

***European Aviation Safety Agency***

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## **Annex 1: 2009 Annual Accounts**

EUROPEAN AVIATION SAFETY AGENCY  
2009  
ANNUAL ACCOUNTS

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## 1. GENERAL INFORMATION

### EUROPEAN AVIATION SAFETY AGENCY

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 EASA was set up by a Council and Parliament regulation (Regulation (EC) 1592/2002 repealed by Regulation (EC) No 216/2008) and was given specific regulatory and executive tasks in the field of civil aviation safety and environmental protection.

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

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

The Agency's responsibilities include:

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

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

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

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

### AGENCY STRUCTURE

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

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

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

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

## 2. FINANCIAL STATEMENTS

### 2.1 Balance Sheet

<b>ASSETS</b>	<b>Note</b>	<b>31-Dec-09</b>	<b>31-Dec-08</b>
<b>NON-CURRENT ASSETS</b>	<b>3.2</b>		
<i>Intangible fixed assets</i>	<b>3.2.1</b>		
Computer Software		7.605	301
Intangible under construction		106	1.644
<i>Tangible fixed assets</i>	<b>3.2.1</b>		
Computer Hardware		1.024	758
Furniture		589	726
Other fixture and fittings		118	159
Tangible under construction		235	76
<i>Other non current assets</i>	<b>3.2.2</b>	1.213	1.416
<b>Total</b>		<b>10.890</b>	<b>5.080</b>
<b>CURRENT ASSETS</b>	<b>3.3</b>		
Current receivables	<b>3.3.1</b>	7.824	6.035
Sundry receivables	<b>3.3.2</b>	136	450
Accrued revenues	<b>3.3.3</b>	9.754	7.937
Prepaid expenses	<b>3.3.4</b>	996	1.180
EC entities	<b>3.3.1</b>	164	21
Cash and equivalents	<b>3.3.5</b>	52.092	57.245
<b>Total</b>		<b>70.967</b>	<b>72.868</b>
<b>TOTAL ASSETS</b>		<b>81.856</b>	<b>77.948</b>
<b>LIABILITIES</b>			
<b>NON-CURRENT LIABILITIES</b>			
<i>Provision for unpaid salary increase</i>	<b>3.4</b>	312	
<b>Total</b>		<b>312</b>	<b>-</b>
<b>CURRENT LIABILITIES</b>			
Current payables	<b>3.5</b>	18.908	14.046
Deferred revenues	<b>3.3.3</b>	26.551	29.969
Sundry payables		132	
EC entities	<b>3.6</b>	1.597	1.854
<b>Total</b>		<b>47.188</b>	<b>45.869</b>
<b>TOTAL LIABILITIES</b>		<b>47.499</b>	<b>45.869</b>
<b>NET ASSETS</b>	<b>Table 2.4</b>		
Surplus (deficit) forwarded from previous years		32.079	14.880
Net surplus(deficit) for the period		2.278	17.199
<b>TOTAL NET ASSETS</b>		<b>34.357</b>	<b>32.079</b>

## 2.2 Economic Outturn Account

	Note	2009	2008
<b>OPERATING REVENUE</b>	3.7		
Fees and Charges	3.7.1	61.621	59.624
Contribution from EC entities	3.7.2	32.661	28.955
Recuperation of expenses	3.7.3	645	315
Contribution of German Ministry of Transport	3.7.4	-	-
Contribution from EFTA countries	3.7.5	1.729	1.377
<b>TOTAL OPERATING REVENUE</b>		<b>96.657</b>	<b>90.271</b>
<b>OPERATING EXPENSES</b>	3.8		
Staff expenses	3.8.1	44.977	37.685
Buildings and related expenses	3.8.2	7.707	5.721
Other expenses	3.8.3	6.901	4.531
Depreciation and write offs	3.8.4	1.645	1.696
Outsourcing and contracting activities	3.8.5	33.693	25.467
<b>TOTAL OPERATING EXPENSES</b>		<b>94.923</b>	<b>75.100</b>
<b>SURPLUS (DEFICIT) FROM OPERATING ACTIVITIES</b>		<b>1.734</b>	<b>15.171</b>
<b>NON OPERATING REVENUES(EXPENSES)</b>	3.9		
Interests received from third parties		630	2.050
Interests & charges paid to third parties		(86)	(22)
<b>SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES</b>		<b>544</b>	<b>2.028</b>
<b>SURPLUS/ (DEFICIT) FROM ORDINARY ACTIVITIES</b>		<b>2.278</b>	<b>17.199</b>
<b>SURPLUS/ (DEFICIT) FROM EXTRAORDINARY ITEMS</b>		<b>-</b>	<b>-</b>
<b>NET SURPLUS FOR THE PERIOD</b>		<b>2.278</b>	<b>17.199</b>

## 2.3 Cash Flow Table

	Note	2009	2008
<b>CASH FLOW FROM ORDINARY ACTIVITIES</b>			
<b>Surplus/(deficit) from ordinary activities</b>		<b>2.278</b>	<b>17.199</b>
<b>Operating activities</b>			
Amortization (intangible fixed assets) +		1.120	154
Depreciation (tangible fixed assets) +		813	638
Increase/(decrease) in Provisions for risks and liabilities		312	
Increase/(decrease) in Value reduction for doubtful debts		-288	904
(Increase)/decrease in Short term Pre-financing			-
(Increase)/decrease in Long term Receivables		202	405
(Increase)/decrease in Short term Receivables		(2.821)	3.493
(Increase)/decrease in Receivables related to consolidated EC entities		(143)	(20)
Increase/(decrease) in Accounts payable		1.575	1.246
Increase/(decrease) in Liabilities related to consolidated EC entities		(257)	(791)
(Gains)/losses on sale of Property, plant and equipment*			
Extraordinary items			
<b>Net cash flow from operating activities</b>		<b>513</b>	<b>6.029</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Increase of tangible and intangible fixed assets (-)		(7.944)	(2.641)
Proceeds from tangible and intangible fixed assets (+)			
Purchase of investments			
Proceeds of investments			
Granting of loans			
Repayments of loans			
Financial revenues			
Extraordinary items			
<b>Net cash flow from investing activities</b>		<b>(7.944)</b>	<b>(2.641)</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>		<b>(5.153)</b>	<b>20.587</b>
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>		<b>57.245</b>	<b>36.658</b>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>		<b>52.092</b>	<b>57.245</b>

## 2.4 Statements of Changes in Net Assets/Liabilities

	Accumulated Surplus	Net surplus for the period	Total net assets
Balance as of 31 December 2008	32.079		32.079
Balance as of 1st January 2009	32.079		
Net result of the year	-	2.278	2.278
Balance as of 31 December 2008	32.079	2.278	34.357

The EOA result of the year is added to the accumulated surplus balance at the beginning of the year. Consequently the new total becomes the opening balance for the next year.



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

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

##### **Accounting principles**

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

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

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

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

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

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

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

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

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

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

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

## Balance Sheet

### Non-current assets

The most noticeable item under non-currents assets is the capitalization of the SAP project as of the go-live date (end of July 2009). The capitalization includes licences, consulting, EASA employee cost and hardware. The related 2008 balance of assets under construction was transferred to the newly created asset.

The other distinct asset was generated by the capitalization of the ARIS project which was put in production at the beginning of December 2009.

The decision to capitalise the SAP and ARIS related cost was based on the criteria in the EC Accounting Rule number 6-Intangible Fix Assets. All the capitalization criteria were met by the SAP and ARIS projects.

Other non-current assets include furniture and fixtures, various hardware and computer software. The assets are depreciated (tangibles) or amortised (intangibles) 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 fixtures and fittings	4	25%
Movable furniture	10	10%

All assets are stated at cost less accumulated amortisation and depreciation and impairment losses. Assets under construction are not amortised and include items which were not put into use as of the end of 2009.

Other internally produced intangible assets as well as repair and maintenance are expensed in the economic outturn account.

### Leases

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

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

### Receivables

All receivables are carried out at the original amount less write-down for impairment when there is objective evidence that the Agency will not be able to collect all amounts due according to the original terms of receivables. Also recognized there is a general write-down in value of 25% of recoverable net balances past due for more than six months and less than one year and 100% above one year, for outstanding recovery orders not already subject to a specific write-down. This analysis is carried out on the situation of year end balances as they exist when preparing the financial statements.

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

### **Cash and cash equivalents**

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

### **Payables**

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

### **Accrued expenses**

In accordance with EC Accounting Rules no. 10 complemented by chapter 19 under IPSAS 19 (Provisions, contingent liabilities and contingent assets) accruals are made to recognize the amounts to be paid for goods or services that have been received or supplied but have not been paid, invoiced or formally agreed with the supplier, including amounts due to employees (for example, amounts relating to accrued vacation pay). The accruals are determined based on estimates received from the authorizing officers (assessed based on the part of the carry-overs to be applied to 2009). These accruals are reported under current liabilities-current payables.

### **Accrued vacation and other staff related accruals**

In accordance with EC Accounting Rule no. 12 a liability for untaken holidays (accumulating compensated absences) at year-end has been included on the balance sheet under the current liabilities heading (current payables).

For the first time a new long-term liability has been recognized according to the instruction received from the Commission in order to reflect the unpaid salary increase corresponding to 1.85% not yet paid to staff as of 31 December 2009 and which be settled beyond 2010.

### **Economic outturn account**

#### **Revenue**

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

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

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

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

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

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

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

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

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

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

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

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

As a result of this, for all projects invoiced in 2009 and not closed at the end of the period the revenue is recognised up to the cost incurred which is calculated as the number of hours worked after the starting date of the period covered by the invoice multiplied by the hourly cost. This is a prudent approach compliant with EC Accounting Rule 4; paragraph IV.1.4.1 (Criteria for the provision of services).

The difference between what has been invoiced and the recognised revenue is deferred income in the balance sheet, with the effect of decreasing the revenue of the current financial period. Also, based on the estimates from the authorising officers accruals are made for worked performed and not yet invoiced as of the end of 2009. The accrued revenue increases the revenue of the current financial period.

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

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

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

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

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

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

### **Expenditure**

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

At year-end, incurred eligible expenses already due to the beneficiaries but not yet reported are estimated and recorded as accrued expenses.

### **Contingent assets and liabilities**

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

The contingent liabilities are detailed in note 3.10.

### **Employee benefits**

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

## **3.2 Non-current assets**

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

### **3.2.1 Tangible and Intangible Assets**

**Intangible assets** are mostly composed of computer software as well as consulting and employees cost related to the implementation and realization of the ERP and ARIS projects. The intangible assets under construction account for various items received and not activated as of December 31, 2009. The transfer between headings reflects the capitalization of the SAP related cost which was previously reported as assets under construction.

2009		Computer Software	Others (1)	Intangible fixed assets under construction	Total
<b>Gross carrying amounts 01.01.2009</b>	+	<b>732</b>	<b>0</b>	<b>1.644</b>	<b>2.376</b>
Additions	+	6.779	0	106	6.885
Disposals	-	0	0	0	0
Transfer between headings	+/-	1.644	0	(1.644)	0
Other changes (2)	+/-	0	0	0	0
<b>Gross carrying amounts 31.12.2009</b>		<b>9.155</b>	<b>0</b>	<b>106</b>	<b>9.261</b>
<b>Accumulated amortization and impairment 01.01.2009</b>	-	<b>(431)</b>	<b>0</b>	<b>0</b>	<b>(431)</b>
Amortization	-	(1.120)	0	0	(1.120)
Write-back of amortization	+	0	0	0	0
Disposals	+	0	0	0	0
Impairment (2)	-	0	0	0	0
Write-back of impairment	+	0	0	0	0
Transfer between headings	+/-	0	0	0	0
Other changes (2)	+/-	0	0	0	0
<b>Accumulated amortization and impairment 31.12.2009</b>		<b>(1.551)</b>	<b>0</b>	<b>0</b>	<b>(1.551)</b>
<b>Net carrying amounts 31.12.2009</b>		<b>7.605</b>	<b>0</b>	<b>106</b>	<b>7.710</b>

**Tangible fixed assets** include mainly furniture, fixtures and IT equipment. The tangible assets under construction account for various items received and not activated as of December 31, 2009. The transfer between headings reflects the capitalization of the SAP related cost which was previously reported as assets under construction.

2009		Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Tangible Fixed Assets under Construction	Total
<b>Gross carrying amounts 01.01.2009</b>	+	<b>2.187</b>	<b>1.058</b>	<b>421</b>	<b>76</b>	<b>3.743</b>
Additions	+	653	153	18	235	1.060
Disposals	-	0	0	0	0	0
Transfer between headings	+/-	76	0	0	(76)	0
Other changes (1)	+/-	0	0	0	0	0
<b>Gross carrying amounts 31.12.2009</b>		<b>2.917</b>	<b>1.211</b>	<b>439</b>	<b>235</b>	<b>4.802</b>
<b>Accumulated amortization and impairment 01.01.2009</b>	-	<b>(1.429)</b>	<b>(332)</b>	<b>(262)</b>	<b>0</b>	<b>(2.023)</b>
Depreciation	-	(464)	(290)	(59)	0	(813)
Write-back of depreciation	+	0	0	0	0	0
Disposals	+	0	0	0	0	0
Impairment (1)	-	0	0	0	0	0
Write-back of impairment	+	0	0	0	0	0
Transfer between headings	+/-	0	0	0	0	0
Other changes (1)	+/-	0	0	0	0	0
<b>Accumulated amortization and impairment 31.12.2009</b>		<b>(1.893)</b>	<b>(622)</b>	<b>(321)</b>	<b>0</b>	<b>(2.836)</b>
<b>Net carrying amounts 31.12.2009</b>		<b>1.024</b>	<b>589</b>	<b>118</b>	<b>235</b>	<b>1.966</b>

### 3.2.2 Other non-current assets

<b><u>Other non-current assets</u></b>	<b><u>Balance at 31.12.2009</u></b>	<b><u>Balance at 31.12.2008</u></b>
Prepaid rent & utilities	1.213	1.416
<b>Total</b>	<b>1.213</b>	<b>1.416</b>

The 203K€ decrease reflects the amount released to the pre-paid expense during the year. It accounts for the advance payment on the rent and some utilities of the Agency's premises for building improvements made by the landlord in order to meet the occupancy needs and other requirements of the Agency.

## 3.3 Current Assets

### 3.3.1 Current receivables

<b>Current Receivables</b>	<b>Balance at 31.12.2009</b>	<b>Balance at 31.12.2008</b>
Receivable from customers	10.110	8.741
Other receivables from EC institutions	164	21
Accrued credit notes	(697)	(735)
Doubtful Customers	(2.249)	(2.537)
VAT recoverable	660	567
<b>Total</b>	<b>7.824</b>	<b>6.056</b>

The increase in receivables reflects the timing of the invoicing: 21% of the total related invoicing took place in the last quarter which combined with an average of 120 days to recover the cash lead to the higher balance.

Accrued credit notes of 697 K€ include a material amount of 435K for one client.

The provision for doubtful receivables decreased to 2.249 K€ in 2009 which reflects the effort of the Agency to improve its efforts to find ways to minimize the number and magnitude of its commercial disputes and persuade its customers to make the required payments. This amount includes 984K€ relates to bankruptcies, 681 K€ is associated with commercial disputes and 184 K€ is related to write down in percentage of overdue balances. Also included is 400 K€ loss related to 2005 EFTA contribution payable by the Commission and for which a technical litigation exists.

The 660K€ of the recoverable VAT relates to payments made in the last semester of 2009 to suppliers and still to be refunded by the German taxes Authorities.

### 3.3.2 Sundry receivables

Sundry Receivables	Balance at 31.12.2009	Balance at 31.12.2008
Salary advances	103	94
Missions advances	25	333
Removal cost advances	8	23
<b>Total</b>	<b>136</b>	<b>450</b>

The decrease in mission advances reflects the result of the effort to recover the related outstanding amounts either through salaries reduction or by matching against new missions undertaken by the staff members.

### 3.3.3 Accrued and deferred revenue

Accrued revenue	Balance at 31.12.2009	Balance at 31.12.2008
Accrued income fees and charges	9.630	7.442
Accrued interest income	124	495
<b>Total</b>	<b>9.754</b>	<b>7.937</b>

Deferred revenues	Balance at 31.12.2009	Balance at 31.12.2008
Deferred revenues F&C	26.509	29.969
Deferred revenues Non F&C	42	0
<b>Total</b>	<b>26.551</b>	<b>29.969</b>

**Accrued income fees and charges** accounts for worked performed or billable travel cost incurred in the current or past periods which was not invoiced by 31 December 2009. The 29% increase reflects the higher accrual for travel to be re-invoiced (2.310 K€).

**Deferred revenue:** the biggest part of the F&C deferred revenue (60%) is related to the multiannual projects (TC's and Derivatives) which are invoiced up-front for a period of 12 months. The other 40% percent relates mainly to periodical and annul fees. The decrease in the deferral reflects the impact of invoicing less in 2009.

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

**The accrued interest income** is the bank interest to be received for the fourth 2009 quarter. The decrease is the result of the much lower interest rate received in 2009 on Agency's deposits (1.28 % versus 4.23% in 2008).



### 3.3.4 Prepaid expenses

<b>Prepaid Expenses</b>	<b><u>Balance at</u> <u>31.12.2009</u></b>	<b><u>Balance at</u> <u>31.12.2008</u></b>
Prepaid IT services	596	787
Prepaid insurance	-	-
Prepaid subscriptions	1	3
Prepaid rent & utilities within one year	293	198
Prepaid social welfare & staff expenditure	107	191
<b>Total</b>	<b>996</b>	<b>1.180</b>

The major portion of the 293K€ is the current portion of the prepaid rent and utilities paid in advance by the Agency for its premises as agreed with the landlord.

The prepaid social welfare and staff expenditure represents the advance payments related to school allowances paid for dependents of the staff.

Most of other prepaid charges are related to the maintenance of hardware and software acquisitions not related to 2009.

### 3.3.5 Cash and cash equivalents

<b>Cash</b>	<b><u>Balance at</u> <u>31.12.2009</u></b>	<b><u>Balance at</u> <u>31.12.2008</u></b>
ING Bank	13.149	224
ING Bank (Fees and charges)	38.659	56.754
Commerzbank	283	267
<b>Total</b>	<b>52.092</b>	<b>57.245</b>

The decrease in cash reflects the aforementioned timing of the F&C related invoicing combined with lower invoicing for the year and interest received.

### 3.4 Provisions for unpaid salary increase

	<b><u>Balance at</u> <u>31.12.2009</u></b>	<b><u>Balance at</u> <u>31.12.2008</u></b>
Provision for unpaid salary increase	312	-
<b>Total</b>	<b>312</b>	<b>-</b>

A long-term liability for the portion (1.85%) of the 2009 related salary increase has been entered as instructed by DG Budget in order to align with the Commission's accounts. The long term nature of this liability reflects the fact that final decision and consequently the payment will take place beyond 2010.

### 3.5 Current payables

<b>Current payables</b>	<b>Balance at 31.12.2009</b>	<b>Balance at 31.12.2008</b>
Payables to suppliers	1.775	4.492
Accrued charges-untaken holidays	1.243	966
Accrued charges-other	15.882	8.431
Accrued charges-European institutions	9	157
<b>Total</b>	<b>18.908</b>	<b>14.046</b>

The accrued charges balance includes the impact of an accrued amount of approximately 8.700 K€ related to work subcontracted to National Aviation Authorities which was not invoiced as of 31 December 2009. The total related expense for the year was estimated by the concerned Authorizing Officer as 96 % of the committed amounts (based on Order Forms and 91% on PO's). Also included in the balance there is a 2.931 K€ related to IT cost, 500 K€ rent related and approximately 1.000 K€ for missions not paid as of the end of the year.

The increase in the accrual for untaken holidays is consistent the rise in staff numbers.

### 3.6 Payables-EC entities

<b>Current payables</b>	<b>Balance at 31.12.2009</b>	<b>Balance at 31.12.2008</b>
Subsidy to reimburse to EC	1.083	1.318
Other payables to EC institutions	221	360
Grants received	293	177
<b>Total</b>	<b>1.597</b>	<b>1.854</b>

The subsidy to reimburse to the European Commission corresponds to the budget outturn account for the financial year 2009 which was determined on a modified cash basis. The detailed calculation is presented in the Budget Outturn table (Note 4.1).

### 3.7 Operating Revenue

The Agency's 2009 revenue comes from the following sources:

<b>Operating revenue</b>	<b>2009</b>	<b>2008</b>
Fees and charges	61.621	59.624
Contribution from EC entities	32.661	28.955
Contribution from the German Ministry of Transport	-	-
Contribution from EFTA countries	1.729	1.377
Recuperation of expenses	645	315
<b>Total</b>	<b>96.657</b>	<b>90.271</b>

### 3.7.1 Revenue generated from Fees and Charges

Description	2009 INVOICED			2009 ACCRUED			2009 DEFERRED	2008 REVERSALS				Total
	F&C	Travel	Total	F&C (+)	Travel (+)	Credit Notes (-)	F&C (-)	F&C Accrued (-)	F&C Deferred (+)	Accrued Travel (-)	Credit Notes (+)	2009 Revenue
Type Certificate / Restricted Type Certificate	15.484	1.060	16.544	2	1.369	10	11.176	602	13.926	1.039	4	19.019
Type Certificate / Restricted Type Certificate	5.052	399	5.452	10	334	8	2.120	0	2.055	212	100	5.611
Supplemental Type Certification	2.321	137	2.458	315	271	451	173	163	540	182	14	2.629
Major Changes & Repairs	7.278	765	8.043	87	654	118	4.892	347	5.890	578	416	9.156
Minor Changes & Repairs	575	6	581	4	0	7	89	12	63	0	1	542
Design Organisation Approval	297	12	309	3	0	1	177	0	171	10	0	295
Design Organisation Approval	4.445	98	4.542	16	75	3	2.083	0	1.937	41	11	4.454
Alternative Procedure to DOA	62	0	62	0	0	0	24	0	0	0	0	37
Production Organisation Approval	131	23	154	0	144	0	74	0	84	71	0	238
Production Organisation Approval	2.640	141	2.781	12	121	0	1.456	0	1.032	95	0	2.395
Maintenance Organisation Approval	560	117	677	21	157	5	374	0	463	155	87	873
Maintenance Organisation Approval	6.531	1.126	7.657	42	2.272	75	2.906	8	2.346	1.482	80	7.926
Special organisation approvals	102	0	102	0	0	0	75	0	0	0	0	27
145 accepted	138	0	138	3	0	5	61	0	77	0	8	160
145 accepted	261	0	261	10	0	11	190	0	1.138	0	11	1.218
Maintenance Training Organisation Approval	101	32	133	0	73	0	14	0	117	56	0	254
Maintenance Training Organisation Approval	461	289	750	0	205	5	273	0	128	242	5	568
APPEALS	0	0	0	0	0	0	0	0	0	0	0	0
Aircraft Flight Manual	215	0	215	2	1	0	48	1	0	0	0	169
Alternative Method of Compliance	47	0	47	0	0	0	18	0	0	0	0	29
Certification Support for Validation	275	0	275	0	227	0	151	0	0	108	0	243
Export Certificate of Airworthiness	441	0	441	0	0	0	0	0	0	0	0	441
Maintenance Review Board	2.503	223	2.726	1.931	996	0	0	1.597	0	357	0	3.700
Operations Evaluation Board	665	45	710	107	6	0	0	59	0	16	0	749
Permit to fly	691	0	691	54	0	0	135	0	0	2	0	608
Technical Advice Contracts	149	61	210	0	59	0	0	0	0	8	0	261
E-exam	10	0	10	12	0	0	0	0	0	0	0	22
<b>Grand Total</b>	<b>51.435</b>	<b>4.534</b>	<b>55.969</b>	<b>2.630</b>	<b>6.965</b>	<b>697</b>	<b>26.509</b>	<b>2.788</b>	<b>29.969</b>	<b>4.654</b>	<b>735</b>	<b>61.621</b>

The above table grants a complete picture of the 2009 revenue recognition process on an accrual basis and the full impact on the economic outturn account as well as the computation of the accrued and deferred revenue balances reflect in the balance sheet.

The amounts invoiced in 2009 are 4,700 K€ (7.89%) less than 2008 invoiced most likely reflecting normalization in the invoicing activities. However, the recognized revenue for the year is 2.000 K€ higher due the net positive effect (5.262 K€) of the 2009 deferrals and accruals and the reversal of the 2008 equivalent balances. The main drivers of the aforementioned positive impact are the lower deferrals (3.641 K€) in 2009 (corresponding to lower levels of invoicing) and a higher accrual for travel to be re-invoiced (2.311 K€).

The methods and principles for revenue recognition have been explained under note 3.1.3.1 Revenue.

### 3.7.2 Subsidy received from the European Commission

The subsidy paid in 2009 by the Directorate-General for Energy and Transport was 33.861 K€ (30.495 K€ in 2008). In addition the Agency received an additional 321 K€ (of which only 29K€ was recognized as 2009 revenue under accrual accounting) related to a project of cooperation with countries outside E.U. zone to help them developing a national aviation safety policy (CARDS project-Community Assistance for Reconstruction, Development and Stabilization). The item is shown as PHARE funds from Commission in the Budget Outturn.

The 32.661K€ shown as subsidy in 2009 under accrual accounting is the result of the cash received as subsidy and PHARE funds adjusted for the amount corresponding to the budget outturn to be returned to the Commission (1.082 K€) and other adjustments related to pre-refinancing under the PHARE scheme.

### 3.7.3 Recuperation of expenses

The increase in recuperation of expenses reflects the increase in the number of staff from which the amounts were recovered.

### 3.7.4 Contribution of German Ministry of Transport

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

### 3.7.5 Contribution from EFTA countries

The revenue is line with the expected amount and also consistent with 2008.

## 3.8 Operating expenses

In 2009 the operating expenses increased globally by 26.4% or 19.822 K€ reflecting the increase in staff and related expenses, buildings, IT expenses and outsourcing as a result of the increase in the raise in the Agency's level of activities required to achieve its operating and statutory objectives (detailed analysis is given in the next paragraphs) .

### 3.8.1 Staff expenses

Staff Expenses	2009	2008
Salaries and related allowances	41.668	35.472
Social security	1.707	1.439
Other staff expenses	1.602	775
<b>Total</b>	<b>44.977</b>	<b>37.685</b>

The 19.3% increases in staff and related expenses as well as social security reflect the increase in average FTE's over 2008 (17%) as well as the related salary increases. The raise in other staff expenses is mainly due to the increase in the school fees (600K€) as a result of new contracts being signed with the private schools.

### 3.8.2 Building and related expenses

Building and related expenses	2009	2008
Rent	6.394	4.666
Related expenses	1.313	1.055
<b>Total</b>	<b>7.707</b>	<b>5.721</b>

The 34.7% increase in building and related expenses reflects the need for additional office space, utilities, security and other related services as a result of the increase in staff. The increase is not linear in relation to the raise in staff numbers due to the fact that additional

office space is sometimes rented in advance, one floor at a time (no one-to-one relationship).

### 3.8.3 Other expenses

Other Expenses	2009	2008
Temporary assistance	910	880
Administrative assistance	278	205
Recruitment	442	875
Travel	83	68
Training	351	397
IT related	3.857	1.438
Stationery, supplies and other	210	192
Legal	91	55
Postage and communication	602	379
Other	77	41
<b>Total</b>	<b>6.901</b>	<b>4.531</b>

The overall 52.3% increase in other expenses is driven by the increase of IT and equipment expenses which is due partially to the need for more licenses maintenance fees for the new staff as well as the expenses related to maintenance of various IT applications.

### 3.8.4 Depreciation and write-offs

Depreciation and write-offs	2009	2008
Depreciation and amortisation of fixed assets	1.933	792
Provision for risks on receivables	-288	904
<b>Total</b>	<b>1.645</b>	<b>1.696</b>

The depreciation and amortization increase is essentially driven by the capitalization of the ERP project (as of the end of July 2009) for which the related depreciation (for hardware) and amortization (intangibles) amounts to approximately 2,000 K€ per year (prorated for 5 months in 2009).

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

### 3.8.5 Outsourcing and contracting activities

Certification and other operating expenses	2009	2008
Certification activities (NAA and JAA)	18.532,85	15.654,65
Other operating expenses	5.134,76	3.012,24
Meetings	335,28	292,63
Translation/Publications	384,36	1.146,89
Missions/Technical Training	4.874,25	3.805,22
Software development	4.431,17	1.555,51
<b>Total</b>	<b>33.693</b>	<b>25.467</b>

The overall 32.3% increase is driven by:

- 18.4% increase in National Aviation Authorities related expenses due to the higher level of associated activities necessary to deal with the planned certification and surveillance workload
- 70.5% increase in other operating activities is mainly due to the increase in research activities (1,076 K€ or 266%) and studies (422 K€ or 35%)
- 28.1 % augmentation in missions reflects the increase in the number of staff and consequently the mission travel
- 184% increase in software development as a result of expenses related to the post go-live SAP stabilization phase (consulting fees)
- The above increases are partially compensated by lower cost for translation (66.5% less or 762 K€) and publications.

### 3.9 Non-operating revenue (expenses)

<b>Non-operating revenue</b>	<b>2009</b>	<b>2008</b>
Bank interest	607	1.988
Interest received from customers	22	58
Exchange differences	-	4
<b>Total</b>	<b>630</b>	<b>2.051</b>
<b>Non-operating expense</b>		
Bank charges	(14)	-
Exchange differences	(3)	-
Other financial charges	(70)	-
<b>Total</b>	<b>(86)</b>	<b>-</b>
<b>Total Net</b>	<b>544</b>	<b>2.051</b>

The decrease in bank interest reflects the much lower interest applied in 2009 by the banks on the Agency's deposits: 1.28% in 2009 as opposed to 4.23% in 2008.

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

### 3.10 Contingent liabilities

1. Operating lease commitments for rent: amounts still to be paid at 31 December 2009 up to the end of June 2016 under the operating lease for the Cologne office amounts to 41.479K€ (53.444K€ K€ at 31 December 2008).

The contractual payments are scheduled as follows:

Description	Charges still to be paid			
	<1yr	1-5 yrs	>5 yrs	Total charges to be paid
Operating leases-Buildings	5.871	25.297	10.311	41.479
<b>Total</b>	<b>5.871</b>	<b>25.297</b>	<b>10.311</b>	<b>41.479</b>

As the contract runs until 30.06.2016 only half of the 2016 due payment was considered.

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 economic outturn

RAL	2009	2008
Gross amount	51.729	56.708
Accrued charges	(17.128)	(13.198)
<b>Total</b>	<b>34.601</b>	<b>43.510</b>
Assigned revenue impact	(27.317)	(29.558)
<b>Total impact</b>	<b>(27.317)</b>	<b>(29.558)</b>
<b>Total</b>	<b>7.284</b>	<b>13.952</b>

3. European Dynamics, an applicant to the EASA.2009.OP.02 call for tender, lodged on 22 July 2009 an application to the Court of First Instance of the European Communities (CFI), requesting the annulment of decisions of the EASA in the respective call for tender. As the procedure has just commenced, it is still too early at 31.12.2009 to pre-empt the result of litigation.

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

### 3.11 Related party disclosure

Highest grade description	Grade	Number of persons of this grade
Executive Director	AD 15	1
Director	AD 15	1
Director	AD 14	3

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

### **3.12 Events after the balance sheet date**

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



#### 4. BUDGET IMPLEMENTATION

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

		2009	2008
<b>REVENUE</b>			
Commission subsidy (for the operating budget -Titles 1,2 and 3 - of the agency)	+	33.861.960,00	30.495.925,00
Phare funds from Commission	+	321.607,00	449.999,00
Other contributions and funding received via the Commission	+	971.624,81	880.647,42
Other donors	+		
Fee income	+	54.867.138,00	67.210.733,64
Other revenue	+	1.909.292,14	1.878.196,02
<b>TOTAL REVENUE (a)</b>		<b>91.931.621,95</b>	<b>100.915.501,08</b>
<b>EXPENDITURE</b>			
<i>Title I: Staff</i>			
Payments	-	46.306.347,21	39.116.278,82
Appropriations carried over	-	580.933,62	688.378,25
<i>Title II: Administrative Expenses</i>			
Payments	-	9.666.469,51	7.826.128,43
Appropriations carried over	-	3.259.991,11	2.820.137,06
<i>Title III: Operating Expenditure</i>			
Payments	-	25.752.315,72	13.380.055,67
Appropriations carried over	-	47.888.291,09	53.199.229,97
<b>TOTAL EXPENDITURE (b)</b>		<b>133.454.348,26</b>	<b>117.030.208,20</b>
<b>OUTTURN FOR THE FINANCIAL YEAR (a-b)</b>		<b>-41.522.726,31</b>	<b>-16.114.707,12</b>
Cancellation of unused payment appropriations carried over from previous year	+	1.283.384,91	2.411.508,91
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	41.325.421,32	15.017.287,53
Exchange differences for the year (gain +/- loss -)	+/-	-2.712,86	4.043,23
<b>BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR</b>		<b>1.083.367,06</b>	<b>1.318.132,55</b>
Balance year N-1	+/-	1.315.757,79	2.363.216,37
Positive balance from year N-1 reimbursed in year N to the Commission	-	-1.315.757,79	-2.363.216,37
<b>Result used for determining amounts in general accounting</b>		<b>1.083.367,06</b>	<b>1.318.132,55</b>
<b>Commission subsidy - agency registers accrued revenue and Commission accrued expense</b>		<b>32.778.592,94</b>	
<b>Pre-financing remaining open to be reimbursed by agency to Commission in year N+1</b>		<b>1.083.367,06</b>	

Not included in the budget outturn:

Interest generated by 31/12/N on the Commission subsidy funds and to be reimbursed to the Commission (liability)	+	133.594,01	
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## 4.2 Budget implementation

### BUDGET IMPLEMENTATION FOR THE YEARS 2008 - 2009

	2009		2008	
<b><i>TITLE I - Staff expenses</i></b>				
	<b>Payments</b>	<b>Commitment</b>	<b>Payments</b>	<b>Commitment</b>
Budget appropriation - C1+R0+C4+C5(1)	47.763.432,27	47.763.432,27	40.265.522,81	40.265.522,81
Committed		46.887.280,83		39.804.657,07
Paid	46.306.347,21		39.116.278,82	
Automatic carryovers	580.933,62		688.378,25	
<b>Total expenditure/commitment (2)</b>	<b>46.887.280,83</b>	<b>46.887.280,83</b>	<b>39.804.657,07</b>	<b>39.804.657,07</b>
Appropriations carried over from assigned revenue (3)				
Cancelled	876.151,44	876.151,44	460.865,74	460.865,74
% used on budget appropriation (2+3)/(1)	98,17%	98,17%	98,86%	98,86%
<b><i>TITLE II - Administrative expenses</i></b>				
Budget appropriation - C1+R0+C4+C5(1)	13.269.893,71	13.269.893,71	11.131.593,65	11.131.593,65
Committed		12.926.460,62		10.586.765,49
Paid	9.666.469,51		7.826.128,43	
Automatic carryovers	3.259.991,11		2.760.637,06	
Non-automatic carryovers			59.500,00	59.500,00
<b>Total expenditure/commitment (2)</b>	<b>12.926.460,62</b>	<b>12.926.460,62</b>	<b>10.646.265,49</b>	<b>10.646.265,49</b>
Appropriations carried over from assigned revenue (3)				
Cancelled	343.433,09	343.433,09	485.328,16	485.328,16
% used on budget appropriation (2+3)/(1)	97,41%	97,41%	95,64%	95,64%
<b><i>TITLE III - Operating expenses</i></b>				
Budget appropriation - C1+R0+C4+C5(1)	73.917.140,00	73.917.140,00	67.056.986,54	67.056.986,54
Committed		46.323.152,10		36.510.877,92
Paid	25.752.315,72		13.380.055,67	
Automatic carryovers	47.888.291,09		52.688.508,97	
Non-automatic carryovers			510.721,00	510.721,00
<b>Total expenditure/commitment (2)</b>	<b>73.640.606,81</b>	<b>46.323.152,10</b>	<b>66.579.285,64</b>	<b>37.021.598,92</b>
Appropriations carried over from assigned revenue (3)		27.317.454,71		29.557.686,72
Cancelled	276.533,19	276.533,19	477.700,90	477.700,90
% used on budget appropriation (2+3)/(1)	99,63%	99,63%	99,29%	99,29%
Budget appropriation - C1+R0+C4+C5(1)	134.950.465,98	134.950.465,98	118.454.103,00	118.454.103,00
Committed		106.136.893,55		86.902.300,48
Paid	81.725.132,44		60.322.462,92	
Automatic carryovers	51.729.215,82		56.137.524,28	
Non-automatic carryovers	0,00		570.221,00	570.221,00
<b>Total expenditure/commitment (2)</b>	<b>133.454.348,26</b>	<b>106.136.893,55</b>	<b>117.030.208,20</b>	<b>87.472.521,48</b>
Appropriations carried over from assigned revenue (3)		27.317.454,71		29.557.686,72
Cancelled	1.496.117,72	1.496.117,72	1.423.894,80	1.423.894,80
% used on budget appropriation (2+3)/(1)	98,89%	98,89%	98,80%	98,80%

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

In 2009, the Agency has used only non-differentiated appropriations.

The total consumption of commitment appropriations reached 133,454 K€ (117.030 K€ in 2008), from which 106.137 K€ (87.472 K€ in 2008) have been committed and 27.317 K€ (29.558 K€ in 2008) on credit appropriation from assigned revenue were automatically carried over as per Article 10 of EASA Financial Regulation.

The total consumption of payment appropriations reached 133.454 K€ (117.030 K€ in 2008), of which 81.725 K€ (60.322 K€ in 2008) have been paid and 51.729 K€ (56.138 K€ in 2008) were automatically carried over (24.412 K€ on Commitments and 27.317 K€ on credit appropriations from assigned revenue).

The credit appropriations from assigned revenue of 27.317 K€, which were carried over automatically, are composed of 27.135 K€ external assigned revenue from Fees and Charges and 189 K€ from other assigned revenue.

Appropriations corresponding to earmarked revenues of 1.030 K€, to continue the assistance to DG ENLARG assistance programs to the Western Balkans and IPA Programme beneficiary countries and to assist DG TREN to develop assistance to the CAA impacted by regulation 2111/2005, were authorised in the Initial Budget 2009. Actually only 437 K€ were received in 2009 from which 373 K€ were committed and 64 K€ credit appropriations have been automatically carried over.

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

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

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

	2009	2008
<b>Budget Outturn (a)</b>	<b>1.083</b>	<b>1.318</b>
<b>Part of subsidy to return to the EC (b)</b>	<b>(1.083)</b>	<b>(1.318)</b>
<b>Adjustments for accrual accounting</b>		
<b>1. Adjustment for capitalisation</b>	<b>6.453</b>	<b>1.849</b>
<b>2. Adjustments for expenses</b>		
Carry-over from assigned revenue (Art. 10 of EASA FR)	29.509	14.644
Other carry-overs	(45.648)	6.433
Accruals	3.939	1.553
<b>Total adjustments for expenses</b>	<b>(10.613)</b>	<b>22.631</b>
<b>Adjustments for revenues</b>		
Other adjustments for revenue	5.157,07	(860)
Difference between invoiced and cashed invoices	1.281	(6.420)
<b>Total adjustments for revenue</b>	<b>6.438</b>	<b>(7.280)</b>
<b>Total Adjustments (c)</b>	<b>2.278</b>	<b>17.199</b>
<b>Net result a+b+c</b>	<b>2.278</b>	<b>17.199</b>

#### 4.5 Budget implementation C1

Budget Line Position	Budget Line Description	Commitment Appropriation Amount (1)	Payment Appropriation Amount (2)	Executed Commitment Amount (3)	Commitment Available (1)-(3)	% Committed (3)/(1)	Executed Payment Amount (4)	RAL (3)-(4)	Payment Available (2)-(4)	% Paid (4)/(2)
1100	Basic salaries	30.632.000,00	30.632.000,00	30.631.794,48	205,52	100,00%	30.631.794,48	-	205,52	100,00%
1101	Family allowances	2.992.000,00	2.992.000,00	2.991.382,36	617,64	99,98%	2.991.382,36	-	617,64	99,98%
1102	Expatriation and foreign-residence allowances	4.268.000,00	4.268.000,00	4.201.041,53	66.958,47	98,43%	4.201.041,53	-	66.958,47	98,43%
1103	Secretarial allowances	3.100,00	3.100,00	3.048,24	51,76	98,33%	3.048,24	-	51,76	98,33%
1111	Secondment of National Experts	150.000,00	150.000,00	120.577,39	29.422,61	80,38%	120.577,39	-	29.422,61	80,38%
1112	Temporary Assistance (interims)	943.000,00	943.000,00	900.382,73	42.617,27	95,48%	694.715,18	205.667,55	248.284,82	73,67%
1113	Contractual Agents	1.635.000,00	1.635.000,00	1.591.901,51	43.098,49	97,36%	1.591.901,51	-	43.098,49	97,36%
1130	Insurance against sickness	1.100.000,00	1.100.000,00	1.071.323,04	28.676,96	97,39%	1.071.323,04	-	28.676,96	97,39%
1131	Insurance against accidents and occupational disease	228.000,00	228.000,00	223.273,37	4.726,63	97,93%	223.273,37	-	4.726,63	97,93%
1132	Insurance against unemployment	420.000,00	420.000,00	412.203,00	7.797,00	98,14%	412.203,00	-	7.797,00	98,14%
1140	Childbirth and death allowances and grants	5.000,00	5.000,00	3.414,58	1.585,42	68,29%	3.414,58	-	1.585,42	68,29%
1141	Travel expenses for annual leave	463.000,00	463.000,00	449.583,18	13.416,82	97,10%	449.583,18	-	13.416,82	97,10%
1142	Housing and transport allowances	73.000,00	73.000,00	71.455,60	1.544,40	97,88%	71.455,60	-	1.544,40	97,88%
1145	Other Allowances	159.100,00	159.100,00	157.969,88	1.130,12	99,29%	157.969,88	-	1.130,12	99,29%
1150	Overtime	60.000,00	60.000,00	51.652,07	8.347,93	86,09%	51.652,07	-	8.347,93	86,09%
1172	Administrative Assistance from Community institutions	279.000,00	279.000,00	277.738,88	1.261,12	99,55%	268.638,88	9.100,00	10.361,12	96,29%
1173	External Services	60.000,00	60.000,00	59.400,00	600,00	99,00%	10.800,00	48.600,00	49.200,00	18,00%
1191	Adjustments to remuneration	749.000,00	749.000,00	311.515,76	437.484,24	41,59%	311.515,76	-	437.484,24	41,59%
	<b>Total Chapter 11</b>	<b>44.219.200,00</b>	<b>44.219.200,00</b>	<b>43.529.657,60</b>	<b>689.542,40</b>	<b>98,44%</b>	<b>43.266.290,05</b>	<b>263.367,55</b>	<b>952.909,95</b>	<b>97,85%</b>
1200	Miscellaneous expenditure on staff recruitment	481.000,00	481.000,00	453.896,31	27.103,69	94,37%	363.049,01	90.847,30	117.950,99	75,48%
1201	Travel expenses	30.000,00	30.000,00	16.158,74	13.841,26	53,86%	16.158,74	-	13.841,26	53,86%
1202	Installation, resettlement and transfer allowances	490.000,00	490.000,00	486.044,74	3.955,26	99,19%	486.044,74	-	3.955,26	99,19%
1203	Removal expenses	230.000,00	230.000,00	221.339,71	8.660,29	96,23%	203.039,57	18.300,14	26.960,43	88,28%
1204	Temporary daily subsistence allowances	320.000,00	320.000,00	315.530,25	4.469,75	98,60%	315.530,25	-	4.469,75	98,60%
	<b>Total Chapter 12</b>	<b>1.551.000,00</b>	<b>1.551.000,00</b>	<b>1.492.969,75</b>	<b>58.030,25</b>	<b>96,26%</b>	<b>1.383.822,31</b>	<b>109.147,44</b>	<b>167.177,69</b>	<b>89,22%</b>
1300	Administrative Missions Expenditures	111.000,00	111.000,00	84.472,32	26.527,68	76,10%	58.750,29	25.722,03	52.249,71	52,93%
	<b>Total Chapter 13</b>	<b>111.000,00</b>	<b>111.000,00</b>	<b>84.472,32</b>	<b>26.527,68</b>	<b>76,10%</b>	<b>58.750,29</b>	<b>25.722,03</b>	<b>52.249,71</b>	<b>52,93%</b>
1410	Medical service	155.000,00	155.000,00	110.837,11	44.162,89	71,51%	87.257,23	23.579,88	67.742,77	56,29%
1420	Language and other training	367.000,00	367.000,00	353.308,18	13.691,82	96,27%	243.851,33	109.456,85	123.148,67	66,44%
1430	Social welfare of staff	1.216.000,00	1.216.000,00	1.197.773,90	18.226,10	98,50%	1.185.477,90	12.296,00	30.522,10	97,49%
	<b>Total Chapter 14</b>	<b>1.738.000,00</b>	<b>1.738.000,00</b>	<b>1.661.919,19</b>	<b>76.080,81</b>	<b>95,62%</b>	<b>1.516.586,46</b>	<b>145.332,73</b>	<b>221.413,54</b>	<b>87,26%</b>
1700	Reception and events	134.000,00	134.000,00	108.029,70	25.970,30	80,62%	80.794,35	27.235,35	53.205,65	60,29%
	<b>Total Chapter 17</b>	<b>134.000,00</b>	<b>134.000,00</b>	<b>108.029,70</b>	<b>25.970,30</b>	<b>80,62%</b>	<b>80.794,35</b>	<b>27.235,35</b>	<b>53.205,65</b>	<b>60,29%</b>
	<b>Total Title 1</b>	<b>47.753.200,00</b>	<b>47.753.200,00</b>	<b>46.877.048,56</b>	<b>876.151,44</b>	<b>98,17%</b>	<b>46.306.243,46</b>	<b>570.805,10</b>	<b>1.446.956,54</b>	<b>96,97%</b>

#### Budget implementation C1

**Annual Accounts of the European Aviation Safety Agency 2009**

Budget Line Position	Budget Line Description	Commitment Appropriation Amount (1)	Payment Appropriation Amount (2)	Executed Commitment Amount (3)	Commitment Available (1)-(3)	% Committed (3)/(1)	Executed Payment Amount (4)	RAL (3)-(4)	Payment Available (2)-(4)	% Paid (4)/(2)
2000	Rental costs	6.240.000,00	6.240.000,00	6.211.442,72	28.557,28	99,54%	5.629.274,72	582.168,00	610.725,28	90,21%
2010	Insurance	32.000,00	32.000,00	26.408,24	5.591,76	82,53%	12.580,24	13.828,00	19.419,76	39,31%
2020	Water, gas, electricity and heating	117.000,00	117.000,00	116.869,55	130,45	99,89%	78.540,00	38.329,55	38.460,00	67,13%
2030	Cleaning and maintenance	250.000,00	250.000,00	246.288,41	3.711,59	98,52%	193.980,65	52.307,76	56.019,35	77,59%
2040	Fitting-out of premises	74.000,00	74.000,00	72.800,00	1.200,00	98,38%	-	72.800,00	74.000,00	0,00%
2050	Security and surveillance of buildings	754.000,00	754.000,00	752.881,48	1.118,52	99,85%	595.346,04	157.535,44	158.653,96	78,96%
2051	Other building expenditure	16.000,00	16.000,00	13.425,24	2.574,76	83,91%	6.545,51	6.879,73	9.454,49	40,91%
	<b>Total Chapter 20</b>	<b>7.483.000,00</b>	<b>7.483.000,00</b>	<b>7.440.115,64</b>	<b>42.884,36</b>	<b>99,43%</b>	<b>6.516.267,16</b>	<b>923.848,48</b>	<b>966.732,84</b>	<b>87,08%</b>
2100	ICT equipment (hardware acquisition)	969.000,00	969.000,00	923.536,48	45.463,52	95,31%	661.101,83	262.434,65	307.898,17	68,23%
2101	Data Centre Services	727.000,00	727.000,00	700.296,00	26.704,00	96,33%	393.107,40	307.188,60	333.892,60	54,07%
2102	Administrative applications development	58.000,00	58.000,00	57.820,00	180,00	99,69%	-	57.820,00	58.000,00	0,00%
2103	IT Hardware maintenance	124.000,00	124.000,00	108.635,58	15.364,42	87,61%	65.376,85	43.258,73	58.623,15	52,72%
2104	ICT training	1.000,00	1.000,00	962,28	37,72	96,23%	962,28	-	37,72	96,23%
2106	Software licences	974.000,00	974.000,00	962.281,47	11.718,53	98,80%	577.243,99	385.037,48	396.756,01	59,27%
2107	Software maintenance	411.000,00	411.000,00	375.101,96	35.898,04	91,27%	281.797,28	93.304,68	129.202,72	68,56%
2108	Maintenance of Administrative applications	204.000,00	204.000,00	204.000,00	-	100,00%	89.250,00	114.750,00	114.750,00	43,75%
	<b>Total Chapter 21</b>	<b>3.468.000,00</b>	<b>3.468.000,00</b>	<b>3.332.633,77</b>	<b>135.366,23</b>	<b>96,10%</b>	<b>2.068.839,63</b>	<b>1.263.794,14</b>	<b>1.399.160,37</b>	<b>59,66%</b>
2200	Technical equipment and installations	36.000,00	36.000,00	32.008,75	3.991,25	88,91%	14.008,75	18.000,00	21.991,25	38,91%
2203	Maintenance and repair of technical equipment or installations	71.000,00	71.000,00	70.207,97	792,03	98,88%	585,24	69.622,73	70.414,76	0,82%
2210	Purchase of furniture	93.000,00	93.000,00	91.539,27	1.460,73	98,43%	1.310,00	90.229,27	91.690,00	1,41%
2211	Maintenance and repairs	5.000,00	5.000,00	-	5.000,00	0,00%	-	-	5.000,00	0,00%
2252	Subscriptions to newspapers and periodicals	16.000,00	16.000,00	10.691,66	5.308,34	66,82%	1.959,88	8.731,78	14.040,12	12,25%
	<b>Total Chapter 22</b>	<b>221.000,00</b>	<b>221.000,00</b>	<b>204.447,65</b>	<b>16.552,35</b>	<b>92,51%</b>	<b>17.863,87</b>	<b>186.583,78</b>	<b>203.136,13</b>	<b>8,08%</b>

**Budget implementation C1**

**Annual Accounts of the European Aviation Safety Agency 2009**

Budget Line Position	Budget Line Description	Commitment Appropriation Amount	Payment Appropriation Amount	Executed Commitment Amount	Commitment Available	% Committed	Executed Payment Amount	RAL	Payment Available	% Paid
		(1)	(2)	(3)	(1)-(3)	(3)/(1)	(4)	(3)-(4)	(2)-(4)	(4)/(2)
2300	Stationery and office supplies	168.000,00	168.000,00	151.780,55	16.219,45	90,35%	76.581,58	75.198,97	91.418,42	45,58%
2320	Bank charges	20.000,00	20.000,00	13.690,85	6.309,15	68,45%	11.690,85	2.000,00	8.309,15	58,45%
2321	Exchange-rate losses	1.000,00	1.000,00	-	1.000,00	0,00%	-	-	1.000,00	0,00%
2329	Other financial charges	75.000,00	75.000,00	74.934,66	65,34	99,91%	59.178,84	15.755,82	15.821,16	78,91%
2330	Legal expenses	141.000,00	141.000,00	137.880,53	3.119,47	97,79%	50.080,53	87.800,00	90.919,47	35,52%
2351	MB and other internal meetings	77.000,00	77.000,00	68.232,41	8.767,59	88,61%	39.007,85	29.224,56	37.992,15	50,66%
2352	Departmental removals	93.000,00	93.000,00	92.984,00	16,00	99,98%	56.982,40	36.001,60	36.017,60	61,27%
2353	Archives expenditure	60.000,00	60.000,00	60.000,00	-	100,00%	-	60.000,00	60.000,00	0,00%
2354	Representation costs	22.000,00	22.000,00	12.079,76	9.920,24	54,91%	8.274,27	3.805,49	13.725,73	37,61%
2355	Integrated quality management system	692.000,00	692.000,00	610.066,16	81.933,84	88,16%	230.956,16	379.110,00	461.043,84	33,38%
	<b>Total Chapter 23</b>	<b>1.349.000,00</b>	<b>1.349.000,00</b>	<b>1.221.648,92</b>	<b>127.351,08</b>	<b>90,56%</b>	<b>532.752,48</b>	<b>688.896,44</b>	<b>816.247,52</b>	<b>39,49%</b>
2400	Postage and delivery charges	181.000,00	181.000,00	180.297,72	702,28	99,61%	155.536,04	24.761,68	25.463,96	85,93%
2410	Telephone, radio and television subscriptions and charges	436.000,00	436.000,00	433.791,01	2.208,99	99,49%	307.103,60	126.687,41	128.896,40	70,44%
2411	Telecommunication equipment and installations	129.000,00	129.000,00	110.632,20	18.367,80	85,76%	66.693,30	43.938,90	62.306,70	51,70%
	<b>Total Chapter 24</b>	<b>746.000,00</b>	<b>746.000,00</b>	<b>724.720,93</b>	<b>21.279,07</b>	<b>97,15%</b>	<b>529.332,94</b>	<b>195.387,99</b>	<b>216.667,06</b>	<b>70,96%</b>
	<b>Total Title 2</b>	<b>13.267.000,00</b>	<b>13.267.000,00</b>	<b>12.923.566,91</b>	<b>343.433,09</b>	<b>97,41%</b>	<b>9.665.056,08</b>	<b>3.258.510,83</b>	<b>3.601.943,92</b>	<b>72,85%</b>
3100	Standardisation inspection	218.000,00	218.000,00	213.500,00	4.500,00	97,94%	11.564,48	201.935,52	206.435,52	5,30%
3102	Technical Library	64.000,00	64.000,00	52.959,35	11.040,65	82,75%	34.198,03	18.761,32	29.801,97	53,43%
	<b>Total Chapter 31</b>	<b>282.000,00</b>	<b>282.000,00</b>	<b>266.459,35</b>	<b>15.540,65</b>	<b>94,49%</b>	<b>45.762,51</b>	<b>220.696,84</b>	<b>236.237,49</b>	<b>16,23%</b>
3200	Development of business applications	5.493.000,00	5.493.000,00	5.418.629,47	74.370,53	98,65%	1.896.395,81	3.522.233,66	3.596.604,19	34,52%
	<b>Total Chapter 32</b>	<b>5.493.000,00</b>	<b>5.493.000,00</b>	<b>5.418.629,47</b>	<b>74.370,53</b>	<b>98,65%</b>	<b>1.896.395,81</b>	<b>3.522.233,66</b>	<b>3.596.604,19</b>	<b>34,52%</b>
3300	Communication and publication	474.000,00	474.000,00	458.403,63	15.596,37	96,71%	291.697,25	166.706,38	182.302,75	61,54%
	<b>Total Chapter 33</b>	<b>474.000,00</b>	<b>474.000,00</b>	<b>458.403,63</b>	<b>15.596,37</b>	<b>96,71%</b>	<b>291.697,25</b>	<b>166.706,38</b>	<b>182.302,75</b>	<b>61,54%</b>
3400	Organisation of experts meetings	336.000,00	336.000,00	301.436,14	34.563,86	89,71%	135.541,56	165.894,58	200.458,44	40,34%
	<b>Total Chapter 34</b>	<b>336.000,00</b>	<b>336.000,00</b>	<b>301.436,14</b>	<b>34.563,86</b>	<b>89,71%</b>	<b>135.541,56</b>	<b>165.894,58</b>	<b>200.458,44</b>	<b>40,34%</b>
3500	Translation of studies, reports and other working documents	559.000,00	559.000,00	537.088,37	21.911,63	96,08%	109.766,83	427.321,54	449.233,17	19,64%
	<b>Total Chapter 35</b>	<b>559.000,00</b>	<b>559.000,00</b>	<b>537.088,37</b>	<b>21.911,63</b>	<b>96,08%</b>	<b>109.766,83</b>	<b>427.321,54</b>	<b>449.233,17</b>	<b>19,64%</b>
3600	Assistance to Rule Making activities	1.777.000,00	1.777.000,00	1.766.270,00	10.730,00	99,40%	6.855,00	1.759.415,00	1.770.145,00	0,39%
3601	International cooperation	1.305.000,00	1.305.000,00	1.288.800,28	16.199,72	98,76%	143.580,37	1.145.219,91	1.161.419,63	11,00%
	<b>Total Chapter 36</b>	<b>3.082.000,00</b>	<b>3.082.000,00</b>	<b>3.055.070,28</b>	<b>26.929,72</b>	<b>99,13%</b>	<b>150.435,37</b>	<b>2.904.634,91</b>	<b>2.931.564,63</b>	<b>4,88%</b>
3700	Mission expenses, duty travel expenses and other ancillary expenditure	2.310.000,00	2.310.000,00	2.262.000,00	48.000,00	97,92%	1.603.526,52	658.473,48	706.473,48	69,42%
	<b>Total Chapter 37</b>	<b>2.310.000,00</b>	<b>2.310.000,00</b>	<b>2.262.000,00</b>	<b>48.000,00</b>	<b>97,92%</b>	<b>1.603.526,52</b>	<b>658.473,48</b>	<b>706.473,48</b>	<b>69,42%</b>
3800	Technical training	123.000,00	123.000,00	118.636,40	4.363,60	96,45%	9.010,61	109.625,79	113.989,39	7,33%
	<b>Total Chapter 38</b>	<b>123.000,00</b>	<b>123.000,00</b>	<b>118.636,40</b>	<b>4.363,60</b>	<b>96,45%</b>	<b>9.010,61</b>	<b>109.625,79</b>	<b>113.989,39</b>	<b>7,33%</b>
3900	Safety strategy	125.000,00	125.000,00	113.993,17	11.006,83	91,19%	99.980,35	14.012,82	25.019,65	79,98%
3901	External evaluation of the Agency and other Studies	190.000,00	190.000,00	190.000,00	-	100,00%	55.650,00	134.350,00	134.350,00	29,29%
3903	Research	660.000,00	660.000,00	635.750,00	24.250,00	96,33%	-	635.750,00	660.000,00	0,00%
	<b>Total Chapter 39</b>	<b>975.000,00</b>	<b>975.000,00</b>	<b>939.743,17</b>	<b>35.256,83</b>	<b>96,38%</b>	<b>155.630,35</b>	<b>784.112,82</b>	<b>819.369,65</b>	<b>15,96%</b>
	<b>Total Title 3</b>	<b>13.634.000,00</b>	<b>13.634.000,00</b>	<b>13.357.466,81</b>	<b>276.533,19</b>	<b>97,97%</b>	<b>4.397.766,81</b>	<b>8.959.700,00</b>	<b>9.236.233,19</b>	<b>32,26%</b>
	<b>TOTAL C1</b>	<b>74.654.200,00</b>	<b>74.654.200,00</b>	<b>73.158.082,28</b>	<b>1.496.117,72</b>	<b>98,00%</b>	<b>60.369.066,35</b>	<b>12.789.015,93</b>	<b>14.285.133,65</b>	<b>80,86%</b>

## 4.6 Budget implementation R0

Budget Line Position	Budget Line Description	Commitment Appropriation Amount	Payment Appropriation Amount	Executed Commitment Amount	Commitment Available	% Committed	Executed Payment Amount	RAL	Payment Available	% Paid
		(1)	(2)	(3)	(1)-(3)	(3)/(1)	(4)	(3)-(4)	(2)-(4)	(4)/(2)
1700	Reception and events	10.128,52	10.128,52	10.128,52	-	100,00%	-	10.128,52	10.128,52	0,00%
	<b>Total Chapter 17</b>	<b>10.128,52</b>	<b>10.128,52</b>	<b>10.128,52</b>	-	<b>100,00%</b>	-	<b>10.128,52</b>	<b>10.128,52</b>	<b>0,00%</b>
	<b>Total Title 1</b>	<b>10.128,52</b>	<b>10.128,52</b>	<b>10.128,52</b>	-	<b>100,00%</b>	-	<b>10.128,52</b>	<b>10.128,52</b>	<b>0,00%</b>
2354	Representation costs	2.893,71	2.893,71	2.893,71	-	100,00%	1.413,43	1.480,28	1.480,28	48,84%
	<b>Total Chapter 23</b>	<b>2.893,71</b>	<b>2.893,71</b>	<b>2.893,71</b>	-	<b>100,00%</b>	<b>1.413,43</b>	<b>1.480,28</b>	<b>1.480,28</b>	<b>48,84%</b>
	<b>Total Title 2</b>	<b>2.893,71</b>	<b>2.893,71</b>	<b>2.893,71</b>	-	<b>100,00%</b>	<b>1.413,43</b>	<b>1.480,28</b>	<b>1.480,28</b>	<b>48,84%</b>
3000	Certification activities	19.827.124,58	19.827.124,58	19.827.124,58	-	100,00%	8.808.806,33	11.018.318,25	11.018.318,25	44,43%
3002	Operational equipment	1.020,86	1.020,86	1.020,86	-	100,00%	1.020,86	-	-	100,00%
3003	Miscellaneous certification costs under Fees & Charges	59.800,00	59.800,00	59.800,00	-	100,00%	59.800,00	-	-	100,00%
	<b>Total Chapter 30</b>	<b>19.887.945,44</b>	<b>19.887.945,44</b>	<b>19.887.945,44</b>	-	<b>100,00%</b>	<b>8.869.627,19</b>	<b>11.018.318,25</b>	<b>11.018.318,25</b>	<b>44,60%</b>
3400	Organisation of experts meetings	77.188,47	77.188,47	77.188,47	-	100,00%	30.715,36	46.473,11	46.473,11	39,79%
	<b>Total Chapter 34</b>	<b>77.188,47</b>	<b>77.188,47</b>	<b>77.188,47</b>	-	<b>100,00%</b>	<b>30.715,36</b>	<b>46.473,11</b>	<b>46.473,11</b>	<b>39,79%</b>
3700	Mission expenses, duty travel expenses and other ancillary expenditure	2.267.000,00	2.267.000,00	2.267.000,00	-	100,00%	1.925.371,50	341.628,50	341.628,50	84,93%
	<b>Total Chapter 37</b>	<b>2.267.000,00</b>	<b>2.267.000,00</b>	<b>2.267.000,00</b>	-	<b>100,00%</b>	<b>1.925.371,50</b>	<b>341.628,50</b>	<b>341.628,50</b>	<b>84,93%</b>
	<b>Total Title 3</b>	<b>22.232.133,91</b>	<b>22.232.133,91</b>	<b>22.232.133,91</b>	-	<b>100,00%</b>	<b>10.825.714,05</b>	<b>11.406.419,86</b>	<b>11.406.419,86</b>	<b>48,69%</b>
4000	Technical cooperation with Third Countries	391.170,41	391.170,41	326.491,02	64.679,39	83,47%	128.074,50	198.416,52	263.095,91	32,74%
	<b>Total Chapter 40</b>	<b>391.170,41</b>	<b>391.170,41</b>	<b>326.491,02</b>	<b>64.679,39</b>	<b>83,47%</b>	<b>128.074,50</b>	<b>198.416,52</b>	<b>263.095,91</b>	<b>32,74%</b>
	<b>Total Title 4</b>	<b>391.170,41</b>	<b>391.170,41</b>	<b>326.491,02</b>	<b>64.679,39</b>	<b>83,47%</b>	<b>128.074,50</b>	<b>198.416,52</b>	<b>263.095,91</b>	<b>32,74%</b>
5000	Provision for Fees & Charges funded expenditure	27.135.132,72	27.135.132,72	-	27.135.132,72	0,00%	-	-	27.135.132,72	0,00%
	<b>Total Chapter 50</b>	<b>27.135.132,72</b>	<b>27.135.132,72</b>	-	<b>27.135.132,72</b>	<b>0,00%</b>	-	-	<b>27.135.132,72</b>	<b>0,00%</b>
	<b>Total Title 5</b>	<b>27.135.132,72</b>	<b>27.135.132,72</b>	-	<b>27.135.132,72</b>	<b>0,00%</b>	-	-	<b>27.135.132,72</b>	<b>0,00%</b>
	<b>TOTAL R0</b>	<b>49.771.459,27</b>	<b>49.771.459,27</b>	<b>22.571.647,16</b>	<b>27.199.812,11</b>	<b>45,35%</b>	<b>10.955.201,98</b>	<b>11.616.445,18</b>	<b>38.816.257,29</b>	<b>22,01%</b>



## 4.7 Budget implementation C2

Budget Line Position	Budget Line Description	Commitment Appropriation Amount	Payment Appropriation Amount	Executed Commitment Amount	Commitment Available	% Committed	Executed Payment Amount	RAL	Payment Available	% Paid
		(1)	(2)	(3)	(1)-(3)	(3)/(1)	(4)	(3)-(4)	(2)-(4)	(4)/(2)
2355	Integrated quality management system	59.500,00	59.500,00	59.500,00	-	100,00%	59.500,00	-	-	100,00%
	<b>Total Chapter 23</b>	<b>59.500,00</b>	<b>59.500,00</b>	<b>59.500,00</b>	-	<b>100,00%</b>	<b>59.500,00</b>	-	-	<b>100,00%</b>
	<b>Total Title 2</b>	<b>59.500,00</b>	<b>59.500,00</b>	<b>59.500,00</b>	-	<b>100,00%</b>	<b>59.500,00</b>	-	-	<b>100,00%</b>
3200	Development of business applications	510.721,00	510.721,00	510.721,00	-	100,00%	510.721,00	-	-	100,00%
	<b>Total Chapter 32</b>	<b>510.721,00</b>	<b>510.721,00</b>	<b>510.721,00</b>	-	<b>100,00%</b>	<b>510.721,00</b>	-	-	<b>100,00%</b>
	<b>Total Title 3</b>	<b>510.721,00</b>	<b>510.721,00</b>	<b>510.721,00</b>	-	<b>100,00%</b>	<b>510.721,00</b>	-	-	<b>100,00%</b>
	<b>TOTAL C2</b>	<b>570.221,00</b>	<b>570.221,00</b>	<b>570.221,00</b>	-	<b>100,00%</b>	<b>570.221,00</b>	-	-	<b>100,00%</b>

## 4.8 Budget implementation C4

Budget Line Position	Budget Line Description	Commitment Appropriation Amount	Payment Appropriation Amount	Executed Commitment Amount	Commitment Available	% Committed	Executed Payment Amount	RAL	Payment Available	% Paid
		(1)	(2)	(3)	(1)-(3)	(3)/(1)	(4)	(3)-(4)	(2)-(4)	(4)/(2)
1300	Administrative Missions Expenditures	103,75	103,75	103,75	-	100,00%	103,75	-	-	100,00%
	<b>Total Chapter 13</b>	<b>103,75</b>	<b>103,75</b>	<b>103,75</b>	-	<b>100,00%</b>	<b>103,75</b>	-	-	<b>100,00%</b>
	<b>Total Title 1</b>	<b>103,75</b>	<b>103,75</b>	<b>103,75</b>	-	<b>100,00%</b>	<b>103,75</b>	-	-	<b>100,00%</b>
3400	Organisation of experts meetings	117.104,60	117.104,60	-	117.104,60	0,00%	-	-	117.104,60	0,00%
	<b>Total Chapter 34</b>	<b>117.104,60</b>	<b>117.104,60</b>	-	<b>117.104,60</b>	<b>0,00%</b>	-	-	<b>117.104,60</b>	<b>0,00%</b>
3700	Mission expenses, duty travel expenses and other ancillary expenditure	14.760,70	14.760,70	14.760,70	-	100,00%	8.460,70	6.300,00	6.300,00	57,32%
	<b>Total Chapter 37</b>	<b>14.760,70</b>	<b>14.760,70</b>	<b>14.760,70</b>	-	<b>100,00%</b>	<b>8.460,70</b>	<b>6.300,00</b>	<b>6.300,00</b>	<b>57,32%</b>
	<b>Total Title 3</b>	<b>131.865,30</b>	<b>131.865,30</b>	<b>14.760,70</b>	<b>117.104,60</b>	<b>11,19%</b>	<b>8.460,70</b>	<b>6.300,00</b>	<b>123.404,60</b>	<b>6,42%</b>
	<b>TOTAL C4</b>	<b>131.969,05</b>	<b>131.969,05</b>	<b>14.864,45</b>	<b>117.104,60</b>	<b>11,26%</b>	<b>8.564,45</b>	<b>6.300,00</b>	<b>123.404,60</b>	<b>6,49%</b>

## 4.9 Budget implementation C5

Budget Line Position	Budget Line Description	Commitment Appropriation Amount (1)	Payment Appropriation Amount (2)	Executed Commitment Amount (3)	Commitment Available (1)-(3)	% Committed (3)/(1)	Executed Payment Amount (4)	RAL (3)-(4)	Payment Available (2)-(4)	% Paid (4)/(2)
3400	Organisation of experts meetings	538,00	538,00	-	538,00	0,00%	-	-	538,00	0,00%
	<b>Total Chapter 34</b>	<b>538,00</b>	<b>538,00</b>	<b>-</b>	<b>538,00</b>	<b>0,00%</b>	<b>-</b>	<b>-</b>	<b>538,00</b>	<b>0,00%</b>
3700	Mission expenses, duty travel expenses and other ancillary expenditure	11.267,00	11.267,00	11.267,00	-	100,00%	11.267,00	-	-	100,00%
	<b>Total Chapter 37</b>	<b>11.267,00</b>	<b>11.267,00</b>	<b>11.267,00</b>	<b>-</b>	<b>100,00%</b>	<b>11.267,00</b>	<b>-</b>	<b>-</b>	<b>100,00%</b>
	<b>Total Title 3</b>	<b>11.805,00</b>	<b>11.805,00</b>	<b>11.267,00</b>	<b>538,00</b>	<b>95,44%</b>	<b>11.267,00</b>	<b>-</b>	<b>538,00</b>	<b>95,44%</b>
	<b>TOTAL C5</b>	<b>11.805,00</b>	<b>11.805,00</b>	<b>11.267,00</b>	<b>538,00</b>	<b>95,44%</b>	<b>11.267,00</b>	<b>-</b>	<b>538,00</b>	<b>95,44%</b>

## 4.9.1 Budget implementation C8

Budget Line Position	Budget Line Description	Commitment Appropriation Amount	Payment Appropriation Amount	Executed Commitment Amount	Commitment Available	% Committed	Executed Payment Amount	RAL	Payment Available	% Paid
		(1)	(2)	(3)	(1)-(3)	(3)/(1)	(4)	(3)-(4)	(2)-(4)	(4)/(2)
1112	Temporary Assistance (interims)	67.437,93	67.437,93	64.919,05	2.518,88	96,26%	64.919,05	-	2.518,88	96,26%
1173	External Services	3.210,00	3.210,00	3.210,00	-	100,00%	3.210,00	-	-	100,00%
	<b>Total Chapter 11</b>	<b>70.647,93</b>	<b>70.647,93</b>	<b>68.129,05</b>	<b>2.518,88</b>	<b>96,43%</b>	<b>68.129,05</b>	<b>-</b>	<b>2.518,88</b>	<b>96,43%</b>
1200	Miscellaneous expenditure on staff recruitment	392.844,03	392.844,03	341.400,02	51.444,01	86,90%	341.400,02	-	51.444,01	86,90%
1203	Removal expenses	38.699,88	38.699,88	37.414,03	1.285,85	96,68%	37.414,03	-	1.285,85	96,68%
	<b>Total Chapter 12</b>	<b>431.543,91</b>	<b>431.543,91</b>	<b>378.814,05</b>	<b>52.729,86</b>	<b>87,78%</b>	<b>378.814,05</b>	<b>-</b>	<b>52.729,86</b>	<b>87,78%</b>
1300	Administrative Missions Expenditures	4.181,80	4.181,80	4.181,80	-	100,00%	4.181,80	-	-	100,00%
	<b>Total Chapter 13</b>	<b>4.181,80</b>	<b>4.181,80</b>	<b>4.181,80</b>	<b>-</b>	<b>100,00%</b>	<b>4.181,80</b>	<b>-</b>	<b>-</b>	<b>100,00%</b>
1410	Medical service	69.244,66	69.244,66	47.562,94	21.681,72	68,69%	47.562,94	-	21.681,72	68,69%
1420	Language and other training	88.067,29	88.067,29	80.998,08	7.069,21	91,97%	80.998,08	-	7.069,21	91,97%
1430	Social welfare of staff	9.623,00	9.623,00	6.174,05	3.448,95	64,16%	6.174,05	-	3.448,95	64,16%
	<b>Total Chapter 14</b>	<b>166.934,95</b>	<b>166.934,95</b>	<b>134.735,07</b>	<b>32.199,88</b>	<b>80,71%</b>	<b>134.735,07</b>	<b>-</b>	<b>32.199,88</b>	<b>80,71%</b>
1700	Reception and events	15.069,66	15.069,66	13.418,34	1.651,32	89,04%	13.418,34	-	1.651,32	89,04%
	<b>Total Chapter 17</b>	<b>15.069,66</b>	<b>15.069,66</b>	<b>13.418,34</b>	<b>1.651,32</b>	<b>89,04%</b>	<b>13.418,34</b>	<b>-</b>	<b>1.651,32</b>	<b>89,04%</b>
	<b>Total Title 1</b>	<b>688.378,25</b>	<b>688.378,25</b>	<b>599.278,31</b>	<b>89.099,94</b>	<b>87,06%</b>	<b>599.278,31</b>	<b>-</b>	<b>89.099,94</b>	<b>87,06%</b>
2000	Rental costs	23.787,50	23.787,50	19.287,50	4.500,00	81,08%	19.287,50	-	4.500,00	81,08%
2010	Insurance	33.679,00	33.679,00	33.408,70	270,30	99,20%	33.408,70	-	270,30	99,20%
2020	Water, gas, electricity and heating	32.005,50	32.005,50	-	32.005,50	0,00%	-	-	32.005,50	0,00%
2030	Cleaning and maintenance	46.530,32	46.530,32	37.221,84	9.308,48	79,99%	37.221,84	-	9.308,48	79,99%
2040	Fitting-out of premises	167.980,08	167.980,08	108.421,68	59.558,40	64,54%	108.421,68	-	59.558,40	64,54%
2050	Security and surveillance of buildings	221.523,47	221.523,47	159.841,24	61.682,23	72,16%	159.841,24	-	61.682,23	72,16%
2051	Other building expenditure	83.985,38	83.985,38	82.749,58	1.235,80	98,53%	82.749,58	-	1.235,80	98,53%
	<b>Total Chapter 20</b>	<b>609.491,25</b>	<b>609.491,25</b>	<b>440.930,54</b>	<b>168.560,71</b>	<b>72,34%</b>	<b>440.930,54</b>	<b>-</b>	<b>168.560,71</b>	<b>72,34%</b>
2100	ICT equipment (hardware acquisition)	247.528,58	247.528,58	239.671,95	7.856,63	96,83%	239.671,95	-	7.856,63	96,83%
2101	Data Centre Services	770.603,80	770.603,80	758.453,80	12.150,00	98,42%	758.453,80	-	12.150,00	98,42%
2102	Administrative applications development	243.695,00	243.695,00	239.662,50	4.032,50	98,35%	239.662,50	-	4.032,50	98,35%
2103	IT Hardware maintenance	9.493,19	9.493,19	8.666,32	826,87	91,29%	8.666,32	-	826,87	91,29%
2104	ICT training	22.359,00	22.359,00	22.359,00	-	100,00%	22.359,00	-	-	100,00%
2106	Software licences	159.984,80	159.984,80	159.984,80	-	100,00%	159.984,80	-	-	100,00%
2107	Software maintenance	59.818,62	59.818,62	58.225,73	1.592,89	97,34%	58.225,73	-	1.592,89	97,34%
2108	Maintenance of Administrative applications	267.632,60	267.632,60	265.452,00	2.180,60	99,19%	265.452,00	-	2.180,60	99,19%
	<b>Total Chapter 21</b>	<b>1.781.115,59</b>	<b>1.781.115,59</b>	<b>1.752.476,10</b>	<b>28.639,49</b>	<b>98,39%</b>	<b>1.752.476,10</b>	<b>-</b>	<b>28.639,49</b>	<b>98,39%</b>
2200	Technical equipment and installations	7.872,61	7.872,61	7.757,21	115,40	98,53%	7.757,21	-	115,40	98,53%
2210	Purchase of furniture	158.828,23	158.828,23	158.828,23	-	100,00%	158.828,23	-	-	100,00%
2211	Maintenance and repairs	1.051,15	1.051,15	976,16	74,99	92,87%	976,16	-	74,99	92,87%
2252	Subscriptions to newspapers and periodicals	10.255,51	10.255,51	8.740,02	1.515,49	85,22%	8.740,02	-	1.515,49	85,22%
	<b>Total Chapter 22</b>	<b>178.007,50</b>	<b>178.007,50</b>	<b>176.301,62</b>	<b>1.705,88</b>	<b>99,04%</b>	<b>176.301,62</b>	<b>-</b>	<b>1.705,88</b>	<b>99,04%</b>

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Budget implementation C8

Budget Line Position	Budget Line Description	Commitment Appropriation Amount (1)	Payment Appropriation Amount (2)	Executed Commitment Amount (3)	Commitment Available (1)-(3)	% Committed (3)/(1)	Executed Payment Amount (4)	RAL (3)-(4)	Payment Available (2)-(4)	% Paid (4)/(2)
2300	Stationery and office supplies	56.509,66	56.509,66	50.500,03	6.009,63	89,37%	50.500,03	-	6.009,63	89,37%
2329	Other financial charges	6.083,84	6.083,84	666,78	5.417,06	10,96%	666,78	-	5.417,06	10,96%
2330	Legal expenses	3.061,57	3.061,57	3.061,57	-	100,00%	3.061,57	-	-	100,00%
2332	Board of Appeals	4.531,42	4.531,42	-	4.531,42	0,00%	-	-	4.531,42	0,00%
2351	MB and other internal meetings	8.129,13	8.129,13	7.929,13	200,00	97,54%	7.929,13	-	200,00	97,54%
2352	Departmental removals	22.217,09	22.217,09	13.998,88	8.218,21	63,01%	13.998,88	-	8.218,21	63,01%
2353	Archives expenditure	4.940,00	4.940,00	4.940,00	-	100,00%	4.940,00	-	-	100,00%
2354	Representation costs	1.628,24	1.628,24	620,36	1.007,88	38,10%	620,36	-	1.007,88	38,10%
	<b>Total Chapter 23</b>	<b>107.100,95</b>	<b>107.100,95</b>	<b>81.716,75</b>	<b>25.384,20</b>	<b>76,30%</b>	<b>81.716,75</b>	<b>-</b>	<b>25.384,20</b>	<b>76,30%</b>
2400	Postage and delivery charges	43.782,79	43.782,79	23.372,43	20.410,36	53,38%	23.372,43	-	20.410,36	53,38%
2410	Telephone, radio and television subscriptions and charges	39.641,63	39.641,63	20.915,14	18.726,49	52,76%	20.915,14	-	18.726,49	52,76%
2411	Telecommunication equipment and installations	1.497,35	1.497,35	1.176,14	321,21	78,55%	1.176,14	-	321,21	78,55%
	<b>Total Chapter 24</b>	<b>84.921,77</b>	<b>84.921,77</b>	<b>45.463,71</b>	<b>39.458,06</b>	<b>53,54%</b>	<b>45.463,71</b>	<b>-</b>	<b>39.458,06</b>	<b>53,54%</b>
	<b>Total Title 2</b>	<b>2.760.637,06</b>	<b>2.760.637,06</b>	<b>2.496.888,72</b>	<b>263.748,34</b>	<b>90,45%</b>	<b>2.496.888,72</b>	<b>-</b>	<b>263.748,34</b>	<b>90,45%</b>
3100	Standardisation inspection	198.119,41	198.119,41	29.424,36	168.695,05	14,85%	29.424,36	-	168.695,05	14,85%
3102	Technical Library	2.600,00	2.600,00	2.451,63	148,37	94,29%	2.451,63	-	148,37	94,29%
	<b>Total Chapter 31</b>	<b>200.719,41</b>	<b>200.719,41</b>	<b>31.875,99</b>	<b>168.843,42</b>	<b>15,88%</b>	<b>31.875,99</b>	<b>-</b>	<b>168.843,42</b>	<b>15,88%</b>
3200	Development of business applications	5.636.689,74	5.636.689,74	5.500.991,44	135.698,30	97,59%	5.500.991,44	-	135.698,30	97,59%
	<b>Total Chapter 32</b>	<b>5.636.689,74</b>	<b>5.636.689,74</b>	<b>5.500.991,44</b>	<b>135.698,30</b>	<b>97,59%</b>	<b>5.500.991,44</b>	<b>-</b>	<b>135.698,30</b>	<b>97,59%</b>
3300	Communication and publication	202.893,13	202.893,13	162.939,18	39.953,95	80,31%	162.939,18	-	39.953,95	80,31%
	<b>Total Chapter 33</b>	<b>202.893,13</b>	<b>202.893,13</b>	<b>162.939,18</b>	<b>39.953,95</b>	<b>80,31%</b>	<b>162.939,18</b>	<b>-</b>	<b>39.953,95</b>	<b>80,31%</b>
3400	Organisation of experts meetings	311.941,18	311.941,18	160.179,50	151.761,68	51,35%	160.179,50	-	151.761,68	51,35%
	<b>Total Chapter 34</b>	<b>311.941,18</b>	<b>311.941,18</b>	<b>160.179,50</b>	<b>151.761,68</b>	<b>51,35%</b>	<b>160.179,50</b>	<b>-</b>	<b>151.761,68</b>	<b>51,35%</b>
3500	Translation of studies, reports and other working documents	267.792,50	267.792,50	267.792,50	-	100,00%	267.792,50	-	-	100,00%
	<b>Total Chapter 35</b>	<b>267.792,50</b>	<b>267.792,50</b>	<b>267.792,50</b>	<b>-</b>	<b>100,00%</b>	<b>267.792,50</b>	<b>-</b>	<b>-</b>	<b>100,00%</b>
3600	Assistance to Rule Making activities	2.122.073,00	2.122.073,00	1.950.102,58	171.970,42	91,90%	1.950.102,58	-	171.970,42	91,90%
3601	International cooperation	146.978,80	146.978,80	145.084,12	1.894,68	98,71%	145.084,12	-	1.894,68	98,71%
	<b>Total Chapter 36</b>	<b>2.269.051,80</b>	<b>2.269.051,80</b>	<b>2.095.186,70</b>	<b>173.865,10</b>	<b>92,34%</b>	<b>2.095.186,70</b>	<b>-</b>	<b>173.865,10</b>	<b>92,34%</b>
3700	Mission expenses, duty travel expenses and other ancillary expenditure	195.296,89	195.296,89	128.882,86	66.414,03	65,99%	128.882,86	-	66.414,03	65,99%
	<b>Total Chapter 37</b>	<b>195.296,89</b>	<b>195.296,89</b>	<b>128.882,86</b>	<b>66.414,03</b>	<b>65,99%</b>	<b>128.882,86</b>	<b>-</b>	<b>66.414,03</b>	<b>65,99%</b>
3800	Technical training	489.620,00	489.620,00	300.600,00	189.020,00	61,39%	300.600,00	-	189.020,00	61,39%
	<b>Total Chapter 38</b>	<b>489.620,00</b>	<b>489.620,00</b>	<b>300.600,00</b>	<b>189.020,00</b>	<b>61,39%</b>	<b>300.600,00</b>	<b>-</b>	<b>189.020,00</b>	<b>61,39%</b>
3900	Safety strategy	258.580,00	258.580,00	253.599,85	4.980,15	98,07%	253.599,85	-	4.980,15	98,07%
3901	External evaluation of the Agency and other Studies	298.300,00	298.300,00	298.300,00	-	100,00%	298.300,00	-	-	100,00%
3903	Research	1.232.203,00	1.232.203,00	1.232.203,00	-	100,00%	1.232.203,00	-	-	100,00%
	<b>Total Chapter 39</b>	<b>1.789.083,00</b>	<b>1.789.083,00</b>	<b>1.784.102,85</b>	<b>4.980,15</b>	<b>99,72%</b>	<b>1.784.102,85</b>	<b>-</b>	<b>4.980,15</b>	<b>99,72%</b>
	<b>Total Title 3</b>	<b>11.363.087,65</b>	<b>11.363.087,65</b>	<b>10.432.551,02</b>	<b>930.536,63</b>	<b>91,81%</b>	<b>10.432.551,02</b>	<b>-</b>	<b>930.536,63</b>	<b>91,81%</b>
	<b>TOTAL C8</b>	<b>14.812.102,96</b>	<b>14.812.102,96</b>	<b>13.528.718,05</b>	<b>1.283.384,91</b>	<b>91,34%</b>	<b>13.528.718,05</b>	<b>-</b>	<b>1.283.384,91</b>	<b>91,34%</b>

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**Budget implementation R8**

Budget Line Position	Budget Line Description	Commitment Appropriation Amount (1)	Payment Appropriation Amount (2)	Executed Commitment Amount (3)	Commitment Available (1)-(3)	% Committed (3)/(1)	Executed Payment Amount (4)	RAL (3)-(4)	Payment Available (2)-(4)	% Paid (4)/(2)
3000	Certification activities	9.050.511,79	9.050.511,79	9.050.511,79	-	100,00%	9.050.511,79	-	-	100,00%
3001	Flight standards activities	992.430,02	992.430,02	992.430,02	-	100,00%	992.430,02	-	-	100,00%
3002	Operational equipment	20.375,00	20.375,00	20.375,00	-	100,00%	20.375,00	-	-	100,00%
	<b>Total Chapter 30</b>	<b>10.063.316,81</b>	<b>10.063.316,81</b>	<b>10.063.316,81</b>	<b>-</b>	<b>100,00%</b>	<b>10.063.316,81</b>	<b>-</b>	<b>-</b>	<b>100,00%</b>
3200	Development of business applications	146.022,00	146.022,00	146.022,00	-	100,00%	146.022,00	-	-	100,00%
	<b>Total Chapter 32</b>	<b>146.022,00</b>	<b>146.022,00</b>	<b>146.022,00</b>	<b>-</b>	<b>100,00%</b>	<b>146.022,00</b>	<b>-</b>	<b>-</b>	<b>100,00%</b>
3400	Organisation of experts meetings	16.826,29	16.826,29	16.826,29	-	100,00%	16.826,29	-	-	100,00%
	<b>Total Chapter 34</b>	<b>16.826,29</b>	<b>16.826,29</b>	<b>16.826,29</b>	<b>-</b>	<b>100,00%</b>	<b>16.826,29</b>	<b>-</b>	<b>-</b>	<b>100,00%</b>
3700	Mission expenses, duty travel expenses and other ancillary expenditure	108.591,72	108.591,72	108.591,72	-	100,00%	108.591,72	-	-	100,00%
	<b>Total Chapter 37</b>	<b>108.591,72</b>	<b>108.591,72</b>	<b>108.591,72</b>	<b>-</b>	<b>100,00%</b>	<b>108.591,72</b>	<b>-</b>	<b>-</b>	<b>100,00%</b>
	<b>Total Title 3</b>	<b>10.334.756,82</b>	<b>10.334.756,82</b>	<b>10.334.756,82</b>	<b>-</b>	<b>100,00%</b>	<b>10.334.756,82</b>	<b>-</b>	<b>-</b>	<b>100,00%</b>
4000	Technical cooperation with Third Countries	46.275,84	46.275,84	46.275,84	-	100,00%	46.275,84	-	-	100,00%
	<b>Total Chapter 40</b>	<b>46.275,84</b>	<b>46.275,84</b>	<b>46.275,84</b>	<b>-</b>	<b>100,00%</b>	<b>46.275,84</b>	<b>-</b>	<b>-</b>	<b>100,00%</b>
	<b>Total Title 4</b>	<b>46.275,84</b>	<b>46.275,84</b>	<b>46.275,84</b>	<b>-</b>	<b>100,00%</b>	<b>46.275,84</b>	<b>-</b>	<b>-</b>	<b>100,00%</b>
	<b>TOTAL R8</b>	<b>10.381.032,66</b>	<b>10.381.032,66</b>	<b>10.381.032,66</b>	<b>-</b>	<b>100,00%</b>	<b>10.381.032,66</b>	<b>-</b>	<b>-</b>	<b>100,00%</b>

# Annual Accounts of the European Aviation Safety Agency 2009

## 5. BUDGET TRANSFERS

EASA BUDGET 2009 (C1+RD CREDITS) - BUDGETARY TRANSFERS																						
BL	DESCRIPTION	Initial credit	Transfers January	Transfers February	Transfers March	Transfers April	Transfers May	Total Budget by 09/06/2009	First Amending Budget	Total Budget	June	July	August	1-15 September	Total Budget by 15/09/2009	Second Amending Budget	Total Budget	16-30 September	October	November	December	Total
1100	Basic salaries	32.638.000		-276.000		-50.000	-30.000	32.282.000		32.282.000	-135.000	-195.100			31.951.900	-551.900	31.400.000		-231.000	-273.000	-264.000	30.632.000
1101	Family allowances	2.973.000	0					2.973.000		2.973.000					2.973.000	127.000	3.100.000		-43.000	-65.000		2.992.000
1102	Expatriation and foreign-residence allowances	4.465.000	0					4.465.000		4.465.000					4.465.000	-165.000	4.300.000				-32.000	4.268.000
1103	Secretarial allowances	3.000	0					3.000		3.000					3.000	100	3.100					3.100
1111	Secondment of National Experts	218.000	0					218.000		218.000					218.000	-68.000	150.000					150.000
1112	Temporary Assistance (interims)	900.000	0					900.000		900.000					900.000		900.000		43.000			943.000
1113	Contractual Agents	2.105.000	0					2.105.000		2.105.000					2.105.000	-305.000	1.800.000		-165.000			1.635.000
1130	Insurance against sickness	1.130.000	0					1.130.000		1.130.000					1.130.000	-30.000	1.100.000					1.100.000
1131	Insurance against accidents and occupational disease	236.000	0					236.000		236.000					236.000	-8.000	228.000					228.000
1132	Insurance against unemployment	435.000	0					435.000		435.000					435.000	-15.000	420.000					420.000
1140	Childbirth and death allowances and grants	5.000	0					5.000		5.000					5.000		5.000					5.000
1141	Travel expenses for annual leave	328.000	0					328.000		328.000	135.000				463.000		463.000					463.000
1142	Housing and transport allowances	71.000	0					71.000		71.000					71.000		71.000		2.000			73.000
1145	Other allowances	0						0		0		145.100			145.100		145.100		1.000	13.000		159.100
1150	Overtime	40.000	0					40.000		40.000					40.000	20.000	60.000					60.000
1172	Administrative Assistance from Community institutions	273.000	0					273.000		273.000					273.000	6.000	279.000					279.000
1173	External Services	10.000	0			50.000		60.000		60.000					60.000		60.000					60.000
1191	Adjustments to remuneration	453.000	0					453.000		453.000					453.000		453.000				296.000	749.000
	<b>Chapter 11</b>	<b>46.283.000</b>	<b>0</b>	<b>-276.000</b>	<b>0</b>	<b>0</b>	<b>-30.000</b>	<b>45.977.000</b>	<b>0</b>	<b>45.977.000</b>	<b>0</b>	<b>-50.000</b>	<b>0</b>	<b>0</b>	<b>45.927.000</b>	<b>-989.800</b>	<b>44.937.200</b>	<b>0</b>	<b>-393.000</b>	<b>-325.000</b>	<b>0</b>	<b>44.219.200</b>
1200	Miscellaneous expenditure on staff recruitment	175.000	20.000	286.000				481.000		481.000					481.000		481.000					481.000
1201	Travel expenses	30.000	0	0				30.000		30.000					30.000		30.000					30.000
1202	Installation, resettlement and transfer allowances	464.000	-20.000	0				444.000		444.000					444.000	26.000	470.000			20.000		490.000
1203	Removal expenses	220.000	0	0				220.000		220.000					220.000		220.000			10.000		230.000
1204	Temporary daily subsistence allowances	253.000	0	-10.000				243.000		243.000					243.000	57.000	300.000			20.000		320.000
	<b>Chapter 12</b>	<b>1.142.000</b>	<b>0</b>	<b>276.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1.418.000</b>	<b>0</b>	<b>1.418.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1.418.000</b>	<b>83.000</b>	<b>1.501.000</b>	<b>0</b>	<b>0</b>	<b>50.000</b>	<b>0</b>	<b>1.551.000</b>
1300	Administrative Missions Expenditures	50.000	0		47.000			97.000		97.000					97.000	19.000	116.000		-4.000		-1.000	111.000
	<b>Chapter 13</b>	<b>50.000</b>	<b>0</b>	<b>0</b>	<b>47.000</b>	<b>0</b>	<b>0</b>	<b>97.000</b>	<b>0</b>	<b>97.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>97.000</b>	<b>19.000</b>	<b>116.000</b>	<b>0</b>	<b>-4.000</b>	<b>0</b>	<b>-1.000</b>	<b>111.000</b>
1410	Medical service	205.000	0					205.000		205.000					205.000		205.000			-50.000		155.000
1420	Language and other training	380.000	0					380.000		380.000					380.000	-13.000	367.000					367.000
1430	Social welfare of staff	901.000	0					901.000		901.000					901.000		901.000		240.000	75.000		1.216.000
	<b>Chapter 14</b>	<b>1.486.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1.486.000</b>	<b>0</b>	<b>1.486.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1.486.000</b>	<b>-13.000</b>	<b>1.473.000</b>	<b>0</b>	<b>240.000</b>	<b>25.000</b>	<b>0</b>	<b>1.738.000</b>
1700	Reception and events	80.000	0				30.000	110.000		110.000					110.000	20.000	130.000		4.000	13.000		147.000
	<b>Chapter 17</b>	<b>80.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30.000</b>	<b>110.000</b>	<b>0</b>	<b>110.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>110.000</b>	<b>20.000</b>	<b>130.000</b>	<b>0</b>	<b>4.000</b>	<b>13.000</b>	<b>0</b>	<b>147.000</b>
	<b>TOTAL TITLE 1</b>	<b>49.041.000</b>	<b>0</b>	<b>0</b>	<b>47.000</b>	<b>0</b>	<b>0</b>	<b>49.088.000</b>	<b>0</b>	<b>49.088.000</b>	<b>0</b>	<b>-50.000</b>	<b>0</b>	<b>0</b>	<b>49.038.000</b>	<b>-880.800</b>	<b>48.157.200</b>	<b>0</b>	<b>-153.000</b>	<b>-237.000</b>	<b>-1.000</b>	<b>47.766.200</b>

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Budget transfers

EASA BUDGET 2009 (C1+R0 CREDITS)- BUDGETARY TRANSFERS																						
BL	DESCRIPTION	Initial credit	Transfers January	Transfers February	Transfers March	Transfers April	Transfers May	Total Budget by 09/06/2008	Amending Budget	Total Budget	June	July	August		Total Budget by 15/09/2009	Second Amending Budget	Total Budget	September	October	November	December	Total
2000	Rental costs	5.900.000	0					5.900.000	0	5.900.000					5.900.000		5.900.000			340.000		6.240.000
2010	Insurance	32.000	0					32.000	0	32.000					32.000		32.000					32.000
2020	Water, gas, electricity and heating	83.000	0					83.000	0	83.000					83.000		83.000				34.000	117.000
2030	Cleaning and maintenance	250.000	0					250.000	0	250.000					250.000		250.000					250.000
2040	Fitting-out of premises	210.000	0					210.000	0	210.000					210.000		210.000			-113.000	-23.000	74.000
2050	Security and surveillance of buildings	720.000	34.000					754.000	0	754.000					754.000		754.000					754.000
2051	Other building expenditure	41.000	0					41.000	0	41.000					41.000		41.000				-25.000	16.000
	Chapter 20	7.236.000	34.000	0	0	0	0	7.270.000	0	7.270.000	0	0	0	0	7.270.000	0	7.270.000	0	0	227.000	-14.000	7.483.000
2100	ICT equipment (hardware acquisition)	827.000	0					827.000		827.000	750.000	-350.000			1.227.000	-250.000	977.000				-8.000	969.000
2101	Data Centre Services	2.155.000	0					2.155.000		2.155.000	-1.000.000	-135.000			1.020.000	-250.000	770.000				-43.000	727.000
2102	Administrative applications development	434.000	0					434.000		434.000					434.000	-350.000	84.000				-26.000	58.000
2103	IT Hardware maintenance	149.000	0					149.000		149.000					149.000		149.000			-35.000	10.000	124.000
2104	ICT training	166.000	0					166.000		166.000					166.000		166.000			-160.000	-5.000	1.000
2106	Software licences	541.000	0					541.000		541.000	250.000				791.000		791.000			185.000	-2.000	974.000
2107	Software maintenance	295.000	0					295.000		295.000		85.000			380.000		380.000				31.000	411.000
2108	Maintenance of Administrative applications	205.000	0					205.000		205.000					205.000		205.000				-1.000	204.000
	Chapter 21	4.772.000	0	0	0	0	0	4.772.000	0	4.772.000	0	-400.000	0	0	4.372.000	-850.000	3.522.000	0	-10.000	0	-44.000	3.468.000
2200	Technical equipment and installations	51.000	0					51.000	0	51.000					51.000		51.000				-15.000	36.000
2203	Maintenance and repair of technical equipment or installations	82.000	0					82.000	0	82.000					82.000		82.000				-11.000	71.000
2210	Purchase of furniture	105.000	0					105.000	0	105.000					105.000		105.000				-12.000	93.000
2211	Maintenance and repairs	5.000	0					5.000	0	5.000					5.000		5.000					5.000
2252	Subscriptions to newspapers and periodicals	26.000	0					26.000	0	26.000					26.000		26.000				-10.000	16.000
	Chapter 22	269.000	0	0	0	0	0	269.000	0	269.000	0	0	0	0	269.000	0	269.000	0	0	0	-48.000	221.000
2300	Stationery and office supplies	217.000	-4000					213.000	0	213.000					213.000		213.000				-45.000	168.000
2320	Bank charges	14.000	0					14.000	0	14.000					14.000		14.000				6.000	20.000
2321	Exchange-rate losses	1.000	0					1.000	0	1.000					1.000		1.000					1.000
2329	Other financial charges	65.000	0					65.000	0	65.000					65.000		65.000				10.000	75.000
2330	Legal expenses	50.000	0					50.000	0	50.000		49.000			99.000		99.000	50.000			-8.000	141.000
2332	Board of Appeals	102.000	0					102.000	0	102.000					102.000		102.000				-102.000	0
2351	MB and other internal meetings	80.000	0					80.000	0	80.000					80.000		80.000				-3.000	77.000
2352	Departmental removals	123.000	-30000					93.000	0	93.000					93.000		93.000					93.000
2353	Archives expenditure	205.000	0					205.000	0	205.000					205.000		205.000			-145.000		60.000
2354/C	REPRESENTATION COSTS/C	5.000	0					5.000	0	5.000					5.000		5.000					5.000
2354/E	REPRESENTATION COSTS/E	10.000	0	-2.000				8.000	0	8.000					8.000		8.000					8.000
2354/R	REPRESENTATION COSTS/R	30.000	0					30.000	0	30.000					30.000		30.000				-20.000	10.000
2354/S	REPRESENTATION COSTS/S	5.000	0					5.000	0	5.000					5.000		5.000				-4.000	1.000
2354/F	REPRESENTATION COSTS/F		0	2.000				2.000	0	2.000					2.000		2.000				1.000	3.000
2355/F	INTEGRATED QUALITY MANAGEMENT SYSTEM/A	0						0	0	0					0		0			68.000		528.000
2355/E	INTEGRATED QUALITY MANAGEMENT SYSTEM/E	180.000	0					180.000	0	180.000				-16.000	164.000		164.000					164.000
	Chapter 23	1.087.000	-34.000	0	0	0	0	1.053.000	0	1.053.000	0	49.000	0	-16.000	1.086.000	0	1.086.000	50.000	68.000	-145.000	295.000	1.354.000
2400	Postage and delivery charges	263.000	0					263.000	0	263.000					263.000		263.000				-82.000	181.000
2410	Telephone, radio and television subscriptions and charges	447.000	0					447.000	0	447.000		50.000			497.000		497.000				-61.000	436.000
2411	Telecommunication equipment and installations	134.000	0					134.000		134.000					134.000		134.000				-5.000	129.000
	Chapter 24	844.000	0	0	0	0	0	844.000	0	844.000	0	50.000	0	0	894.000	0	894.000	0	0	-82.000	-66.000	746.000
	TOTAL TITLE 2	14.208.000	0	0	0	0	0	14.208.000	0	14.208.000	0	-301.000	0	-16.000	13.891.000	-850.000	13.041.000	50.000	58.000	0	123.000	13.272.000

Annual Accounts of the European Aviation Safety Agency 2009

Budget transfers

EASA BUDGET 2009 (C1+R0 CREDITS)- BUDGETARY TRANSFERS																						
BL	DESCRIPTION	Initial credit	Transfers January	Transfers February	Transfers March	Transfers April	Transfers May	Total Budget by 09/06/2008	Amending Budget	Total Budget	June	July	August		Total Budget by 15/09/2009	Second Amending Budget	Total Budget	September	October	November	December	Total
3000	Certification activities	16.616.000	0		-510.000			16.106.000	510.000	16.616.000					16.616.000	2.963.000	19.579.000				450.000	20.029.000
3002	Operational equipment	10.000	0					10.000		10.000					10.000		10.000					10.000
3003/C	Miscellaneous certification costs under F&C C	35.000						35.000		35.000					35.000		35.000					35.000
3003/F	Miscellaneous certification costs under F&C F	0			510.000			510.000		510.000					510.000		510.000				-450.000	60.000
	<b>Chapter 30</b>	<b>16.661.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16.661.000</b>	<b>510.000</b>	<b>17.171.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17.171.000</b>	<b>2.963.000</b>	<b>20.134.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20.134.000</b>
3100	Standardisation inspection	395.000	0				-29.000	366.000	-41.000	325.000					325.000		325.000				-107.000	218.000
3101	Standardisation studies	100.000	0					100.000	-100.000	0					0		0					0
3102	Technical Library	60.000	0					60.000	0	60.000					60.000		60.000				4.000	64.000
	<b>Chapter 31</b>	<b>555.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-29.000</b>	<b>526.000</b>	<b>-141.000</b>	<b>385.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>385.000</b>	<b>0</b>	<b>385.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-103.000</b>	<b>282.000</b>
3200_APP	Development of business applications APP	3.823.000	0	-459.000				3.364.000		3.364.000		-450.000		16.000	2.930.000	-327.000	2.603.000			250.000		2.853.000
3200_ERP	Development of business applications ERP	0	0	459.000				459.000		459.000		800.000			1.259.000	1.371.000	2.630.000		10.000			2.640.000
	<b>Chapter 32</b>	<b>3.823.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3.823.000</b>	<b>0</b>	<b>3.823.000</b>	<b>0</b>	<b>350.000</b>	<b>0</b>	<b>16.000</b>	<b>4.189.000</b>	<b>1.044.000</b>	<b>5.233.000</b>	<b>0</b>	<b>10.000</b>	<b>250.000</b>	<b>0</b>	<b>5.493.000</b>
3300	Communications and publications	189.000	0				29.000	218.000	171.000	389.000					389.000		389.000		85.000			474.000
	<b>Chapter 33</b>	<b>189.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29.000</b>	<b>218.000</b>	<b>171.000</b>	<b>389.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>389.000</b>	<b>0</b>	<b>389.000</b>	<b>0</b>	<b>85.000</b>	<b>0</b>	<b>0</b>	<b>474.000</b>
3400/C	ORGANISATION OF EXPERTS MEETINGS/C	150.000	0					150.000	0	150.000					150.000		150.000					150.000
3400/E	ORGANISATION OF EXPERTS MEETINGS/E	15.000	0					15.000	-5.000	10.000					10.000		10.000					10.000
3400/R	ORGANISATION OF EXPERTS MEETINGS/R	220.000	0					220.000	0	220.000					220.000		220.000					220.000
3400/S	ORGANISATION OF EXPERTS MEETINGS/S	126.000	0					126.000	0	126.000					126.000		126.000				-20.000	106.000
	<b>Chapter 34</b>	<b>511.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>511.000</b>	<b>-5.000</b>	<b>506.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>506.000</b>	<b>0</b>	<b>506.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-20.000</b>	<b>486.000</b>
3500/E	TRANSLATION OF STUDIES, REPORTS AND OTHER WORKING DOCUMENTS/E	350.000	0					350.000	0	350.000					350.000		350.000				-75.000	275.000
3500/R	TRANSLATION OF STUDIES, REPORTS AND OTHER WORKING DOCUMENTS/S	374.000	0					374.000	0	374.000		-49.000			325.000		325.000				-41.000	284.000
	<b>Chapter 35</b>	<b>724.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>724.000</b>	<b>0</b>	<b>724.000</b>	<b>0</b>	<b>-49.000</b>	<b>0</b>	<b>0</b>	<b>675.000</b>	<b>0</b>	<b>675.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-116.000</b>	<b>559.000</b>
3600	Assistance to Rule Making activities	527.000	0		-100.000			427.000	1.200.000	1.627.000					1.627.000		1.627.000	-50.000	-200.000		400.000	1.777.000
3601	International cooperation	130.000	0		100.000			230.000	660.000	890.000					890.000		890.000		100.000		315.000	1.305.000
	<b>Chapter 36</b>	<b>657.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>657.000</b>	<b>1.860.000</b>	<b>2.517.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2.517.000</b>	<b>0</b>	<b>2.517.000</b>	<b>-50.000</b>	<b>-100.000</b>	<b>0</b>	<b>715.000</b>	<b>3.082.000</b>
3700/C	MISSION EXPENSES, DUTY TRAVEL EXPENSES AND OTHER ANCILLARY EXPENDITURE/C	2.480.000	0					2.480.000	0	2.480.000					2.480.000		2.480.000			-13.000		2.467.000
3700/E	MISSION EXPENSES, DUTY TRAVEL EXPENSES AND OTHER ANCILLARY EXPENDITURE/E	260.000	0		-97.000			163.000	0	163.000	12.000	110.000			285.000		285.000				25.000	310.000
3700/R	MISSION EXPENSES, DUTY TRAVEL EXPENSES AND OTHER ANCILLARY EXPENDITURE/R	750.000	0		50.000			800.000	0	800.000	-1.000				799.000		799.000		100.000		-12.000	887.000
3700/S	MISSION EXPENSES, DUTY TRAVEL EXPENSES AND OTHER ANCILLARY EXPENDITURE/S	1.576.000	0					1.576.000	0	1.576.000	-11.000				1.565.000		1.565.000				-452.000	1.113.000
	<b>Chapter 37</b>	<b>5.066.000</b>	<b>0</b>	<b>0</b>	<b>-47.000</b>	<b>0</b>	<b>0</b>	<b>5.019.000</b>	<b>0</b>	<b>5.019.000</b>	<b>0</b>	<b>110.000</b>	<b>0</b>	<b>0</b>	<b>5.129.000</b>	<b>0</b>	<b>5.129.000</b>	<b>0</b>	<b>100.000</b>	<b>-13.000</b>	<b>-439.000</b>	<b>4.777.000</b>
3800	TECHNICAL TRAINING/S	537.000	0					537.000	-320.000	217.000					217.000		217.000				-94.000	123.000
	<b>Chapter 38</b>	<b>537.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>537.000</b>	<b>-320.000</b>	<b>217.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>217.000</b>	<b>0</b>	<b>217.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-94.000</b>	<b>123.000</b>
3900	Safety strategy	150.000	0					150.000	0	150.000					150.000		150.000				-25.000	125.000
3901	External evaluation of the Agency and other Studies	290.000	0					290.000	0	290.000		-60.000			230.000		230.000				-40.000	190.000
3903	Research	500.000	0					500.000	0	500.000					500.000	160.000	660.000					660.000
	<b>Chapter 39</b>	<b>940.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>940.000</b>	<b>0</b>	<b>940.000</b>	<b>0</b>	<b>-60.000</b>	<b>0</b>	<b>0</b>	<b>880.000</b>	<b>160.000</b>	<b>1.040.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-65.000</b>	<b>975.000</b>
	<b>TOTAL TITLE 3</b>	<b>29.663.000</b>	<b>0</b>	<b>0</b>	<b>-47.000</b>	<b>0</b>	<b>0</b>	<b>29.616.000</b>	<b>2.075.000</b>	<b>31.691.000</b>	<b>0</b>	<b>351.000</b>	<b>0</b>	<b>16.000</b>	<b>32.058.000</b>	<b>4.167.000</b>	<b>36.225.000</b>	<b>-50.000</b>	<b>95.000</b>	<b>237.000</b>	<b>-122.000</b>	<b>36.385.000</b>



Annual Accounts of the European Aviation Safety Agency 2009

Budget transfers

EASA BUDGET 2009 (C1+R0 CREDITS)- BUDGETARY TRANSFERS																						
BL	DESCRIPTION	Initial credit	Transfers January	Transfers February	Transfers March	Transfers April	Transfers May	Total Budget by 09/06/2008	Amending Budget	Total Budget	June	July	August		Total Budget by 15/09/2009	Second Amending Budget	Total Budget	September	October	November	December	Total
4000	Technical cooperation with Third Countries	1.030.000	0					1.030.000	0	1.030.000					1.030.000		1.030.000					1.030.000
	Chapter 40	1.030.000	0	0	0	0	0	1.030.000	0	1.030.000	0	0	0	0	1.030.000	0	1.030.000	0	0	0	0	1.030.000
	<u>TOTAL TITLE 4</u>	<u>1.030.000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1.030.000</u>	<u>0</u>	<u>1.030.000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1.030.000</u>	<u>0</u>	<u>1.030.000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1.030.000</u>
5000	Provision for Fees & Charges funded expenditure	12.707.767	0					12.707.767	16.291.385	28.999.152					28.999.152		23.582.952					23.582.952
	Chapter 50	12.707.767	0	0	0	0	0	12.707.767	16.291.385	28.999.152	0	0	0	0	28.999.152	0	23.582.952	0	0	0	0	23.582.952
	<u>TOTAL TITLE 5</u>	<u>12.707.767</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12.707.767</u>	<u>16.291.385</u>	<u>28.999.152</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>28.999.152</u>	<u>0</u>	<u>23.582.952</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>23.582.952</u>
	<u>GRAND TOTAL</u>	<u>106.649.767</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>106.649.767</u>	<u>18.366.385</u>	<u>125.016.152</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>125.016.152</u>	<u>2.436.200</u>	<u>122.036.152</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>122.036.152</u>