):**  
Assets and liabilities shall be valued at purchase price or production cost, less any accumulated depreciation and impairment losses.

## **B. Foreign currency transactions**

The consolidated financial statements are presented in euros, which is the European Communities' functional and reporting currency.

Foreign currency transactions are accounted for the exchange rates prevailing on the date of the transactions. Both realised and unrealised gains and losses resulting from the settlement of such transactions and from the revaluation at reporting date of monetary assets and liabilities denominated in foreign currencies are recognised in the Profit and Loss Account.

## C. Fixed assets

### *Intangible assets*

Intangible fixed assets are valued at their acquisition price, with the exception of assets acquired free of charge that are valued at their market value. Tangible and intangible fixed assets are valued at their historic value converted into euros at the rate applying when they were purchased. The book value of a fixed asset is equal to its acquisition price or production cost, plus or minus revaluations, depreciation and other amounts written off. See depreciation rates below.

### *Tangible assets*

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 assets carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to EASA and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the economic outturn account during the financial period in which they are incurred.

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

### Depreciation rates

<b>Asset type</b>	<b>%</b>
<b><u>Intangible fixed assets</u></b>	
Software for personal computers and servers	<b>25,0%</b>
<b><u>Tangible fixed assets</u></b>	
<b><u>Furniture and vehicles</u></b>	
Office, laboratory and workshop furniture	<b>10,0%</b>
Electrical office equipment, printing and mailing equipment	<b>25,0%</b>
<b><u>Computer hardware</u></b>	
Computers, servers, accessories, data transfer equipment, printers, screens	<b>25,0%</b>
Copying equipment, digitising and scanning equipment	<b>25,0%</b>
<b><u>Other fixtures and fittings</u></b>	
Telecommunications equipment	<b>25,0%</b>
Audiovisual equipment	<b>25,0%</b>
Health, safety and protective equipment, medical equipment, fire-fighting equipment, equipment for surveillance and security services	<b>12,5%</b>

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at each balance sheet date, so that all fixed assets are stated at the lower of carrying value or net realisable value. Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the economic outturn account.

## **D. Pre-financing amounts**

Pre-financing is a payment intended to provide the beneficiary with a cash advance. It may be split into a number of payments over a period defined in the particular pre-financing agreement. The advance is repaid or used for the purpose for which it was provided during the period defined in the agreement. If the beneficiary does not incur eligible expenditures, he has the obligation to return the pre-financing advance to EASA. The amount of the pre-financing is reduced (wholly or partially) by the acceptance of eligible costs and amounts returned.

At year-end outstanding pre-financing amounts are valued at the original amount(s) paid less amounts returned, eligible amounts cleared, estimated eligible amounts not yet cleared at year-end, and value reductions.

Guarantees related to pre-financing amounts are disclosed in the off-balance sheet as contingent assets.

## **E. Receivables**

Receivables are stated at net realisable value.

No provision for loss is recorded with respect to receivables related to EU entities.

For all other receivables, a provision for loss is established based on a review of outstanding amounts at reporting date.

## **F. Provisions for charges.**

Provisions are recognized when EASA has a legal or a constructive obligation as a result of past transactions, when it is probable 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 foreseen.

## **G. Revenue and expense recognition**

Accrual accounting is applied to revenues and expenses.

Revenue from fees for certificates or approvals is recognised as the technical investigation work is done.

Revenue from annual and surveillance fees is recognised pro-rata temporis.

Expense for subcontracted activities is recognised in the economic outturn on the basis of the work done.

## **H. 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 recognised 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.

## **I. 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 income and charges, 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.

## **J. 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 Union and no employer contribution is paid by the Agency. As a result of this, no pension liability is recognised in the balance sheet of the Agency.

## II. FINANCIAL STATEMENTS

### 1. BALANCE SHEET

<u>ASSETS</u>	<u>2005</u>	<u>2004</u>
<b>A. NON-CURRENT ASSETS</b>		
<i>Intangible fixed assets</i>		
Computer Software	182.263,35	68.521,54
<i>Tangible fixed assets</i>		
Land and buildings		0,00
Plants and equipment		0,00
Computer Hardware	559.042,67	376.446,84
Furniture and vehicles	495.354,65	285.456,19
Other fixture and fittings	294.049,30	260.918,21
Other tangible fixed assets		
Total	1.530.709,97	991.342,78
<b>B. CURRENT ASSETS</b>		
<i>Stock</i>		
<i>Short-term pre-financing</i>		
Advance to third parties		69.900,00
<i>Short-term receivables</i>		
Current receivables	7.093.220,81	0,00
Sundry receivables	177.283,19	170.833,15
Other receivables - Accrued revenues-	1.125.278,63	67.867,64
Other receivables- deferred charges-	21.149,14	
EC entities	399.423,00	20.379,51
<b>Cash and equivalents</b>		
Bank	11.746.453,17	4.978.021,79
Total	20.562.807,94	5.307.002,09
TOTAL ASSETS	22.093.517,91	6.298.344,87

**LIABILITIES****2005****2004**

<b>A. CAPITAL</b>		
<i>Retained earning</i>	1.845.124,21	2.627.447,01
<i>Result of the year</i>	1.183.779,35	-782.322,80
Total	3.028.903,56	1.845.124,21
<b>B. NON-CURRENT LIABILITIES</b>		
<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
<b>C. CURRENT LIABILITIES</b>		
<i>Employee benefits</i>		
<i>Provision for risks and liabilities</i>		
<i>Financial Liabilities</i>		
<i>Accounts payables</i>		
Current payables	4.047.545,57	548.680,00
Sundry payables	269.748,39	61.128,04
Other payables - Accrued charges	3.277.948,88	
Other payables - Deferred revenues	5.884.692,20	0,00
Payables sickness insurance	147.403,38	
EC entities	5.437.275,93	3.843.412,62
Total	19.064.614,35	4.453.220,66
<b>TOTAL LIABILITIES</b>	<b>22.093.517,91</b>	<b>6.298.344,87</b>

**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 in fixed assets when they are part of a whole or a bundle of items.

## **DEPRECIATION TABLES**

### **Intangible assets**

	<i>Computer Software</i>	<i>Others</i>	<i>Intangible fixed assets under construction</i>	<i>TOTAL</i>
<b>Gross carrying amounts 1 Jan., &lt;&lt;2005&gt;&gt;</b>	<b>82.888,98</b>	<b>0,00</b>	<b>0,00</b>	<b>82.888,98</b>
Additions	146.823,19			146.823,19
Disposals				0,00
Other changes				0,00
<b>Gross carrying amounts 31 Dec. &lt;&lt;2005&gt;&gt;</b>	<b>229.712,17</b>	<b>0,00</b>	<b>0,00</b>	<b>229.712,17</b>
<b>Accumulated amortizations 1 Jan., &lt;&lt;2005&gt;&gt;</b>	<b>-14.367,44</b>			<b>-14.367,44</b>
Amortizations	-33.081,38			-33.081,38
Write-back of amortizations				
Disposals				
Impairment				
Write-back of impairment				
Other changes				
<b>Accumulated amortization 31 Dec &lt;&lt;2005&gt;&gt;</b>	<b>-47.448,82</b>	<b>0,00</b>	<b>0,00</b>	<b>-47.448,82</b>
<b>Net carrying amounts 31 Dec. &lt;&lt;2005&gt;&gt;</b>	<b>182.263,35</b>	<b>0,00</b>	<b>0,00</b>	<b>182.263,35</b>

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

**Tangible fixed assets**

	<i>Land</i>	<i>Buildings</i>	<i>Plant and equipment</i>	<i>Computer hardware</i>	<i>Furniture and vehicles</i>	<i>Other fixtures and fittings</i>	<i>TOTAL</i>
<b>Gross carrying amounts 1 Jan. &lt;&lt;2005&gt;&gt;</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>429.450,26</b>	<b>294.667,66</b>	<b>274.453,94</b>	<b>998.571,86</b>
Additions				366.763,36	258.520,90	108.024,77	733.309,03
Disposals							0,00
Other changes							0,00
<b>Gross carrying amounts 31 Dec. &lt;&lt;2005&gt;&gt;</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>796.213,62</b>	<b>553.188,56</b>	<b>382.478,71</b>	<b>1.731.880,89</b>
<b>Accumulated depreciations 1 Jan. &lt;&lt;2005&gt;&gt;</b>				<b>-53.003,42</b>	<b>-9.211,47</b>	<b>-13.535,73</b>	<b>-75.750,62</b>
Depreciations <<2005>>				-184.167,53	-48.622,44	-74.893,68	-307.683,65
Write-back of depreciation							0,00
Disposals							0,00
Impairment							0,00
Write-back of impairment							0,00
Other changes							0,00
<b>Accumulated depreciation 31 Dec. &lt;&lt;2005&gt;&gt;</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>-237.170,95</b>	<b>-57.833,91</b>	<b>-88.429,41</b>	<b>-383.434,27</b>
<b>Net carrying amounts 31 Dec. &lt;2005&gt;</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>559.042,67</b>	<b>495.354,65</b>	<b>294.049,30</b>	<b>1.348.446,62</b>

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

<b>1.1.2. CURRENT ASSETS</b>	<b><u>2005</u></b>	<b><u>2004</u></b>
<b><i>Short-term pre-financing</i></b>		
<i>Advance to third parties for a study</i>	0,00	69.900,00
<b><i>Short-term receivables</i></b>		
<i>Current Receivables</i>		
Customers	7.161.240,33	<b>0,00</b>
Doubtfull Customers	-234.970,72	<b>0,00</b>
VAT recoverable	166.951,20	<b>0,00</b>
<i>Total current receivables</i>	<u>7.093.220,81</u>	<u><b>0,00</b></u>
<i>Sundry Receivables</i>		
Salary advance	85.412,64	81.402,48
Advance on missions	38.192,00	1.913,41
Advance on Removal costs	44.386,93	0,00
VAT to recover (Germany)	0,00	80.096,13
CSS (partial reimbursment of contribution)	0,00	3.271,87
Others	243,12	4.149,26
<i>Total Sundry receivables</i>	<u>168.234,69</u>	<u>170.833,15</u>
<i>Other receivables (Prepaid expenses and accrued incomes)</i>		
Bank interests	83.374,87	25.753,64
Accrued revenues (Fees & charges)	1.041.863,76	0,00
Prepaid hardware and software maintenance & services	16.717,71	40.956,14
Prepaid insurance	2.718,04	989,86
Prepaid subscriptions	1.713,39	128,00
Other	40,00	40,00
<i>Total other receivables</i>	<u>1.146.427,77</u>	<u>67.867,64</u>
<i>EC entities</i>		
DG TREN (Efta contribution)	399.423,00	2.678,64
Agencies	9.048,50	17.700,87
<i>Total other receivables</i>	<u>408.471,50</u>	<u>20.379,51</u>
<b><i>Cash and equivalents</i></b>		
<i>Bank accounts</i>	11.746.453,17	4.978.021,79
<b>Total current assets</b>	<b>20.562.807,94</b>	<b>5.307.002,09</b>

Due to the entry into force of the Regulation (EC) No. 488/2005 on the fees and charges levied by the Agency on 1<sup>st</sup> June 2005, the invoicing process has been implemented and the 2005 annual accounts now reflect in current receivables invoices which are unpaid at 31/12/2005.

Since the accounts receivable balance shows long overdue amounts, a provision for doubtful customers equal to 15 % of the over due amounts since July 2005 has been recorded to adjust receivables to their estimated fair value. On top of this general provision, an amount of € 84 000 has also been booked to cover a possible loss on one specific project.

In 2005 the VAT to recover from German Authorities has been reclassified from the sundry receivables to the current receivables in order to cope with the consolidation reporting package ruling as per the European Commission requirements.

Under the other receivable section, a provision of € 1 041 863,76 for invoices to be issued has been calculated in order to take into account the revenues generated by certification activities completed as of end December 2005 and not yet invoiced.

Advances on missions and removals have significantly increased due to important recruitment of new staff in 2005.

## 1.2. LIABILITIES

	<u>2005</u>	<u>2004</u>
<b>1.2.1. CAPITAL</b>		
<i>Retained earning/deficit</i>		
<i>Beginning balance as previously reported</i>	1.845.124,21	-213.581,18
<i>Effect of change between cash &amp; accrual accounting</i>		2.841.028,19
	<hr/> 1.845.124,21	<hr/> 2.627.447,01
<i>Result of the year</i>		
<i>Budgetary outturn</i>	1.513.026,93	3.272.953,88
<i>Adjustment economic outturn</i>	-329.247,58	-4.055.276,66
	<hr/> 1.183.779,35	<hr/> -782.322,78
<b>1.2.2. CURRENT LIABILITIES</b>		
<i>Accounts payables</i>		
<i>Current payables(accrued expenses &amp; differed incomes)*</i>		
Accrued expenses on title I	181.717,24	148.680,96
Accrued expenses on Title II	191.428,81	162.775,59
Invoice to receive for fixed assets delivered	87.879,04	65.752,33
Accrued expenses on Title III	6.864.469,36	171.325,28
Differed income	5.884.692,20	145,84
<i>Total current payables</i>	<hr/> 13.210.186,65	<hr/> 548.680,00
<i>Sundry payables</i>		
Staff expenses (soc security auxiliaires+untaken annual leave)	260.290,42	59.048,59
Invoice to be received agencies	7.810,45	0,00
Other	1.647,52	2.079,45
<i>Total sundry payables</i>	<hr/> 269.748,39	<hr/> 61.128,04
<i>Payables EC entities</i>		
Interest to reimburse to European Commission	210.013,09	65.072,12
Subsidy to reimburse to European Commission	4.785.980,81	3.272.953,88
Social Security and taxes to pay to European Comission	335.339,05	404.580,29
Sickness insurance to pay European Commission	147.403,38	0,00
Invoice to be received PMO	0	19.291,67
Invoice not booked Medical service	10.230,00	3.100,00
Invoice not booked OIB	642,98	36.934,76
Invoice not booked CDT	95.070,00	21.033,75
Invoice to be received OPOCE	0,00	12.942,15
Invoice to be received SIC	0,00	7.504,00
<i>Total payables EC entities</i>	<hr/> 5.584.679,31	<hr/> 3.843.412,62
<b>Total current Liabilities</b>	<b>19.064.614,35</b>	<b>4.453.220,66</b>

## **Accrued expenses**

Under current payables, the amount of accrued expenses has substantially increased reaching € 6.864.469,36 . More than € 6.1 million is related to large amount of certification projects subcontracted to National Aviation Authorities and not yet invoiced as of December 2005.

This amount includes invoices received till the date of preparation of the accounts. As the related invoices do not cover the totality of the period running till the end of the year, the work done in 2005 and not yet invoiced by the National Aviation Authority has been estimated on the basis of reasonable extrapolation and experience from previous invoices.

The missions, meeting and representation costs linked to Certification & Rule making activities have been shifted from title I to title III since begin 2005 to reflect the operational nature of the charges. This also justify the increase in the other accrued expenses under title III.

## **Deferred income**

The amount of €5.884.692,20 is made of :

- Annual fees & surveillance fees portion of 2006 invoiced in 2005 and deferred based on the pro-rata temporis method.
- Organisation approvals fees deferred amounts, based on the cycle start of applications.
- Product certification advance payment fees related to application for which no technical work has been started at 31/12/2005.

## **Sundry payables**

A provision of € 237 180,20 for untaken annual leave has been set up for the first time in 2005.

## 2. PROFIT AND LOSS STATEMENT

### 2. PROFIT AND LOSS STATEMENT

	2005	2004
Recuperation of expenses (job tickets)	25.636,34	3.271,87
Revenues from administrative operations		
From third parties	1.445.968,20	247.770,07
From EC entities	17.416.973,07	7.777.046,12
Other operating revenues		
Fees and Charges revenue	10.887.941,04	
From third parties (donated assets)	293.089,90	350.423,66
From EC entities (Efta contribution)	399.423,00	
<b>TOTAL OPERATING REVENUES</b>	<b>30.469.031,55</b>	<b>8.378.511,72</b>
Administrative expenses		
Staff expenses(62)	-13.636.381,48	-5.556.563,42
Buildings and related expenses(61)	-2.121.171,60	-689.697,68
Other expenses(61)	-1.319.182,15	-742.818,33
Depreciation and write offs(63)	-575.735,75	-88.747,34
Operating expenses		
Other operating expenses		
From third parties (60)	-11.659.921,61	-2.080.725,43
<b>TOTAL OPERATING EXPENSES</b>	<b>-29.312.392,59</b>	<b>-9.158.552,20</b>
<b><i>SURPLUS/ (DEFICIT) FROM OPERATING ACTIVITIES</i></b>	<b>1.156.638,96</b>	<b>-780.040,48</b>
Financial operations revenues		
From third parties	41.473,99	143,60
Financial operations expenses		
From third parties	-14.333,60	-2.425,92
<b><i>SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES</i></b>	<b>27.140,39</b>	<b>-2.282,32</b>
<b><i>SURPLUS/ (DEFICIT) FROM ORDINARY ACTIVITIES</i></b>	<b>1.183.779,35</b>	<b>-782.322,80</b>
Extraordinary gains		
Extraordinary losses		
<b><i>SURPLUS/ (DEFICIT) FROM EXTRAORDINARY ITEMS</i></b>	<b>0,00</b>	<b>0,00</b>
<b><i>ECONOMIC RESULT OF THE YEAR</i></b>	<b>1.183.779,35</b>	<b>-782.322,80</b>

**OPERATING REVENUE**

	<b><u>2005</u></b>	<b><u>2004</u></b>
<b>Recuperation of expenses</b>		
Backcharge of expenses to third parties & staff (744910)	25.636,34	3.271,87
<b>Administrative revenues</b>		
DG TREN (European Commission)(744919)	17.416.973,07	7.777.046,12
German ministry of Transport (745910)	<u>1.445.968,20</u>	<u>247.770,07</u>
	18.862.941,27	8.024.816,19
<b>Other operating revenues</b>		
Sales & revenues with third parties- Fees & Charges(745910)	10.887.941,04	0,00
Donated furniture and equipment (744100)	293.089,90	350.423,66
EFTA countries contributions	<u>399.423,00</u>	<u>0,00</u>
	11.580.453,94	350.423,66
<b>TOTAL OPERATING REVENUE:</b>	<b>30.469.031,55</b>	<b>8.378.511,72</b>

The revenues in 2005 consist of different sources :

- The subsidy received from the European Commission. The amount paid by DG Transport and Energy was € 18.930.00,00 and initially considered as pre-financing. Out of this figure only € 17.416.973,07 is actually booked as revenue for EASA in 2005. Balance is to be reimbursed to the European Commission.
- The revenue generated from the seven months Fees & Charges activity
- Federal Ministry of Transport provides variable annual grants to cover the rental costs. Increase in 2005 versus 2004 reflects both full-year impact and allocation of new spaces.
- NRW state has also contributed by donating furniture and equipment like previous year.

## 2.2. OPERATING EXPENSES

	<u>2005</u>	<u>2004</u>
<i>Administrative expenses</i>		
<i>Staff expenses:</i>		
Salaries and related allowances	13.019.679,41	5.336.273,48
Social security	485.206,08	165.109,36
Other personnel expenses	131.495,99	55.180,58
<i>Total staff expenses</i>	<u>13.636.381,48</u>	<u>5.556.563,42</u>
<i>Building and related expenses</i>		
Rent	1.824.635,17	596.973,02
Related expenses	296.536,43	92.724,66
<i>Total building and related expenses</i>	<u>2.121.171,60</u>	<u>689.697,68</u>
<i>Other expenses:</i>		
Temporary assistance	245.309,08	31.723,44
Administrative assistance	182.007,23	23.791,67
Recruitment cost	120.507,25	93.282,30
Missions, experts costs	31.247,27	97.000,00
Training cost	46.237,41	54.650,07
Information, communication technology and equipment	331.655,06	258.748,65
Stationary, Office supplies, documentation, library	89.381,29	59.446,40
Legal expenses	8.624,87	20.000,00
Postage and telecommunication	212.117,14	61.988,04
Other	52.095,55	42.187,76
<i>Total other expenses</i>	<u>1.319.182,15</u>	<u>742.818,33</u>
<i>Depreciation expenses:</i>		
<i>Depreciation of fixed assets</i>	340.765,03	88.747,34
Doubtful customers provision	234.970,72	
<i>Total other expenses</i>	<u>575.735,75</u>	<u>88.747,34</u>
<i>Operational expenses</i>		
	<u>2005</u>	<u>2004</u>
Certification activities	9.834.079,00	1.050.420,67
Other operating expenses	1.825.842,61	1.030.304,76
	<u>11.659.921,61</u>	<u>2.080.725,43</u>
<b>TOTAL OPERATING EXPENSES:</b>	<b>29.312.392,59</b>	<b>9.158.552,20</b>

Except for depreciation expenses, the administrative expenses correspond to title I and II of the annual budget after accrual adjustments.

An analysis of Title I, II and III can be found in the detailed budget implementation tables, section III.

Accrual adjustments are accounting entries necessary to comply with IPAS rules and are not part of budgetary reporting. These adjustments concern capital expenditure considered as fixed assets instead of expenses and their related depreciation. Accrued and differed expenses/income adjustments are also booked to respect the timing of expenses and revenues recognition. Revenue is recognised in accrual accounting when it is earned and expense when the service has been rendered or the goods delivered, no matter if related cash has been received or disbursed.

More detail can be found in the reconciliation between the budgetary and the economic outturn.

The staff expenses increase is due to important recruitment during year 2005.

This year building expenses are more important due to allocation of new spaces and full year occupation.

More interim staff has been hired to support the different departments in the start up phase of the fees and charges activity.

Payroll provider cost (under administrative assistance) is calculated by head count and thus follows the staff cost increase.

Due to larger contacts in an international environment, the postage and telecommunication cost has also shown significant increase compared to last year.

Full year depreciation cost linked to the fixed assets acquired prior to 2005 and to the new acquisitions purchased in 2005 has an impact on the other expenses line.

<b>2.3. FINANCIAL REVENUE</b>	<b><u>2005</u></b>	<b><u>2004</u></b>
Exchange differences (74)	441,22	143,60
Bank interests	41.030,95	0,00
	<u>41.472,17</u>	<u>143,60</u>
<b>2.4. FINANCIAL EXPENSES</b>	<b><u>2005</u></b>	<b><u>2004</u></b>
Bank charges	9.000,00	1.446,05
Exchange differences (64)	3.333,60	497,51
Other financial charges	2.000,00	482,36
	<u>14.333,60</u>	<u>2.425,92</u>

A financial revenue has been generated due to interests received on collected amount from customers.

On the other hand the bank charges have increased due to correspondent fees linked to customers wires. International wires for large amounts to National authorities are the other main impact.

<b>3. CASH FLOW STATEMENT</b>		
	<b>2005</b>	<b>2004</b>
<b>Cash Flows from ordinary activities</b>		
Surplus/(deficit) from ordinary activities	<b>1.153.748,40</b>	<b>-782.322,80</b>
<b>Adjustments</b>		
Amortization (intangible fixed assets)	33.081,38	13.640,19
Depreciation (tangible fixed assets)	307.683,65	75.107,15
Increase / (decrease) in Provisions for risks and liabilities		
Increase / (decrease) in Employee benefits		433.661,88
Increase / (decrease) in Value reduction for doubtful receivables	234.970,72	
(Increase) / decrease in Stocks		
(Increase) / decrease in Long term Pre-financing		
(Increase) / decrease in Short term Pre-financing	69.900,00	-69.900,00
(Increase) / decrease in Long term Receivables		
(Increase) / decrease in Short term Receivables	-8.413.201,70	-247.709,46
(Increase) / decrease in Receivables from consolidated EC entities	-379.043,49	
Increase / (decrease) in Long term liabilities		
Increase / (decrease) in Accounts payables	13.017.530,38	539.822,78
Increase / (decrease) in Other liabilities		
Increase / (decrease) in Liabilities related to consolidated EC	1.593.863,31	3.329.671,50
(Gains) / losses on sale of Property, plant and equipment		
Donated tangible fixed assets	-293.089,90	-350.423,66
<b>Net Cash Flow from ordinary activities</b>	<b>7.325.442,75</b>	<b>3.291.971,24</b>
<b>Cash Flows from loans and borrowings</b>		
(Increase) / decrease in financial assets (own funds)		
(Increase) / decrease in financial assets (funds borrowed)		
Increase / (decrease) in financial liabilities (funds borrowed)		
<b>Net cash flow from loans and borrowings</b>		<b>0,00</b>
<b>Cash Flows from investing activities</b>		
Purchase of tangible and intangible fixed assets	-587.042,32	-690.699,37
Donated tangible fixed assets		
Proceeds from tangible and intangible fixed assets		
(Increase) / decrease in financial assets		
(Increase) / decrease in investments		
Dividends received (+)		
<b>Net cash flow from investing activities</b>	<b>-587.042,32</b>	<b>-1.041.123,03</b>
<b>Cash Flows from financing activities</b>		
Increase / (decrease) in financial liabilities		
Increase / (decrease) in Long term liabilities		
(Increase) / decrease in financial revenues	41.030,95	
(Increase) / decrease in financial expenses	-11.000,00	
Distribution paid to Member States (-)		
<b>Net Cash Flow from financing activities</b>	<b>30.030,95</b>	
Net increase / decrease in cash and cash equivalents	6.768.431,38	2.250.848,21
<b>Cash and cash equivalents at the beginning of period</b>	<b>4.978.021,79</b>	<b>2.727.173,58</b>
<b>Cash and cash equivalents at the end of period</b>	<b>11.746.453,17</b>	<b>4.978.021,79</b>

In 2005, the cash flow statement has been calculated starting from the result coming from the ordinary activities to be in line with EC consolidation requirements. In 2004, the economic result of the year had been considered.

The amount reported as donated fixed assets (€ 350 423,66 in 2004) has been reclassified from Cash flow from investing activities to cash flow from ordinary activities. This change has been done to be compliant with the accounting rules related to financial statements chapter V2 (non cash transaction).

#### 4. STATEMENT OF CHANGES IN CAPITAL

Capital	Accumulated Surplus / Deficit	Economic result of the year	Capital (total)
<b>Balance as of 31 December 2004</b>	1.845.124,21		1.845.124,21
<b>Balance as of 1 January 2005</b>	1.845.124,21	0,00	1.845.124,21
Economic result of the year		1.183.779,35	1.183.779,35
<b>Balance as of 31 December 2005</b>	1.845.124,21	1.183.779,35	3.028.903,56

## 5. RECONCILIATION BUDGETARY OUTTURN VERSUS ECONOMIC RESULT

### RECONCILIATION BUDGETARY OUTTURN VERSUS ECONOMIC RESULT

	<u>2005</u>	<u>2004</u>
<b><u>Budgetary revenue outturn (a)</u></b>	<b>1.513.026,93</b>	<b>3.272.953,88</b>
<b><u>Adjustments</u></b>		
<b>Part of the subsidy to reimburse to E.C</b>	-1.513.026,93	-3.272.953,88
<b>Impact on fixed assets</b>		
Purchase of intangible fixed assets	146.823,00	55.157,98
Purchase of tangible fixed assets	733.309,03	985.965,05
Fixed assets donated	-293.089,90	-350.423,66
Depreciation	-340.765,03	-88.747,34
<b>Impact of the accrued expenses of the year</b>		
Carryovers	6.606.308,37	1.387.876,05
Accrued expenses	-7.430.794,71	-649.340,47
<b>Reversal of previous year accrued expenses</b>		
Carryovers previous year	-1.387.876,05	-2.908.625,18
Reversal other liabilities previous year	649.340,47	111.529,94
<b>Impact of supplier pre-financing</b>		
Advance to suppliers of the year		69.900,00
Neutralisation of the previous year	-69.900,00	0,00
<b>Neutralisation of the budgetary loss 2003</b>		213.581,18
<b>Impact of accrued/differed revenue fees &amp; Charges</b>		
Differed revenue	-5.884.692,20	
Accrued revenue	1.041.863,76	
Difference between cash & Invoice	7.161.678,41	
<b>Other impacts</b>		
Exceptional revenue - fixed assets donated	293.089,90	350.423,66
Other revenue (Efta Contribution)	399.423,00	3.271,87
Reversal other revenue previous year		0,00
Prepaid expenses and accrued incomes	17.899,64	42.074,00
Reversal prepaid expenses previous year	-38.824,29	-4.965,86
Adjustment previous year (salary corrections)	11.105,92	
Provision for untaken annual leave	-237.180,20	
Financial revenue (bank interests)	41.030,95	
Provision doubtful customers	-234.970,72	
<b>Total adjustments (b)</b>	<b>-329.247,58</b>	<b>-4.055.276,66</b>
<b>ECONOMIC RESULT (a-b)</b>	<b>1.183.779,35</b>	<b>-782.322,78</b>

In order to respect the accrual based accounting principles, a number of timing or permanent differences exist with the budgetary accounting. This requires adjustments to be accounted for each of those differences.

- In budgetary accounting, income is accounted when revenue is cashed. In accrual based accounting, income is accounted only when the revenue is earned; the balance is treated as deferred income. The expenses are accounted according to budgetary accounting when the payment has occurred. In accrual based accounting, the expenses are booked when the service is rendered or when the good is delivered.
- In budgetary accounting, capital expenditures are recorded as current year expenses. This cost is spread out on several years in accrual based accounting, where capital expenditures are recorded on the asset side of the balance sheet. The depreciation is recorded in the profit and loss statement.
- In accrual accounting, the revenue is adjusted by provisions for losses on receivables.

### III. BUDGETARY EXECUTION

#### 1. BUDGET OUTTURN ACCOUNT FOR THE YEARS 2005 AND 2004

	2005	2004
<b>Revenue</b>		
Own Revenue	15,730,769.48	
Commission subsidy	18,930,000.00	11,050,000.00
Ministry of Transport of the FR of Germany contribution (ear-marked revenue)	1,425,000.00	247,770.07
Third countries contribution	399,423.00	
Administrative Operations	46,604.54	
<b>Total revenue (a)</b>	<b>36,531,797.02</b>	
<b>Revenue not collected (b)</b>	<b>7,561,101.41</b>	
<b>Total revenue collected (a-b)=(c)</b>	<b>28,970,695.61</b>	<b>11,297,770.07</b>
<b>Expenditure</b>		
<b>Personnel expenses - Budget title I</b>		
Payments	13,731,241.10	5,685,938.27
Payments (earn-marked revenue)	22,540.80	
Automatic carryovers	213,635.83	314,482.54
<b>Administrative expenses - Budget Title II</b>		
Payments	1,245,255.28	1,002,572.46
Payments (earn-marked revenue)	1,401,348.08	247,770.07
Automatic carryovers	781,723.11	809,525.98
Non-automatic carryovers		
<b>Operational expenses - Budget Title III</b>		
Payments	4,656,234.18	673,596.73
Automatic carryovers	1,276,516.92	223,867.53
Non-automatic carryovers	4,334,432.51	40,000.00
<b>Total expenditure (d)</b>	<b>27,662,927.81</b>	<b>8,997,753.58</b>
<b>Outturn for the financial year (c-d)</b>	<b>1,307,767.80</b>	<b>2,300,016.49</b>
Cancellation of unused carryovers	208,149.69	1,186,872.48
Balance carried over from year N-1		-213,581.18
Exchange differences for the year	-2,890.56	-353.91
<b>Balance of the outturn account for the financial year</b>	<b>1,513,026.93</b>	<b>3,272,953.88</b>
Interest on the EC subsidy to be reimbursed to Commission	144,940.97	56,717.62

The collected revenue corresponds to:

- Fee income cashed: € 8 569 091,07
- Commission subsidy: € 18 930 000,00
- German Ministry contribution: € 1 425 000,00
- Other Administrative operations: € 46 604,54

## 2. BUDGET IMPLEMENTATION FOR THE YEARS 2005 AND 2004

	2005		2004
<i>TITLE I - Staff expenses</i>	Payments	Commitment	Commitment/Payments
Budget appropriation (1)	16.191.637,00	16.191.637,00	7.807.522,00
Committed		13.967.417,73	6.000.420,81
Paid	13.753.781,90		5.685.938,27
Automatic carryovers	213.635,83		314.482,54
<b>Total expenditure (2)</b>	<b>13.967.417,73</b>	<b>13.967.417,73</b>	<b>6.000.420,81</b>
Cancelled	2.224.219,27	2.224.219,27	1.807.101,19
% used on budget appropriation (1)-(2)	86,26%	86,26%	76,85%
 <i>TITLE II - Administrative expenses</i>			
Budget appropriation - C1+R0 (1)	3.691.372,00	3.691.372,00	2.538.891,28
Committed		3.428.326,47	2.059.868,51
Paid	2.646.603,36		1.250.342,53
Automatic carryovers	781.723,11		809.525,98
<b>Total expenditure (2)</b>	<b>3.428.326,47</b>	<b>3.428.326,47</b>	<b>2.059.868,51</b>
Cancelled	263.045,53	263.045,53	479.022,77
% used on budget appropriation (1)-(2)	92,87%	92,87%	81,13%
 <i>TITLE III - Operating expenses</i>			
Budget appropriation (1)	11.697.991,00	20.097.991,00	991.000,00
Committed		13.864.567,79	937.464,26
Paid	4.656.234,18		673.596,73
Automatic carryovers	1.276.516,92		223.867,53
Non-automatic carryovers	4.334.432,51		40.000,00
<b>Total expenditure (2)</b>	<b>10.267.183,61</b>	<b>13.864.567,79</b>	<b>937.464,26</b>
Cancelled	1.430.807,39	6.233.423,21	53.535,74
% used on budget appropriation (1)-(2)	87,77%	68,98%	94,60%
 <b>TOTAL</b>			
Budget appropriation - C1+R0 (1)	31.581.000,00	39.981.000,00	11.337.413,28
Committed		31.260.311,99	8.997.753,58
Paid	21.056.619,44		7.609.877,53
Automatic carryovers	2.271.875,86		1.347.876,05
Non-automatic carryovers	4.334.432,51		40.000,00
<b>Total expenditure (2)</b>	<b>27.662.927,81</b>	<b>31.260.311,99</b>	<b>8.997.753,58</b>
Cancelled	3.918.072,19	8.720.688,01	2.339.659,70
% used on budget appropriation (1)-(2)	87,59%	78,19%	79,36%

Major aspects of the implementation of the annual budget are the following:

In 2005, as a result of the start of the Certification activities, EASA has differentiated credits on title III and more specifically for subcontracted certification activities.

The total commitment appropriation reached € 39,98 million, of which 31,26 million (78 %) have been committed.

The total available payment appropriation reached € 31,58 million, of which € 21,05 million (66%) have been paid and € 6,60 million (21%) were carried over, € 3,92 (13%) were cancelled.

**Budget Execution C1:**

Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid <input type="checkbox"/> <input type="checkbox"/> (4)/(3)	RAL (3)-(4)
1100	Basic Salaries	9.085.000,00	8.575.520,74	94,39%	9.085.000,00	8.575.520,74	94,39%	0,00
1101	Family Allowances	860.000,00	702.597,73	81,70%	860.000,00	702.597,73	81,70%	0,00
1102	Expatriations and Foreign-Residence Allowances	1.250.000,00	1.198.192,51	95,86%	1.250.000,00	1.198.192,51	95,86%	0,00
1103	Secretarial Allowances	17.000,00	4.522,53	26,60%	17.000,00	4.522,53	26,60%	0,00
	<b>Total Article 110</b>	<b>11.212.000,00</b>	<b>10.480.833,51</b>	<b>93,48%</b>	<b>11.212.000,00</b>	<b>10.480.833,51</b>	<b>93,48%</b>	<b>0,00</b>
1110	Auxiliary Staff	500.000,00	426.341,04	85,27%	500.000,00	426.341,04	85,27%	0,00
1112	Temporary Assistance	250.000,00	218.515,17	87,41%	250.000,00	208.515,17	83,41%	10.000,00
1113	Contractual Agents	750.000,00	468.229,37	62,43%	750.000,00	468.229,37	62,43%	0,00
	<b>Total Article 111</b>	<b>1.500.000,00</b>	<b>1.113.085,58</b>	<b>74,21%</b>	<b>1.500.000,00</b>	<b>1.103.085,58</b>	<b>73,54%</b>	<b>10.000,00</b>
1130	Insurance against Sickness	309.000,00	293.434,95	94,96%	309.000,00	293.434,95	94,96%	0,00
1131	Insurance against Accidents and Occupational Diseases	76.000,00	74.928,17	98,59%	76.000,00	74.928,17	98,59%	0,00
1132	Insurance against Unemployment	121.000,00	116.842,96	96,56%	121.000,00	116.842,96	96,56%	0,00
	<b>Total Article 113</b>	<b>506.000,00</b>	<b>485.206,08</b>	<b>95,89%</b>	<b>506.000,00</b>	<b>485.206,08</b>	<b>95,89%</b>	<b>0,00</b>
1140	Childbirth and Death Allowances and Grants	5.000,00	991,55	19,83%	5.000,00	991,55	19,83%	0,00
1141	Travel Expenses for Annual Leave	90.000,00	62.962,39	69,96%	90.000,00	62.962,39	69,96%	0,00
1145	Other Allowances	60.000,00	39.117,31	65,20%	60.000,00	39.117,31	65,20%	0,00
	<b>Total Article 114</b>	<b>155.000,00</b>	<b>103.071,25</b>	<b>66,50%</b>	<b>155.000,00</b>	<b>103.071,25</b>	<b>66,50%</b>	<b>0,00</b>
1150	Overtime	14.000,00	1.394,64	9,96%	14.000,00	1.394,64	9,96%	0,00
	<b>Total Article 115</b>	<b>14.000,00</b>	<b>1.394,64</b>	<b>9,96%</b>	<b>14.000,00</b>	<b>1.394,64</b>	<b>9,96%</b>	<b>0,00</b>
1170	Translation Costs CdT	100.000,00	52.297,74	52,30%	100.000,00	44.750,73	44,75%	7.547,01
1171	Administrative Services of the CdT	12.000,00	1.529,50	12,75%	12.000,00	1.529,50	12,75%	0,00
1172	Administrative Assistance from Community Institutions	112.000,00	92.000,00	82,14%	112.000,00	43.042,00	38,43%	48.958,00
1173	External Services	25.000,00	9.050,41	36,20%	25.000,00	4.570,41	18,28%	4.480,00
	<b>Total Article 117</b>	<b>249.000,00</b>	<b>154.877,65</b>	<b>62,20%</b>	<b>249.000,00</b>	<b>93.892,64</b>	<b>37,71%</b>	<b>60.985,01</b>
1190	Salary Weightings	158.000,00	75.581,73	47,84%	158.000,00	75.581,73	47,84%	0,00
	<b>Total Article 119</b>	<b>158.000,00</b>	<b>75.581,73</b>	<b>47,84%</b>	<b>158.000,00</b>	<b>75.581,73</b>	<b>47,84%</b>	<b>0,00</b>
	<b>Total Chapter 11</b>	<b>13.794.000,00</b>	<b>12.414.050,44</b>	<b>90,00%</b>	<b>13.794.000,00</b>	<b>12.343.065,43</b>	<b>89,48%</b>	<b>70.985,01</b>

**Budget Execution C1:**

Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid <input type="checkbox"/> <input type="checkbox"/> (4)/(3)	RAL (3)-(4)
1200	Miscellaneous Expenditure on Staff Recruitment	200.000,00	123.151,28	61,58%	200.000,00	88.275,08	44,14%	34.876,20
1201	Travel Expenses	195.000,00	23.043,52	11,82%	195.000,00	23.043,52	11,82%	0,00
1202	Installation, Resettlement and Transfer Allowances	830.000,00	696.381,20	83,90%	830.000,00	696.381,20	83,90%	0,00
1203	Removal Expenses	360.000,00	175.737,13	48,82%	360.000,00	129.111,70	35,86%	46.625,43
1204	Temporary Daily Subsistence Allowances	550.000,00	359.606,61	65,38%	550.000,00	359.606,61	65,38%	0,00
	<b>Total Article 120</b>	<b>2.135.000,00</b>	<b>1.377.919,74</b>	<b>64,54%</b>	<b>2.135.000,00</b>	<b>1.296.418,11</b>	<b>60,72%</b>	<b>81.501,63</b>
	<b>Total Chapter 12</b>	<b>2.135.000,00</b>	<b>1.377.919,74</b>	<b>64,54%</b>	<b>2.135.000,00</b>	<b>1.296.418,11</b>	<b>60,72%</b>	<b>81.501,63</b>
1300	Administrative Missions Expenditures	37.000,00	23.143,57	62,55%	37.000,00	20.073,96	54,25%	3.069,61
	<b>Total Article 130</b>	<b>37.000,00</b>	<b>23.143,57</b>	<b>62,55%</b>	<b>37.000,00</b>	<b>20.073,96</b>	<b>54,25%</b>	<b>3.069,61</b>
	<b>Total Chapter 13</b>	<b>37.000,00</b>	<b>23.143,57</b>	<b>62,55%</b>	<b>37.000,00</b>	<b>20.073,96</b>	<b>54,25%</b>	<b>3.069,61</b>
1410	Medical service	44.000,00	35.168,05	79,93%	44.000,00	24.938,05	56,68%	10.230,00
	<b>Total Article 141</b>	<b>44.000,00</b>	<b>35.168,05</b>	<b>79,93%</b>	<b>44.000,00</b>	<b>24.938,05</b>	<b>56,68%</b>	<b>10.230,00</b>
1420	Language and Other Training	93.000,00	42.117,67	45,29%	93.000,00	5.744,89	6,18%	36.372,78
	<b>Total Article 142</b>	<b>93.000,00</b>	<b>42.117,67</b>	<b>45,29%</b>	<b>93.000,00</b>	<b>5.744,89</b>	<b>6,18%</b>	<b>36.372,78</b>
1430	Social Welfare of Staff	34.000,00	34.000,00	100,00%	34.000,00	28.973,26	85,22%	5.026,74
	<b>Total Article 143</b>	<b>34.000,00</b>	<b>34.000,00</b>	<b>100,00%</b>	<b>34.000,00</b>	<b>28.973,26</b>	<b>85,22%</b>	<b>5.026,74</b>
	<b>Total Chapter 14</b>	<b>171.000,00</b>	<b>111.285,72</b>	<b>65,08%</b>	<b>171.000,00</b>	<b>59.656,20</b>	<b>34,89%</b>	<b>51.629,52</b>
1700	Reception and Events	29.000,00	18.477,46	63,72%	29.000,00	12.027,40	41,47%	6.450,06
	<b>Total Article 170</b>	<b>29.000,00</b>	<b>18.477,46</b>	<b>63,72%</b>	<b>29.000,00</b>	<b>12.027,40</b>	<b>41,47%</b>	<b>6.450,06</b>
	<b>Total Chapter 17</b>	<b>29.000,00</b>	<b>18.477,46</b>	<b>63,72%</b>	<b>29.000,00</b>	<b>12.027,40</b>	<b>41,47%</b>	<b>6.450,06</b>
	<b>Total Title 1</b>	<b>16.166.000,00</b>	<b>13.944.876,93</b>	<b>86,26%</b>	<b>16.166.000,00</b>	<b>13.731.241,10</b>	<b>84,94%</b>	<b>213.635,83</b>

**Budget Execution C1:**

Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid <input type="checkbox"/> <input type="checkbox"/> (4)/(3)	RAL (3)-(4)
2000	Rental Costs	417.617,92	417.617,50	100,00%	417.617,92	417.617,50	100,00%	0,00
	<b>Total Article 200</b>	<b>417.617,92</b>	<b>417.617,50</b>	<b>100,00%</b>	<b>417.617,92</b>	<b>417.617,50</b>	<b>100,00%</b>	<b>0,00</b>
2010	Insurance	9.770,00	9.769,41	99,99%	9.770,00	8.575,33	87,77%	1.194,08
	<b>Total Article 201</b>	<b>9.770,00</b>	<b>9.769,41</b>	<b>99,99%</b>	<b>9.770,00</b>	<b>8.575,33</b>	<b>87,77%</b>	<b>1.194,08</b>
2020	Water, Gas, Electricity and Heating	65.000,00	65.000,00	100,00%	65.000,00	26.000,00	40,00%	39.000,00
	<b>Total Article 202</b>	<b>65.000,00</b>	<b>65.000,00</b>	<b>100,00%</b>	<b>65.000,00</b>	<b>26.000,00</b>	<b>40,00%</b>	<b>39.000,00</b>
2030	Cleaning and Maintenance	27.651,00	27.650,20	100,00%	27.651,00	25.015,39	90,47%	2.634,81
	<b>Total Article 203</b>	<b>27.651,00</b>	<b>27.650,20</b>	<b>100,00%</b>	<b>27.651,00</b>	<b>25.015,39</b>	<b>90,47%</b>	<b>2.634,81</b>
2040	Fitting-Out of Premises	30.025,00	30.024,67	100,00%	30.025,00	0,00	0,00 %	30.024,67
	<b>Total Article 204</b>	<b>30.025,00</b>	<b>30.024,67</b>	<b>100,00%</b>	<b>30.025,00</b>	<b>0,00</b>	<b>0,00 %</b>	<b>30.024,67</b>
2050	Security and Surveillance of Buildings	140.372,00	140.371,40	100,00%	140.372,00	126.111,70	89,84%	14.259,70
2051	Other Building Expenditure	600,00	595,00	99,17%	600,00	595,00	99,17%	0,00
	<b>Total Article 205</b>	<b>140.972,00</b>	<b>140.966,40</b>	<b>100,00%</b>	<b>140.972,00</b>	<b>126.706,70</b>	<b>89,88%</b>	<b>14.259,70</b>
2060	Preliminary Expenditure to Construction, Acquisition or Rental of Immovable Property	13.600,00	13.600,00	100,00%	13.600,00	1.335,00	9,82%	12.265,00
	<b>Total Article 206</b>	<b>13.600,00</b>	<b>13.600,00</b>	<b>100,00%</b>	<b>13.600,00</b>	<b>1.335,00</b>	<b>9,82%</b>	<b>12.265,00</b>
	<b>Total Chapter 20</b>	<b>704.635,92</b>	<b>704.628,18</b>	<b>100,00%</b>	<b>704.635,92</b>	<b>605.249,92</b>	<b>85,90%</b>	<b>99.378,26</b>
2100	ICT Equipment	698.448,00	684.592,44	98,02%	698.448,00	209.357,96	29,97%	475.234,48
2102	External Services for External Data Processing and Studies	25.000,00	25.000,00	100,00%	25.000,00	25.000,00	100,00%	0,00
2103	ICT Maintenance	131.922,00	120.788,48	91,56%	131.922,00	19.180,39	14,54%	101.608,09
2104	ICT Training	24.085,00	13.079,56	54,31%	24.085,00	478,06	1,98%	12.601,50
2105	Other ICT Expenditure	3.000,00	3.000,00	100,00%	3.000,00	3.000,00	100,00%	0,00
	<b>Total Article 210</b>	<b>882.455,00</b>	<b>846.460,48</b>	<b>95,92%</b>	<b>882.455,00</b>	<b>257.016,41</b>	<b>29,13%</b>	<b>589.444,07</b>
	<b>Total Chapter 21</b>	<b>882.455,00</b>	<b>846.460,48</b>	<b>95,92%</b>	<b>882.455,00</b>	<b>257.016,41</b>	<b>29,13%</b>	<b>589.444,07</b>
2200	Technical Equipment and Installations	11.000,00	5.970,57	54,28%	11.000,00	5.970,57	54,28%	0,00
2203	Maintenance and Repair of Technical Equipment and Installations	5.000,00	1.452,00	29,04%	5.000,00	1.452,00	29,04%	0,00
2204	Office Supplies	49.000,00	45.267,08	92,38%	49.000,00	37.889,32	77,33%	7.377,76
	<b>Total Article 220</b>	<b>65.000,00</b>	<b>52.689,65</b>	<b>81,06%</b>	<b>65.000,00</b>	<b>45.311,89</b>	<b>69,71%</b>	<b>7.377,76</b>
2251	Special Library, Documentation and Reproduction Equipment	10.000,00	5.077,88	50,78%	10.000,00	5.077,88	50,78%	0,00
2252	Subscription to Newspapers and Periodicals	21.000,00	12.582,91	59,92%	21.000,00	11.882,91	56,59%	700,00
	<b>Total Article 225</b>	<b>31.000,00</b>	<b>17.660,79</b>	<b>56,97%</b>	<b>31.000,00</b>	<b>16.960,79</b>	<b>54,71%</b>	<b>700,00</b>
	<b>Total Chapter 22</b>	<b>96.000,00</b>	<b>70.350,44</b>	<b>73,28%</b>	<b>96.000,00</b>	<b>62.272,68</b>	<b>64,87%</b>	<b>8.077,76</b>

**Budget Execution C1:**

Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid <input type="checkbox"/> <input type="checkbox"/> (4)/(3)	RAL (3)-(4)
2300	Stationery and Office Supplies	95.333,00	93.768,02	98,36%	95.333,00	62.885,36	65,96%	30.882,66
	<b>Total Article 230</b>	<b>95.333,00</b>	<b>93.768,02</b>	<b>98,36%</b>	<b>95.333,00</b>	<b>62.885,36</b>	<b>65,96%</b>	<b>30.882,66</b>
2320	Bank Charges	9.000,00	9.000,00	100,00%	9.000,00	7.426,03	82,51%	1.573,97
2329	Other Financial Charges	19.000,00	2.000,00	10,53%	19.000,00	1.733,93	9,13%	266,07
	<b>Total Article 232</b>	<b>28.000,00</b>	<b>11.000,00</b>	<b>39,29%</b>	<b>28.000,00</b>	<b>9.159,96</b>	<b>32,71%</b>	<b>1.840,04</b>
2330	Legal Expenses	50.000,00	16.645,00	33,29%	50.000,00	0,00	0,00 %	16.645,00
	<b>Total Article 233</b>	<b>50.000,00</b>	<b>16.645,00</b>	<b>33,29%</b>	<b>50.000,00</b>	<b>0,00</b>	<b>0,00 %</b>	<b>16.645,00</b>
2351	MB and Other Internal Meeting Expenses	70.000,00	44.544,83	63,64%	70.000,00	43.183,06	61,69%	1.361,77
2352	Department Removals	16.000,00	13.441,00	84,01%	16.000,00	5.294,60	33,09%	8.146,40
2354	Representation Costs	30.000,00	7.313,26	24,38%	30.000,00	6.932,05	23,11%	381,21
	<b>Total Article 235</b>	<b>116.000,00</b>	<b>65.299,09</b>	<b>56,29%</b>	<b>116.000,00</b>	<b>55.409,71</b>	<b>47,77%</b>	<b>9.889,38</b>
	<b>Total Chapter 23</b>	<b>289.333,00</b>	<b>186.712,11</b>	<b>64,53%</b>	<b>289.333,00</b>	<b>127.455,03</b>	<b>44,05%</b>	<b>59.257,08</b>
2400	Postage and Delivery Charges	140.000,00	115.999,89	82,86%	140.000,00	105.418,47	75,30%	10.581,42
	<b>Total Article 240</b>	<b>140.000,00</b>	<b>115.999,89</b>	<b>82,86%</b>	<b>140.000,00</b>	<b>105.418,47</b>	<b>75,30%</b>	<b>10.581,42</b>
2410	Telephone, Telegraph, Telex, Radio and Television Subscriptions and Charges	160.600,00	102.827,29	64,03%	160.600,00	87.842,77	54,70%	14.984,52
2411	Telecommunication Equipment and Installations	17.000,00	0,00	0,00 %	17.000,00	0,00	0,00 %	0,00
	<b>Total Article 241</b>	<b>177.600,00</b>	<b>102.827,29</b>	<b>57,90%</b>	<b>177.600,00</b>	<b>87.842,77</b>	<b>49,46%</b>	<b>14.984,52</b>
	<b>Total Chapter 24</b>	<b>317.600,00</b>	<b>218.827,18</b>	<b>68,90%</b>	<b>317.600,00</b>	<b>193.261,24</b>	<b>60,85%</b>	<b>25.565,94</b>
	<b>Total Title 2</b>	<b>2.290.023,92</b>	<b>2.026.978,39</b>	<b>88,51%</b>	<b>2.290.023,92</b>	<b>1.245.255,28</b>	<b>54,38%</b>	<b>781.723,11</b>

**Budget Execution C1:**

Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount	Executed Commitment Amount	% Committed	Payment Appropriation Transaction Amount	Executed Payment Amount	% Paid <input type="checkbox"/>	RAL
		(1)	(2)	(2)/(1)	(3)	(4)	(4)/(3)	(3)-(4)
3000	Certification Activities	16.400.000,00	11.597.384,18	70,72%	8.000.000,00	3.665.567,49	45,82%	4.334.432,51
3001	JAA Contract	500.000,00	371.819,00	74,36%	500.000,00	4.735,00	0,95%	367.084,00
3002	Library	14.000,00	13.626,64	97,33%	14.000,00	13.626,64	97,33%	0,00
	<b>Total Article 300</b>	<b>16.914.000,00</b>	<b>11.982.829,82</b>	<b>70,85%</b>	<b>8.514.000,00</b>	<b>3.683.929,13</b>	<b>43,27%</b>	<b>4.701.516,51</b>
	<b>Total Chapter 30</b>	<b>16.914.000,00</b>	<b>11.982.829,82</b>	<b>70,85%</b>	<b>8.514.000,00</b>	<b>3.683.929,13</b>	<b>43,27%</b>	<b>4.701.516,51</b>
3100	Q&S Activities	140.991,00	0,00	0,00 %	140.991,00	0,00	0,00 %	0,00
3101	Q&S Studies	50.000,00	0,00	0,00 %	50.000,00	0,00	0,00 %	0,00
3102	Library	6.000,00	0,00	0,00 %	6.000,00	0,00	0,00 %	0,00
	<b>Total Article 310</b>	<b>196.991,00</b>	<b>0,00</b>	<b>0,00 %</b>	<b>196.991,00</b>	<b>0,00</b>	<b>0,00 %</b>	<b>0,00</b>
	<b>Total Chapter 31</b>	<b>196.991,00</b>	<b>0,00</b>	<b>0,00 %</b>	<b>196.991,00</b>	<b>0,00</b>	<b>0,00 %</b>	<b>0,00</b>
3200	Certification Process Regulation Database	507.000,00	493.020,89	97,24%	507.000,00	105.020,89	20,71%	388.000,00
3201	Database Development	95.000,00	93.282,10	98,19%	95.000,00	950,70	1,00%	92.331,40
3202	Other Software	20.000,00	0,00	0,00 %	20.000,00	0,00	0,00 %	0,00
	<b>Total Article 320</b>	<b>622.000,00</b>	<b>586.302,99</b>	<b>94,26%</b>	<b>622.000,00</b>	<b>105.971,59</b>	<b>17,04%</b>	<b>480.331,40</b>
	<b>Total Chapter 32</b>	<b>622.000,00</b>	<b>586.302,99</b>	<b>94,26%</b>	<b>622.000,00</b>	<b>105.971,59</b>	<b>17,04%</b>	<b>480.331,40</b>
3300	Information and Publication	126.000,00	80.366,88	63,78%	126.000,00	50.307,81	39,93%	30.059,07
	<b>Total Article 330</b>	<b>126.000,00</b>	<b>80.366,88</b>	<b>63,78%</b>	<b>126.000,00</b>	<b>50.307,81</b>	<b>39,93%</b>	<b>30.059,07</b>
	<b>Total Chapter 33</b>	<b>126.000,00</b>	<b>80.366,88</b>	<b>63,78%</b>	<b>126.000,00</b>	<b>50.307,81</b>	<b>39,93%</b>	<b>30.059,07</b>
3400	Meeting Expenses Certification	80.000,00	29.829,97	37,29%	80.000,00	12.709,97	15,89%	17.120,00
3401	Meeting Expenses Q&S	10.000,00	4.189,22	41,89%	10.000,00	1.442,26	14,42%	2.746,96
3402	Meeting Expenses Rulemaking	75.750,00	39.407,11	52,02%	75.750,00	7.216,55	9,53%	32.190,56
3403	Meeting Expenses Executive Directorate	44.250,00	19.071,69	43,10%	44.250,00	19.071,69	43,10%	0,00
	<b>Total Article 340</b>	<b>210.000,00</b>	<b>92.497,99</b>	<b>44,05%</b>	<b>210.000,00</b>	<b>40.440,47</b>	<b>19,26%</b>	<b>52.057,52</b>
	<b>Total Chapter 34</b>	<b>210.000,00</b>	<b>92.497,99</b>	<b>44,05%</b>	<b>210.000,00</b>	<b>40.440,47</b>	<b>19,26%</b>	<b>52.057,52</b>
3501	Translation Costs Q&S	30.000,00	0,00	0,00 %	30.000,00	0,00	0,00 %	0,00
3502	Translation Costs Rulemaking	125.000,00	108.184,74	86,55%	125.000,00	59.240,74	47,39%	48.944,00
	<b>Total Article 350</b>	<b>155.000,00</b>	<b>108.184,74</b>	<b>69,80%</b>	<b>155.000,00</b>	<b>59.240,74</b>	<b>38,22%</b>	<b>48.944,00</b>
	<b>Total Chapter 35</b>	<b>155.000,00</b>	<b>108.184,74</b>	<b>69,80%</b>	<b>155.000,00</b>	<b>59.240,74</b>	<b>38,22%</b>	<b>48.944,00</b>

**Budget Execution C1:**

Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid <input type="checkbox"/> <input type="checkbox"/> (4)/(3)	RAL (3)-(4)
3600	Outsourcing of Rulemaking Activities	459.000,00	57.480,50	12,52%	459.000,00	14.242,50	3,10%	43.238,00
	<b>Total Article 360</b>	<b>459.000,00</b>	<b>57.480,50</b>	<b>12,52%</b>	<b>459.000,00</b>	<b>14.242,50</b>	<b>3,10%</b>	<b>43.238,00</b>
	<b>Total Chapter 36</b>	<b>459.000,00</b>	<b>57.480,50</b>	<b>12,52%</b>	<b>459.000,00</b>	<b>14.242,50</b>	<b>3,10%</b>	<b>43.238,00</b>
3700	Mission Expenses Certification	940.000,00	638.925,91	67,97%	940.000,00	461.965,00	49,15%	176.960,91
3701	Mission Expenses Q&S	165.000,00	77.993,32	47,27%	165.000,00	51.412,02	31,16%	26.581,30
3702	Mission Expenses Rulemaking	200.000,00	171.020,59	85,51%	200.000,00	131.460,95	65,73%	39.559,64
3703	Mission Expenses Executive Directorate	70.000,00	56.337,10	80,48%	70.000,00	44.636,02	63,77%	11.701,08
	<b>Total Article 370</b>	<b>1.375.000,00</b>	<b>944.276,92</b>	<b>68,67%</b>	<b>1.375.000,00</b>	<b>689.473,99</b>	<b>50,14%</b>	<b>254.802,93</b>
	<b>Total Chapter 37</b>	<b>1.375.000,00</b>	<b>944.276,92</b>	<b>68,67%</b>	<b>1.375.000,00</b>	<b>689.473,99</b>	<b>50,14%</b>	<b>254.802,93</b>
3801	Technical Training Q&S	25.000,00	0,00	0,00 %	25.000,00	0,00	0,00 %	0,00
3802	Technical Training Rulemaking	15.000,00	12.627,95	84,19%	15.000,00	12.627,95	84,19%	0,00
	<b>Total Article 380</b>	<b>40.000,00</b>	<b>12.627,95</b>	<b>31,57%</b>	<b>40.000,00</b>	<b>12.627,95</b>	<b>31,57%</b>	<b>0,00</b>
	<b>Total Chapter 38</b>	<b>40.000,00</b>	<b>12.627,95</b>	<b>31,57%</b>	<b>40.000,00</b>	<b>12.627,95</b>	<b>31,57%</b>	<b>0,00</b>
	<b>Total Title 3</b>	<b>20.097.991,00</b>	<b>13.864.567,79</b>	<b>68,98%</b>	<b>11.697.991,00</b>	<b>4.656.234,18</b>	<b>39,80%</b>	<b>5.610.949,43</b>
	<b>GRAND TOTAL</b>	<b>38.554.014,92</b>	<b>29.836.423,11</b>	<b>77,39%</b>	<b>30.154.014,92</b>	<b>19.632.730,56</b>	<b>65,11%</b>	<b>6.606.308,37</b>

**Budget Execution R0:**

Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid <input type="checkbox"/> <input type="checkbox"/> (4)/(3)	RAL (2)-(4)
1430	Social Welfare of Staff	25.637,00	22.540,80	87,92%	25.637,00	22.540,80	87,92%	0,00
	<b>Total Article 143</b>	<b>25.637,00</b>	<b>22.540,80</b>	<b>87,92%</b>	<b>25.637,00</b>	<b>22.540,80</b>	<b>87,92%</b>	<b>0,00</b>
	<b>Total Chapter 14</b>	<b>25.637,00</b>	<b>22.540,80</b>	<b>87,92%</b>	<b>25.637,00</b>	<b>22.540,80</b>	<b>87,92%</b>	<b>0,00</b>
	<b>Total Title 1</b>	<b>25.637,00</b>	<b>22.540,80</b>	<b>87,92%</b>	<b>25.637,00</b>	<b>22.540,80</b>	<b>87,92%</b>	<b>0,00</b>
2000	Rental Costs	1.401.348,08	1.401.348,08	100,00%	1.401.348,08	1.401.348,08	100,00%	0,00
	<b>Total Article 200</b>	<b>1.401.348,08</b>	<b>1.401.348,08</b>	<b>100,00%</b>	<b>1.401.348,08</b>	<b>1.401.348,08</b>	<b>100,00%</b>	<b>0,00</b>
	<b>Total Chapter 20</b>	<b>1.401.348,08</b>	<b>1.401.348,08</b>	<b>100,00%</b>	<b>1.401.348,08</b>	<b>1.401.348,08</b>	<b>100,00%</b>	<b>0,00</b>
	<b>Total Title 2</b>	<b>1.401.348,08</b>	<b>1.401.348,08</b>	<b>100,00%</b>	<b>1.401.348,08</b>	<b>1.401.348,08</b>	<b>100,00%</b>	<b>0,00</b>
	<b>GRAND TOTAL</b>	<b>1.426.985,08</b>	<b>1.423.888,88</b>	<b>99,78%</b>	<b>1.426.985,08</b>	<b>1.423.888,88</b>	<b>99,78%</b>	<b>0,00</b>

**Budget Execution C2:**

Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid (4)/(3)	Cancelled amount (1)-(4)
3700	Mission Expenses Certification	40,000,00	16,704,31	41,76%	40,000,00	16,704,31	41,76%	23,295,69
	<b>Total Article 370</b>	<b>40,000,00</b>	<b>16,704,31</b>	<b>41,76%</b>	<b>40,000,00</b>	<b>16,704,31</b>	<b>41,76%</b>	<b>23,295,69</b>
	<b>Total Chapter 37</b>	<b>40,000,00</b>	<b>16,704,31</b>	<b>41,76%</b>	<b>40,000,00</b>	<b>16,704,31</b>	<b>41,76%</b>	<b>23,295,69</b>
	<b>Total Title 3</b>	<b>40,000,00</b>	<b>16,704,31</b>	<b>41,76%</b>	<b>40,000,00</b>	<b>16,704,31</b>	<b>41,76%</b>	<b>23,295,69</b>
	<b>GRAND TOTAL</b>	<b>40,000,00</b>	<b>16,704,31</b>	<b>41,76%</b>	<b>40,000,00</b>	<b>16,704,31</b>	<b>41,76%</b>	<b>23,295,69</b>

**Budget Execution C8:**

Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid <input type="checkbox"/> <input type="checkbox"/> (4)/(3)	Cancelled amount (1)-(4)
1112	Temporary Assistance	50.000,00	50.000,00	100,00%	50.000,00	50.000,00	100,00%	0,00
	<b>Total Article 111</b>	<b>50.000,00</b>	<b>50.000,00</b>	<b>100,00%</b>	<b>50.000,00</b>	<b>50.000,00</b>	<b>100,00%</b>	<b>0,00</b>
1141	Travel Expenses for Annual Leave	10.000,00	10.000,00	100,00%	10.000,00	10.000,00	100,00%	0,00
	<b>Total Article 114</b>	<b>10.000,00</b>	<b>10.000,00</b>	<b>100,00%</b>	<b>10.000,00</b>	<b>10.000,00</b>	<b>100,00%</b>	<b>0,00</b>
1172	Administrative Assistance from Community Institutions	20.000,00	19.291,67	96,46%	20.000,00	19.291,67	96,46%	708,33
	<b>Total Article 117</b>	<b>20.000,00</b>	<b>19.291,67</b>	<b>96,46%</b>	<b>20.000,00</b>	<b>19.291,67</b>	<b>96,46%</b>	<b>708,33</b>
	<b>Total Chapter 11</b>	<b>80.000,00</b>	<b>79.291,67</b>	<b>99,11%</b>	<b>80.000,00</b>	<b>79.291,67</b>	<b>99,11%</b>	<b>708,33</b>
1200	Miscellaneous Expenditure on Staff Recruitment	12.000,00	11.995,97	99,97%	12.000,00	11.995,97	99,97%	4,03
1201	Travel Expenses	7.500,00	7.500,00	100,00%	7.500,00	7.500,00	100,00%	0,00
1203	Removal Expenses	70.000,00	58.122,31	83,03%	70.000,00	58.122,31	83,03%	11.877,69
	<b>Total Article 120</b>	<b>89.500,00</b>	<b>77.618,28</b>	<b>86,72%</b>	<b>89.500,00</b>	<b>77.618,28</b>	<b>86,72%</b>	<b>11.881,72</b>
	<b>Total Chapter 12</b>	<b>89.500,00</b>	<b>77.618,28</b>	<b>86,72%</b>	<b>89.500,00</b>	<b>77.618,28</b>	<b>86,72%</b>	<b>11.881,72</b>
1300	Administrative Missions Expenditures	10.481,54	9.481,98	90,46%	10.481,54	9.481,98	90,46%	999,56
	<b>Total Article 130</b>	<b>10.481,54</b>	<b>9.481,98</b>	<b>90,46%</b>	<b>10.481,54</b>	<b>9.481,98</b>	<b>90,46%</b>	<b>999,56</b>
	<b>Total Chapter 13</b>	<b>10.481,54</b>	<b>9.481,98</b>	<b>90,46%</b>	<b>10.481,54</b>	<b>9.481,98</b>	<b>90,46%</b>	<b>999,56</b>
1410	Medical service	3.100,00	3.100,00	100,00%	3.100,00	2.170,00	70,00%	930,00
	<b>Total Article 141</b>	<b>3.100,00</b>	<b>3.100,00</b>	<b>100,00%</b>	<b>3.100,00</b>	<b>2.170,00</b>	<b>70,00%</b>	<b>930,00</b>
1420	Language and Other Training	12.671,00	7.010,00	55,32%	12.671,00	7.010,00	55,32%	5.661,00
	<b>Total Article 142</b>	<b>12.671,00</b>	<b>7.010,00</b>	<b>55,32%</b>	<b>12.671,00</b>	<b>7.010,00</b>	<b>55,32%</b>	<b>5.661,00</b>
1430	Social Welfare of Staff	118.400,00	35.872,00	30,30%	118.400,00	35.872,00	30,30%	82.528,00
	<b>Total Article 143</b>	<b>118.400,00</b>	<b>35.872,00</b>	<b>30,30%</b>	<b>118.400,00</b>	<b>35.872,00</b>	<b>30,30%</b>	<b>82.528,00</b>
	<b>Total Chapter 14</b>	<b>134.171,00</b>	<b>45.982,00</b>	<b>34,27%</b>	<b>134.171,00</b>	<b>45.052,00</b>	<b>33,58%</b>	<b>89.119,00</b>
1700	Reception and Events	330,00	330,00	100,00%	330,00	330,00	100,00%	0,00
	<b>Total Article 170</b>	<b>330,00</b>	<b>330,00</b>	<b>100,00%</b>	<b>330,00</b>	<b>330,00</b>	<b>100,00%</b>	<b>0,00</b>
	<b>Total Chapter 17</b>	<b>330,00</b>	<b>330,00</b>	<b>100,00%</b>	<b>330,00</b>	<b>330,00</b>	<b>100,00%</b>	<b>0,00</b>
	<b>Total Title 1</b>	<b>314.482,54</b>	<b>212.703,93</b>	<b>67,64%</b>	<b>314.482,54</b>	<b>211.773,93</b>	<b>67,34%</b>	<b>102.708,61</b>

**Budget Execution C8:**

Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid <input type="checkbox"/> <input type="checkbox"/> (4)/(3)	Cancelled amount (1)-(4)
2000	Rental Costs	38.500,25	38.500,25	100,00%	38.500,25	38.500,25	100,00%	0,00
	<b>Total Article 200</b>	<b>38.500,25</b>	<b>38.500,25</b>	<b>100,00%</b>	<b>38.500,25</b>	<b>38.500,25</b>	<b>100,00%</b>	<b>0,00</b>
2020	Water, Gas, Electricity and Heating	30.000,00	30.000,00	100,00%	30.000,00	30.000,00	100,00%	0,00
	<b>Total Article 202</b>	<b>30.000,00</b>	<b>30.000,00</b>	<b>100,00%</b>	<b>30.000,00</b>	<b>30.000,00</b>	<b>100,00%</b>	<b>0,00</b>
2030	Cleaning and Maintenance	1.477,20	1.477,20	100,00%	1.477,20	1.477,20	100,00%	0,00
	<b>Total Article 203</b>	<b>1.477,20</b>	<b>1.477,20</b>	<b>100,00%</b>	<b>1.477,20</b>	<b>1.477,20</b>	<b>100,00%</b>	<b>0,00</b>
2050	Security and Surveillance of Buildings	35.358,13	34.140,23	96,56%	35.358,13	34.140,23	96,56%	1.217,90
	<b>Total Article 205</b>	<b>35.358,13</b>	<b>34.140,23</b>	<b>96,56%</b>	<b>35.358,13</b>	<b>34.140,23</b>	<b>96,56%</b>	<b>1.217,90</b>
2060	Preliminary Expenditure to Construction, Acquisition or Rental of Immovable Property	7.926,00	4.455,00	56,21%	7.926,00	4.455,00	56,21%	3.471,00
	<b>Total Article 206</b>	<b>7.926,00</b>	<b>4.455,00</b>	<b>56,21%</b>	<b>7.926,00</b>	<b>4.455,00</b>	<b>56,21%</b>	<b>3.471,00</b>
	<b>Total Chapter 20</b>	<b>113.261,58</b>	<b>108.572,68</b>	<b>95,86%</b>	<b>113.261,58</b>	<b>108.572,68</b>	<b>95,86%</b>	<b>4.688,90</b>
2100	ICT Equipment	492.332,61	478.384,86	97,17%	492.332,61	478.384,86	97,17%	13.947,75
2101	Software Development	63.482,14	55.575,89	87,55%	63.482,14	55.575,89	87,55%	7.906,25
2102	External Services for External Data Processing and Studies	5.000,00	5.000,00	100,00%	5.000,00	5.000,00	100,00%	0,00
	<b>Total Article 210</b>	<b>560.814,75</b>	<b>538.960,75</b>	<b>96,10%</b>	<b>560.814,75</b>	<b>538.960,75</b>	<b>96,10%</b>	<b>21.854,00</b>
	<b>Total Chapter 21</b>	<b>560.814,75</b>	<b>538.960,75</b>	<b>96,10%</b>	<b>560.814,75</b>	<b>538.960,75</b>	<b>96,10%</b>	<b>21.854,00</b>
2200	Technical Equipment and Installations	19.483,82	17.950,00	92,13%	19.483,82	17.950,00	92,13%	1.533,82
2203	Maintenance and Repair of Technical Equipment and Installations	1.162,04	607,29	52,26%	1.162,04	607,29	52,26%	554,75
	<b>Total Article 220</b>	<b>20.645,86</b>	<b>18.557,29</b>	<b>89,88%</b>	<b>20.645,86</b>	<b>18.557,29</b>	<b>89,88%</b>	<b>2.088,57</b>
2210	Purchase of Furniture	9.103,55	179,70	1,97%	9.103,55	179,70	1,97%	8.923,85
	<b>Total Article 221</b>	<b>9.103,55</b>	<b>179,70</b>	<b>1,97%</b>	<b>9.103,55</b>	<b>179,70</b>	<b>1,97%</b>	<b>8.923,85</b>
2251	Special Library, Documentation and Reproduction Equipment	2.329,86	2.329,81	100,00%	2.329,86	2.329,81	100,00%	0,05
2252	Subscription to Newspapers and Periodicals	2.907,63	1.680,00	57,78%	2.907,63	1.680,00	57,78%	1.227,63
	<b>Total Article 225</b>	<b>5.237,49</b>	<b>4.009,81</b>	<b>76,56%</b>	<b>5.237,49</b>	<b>4.009,81</b>	<b>76,56%</b>	<b>1.227,68</b>
	<b>Total Chapter 22</b>	<b>34.986,90</b>	<b>22.746,80</b>	<b>65,02%</b>	<b>34.986,90</b>	<b>22.746,80</b>	<b>65,02%</b>	<b>12.240,10</b>

**Budget Execution C8:**

Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid <input type="checkbox"/> <input type="checkbox"/> (4)/(3)	Cancelled amount (1)-(4)
2300	Stationery and Office Supplies	19.725,22	19.725,22	100,00%	19.725,22	19.725,22	100,00%	0,00
	<b>Total Article 230</b>	<b>19.725,22</b>	<b>19.725,22</b>	<b>100,00%</b>	<b>19.725,22</b>	<b>19.725,22</b>	<b>100,00%</b>	<b>0,00</b>
2320	Bank Charges	400,00	388,05	97,01%	400,00	388,05	97,01%	11,95
	<b>Total Article 232</b>	<b>400,00</b>	<b>388,05</b>	<b>97,01%</b>	<b>400,00</b>	<b>388,05</b>	<b>97,01%</b>	<b>11,95</b>
2330	Legal Expenses	16.500,00	8.479,87	51,39%	16.500,00	8.479,87	51,39%	8.020,13
	<b>Total Article 233</b>	<b>16.500,00</b>	<b>8.479,87</b>	<b>51,39%</b>	<b>16.500,00</b>	<b>8.479,87</b>	<b>51,39%</b>	<b>8.020,13</b>
2351	MB and Other Internal Meeting Expenses	8.342,00	8.342,00	100,00%	8.342,00	8.072,79	96,77%	269,21
2352	Department Removals	239,70	0,00	0,00%	239,70	0,00	0,00 %	239,70
2354	Representation Costs	12.235,70	12.210,33	99,79%	12.235,70	12.210,33	99,79%	25,37
	<b>Total Article 235</b>	<b>20.817,40</b>	<b>20.552,33</b>	<b>98,73%</b>	<b>20.817,40</b>	<b>20.283,12</b>	<b>97,43%</b>	<b>534,28</b>
	<b>Total Chapter 23</b>	<b>57.442,62</b>	<b>49.145,47</b>	<b>85,56%</b>	<b>57.442,62</b>	<b>48.876,26</b>	<b>85,09%</b>	<b>8.566,36</b>
2400	Postage and Delivery Charges	10.182,35	7.617,06	74,81%	10.182,35	7.617,06	74,81%	2.565,29
	<b>Total Article 240</b>	<b>10.182,35</b>	<b>7.617,06</b>	<b>74,81%</b>	<b>10.182,35</b>	<b>7.617,06</b>	<b>74,81%</b>	<b>2.565,29</b>
2410	Telephone, Telegraph, Telex, Radio and Television Subscriptions and Charges	32.837,78	4.940,63	15,05%	32.837,78	4.940,63	15,05%	27.897,15
	<b>Total Article 241</b>	<b>32.837,78</b>	<b>4.940,63</b>	<b>15,05%</b>	<b>32.837,78</b>	<b>4.940,63</b>	<b>15,05%</b>	<b>27.897,15</b>
	<b>Total Chapter 24</b>	<b>43.020,13</b>	<b>12.557,69</b>	<b>29,19%</b>	<b>43.020,13</b>	<b>12.557,69</b>	<b>29,19%</b>	<b>30.462,44</b>
	<b>Total Title 2</b>	<b>809.525,98</b>	<b>731.983,39</b>	<b>90,42%</b>	<b>809.525,98</b>	<b>731.714,18</b>	<b>90,39%</b>	<b>77.811,80</b>
3300	Information and Publication	20.980,78	19.355,57	92,25%	20.980,78	19.355,57	92,25%	1.625,21
	<b>Total Article 330</b>	<b>20.980,78</b>	<b>19.355,57</b>	<b>92,25%</b>	<b>20.980,78</b>	<b>19.355,57</b>	<b>92,25%</b>	<b>1.625,21</b>
	<b>Total Chapter 33</b>	<b>20.980,78</b>	<b>19.355,57</b>	<b>92,25%</b>	<b>20.980,78</b>	<b>19.355,57</b>	<b>92,25%</b>	<b>1.625,21</b>
3400	Meeting Expenses Certification	5.200,00	4.500,00	86,54%	5.200,00	4.500,00	86,54%	700,00
	<b>Total Article 340</b>	<b>5.200,00</b>	<b>4.500,00</b>	<b>86,54%</b>	<b>5.200,00</b>	<b>4.500,00</b>	<b>86,54%</b>	<b>700,00</b>
	<b>Total Chapter 34</b>	<b>5.200,00</b>	<b>4.500,00</b>	<b>86,54%</b>	<b>5.200,00</b>	<b>4.500,00</b>	<b>86,54%</b>	<b>700,00</b>
3500	Translation Costs Certification	116.213,50	116.213,50	100,00%	116.213,50	116.213,50	100,00%	0,00
	<b>Total Article 350</b>	<b>116.213,50</b>	<b>116.213,50</b>	<b>100,00%</b>	<b>116.213,50</b>	<b>116.213,50</b>	<b>100,00%</b>	<b>0,00</b>
	<b>Total Chapter 35</b>	<b>116.213,50</b>	<b>116.213,50</b>	<b>100,00%</b>	<b>116.213,50</b>	<b>116.213,50</b>	<b>100,00%</b>	<b>0,00</b>
3600	Outsourcing of Rulemaking Activities	46.600,00	46.600,00	100,00%	46.600,00	44.591,62	95,69%	2.008,38
	<b>Total Article 360</b>	<b>46.600,00</b>	<b>46.600,00</b>	<b>100,00%</b>	<b>46.600,00</b>	<b>44.591,62</b>	<b>95,69%</b>	<b>2.008,38</b>
	<b>Total Chapter 36</b>	<b>46.600,00</b>	<b>46.600,00</b>	<b>100,00%</b>	<b>46.600,00</b>	<b>44.591,62</b>	<b>95,69%</b>	<b>2.008,38</b>
3700	Mission Expenses Certification	34.873,25	34.873,25	100,00%	34.873,25	34.873,25	100,00%	0,00
	<b>Total Article 370</b>	<b>34.873,25</b>	<b>34.873,25</b>	<b>100,00%</b>	<b>34.873,25</b>	<b>34.873,25</b>	<b>100,00%</b>	<b>0,00</b>
	<b>Total Chapter 37</b>	<b>34.873,25</b>	<b>34.873,25</b>	<b>100,00%</b>	<b>34.873,25</b>	<b>34.873,25</b>	<b>100,00%</b>	<b>0,00</b>
	<b>Total Title 3</b>	<b>223.867,53</b>	<b>221.542,32</b>	<b>98,96%</b>	<b>223.867,53</b>	<b>219.533,94</b>	<b>98,06%</b>	<b>4.333,59</b>
	<b>GRAND TOTAL</b>	<b>1.347.876,05</b>	<b>1.166.229,64</b>	<b>86,52%</b>	<b>1.347.876,05</b>	<b>1.163.022,05</b>	<b>86,29%</b>	<b>184.854,00</b>

**Revenue execution**

Budget Income Line Position	Budget Line Description	Recovery Order Amount (1)	Cashed Amount (2)	Balance to be cashed (1)-(2)
<b>Total line BEAS-I2005-100-IC1-EAS/C</b>		<b>15.730.769,48</b>	<b>8.569.091,07</b>	<b>7.161.678,41</b>
BEAS-I2005-200-IC1-EAS	European Community subsidy	18.930.000,00	18.930.000,00	0,00
<b>Total line BEAS-I2005-200-IC1-EAS</b>		<b>18.930.000,00</b>	<b>18.930.000,00</b>	<b>0,00</b>
BEAS-I2005-300-IC1-EAS	Third countries contribution	399.423,00		399.423,00
<b>Total line BEAS-I2005-300-IC1-EAS</b>		<b>399.423,00</b>	<b>0,00</b>	<b>399.423,00</b>
BEAS-I2005-1430-IR1-EAS	Social welfare of staff (earmarked revenue)	25.636,34	25.636,34	0,00
<b>Total line BEAS-I2005-1430-IR1-EAS</b>		<b>25.636,34</b>	<b>25.636,34</b>	<b>0,00</b>
BEAS-I2005-2000-IR1-EAS	Rental costs (earmarked revenue)	1.445.968,20	1.445.968,20	0,00
<b>Total line BEAS-I2005-2000-IR1-EAS</b>		<b>1.445.968,20</b>	<b>1.445.968,20</b>	<b>0,00</b>
<b>GRAND TOTAL</b>		<b>36.531.797,02</b>	<b>28.970.695,61</b>	<b>7.561.101,41</b>

### 3. CREDIT OPERATIONS

EASA BUDGET 2005 - SUMMARY OF CREDIT OPERATIONS - C1+R0 CREDITS						
DESCRIPTION	APPROPRIATION	BUDGET BEFORE A. B. 2005	TRANSFERS OF A. B. 2005	AMENDING BUDGET 2005	COMMITMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS
	Initial credit		September 2005		FINAL 2005	FINAL 2005
Title 1 (C1) - Staff	18.250.000,00	18.350.000,00	-2.181.000,00	16.169.000,00	16.166.000,00	16.166.000,00
Title 1 (R0) - Staff	40.000,00	40.000,00	-20.000,00	20.000,00	25.637,00	25.637,00
<b>TOTAL TITLE 1</b>	<b>18.290.000,00</b>	<b>18.390.000,00</b>	<b>-2.201.000,00</b>	<b>16.189.000,00</b>	<b>16.191.637,00</b>	<b>16.191.637,00</b>
Title 2 (C1) - Buildings, equipment and misc. operating expenditure	4.202.000,00	2.992.963,46	-603.468,98	2.389.494,48	2.290.023,92	2.290.023,92
Title 2 (R0) - Buildings, equipment and misc. operating expenditure	1.228.505,52	1.228.505,52	0,00	1.228.505,52	1.401.348,08	1.401.348,08
<b>TOTAL TITLE 2</b>	<b>5.430.505,52</b>	<b>4.221.468,98</b>	<b>-603.468,98</b>	<b>3.618.000,00</b>	<b>3.691.372,00</b>	<b>3.691.372,00</b>
Title 3 (C1) - Operating expenditure	35.022.000,00	34.902.531,02	-14.728.531,02	20.174.000,00	20.097.991,00	11.697.991,00
Title 3 (R0) - Operating expenditure	24.000,00	24.000,00	-24.000,00	0,00	0,00	0,00
<b>TOTAL TITLE 3</b>	<b>35.046.000,00</b>	<b>34.926.531,02</b>	<b>-14.752.531,02</b>	<b>20.174.000,00</b>	<b>20.097.991,00</b>	<b>11.697.991,00</b>
<b>GRANDTOTAL</b>	<b>58.766.505,52</b>	<b>57.538.000,00</b>	<b>-17.557.000,00</b>	<b>39.981.000,00</b>	<b>39.981.000,00</b>	<b>31.581.000,00</b>

**EASA BUDGET 2005 - CREDIT OPERATIONS TITLE 1 - C1 CREDITS -**

BL	DESCRIPTION	APPROPRIATION		BUDGET BEFORE A.B. 2005	TRANSFERS OF A. B. 2005	AMENDING BUDGET 2005		COMMITMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS
		Initial credit	TOTAL TRANSFERS	September 2005			TOTAL TRANSFERS	FINAL 2005	FINAL 2005
1100	BASIC SALARIES	8.155.000,00	-60.000,00	8.095.000,00	1.140.000,00	9.235.000,00	-150.000,00	9.085.000,00	9.085.000,00
1101	FAMILY ALLOWANCES	1.310.000,00		1.310.000,00	-450.000,00	860.000,00	0,00	860.000,00	860.000,00
1102	EXPATRIATION AND FOREIGN RESIDENCE ALLOWANCES	2.107.000,00		2.107.000,00	-1.007.000,00	1.100.000,00	150.000,00	1.250.000,00	1.250.000,00
1103	SECRETARIAL ALLOWANCES	8.000,00		8.000,00	9.000,00	17.000,00	0,00	17.000,00	17.000,00
1110	AUXILIARY STAFF	753.000,00		753.000,00	-253.000,00	500.000,00	0,00	500.000,00	500.000,00
1111	LOCAL AGENTS	0,00		0,00		0,00	0,00	0,00	0
1112	TEMPORARY ASSISTANCE (INTERIMS)	184.000,00	100.000,00	284.000,00	-34.000,00	250.000,00	0,00	250.000,00	250.000,00
1113	CONTRACTUAL AGENTS	357.000,00		357.000,00	393.000,00	750.000,00	0,00	750.000,00	750.000,00
1130	INSURANCE AGAINST SICKNESS	394.000,00		394.000,00	-85.000,00	309.000,00	0,00	309.000,00	309.000,00
1131	INSURANCE AGAINST OCCUPATIONAL ACCIDENTS AND OCCUPATIONAL DISEASE	82.000,00		82.000,00	-6.000,00	76.000,00	0,00	76.000,00	76.000,00
1132	INSURANCE AGAINST UNEMPLOYMENT	123.000,00		123.000,00	-2.000,00	121.000,00	0,00	121.000,00	121.000,00
1133	CONSTITUTION OR MAINTENANCE OF PENSION RIGHTS	p.m.		p.m.		p.m.	0,00	0,00	0
1140	CHILDBIRTH AND DEATH ALLOWANCES AND GRANTS	5.000,00		5.000,00		5.000,00	0,00	5.000,00	5.000,00
1141	TRAVEL EXPENSES FOR ANNUAL LEAVE	148.000,00		148.000,00	-58.000,00	90.000,00	0,00	90.000,00	90.000,00
1142	HOUSING AND TRANSPORT ALLOWANCES	p.m.		p.m.		p.m.	0,00	0,00	0
1143	FIXED DUTY ALLOWANCES	p.m.		p.m.		p.m.	0,00	0,00	0
1144	SPECIAL ALLOWANCE FOR ACCOUNTANTS AND FINANCE OFFICERS	0,00		0,00		0,00	0,00	0,00	0
1145	OTHER ALLOWANCES	0,00	60.000,00	60.000,00		60.000,00	0,00	60.000,00	60.000,00
1150	OVERTIME	14.000,00		14.000,00		14.000,00	0,00	14.000,00	14.000,00
1170	TRANSLATION COSTS OF CDT	p.m.	100.000,00	100.000,00		100.000,00	0,00	100.000,00	100.000,00
1171	ADMINISTRATIVE SERVICES OF THE TRANSLATION CENTER	12.000,00		12.000,00		12.000,00	0,00	12.000,00	12.000,00
1172	ADMINISTRATIVE ASSISTANCE FROM COMMUNITY INSTITUTIONS	92.000,00		92.000,00	20.000,00	112.000,00	0,00	112.000,00	112.000,00
1173	EXTERNAL SERVICES	58.000,00		58.000,00	-33.000,00	25.000,00	0,00	25.000,00	25.000,00
1190	SALARY WEIGHTINGS	406.000,00		406.000,00	-248.000,00	158.000,00	0,00	158.000,00	158.000,00
	<b>Subtotal Chapter 11</b>	<b>14.208.000,00</b>	<b>200.000,00</b>	<b>14.408.000,00</b>	<b>-614.000,00</b>	<b>13.794.000,00</b>	<b>0,00</b>	<b>13.794.000,00</b>	<b>13.794.000,00</b>
1200	MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT AND TRANSFER	272.000,00		272.000,00	-65.000,00	207.000,00	-7.000,00	200.000,00	200.000,00
1201	TRAVEL EXPENSES	266.000,00		266.000,00	-71.000,00	195.000,00	0,00	195.000,00	195.000,00
1202	INSTALLATION, RESETTLEMENT AND TRANSFER ALLOWANCES	1.382.000,00	-100.000,00	1.282.000,00	-452.000,00	830.000,00	0,00	830.000,00	830.000,00
1203	REMOVAL EXPENSES	570.000,00		570.000,00	-210.000,00	360.000,00	0,00	360.000,00	360.000,00
1204	TEMPORARY DAILY SUBSISTENCE ALLOWANCES	834.000,00		834.000,00	-284.000,00	550.000,00	0,00	550.000,00	550.000,00
	<b>Subtotal Chapter 12</b>	<b>3.324.000,00</b>	<b>-100.000,00</b>	<b>3.224.000,00</b>	<b>-1.082.000,00</b>	<b>2.142.000,00</b>	<b>-7.000,00</b>	<b>2.135.000,00</b>	<b>2.135.000,00</b>
1300	ADMINISTRATIVE MISSIONS EXPENDITURES	117.000,00		117.000,00	-87.000,00	30.000,00	7.000,00	37.000,00	37.000,00
	<b>Subtotal Chapter 13</b>	<b>117.000,00</b>	<b>0,00</b>	<b>117.000,00</b>	<b>-87.000,00</b>	<b>30.000,00</b>	<b>7.000,00</b>	<b>37.000,00</b>	<b>37.000,00</b>
1400	RESTAURANTS AND CANTEENS	0,00		0,00		0,00	0,00	0,00	0
1410	MEDICAL SERVICE	150.000,00		150.000,00	-106.000,00	44.000,00	0,00	44.000,00	44.000,00
1420	LANGUAGE AND OTHER TRAINING	320.000,00		320.000,00	-220.000,00	100.000,00	-7.000,00	93.000,00	93.000,00
1430	SOCIAL WELFARE OF STAFF	92.000,00		92.000,00	-62.000,00	30.000,00	4.000,00	34.000,00	34.000,00
1440	SPECIAL ALLOWANCE FOR HANDICAPED	10.000,00		10.000,00	-10.000,00	0,00	0,00	0,00	0
	<b>Subtotal Chapter 14</b>	<b>572.000,00</b>	<b>0,00</b>	<b>572.000,00</b>	<b>-398.000,00</b>	<b>174.000,00</b>	<b>-3.000,00</b>	<b>171.000,00</b>	<b>171.000,00</b>
1700	RECEPTION AND EVENTS	29.000,00		29.000,00		29.000,00	0,00	29.000,00	29.000,00
	<b>Subtotal Chapter 17</b>	<b>29.000,00</b>	<b>0,00</b>	<b>29.000,00</b>	<b>0,00</b>	<b>29.000,00</b>	<b>0,00</b>	<b>29.000,00</b>	<b>29.000,00</b>
	<b>TOTAL TITLE 1</b>	<b>18.250.000,00</b>	<b>100.000,00</b>	<b>18.350.000,00</b>	<b>-2.181.000,00</b>	<b>16.169.000,00</b>	<b>-3.000,00</b>	<b>16.166.000,00</b>	<b>16.166.000,00</b>

**EASA BUDGET 2005 - CREDIT OPERATIONS TITLE 2 - C1 CREDITS -**

BL	DESCRIPTION	APPROPRIATION		BUDGET BEFORE A.B. 2005	TRANSFERS OF A. B. 2005	AMENDING BUDGET 2005		COMMITMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS
		Initial credit	TOTAL TRANSFERS	September 2005			TOTAL TRANSFERS	FINAL 2005	FINAL 2005
2000	RENTAL COSTS	1.550.000,00	-1.228.505,52	321.494,48	180.000,00	501.494,48	-83.876,56	417.617,92	417.618
2010	INSURANCE	9.000,00		9.000,00	4.000,00	13.000,00	-3.230,00	9.770,00	9.770
2020	WATER, GAS, ELECTRICITY AND HEATING	460.000,00		460.000,00	-355.000,00	105.000,00	-40.000,00	65.000,00	65.000
2030	CLEANING AND MAINTENANCE	90.000,00		90.000,00	-53.000,00	37.000,00	-9.349,00	27.651,00	27.651
2040	FITTING-OUT OF PREMISES	150.000,00		150.000,00	-126.000,00	24.000,00	6.025,00	30.025,00	30.025
2050	SECURITY AND SURVEILLANCE OF BUILDINGS	340.000,00		340.000,00	-180.000,00	160.000,00	-19.628,00	140.372,00	140.372
2051	OTHER BUILDING EXPENDITURE	12.000,00		12.000,00		12.000,00	-11.400,00	600,00	600
2060	PRELIMINARY EXPENDITURE TO CONSTRUCTION, ACQUISITION OR RENTAL OF IMMOVABLE PROPERTY	0,00				0,00	13.600,00	13.600,00	13.600
	<b>Subtotal Chapter 20</b>	<b>2.611.000,00</b>	<b>-1.228.505,52</b>	<b>1.382.494,48</b>	<b>-530.000,00</b>	<b>852.494,48</b>	<b>-147.858,56</b>	<b>704.635,92</b>	<b>704.635,92</b>
2100	ICT EQUIPMENT	300.000,00		300.000,00	166.000,00	466.000,00	232.448,00	698.448,00	698.448
2101	SOFTWARE DEVELOPMENT	0,00		0,00		0,00	0,00	0,00	0
2102	EXTERNAL SERVICES FOR DATA PROCESSING AND STUDIES	0,00			25.000,00	25.000,00	0,00	25.000,00	25.000
2103	ICT MAINTENANCE	65.000,00		65.000,00	3.000,00	68.000,00	63.922,00	131.922,00	131.922
2104	ICT TRAINING	50.000,00		50.000,00	-38.000,00	12.000,00	12.085,00	24.085,00	24.085
2105	OTHER ICT EXPENDITURE	5.000,00		5.000,00	-2.000,00	3.000,00	0,00	3.000,00	3.000
	<b>Subtotal Chapter 21</b>	<b>420.000,00</b>	<b>0,00</b>	<b>420.000,00</b>	<b>154.000,00</b>	<b>574.000,00</b>	<b>308.455,00</b>	<b>882.455,00</b>	<b>882.455,00</b>
2200	TECHNICAL EQUIPMENT AND INSTALLATIONS	150.000,00		150.000,00	-139.000,00	11.000,00	0,00	11.000,00	11.000
2202	HIRE OR LEASING OF TECHNICAL EQUIPMENT OR INSTALLATIONS	5.000,00		5.000,00	-5.000,00	0,00	0,00	0,00	0
2203	MAINTENANCE AND REPAIRS OF TECHNICAL EQUIPMENT OR INSTALLATIONS	10.000,00		10.000,00	-5.000,00	5.000,00	0,00	5.000,00	5.000
2204	OFFICE SUPPLIES	43.000,00		43.000,00	6.000,00	49.000,00	0,00	49.000,00	49.000
2210	PURCHASE OF FURNITURE	3.000,00		3.000,00	-3.000,00	0,00	0,00	0,00	0
2211	MAINTENANCE AND REPAIRS	0,00		0,00		0,00	0,00	0,00	0
2250	LIBRARY SUPPLIES, PURCHASE AND PRESERVATION OF BOOKS	0,00		0,00		0,00	0,00	0,00	0
2251	SPECIAL LIBRARY, DOCUMENTATION AND REPRODUCTION OF DOCUMENTS	15.000,00		15.000,00	-5.000,00	10.000,00	0,00	10.000,00	10.000
2252	SUBSCRIPTIONS TO NEWSPAPERS AND PERIODICALS	21.000,00		21.000,00		21.000,00	0,00	21.000,00	21.000
2253	SUBSCRIPTIONS TO NEWS AGENCIES	0,00		0,00		0,00	0,00	0,00	0
	<b>Subtotal Chapter 22</b>	<b>247.000,00</b>	<b>0,00</b>	<b>247.000,00</b>	<b>-151.000,00</b>	<b>96.000,00</b>	<b>0,00</b>	<b>96.000,00</b>	<b>96.000,00</b>
2300	STATIONERY AND OFFICE SUPPLIES	250.000,00		250.000,00	-100.000,00	150.000,00	-54.667,00	95.333,00	95.333
2320	BANK CHARGES	2.000,00	2.000,00	4.000,00	5.000,00	9.000,00	0,00	9.000,00	9.000
2321	EXCHANGE RATE LOSSES	4.000,00	-4.000,00	0,00		0,00	0,00	0,00	0
2329	OTHER FINANCIAL CHARGES	0,00	2.000,00	2.000,00	17.000,00	19.000,00	0,00	19.000,00	19.000
2330	LEGAL EXPENSES	20.000,00		20.000,00	30.000,00	50.000,00	0,00	50.000,00	50.000
2331	DAMAGE AND INTEREST	p.m.		0,00		p.m.	0,00	0,00	0
2350	MISCELLANEOUS INSURANCE	5.000,00		5.000,00	-5.000,00	0,00	0,00	0,00	0
2351	MB AND OTHER INTERNAL MEETING EXPENSES	100.000,00		100.000,00	-30.000,00	70.000,00	0,00	70.000,00	70.000
2352	DEPARTMENTAL REMOVALS	2.000,00		2.000,00		2.000,00	14.000,00	16.000,00	16.000
2353	ARCHIVES EXPENDITURE	p.m.		0,00		p.m.	0,00	0,00	0
2354	REPRESENTATION COSTS/E	20.000,00		20.000,00		20.000,00	0,00	20.000,00	20.000
2354	REPRESENTATION COSTS/R	0,00	19.468,98	19.468,98	-9.468,98	10.000,00	0,00	10.000,00	10.000
	<b>Subtotal Chapter 23</b>	<b>403.000,00</b>	<b>19.468,98</b>	<b>422.468,98</b>	<b>-92.468,98</b>	<b>330.000,00</b>	<b>-40.667,00</b>	<b>289.333,00</b>	<b>289.333,00</b>
2400	POSTAGE AND DELIVERY CHARGES	116.000,00		116.000,00	24.000,00	140.000,00	0,00	140.000,00	140.000
2410	TELEPHONE, TELEGRAPH, TELEX, RADIO AND TELEVISION SUBSCRIPTIONS AND CHARGES	378.000,00		378.000,00	-18.000,00	360.000,00	-199.400,00	160.600,00	160.600
2411	TELECOMMUNICATION EQUIPMENT AND INSTALLATIONS	27.000,00		27.000,00	10.000,00	37.000,00	-20.000,00	17.000,00	17.000
	<b>Subtotal Chapter 24</b>	<b>521.000,00</b>	<b>0,00</b>	<b>521.000,00</b>	<b>16.000,00</b>	<b>537.000,00</b>	<b>-219.400,00</b>	<b>317.600,00</b>	<b>317.600,00</b>
	<b>TOTAL TITLE 2</b>	<b>4.202.000,00</b>	<b>-1.209.036,54</b>	<b>2.992.963,46</b>	<b>-603.468,98</b>	<b>2.389.494,48</b>	<b>-99.470,56</b>	<b>2.290.023,92</b>	<b>2.290.023,92</b>

**EASA BUDGET 2005 - CREDIT OPERATIONS TITLE 3 - C1**

BL	DESCRIPTION	APPROPRIATION		BUDGET BEFORE A.B.	TRANSFERS OF A. B.	AMENDING BUDGET	TOTAL TRANSFERS	COMMITMENT	PAYMENT
		Initial credit	TOTAL TRANSFERS	2005	2005	2005		APPROPRIATIONS	APPROPRIATIONS
				September 2005				FINAL 2005	FINAL 2005
3000	CERTIFICATION ACTIVITIES	25.315.000,00		25.315.000,00	-8.915.000,00	16.400.000,00	-8.400.000,00	16.400.000,00	8.000.000,00
3001	JAA CONTRACT	500.000,00		500.000,00		500.000,00	0,00	500.000,00	500.000,00
3002	LIBRARY/C	25.000,00		25.000,00	-11.000,00	14.000,00	0,00	14.000,00	14.000,00
	<b>Subtotal Chapter 30</b>	<b>25.840.000,00</b>	<b>0,00</b>	<b>25.840.000,00</b>	<b>-8.926.000,00</b>	<b>16.914.000,00</b>	<b>-8.400.000,00</b>	<b>16.914.000,00</b>	<b>8.514.000,00</b>
3100	Q&S ACTIVITIES	1.266.000,00		1.266.000,00	-1.049.000,00	217.000,00	-76.009,00	140.991,00	140.991,00
3101	Q&S STUDIES	500.000,00		500.000,00	-450.000,00	50.000,00	0,00	50.000,00	50.000,00
3102	LIBRARY/Q&S	0,00		0,00	6.000,00	6.000,00	0,00	6.000,00	6.000,00
	<b>Subtotal Chapter 31</b>	<b>1.766.000,00</b>	<b>0,00</b>	<b>1.766.000,00</b>	<b>-1.493.000,00</b>	<b>273.000,00</b>	<b>-76.009,00</b>	<b>196.991,00</b>	<b>196.991,00</b>
3200	CERTIFICATION PROCESS REGULATION DATA BASE	1.000.000,00		1.000.000,00	-493.000,00	507.000,00	0,00	507.000,00	507.000,00
3201	DEVELOPMENT OF DATA BASE	475.000,00		475.000,00	-380.000,00	95.000,00	0,00	95.000,00	95.000,00
3202	OTHER SOFTWARE	20.000,00		20.000,00		20.000,00	0,00	20.000,00	20.000,00
	<b>Subtotal Chapter 32</b>	<b>1.495.000,00</b>	<b>0,00</b>	<b>1.495.000,00</b>	<b>-873.000,00</b>	<b>622.000,00</b>	<b>0,00</b>	<b>622.000,00</b>	<b>622.000,00</b>
3300	INFORMATIONS AND PUBLICATIONS	346.000,00	-30.000,00	316.000,00	-190.000,00	126.000,00	0,00	126.000,00	126.000,00
	<b>Subtotal Chapter 33</b>	<b>346.000,00</b>	<b>-30.000,00</b>	<b>316.000,00</b>	<b>-190.000,00</b>	<b>126.000,00</b>	<b>0,00</b>	<b>126.000,00</b>	<b>126.000,00</b>
3400	ORGANISATION OF EXPERTS MEETINGS FOR CERTIFICATION	20.000,00	20.000,00	40.000,00		40.000,00	40.000,00	80.000,00	80.000,00
3401	ORGANISATION OF EXPERTS MEETINGS FOR Q&S	20.000,00		20.000,00	-10.000,00	10.000,00	0,00	10.000,00	10.000,00
3402	ORGANISATION OF EXPERTS MEETINGS FOR RG	70.000,00	30.000,00	100.000,00		100.000,00	-24.250,00	75.750,00	75.750,00
3403	ORGANISATION OF EXPERTS MEETINGS FOR ED	20.000,00		20.000,00		20.000,00	24.250,00	44.250,00	44.250,00
	<b>Subtotal Chapter 34</b>	<b>130.000,00</b>	<b>50.000,00</b>	<b>180.000,00</b>	<b>-10.000,00</b>	<b>170.000,00</b>	<b>40.000,00</b>	<b>210.000,00</b>	<b>210.000,00</b>
3500	TRANSLATION OF STUDIES, REPORTS AND OTHER WORKING DOCUMENTS - CF	140.000,00	-100.000,00	40.000,00	-40.000,00	0,00	0,00	0,00	0
3501	TRANSLATION OF STUDIES, REPORTS AND OTHER WORKING DOCUMENTS - QS	100.000,00		100.000,00	-70.000,00	30.000,00	0,00	30.000,00	30.000,00
3502	TRANSLATION OF STUDIES, REPORTS AND OTHER WORKING DOCUMENTS - RG	300.000,00		300.000,00	-175.000,00	125.000,00	0,00	125.000,00	125.000,00
	<b>Subtotal Chapter 35</b>	<b>540.000,00</b>	<b>-100.000,00</b>	<b>440.000,00</b>	<b>-285.000,00</b>	<b>155.000,00</b>	<b>0,00</b>	<b>155.000,00</b>	<b>155.000,00</b>
3600	OUTSOURCING OF RULEMAKING ACTIVITIES	1.180.000,00		1.180.000,00	-721.000,00	459.000,00	0,00	459.000,00	459.000,00
	<b>Subtotal Chapter 36</b>	<b>1.180.000,00</b>	<b>0,00</b>	<b>1.180.000,00</b>	<b>-721.000,00</b>	<b>459.000,00</b>	<b>0,00</b>	<b>459.000,00</b>	<b>459.000,00</b>
3700	MISSION EXPENSES, DUTY TRAVEL EXPENSES AND OTHER ANCILLARY EXPENDITURE - CF	3.000.000,00	-20.000,00	2.980.000,00	-2.000.000,00	980.000,00	-40.000,00	940.000,00	940.000,00
3701	MISSION EXPENSES, DUTY TRAVEL EXPENSES AND OTHER ANCILLARY EXPENDITURE - QS	165.000,00		165.000,00		165.000,00	0,00	165.000,00	165.000,00
3702	MISSION EXPENSES, DUTY TRAVEL EXPENSES AND OTHER ANCILLARY EXPENDITURE - RG	220.000,00	-19.468,98	200.531,02	-531,02	200.000,00	0,00	200.000,00	200.000,00
3703	MISSION EXPENSES, DUTY TRAVEL EXPENSES AND OTHER ANCILLARY EXPENDITURE - ED	150.000,00		150.000,00	-80.000,00	70.000,00	0,00	70.000,00	70.000,00
	<b>Subtotal Chapter 37</b>	<b>3.535.000,00</b>	<b>-39.468,98</b>	<b>3.495.531,02</b>	<b>-2.080.531,02</b>	<b>1.415.000,00</b>	<b>-40.000,00</b>	<b>1.375.000,00</b>	<b>1.375.000,00</b>
3800	TECHNICAL TRAINING - CERTIFICATION DIRECTORATE	140.000,00		140.000,00	-140.000,00	0,00	0,00	0,00	0
3801	TECHNICAL TRAINING - Q&S DIRECTORATE	25.000,00		25.000,00		25.000,00	0,00	25.000,00	25.000,00
3802	TECHNICAL TRAINING - RG DIRECTORATE	25.000,00		25.000,00	-10.000,00	15.000,00	0,00	15.000,00	15.000,00
	<b>Subtotal Chapter 38</b>	<b>190.000,00</b>	<b>0,00</b>	<b>190.000,00</b>	<b>-150.000,00</b>	<b>40.000,00</b>	<b>0,00</b>	<b>40.000,00</b>	<b>40.000,00</b>
	<b>TOTAL TITLE 3</b>	<b>35.022.000,00</b>	<b>-119.468,98</b>	<b>34.902.531,02</b>	<b>-14.728.531,02</b>	<b>20.174.000,00</b>	<b>-8.476.009,00</b>	<b>20.097.991,00</b>	<b>11.697.991,00</b>

**EASA BUDGET 2005 - CREDIT OPERATIONS ALL TITLES - R0 CREDITS -**

BL	DESCRIPTION	APPROPRIATION		BUDGET BEFORE A.B. 2005	TRANSFERS OF A. B. 2005	AMENDING BUDGET 2005		COMMITMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS
		Initial credit	TOTAL TRANSFERS	September 2005			TOTAL TRANSFERS	FINAL 2005	FINAL 2005
1430	SOCIAL WELFARE OF STAFF	40.000,00		40.000,00	-20.000,00	20.000,00	5.637,00	25.637,00	25.637,00
	<b>Subtotal Chapter 14</b>	<b>40.000,00</b>	<b>0,00</b>	<b>40.000,00</b>	<b>-20.000,00</b>	<b>20.000,00</b>	<b>5.637,00</b>	<b>25.637,00</b>	<b>25.637,00</b>
	<b>TOTAL TITLE 1</b>	<b>40.000,00</b>	<b>0,00</b>	<b>40.000,00</b>	<b>-20.000,00</b>	<b>20.000,00</b>	<b>5.637,00</b>	<b>25.637,00</b>	<b>25.637,00</b>
2000	RENTAL COSTS	1.228.505,52		1.228.505,52		1.228.505,52	172.842,56	1.401.348,08	1.401.348,08
	<b>Subtotal Chapter 20</b>	<b>1.228.505,52</b>	<b>0,00</b>	<b>1.228.505,52</b>	<b>0,00</b>	<b>1.228.505,52</b>	<b>172.842,56</b>	<b>1.401.348,08</b>	<b>1.401.348,08</b>
	<b>TOTAL TITLE 2</b>	<b>1.228.505,52</b>	<b>0,00</b>	<b>1.228.505,52</b>	<b>0,00</b>	<b>1.228.505,52</b>	<b>172.842,56</b>	<b>1.401.348,08</b>	<b>1.401.348,08</b>
3403	ORGANISATION OF EXPERTS MEETINGS FOR ED	24.000,00		24.000,00	-24.000,00			0,00	0,00
	<b>Subtotal Chapter 34</b>	<b>24.000,00</b>	<b>0,00</b>	<b>24.000,00</b>	<b>-24.000,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>
	<b>TOTAL TITLE 3</b>	<b>24.000,00</b>	<b>0,00</b>	<b>24.000,00</b>	<b>-24.000,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>
	<b>GRANDTOTAL</b>	<b>1.292.505,52</b>	<b>0,00</b>	<b>1.292.505,52</b>	<b>-44.000,00</b>	<b>1.248.505,52</b>	<b>178.479,56</b>	<b>1.426.985,08</b>	<b>1.426.985,08</b>

*Comptes définitifs tels qu'arrêtés par le Directeur le 30 juin 2006*

#### 4. ESTABLISHMENT PLAN

<b>Grades</b>	<b>Est. Plan. 2005</b>	<b>staff on 31/12/2005</b>
A*16		
A*15	5	4
A*14	10	1
A*13		5
A*12	20	18
A*11	28	11
A*10	28	8
A*9	17	32
A*8	17	18
A*7	20	14
A*6		5
A*5		1
<b>Total A*</b>	<b>145</b>	<b>117</b>
B*11		
B*10		
B*9		
B*8		
B*7	8	
B*6	8	2
B*5	9	3
B*4		5
B*3		2
<b>Total B*</b>	<b>25</b>	<b>12</b>
C*7		
C*6	1	
C*5	1	
C*4	8	
C*3	10	6
C*2	10	13
C*1		5
<b>Total C*</b>	<b>30</b>	<b>24</b>
<b>Total TA</b>	<b>200</b>	<b>153</b>