

EUROPEAN AVIATION SAFETY AGENCY 2017 FINAL ANNUAL ACCOUNTS

TABLE OF CONTENTS

TABLE OF CONTENTS	2		
1. GENERAL INFORMATION	3		
2. FINANCIAL STATEMENTS	5		
2.1 Balance Sheet	5		
2.2 Statement of financial performance (SFP)	6		
2.3 Cash Flow Statement	7		
2.4 Statement of Changes in Net Assets	8		
3. NOTES TO THE FINANCIAL STATEMENTS	9		
3.1 Summary of significant accounting policies	9		
3.2 Non-current assets	13		
3.2.1 Tangible and Intangible Assets	13		
3.3 Current Assets	15		
3.3.1 Current receivables	15		
3.3.2 Sundry receivables	15		
3.3.3 Accrued and deferred revenue	15		
3.3.4 Prepaid expenses	16		
3.3.5 Cash	16		
3.4 Non-current liabilities	17		
3.5 Current payables	17		
3.6 EU entities short term	17		
3.7 Operating Revenue	18		
3.7.1 Fees and charges revenue	18		
3.7.2 Contributions from EU entities	19		
3.7.3 Recovery of expenses	20		
3.7.4 Contribution from EFTA countries	20		
3.8 Operating expenses	21		
3.8.1 Staff expenses	21		
3.8.2 Building and related expenses	21		
3.8.3 Other expenses	22		
		3.8.4 Depreciation and write-offs	22
		3.8.5 Outsourcing and contracting activities	22
		3.9 Non-operating revenue (expenses)	23
		3.10 Contingent liabilities	23
		3.11 Contingent assets	24
		3.12 Other Aspects	24
		3.13 Related party disclosure	25
		3.14 Events after the balance sheet date	25
		4. REPORTS ON IMPLEMENTATION OF THE BUDGET	26
		4.1 Budget implementation – Introduction	26
		4.2 Budget Result Account for year 2017	31
		4.3 Budget result Breakdown between Fees & Charges and Subsidy Activities	32
		4.3 Reconciliation of BRA with the SFP	33
		4.4 Revenue	34
		4.5 Budget implementation C1 – Current Year Appropriations	35
		4.6 Budget implementation R0 – Current Year Appropriations External Assigned Revenue – Fees and Charges	37
		4.7 Budget implementation C4 – Current Year Appropriations Internal Assigned Revenue	39
		4.9 Budget implementation C8 – Automatic Carried Over Appropriations	41
		4.10 Budget implementation R8 – Automatic Carried Over Appropriations – External Assigned Revenue	44
		4.11 Budget Transfers (all amounts in Euros)	46

1. GENERAL INFORMATION

THE AGENCY

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 EASA was set up by a Council and Parliament regulation (Regulation (EC) 1592/2002 repealed by Regulation (EC) No 216/2008) and was given specific regulatory and executive tasks in the field of civil aviation safety and environmental protection.

Established in 2002, the Agency currently is based in Cologne Germany, and it employs approximately 800 professionals from the 32 EASA Member States. The Agency has established international permanent representations in Canada (Montreal), USA (Washington) and China (Beijing) and Singapore.

MISSION

The Agency's mission is to:

- Ensure the highest common level of aviation safety protection for EU citizens in particular by proactively managing existing and emerging safety risks
- Ensure the highest common level of environmental protection
- Establish single regulatory and certification process among Member States
- Facilitate the internal aviation single market and create a level playing field
- Work with other international aviation organisations and regulators

TASKS

In order to fulfil its mission the Agency was entrusted with the following tasks

- Develop programmes and system to manage proactively existing and emerging aviation safety risks (e.g. cyber security, conflict zones, drones, etc.)
- Draft and maintain rules in all fields pertinent to the Agency's mission, with the aim to ensuring that they are effective, proportionate and remain relevant
- Certify and approve products and organisations, in fields where the Agency has exclusive competence
- Provide oversight and support to Member States
- Promote the use of European and worldwide standards
- Cooperate with international actors in order to achieve the highest safety level for EU citizens globally (e.g. EU safety list, Third Country Operators authorisations)

FUNDING

The main sources of funds for the Agency are:

- Fees paid by applicants for certificates and approvals issued, maintained or amended by the Agency in accordance with regulation (EC) No 319/2014 on the fees and charges levied by the Agency.
- A contribution from the European Union and from any European third country which has entered into the agreements referred to in Article 66 of Regulation (EC) No 216/2008
- Specific EU funded projects through grants and procurement procedure outside the scope of the Agency core tasks. This mostly concerns technical cooperation with third countries.
- Charges for publications, handling of appeals, training and any other service provided by the Agency

As a general comment, it should be noted that the financing model of the Agency is based on the assigned revenue concept compared to universal budgeting model as described in the study¹ from DG internal policies. The assigned revenue model presents a clear cost differentiation between industry and European Union funded activities based on a cost accounting system.

The AGENCY's STRUCTURE

The Agency is managed by the Executive Director appointed by the Agency's Management Board and is completely independent in the performance of his/her duties in particular for taking decisions on safety issues. He is assisted by four Directors. An independent Board of Appeal has been established and shall be responsible for deciding on appeals against the Agency's decisions.

The Management Board, which brings together representatives of the Member States and the Commission, is responsible for the definition of the Agency's priorities, the approval of the budget and for monitoring the Agency's operation. The EASA Stakeholder Advisory Body advises the Agency and assists the Management Board in its work. It comprises organisations representing aviation personnel, manufacturers, commercial and general aviation operators, maintenance industry, training organisations and air sports.

FINANCIAL FRAMEWORK

The financial framework is defined in the Agency's financial regulation adopted by the Management Board (decision 14-2013) and in its implementing rules. The 2017 annual accounts have been established in accordance with articles 92 to 99 of the Agency's Financial Regulation. As stipulated in article 92, the annual accounts comprise the financial statements and the report on implementation of the budget.

In accordance with Article 99 of the Agency's financial regulation, the annual accounts have been audited by the European Court of Auditors together with an external independent auditor, EY (Ernst &Young), which provides their opinion in a separate report.

¹ [http://www.europarl.europa.eu/RegData/etudes/etudes/join/2014/490689/IPOL-JOIN_ET\(2014\)490689_EN.pdf](http://www.europarl.europa.eu/RegData/etudes/etudes/join/2014/490689/IPOL-JOIN_ET(2014)490689_EN.pdf)

2. FINANCIAL STATEMENTS

2.1 Balance Sheet

(Thousands of euros)

<u>ASSETS</u>	Note	<u>31-Dec-17</u>	<u>31-Dec-16</u>
NON-CURRENT ASSETS	3.2		
<i>Intangible fixed assets</i>	3.2.1		
Computer Software		1,502	1,335
Intangible under construction		2,321	702
<i>Tangible fixed assets</i>	3.2.1		
Computer Hardware		1,587	1,345
Furniture		8,570	9,059
Other fixture and fittings		30	9
Total		14,010	12,450
CURRENT ASSETS	3.3		
Current receivables	3.3.1	5,842	3,835
Sundry receivables	3.3.2	251	62
Accrued revenues	3.3.3	8,653	11,895
Prepaid expenses	3.3.4	2,591	2,595
EU entities	3.3.1	1,250	252
Cash and equivalents	3.3.5	84,943	78,303
Total		103,529	96,942
TOTAL ASSETS		117,539	109,393
<u>LIABILITIES</u>			
NON-CURRENT LIABILITIES	3.4		
EU entities-long term		-	2,346
Dilapidation		-	142
Total		-	2,488
CURRENT LIABILITIES			
Deferred revenues	3.3.3	35,502	31,530
Current payables	3.5	16,003	13,156
EU entities-short term	3.6	11,815	6,702
Total		63,319	51,389
TOTAL LIABILITIES		63,319	53,877
<u>NET ASSETS</u>			
Surplus (deficit) forwarded from previous years		55,516	56,231
Net surplus(deficit) for the period		(1,296)	(715)
TOTAL NET ASSETS		54,220	55,516

2.2 Statement of financial performance (SFP)

(Thousands of euros)

	Note	2017	2016
OPERATING REVENUE	3.7		
Fees and Charges	3.7.1	100,278	97,061
Contribution from EU entities	3.7.2	44,324	42,739
Recovery of expenses	3.7.3	1,248	951
Contribution from EFTA countries	3.7.4	1,301	1,103
TOTAL OPERATING REVENUE		147,151	141,854
OPERATING EXPENSES	3.9		
Staff expenses	3.8.1	(90,007)	(86,851)
Buildings and related expenses	3.8.2	(10,486)	(11,588)
Other expenses	3.8.3	(8,161)	(9,706)
Depreciation and write offs	3.8.4	(2,518)	(1,919)
Outsourcing and contracting activities	3.8.5	(37,368)	(32,589)
TOTAL OPERATING EXPENSES		(148,539)	(142,654)
SURPLUS (DEFICIT) FROM OPERATING ACTIVITIES		(1,387)	(800)
NON OPERATING REVENUES(EXPENSES)	3.8		
Interests received from third parties		153	120
Interests & charges paid to third parties		(62)	(35)
SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES		91	85
SURPLUS/ (DEFICIT) FROM ORDINARY ACTIVITIES		(1,296)	(715)
SURPLUS/ (DEFICIT) FROM EXTRAORDINARY ITEMS			
NET SURPLUS FOR THE PERIOD		(1,296)	(715)

2.3 Cash Flow Statement

(Thousands of euros)

CASH FLOW FROM OPERATING ACTIVITIES	2017	2016
Surplus/(deficit)	(1,296)	(715)
Adjustments for:		
Amortization (intangible fixed assets) +	663	711
Depreciation (tangible fixed assets) +	2,232	(1,139)
Increase/(decrease) in Provisions for risks and liabilities	-	(500)
Increase/(decrease) in Value reduction for doubtful debts	253	(184)
(Increase)/decrease in Short term Pre-financing		
(Increase)/decrease in Long term Receivables	-	-
(Increase)/decrease in Short term Receivables	798	(3,225)
(Increase)/decrease in Receivables related to consolidated EC entities	(998)	834
Increase/(decrease) in Accounts payable	6,818	1,725
Increase/(decrease) in Liabilities related to consolidated EC entities	2,766	(76)
(Gains)/losses on sale of Property, plant and equipment*	322	122
Increase/(Decrease in long-term liabilities)	(142)	-
Net cash flow from operating activities	11,416	(2,448)
CASH FLOW FROM INVESTING ACTIVITIES		
Increase of tangible and intangible fixed assets (-)	(4,776)	(3,551)
Proceeds from tangible and intangible fixed assets (+)		
Purchase of investments		
Proceeds of investments		
Granting of loans		
Repayments of loans		
Financial revenues		
Extraordinary items		
Net cash flow from investing activities	(4,776)	(3,551)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	6,639	(5,999)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	78,303	84,302
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	84,943	78,303

2.4 Statement of Changes in Net Assets

(Thousands of euros)

Net assets	Accumulated Surplus / Deficit	Statement of financial performance of the year	Net assets (total)
Balance as of 31 December 2016	56,231	(715)	55,516
Balance as of 1 January 2017	56,231	(715)	55,516
SFP result of the previous year	(715)	715	-
SFP result of the current year		(1,296)	(1,296)
Balance as of 31 December 2017	55,516	(1,296)	54,220

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

3. Notes to the financial statements

3.1 Summary of significant accounting policies

Accounting principles

The financial statements show all charges and income for the financial year based on accrual accounting rules complying with the European Union accounting rules, IPSAS, and/or IAS/IFRS where applicable and are designed to establish the financial position in the form of a balance sheet at 31 December. Specifically the principles applied in drawing up the financial statements are:

- Going concern basis
- Prudence
- Consistent accounting methods
- Comparability of information
- Materiality
- No netting
- Reality over appearance
- Accrual-based accounting

The budget accounts give a detailed picture of the implementation of the budget. The budget outturn account takes into account as revenue the cash received during the year and as expenses the cash paid out plus the amounts carried over to the next year.

Basis of preparation

Functional and reporting currency

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

Currency and basis for conversion

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

Use of estimates

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

Balance Sheet

Fixed assets

Fixed assets include mainly computer hardware and software, as well as furniture and fixtures. All assets are depreciated using the straight-line method according to the following schedule:

Type of asset	Useful life (yrs.)	Annual depreciation rate
Hardware and Software	4	25%
Other Equipment	4	25%
Furniture	10	10%

All assets are stated at cost less accumulated depreciation and impairment losses. Assets relating to the new building were depreciated over the lease term, or their useful life. A value of EUR715k was capitalised relating to IT Projects which went live. There were intangible assets under construction of EUR 2,320K at the end of 2017 relating to 9 different IT Projects, some of which are expected to be launched in 2017.

Leases

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

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

An operating lease for the new EASA headquarters was in signed in 2013. The schedule of the amounts due are presented under note 3.10-Contingent liabilities.

Receivables

All receivables are carried out at the original amount less write-down for impairment when there is sufficient evidence that the Agency will not be able to collect all amounts due according to the original payment terms. All invoices are written down on an individual basis. This analysis is carried out on the year end balances as they exist when preparing the financial statements. The amount of write-down is charged to the Statement of Financial Performance.

Cash and cash equivalents

Cash includes only cash in hand as there are no other cash equivalents or liquid investments to be reported. Currently, the Agency has:

Six bank accounts with three different banks:

- Three with ING Brussels: one used to collect the revenue from fees and charges, one used to collect the subsidy and execute the payments and a third one to account for special projects.
- One with Commerzbank necessary to collect contributions from events organized by EASA.
- Two savings accounts with Banque et Caisse d'Epargne de l'Etat of Luxembourg where the Agency has deposited some of its excess cash in order to diversify and minimize treasury risks and potentially achieve a good return.

One Escrow Account: account opened at Deutsche Bank, Berlin by the Agency's legal representative to be used for the settlement of the final invoices related to certain disputed aspects of the lease improvements and other related aspects at the new headquarters. According to the contract between the Agency and its legal representative the Escrow Account will not bear interest, will be held only as a credit account and in each case will always be deemed to be assets of the Agency.

Payables

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

Accrued expenses

In accordance with EC Accounting Rules no. 10 complemented by paragraph 19 under IPSAS 19 (Provisions, contingent liabilities and contingent assets) accruals are made to recognize the amounts to be paid for goods or services that have been received or supplied but have not been paid, invoiced or formally agreed with the supplier, including amounts due to employees (for example, amounts relating to accrued vacation pay). Most of the accruals are determined based on the amounts entered by the authorizing officers in the official carry-over forms which they submit at year-end. These accruals are reported under current liabilities/current payables.

Accrued vacation and other staff related accruals

In accordance with EU accounting rule number 12 (paragraph 5.2) a liability for untaken holidays (accumulating compensated absences) at year-end has been included in the balance sheet under the current liabilities heading (current payables).

Statement of Financial Performance**Revenue**

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

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

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

The EU subsidy (non-exchange revenue) is intended to cover the regulatory activities of the Agency including the cost of the allocated support. The related receivables and revenue are recognized when the recovery orders are issued by the Agency. At the end of each financial year the excess of subsidies over costs as assessed for budget purposes on a modified cash basis is returned to the European Union. In addition, grants for specific technical cooperation projects and other contributions are included. EU Accounting Rule number 17-Revenue from non-exchange transactions is applicable here.

Exchange Revenue**Revenue from fees and charges levied by the Agency**

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

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

Revenue recognition related to fees and charges activities

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

As in the previous years the deferral is calculated based on a straight line basis which is derived from the billing period of each invoice or on the average project duration when known. The cut-off was applied on each invoice and credit note sent out during the year as well as on the amounts which were accrued.

Below is a summary of the rules applied to deferrals:

BL	Description	Type	Rule (updated based on averages Jan 2016)
01NF	Type Certificate / Restricted Type Certificate	Non-Periodical Fees	actual billing cycle / prorata invoice amount
01PF	Type Certificate / Restricted Type Certificate	Periodical Fees (Annual Fees)	actual billing cycle / prorata invoice amount
02NF	Supplemental Type Certification	Non-Periodical Fees	actual billing cycle / prorata invoice amount
03NF	Major Changes & Repairs	Non-Periodical Fees	actual billing cycle / prorata invoice amount
04NF	Minor Changes & Repairs	Non-Periodical Fees	Per application: average duration of 323 days
06NF	Design Organisation Approval	Non-Periodical Fees	Per application: average duration of 693 days
06PF	Design Organisation Approval	Periodical Fees (Surveillance Fees)	actual billing cycle / prorata invoice amount
07NF	Alternative Procedure to DOA	Non-Periodical Fees	actual billing cycle / prorata invoice amount
08NF	Production Organisation Approval	Non-Periodical Fees	Per application: average duration of 873 days
08PF	Production Organisation Approval	Periodical Fees (Surveillance Fees)	actual billing cycle / prorata invoice amount
10NF	Foreign Maintenance Organisation Approval	Non-Periodical Fees	Per application: average duration of 508 days
10PF	Foreign Maintenance Organisation Approval	Periodical Fees (Surveillance Fees)	actual billing cycle / prorata invoice amount
11NF	Continuing Airworthiness Management Organisation Approval	Non-Periodical Fees	Per application: average duration of 902 days
11PF	Continuing Airworthiness Management Organisation Approval	Periodical Fees (Surveillance Fees)	actual billing cycle / prorata invoice amount
12NF	Part 145 / 147 approvals with bilateral agreements	Non-Periodical Fees	Per application: average duration of 275 days
12PF	Part 145 / 147 approvals with bilateral agreements	Periodical Fees (Surveillance Fees)	actual billing cycle / prorata invoice amount
13NF	Foreign Maintenance Training Organisation Approval	Non-Periodical Fees	Per application: average duration of 565 days
13PF	Foreign Maintenance Training Organisation Approval	Periodical Fees (Surveillance Fees)	actual billing cycle / prorata invoice amount
AFM NA	Approval of Aircraft Flight Manual Revision	Non-Periodical Fees	actual billing cycle / prorata invoice amount
AMOC NA	Acceptable Means of Compliance to AD's	Non-Periodical Fees	actual billing cycle / prorata invoice amount
AOA	Air Traffic Controller (ATCO) Training Organisation Approval	Fees	actual billing cycle / prorata invoice amount
CS NA	Certification Support for Validation	Non-Periodical Fees	actual billing cycle / prorata invoice amount
ECOFA NA	Export Certificate of Airworthiness	Non-Periodical Fees	actual billing cycle / prorata invoice amount
MR NA	Maintenance Review Board	Non-Periodical Fees	actual billing cycle / prorata invoice amount
OEB NA	Operations Evaluation Board	Non-Periodical Fees	actual billing cycle / prorata invoice amount
PTF NA	Approval of Flight Conditions for a permit to fly	Non-Periodical Fees	All revenue recognised in the billing year
TAC NA	Technical Advice Contracts	Non-Periodical Fees	actual billing cycle / prorata invoice amount
E-exam	E-examination	Non-Periodical Fees	actual billing cycle / prorata invoice amount
FSTD NF	Flight Simulation Training Device	Non-Periodical Fees	actual billing cycle / prorata invoice amount
FSTD PF	Flight Simulation Training Device	Periodical Fees (Surveillance Fees)	actual billing cycle / prorata invoice amount
LOA/SQ PF	Letters of Acceptance for navigation database Suppliers/Flight Simulator Training Device Qualification	Non-Periodical Fees	actual billing cycle / prorata invoice amount
NAA-training	Technical Training to NAAs	Non-Periodical Fees	actual billing cycle / prorata invoice amount
AOA NF	Air Traffic Mgmt./Air Navigation Systems	Non-Periodical Fees	actual billing cycle / prorata invoice amount
AOA PF	Air Traffic Mgmt./Air Navigation Systems	Periodical Fees (Surveillance Fees)	actual billing cycle / prorata invoice amount
ATO NF	Approved Training Organisation	Non-Periodical Fees	actual billing cycle / prorata invoice amount
ATO PF	Approved Training Organisation	Periodical Fees (Surveillance Fees)	actual billing cycle / prorata invoice amount
OSD	Organisational Suitability Data	Non-Periodical Fees	All revenue recognised in the billing year

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

Accrued credit notes: as of 2017 the credit notes accrual is included in the overall amounts accrued as revenue in order to better reflect that for most credit notes there may be a need to re-invoice certain amounts based on the reason for the credit notes (most common cases are cancelled projects that would trigger a new invoiced calculated on the basis of the worked hours). This change in the estimate method for the accrued revenue more accurately reflects the reality.

Revenue from international cooperation projects

The Agency managed a total of twenty projects which have been funded by EC general budget and European Development Funds in 2017. The contractual settings are governed by three different contract types: grants through grants and delegation agreements as well we procurement through service contracts.

Grants funding is considered similar to the EU Subsidy funding received to support the tasks as per the basic act, if these contribute to the EU's policy aims, whereas a Service Contract has the characteristics of a public contract where a service is expected in return for payment.

From the Agency's perspective all are dealt with according to the rules applicable under the specific contract which either follow the instructions issued in the PAGODA manual prepared by the European Commission Directorate-General for International Cooperation and Development applicable to grants and delegation agreements or the standard rules as per PRAG guide for the older contracts².

The Agency treats all funds received for the performance/management of these projects as external assigned revenue in line with the EASA financial regulation.

Expenditure

Expenses arising from the purchase of goods and services are recognized when the supplies are delivered and accepted by the Agency. They are valued at original invoice cost.

At year-end, incurred eligible expenses already due to the beneficiaries but not yet reported are estimated and recorded as accrued expenses. The accruals are largely based on estimates from the Authorizing Officers who are in the best position to communicate the level of services and goods provided/delivered but not invoiced to EASA at year-end.

Contingent liabilities

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

The contingent liabilities are detailed in note 3.10-Contingent Liabilities.

Contingent assets

In line with EC Accounting rule no. 10 contingent assets usually arise from unplanned or other unexpected events that are not wholly within the control of the European Union and give rise to the possibility of an inflow of economic benefits or service potential to the European Union. The existing contingent assets are detailed in note 3.11-Contingent Assets.

Employee benefits

The staff of the Agency are entitled to pensions rights according to the pension scheme as defined in the Staff Regulations of the European Communities. The corresponding pension benefits are managed and paid by the European Commission. In compliance with Article 83a of the Staff Regulations, the contribution needed to fund the scheme is financed by the General Budget of the European Union and no employer contribution is paid by the Agency. As a result of this, no pension liability is recognized in the balance sheet of the Agency. However, starting in 2016, the Agency has to bear the financial cost of the Pension contribution for the Fees & Charges financed staff. The payment for 2017 was EUR 8,534K.

3.2 Non-current assets

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

3.2.1 Tangible and Intangible Assets

Intangible assets are composed of computer software, including internally generated software.

² http://ec.europa.eu/europeaid/funding/about-funding-and-procedures/procedures-and-practical-guide-prag_en

A total of five IT projects went live during the year for a total of EUR 714K. There was a total EUR 2,321K of intangible assets under construction at the end of the year for nine different IT projects.

2017		Internally generated Computer Software Under Construction	Internally generated Computer Software	Other Computer Software	Total Computer Software	Total
Gross carrying amounts 01.01.2017	+	702	1,796	10,759	12,555	13,258
Additions	+	1,709	624	115	739	2,449
Transfers between headings	-/+	(91)	91	0	91	0
Gross carrying amounts 31.12.2017		2,321	2,511	10,874	13,385	15,706
Accumulated amortization and impairment 01.01.2017	-	0	(808)	(10,412)	(11,220)	(11,220)
Amortization	-	0	(560)	(103)	(663)	(663)
Accumulated amortization and impairment 31.12.2017		0	(1,368)	(10,515)	(11,883)	(11,883)
Net carrying amounts 31.12.2017		2,321	1,143	359	1,502	3,823

Tangible fixed assets consist essentially of furniture (including building amendments) and IT hardware. Additions during the year (EUR 1,245K) consisted mainly of Hardware purchases related to new laptops for staff as well as for new furniture (EUR 181K) which was mostly for chairs and sofas. Adjustments were made to the disposals of IT Hardware and Other Equipment due to the correction to last year's accrual. Actual disposals took place during the year amounting to EUR 322K.

2017		Computer hardware	Furniture and vehicles	Other Equipment	Tangible assets under construction	Total
Gross carrying amounts 01.01.2017	+	4,131	10,063	323	-	14,517
Additions	+	1,041	181	23	-	1,245
Disposals	-	631	-56	185	-	761
Gross carrying amounts 31.12.2017		5,803	10,188	532	-	16,522
Accumulated amortization and impairment 01.01.2017	-	(2,785)	(1,003)	(315)	-	(4,103)
Depreciation	-	(828)	(666)	(11)	-	(1,505)
Write-back of depreciation	+	-	-	-	-	-
Disposals	+	(603)	52	(176)	-	(727)
Accumulated amortization and impairment 31.12.2017	-	(4,216)	(1,617)	(502)	-	(6,335)
Net carrying amounts 31.12.2017		1,587	8,570	30	-	10,187

3.3 Current Assets

3.3.1 Current receivables

Current Receivables	Balance at 31.12.2017	Balance at 31.12.2016
Receivable from customers	5,333	3,620
Accrued credit notes	-	(915)
Doubtful Customers	(490)	(238)
VAT recoverable	999	1,368
Total	5,842	3,835

In 2017 the overall receivables increased by EUR 1,712K or 47% compared to 2016 mainly due to: the increased debtors balance as the result of higher overall amounts invoiced (an increase of EUR 13,116K or 14% versus last year), timing differences (in 2017 EUR 5.799K more vs 2016 was invoiced in the last three months of the year) as well as an ongoing appeal case of EUR 266K. The customer debt recovery process performed well resulting in a total value of debt over 120 days of EUR 430K.

The provision for doubtful receivables increased by EUR 252K due to an appeal case. All open invoices were assessed on a case by case basis in a prudent manner and represent a very small portion of the overall amounts invoiced since the inception of the Agency.

The EUR 999K recoverable VAT relates to the refundable VAT related to payments made to suppliers in the last few months of 2017 and still to be refunded by the German tax authorities. The amount is EUR 369K or 27% less than last year due to a faster processing of the related files.

Other receivables from EU institutions	Balance at 31.12.2017	Balance at 31.12.2016
Other receivables from EU institutions	1,250	252

This is the result of the reconciliation agreed with various Directorate-Generals (DGs) within the European Commission (EC) for funding for specific technical cooperation projects. The EUR 998K or 395% increase is due to one payment to be received related to a EDF (European Development Fund) funded project.

3.3.2 Sundry receivables

Sundry Receivables	Balance at 31.12.2017	Balance at 31.12.2016
Receivable from staff	79	62
Other receivables	172	1
Total	251	62

The receivable from staff is made up of deductions not carried out and salary advances. The other receivables increase is the result of remaining budget on closed service contracts for multiannual projects that will be transferred to the Agency's budget.

3.3.3 Accrued and deferred revenue

Accrued revenue	Balance at 31.12.2017	Balance at 31.12.2016
Accrued income fees and charges	8,604	11,855
Accrued interest income	48	39
Total	8,653	11,895

Accrued income fees and charges accounts for invoices or billable travel cost incurred in the current or past periods which was not invoiced yet by 31 December 2017. There is a decrease of EUR 3,251K

or 27% in the accrued income fees and charges based on the estimate from the fees and charges invoicing responsible authorizing officer. The amount includes the estimated credit notes to be issued.

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

Deferred revenues	Balance at 31.12.2017	Balance at 31.12.2016
Deferred revenues F&C	34,252	31,278
Deferred revenues Non F&C	1,250	252
Total	35,502	31,530

Deferred revenue: as in the previous year, the largest part of the F&C deferred revenue (61% versus 60% in 2016) is related to the type and restricted type certificates and major change and repairs which are invoiced up-front for a period of 12 months. The other 39% percent relates mainly to periodical and annual fees. There is a EUR 2,974 or 10% increase in the deferred balance due to higher amounts invoiced by the end of 2017 compared to 2016.

A full account of the fees and charges (F&C) amounts accrued and deferred as well as the impact of last year's reversal is presented in the table presented under note 3.7.1 Revenue generated from Fees and Charges.

The section called "Exchange Revenue: revenue from Fees and Charges levied by the Agency "(page 10) under note 3.1 "Summary of significant accounting policies" explains the details concerning the principles applied in revenue recognition related to fees and charges.

The non F&C revenue relates to the funding of international cooperation projects.

3.3.4 Prepaid expenses

Prepaid Expenses	Balance at 31.12.2017	Balance at 31.12.2016
Prepaid IT services	568	683
Prepaid other	1	112
Prepaid missions	3	2
Prepaid rent & utilities within one year	1	2
Prepaid social welfare & staff expenditure	2,018	1,795
Total	2,591	2,595

Overall the prepaid expenses are flat versus 2016. Most of the IT services relate to hardware, software (licenses) and other technical equipment paid in advance. The prepaid welfare and staff expenditure relates mainly to advance payments related to school allowances paid for the dependents of staff and is following the trend set by the staff numbers, family demographics and the choice of schools.

3.3.5 Cash

Cash	Balance at 31.12.2017	Balance at 31.12.2016
ING Bank	7,827	843
ING Bank (fees and charges)	36,820	43,169
ING Bank Special Projects	13,657	9,171
Commerzbank	9	29
BCEE Bank	25,104	25,092
Restricted cash	1,526	-
Total	84,943	78,303

The overall cash balance has increased by EUR 6,639K or 8% in 2017 due to higher fees and charges related cash collected in 2017 (EUR 8,600K or 11% more than last year).

An amount of EUR 1,526K was set aside in an escrow account (opened at Deutsche Bank, Berlin) by the Agency's legal representative. These funds are to be used for the settlement of the final invoices related to certain disputed aspects of the lease improvements and other related aspects at the new headquarters.

3.4 Non-current liabilities

NON-CURRENT LIABILITIES	Balance at 31.12.2017	Balance at 31.12.2016
EU entities-long term	-	2,346
Dilapidation	-	142
Total	-	2,488

Long term due to EU entities was used to reflect the open pre-financing relating to international cooperation projects falling due beyond the end of 2017. Based on the latest information all amounts are due within one year and therefore were re-classified as a short-term liability (see note 3.6 EU entities short-term).

According to the contractual negotiations there is no dilapidation to be paid for the Brussels office (previously stated at EUR 142K).

3.5 Current payables

Current payables	Balance at 31.12.2017	Balance at 31.12.2016
Payables to suppliers	4,361	1,651
Accrued charges-untaken holidays	1,690	1,612
Accrued charges-other	9,655	9,813
Other payables	172	-
Unpaid salaries	125	80
Total	16,003	13,156

The main reason for the increase in payables to suppliers (EUR 2,710k or 164%) is related to the fitting-out of premises final invoice not (fully) paid by the end of 2017 (final invoice of approximately EUR 7,996K was received but there are issues relating to the supporting documents and EASA is contesting part of it) as well as other building related invoices.

One significant portion of the "Accrued charges-other" accounts for the National Aviation Authorities related expenses not paid at year-end, which for 2017 was estimated to be EUR 5,296K (EUR 5,716K in 2016).

The unpaid salaries consists of outstanding amounts due to staff at the end of 2017 and paid in 2018.

3.6 EU entities short term

Current payables	Balance at 31.12.2017	Balance at 31.12.2016
Other payables to EU institutions	111	279
Grants	11,704	6,423
Total	11,815	6,702

The EUR 11,704K (made up of EUR 1,173K with non-consolidated EU entities and EUR 10,530K with consolidated EU entities) represent the one-year open pre-financing amounts for the grants and service contracts received from DG DEVCO, FPI, DG ELARG and delegations funded through the multi

annual European development fund. In addition all related long-term liabilities are now reported as short-term.

These amounts reflect the increasing involvement of the Agency in the area of International Cooperation and Research activities.

3.7 Operating Revenue

The Agency's 2016 revenue comes from the following sources:

Operating revenue	2017	2016
Fees and charges	100,278	97,061
Contribution from EU entities	44,324	42,739
Contribution from EFTA countries	1,301	1,103
Recovery of expenses	1,248	951
Total	147,151	141,854

The overall EUR 5,298K or 4% revenue increase is driven by a 3,217K or 3% rise in fees and charges revenue (see further details under 3.7.1) as well as a EUR 1,585K EUR or 4% increase the EU subsidy revenue. The latter is further explained in note 3.7.2- Contributions from EU entities.

3.7.1 Fees and charges revenue

BL	ITEM Description	2017 INVOICED			2017 Accrued		2017 def	2016 Reversals				Total
		F&C (+)	Travel (+)	Total (+)	F&C (+)	Travel (+)	F&C (-)	F&C Accrued (-)	Accrued Travel (-)	Credit Notes (+)	F&C Deferred (+)	2017 Revenue
01NF	Type Certificate / Restricted Type Certificate NF	15,627	847	16,474	324	234	(5,303)	(1,223)	(440)	70	4,002	14,137
01PF	Type Certificate / Restricted Type Certificate PF	18,174	170	18,344	-	47	(7,152)	-	(103)	313	7,058	18,507
02NF	Supplemental Type Certification	4,384	26	4,410	10	7	(1,894)	(20)	(7)	133	1,788	4,428
03NF	Major Changes & Repairs	14,724	603	15,327	1,425	167	(5,852)	(1,581)	(574)	265	5,948	15,124
04NF	Minor Changes & Repairs	227	-	227	1	-	(74)	(3)	-	1	92	243
06NF	Design Organisation Approval	314	38	352	3	10	(223)	(1)	(28)	17	153	284
06PF	Design Organisation Approval	6,333	228	6,561	-	63	(3,017)	(0)	(88)	-	2,843	6,362
07NF	Alternative Procedure to DOA	157	-	157	4	-	(49)	(2)	-	6	41	157
08NF	Production Organisation Approval	3,254	50	3,304	-	14	(1,878)	-	(35)	-	58	1,463
08PF	Production Organisation Approval	3,308	628	3,936	-	174	(1,830)	-	(326)	-	2,112	4,065
10NF	Foreign Maintenance Organisation Approval	401	275	676	-	76	(230)	-	(151)	33	485	891
10PF	Foreign Maintenance Organisation Approval	10,451	3,640	14,091	-	1,006	(5,004)	-	(1,537)	74	5,078	13,708
11NF	Continuing Airworthiness Management Organisation Approval	-	-	-	-	-	-	-	-	-	-	-
12NF	Part 145 / 147 approvals with bilateral agreements	129	-	129	0	-	(40)	-	-	-	38	127
11PF	Continuing Airworthiness Management Organisation Approval	126	8	134	-	2	(74)	-	-	-	74	136
12PF	Part 145 / 147 approvals with bilateral agreements	1,387	5	1,392	-	1	(484)	(33)	-	2	429	1,307
13NF	Foreign Maintenance Training Organisation Approval	418	49	467	-	14	(261)	-	(28)	-	163	354
13PF	Foreign Maintenance Training Organisation Approval	1,427	613	2,039	-	169	(667)	(2)	(215)	-	628	1,953
14NF	Appeals	3	-	3	-	-	(2)	-	-	-	-	1
AFM NA	Approval of Aircraft Flight Manual Revision	624	-	624	34	-	(216)	(101)	-	0	163	504
AMOC NA	Acceptable Means of Compliance to AD's	46	-	46	-	-	-	(12)	-	-	0	34
CS NA	Certification Support for Validation	711	79	790	378	22	(2)	(307)	(37)	-	35	880
ECOFA NA	Export Certificate of Airworthiness	880	-	880	-	-	(1)	-	-	-	33	913
MR NA	Maintenance Review Board	1,846	575	2,421	839	159	-	(620)	(212)	-	57	2,644
OEB NA	Operations Evaluation Board	-	-	-	-	-	-	-	-	-	-	-
PTF NA	Approval of Flight Conditions for a permit to fly	297	-	297	0	-	-	-	-	-	-	297
TAC NA	Technical Advice Contracts	173	19	192	212	5	-	(31)	(45)	-	-	333
E-exam	E-examination	9	-	9	-	-	-	-	-	-	-	9
LOA PF	Letter of acceptance	100	-	100	37	-	-	(39)	-	-	-	98
LOA NF	Letter of acceptance	-	-	-	-	-	-	-	-	-	0	0
NAA-TRAINING	Technical Training to NAAs	153	7	159	-	2	-	-	(4)	-	-	157
AOA PF	Air traffic management/nav systems	353	-	353	80	-	-	(96)	-	-	-	337
AOA NF	Air Traffic Mgmt./Air Navigation Systems	114	28	142	50	8	-	(21)	-	-	-	179
ATO PF	Approved Training Organisation	309	229	538	97	63	-	(84)	(58)	-	-	556
ATO NF	Approved Training Organisation	189	234	423	23	65	-	(85)	(23)	-	-	402
ATCO PF	Air Traffic Controllers' Licensing and Certification	9	44	54	0	12	-	(1)	-	-	-	65
ATCO NF	Air Traffic Controllers' Licensing and Certification	10	7	18	-	2	-	-	-	-	-	20
FSTD PF	Flight Simulation Training Device	2,891	3,185	6,076	806	881	-	(716)	(1,342)	0	-	5,705
FSTD NF	Flight Simulation Training Device	1,195	985	2,180	265	272	-	(405)	(269)	-	-	2,044
OSD NF	Organisation suitability data	1,641	406	2,046	424	112	-	(456)	(282)	-	-	1,844
RTO NF	Ramp Inspection Training Organization	7	-	7	5	-	-	-	-	-	-	11
Total 2017		92,398	12,977	105,375	5,016	3,588	(34,252)	(5,837)	(5,805)	915	31,278	100,278

NF/PF NON-PERIODICAL/PERIODICAL FEES

The above table provides a summary of the 2017 revenue recognition computation on an accrual basis. The calculated bottom figure of EUR 100,278K (EUR 97,06K in 2016) is reflected in the Statement of Financial Performance as fees and charges revenue whilst the deferrals and accruals impact the balance sheet.

The fees and charges recognized revenue is EUR 3,217K or 3% higher than last year due to the net impact of the following developments:

- EUR 13,116K or 14% more invoiced compared to 2016. The main reasons are the increase in the POA (production design approval) related invoicing and the catch-up on travel invoices backlog (EUR 5,170K or 66% more compared to 2016 as well as the impact of the annual inflation rate.
- EUR 3,303K or 26% less accrued compared to 2016 (the accruals include the estimate of the credit notes to be issued in the future for 2017 and before invoicing)
- EUR 2,974K or 10% more deferred than last year based on the period covered by the invoices

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

3.7.2 Contributions from EU entities

The EUR 44,324K (EUR 42,739K in 2016) shown as revenue in 2017 under accrual accounting is equal to the gross pre-financing of EUR 34,869K received as EU subsidy (EUR 36,370K in 2016) plus EUR 845K (EUR 961K in 2016) EFTA contribution received through the European Commission and EUR 8,610K (EUR 5,408K in 2016) of recognized revenue related to external assigned revenue grants and service contracts. The computation of the EU related revenue is summarized in the table below. Further details on the external assigned revenue grants and service contracts are presented below.

The EU subsidy decreased in 2017 as it included in 2015 and 2016 a specific contribution (EUR 1,500K) for the MOVE project.

Contribution from EU entities	2017	2016
Gross pre-financing	34,869	36,370
EFTA	845	961
Grants and service contracts	8,610	5,408
Total	44,324	42,739

External assigned revenue grants and service contracts

In addition to the EU subsidy the Agency is receiving funds to manage specific projects mostly in the area of international cooperation, data for safety and research.

As of the end of 2017 there were twenty related open and running contracts (thirteen at the end of 2016). Some of the contracts are “technically” closed but their financial status still needs to be finalized and any potential surplus to be repaid or shifted in 2018 or later.

Overall, EUR 8,459K of revenue was recognized in 2017 compared to EUR 5,408K in 2016. An amount of EUR 181K is included in the total and is related to the Safety List not subject to pre-financing in 2017 but for which the same amount of expense was recognized.

The following table shows a complete figure of earmarked evolution in 2017:

	PRE-FINANCING			RECOGNISED COST and REVENUE			PRE-FINANCING
PROJECT	NET END OF 2016 A	RECEIVED IN 2017 (CASH) B	TOTAL C	2017 CASH OUT D	ACCR EXP E	TOTAL EXP F=D+E	NET END OF 2017 C+F
TRACECA	278	(278)	0	0		0	0
SATA	93	252	345	(129)		(129)	216
CEMAC	505	450	955	(683)	(126)	(809)	147
MALAWI	819	0	819	(684)		(684)	135
ZAMBIA	10	(10)	0	0		0	0
AATIP	274	(1)	274	(274)		(274)	0
ENPI	305	(305)	0	0		0	0
EUROMED	1,036	0	1,036	(613)	(307)	(920)	116
IPA3	120	0	120	(108)		(108)	12
EU CHINA	1,696	2,000	3,696	(1,476)	(187)	(1,663)	2,034
TRACECA III	906	1,714	2,620	(1,083)	(172)	(1,255)	1,366
SOUTH ASIA	3,000	0	3,000	(1,323)	(673)	(1,996)	1,004
CLIMA	0	100	100	(100)		(100)	0
UKRAINE	0	300	300	(231)	(9)	(241)	59
EUNADIC	0	13	13	(3)	(0)	(3)	10
SARAH	0	13	13	0		0	13
SAFECLOUDS	0	45	45	(3)	(1)	(4)	41
ZAMBIA II	0	566	566	(63)	(11)	(74)	492
OPTICS2	0	68	68	(4)		(4)	64
ICARE	0	62	62	(9)	(1)	(10)	52
D4S	0	2,000	2,000	(3)		(3)	1,997
LAC	0	1,900	1,900	0		0	1,900
SEA	0	1,753	1,753	0		0	1,753
IPA IV	0	290	290	0		0	290
OPTICS	4	0	4	(3)	(0)	(3)	1
SAFETY LIST					(181)	(181)	0
TOTAL	9,048	10,932	19,980	(6,790)	(1,669)	(8,459)	11,702

3.7.3 Recovery of expenses

The recovery of expenses is linked to the recovery of cost related to staff parking, standardization inspections and conferences and meetings organized by EASA as well as the recovery of the secretarial cost of the staff member assigned to the EU Inter-Agencies network.

3.7.4 Contribution from EFTA countries

The amount received is the contribution from the Swiss Federal Office of Civil Aviation and paid directly to the Agency. The subsidies received from the other three EFTA countries are received through the European Commission (see note 3.8.2).

3.8 Operating expenses

OPERATING EXPENSES	3.9	2017	2016
Staff expenses	3.8.1	(90,007)	(86,851)
Buildings and related expenses	3.8.2	(10,486)	(11,588)
Other expenses	3.8.3	(8,161)	(9,706)
Depreciation and write offs	3.8.4	(2,518)	(1,919)
Outsourcing and contracting activities	3.8.5	(37,368)	(32,589)
TOTAL OPERATING EXPENSES		(148,539)	(142,654)

2017 operating expenses were EUR 5,885K or 4% higher compared to 2016 reflecting the following evolutions:

- EUR 3,156K or 4% increase in staff and related costs
- EUR 1,102K or 10 % decrease in building and related expenses
- EUR 1,145K or 16% decrease in other expenses
- EUR 599K or 31% increase in depreciation and write-offs
- EUR 5,885K or 4% increase in outsourcing and contracting activities

3.8.1 Staff expenses

Staff Expenses	2017	2016
Salaries and related allowances	71,780	69,796
Social security	2,943	2,877
Other staff expenses	6,750	6,059
Pension F&C	8,534	8,119
Total	90,007	86,851

The overall EUR 3,156K or 4% increase compared to last year is due mainly to increases in salaries and related because of the staff increase to 744 FTE's in 2017 as well as the increase in salaries as a result of applying the indexation at the end of 2017. A EUR 691K increase in other staff expenses was also recorded due to increased expenditure for social welfare of staff (schools) and staff charging to the delegation agreements. The pension cost for the staff working under F&C was calculated based on the same method as in 2016 (provided by the European Commission).

3.8.2 Building and related expenses

Building and related expenses	2017	2016
Rent	7,669	7,484
Related expenses	2,817	4,104
Total	10,486	11,588

The rent cost remained almost flat compared to 2016 while the related expenses dropped by EUR 1,287K or 31% due mainly to a sharp drop in department removals, other building expenditure, security and surveillance.

3.8.3 Other expenses

Other Expenses	2017	2016
Temporary assistance	1,394	1,635
Administrative assistance	632	419
Recruitment	96	98
Training	614	523
IT and equipment	4,821	6,206
Stationery, supplies and other	175	344
Legal	150	145
Postage and communication	61	85
Other	219	250
Total	8,161	9,706

The EUR 1,545K or 16% overall decrease is mostly attributable to a EUR 1,385K or 22% decrease in IT and equipment due to the capitalisation of specific IT projects. The rest of the expenses remained fairly flat year-over-year (except stationary, supplied and other which was halved in 2017 compared to 2016).

3.8.4 Depreciation and write-offs

Depreciation and write-offs	2017	2016
Depreciation and amortisation of fixed assets	2,134	1,963
Provision for risks on receivables	384	(44)
Total	2,518	1,919

Depreciation and amortization increased in 2017 by EUR 599K or 31% compared to 2016 driven mainly by:

- Full year depreciation on Move project related acquisitions. The depreciation and amortization rules have been explained in note 3.2 Non-current assets.
- A provision for an appeal case in the amount of EUR 266K included in the EUR 384K. Similar to every year there was work carried out cleaning up the debtor's ledger including writing back credit balances as well as debit balances.

3.8.5 Outsourcing and contracting activities

Certification and other operating expenses	2017	2016
Certification activities (NAA and JAA)	19,055	19,106
Other operating expenses	11,033	6,609
Meetings	859	608
Translation/Publications	82	79
Missions/Technical Training	6,338	6,187
Total	37,368	32,589

The main reason behind the overall EUR 4,778K or 15% increase is the approximately EUR 3,635K higher expenses related to delegation agreements as well as grants and services contracts outsourced work which is then re-invoiced to the sponsor DG (these costs are fully recovered)

3.9 Non-operating revenue (expenses)

Non-operating revenue	2017	2016
Bank interest	13	46
Interest received from customers	141	65
Total	153	120
Non-operating expense		
Bank charges	54	(35)
Exchange differences	8	-
Total	62	(35)
Total Net	215	85

The interest rates with both our banks, ING and BCEE, remained consistent with last year's rates of 0% and 0.05% respectively, which are in line with market trends.

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

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

3.10 Contingent liabilities

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

1. Operating lease commitments for rent:

Based on the new amendments signed in 2017 the amounts to be paid are as follows:

-For the Cologne office: amounts to be paid from January 1st 2018 until 2036 under the operating lease for the new office (Neue-Direktion) will amount to 144,448 EUR (EUR 151,368K at the end of 2016).

-For the Brussels office: amounts still to be paid from January 1st, 2018 until the end of contract in February 2027 for the operating lease for the Brussels office amount to EUR 3,399 EUR (EUR 1,611K at the end of 2016).

The contractual payments are scheduled as follows:

Operating leases	Charges still to be paid			
	<1yr	1-5 yrs.	>5 yrs.	Total charges to be paid
Neue-Direktion	6,868	36,088	101,492	144,448
Brussels	343	1,815	1,241	3,399
Total	7,212	37,903	102,733	147,847

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

RAL	2017	2016
Open budget commitments	21,749	22,466
Contractual commitments	68,707	61,425
Gross amount	90,456	83,891
Accrued charges	(12,558)	(9,720)
Accrued fixed assets	(1,410)	(1,514)
Total	76,488	72,657
Assigned revenue impact	(68,707)	(61,425)
Total	7,781	11,232

3.11 Contingent assets

An amount of EUR 1,122K, which is currently part of the overall liabilities to fit-out of premises and the lease agreement, was, based on a first rough assessment by Ernst & Young Real Estate GmbH deemed as presumably not justified. The most important objections in this regard are missing legal entitlements for overhead surcharges of the General Contractor and for passing on of subcontractor expediting costs. There are currently ongoing legal extrajudicial settlement negotiations aiming to a settlement. The amount is therefore a contingent asset for EASA.

3.12 Other Aspects

1. Payroll calculation and staff expenses

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

2. Other

1. Building related issues/NDK: as no Court decision or other form of agreement was reached so far all outstanding related amounts were accrued for in the 2017 financial statements. The case is ongoing as of the end of 2017.

2. Non contractual liabilities: as a result of its certification or regulatory activities, the Agency is exposed to potential liabilities which could have a heavy financial impact. After completion of a study by external consultants to identify and assess all risks arising from the Agency's activities and to estimate the related cost to be covered by an insurance scheme / policy, the Commission was informed about the results and asked for its view. The Commission notified the Agency (by letter dated 28 September 2007), that the Agency should not take out any insurance for its non-contractual liability and that any possible damage caused by the Agency is entirely covered by the Communities budget.

3.13 Related party disclosure

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

Highest grade description	Grade	Number of persons of this grade
Executive Director	AD 15	1
Director	AD 14	4

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

3.14 Events after the balance sheet date

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

4. Reports on implementation of the budget

4.1 Budget implementation – Introduction

Explanations on the budget structure and principles:

The budgetary accounts are kept in accordance with the EASA Financial Regulation and its implementing rules. The budget is the instrument which, for each financial year, forecasts and authorises the revenue and expenditure considered necessary for the Agency's operations.

The budget structure for EASA consists of administrative and operational appropriations and contains only differentiated appropriations meaning that the commitment and payment appropriations entered in the approved budget show the same amount. The commitment and payment appropriations are classified under titles indicating the nature of expenditure:

- Title 1 – staff expenditure;
- Title 2 – other administrative expenditure;
- Title 3 – operational expenditure;
- Title 4 – special operations programmes funded by assigned revenue from, inter alia, other Commission DGs in the form of grants & delegation agreements;
- Title 5 – a reserve to finance future certification activities already financed by applicants.

Appropriations are then further broken down into chapters, articles and items to arrive at individual budget lines categorised by nature and purpose to ensure that the intended use of appropriations is clear and unambiguous.

Budgetary principles:

The Agency's budget is established in compliance with the principles of unity, budget accuracy, annuality, equilibrium, unit of account, universality, specification, sound financial management and transparency as set out in the EASA Financial Regulation:

- **Unity and budget accuracy** means that the Agency's revenue and expenditure must be incorporated in a single budget document, must be booked on a budget line and expenditure must not exceed authorised appropriations;
- **Annuity** means that the appropriations cover the requirements of a specific financial year and may be used only during that year (from 1 January to 31 December); however, appropriations may be carried over under certain conditions;
- **Equilibrium** between revenue and expenditure is respected mathematically when the budget is drawn up;
- **Unit of account** means that the budget is drawn up and implemented in euro and the accounts are to be presented in euro;
- **Universality** means that total revenue covers total expenditure without any specific link between a given item of revenue and a given item of expenditure. However, the Financial Regulation allows for specific exceptions to this rule whereby some revenue can be assigned to a specific purpose, for example, this is the case for EASA when managing assigned revenues for fees and charges income

related to certification activities and for special operations programmes in the area of international technical cooperation projects;

- **Specification** means that appropriations may be used only for the purpose for which they have been provided. However, transfers of appropriations or even amending budgets may be required for purposes of management and provision is made in the Financial Regulation for such transfers, subject to strict conditions;
- **Sound financial management** means that budget appropriations are used in accordance with the principles of economy, efficiency and effectiveness;
- **Transparency** takes the form of a requirement to publish the budget, amending budgets and financial statements and a requirement to provide the budgetary authority and the Court of Auditors with certain information.

Origin of Appropriations:

The main sources of the Agency's revenues are:

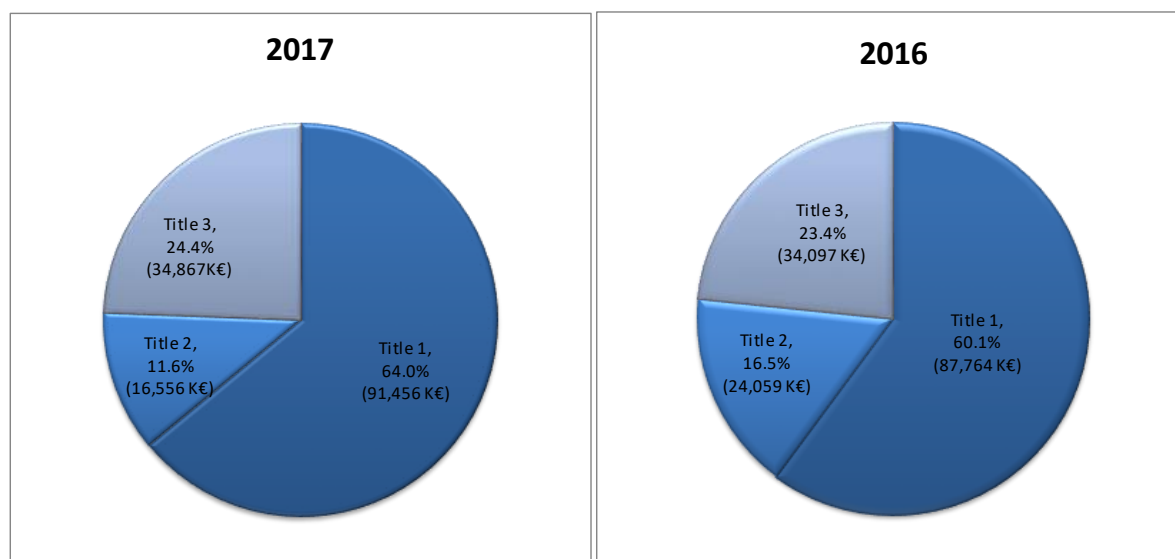
- European Union Subsidy;
- Assigned revenues from fees & charges paid by applicants;
- Assigned revenues received from the European Commission to undertake special operations programmes' mainly in the areas of International Technical Cooperation with third countries and research;
- Internal assigned revenues collected mainly from events organised by EASA.

Distribution of 2017 appropriations:

Euro	C1	R0 (Fees & Charges)	R0 (Earmarked Projects)	C4	C5	C8	R8 (Fees & Charges)	R8 (Earmarked Projects)	Total Budget
Budget Title	Year n Appropriations	Assigned Revenue n	Special operations Earmarked Funds Assigned Revenue n	Internal Assigned Revenue n	Internal Assigned Revenue carried over	Carried over from n-1	Carried over from n-1	Special operations Earmarked Funds Assigned Revenue Carried over from n-1	Total appropriations for the year
1. Staff	83,187,343.00	8,842,000.00		10,927.33	18,544.03	283,148.82			92,341,963.18
2. Administration	16,894,779.23	45,000.00		63,786.12		5,827,334.48			22,830,899.83
3. Operating Expenditure	7,828,720.77	32,111,000.00		563,407.81	263,148.79	3,127,423.05	10,883,907.93		54,777,608.35
4. Earmarked Expenditure			11,615,190.88					2,343,703.72	13,958,894.60
5. Fees & Charges Reserve		42,703,000.00							42,703,000.00
Total	107,910,843.00	83,701,000.00	11,615,190.88	638,121.26	281,692.82	9,237,906.35	10,883,907.93	2,343,703.72	226,612,365.96

- **C1 Current year appropriations:** as the majority of EASA's budget lines are funded by a combination of F&C revenue and the EU subsidy, the C1 funds source is used for current year appropriations financed by the EU subsidy as well as appropriations financed by both EU subsidy and external assigned revenue from fees & charges;
- **R0 (Fees & Charges):** External assigned revenue appropriations related purely to certification activities funded by Fees and Charges Income;
- **R0 (Earmarked Projects):** External assigned revenue appropriations related to special operations programmes funded by the European Commission (Grants & delegation agreements mainly for International Technical Cooperation and research projects);
- **C4 Internal Assigned revenue:** relates mainly to income received from participants to EASA organised events;
- **C5 Internal Assigned revenue (carried over);**
- **C8 EU subsidy** and mixed funded appropriations carried over;
- **R8 (Fees & Charges):** External assigned revenue for certification activities carried over;
- **R8 (Earmarked Projects):** External assigned revenue for special operations programmes carried over.

Budget Implementation by title (C1 and R0)



Administrative Appropriations (Title 1 and 2)

The increase in staff cost commitments of EUR 3,692K, from EUR 87,764K in 2016 to EUR 91,456K in 2017, was mainly due to salary related cost increase.

Other administrative expenditure commitments decreased by EUR 7,503K in absolute terms to EUR 16,556 K (24,059 K in 2016) and by 4.9% as an overall percentage of the Agency's budget to 11.6% (16.5% - 2016). This decrease is mainly explained by the fact that the Agency's previous year's budget included appropriations to cover its move related costs, which was completed in 2016.

Operational Appropriations (Title 3)

Operational expenditure commitments increased very slightly by EUR 770K to EUR 34,867K (EUR 34,097K in 2016). Operational expenditure increased by 1% as a percentage of the Agency's overall budget to 24.4% (23.4% in 2016).

Major aspects of the implementation of the budget:

The main facts that had an influence on the implementation of EASA's budget during 2017 were:

- **New EASA Basic Regulation/Reduction of 2017 Budget**

The new EASA Basic Regulation under negotiation between the co-legislators did not enter into force in 2017 as originally anticipated. The additional planned human and financial resources of 1,115 K originally included in the EU subsidy to cover new tasks under the European Commission's proposal were therefore removed from the subsidy during the 2nd Amending Budget.

- **Pension contribution paid by Fees and Charges revenue**

In accordance with Article 83a of the Staff Regulations, from 1 January 2016 agencies which are partly financed by fees have to pay the employers' contribution corresponding to the proportion between the agency's revenues without the subsidy from the European Union and its total revenues. The pension contribution paid by EASA from fees & charges revenue amounted to 8,534 K during 2017;

- **Staff cost increases in 2017**

In 2017 the Agency again filled all available posts authorised in its establishment plan. 5 posts from the original Establishment Plan of 678 were linked to the entry into force of the New EASA Basic Regulation, thus targeted fulfilment was 673 posts. Additionally, the salary increase resulting from the application of the "automatic" annual updating of remunerations: 1.5% increase in basic salaries/allowances and a 1.4% increase in the 'correction coefficient' (weighting factor) for Germany had to be financed;

- **Move 2016**

The Agency carried over EUR 1,527K from 2016 to 2017 to cover the final MOVE related costs. Due to ongoing clarifications with the contractor, the amounts could not be paid in 2017. Based on legal advice, the related funds have been placed in a 'Rechtsanwaltsanderskonto Treuhandvertrag' and carried over to 2018.

- **Increased Management of Earmarked Funded Projects**

In 2017 the Agency experienced a significant increase in the management of earmarked projects financed mainly by the other European Commission DG's. Altogether, 20 earmarked projects are now being managed with a total 2017 revenue of EUR 11,329K (EUR 7,250K in 2016). These projects are aimed at improving the regulatory and oversight capabilities of national and regional aviation authorities throughout the world as well as contributing to research projects to enhance global aviation safety and to promote EU standards.

- **2017 Amending Budgets**

The Management Board adopted the 1st amending budget which included the following:

- To support the Agency's long-term strategy, the Management Board agreed to a proposal to utilise part of the fees and charges accumulated surplus to finance two significant certification related development projects:
 - CORAL (Certification and Organisation Approval) Investment Programme (EUR 2,950 K);
 - Data4Safety for Certification programme (EUR 1,000K).
- The Agency signed a framework agreement with the Civil Aviation Authority (CAA) of Thailand to provide support and assistance in its transition towards EU-based regulations. The agreement will generate income of EUR 2,500K over the next two years and will be used to finance the costs of 2 Agency staff members and up to 5 external aviation experts; EUR 563K related to 2017 income was included to cover related costs;
- An adjustment to the accumulated surplus on fees and charges to reflect the 2016 net result of EUR (7,659K) bringing the current balance to EUR 52,306K.

A second amending budget was adopted by the Management Board in December 2017 to reflect the related reduction on the EU Subsidy as the Agency's new Basic Regulation was not approved in 2017 as originally anticipated.

- **Overall Budget Implementation Rate**

As a result of comprehensive in year budget monitoring, the final budget implementation rate for 2017 current year appropriations (C1) was very close to full implementation at 99% (99% in 2016) and well above the Commission target of 95%.

The cancelled appropriations of commitments carried over to 2017 (C8) were 2.6%, therefore the Commission target of less than 5% was also achieved.

- **Budget Result**

Following the staff cost increase and the need to finance important operational programmes in 2017, the overall result in relation to the subsidy part of the Agency's budget is EUR 92,157.17 positive.

4.2 Budget Result Account for year 2017

All amounts are in Euros

						2017	2016
REVENUE							
	Fee income (Fees & Charges)					103,522,467.05	93,059,047.51
	Fee income (Subsidy)					6,676.41	0.00
	European Union Subsidy					34,870,000.00	36,370,000.00
	Third Countries Contribution (EU)					844,345.00	960,992.00
	Third Countries Contribution (Switzerland)					1,301,497.50	1,102,682.80
	Delegation agreements & Grants					11,328,914.14	7,249,670.71
	Financial interests (Fees & Charges)					104,487.33	174,934.26
	Financial interests (Subsidy)					-	0.00
	Parking and others (Fees & Charges)					385,050.08	379,065.56
	Parking and others (Subsidy)					270,581.71	235,465.52
	Services rendered against payment					150,000.00	0.00
	Internal Assigned Revenue					638,121.26	287,113.91
TOTAL REVENUE (a)						153,422,140.48	139,818,972.27
EXPENDITURE							
	<i>Title I: Staff</i>						
	Payments	-				91,174,621.76	87,498,767.39
	Appropriations carried over	-				310,790.10	301,692.85
	<i>Title II: Administrative Expenses</i>						
	Payments	-				13,262,961.41	18,375,278.66
	Appropriations carried over	-				4,883,514.91	5,827,334.48
	<i>Title III: Operating Expenditure</i>						
	Payments	-				28,257,311.68	25,831,220.42
	Appropriations carried over	-				14,401,435.20	14,274,479.77
	<i>Title IV: Earmarked projects</i>						
	Payments	-				6,973,380.50	5,493,956.51
	Appropriations carried over	-				4,355,533.64	1,755,714.20
TOTAL EXPENDITURE (b)						163,619,549.20	159,358,444.28
	Result before carry over not used					-10,197,408.72	-19,539,472.01
	Cancellation of unused payment appropriations carried over from previous year	+				239,829.90	246,962.11
	Carry over C8					1,526,271.06	0.00
	Adjustment of Assigned Revenue carried over	+				11,165,600.75	9,970,066.64
	Exchange differences for the year (gain +/- loss -)	+/-				-6,973.81	8,796.91
Result of the year						2,727,319.18	-9,313,646.35
Related to Subsidy Activities						92,157.17	-1,655,169.04
Related to Fees and Charges Activities						2,635,162.01	-7,658,477.31
Total						2,727,319.18	-9,313,646.35
Accumulated surplus on Fees and Charges Activities							
	Accumulated surplus from previous year	+				52,306,519.95	59,964,997.26
	Adjustment of accumulated provision	+/-				2,635,162.01	-7,658,477.31
Accumulated Surplus						54,941,681.96	52,306,519.95

4.3 Budget result Breakdown between Fees & Charges and Subsidy Activities

All amounts in Euros

Budget Result Calculation Fees & Charges / Subsidy Allocation - 2017 Result					
	F&C	Subsidy	IR1 (Earmarked)	IC4 Internal Assigned Revenue	Total
Fee income (Fees & Charges)	103,522,467.05	6,676.41			103,529,143.46
European Union Subsidy		34,870,000.00			34,870,000.00
Third Countries Contribution (EU)		844,345.00			844,345.00
Third Countries Contribution (Switzerland)		1,301,497.50			1,301,497.50
Financial interests (Fees & Charges)	104,487.33				104,487.33
Parking and others (Fees & Charges)	385,050.08				385,050.08
Parking and others (Subsidy)		270,581.71			270,581.71
Services rendered against payment		150,000.00			150,000.00
Delegation agreements & Grants			11,328,914.14		11,328,914.14
Internal Assigned Revenue				638,121.26	638,121.26
Total Revenue	104,012,004.46	37,443,100.62	11,328,914.14	638,121.26	153,422,140.48
2017 Payments C1	F&C	Subsidy	IR1 (Earmarked)	IC4 and IC5 Internal Assigned Revenue	Total
Title I: Staff	56,940,855.69	25,628,495.62			82,569,351.31
Title II: Administrative Expenses	8,560,192.33	4,664,854.08			13,225,046.41
Title III: Operational Expenditure	4,816,547.85	553,622.78			5,370,170.63
Total	70,317,595.87	30,846,972.48			101,164,568.35
2017 Payments R0	F&C	Subsidy			
Title I: Staff	5,920,262.25	2,664,649.37			8,584,911.62
Title II: Administrative Expenses	304.50	165.94			470.44
Title III: Operational Expenditure	14,040,252.18	1,613,812.15			15,654,064.33
Total	19,960,818.94	4,278,627.45			24,239,446.39
De-commitment of carry overs C8	F&C	Subsidy			
Title I: Staff	3,034.51	1,365.80			4,400.31
Title II: Administrative Expenses	76,728.43	41,812.96			118,541.39
Title III: Operational Expenditure	104,837.94	12,050.26			116,888.20
Total	184,600.88	55,229.02			239,829.90
De-commitment of carry overs R8	F&C	Subsidy			
Title I: Staff	-	-			-
Title II: Administrative Expenses	-	-			-
Title III: Operational Expenditure	3,500,999.03	402,411.20			3,903,410.23
Total	3,500,999.03	402,411.20			3,903,410.23
Title IV: Earmarked projects			IR1 (Earmarked)		
Payments R0			5,008,791.92		5,008,791.92
Payments R8			1,964,588.58		1,964,588.58
Total			6,973,380.50		6,973,380.50
2017 Payments C4				C4 Internal Assigned Revenue	
Title I: Staff				1,814.80	1,814.80
Title II: Administrative Expenses				37,444.56	37,444.56
Title III: Operational Expenditure				4,459.84	4,459.84
Total expenditure C4				43,719.20	43,719.20
Carry over C4 as C8				19,158.77	19,158.77
2017 Payments C5				C5 Internal Assigned Revenue	
Title I: Staff				18,544.03	18,544.03
Title II: Administrative Expenses				-	-
Title III: Operational Expenditure				248,119.18	248,119.18
Total expenditure C5				266,663.21	266,663.21
(C1+R0)-(R8+C8)	86,592,814.90	34,667,959.71	-		
Net Income-Expenditure)	17,419,189.56	2,775,140.91	4,355,533.64		
Cancelled Internal Assigned Revenue (C5)		15,029.61			
Exch Rate Diff (655x)	- 4,555.07	- 2,418.74			
Carried over to 2018	14,779,472.49	2,695,594.60			
Budget Result	2,635,162.01	92,157.17	4,355,533.64		

4.3 Reconciliation of BRA with the SFP

The objective of this table is to reconcile the 2017 Statement of Financial Performance (SFP) with the Budget Result Account (BRA) .

Item	2017	2016
BUDGET RESULT ACCOUNT	92	(1,655)
PART OF THE SUBSIDY TO BE RETURNED TO THE EU	0	0
TOTAL	92	(1,655)
CAPITALISATION, DEPRECIATION AND AMORTISATION	1,560	1,887
Expenditures of the year	(6,477)	797
Assigned revenues	2,635	(7,658)
Pre-financing relating to operational grants	4,142	1,927
TOTAL	300	(4,935)
REVENUES		
Accounting cut-off to align invoiced revenue with revenue recognition principle	(5,052)	4,748
Difference between invoiced and cashed	1,804	(760)
TOTAL	(3,248)	3,988
STATEMENT OF FINANCIAL PERFORMANCE	(1,296)	(715)

4.4 Revenue

Budget Item	Type of revenue	Initial Adopted Budget	Amending Budgets	Final Adopted Budget	Entitlements established	Revenue received	Outstanding at the end of the year
100	Revenue from fees and charges	100,834,000.00	563,000.00	101,397,000.00	105,374,707.58	103,529,143.46	5,454,751.07
200	European Union subsidy	35,985,000.00	- 1,115,000.00	34,870,000.00	34,870,000.00	34,870,000.00	
300	Third Countries Contribution	2,048,000.00	97,843.00	2,145,843.00	2,145,842.50	2,145,842.50	
400	Technical Cooperation with Third Countries - Grants received		-		4,857,444.49	5,109,910.71	
401	Technical Cooperation with Third Countries - Delegation Agreements		-		7,469,003.43	6,219,003.43	1,250,000.00
500	Revenue from bank interest	100,000.00	-	100,000.00	104,487.33	104,487.33	
501	Other Administrative Operations	693,000.00	- 150,000.00	543,000.00	655,631.79	655,631.79	
600	Revenue from services rendered against payments		150,000.00	150,000.00	150,000.00	150,000.00	
602	Technical Training	100,000.00	-	100,000.00			
702	Balance Fees & Charges on Outturn from previous years	48,886,000.00	3,420,000.00	52,306,000.00			
various	Internal Assigned Revenue				596,463.06	638,121.26	3,329.68
Total:		188,646,000.00	2,965,843.00	191,611,843.00	156,223,580.18	153,422,140.48	6,708,080.75

- **Revenue from Fees and Charges:** EUR 100,834K represents the estimate of own revenue generated by Certification Services provided by the Agency. The entitlements established were EUR 105,375K and total cash received was EUR 103,529K;
- **Revenue from the European Union:** EUR 35,985K concerns the revenue from the EU subsidy approved by European Parliament (Art. 59, Basic Regulation 216/2008). The entitlements established were reduced to EUR 34,870 K following a reduction of EUR 1,115K related to the delayed finalization of the EASA new basic regulation. Total cash received was EUR 34,870K;
- **Third country contribution:** concerns the revenue from contributions from Countries Associated to EASA. More specifically, the revenue from the AELE Agreement, as well as the revenue from Switzerland, following Decision 1/2007 (2008/100/EC). Revenue received totaled EUR 2,146 K;
- **Technical Cooperation with Third Countries – Grants and Service Contracts:** revenue received in 2017: 5,110 K, to support research and technical assistance cooperation projects managed by the Agency with earmarked funds allocated by the Commission. The Agency signs Grant and Service Contracts with, inter alia, DG MOVE, DG NEAR, DG FPI and DEVCO;
- **Technical Cooperation with Third Countries – Delegation Agreements:** revenue received during 2017: EUR 6,219 K, to support technical assistance and cooperation projects managed by the Agency with earmarked funds allocated by the Commission. The Agency signs Delegation Agreements with, inter alia, DG MOVE, DG NEAR, DG FPI and DEVCO. The discharge of these funds is given to the European Commission;
- **Revenue received from bank interest:** totalling EUR 104K;
- **Other Administrative Operations:** EUR 655K received from parking and job ticket costs reimbursed by the EASA staff members;
- **Revenue from services rendered against payments:** EUR 150K received from European Commission DG MOVE in respect of work performed in relation to Single European Sky (SES) reporting;
- **Internal assigned revenue:** totalling EUR 638K related mainly to income received from participants at EASA organised events.

Note: All amounts in the following tables are in Euros

4.5 Budget implementation C1 – Current Year Appropriations

Title	Initial Adopted Budget	Amending Budget	Transfers	Final Budget	Executed Commitment Amount	% Committed	Cancelled Appropriations	Executed Payment Amount	% Paid	Carried over to 2018
	(1)	(2)	(3)	(4)	(5)	(5)/(4)	(4)-(5)	(6)	(6)/(4)	(5)-(6)
1	84,294,000.00	- 911,157.00	- 195,500.00	83,187,343.00	82,871,028.88	100%	316,314.12	82,569,351.31	99%	301,677.57
2	16,753,000.00	-	- 141,779.23	16,894,779.23	16,555,948.70	98%	338,830.53	13,225,046.41	78%	3,330,902.29
3	7,436,000.00	59,000.00	333,720.77	7,828,720.77	7,755,550.88	99%	73,169.89	5,370,170.63	69%	2,385,380.25
Grand Total	108,483,000.00	- 852,157.00	280,000.00	107,910,843.00	107,182,528.46	99%	728,314.54	101,164,568.35	94%	6,017,960.11

Title	Budget line	Budget Line Description	Initial Adopted Budget	Amending Budget	Transfers	Final Budget	Executed Commitment Amount	% Committed	Cancelled Appropriations	Executed Payment Amount	% Paid	Carried over to 2018
			(1)	(2)	(3)	(4)	(5)	(5)/(4)	(4)-(5)	(6)	(6)/(4)	(5)-(6)
1	1100	Basic salaries	51,524,000.00	- 911,157.00	1,928,663.66	52,541,506.66	52,422,977.35	100%	118,529.31	52,422,977.35	100%	-
	1101	Family allowances	6,309,000.00	-	- 201,000.00	6,108,000.00	6,098,591.70	100%	9,408.30	6,098,591.70	100%	-
	1102	Expatriations and foreign residence allowances	7,745,000.00	-	- 217,000.00	7,962,000.00	7,951,296.51	100%	10,703.49	7,951,296.51	100%	-
	1103	Secretarial allowances	2,000.00	-	- 288.70	1,711.30	1,699.50	99%	11.80	1,699.50	99%	-
	1111	Secondment of national experts	1,042,000.00	-	- 122,278.31	919,721.69	919,567.13	100%	154.56	919,567.13	100%	-
	1112	Temporary assistance (Interims)	1,000,000.00	-	- 196,000.00	1,196,000.00	1,137,209.69	95%	58,790.31	1,052,417.69	88%	84,792.00
	1113	Contractual agents	4,618,000.00	-	- 471,000.00	4,147,000.00	4,139,465.34	100%	7,534.66	4,139,465.34	100%	-
	1114	Trainees	97,000.00	-	- 22,543.00	74,457.00	72,566.94	97%	1,890.06	72,566.94	97%	-
	1130	Insurance against sickness	1,943,000.00	-	- 32,000.00	1,975,000.00	1,960,138.21	99%	14,861.79	1,960,138.21	99%	-
	1131	Insurance against accidents and occupational diseases	286,000.00	-	- 64,000.00	222,000.00	220,388.31	99%	1,611.69	220,388.31	99%	-
	1132	Insurance against unemployment	753,000.00	-	- 14,304.66	767,304.66	762,418.97	99%	4,885.69	762,418.97	99%	-
	1140	Childbirth and death allowances and grants	5,000.00	-	- 1,518.73	3,481.27	3,481.27	100%	-	3,481.27	100%	-
	1141	Travel expenses for annual leave	856,000.00	-	- 7,842.04	863,842.04	863,842.04	100%	-	863,842.04	100%	-
	1142	Housing and transport allowances	346,000.00	-	- 116,859.43	229,140.57	229,140.57	100%	-	229,140.57	100%	-
	1150	Overtime & Stand-by duty	3,000.00	-	- 3,000.00	-	-	0%	-	-	0%	-
	1172	Administrative assistance from community institutions	427,000.00	-	- 204,661.96	631,661.96	631,661.96	100%	-	631,661.96	100%	-
	1173	External services	300,000.00	-	- 165,000.00	135,000.00	133,218.86	99%	1,781.14	120,273.86	89%	12,945.00
	1191	Adjustments to remuneration	685,000.00	-	- 685,000.00	-	-	0%	-	-	0%	-
	1200	Miscellaneous expenditure on staff recruitment	163,000.00	-	- 64,904.21	98,095.79	96,918.36	99%	1,177.43	95,518.36	97%	1,400.00
	1201	Travel expenses	39,000.00	-	- 6,000.00	33,000.00	25,311.70	77%	7,688.30	25,311.70	77%	-
	1202	Installation, resettlement and transfer allowances	381,000.00	-	- 187,243.44	193,756.56	190,491.35	98%	3,265.21	190,491.35	98%	-
	1203	Removal expenses	196,000.00	-	- 79,678.24	116,321.76	116,321.76	100%	-	89,843.51	77%	26,478.25
	1204	Temporary daily subsistence allowances	288,000.00	-	- 106,756.56	181,243.44	181,243.44	100%	-	181,243.44	100%	-
	1410	Medical service	151,000.00	-	- 21,000.00	130,000.00	121,081.16	93%	8,918.84	80,838.86	62%	40,242.30
	1420	Language and other training	614,000.00	-	- 81,901.70	532,098.30	508,465.35	96%	23,632.95	440,990.06	83%	67,475.29
	1430	Social welfare of staff	4,328,000.00	-	- 394,000.00	3,934,000.00	3,929,430.34	100%	4,569.66	3,928,265.34	100%	1,165.00
	1700	Reception and events	93,000.00	-	- 2,000.00	91,000.00	67,743.86	74%	23,256.14	26,749.13	29%	40,994.73
	1420_JT	Language and other training	100,000.00	-	-	100,000.00	86,357.21	86%	13,642.79	60,172.21	60%	26,185.00
1 Total			84,294,000.00	- 911,157.00	- 195,500.00	83,187,343.00	82,871,028.88	100%	316,314.12	82,569,351.31	99%	301,677.57

Budget implementation C1 – Current Year Appropriations

Title	Budget line	Budget Line Description	Initial Adopted Budget	Amending Budget	Transfers	Final Budget	Executed Commitment Amount	% Committed	Cancelled Appropriations	Executed Payment Amount	% Paid	Carried over to 2018
			(1)	(2)	(3)	(4)	(5)	(5)/(4)	(4)-(5)	(6)	(6)/(4)	(5)-(6)
2	2000	Rental costs	7,832,000.00	-	187,000.00	7,645,000.00	7,528,209.50	98%	116,790.50	7,155,892.36	94%	372,317.14
	2010	Insurance	44,000.00	-	15,000.00	29,000.00	28,941.18	100%	58.82	28,941.18	100%	-
	2030	Cleaning and maintenance	324,000.00	-	11,000.00	313,000.00	309,514.87	99%	3,485.13	260,101.46	83%	49,413.41
	2040	Fitting-out of premises	421,000.00	-	345,000.00	76,000.00	73,934.26	97%	2,065.74	-	0%	73,934.26
	2050	Security and surveillance of buildings	575,000.00	-	36,000.00	539,000.00	533,179.18	99%	5,820.82	490,179.22	91%	42,999.96
	2051	Other building expenditure	533,000.00	-	177,000.00	710,000.00	671,062.80	95%	38,937.20	391,272.91	55%	279,789.89
	2100	ICT equipment acquisition & maintenance	500,000.00	-	605,000.00	1,105,000.00	1,100,609.87	100%	4,390.13	585,452.20	53%	515,157.67
	2101	Development of organisational applications and provision of data centre services	3,321,000.00	-	386,000.00	2,935,000.00	2,883,647.40	98%	51,352.60	1,973,977.18	67%	909,670.22
	2105	Other ICT expenditure	161,000.00	-	161,000.00	-	-	0%	-	-	0%	-
	2106	Software	1,000,000.00	-	442,000.00	1,442,000.00	1,437,893.68	100%	4,106.32	1,211,466.75	84%	226,426.93
	2108	Telephone, radio and television, data connection subscriptions and charges	460,000.00	-	62,000.00	398,000.00	365,688.21	92%	32,311.79	324,553.03	82%	41,135.18
	2200	Technical equipment and installations	79,000.00	-	33,000.00	46,000.00	45,373.27	99%	626.73	40,649.68	88%	4,723.59
	2203	Maintenance and repair of technical equipment and installations	34,000.00	-	12,000.00	22,000.00	21,264.00	97%	736.00	18,260.00	83%	3,004.00
	2210	Purchase of furniture	286,000.00	-	74,000.00	360,000.00	356,831.89	99%	3,168.11	69,543.04	19%	287,288.85
	2252	Subscription to newspapers and periodicals	35,000.00	-	14,000.00	49,000.00	48,798.23	100%	201.77	48,648.23	99%	150.00
	2300	Stationery and office supplies	144,000.00	-	57,000.00	87,000.00	77,040.87	89%	9,959.13	76,248.30	88%	792.57
	2320	Financial charges	57,000.00	-	-	57,000.00	46,553.61	82%	10,446.39	45,461.81	80%	1,091.80
	2321	Other financial expenditure	42,000.00	-	65,000.00	107,000.00	98,418.81	92%	8,581.19	1,442.41	1%	96,976.40
	2330	Legal expenses	60,000.00	-	104,279.23	164,279.23	147,201.73	90%	17,077.50	86,441.50	53%	60,760.23
	2332	Board of appeals	-	-	16,000.00	16,000.00	11,859.56	74%	4,140.44	11,859.56	74%	-
	2351	MB and other internal meetings	45,000.00	-	17,000.00	28,000.00	26,319.16	94%	1,680.84	7,938.66	28%	18,380.50
	2352	Department removals	341,000.00	-	156,000.00	185,000.00	177,517.39	96%	7,482.61	146,618.86	79%	30,898.53
	2354	Representation costs	32,000.00	-	500.00	31,500.00	22,413.93	71%	9,086.07	22,289.07	71%	124.86
	2355	Integrated quality management system and Archive expenditure	181,000.00	-	195,000.00	376,000.00	370,810.04	99%	5,189.96	70,574.50	19%	300,235.54
	2400	Postage and delivery charges	246,000.00	-	72,000.00	174,000.00	172,865.26	99%	1,134.74	157,234.50	90%	15,630.76
2 Total			16,753,000.00	-	141,779.23	16,894,779.23	16,555,948.70	98%	338,830.53	13,225,046.41	78%	3,330,902.29
3	3100	Standardisation inspection	106,000.00	-	-	106,000.00	106,000.00	100%	-	105,139.89	99%	860.11
	3102	Technical library	98,000.00	-	29,000.00	69,000.00	67,965.59	99%	1,034.41	67,365.59	98%	600.00
	3200	Development of operational applications	1,183,000.00	-	335,000.00	1,518,000.00	1,517,762.74	100%	237.26	821,004.56	54%	696,758.18
	3300	Communication and publication	425,000.00	-	14,279.23	410,720.77	404,444.80	98%	6,275.97	261,071.36	64%	143,373.44
	3400	Organisation experts meeting	567,000.00	-	192,700.00	374,300.00	365,418.66	98%	8,881.34	334,187.52	89%	31,231.14
	3500	Translation of studies, reports and other working documents	111,000.00	-	70,500.00	40,500.00	39,841.83	98%	658.17	39,483.36	97%	358.47
	3600	Assistance to Rule Making activities	270,000.00	-	213,500.00	483,500.00	482,150.00	100%	1,350.00	73,500.00	15%	408,650.00
	3601	International cooperation	354,000.00	-	57,000.00	297,000.00	287,486.06	97%	9,513.94	163,875.21	55%	123,610.85
	3700	Mission expenses, duty travel expenses and other ancillary expenditure	3,332,000.00	59,000.00	22,600.00	3,368,400.00	3,329,735.22	99%	38,664.78	3,088,417.92	92%	241,317.30
	3800	Technical training and Pilot training expenses	250,000.00	-	124,000.00	374,000.00	373,268.87	100%	731.13	245,658.87	66%	127,610.00
	3802	European Central Question Bank	150,000.00	-	36,000.00	114,000.00	110,250.00	97%	3,750.00	107,460.00	94%	2,790.00
	3900	Safety intelligence and performance	90,000.00	-	16,700.00	73,300.00	71,939.11	98%	1,360.89	58,456.35	80%	13,482.76
	3903	Research Studies/Projects	300,000.00	-	5,000.00	295,000.00	295,000.00	100%	-	-	0%	295,000.00
	3904	Data for safety	200,000.00	-	1,000.00	199,000.00	198,288.00	100%	712.00	4,550.00	2%	193,738.00
	3907	Aviation Cyber Security project	-	-	106,000.00	106,000.00	106,000.00	100%	-	-	0%	106,000.00
3 Total			7,436,000.00	59,000.00	333,720.77	7,828,720.77	7,755,550.88	99%	73,169.89	5,370,170.63	69%	2,385,380.25
Grand Total			108,483,000.00	852,157.00	280,000.00	107,910,843.00	107,182,528.46	99%	728,314.54	101,164,568.35	94%	6,017,960.11

4.6 Budget implementation R0 – Current Year Appropriations External Assigned Revenue – Fees and Charges

Title	Initial Adopted Budget	Amending Budget	Transfers	Final Budget	Executed Commitment Amount	% Committed	Cancelled Appropriations/Reserve	Executed Payment Amount	% Paid	Carried over to 2018
	(1)	(2)	(3)	(4)	(5)	(5)/(4)	(4)-(5)	(6)	(6)/(4)	(5)-(6)
1	8,842,000.00	-	-	8,842,000.00	8,584,911.62	97%	257,088.38	8,584,911.62	97%	-
2	45,000.00	-	-	45,000.00	470.44	1%	44,529.56	470.44	1%	-
3	28,043,000.00	4,348,000.00	280,000.00	32,111,000.00	27,111,171.31	84%	4,999,828.69	15,654,064.33	49%	11,457,106.98
Grand Total	36,930,000.00	4,348,000.00	- 280,000.00	40,998,000.00	35,696,553.37	87%	5,301,446.63	24,239,446.39	59%	11,457,106.98

Title	Budget line	Budget Line Description	Initial Adopted Budget	Amending Budget	Transfers	Final Budget	Executed Commitment Amount	% Committed	Cancelled Appropriations/Reserve	Executed Payment Amount	% Paid	Carried over to 2018
			(1)	(2)	(3)	(4)	(5)	(5)/(4)	(4)-(5)	(6)	(6)/(4)	(5)-(6)
1	1115	Local Agent	77,000.00	-	-	77,000.00	49,513.01	64%	27,486.99	49,513.01	64%	-
	1133	Contribution or maintenance of pension rights	8,757,000.00	-	-	8,757,000.00	8,534,451.01	97%	222,548.99	8,534,451.01	97%	-
	1700	Reception and events	8,000.00	-	-	8,000.00	947.60	12%	7,052.40	947.60	12%	-
1 Total			8,842,000.00	-	-	8,842,000.00	8,584,911.62	97%	257,088.38	8,584,911.62	97%	-
2	2330	Legal expenses	40,000.00	-	-	40,000.00	-	0%	40,000.00	-	0%	-
	2354	Representation costs	5,000.00	-	-	5,000.00	470.44	9%	4,529.56	470.44	9%	-
2 Total			45,000.00	-	-	45,000.00	470.44	1%	44,529.56	470.44	1%	-
3	3003	Miscellaneous costs under fees and charges	460,000.00	-	-	460,000.00	4,077.79	1%	455,922.21	4,077.79	1%	-
	3010	CORAL investment programme	-	2,950,000.00	277,000.00	2,673,000.00	607,395.00	23%	2,065,605.00	-	0%	607,395.00
	3400	Organisation experts meeting	69,000.00	-	10,000.00	79,000.00	71,066.03	90%	7,933.97	48,320.93	61%	22,745.10
	3602	Support to CAA Thailand	-	398,000.00	45,000.00	443,000.00	432,000.00	98%	11,000.00	-	0%	432,000.00
	3700	Mission expenses, duty travel expenses and other ancillary expenditure	2,450,000.00	-	140,000.00	2,590,000.00	2,470,197.43	95%	119,802.57	2,279,414.09	88%	190,783.34
	3800	Technical training and Pilot training expenses	249,000.00	-	10,000.00	239,000.00	172,041.38	72%	66,958.62	120,091.38	50%	51,950.00
	3904	Data for safety	-	1,000,000.00	30,000.00	970,000.00	435.20	0%	969,564.80	435.20	0%	-
	3000_ATM	Certification activities ATM	35,000.00	-	5,000.00	30,000.00	12,000.02	40%	17,999.98	6,687.46	22%	5,312.56
	3000_ATO	Certification activities FLIGHT CREW LICENSE ORGAN	35,000.00	-	35,000.00	0.01	0.01	100%	-	-	0%	0.01
	3000_CAO	Certification activities CONTINUING AIRWORTHINESS	6,150,000.00	-	350,000.00	6,500,000.00	6,292,643.28	97%	207,356.72	3,756,417.00	58%	2,536,226.28
	3000_DOA	Certification activities DESIGN ORGANISATIONS	700,000.00	-	35,000.00	735,000.00	663,676.93	90%	71,323.07	286,030.02	39%	377,646.91
	3000_ETSO	Certification activities PARTS & APPLIANCES	5,000.00	-	-	5,000.00	-	0%	5,000.00	-	0%	-
	3000_FSTD	Certification activities FSTD	6,200,000.00	-	215,000.00	6,415,000.00	6,109,228.10	95%	305,771.90	3,537,352.85	55%	2,571,875.25
	3000_GABA	Cert. activities GENERAL AVIATION+BALLOON-AIRSHIP	2,230,000.00	-	120,000.00	2,349,999.99	2,132,749.53	91%	217,250.46	1,019,503.25	43%	1,113,246.28
	3000_LA	Certification activities LARGE AEROPLANES	3,800,000.00	-	420,000.00	3,380,000.00	3,098,387.07	92%	281,612.93	1,449,580.16	43%	1,648,806.91
	3000_MRB	Certification activities MRB	1,750,000.00	-	658,000.00	1,092,000.00	1,032,588.01	95%	59,411.99	651,134.41	60%	381,453.60
	3000_POA	Certification activities PRODUCTION ORGANISATIONS	2,480,000.00	-	90,000.00	2,570,000.00	2,525,607.36	98%	44,392.64	1,775,234.98	69%	750,372.38
	3000_PRO	Certification activities PROPULSION	180,000.00	-	10,000.00	190,000.00	158,647.00	83%	31,353.00	35,900.75	19%	122,746.25
	3000_RC	Certification activities ROTORCRAFT	1,250,000.00	-	140,000.00	1,390,000.00	1,328,431.17	96%	61,568.83	683,884.06	49%	644,547.11
3 Total			28,043,000.00	4,348,000.00	- 280,000.00	32,111,000.00	27,111,171.31	84%	4,999,828.69	15,654,064.33	49%	11,457,106.98
Grand Total			36,930,000.00	4,348,000.00	- 280,000.00	40,998,000.00	35,696,553.37	87%	5,301,446.63	24,239,446.39	59%	11,457,106.98

Budget Line Description	Initial Budget	Amending Budget	Transfers	Final Budget	Reinstatement of Planning Adjustments	Deficit/Surplus on 2017 F&C activity	Accumulated Surplus Balance 31 Dec 2017
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Provision for Fees & Charges funded expenditure	43,233,000.00	- 530,000.00	-	42,703,000.00	9,603,519.95	2,635,162.01	54,941,681.96
	43,233,000.00	- 530,000.00	-	42,703,000.00	9,603,519.95	2,635,162.01	54,941,681.96

Budget implementation R0 – Current Year Appropriations External Assigned Revenue – Special Operations

Title	Budget line	Budget Line Description	Earmarked Funds Budget	Executed Commitment Amount	% Committed	Cancelled Appropriations/Reserve	Executed Payment Amount	% Paid	Carried over to 2018
			(1)	(2)	(2)/(1)	(1)-(2)	(3)	(3)/(1)	(2)-(3)
4	4000	Technical Cooperation with Third Countries - Grant & service contract	4,951,874.85	3,418,157.54	69%	1,533,717.31	2,431,079.41	49%	987,078.13
	4100	Technical Cooperation with Third Countries - Delegation Agreements	6,555,316.03	4,215,763.97	64%	2,339,552.06	2,474,952.11	38%	1,740,811.86
	4200	Data for Safety Programme	8,000.00	3,179.86	40%	4,820.14	2,760.40	35%	419.46
	4300	Support on implementing Climate Change mitigation measures	100,000.00	100,000.00	100%	-	100,000.00	100%	-
Total Title 4			11,615,190.88	7,737,101.37	67%	3,878,089.51	5,008,791.92	43%	2,728,309.45

4.7 Budget implementation C4 – Current Year Appropriations Internal Assigned Revenue

Title	Amounts received 2017_C4	Executed Commitment Amount	% Committed	Carried Over Appropriations	Executed Payment Amount	% Paid	Carried over Commitments to 2018
	(1)	(2)	(2)/(1)	(1)-(2)	(3)	(3)/(1)	(2)-(3)
1	10,927.33	1,814.80	17%	9,112.53	1,814.80	17%	-
2	63,786.12	56,603.33	89%	7,182.79	37,444.56	59%	19,158.77
3	563,407.81	4,459.84	1%	558,947.97	4,459.84	1%	-
Grand Total	638,121.26	62,877.97	10%	575,243.29	43,719.20	7%	19,158.77

Title	Budget line	Budget Line Description	Amounts received 2017_C4	Executed Commitment Amount	% Committed	Carried Over Appropriations	Executed Payment Amount	% Paid	Carried over Commitments to 2018
			(1)	(2)	(2)/(1)	(1)-(2)	(3)	(3)/(1)	(2)-(3)
1	1430	Social welfare of staff	10,927.33	1,814.80	17%	9,112.53	1,814.80	17%	-
1 Total			10,927.33	1,814.80	17%	9,112.53	1,814.80	17%	-
2	2210	Purchase of furniture	23,658.20	23,544.56	100%	113.64	23,544.56	100%	-
	2330	Legal expenses	40,127.92	33,058.77	82%	7,069.15	13,900.00	35%	19,158.77
2 Total			63,786.12	56,603.33	89%	7,182.79	37,444.56	59%	19,158.77
3	3100	Standardisation inspection	4,584.96	-	0%	4,584.96	-	0%	-
	3400	Organisation experts meeting	371,856.03	-	0%	371,856.03	-	0%	-
	3601	International cooperation	131,699.36	-	0%	131,699.36	-	0%	-
	3700	Mission expenses, duty travel expenses and other ancillary expenditure	52,417.46	4,459.84	9%	47,957.62	4,459.84	9%	-
	3800	Technical training and Pilot training expenses	2,850.00	-	0%	2,850.00	-	0%	-
3 Total			563,407.81	4,459.84	1%	558,947.97	4,459.84	1%	-
Grand Total			638,121.26	62,877.97	10%	575,243.29	43,719.20	7%	19,158.77

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

Title	Amounts received 2016_C5 (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Cancelled Appropriations (1)-(2)	Executed Payment Amount (3)	% Paid (3)/(1)
1	18,544.03	18,544.03	100%	-	18,544.03	100%
3	263,148.79	248,119.18	94%	15,029.61	248,119.18	94%
	281,692.82	266,663.21	95%	15,029.61	266,663.21	95%

Title	Budget line	Budget Line Description	Amounts received 2016_C5 (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Cancelled Appropriations (1)-(2)	Executed Payment Amount (3)	% Paid (3)/(1)
1	1430	Social welfare of staff	18,544.03	18,544.03	100%	-	18,544.03	100%
1 Total			18,544.03	18,544.03	100%	-	18,544.03	100%
3	3400	Organisation experts meeting	223,923.81	222,822.97	100%	1,100.84	222,822.97	100%
	3500	Translation of studies, reports and other working documents	7,642.55	1,804.00	24%	5,838.55	1,804.00	24%
	3700	Mission expenses, duty travel expenses and other ancillary expenditure	13,452.43	11,562.21	86%	1,890.22	11,562.21	86%
	3800	Technical training and Pilot training expenses	18,130.00	11,930.00	66%	6,200.00	11,930.00	66%
3 Total			263,148.79	248,119.18	94%	15,029.61	248,119.18	94%
Grand Total			281,692.82	266,663.21	95%	15,029.61	266,663.21	95%

4.9 Budget implementation C8 – Automatic Carried Over Appropriations

Title	Carried over Commitment Amount	Executed Payment Amount	% Paid	Carried over to 2018	Cancelled Appropriations	Cancelled Appropriations %
	(1)	(2)	(2)/(1)		(1)-(2)	
1	283,148.82	278,748.51	98%	-	4,400.31	2%
2	5,827,334.48	4,182,522.03	72%	1,526,271.06	118,541.39	2%
3	3,127,423.05	3,010,534.85	96%	-	116,888.20	4%
Grand Total	9,237,906.35	7,471,805.39	81%	1,526,271.06	239,829.90	3%

Title	Budget line	Budget Line Description	Carried over Commitment Amount	Executed Payment Amount	% Paid	Carried over to 2018	Cancelled Appropriations	Cancelled Appropriations %
			(1)	(2)	(2)/(1)		(1)-(2)	
1	1112	Temporary assistance (Interims)	63,943.42	63,943.42	100%	-	-	0%
	1173	External services	3,410.00	3,410.00	100%	-	-	0%
	1200	Miscellaneous expenditure on staff recruitment	560.00	560.00	100%	-	-	0%
	1203	Removal expenses	7,320.00	7,320.00	100%	-	-	0%
	1410	Medical service	4,363.64	4,339.41	99%	-	24.23	1%
	1420	Language and other training	116,869.19	116,869.19	100%	-	-	0%
	1700	Reception and events	20,447.35	20,327.35	99%	-	120.00	1%
	1420_IT	Language and other training	66,235.22	61,979.14	94%	-	4,256.08	6%
1 Total			283,148.82	278,748.51	98%	-	4,400.31	2%

Budget implementation C8 – Automatic Carried Over Appropriations

Title	Budget line	Budget Line Description	Carried over Commitment Amount	Executed Payment Amount	% Paid	Carried over to 2018	Cancelled Appropriations	Cancelled Appropriations %
			(1)	(2)	(2)/(1)		(1)-(2)	
2	2000	Rental costs	354,672.10	339,947.35	96%	-	14,724.75	4%
	2010	Insurance	20,439.00	20,439.00	100%	-	-	0%
	2030	Cleaning and maintenance	57,949.08	57,932.53	100%	-	16.55	0%
	2040	Fitting-out of premises	2,055,206.71	485,012.27	24%	1,526,271.06	43,923.38	2%
	2050	Security and surveillance of buildings	43,701.46	43,641.46	100%	-	60.00	0%
	2051	Other building expenditure	412,234.21	374,419.08	91%	-	37,815.13	9%
	2100	ICT equipment acquisition & maintenance	1,091,087.68	1,085,473.60	99%	-	5,614.08	1%
	2101	Development of organisational applications and provision of data centre services	1,203,973.83	1,193,104.71	99%	-	10,869.12	1%
	2106	Software	86,064.75	86,057.06	100%	-	7.69	0%
	2108	Telephone, radio and television, data connection subscriptions and charges	42,348.96	41,251.30	97%	-	1,097.66	3%
	2200	Technical equipment and installations	9,275.68	9,275.68	100%	-	-	0%
	2203	Maintenance and repair of technical equipment and installations	3,004.00	3,004.00	100%	-	-	0%
	2210	Purchase of furniture	140,155.98	140,155.98	100%	-	-	0%
	2252	Subscription to newspapers and periodicals	1,000.00	1,000.00	100%	-	-	0%
	2300	Stationery and office supplies	18,425.16	18,425.16	100%	-	-	0%
	2320	Financial charges	32,296.59	32,296.59	100%	-	-	0%
	2330	Legal expenses	52,276.00	52,276.00	100%	-	-	0%
	2351	MB and other internal meetings	17,764.25	17,764.25	100%	-	-	0%
	2352	Department removals	47,045.19	47,045.19	100%	-	-	0%
	2354	Representation costs	142.15	142.15	100%	-	-	0%
	2355	Integrated quality management system and Archive expenditure	59,726.70	59,368.00	99%	-	358.70	1%
	2400	Postage and delivery charges	78,545.00	74,490.67	95%	-	4,054.33	5%
2 Total			5,827,334.48	4,182,522.03	72%	1,526,271.06	118,541.39	2%

Budget implementation C8 – Automatic Carried Over Appropriations

Title	Budget line	Budget Line Description	Carried over Commitment Amount (1)	Executed Payment Amount (2)	% Paid (2)/(1)	Carried over to 2018	Cancelled Appropriations (1)-(2)	Cancelled Appropriations %
3	3100	Standardisation inspection	55,557.71	55,557.71	100%	-	-	0%
	3102	Technical library	248.82	248.82	100%	-	-	0%
	3200	Development of operational applications	363,806.40	363,806.40	100%	-	-	0%
	3300	Communication and publication	175,351.00	168,167.00	96%	-	7,184.00	4%
	3400	Organisation experts meeting	165,733.39	140,202.94	85%	-	25,530.45	15%
	3500	Translation of studies, reports and other working documents	40,754.00	40,754.00	100%	-	-	0%
	3600	Assistance to Rule Making activities	687,164.64	654,319.81	95%	-	32,844.83	5%
	3601	International cooperation	460,831.08	436,012.02	95%	-	24,819.06	5%
	3700	Mission expenses, duty travel expenses and other ancillary expenditure	232,747.01	224,437.54	96%	-	8,309.47	4%
	3800	Technical training and Pilot training expenses	51,636.00	51,563.88	100%	-	72.12	0%
	3900	Safety intelligence and performance	72,633.00	70,673.03	97%	-	1,959.97	3%
	3903	Research Studies/Projects	540,030.00	540,030.00	100%	-	-	0%
	3904	Data for safety	83,080.00	66,911.70	81%	-	16,168.30	19%
	3907	Aviation Cyber Security project	197,850.00	197,850.00	100%	-	-	0%
3 Total			3,127,423.05	3,010,534.85	96%	-	116,888.20	4%
Grand Total			9,237,906.35	7,471,805.39	81%	1,526,271.06	239,829.90	3%

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

Title	Budget line	Budget Line Description	Carried over Commitment Amount	Executed Payment Amount	% Paid	Cancelled Appropriations
			(1)	(2)	(2)/(1)	(1)-(2)
3	3003	Miscellaneous costs under fees and charges	669,340.50	669,220.50	100%	120.00
	3200	Development of operational applications	124,626.48	124,626.48	100%	-
	3700	Mission expenses, duty travel expenses and other ancillary expenditure	108,988.32	108,222.33	99%	765.99
	3800	Technical training and Pilot training expenses	46,208.59	46,010.41	100%	198.18
	3000	Certification activities	9,934,744.04	6,032,417.98	61%	3,902,326.06
Total Title 3			10,883,907.93	6,980,497.70	64%	3,903,410.23

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

Title	Budget line	Budget Line Description	Carried over Commitment Amount	Executed Payment Amount	% Paid	Cancelled Appropriations
			(1)	(2)	(2)/(1)	(1)-(2)
4	4000	Technical Cooperation with Third Countries - Grant & service contract	2,343,703.72	1,964,588.58	84%	379,115.14
Total Title 4			2,343,703.72	1,964,588.58	84%	379,115.14

4.11 Budget Transfers (all amounts in Euros)

EASA BUDGET 2017 (C1+R0 CREDITS)- BUDGETARY TRANSFERS																		
BL	DESCRIPTION	Initial credit	Transfers January	Transfers February	Transfers March	Transfers April	Transfers May	First Amending Budget	Transfers June	Transfers July	Transfers August	Transfers September	Transfers October	Transfers November Pre amending budget	Second Amending Budget	Transfers November Post amending budget	Transfers December	Total Budget
1100	Basic salaries	51,524,000						106,000						2,018,163.66	-1,017,157.00		89,500.00	52,541,507
1101	Family allowances	6,309,000												- 144,000.00		- 57,000.00		6,108,000
1102	Expatriation and foreign-residence allowances	7,745,000												264,000.00		- 21,000.00	- 26,000.00	7,962,000
1103	Secretarial allowances	2,000												- 288.70				1,711
1111	Secondment of National Experts	1,042,000												- 122,278.31				919,722
1112	Temporary Assistance (interims)	1,000,000									250,000			- 54,000.00				1,196,000
1113	Contractual Agents	4,618,000							-85,000		-250,000			- 136,000.00				4,147,000
1114	Trainees	97,000												- 22,543.00				74,457
1115	Local Staff	77,000																77,000
1130	Insurance against sickness	1,943,000												32,000.00				1,975,000
1131	Insurance against accidents and occupational disease	286,000									-1,000			- 63,000.00				222,000
1132	Insurance against unemployment	753,000												15,000.00			- 695.34	767,305
1133	Constitution or maintenance of pension rights	8,757,000																8,757,000
1140	Childbirth and death allowances and grants	5,000												- 1,518.73				3,481
1141	Travel expenses for annual leave	856,000										7,000	1,000	- 212.73			54.77	863,842
1142	Housing and transport allowances	346,000										-7,000	-1,000	- 109,500.00			640.57	229,141
1150	Overtime	3,000												- 3,000.00				0
1172	Administrative Assistance from Community institutions	427,000		118,720					85,000		1,000			- 58.04				631,662
1173	External Services	300,000		-118,720										- 46,280.00				135,000
1191	Adjustments to remuneration	685,000												- 685,000.00				0
	Chapter 11	86,775,000	0	0	0	0	0	106,000	0	0	0	0	0	941,484	-1,017,157	-78,000	- 115,500.00	86,611,827
1200	Miscellaneous expenditure on staff recruitment	163,000												- 64,904.21				98,096
1201	Travel expenses	39,000												- 6,000.00				33,000
1202	Installation, resettlement and transfer allowances	381,000												- 187,000.00			- 243.44	193,757
1203	Removal expenses	196,000												- 79,678.24				116,322
1204	Temporary daily subsistence allowances	288,000												- 107,000.00			243.44	181,243
	Chapter 12	1,067,000	0	0	0	0	0	0	0	0	0	0	0	-444,582	0	0	0	622,418
1410	Medical service	151,000												- 21,000.00				130,000
1420	Language and other training	559,000												- 81,901.70				477,098
1420_IT	Language and other training/IT	155,000																155,000
1430	Social welfare of staff	4,328,000												- 394,000.00				3,934,000
	Chapter 14	5,193,000	0	0	0	0	0	0	0	0	0	0	0	-496,902	0	0	0	4,696,098
1700/CT	Reception and events	8,000																8,000
1700/ED	Reception and events	70,000															- 2,000.00	68,000
1700/FS	Reception and events	3,000																3,000
1700/RS	Reception and events	10,000																10,000
1700/SM	Reception and events	10,000																10,000
	Chapter 17	101,000	0	0	0	0	0	0	0	0	0	0	0	0			- 2,000.00	99,000
	TOTAL TITLE 1	93,136,000	0	0	0	0	0	106,000	0	0	0	0	0	0	-1,017,157	-78,000	-117,500	92,029,343

Budget Transfers (all amounts in Euros)

EASA BUDGET 2017 (C1+R0 CREDITS)- BUDGETARY TRANSFERS																		
BL	DESCRIPTION	Initial credit	Transfers January	Transfers February	Transfers March	Transfers April	Transfers May	First Amending Budget	Transfers June	Transfers July	Transfers August	Transfers September	Transfers October	Transfers November Pre amending budget	Second Amending Budget	Transfers November Post amending budget	Transfers December	Total Budget
2000	Rental costs	7,832,000														-160,000	-27,000	7,645,000
2010	Insurance	44,000														-15,000		29,000
2030	Cleaning and maintenance	324,000														-11,000		313,000
2040	Fitting-out of premises	421,000					-230,000									-76,000	-39,000	76,000
2050	Security and surveillance of buildings	575,000														-36,000		539,000
2051	Other building expenditure	533,000					230,000									-22,000	-31,000	710,000
	Chapter 20	9,729,000	0	0	0	0	0	0	0	0	0	0	0	0	0	-320,000	-97,000	9,312,000
2100	ICT equipment acquisition & maintenance	500,000	161,000			100,000	-127,000			77,000						394,000		1,105,000
2101	Development of business applications and provision of data centre services	3,321,000				-100,000				-317,000	-115,000					127,000	19,000	2,935,000
2105	Other ICT expenditure	161,000	-161,000															0
2106	Software	1,000,000								125,000	115,000		55,000			12,000	135,000	1,442,000
2108	Telephone, radio and television, data connection subscriptions and charges	460,000											-55,000			-7,000		398,000
	Chapter 21	5,442,000	0	0	0	0	-127,000	0	0	-115,000	0	0	0	0	0	526,000	154,000	5,880,000
2200	Technical equipment and installations	79,000														-32,000	-1,000	46,000
2203	Maintenance and repair of technical equipment or installations	34,000														-12,000		22,000
2210	Purchase of furniture	286,000					-11,000		-3,000					88,000				360,000
2252	Subscriptions to newspapers and periodicals	35,000					11,000		3,000									49,000
	Chapter 22	434,000	0	0	0	0	0	0	0	0	0	0	0	88,000	0	-44,000	-1,000	477,000
2300	Stationery and office supplies	144,000								-30,000		-15,000				-12,000		87,000
2320	Financial charges	57,000																57,000
2321	Other financial expenditure	42,000											65,000					107,000
C1-2330/ED	Legal expenses	60,000								45,000		15,000	30,000				14,279	164,279
R0-2330/ED	Legal expenses	40,000																40,000
C1-2331/ED	Damage and interest	0																0
2332/ED	Board of Appeals	0		11,000									5,000					16,000
2351/ED	MB and other internal meetings	45,000															-17,000	28,000
2352	Departmental removals	341,000								-15,000			-53,000	-28,000		-60,000		185,000
2354/CT	Representation costs/CT	5,000																5,000
2354/ED	Representation costs/ED	10,000																10,000
2354/FS	Representation costs/FS	2,000															-500	1,500
2354/RS	Representation costs/RS	4,000																4,000
2354/SM	Representation costs/SM	16,000																16,000
2355/ED	Integrated quality management system	181,000								115,000			-47,000					249,000
2355/RS	Integrated quality management system	0					127,000											127,000
	Chapter 23	947,000	0	11,000	0	0	127,000	0	0	115,000	0	0	0	-28,000	0	-72,000	-3,221	1,096,779
2400	Postage and delivery charges	246,000												-60,000		-12,000		174,000
	Chapter 24	246,000	0	0	0	0	0	0	0	0	0	0	0	-60,000	0	-12,000	0	174,000
	TOTAL TITLE 2	16,798,000	0	11,000	0	0	0	0	0	0	0	0	0	0	0	78,000	52,779	16,939,779

Budget Transfers (all amounts in Euros)

EASA BUDGET 2017 (C1+R0 CREDITS)- BUDGETARY TRANSFERS																		
BL	DESCRIPTION	Initial credit	Transfers January	Transfers February	Transfers March	Transfers April	Transfers May	First Amending Budget	Transfers June	Transfers July	Transfers August	Transfers September	Transfers October	Transfers November Pre amending budget	Second Amending Budget	Transfers November Post amending budget	Transfers December	Total Budget
3000_ATM	Certification activities ATM	35,000									-5,000							30,000
3000_ATO	Certification activities Flight Crew License Organ	35,000									-10,000			-25,000				0
3000_CAO	Certification activities Continuing Airworthiness	6,150,000	-20,000								370,000		50,000	-50,000				6,500,000
3000_DOA	Certification activities Design Organisations	700,000	20,000						15,000									735,000
3000_ETSO	Certification activities PARTS & APPLIANCES	5,000																5,000
3000_FSTD	Certification activities FSTD	6,200,000				-5,000				-20,000	290,000			-50,000				6,415,000
3000_GABA	Certification activities General Aviation + Balloon-airship	2,230,000					50,000			-5,000				75,000				2,350,000
3000_LA	Certification activities Large Aeroplanes	3,800,000					-120,000			-100,000	-250,000			50,000				3,380,000
3000_MRB	Certification activities MRB	1,750,000							-15,000	-25,000	-510,000		-108,000					1,092,000
3000_POA	Certification activities Production Organisations	2,480,000								-20,000	110,000							2,570,000
3000_PRO	Certification activities Propulsion	180,000				5,000	20,000			-5,000	-10,000							190,000
3000_RC	Certification activities ROTORCRAFT	1,250,000					50,000			75,000	15,000							1,390,000
3002	Operational equipment	0																0
3003/CT	Miscellaneous certification costs under F&C C	10,000																10,000
3003/RS	Miscellaneous certification costs under F&C F	450,000																450,000
3010	CORAL investment programme	0						2,950,000			-277,000							2,673,000
	Chapter 30	25,275,000	0	0	0	0	0	2,950,000	0	-100,000	-277,000	0	-58,000	0	0	0	0	27,790,000
3100	Standardisation inspection	106,000																106,000
3102	Technical Library	98,000									-26,000		-3,000					69,000
	Chapter 31	204,000	0	0	0	0	0	0	0	0	-26,000	0	-3,000	0	0	0	0	175,000
3200	Development of operational applications	1,183,000									277,000		58,000					1,518,000
	Chapter 32	1,183,000	0	0	0	0	0	0	0	0	277,000	0	58,000	0	0	0	0	1,518,000
3300	Communications and publications	425,000															-14,279	410,721
	Chapter 33	425,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-14,279	410,721
3400/CT	ORGANISATION OF EXPERTS MEETINGS/CT	69,000								10,000								79,000
3400/ED	ORGANISATION OF EXPERTS MEETINGS/ED	30,000															-19,000	11,000
3400/FS	ORGANISATION OF EXPERTS MEETINGS/FS	116,000										-41,000					-13,000	62,000
3400/RS	ORGANISATION OF EXPERTS MEETINGS/FS	400,000											-16,000	-80,000			-39,000	265,000
3400/SM	ORGANISATION OF EXPERTS MEETINGS/SM	21,000				2,300					16,000						-3,000	36,300
	Chapter 34	636,000	0	0	0	2,300	0	0	0	10,000	0	-25,000	-16,000	-80,000	0	0	-74,000	453,300
3500/CT	TRANSLATION OF STUDIES, REPORTS AND OTHER WORKING DOCUMENTS/CT	0																0
3500/ED	TRANSLATION OF STUDIES, REPORTS AND OTHER WORKING DOCUMENTS/ED	51,000		-11,000	-3,500								-10,000				-15,000	11,500
3500/SM	TRANSLATION OF STUDIES, REPORTS AND OTHER WORKING DOCUMENTS/SM	60,000										-16,000	-13,000				-2,000	29,000
3500	Chapter 35	111,000	0	-11,000	-3,500	0	0	0	0	0	0	-16,000	-23,000	0	0	0	-17,000	40,500
3600/CT	Assistance to Rule Making activities/CT	200,000												80,000			130,000	410,000
3600/ED	Assistance to Rule Making activities/ED	70,000			3,500													73,500
3600/FS	Assistance to Rule Making activities/FS	0																0
3600/SM	Assistance to Rule Making activities/SM	0																0
3601/SM	International cooperation	354,000									-33,000		-20,000				-4,000	297,000
3602	Support to CAA Thailand	0						398,000					45,000					443,000
	Chapter 36	624,000	0	0	3,500	0	0	398,000	0	0	-33,000	0	25,000	80,000	0	0	126,000	1,223,500

Budget Transfers (all amounts in Euros)

EASA BUDGET 2017 (C1+R0 CREDITS)- BUDGETARY TRANSFERS																		
BL	DESCRIPTION	Initial credit	Transfers January	Transfers February	Transfers March	Transfers April	Transfers May	First Amending Budget	Transfers June	Transfers July	Transfers August	Transfers September	Transfers October	Transfers November Pre amending budget	Second Amending Budget	Transfers November Post amending budget	Transfers December	Total Budget
R0-3700/CT	MISSION EXPENSES, DUTY TRAVEL EXPENSES AND OTHER ANCILLARY EXPENDITURE	2,195,000																2,195,000
C1-3700/ED	MISSION EXPENSES, DUTY TRAVEL EXPENSES AND OTHER ANCILLARY EXPENDITURE	269,000				-20,000							10,000				3,000	262,000
R0-3700/ED	MISSION EXPENSES, DUTY TRAVEL EXPENSES AND OTHER ANCILLARY EXPENDITURE	255,000								100,000								355,000
C1-3700/FS	MISSION EXPENSES, DUTY TRAVEL EXPENSES AND OTHER ANCILLARY EXPENDITURE	2,236,000				20,000						41,000	30,000				-31,000	2,296,000
3700/RS	MISSION EXPENSES, DUTY TRAVEL EXPENSES AND OTHER ANCILLARY EXPENDITURE	499,000											-55,000	-10,000			-23,600	410,400
C1-3700/SM	MISSION EXPENSES, DUTY TRAVEL EXPENSES AND OTHER ANCILLARY EXPENDITURE	328,000						59,000				-10,000	13,000	10,000				400,000
R0-3700/SM	MISSION EXPENSES, DUTY TRAVEL EXPENSES AND OTHER ANCILLARY EXPENDITURE											10,000	30,000					40,000
	Chapter 37	5,782,000	0	0	0	0	0	59,000	0	100,000	0	41,000	28,000	0	0	0	-51,600	5,958,400
R0-3800/CT	Technical training and Pilot training expenses	179,000								-10,000								169,000
R0-3800/FS	Technical training and Pilot training expenses	70,000																70,000
3800/SM	Technical training and Pilot training expenses	250,000									104,000		20,000					374,000
3802	European Central Questions Bank	150,000									-35,000						-1,000	114,000
	Chapter 38	649,000	0	0	0	0	0	0	0	-10,000	69,000	0	20,000	0	0	0	-1,000	727,000
3900	Safety intelligence and performance	90,000				-2,300					-10,000						-4,400	73,300
3901	External evaluation of the Agency and other Studies	0																0
3903	Research	300,000															-5,000	295,000
C1-3904	Data for Safety	200,000											-1,000					199,000
R0-3904	Data for Safety	0						1,000,000					-30,000					970,000
3905	Crisis management	0																0
3906	Safety information	0																0
3907	Aviation Cyber Security project	0															106,000	106,000
	Chapter 39	590,000	0	0	0	-2,300	0	1,000,000	0	0	-10,000	0	-31,000	0	0	0	96,600	1,643,300
	TOTAL TITLE 3	35,479,000	0	-11,000	0	0	0	4,407,000	0	0	0	0	0	0	0	0	64,721	39,939,721

Budget Transfers (all amounts in Euros)

EASA BUDGET 2017 (C1+R0 CREDITS)- BUDGETARY TRANSFERS																		
BL	DESCRIPTION	Initial credit	Transfers January	Transfers February	Transfers March	Transfers April	Transfers May	First Amending Budget	Transfers June	Transfers July	Transfers August	Transfers September	Transfers October	Transfers November Pre amending budget	Second Amending Budget	Transfers November Post amending budget	Transfers December	Total Budget
4000	Technical cooperation with Third Countries	p.m.																0
4001	Technical cooperation with Third Countries	p.m.																0
	Chapter 40	p.m.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4100	Research programmes	p.m.																-
	Chapter 41	p.m.	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0
4200	Data for Safety Programme	p.m.																0
	Chapter 42	p.m.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4300	Support on implementing Climate change mitigation measures	p.m.																0
	Chapter 43	p.m.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL TITLE 4	p.m.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5000	Provision for Fees & Charges funded expenditure	43,233,000						-530,000										42,703,000
	Chapter 50	43,233,000	0	0	0	0	0	-530,000	0	0	0	0	0	0	0	0	0.00	42,703,000
	TOTAL TITLE 5	43,233,000	0	0	0	0	0	-530,000	0	0	0	0	0	0	0	0	0.00	42,703,000
	GRAND TOTAL	188,646,000	0	0	0	0	0	3,983,000	0	0	0	0	0	0	-1,017,157	0	0	191,611,843

Budget Transfers (all amounts in Euros)

Details about the transfers				
#	From / to	Amount	Date	Reason
1	From line 2105 to 2100	161,000	27/01/17	Local transfer to cover needs of ICT Equipment Acquisition and Maintenance
2	From line 3000_CAO to 3000_DOA	20,000	31/01/17	Local transfer to cover increase of needs on 3000_DOA
3	From line 3500/ED to 2332	11,000	09/02/17	BUDGET REALLOCATION No. 1 to cover all expenses related to the work made by the EASA Board of Appeals in 2017
4	From line 1173 to 1172	118,720	22/02/17	Local transfer to cover the new SLA with DG HR concerning the provision of SYSPER and related services
5	From line 3500/ED to 3600/ED	3,500	17/03/17	BUDGET REALLOCATION No. 2 to cover the commitment for the specific contract SC 002 - Cooperative surveillance DAPs/Registers – under the FWC EASA.2016.FC19 with EUROCAE
6	From line 3900 to 3400/SM	2,300	03/04/17	BUDGET REALLOCATION No. 3 to cover the reimbursement of experts which attended the Balloon CAG meeting
7	From line 3000_FSTD to 3000_PRO	5,000	06/04/17	Local transfer to cover needs on BL 3000_PRO
8	From line 3700/ED to 3700/FS	20,000	11/04/17	Local transfer in line with transfer of task from ED to FS
9	From line 2101 to 2100	100,000	21/04/17	Local transfer to cover the acquisition of IT Hardware
10	From line 2210 to 2252	11,000	12/05/17	Local transfer to cover the renewal of 2017 subscriptions and periodicals for the Agency.
11	From line 2100 to 2355/RS	127,000	17/05/17	BUDGET REALLOCATION No. 4 to cover BCM project
12	From line 2040 to 2051	230,000	24/05/17	Local transfer to cover property consultancy & facility management consultancy expenses
13	From line 3000_LA to 3000_GABA, PRO, RC	120,000	30/05/17	Local transfer for adjustments of local position on BL 3000
14	From line 2210 to 2252	3,000	02/06/17	Local transfer to cover subscriptions and periodicals for the Agency that start/end on the 2nd half of the year.
15	From line 3000_MRB to 3000_DOA	15,000	14/06/17	Local transfer to cover new requests for outsourcing of DOA projects to CAA-NL that had not been planned early this year.
16	From line 1113 to 1172	85,000	29/06/17	Local transfer to cover 2017 provisional administrative charges to be paid to PMO
17	From line 3000_LA to 3000_RC	80,000	06/07/17	Local transfer to cover unplanned business developments on Rotorcraft projects
18	From line 2300 & 2352 to 2330	45,000	12/07/17	Local transfer to cover Legal advice, recommendations and assistance in all legal issues, including pre-litigation and litigation support, related to the Agency's premises in Cologne
19	From line 2101 to 2100	150,000	20/07/17	Local transfer to ensure continuity of ICT operations
20	From line 2101 to 2106	125,000	20/07/17	Local transfer to ensure continuity of ICT operations
21	From BLs 3000 to 3700/ED	100,000	21/07/17	Local transfer to cover costs of IISC activities
22	From line 2100 & 2101 to BL 2355/ED	115,000	27/07/17	Local transfer to fund the Information Security Management project
23	From line 3800/CT to 3400 CT	10,000	27/07/17	Local transfer to cover live stream of the Rotorcraft Symposium in December 2017
24	From line 3010 to 3200	230,000	01/08/17	Local transfer to fund the acquisition of services in relation with the CORAL programme
25	From line 1131 to 1172	1,000	02/08/17	Local transfer to cover payment of the complementary invoice of the EC related to the final settlement of the "à la carte" services for budget year 2016
26	From line 2101 to 2106	115,000	04/08/17	Local transfer to cover renewal of licences
27	From line 3000_MRB to 3000_POA & 3000_CAO	400,000	09/08/17	Local transfers to cover increase outsourcing in the POA and CAO domains
28	From line 3010 to 3200	47,000	14/08/17	Local transfer to fund the acquisition of services in relation with the CORAL programme
29	From line 3802 to 3800	35,000	23/08/17	Local transfer to cover the costs related to increase of technical training requests
30	From line 3102 to 3800	26,000	23/08/17	Local transfer to cover the costs related to increase of technical training requests
31	From lines 3000_ATM, ATO, LA, MRB, PRO to CAO, FSTD, POA, RC	385,000	30/08/17	Local transfers to align with business changes expectations
32	From line 1113 to 1112	250,000	31/08/17	Local transfer to cover payment of contracts for temporary workers in the period 02.10.2017 – 22.12.2017
33	From lines 3601 and 3900 to 3800_SM	43,000	31/08/17	Local transfer to cover the costs related to increase of technical training requests
34	from 3400/FS to 3700/FS	41,000	01/09/17	Local transfer to cover additional missions of FS Directorate
36	From BL 2300 to 2330	15,000	14/09/17	Local transfer to cover an urgent request for a commitment related to a staff case
37	From BL 1142 to 1141	7,000	19/09/17	Local transfer to cover the payment of the annual travel allowances 2017 for staff members, spouses and dependents
38	From line 3500_SM to 3400_SM	16,000	20/09/17	Local transfer to cover the costs of the cybersecurity conference in Cracow in November

Budget Transfers (all amounts in Euros)

Details about the transfers				
#	From / to	Amount	Date	Reason
39	From 3700/SM-C1 to 3700/SM-R0	10,000	29/09/17	Travel related to Project Thailand
40	From BL 3904 to 3700/SM	30,000	06/10/17	Local transfer to cover mission expenses for "Data for Safety" activities
41	From BL 3700/RS to 3700/SM	25,000	09/10/17	Local transfer to cover high priority missions of SM Directorate
42	From line 3700/SM to 3602	45,000	11/10/17	Local transfer to cover the recruitment of experts for support to CAA Thailand
43	From lines 2355/ED & 2352 to 2321	65,000	12/10/17	Local transfer to cover the analysis of EASA's cost accounting methodologies, systems and processes
44	From line 3700_RS to 3700_FS	30,000	13/10/17	Local transfer to cover high priority missions of FS Directorate
45	From line 2108 to 2106	55,000	16/10/17	Local transfer to ensure continuity of our operations and meet the obligations arising from the use of procured software.
46	From line 3000_MRB to 3000_CAO	50,000	16/10/17	Local transfer to cover unforeseen business development on 3000_CAO
47	From line 1142 to 1141	1,000	17/10/17	Local transfer to cover payment of the annual travel allowances 2017 for staff members, spouses and dependents
48	From line 3000_MRB to 3200	58,000	17/10/17	Local transfer to ensure continuity of the consultant support managed by SM2.2 in the maintenance and changes to the Agency's reporting tools. The area of intervention is mostly related to Fees and Charges activities.
49	From lines 3102, 3500/SM, 3094 & 3400/RS to 3700/SM	33,000	18/10/17	Local transfer to cover high priority missions of SM Directorate
50	From line 2352 to 2330	30,000	18/10/17	Local transfer to cover the commitment for the amendment to specific contract SC01 - Legal advice, recommendations and assistance in all legal issues, including pre-litigation and litigation support, related to the Agency's premises in Cologne – under the FWC EASA.2016.FC26 with CMS Hasche Sigle
51	From line 2355/ED to 2332	5,000	23/10/17	Local transfer to cover the reimbursement of the BoA members for their work performed on the appeals received by the Agency
52	From line 3500/ED to 3700/ED	10,000	23/10/17	Local transfer high priority missions of Executive Directorate
53	From line 3601 to 3800/SM	20,000	24/10/17	Local transfer to cover the costs related to increase of technical training requests
54	From line 3000_CAO to 3000_GABA	50,000	08/11/17	Local transfer to cover unforeseen business development on 3000_GABA
55	From line 3000_ATO to 3000_GABA	25,000	14/11/17	Local transfer to cover unforeseen business development on 3000_GABA
56	From line 3400RS to 3600CT	80,000	14/11/17	Local transfer due to high C5 (Internal Assigned Revenue) amounts received at the beginning of 2017 and to lower prices on catering packages in 2017
57	Within T1-HR lines	2,329,164	16/11/17	Local transfer to cover annual salary adjustment, increase of the weighting factor and to reflect the reduction on Basic salaries appropriations as the new EASA Basic Regulation will not enter into force in 2017
58	From lines 2352, 2400 to 2210	88,000	16/11/17	Local transfer to complete the amount for exchanging all EASA swivel chairs and Directors chairs that have reached a life of 5 to 10 years
59	From lines 3000_FSTD to 3000_LA	50,000	23/11/17	Local transfer to cover unforeseen business development on 3000_LA
60	From CS & HR BLs to BL 2100, 2101 & 2106	533,000	28/11/17	BUDGET REALLOCATION No. 5 to achieve a unified hardware PC environment, purchase additional iPhones, cover IT experts support and to replace a staff member leaving the Agency with an expert consultant in order to ensure timely hand over of activities and knowledge.
61	From line 3700/RS to 3700/SM	10,000	29/11/17	Local transfer to cover mission expenses for a secondment at ICAO Montreal
62	From 1132 to 1141 & from 1202 to 1204	298	01/12/17	Local transfer to cover salary increase to be paid in December 2017
63	From BL 3300 to 2330	14,279	01/12/17	BUDGET REALLOCATION No. 6 to cover cost of external Legal assistance regarding the request of complainants for the annulment of the procurement award decision lodged before the Court of Justice of the European Union.
64	From BL 3700/RS to 3700/ED	3,000	01/12/17	Local transfer to cover 2 last missions of ED Directorate
65	From 3400/FS, 3400/ED, 3500/ED, 3400/RS, 3700/RS, 3400/SM, 3802 to 3907	106,000	05/12/17	Local transfer to cover projects in the area of Cybersecurity-cyber lab and Airspace security / Conflict zones
66	From line 1132 to 1142	640,57	11/12/17	Local transfer for payment of the annual trip home for staff in Bangkok
67	From several T1, & T3 BLs to 2101, 2106 & 3600/CT	284,000	12/12/17	BUDGET REALLOCATION No. 7 * on BL 2101: the funds are needed to hire a consultant in order to ensure knowledge transfer in the area of "solution design for architectures based on SharePoint", due short notice resignation of a staff member; * on BL 2106: to cover Software licenses to support paperless workflows, LITL project - ARIS platform software licenses, BIG-IP virtual editions –subscriptions; * on BL 3600/CT: to cover Environmental Report: Pt 2 Thematic analysis and Communication, Prevent fraud I: Calibration of PM measurement - equipment Emissions SC04.
68	From BL 3700/RS to 3900	4,600	15/12/17	Local transfer to cover contract that will help us to have a look by ourselves on the FDR data and to build Animations to show a full picture to the management.

