

European Aviation Safety Agency

ANNEX 1: 2011 Annual Accounts



EUROPEAN AVIATION SAFETY AGENCY
AGENCE EUROPÉENNE DE LA SÉCURITÉ AÉRIENNE
EUROPÄISCHE AGENTUR FÜR FLUGSICHERHEIT

2011 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 EASA was set up by a Council and Parliament regulation (Regulation (EC) 1592/2002 repealed by Regulation (EC) No 216/2008) and was given specific regulatory and executive tasks in the field of civil aviation safety and environmental protection.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 over 630 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 have constantly been growing to meet the challenges of the fast-developing aviation sector. Regulation 216/2008 entered into force on 8 April 2008, extended the competencies of the Agency to air operations, pilot licensing and authorisation of third countries operators. On September 2009, the Council adopted the regulation extending the Agency's competencies to cover the safety of aerodromes, air traffic management and air navigation services.

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'S 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.

FINANCIAL FRAMEWORK

The financial framework is defined in the Agency's Financial regulation adopted by the Management Board (decision 06-2009) and in its implementing rules. The 2011 annual accounts have been established in accordance

with articles 76 to 83 of the Agency's Financial Regulation. As stipulated in article 76, the annual accounts comprise the financial statements and the report on implementation of the budget. In accordance with Article 83

(1) of the EASA Financial Regulation, these annual accounts have been audited by the European Court of Auditors who provides its opinion in a separate report.

2. FINANCIAL STATEMENTS

2.1 Balance Sheet (000's)

<u>ASSETS</u>	Note	<u>31-Dec-11</u>	<u>31-Dec-10</u>
NON-CURRENT ASSETS	3.2		
<i>Intangible fixed assets</i>	3.2.1		
Computer Software		3.708	5.600
Intangible under construction			-
<i>Tangible fixed assets</i>	3.2.1		
Computer Hardware		852	1.050
Furniture		690	720
Other fixture and fittings		94	151
Tangible under construction			-
<i>Other non current assets</i>	3.2.2	825	1.011
Total		6.169	8.533
CURRENT ASSETS	3.3		
Current receivables	3.3.1	5.812	10.495
Sundry receivables	3.3.2	117	466
Accrued revenues	3.3.3	7.999	5.343
Prepaid expenses	3.3.4	1.517	1.060
EC entities	3.3.1	31	76
Cash and equivalents	3.3.5	55.233	48.936
Total		70.709	66.376
TOTAL ASSETS		76.878	74.908
<u>LIABILITIES</u>			
NON-CURRENT LIABILITIES			
Dilapidation	3.4.1	1.065	
Total		1.065	
CURRENT LIABILITIES			
Current payables	3.4.2	15.050	16.687
Deferred revenues	3.3.3	19.377	17.008
Sundry payables			
EC entities	3.6	2.210	2.445
Total		36.637	36.140
TOTAL LIABILITIES		37.702	36.140
<u>NET ASSETS</u>			
Surplus (deficit) forwarded from previous years		38.768	34.357
Net surplus(deficit) for the period		409	4.411
TOTAL NET ASSETS		39.177	38.768

2.2 Economic Outturn Account (000's)

	Note	2011	2010
OPERATING REVENUE	3.6		
Fees and Charges	3.6.1	68.779	77.374
Contribution from EC entities	3.6.2	34.552	33.725
Recovery of expenses	3.6.3	573	417
Other		0	(399)
Contribution from EFTA countries	3.6.4	980	962
TOTAL OPERATING REVENUE		104.884	112.079
OPERATING EXPENSES	3.7		
Staff expenses	3.7.1	(55.747)	(53.023)
Buildings and related expenses	3.7.2	(8.859)	(8.187)
Other expenses	3.7.3	(5.769)	(7.088)
Depreciation and write offs	3.7.4	(3.152)	(3.670)
Outsourcing and contracting activities	3.7.5	(31.476)	(36.016)
TOTAL OPERATING EXPENSES		(105.003)	(107.984)
SURPLUS (DEFICIT) FROM OPERATING ACTIVITIES		(119)	4.095
NON OPERATING REVENUES(EXPENSES)	3.8		
Interests received from third parties		598	413
Interests & charges paid to third parties		(69)	(96)
SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES		528	317
SURPLUS/ (DEFICIT) FROM ORDINARY ACTIVITIES		409	4.411
SURPLUS/ (DEFICIT) FROM EXTRAORDINARY ITEMS			
NET SURPLUS FOR THE PERIOD		409	4.411

2.3 Cash Flow Table (000's)

	Note	2011	2010
CASH FLOW FROM ORDINARY ACTIVITIES			
Surplus/(deficit) from ordinary activities		409	4.411
Operating activities			
Amortization (intangible fixed assets) +		2.279	2.231
Depreciation (tangible fixed assets) +		682	509
Increase/(decrease) in Provisions for risks and liabilities		1.257	(312)
Increase/(decrease) in Value reduction for doubtful debts		79	930
(Increase)/decrease in Short term Pre-financing			
(Increase)/decrease in Long term Receivables		186	202
(Increase)/decrease in Short term Receivables		1.839	417
(Increase)/decrease in Receivables related to consolidated EC entities		76	88
Increase/(decrease) in Accounts payable		540	(11.896)
Increase/(decrease) in Liabilities related to consolidated EC entities		(266)	848
(Gains)/losses on sale of Property, plant and equipment*			
Other non-cash movements		-	122
Net cash flow from operating activities		6.672	(6.859)
CASH FLOW FROM INVESTING ACTIVITIES			
Increase of tangible and intangible fixed assets (-)		(784)	(708)
Proceeds from tangible and intangible fixed assets (+)			
Purchase of investments			
Proceeds of investments		-	-
Granting of loans			
Repayments of loans		-	-
Financial revenues			
Extraordinary items			
Net cash flow from investing activities		(784)	(708)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		6.297	(3.156)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		48.936	52.092
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		55.233	48.936

2.4 Statements of Changes in Net Assets/Liabilities (000's)

	Accumulated Surplus	Net surplus for the period	Total net assets
Balance as of 31 December 2010	38.768		38.768
Balance as of 1st January 2011	38.768		
Net result of the year	-	409	409
Balance as of 31 December 2011	38.768	409	39.177

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 European Commission 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. The budget outturn account takes into account as revenue the cash received during the year and as expenses the cash paid out plus the amounts carried over to the next year.

Basis of preparation

Functional and reporting currency

The Euro is the functional and reporting currency of the Agency and amounts shown in the financial statements are presented in thousands of Euros (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 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

Fixed assets

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

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

All assets are stated at cost less accumulated depreciation and impairment losses. There were no Assets under construction at the end of 2011.

Internally generated intangible assets (all of which are below the threshold of 500 K€ for capitalisation) 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 payment terms. Also recognized is a 100% general write-down in value for all invoices older than three years. Invoices aged less than 3 years are written down on an individual basis. This analysis is carried out on the year end balances as they exist when preparing the financial statements.

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

Cash and cash equivalents

Cash includes only cash in hand as there are no other cash equivalents or liquid investments to be reported. Currently, the Agency has 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 and contributions from events organized by EASA.

Payables

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

Accrued expenses

In accordance with EC Accounting Rules no. 10 complemented by 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 2011). 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 in the balance sheet under the current liabilities heading (current payables).

Economic outturn account

Revenue

EASA's revenues consist of the subsidy received from the Commission, the revenue from Fees and Charges, 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 Account 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.

Non-exchange revenue: Subsidy received from the European Commission

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.

Exchange Revenue: revenue from Fees and Charges levied by the Agency

The governing 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.

Accrual cut-off rules for revenue

Deferrals: as in previous years some of the amounts were invoiced in advance and overlapped with the next financial years, therefore a certain part had to be deferred. The deferral was calculated following the same method used last year (straight line) which, as expected, smoothed out the recognized revenue year by year. The cut-off was applied on each invoice and credit note sent out during the year as well as on the amounts which were accrued.

Small adjustments were made to take into account the more accurate data available as regards billing and average project durations. Below is a summary of the rules applied:

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BL	Description	Type	Rule
01NF	Type Certificate / Restricted Type Certificate	Non-Periodical Fees	actual billing cycle / prorate invoiced amount
01PF	Type Certificate / Restricted Type Certificate	Periodical Fees (Annual Fees)	actual billing cycle / prorate invoiced amount
02NF	Supplemental Type Certification	Non-Periodical Fees	actual billing cycle / prorate invoiced amount
03NF	Major Changes & Repairs	Non-Periodical Fees	actual billing cycle / prorate invoiced amount
04NF	Minor Changes & Repairs	Non-Periodical Fees	average duration: 89 days
06NF	Design Organisation Approval	Non-Periodical Fees	average duration: 444 days
06PF	Design Organisation Approval	Periodical Fees (Surveillance Fees)	actual billing cycle / prorate invoiced amount
07NF	Alternative Procedure to DOA	Non-Periodical Fees	actual billing cycle / prorate invoiced amount
08NF	Production Organisation Approval	Non-Periodical Fees	average duration: 445 days
08PF	Production Organisation Approval	Periodical Fees (Surveillance Fees)	actual billing cycle / prorate invoiced amount
10NF	Foreign Maintenance Organisation Approval	Non-Periodical Fees	average duration: 145 days
10PF	Foreign Maintenance Organisation Approval	Periodical Fees (Surveillance Fees)	actual billing cycle / prorate invoiced amount
11NF	Continuing Airworthiness Management Organisation Approval	Non-Periodical Fees	average duration: 590 days
12NF	Continuing Airworthiness Management Organisation Approval	Periodical Fees (Surveillance Fees)	average duration: 82 days
11PF	Part 145 / 147 approvals with bilateral agreements	Non-Periodical Fees	actual billing cycle / prorate invoiced amount
12PF	Part 145 / 147 approvals with bilateral agreements	Periodical Fees (Surveillance Fees)	actual billing cycle / prorate invoiced amount
13NF	Foreign Maintenance Training Organisation Approval	Non-Periodical Fees	average duration: 373 days
13PF	Foreign Maintenance Training Organisation Approval	Periodical Fees (Surveillance Fees)	actual billing cycle / prorate invoiced amount
AFM NA	Approval of Aircraft Flight Manual Revision	Non-Periodical Fees	actual billing cycle / prorate invoiced amount
AMOC NA	Acceptable Means of Compliance to AD's	Non-Periodical Fees	actual billing cycle / prorate invoiced amount
CS NA	Certification Support for Validation	Non-Periodical Fees	actual billing cycle / prorate invoiced amount
ECOFA NA	Export Certificate of Airworthiness	Non-Periodical Fees	actual billing cycle / prorate invoiced amount
MR NA	Maintenance Review Board	Non-Periodical Fees	actual billing cycle / prorate invoiced amount
OEB NA	Operations Evaluation Board	Non-Periodical Fees	actual billing cycle / prorate invoiced amount
PTF NA	Approval of Flight Conditions for a permit to fly	Non-Periodical Fees	average duration: 57 days (Standard WH)
TAC NA	Technical Advice Contracts	Non-Periodical Fees	actual billing cycle / prorate invoiced amount
E-exam	E-examination	Non-Periodical Fees	actual billing cycle / prorate invoiced amount
LOA/SQ	Letters of Acceptance for navigation database Suppliers/Flight Simulator Training Device Qualification	Non-Periodical Fees	actual billing cycle / prorate invoiced amount
NAA-training	Technical Training to NAAs	Non-Periodical Fees	actual billing cycle / prorate invoiced amount

Accruals: the accruals are based on project analysis performed by the Authorizing Officer and cross-checked with the amounts actually invoiced till the finalization of the accounts.

Expenditure

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

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

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 and assets are detailed in notes 3.9 and 3.11 respectively.

Employee benefits

The staff of the Agency are entitled to pensions rights according to the pension scheme as defined in the Staff Regulations of the European Communities. The corresponding pension benefits are managed and paid by the European Commission. In compliance with Article 83a of the Staff Regulations, the contribution needed to fund the scheme is financed by the General Budget of the European 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. However, as from 2013, the Agency will have to bear the financial cost of the Pension contribution for the Fees & Charges financed staff as presented in its official business plan. More details are available in note 3.11-Other aspects.

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 consultancy and employee costs related to the implementation and realization of the ERP and ARIS projects, both of which went live in 2009. There were no significant new projects and there were no internally generated assets capitalized in 2011.

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2011		Internally generated Computer Software	Other Computer Software	Total Computer Software	Total
Gross carrying amounts 01.01.2011	+		9.382	9.382	9.382
Additions	+		387	387	387
Disposals	-		-	-	-
Transfer between headings	+/-		-	-	-
Other changes (2)	+/-		-	-	-
Gross carrying amounts 31.12.2011		-	9.769	9.769	9.769
Accumulated amortization and impairment 01.01.2011	-		(3.782)	(3.782)	(3.782)
Amortization	-		(2.279)	(2.279)	(2.279)
Write-back of amortization	+			-	-
Disposals	+			-	-
Impairment (2)	-			-	-
Write-back of impairment	+			-	-
Transfer between headings	+/-			-	-
Other changes (2)	+/-			-	-
Accumulated amortization and impairment 31.12.2011		-	(6.061)	(6.061)	(6.061)
Net carrying amounts 31.12.2011		-	3.708	3.708	3.708

Tangible fixed assets include mainly furniture, fixtures and IT equipment. There were no Fixed Assets under Construction at 31/12/11.

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2011		Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Total
Gross carrying amounts 01.01.2011	+	3.430	1.297	539	5.266
Additions	+	275	109	13	397
Disposals	-				-
Transfer between headings	+/-				-
Other changes (1)	+/-				-
Gross carrying amounts 31.12.2011		3.706	1.406	552	5.663
Accumulated amortization and impairment 01.01.2011	-	(2.380)	(577)	(388)	(3.345)
Depreciation	-	(473)	(139)	(70)	(682)
Write-back of depreciation	+				-
Disposals	+				-
Impairment (1)	-				-
Write-back of impairment	+				-
Transfer between headings	+/-				-
Other changes (1)	+/-				-
Accumulated amortization and impairment 31.12.2011		(2.853)	(716)	(458)	(4.027)
Net carrying amounts 31.12.2011		852	690	94	1.636

3.2.2 Other non-current assets

Other non-current assets	Balance at 31.12.2011	Balance at 31.12.2010
Prepaid rent & utilities	825	1.011
Total	825	1.011

The 186K€ decrease reflects the amount released to the pre-paid expense during the year (202 K€) and a new guarantee for the rented office in Brussels (16 K€). The 202 K€ 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

Current Receivables	Balance at 31.12.2011	Balance at 31.12.2010
Receivable from customers	8.767	11.653
Accrued credit notes	(2.042)	(415)
Doubtful Customers	(1.344)	(1.265)
VAT recoverable	431	522
Total	5.812	10.495

In 2011 the receivables from customers decreased by 2,886K€ or 24% which reflects the efforts of the Agency to improve the collection time of its outstanding receivables.

Accrued credit notes of 2,042K€ include two material amounts of 1,160K€ and 171 K€ respectively from two clients.

The provision for doubtful receivables increased by 79 K€ to 1.344 K€ in 2011. This amount includes 1.105 K€ relating to commercial disputes. A small write off approved by the Authorizing Officer was made during the year amounting to 111 K€ in accordance with Art.55 of the Financial Regulation. Open invoices relating to 2009, 2010 and 2011 were assessed on a case by case basis.

The 431 K€ of the recoverable VAT relates to payments made in the last half of 2011 to suppliers and still to be refunded by the German tax authorities.

Other receivables from EC institutions	Balance at 31.12.2011	Balance at 31.12.2010
Other receivables from EC institutions	31	76

The 31K€ relates to mission costs performed by the Standardization Department to be reimbursed by the European Commission (DG-Mobility and Transport).

3.3.2 Sundry receivables

Sundry Receivables	Balance at 31.12.2011	Balance at 31.12.2010
Receivable from staff	117	446
Advance on removal cost	0	19
Total	117	466

All removal related advances were recovered in 2011. Also the decrease in receivables from staff reflects the better management of this type of advances.

3.3.3 Accrued and deferred revenue

Accrued revenue	Balance at 31.12.2011	Balance at 31.12.2010
Accrued income fees and charges	7.825	5.222
Accrued interest income	174	122
Total	7.999	5.343

Deferred revenues	Balance at 31.12.2011	Balance at 31.12.2010
Deferred revenues F&C	19.377	17.008
Deferred revenues Non F&C	0	
Total	19.377	17.008

Accrued income fees and charges accounts for invoices or billable travel cost incurred in the current or past periods which was not invoiced by 31 December 2011.

Deferred revenue: the largest part of the F&C deferred revenue (39%) is related to the multiannual projects (TC's and Derivatives) which are invoiced up-front for a period of 12 months. The other 61% percent relates mainly to periodical and annual fees.

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

The accrued interest income is the bank interest to be received for the fourth quarter of 2011. The increase is the result of the slighter higher interest rate received in 2011 on the Agency's deposits (average of 1.25 % in 2011 versus 1.00 % in 2010 and also due to higher monthly average cash balances).

3.3.4 Prepaid expenses

Prepaid Expenses	Balance at 31.12.2011	Balance at 31.12.2010
Prepaid IT services	398	536
Prepaid rent & utilities within one year	273	289
Prepaid social welfare & staff expenditure	846	234
Total	1.517	1.060

The major portion of the 273K€ is the current part 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 the other prepaid charges are related to the maintenance of hardware and software acquisitions not related to 2011.

3.3.5 Cash and cash equivalents

Cash	Balance at 31.12.2011	Balance at 31.12.2010
ING Bank	1.517	9.112
ING Bank (Fees and charges)	50.994	38.292
Commerzbank	2.722	1.532
Total	55.233	48.936

There is a 6,297K€ or 13% increase in the cash balance which is mostly due to the faster recovery of the amounts owed to the Agency as a result of its Fees and Charges invoicing. This is also reflected in the cash flow statement where in 2011 the operating cash flow is positive (6,297 K€ as opposed to 2010 when it was negative (3,156 K€).

3.4.1 Non-current liabilities

NON-CURRENT LIABILITIES	Balance at 31.12.2011	Balance at 31.12.2010
Dilapidation	1.065	
Total	1.065	-

The actual rent contracts state that the Agency has the legal and financial obligation to bring – at the end of the contract in 2016 - the rented floors back to their original condition as well as to replace some items (e.g. carpets). The amount reported reflects the best estimate as of today and may change at the end of 2012 according to the latest estimates.

3.4.2 Current payables

Current payables	Balance at 31.12.2011	Balance at 31.12.2010
Payables to suppliers	2.650	2.739
Accrued charges-untaken holidays	1.133	1.235
Accrued charges-other	10.905	12.668
Unpaid salaries	361	
Total	15.050	16.687

The payables to suppliers is almost flat year over year. The accruals charges-others are 1,763 K€ or 14% lower than last year mainly due to the NAA related accrual which this year is based on the actual service entry sheets received from the National Aviation Authorities.

The unpaid salaries account for the salary increase not paid in 2011 (192 K€) and others.

3.5 Payables-EC entities

Current payables	Balance at 31.12.2011	Balance at 31.12.2010
Subsidy to reimburse to EC	1.361	1.565
Other payables to EC institutions	185	441
Grants received	664	439
Total	2.210	2.445

The subsidy to be reimbursed to the European Commission corresponds to the budget outturn account for the financial year 2011 which was determined on a modified cash basis. This amount is 203K€ or 13% lower compared to 2010. The detailed calculation is presented in the Budget Outturn table (Note 4.1). The 664K€ is the open amount of the grants received after performing the required cut-off for this grant.

3.6 Operating Revenue

The Agency's 2011 revenue comes from the following sources:

Operating revenue	2011	2010
Fees and charges	68.779	77.374
Contribution from EC entities	34.552	33.725
Contribution from EFTA countries	980	563
Recovery of expenses	573	417
Total	104.884	112.079

3.6.1 Revenue generated from Fees and Charges

Budget Line	2011 INVOICED			2011 Accrued			2011 def	2010 Reversals				Total
	F&C	Travel	Total	F&C	Travel	CN's	F&C	F&C Accrued	F&C Deferred	Accrued Travel	Credit Notes	2011 Revenue
01NF	19.201	552	19.753	854	242,31	(1.505)	(4.570)	-	5.090	(549)	24	19.340
01PF	5.399	424	5.823	445	186,21	(6)	(2.188)	-	2.160	(173)	86	6.333
02NF	2.308	138	2.446	57	60,64	(94)	(853)	(1)	870	(88)	1	2.399
03NF	9.564	621	10.185	144	272,56	(236)	(2.938)	(113)	2.221	(334)	126	9.327
04NF	396	-	396	4	-	(9)	(29)	-	21	(2)	1	381
06NF	410	48	458	7	21,16	(12)	(184)	-	114	(3)	4	405
06PF	4.895	343	5.238	5	150,40	(12)	(2.366)	(1)	1.820	(41)	10	4.803
07NF	110	-	110	34	-	-	(15)	-	35	-	-	164
08NF	81	52	133	-	22,94	-	(7)	(40)	36	(33)	10	121
08PF	2.618	389	3.007	-	170,78	-	(1.509)	-	1.230	(62)	-	2.837
10NF	633	224	857	17	98,16	(13)	(94)	(22)	407	(62)	43	1.232
10PF	7.083	2.812	9.895	17	1.234,65	(122)	(3.364)	-	2.294	(735)	72	9.292
11NF	-	26	26	-	11,59	-	-	-	26	-	-	64
12NF	145	-	145	1	-	-	(10)	-	55	-	-	191
11PF	20	-	20	-	-	-	(9)	-	-	-	-	11
12PF	1.425	-	1.425	1	-	(6)	(741)	(182)	411	-	2	909
13NF	84	153	236	1	67,04	-	(49)	-	70	(22)	-	303
13PF	590	388	978	0	170,53	(5)	(313)	-	139	(118)	32	883
AFM NA	247	-	247	8	-	(8)	(94)	-	9	(0)	-	161
AMOC NA	41	-	41	-	-	(0)	(6)	-	-	-	-	34
CS NA	1.449	158	1.607	39	69,48	-	(0)	-	0	(42)	-	1.674
ECOFA NA	649	-	649	124	-	-	-	-	-	-	-	774
MR NA	3.371	1.090	4.461	2.117	603,24	(1)	-	(2.291)	-	(247)	-	4.642
OEB NA	1.206	123	1.329	472	68,06	-	-	-	-	(14)	-	1.855
PTF NA	541	-	541	7	-	(7)	(20)	-	-	-	-	522
TAC NA	28	3	32	-	1,48	-	(15)	-	-	(28)	-	10
E-exam	18	-	18	-	-	-	(2)	-	-	-	-	16
LOA/SQ	32	35	67	2	15,38	-	-	(4)	-	(4)	4	81
NAA-training	37	-	37	2	-	(4)	-	-	-	-	-	35
Total	62.582	7.579	70.161	4.358	3.467	(2.042)	(19.377)	(2.652)	17.008	(2.558)	415	68.779

The above table grants a complete picture of the 2011 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 reflected in the balance sheet.

The amount invoiced in 2011 is 1,848 K€ or 3% less than in 2010. This is made-up of a 1,607 K€ or 3% increase in pure Fees and Charges related (no travel) and 3,453 K€ or 31% decrease in travel related compared to 2010. The difference consists of higher accruals under both categories (1,706 K€ or 64% for F&C-no travel and 909 K€ or 35% for travel) to account for work or travel performed in 2011 or before and due to be invoiced.

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

3.6.2 Subsidy received from the European Commission

The 34,552K€ shown as subsidy in 2011 under accrual accounting is the result of the cash received as subsidy (34.399 K€) plus the A.E.L.E contribution received through the EC (793K€) and operational grants (722 K€ on an accrual basis) less the amount corresponding to the budget outturn to be returned to the Commission (1.361 K€).

3.6.3 Recovery of expenses

The increase in the amount of recuperation of expenses is due to the fact that 2011 figures include 191 K€ revenue from the two events organized by EASA.

3.6.4 Contribution from EFTA countries

The amount received is the contribution from the Swiss Federal Office of Civil Aviation.

3.7 Operating expenses

In 2011 the operating expenses decreased globally by 5,183K€ or 5% reflecting the decrease in all expense categories except for staff expenses which increased by 2,730K€ or 18%: buildings and related expenses 393K€ or 5% lower, other expenses 1,319 K€ or 19% lower, depreciation and write-offs 518K€ or 14% lower, outsourcing and contracting 5,683K€ or 16% lower. The main drivers behind this evolution of the expenses are: the staff growth, the lower building expense, the decrease in software licenses cost and development IT, the write-offs for bankruptcies and estimation of NAA related accruals based on service entry sheets.

3.7.1 Staff expenses

Staff Expenses	2011	2010
Salaries and related allowances	51.450	48.579
Social security	2.231	1.994
Other staff expenses	2.067	2.450
Total	55.747	53.023

The 5% overall increase is the net of a 9% (54 FTE's) staff increase in FTE's versus 2010 compensated by the absence in 2011 of the adjustment made in 2010 relating to 18 months of unpaid salary increase (1.85%).

3.7.2 Building and related expenses

Building and related expenses	2011	2010
Rent	7.444	6.739
Related expenses	1.415	1.449
Total	8.859	8.187

The 672 K€ or 8% increase reflects the impact of the recognition of the dilapidation cost (1.065 K€) which was offset by a 393 K€ or 5% decrease in building and related expenses.

3.7.3 Other expenses

Other Expenses	2011	2010
Temporary assistance	698	857
Administrative assistance	343	313
Recruitment	501	556
Travel	69	74
Training	406	316
IT and equipment	2.530	3.805
Stationery, supplies and other	190	145
Legal	295	106
Postage and communication	650	837
Other	88	78
Total	5.769	7.088

The 1,319 K€ or 19% lower other operating expenses in 2011 is due mainly to 1,275K€ or 34% decrease in IT and equipment expenses largely as a result of 622 K€ or 96% lower cost of software licenses, 219K€ or 74% cost of the integrated quality management system and 212 K€ or 11% less spent on data acquisition services.

3.7.4 Depreciation and write-offs

Depreciation and write-offs	2011	2010
Depreciation and amortisation of fixed assets	2.961	2.740
Provision for risks on receivables	191	930
Total	3.152	3.670

The depreciation for 2011 is in line with that of 2010 when excluding the write-back of depreciation on Furniture which amounted to 175K€. The depreciation and amortization rules have been explained in note 3.2 Non-current assets. There were no assets under construction in 2011. The Provision expense for Receivables is linked to the facts already detailed in note 3.3.1 Current receivables.

3.7.5 Outsourcing and contracting activities

Certification and other operating expenses	2011	2010
Certification activities (NAA and JAA)	18.343	20.341
Other operating expenses	4.178	4.771
Meetings	259	592
Translation/Publications	1.120	761
Missions/Technical Training	4.794	5.121
Software development	2.782	4.429
Total	31.476	36.016

The overall 5,729K€ or 16% decrease in 2011 compared to 2010 is driven mainly by:

- 1,998 K€ or 10% decrease in the NAA related expenses. As in the previous years the figure in the EOA includes the accrual for the year which in 2011 was based on the service entry sheets send by the National Aviation Authorities resulting in a much more accurate figure.
- 593K€ or 12% decrease in other operating expenses (1,100K€ or 53% lower cost of studies and specialised expertise, zero expensed in 2011 for external evaluation, other studies and JAA, partially compensated by higher cost of research 311 K€ or 60% higher and technical cooperation 411 K€ or 155% higher)
- 1,647K€ or 37% decrease in software development related expenses due the stabilization of the major IT tools employed by the Agency.

3.8 Non-operating revenue (expenses)

Non-operating revenue	2011	2010
Bank interest	583	402
Interest received from customers	15	11
Total	598	413
Non-operating expense		
Bank charges	(26)	(12)
Exchange differences	(16)	(11)
Other financial charges	(28)	(73)
Total	(69)	(96)
Total Net	528	317

The increase in bank interest reflects the higher interest applied in 2011 by the banks on the Agency's deposits: 1.25 % average in 2011 as opposed to 1.00% in 2010 as well as higher average cash balances.

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

3.9 Contingent liabilities

1. Operating lease commitments for rent: amounts still to be paid at 31 December 2011 up to the end of June 2016 under the operating lease for the Cologne office amounts to 31,878 K€ (38.000K€ at 31 December 2010).

The contractual payments are scheduled as follows:

Description	Charges still to be paid			Total charges to be paid
	<1yr	1-5 yrs	>5 yrs	
Operating leases-Buildings	6.716	25.162	0	31.878
Total	6.716	25.162	0	31.878

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 account.

RAL	2011	2010
Open budget commitments	28.049	26.387
Contractual commitments	26.484	21.747
Gross amount	54.533	48.134
Accrued charges	(13.405)	(15.083)
Total	41.128	33.051
Assigned revenue impact	(26.484)	(21.747)
Total	14.644	11.304

3. One of the EASA's temporary agents lodged an appeal to the Civil Service Tribunal against the Agency's decision to re-assign him to non-management post in the interest of service. As the procedure has just commenced, it is still too early to pre-empt the result of the litigation.

3.10 Other aspects

1. 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. The Statement of Defence was submitted to the Court of First Instance on the 11th of December 2009. At this point it is still too early to pre-empt the course of litigation. It should be noted that the Plaintiff is largely using circumstantial or unsupported evidence to justify their claim.

2. As from 2013, the Agency will have to bear the financial cost of the Pension contribution for the Fees & Charges financed staff as presented in its official business plan. The calculation of the future financial impact has been made by applying 22% to the basic salary cost of the Fees & Charges financed staff as from 2013.

Impact of pension contribution as of 2013				
YEAR	2013	2014	2015	2016
F&C T1 cost increase	7.099	7.889	8.148	8.507

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 28 September 2007, the Commission notified the Agency that the Agency should not take out any insurances for its non-contractual liability and that any possible damage caused by the Agency is entirely covered by the Community budget.

3.11 Contingent Assets

The rent related payments have been scaled down by 15% or 231K€ for the period October-December 2011 following an on-going dispute with the landlord over the number of square meters occupied and paid by EASA during current and past years. No agreement has been reached up to the date these financial statements has been drawn as regards the actual overpayments made but it is likely that these amounts will not be paid to the landlord.

3.12 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.

3.13 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 Account for year 2011 (all amounts in Euros)

BUDGET OUTTURN ACCOUNT FOR THE FINANCIAL YEAR 2011

	2011	2010
REVENUE		
Balancing Commission subsidy	+ 35.191.916	35.025.551
Other subsidy from Commission (Phare, IPA,...)	+ 946.368	515.118
Other Donors	1.524.986	962.230
Fee income	+ 71.977.936	68.260.010
Other income	+ 1.308.231	801.474
TOTAL REVENUE (a)	110.949.436	105.564.384
EXPENDITURE		
<i>Title I: Staff</i>		
Payments	- 57.212.303	55.429.480
Appropriations carried over	- 698.895	785.587
<i>Title II: Administrative Expenses</i>		
Payments	- 9.930.906	10.356.588
Appropriations carried over	- 3.940.317	3.562.658
<i>Title III: Operating Expenditure</i>		
Payments	- 26.774.206	30.097.882
Appropriations carried over	- 49.893.718	43.785.744
TOTAL EXPENDITURE (b)	148.450.345	144.017.938
OUTTURN FOR THE FINANCIAL YEAR (a-b)	(37.500.908)	(38.453.554)
Cancellation of unused payment appropriations carried over from previous year	+ 2.526.119	1.100.739
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+ 36.349.406	38.933.900
Exchange differences for the year (gain +/-loss -)	+/- (13.161)	(15.851)
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR	1.361.455	1.565.234
Balance year N-1	+/- 1.565.234	1.083.367
Positive balance from year N-1 reimbursed in year N to the Commission	- (1.565.234)	(1.083.367)
Result used for determining amounts in general accounting	1.361.455	1.565.234
Commission subsidy - agency registers accrued revenue and Commission accrued expense	33.830.461	
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1	1.361.455	
Not included in the budget outturn:		
Interest generated by 31/12/N on the Commission balancing subsidy funds and to be reimbursed to the Commission (liability)	+ 59.218	49.734

4.2 Budget implementation

BUDGET IMPLEMENTATION FOR THE YEARS 2010 - 2011				
	2011		2010	
<i>TITLE I - Staff expenses</i>	Payments	Commitment	Payments	Commitment
Budget appropriation - C1+R0+C4+C5(1)	58.657.873,29	58.657.873,29	56.288.349,21	56.288.349,21
Committed		57.911.139,73		56.214.249,99
Paid	57.212.302,61		55.429.479,57	
Automatic carryovers	698.895,12		785.587,28	
Total expenditure/commitment (2)	57.911.197,73	57.911.139,73	56.215.066,85	56.214.249,99
Appropriations carried over from assigned revenue (3)		58,00		816,86
Cancelled	746.675,56	746.675,56	73.282,36	73.282,36
% used on budget appropriation (2+3)/(1)	98,73%	98,73%	99,87%	99,87%
<i>TITLE II - Administrative expenses</i>				
Budget appropriation - C1+R0+C4+C5(1)	14.359.412,87	14.359.412,87	14.101.992,54	14.101.992,54
Committed		13.871.223,13		13.919.245,80
Paid	9.930.905,74		10.356.587,50	
Automatic carryovers	3.940.317,39		3.562.658,30	
Non-automatic carryovers				
Total expenditure/commitment (2)	13.871.223,13	13.871.223,13	13.919.245,80	13.919.245,80
Appropriations carried over from assigned revenue (3)				
Cancelled	488.189,74	488.189,74	182.746,74	182.746,74
% used on budget appropriation (2+3)/(1)	96,60%	96,60%	98,70%	98,70%
<i>TITLE III - Operating expenses</i>				
Budget appropriation - C1+R0+C4+C5(1)	77.245.034,89	77.245.034,89	74.037.548,14	74.037.548,14
Committed		50.184.031,73		52.137.819,26
Paid	26.774.205,69		30.097.881,67	
Automatic carryovers	49.893.717,98		43.785.743,88	
Non-automatic carryovers				
Total expenditure/commitment (2)	76.667.923,67	50.184.031,73	73.883.625,55	52.137.819,26
Appropriations carried over from assigned revenue (3)		26.483.891,94		21.745.806,29
Cancelled	577.111,22	577.111,22	153.922,59	153.922,59
% used on budget appropriation (2+3)/(1)	99,25%	99,25%	99,79%	99,79%
Budget appropriation - C1+R0+C4+C5(1)	150.262.321,05	150.262.321,05	144.427.889,89	144.427.889,89
Committed		121.966.394,59		122.271.315,05
Paid	93.917.414,04		95.883.948,74	
Automatic carryovers	54.532.930,49		48.133.989,46	
Non-automatic carryovers	0,00		0,00	
Total expenditure/commitment (2)	148.450.344,53	121.966.394,59	144.017.938,20	122.271.315,05
Appropriations carried over from assigned revenue (3)		26.483.949,94		21.746.623,15
Cancelled	1.811.976,52	1.811.976,52	409.951,69	409.951,69
% used on budget appropriation (2+3)/(1)	98,79%	98,79%	99,72%	99,72%

4.3 Major aspects of the implementation of the budget

In 2011, the Agency has used only non-differentiated appropriations.

The total consumption of commitment appropriations reached 148.450 K€ (144.018 K€ in 2010), of which 121.966 K€ (122.271 K€ in 2010) have been committed and 26.484 K€ (21.747 K€ in 2010) on credit appropriations from assigned revenue were automatically carried over as per Article 10 of the EASA Financial Regulation.

The total consumption of payment appropriations reached 148.450 K€ (144.018 K€ in 2010), of which 93.917 K€ (95.884 K€ in 2010) have been paid and 54.533 K€ (48.134 K€ in 2010) were

automatically carried over (28.049 K€ on Commitments and 26.484 K€ on credit appropriations from assigned revenue).

The credit appropriations from assigned revenue of 26.484 K€, which were carried over automatically, are composed of 25.226 K€ external assigned revenue from Fees and Charges and 1.258 K€ from other assigned revenue.

Appropriations corresponding to earmarked revenues of 1.233 K€ to continue with technical assistance and cooperation projects with third countries were authorised in the Final Budget for 2011. With the amounts carried over from 2010, total appropriations of 1.444 K€ were made available of which 422 K€ were committed and 1.022 K€ credit appropriations have been automatically carried over to 2012.

Rigorous budget monitoring efforts during the financial year contributed to the high budget implementation rate of 98.80%.

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

Item	2011	2010
BUDGET OUTTURN OF THE YEAR (BOA)	1.361	1.565
PART OF THE SUBSIDY TO BE RETURNED TO THE E.C.	(1.361)	(1.565)
TOTAL	-	-
CAPITALISATION, DEPRECIATION AND AMORTISATION EXPENDITURES	(2.281)	(1.922)
Expenditures of the year	3.364	3.012
Assigned revenues	3.479	(5.571)
Pre-financing relating to operational grants	(225)	(147)
Guarantee	16	-
TOTAL	6.635	(2.705)
REVENUES		
Accounting cut-off to align invoiced revenue with revenue recognition principle	(1.367)	5.382
Difference between invoiced and cashed	(2.578)	3.656
TOTAL	(3.945)	9.038
ECONOMIC OUTTURN OF THE YEAR (EOA)	409	4.411

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	37.635.000,00	37.635.000,00	37.409.590,44	225.409,56	99,40%	37.409.590,44	-	225.409,56	99,40%
1101	Family allowances	3.939.000,00	3.939.000,00	3.930.581,95	8.418,05	99,79%	3.930.581,95	-	8.418,05	99,79%
1102	Expatriations and foreign residence allowances	5.528.000,00	5.528.000,00	5.486.487,12	41.512,88	99,25%	5.486.487,12	-	41.512,88	99,25%
1103	Secretarial allowances	2.000,00	2.000,00	1.583,51	416,49	79,18%	1.583,51	-	416,49	79,18%
1110	Special Advisor	3.000,00	3.000,00	2.883,00	117,00	96,10%	2.883,00	-	117,00	96,10%
1111	Secondment of national experts	361.000,00	361.000,00	359.454,07	1.545,93	99,57%	357.254,07	2.200,00	3.745,93	98,96%
1112	Temporary assistance (Interims)	741.000,00	741.000,00	694.598,74	46.401,26	93,74%	519.755,80	174.842,94	221.244,20	70,14%
1113	Contractual agents	2.150.000,00	2.150.000,00	2.141.883,33	8.116,67	99,62%	2.141.883,33	-	8.116,67	99,62%
1130	Insurance against sickness	1.417.000,00	1.417.000,00	1.400.473,53	16.526,47	98,83%	1.400.473,53	-	16.526,47	98,83%
1131	Insurance against accidents and occupational diseases	293.000,00	293.000,00	291.302,30	1.697,70	99,42%	291.302,30	-	1.697,70	99,42%
1132	Insurance against unemployment	541.000,00	541.000,00	538.974,91	2.025,09	99,63%	538.974,91	-	2.025,09	99,63%
1140	Childbirth and death allowances and grants	6.000,00	6.000,00	5.750,99	249,01	95,85%	5.750,99	-	249,01	95,85%
1141	Travel expenses for annual leave	671.000,00	671.000,00	670.219,60	780,40	99,88%	670.219,60	-	780,40	99,88%
1142	Housing and transport allowances	95.000,00	95.000,00	94.199,13	800,87	99,16%	94.199,13	-	800,87	99,16%
1145	Other allowances	26.000,00	26.000,00	25.896,14	103,86	99,60%	25.896,14	-	103,86	99,60%
1150	Overtime	41.000,00	41.000,00	38.226,12	2.773,88	93,23%	38.226,12	-	2.773,88	93,23%
1172	Administrative assistance from community institutions	344.000,00	344.000,00	343.436,99	563,01	99,84%	332.488,99	10.948,00	11.511,01	96,65%
1173	External services	15.000,00	15.000,00	14.317,60	682,40	95,45%	2.237,00	12.080,60	12.763,00	14,91%
1191	Adjustments to remuneration	144.000,00	144.000,00	19.471,34	124.528,66	13,52%	19.471,34	-	124.528,66	13,52%
	Total Chapter 11	53.952.000,00	53.952.000,00	53.469.330,81	482.669,19	99,11%	53.269.259,27	200.071,54	682.740,73	98,73%
1200	Miscellaneous expenditure on staff recruitment	535.000,00	535.000,00	506.561,96	28.438,04	94,68%	362.769,67	143.792,29	172.230,33	67,81%
1201	Travel expenses	52.000,00	52.000,00	40.512,97	11.487,03	77,91%	40.512,97	-	11.487,03	77,91%
1202	Installation, resettlement and transfer allowances	510.000,00	510.000,00	509.163,43	836,57	99,84%	509.163,43	-	836,57	99,84%
1203	Removal expenses	240.000,00	240.000,00	224.919,90	15.080,10	93,72%	196.641,37	28.278,53	43.358,63	81,93%
1204	Temporary daily subsistence allowances	290.000,00	290.000,00	276.527,99	13.472,01	95,35%	276.527,99	-	13.472,01	95,35%
	Total Chapter 12	1.627.000,00	1.627.000,00	1.557.686,25	69.313,75	95,74%	1.385.615,43	172.070,82	241.384,57	85,16%
1300	Administrative missions expenditures	114.000,00	114.000,00	64.400,34	49.599,66	56,49%	45.446,91	18.953,43	68.553,09	39,87%
	Total Chapter 13	114.000,00	114.000,00	64.400,34	49.599,66	56,49%	45.446,91	18.953,43	68.553,09	39,87%
1410	Medical service	122.000,00	122.000,00	49.003,92	72.996,08	40,17%	37.061,63	11.942,29	84.938,37	30,38%
1420	Language and other training	511.000,00	511.000,00	498.063,96	12.936,04	97,47%	308.233,89	189.830,07	202.766,11	60,32%
1430	Social welfare of staff	2.154.000,00	2.154.000,00	2.134.079,24	19.920,76	99,08%	2.057.580,50	76.498,74	96.419,50	95,52%
	Total Chapter 14	2.787.000,00	2.787.000,00	2.681.147,12	105.852,88	96,20%	2.402.876,02	278.271,10	384.123,98	86,22%
1700	Reception and events	143.000,00	143.000,00	103.759,92	39.240,08	72,56%	74.289,69	29.470,23	68.710,31	51,95%
	Total Chapter 17	143.000,00	143.000,00	103.759,92	39.240,08	72,56%	74.289,69	29.470,23	68.710,31	51,95%
	Total Title 1	58.623.000,00	58.623.000,00	57.876.324,44	746.675,56	98,73%	57.177.487,32	698.837,12	1.445.512,68	97,53%

2011 European Aviation Safety Agency Provisional Accounts

Budget implementation C1

Budget Line Position	Budget Line Description	Commitment Appropriation Amount	Payment Appropriation Amount	Executed Commitment Amount	Commitment Available	% Committed	Executed Payment Amount	RAL	Payment Available	% Paid
		(1)	(2)	(3)	(1)-(3)	(3)/(1)	(4)	(3)-(4)	(2)-(4)	(4)/(2)
2000	Rental costs	6.813.000,00	6.813.000,00	6.812.705,49	294,51	100,00%	5.953.078,02	859.627,47	859.921,98	87,38%
2010	Insurance	31.000,00	31.000,00	30.435,28	564,72	98,18%	23.738,01	6.697,27	7.261,99	76,57%
2020	Water, gas, electricity and heating	175.000,00	175.000,00	164.635,75	10.364,25	94,08%	164.434,29	201,46	10.565,71	93,96%
2030	Cleaning and maintenance	212.000,00	212.000,00	211.275,83	724,17	99,66%	160.743,35	50.532,48	51.256,65	75,82%
2040	Fitting-out of premises	205.000,00	205.000,00	62.531,76	142.468,24	30,50%	-	62.531,76	205.000,00	0,00%
2050	Security and surveillance of buildings	749.000,00	749.000,00	742.472,33	6.527,67	99,13%	580.211,89	162.260,44	168.788,11	77,46%
2051	Other building expenditure	78.000,00	78.000,00	42.080,52	35.919,48	53,95%	23.795,27	18.285,25	54.204,73	30,51%
	Total Chapter 20	8.263.000,00	8.263.000,00	8.066.136,96	196.863,04	97,62%	6.906.000,83	1.160.136,13	1.356.999,17	83,58%
2100	ICT equipment (hardware acquisition)	850.000,00	850.000,00	834.824,44	15.175,56	98,21%	71.494,31	763.330,13	778.505,69	8,41%
2101	Data centre services	1.856.000,00	1.856.000,00	1.792.892,27	63.107,73	96,60%	1.017.100,49	775.791,78	838.899,51	54,80%
2103	IT Hardware maintenance	62.000,00	62.000,00	57.082,20	4.917,80	92,07%	17.536,79	39.545,41	44.463,21	28,29%
2104	ICT training	20.000,00	20.000,00	11.947,48	8.052,52	59,74%	61,08	11.886,40	19.938,92	0,31%
2106	Software licenses	514.000,00	514.000,00	497.789,63	16.210,37	96,85%	390.250,04	107.539,59	123.749,96	75,92%
2107	Software maintenance	520.000,00	520.000,00	511.897,91	8.102,09	98,44%	419.938,27	91.959,64	100.061,73	80,76%
	Total Chapter 21	3.822.000,00	3.822.000,00	3.706.433,93	115.566,07	96,98%	1.916.380,98	1.790.052,95	1.905.619,02	50,14%
2200	Technical equipment and installations	10.000,00	10.000,00	6.920,86	3.079,14	69,21%	6.920,86	-	3.079,14	69,21%
2202	Hire or leasing of technical equipment and installations	2.000,00	2.000,00	1.218,40	781,60	60,92%	972,80	245,60	1.027,20	48,64%
2203	Maintenance and repair of technical equipment and installations	2.000,00	2.000,00	1.619,80	380,20	80,99%	1.619,80	-	380,20	80,99%
2210	Purchase of furniture	49.000,00	49.000,00	43.997,58	5.002,42	89,79%	18.573,90	25.423,68	30.426,10	37,91%
2211	Maintenance and repairs	4.000,00	4.000,00	3.687,25	312,75	92,18%	173,25	3.514,00	3.826,75	4,33%
2252	Subscription to newspapers and periodicals	20.000,00	20.000,00	17.503,58	2.496,42	87,52%	15.102,20	2.401,38	4.897,80	75,51%
	Total Chapter 22	87.000,00	87.000,00	74.947,47	12.052,53	86,15%	43.362,81	31.584,66	43.637,19	49,84%
2300	Stationery and office supplies	192.000,00	192.000,00	188.438,58	3.561,42	98,15%	114.747,23	73.691,35	77.252,77	59,76%
2320	Bank charges	26.000,00	26.000,00	25.819,24	180,76	99,30%	25.819,24	-	180,76	99,30%
2329	Other financial charges	47.000,00	47.000,00	45.388,27	1.611,73	96,57%	29.097,85	16.290,42	17.902,15	61,91%
2330	Legal expenses	235.000,00	235.000,00	234.640,47	359,53	99,85%	28.340,47	206.300,00	206.659,53	12,06%
2351	MB and other internal meetings	89.000,00	89.000,00	77.740,01	11.259,99	87,35%	58.876,73	18.863,28	30.123,27	66,15%
2352	Department removals	87.000,00	87.000,00	82.201,60	4.798,40	94,48%	66.538,49	15.663,11	20.461,51	76,48%
2353	Archives expenditure	20.000,00	20.000,00	19.890,00	110,00	99,45%	-	19.890,00	20.000,00	0,00%
2354	Representation costs	44.000,00	44.000,00	15.517,00	28.483,00	35,27%	14.078,16	1.438,84	29.921,84	32,00%
2355	Integrated quality management system	104.000,00	104.000,00	100.813,56	3.186,44	96,94%	643,56	100.170,00	103.356,44	0,62%
	Total Chapter 23	844.000,00	844.000,00	790.448,73	53.551,27	93,66%	338.141,73	452.307,00	505.858,27	40,06%
2400	Postage and delivery charges	221.000,00	221.000,00	220.925,06	74,94	99,97%	144.079,94	76.845,12	76.920,06	65,19%
2410	Telephone, radio and television subscriptions and charges	580.000,00	580.000,00	565.735,43	14.264,57	97,54%	388.683,73	177.051,70	191.316,27	67,01%
2411	Telecommunication equipment and installations	243.000,00	243.000,00	147.182,68	95.817,32	60,57%	2.419,65	144.763,03	240.580,35	1,00%
	Total Chapter 24	1.044.000,00	1.044.000,00	933.843,17	110.156,83	89,45%	535.183,32	398.659,85	508.816,68	51,26%
	Total Title 2	14.060.000,00	14.060.000,00	13.571.810,26	488.189,74	96,53%	9.739.069,67	3.832.740,59	4.320.930,33	69,27%

2011 European Aviation Safety Agency Provisional Accounts

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)
3100	Standardisation inspection	252.000,00	252.000,00	207.000,00	45.000,00	82,14%	99.294,31	107.705,69	152.705,69	39,40%
3102	Technical library	100.000,00	100.000,00	99.854,95	145,05	99,85%	53.164,95	46.690,00	46.835,05	53,16%
	Total Chapter 31	352.000,00	352.000,00	306.854,95	45.145,05	87,17%	152.459,26	154.395,69	199.540,74	43,31%
3200	Development of business applications	3.480.000,00	3.480.000,00	3.327.514,99	152.485,01	95,62%	1.385.408,63	1.942.106,36	2.094.591,37	39,81%
	Total Chapter 32	3.480.000,00	3.480.000,00	3.327.514,99	152.485,01	95,62%	1.385.408,63	1.942.106,36	2.094.591,37	39,81%
3300	Information and publication	650.000,00	650.000,00	646.974,90	3.025,10	99,53%	484.781,21	162.193,69	165.218,79	74,58%
	Total Chapter 33	650.000,00	650.000,00	646.974,90	3.025,10	99,53%	484.781,21	162.193,69	165.218,79	74,58%
3400	Organisation experts meeting	472.000,00	472.000,00	345.780,53	126.219,47	73,26%	185.187,18	160.593,35	286.812,82	39,23%
	Total Chapter 34	472.000,00	472.000,00	345.780,53	126.219,47	73,26%	185.187,18	160.593,35	286.812,82	39,23%
3500	Translation of studies, reports and other working documents	1.977.000,00	1.977.000,00	1.966.886,96	10.113,04	99,49%	541.052,71	1.425.834,25	1.435.947,29	27,37%
	Total Chapter 35	1.977.000,00	1.977.000,00	1.966.886,96	10.113,04	99,49%	541.052,71	1.425.834,25	1.435.947,29	27,37%
3600	Assistance to Rule Making activities	1.404.000,00	1.404.000,00	1.402.580,00	1.420,00	99,90%	66.650,00	1.335.930,00	1.337.350,00	4,75%
3601	International cooperation	778.000,00	778.000,00	776.717,10	1.282,90	99,84%	118.813,50	657.903,60	659.186,50	15,27%
	Total Chapter 36	2.182.000,00	2.182.000,00	2.179.297,10	2.702,90	99,88%	185.463,50	1.993.833,60	1.996.536,50	8,50%
3700	Mission expenses, duty travel expenses and other ancillary expenditure	2.758.000,00	2.758.000,00	2.622.240,99	135.759,01	95,08%	2.165.774,78	456.466,21	592.225,22	78,53%
	Total Chapter 37	2.758.000,00	2.758.000,00	2.622.240,99	135.759,01	95,08%	2.165.774,78	456.466,21	592.225,22	78,53%
3800	Technical training	245.000,00	245.000,00	185.125,87	59.874,13	75,56%	117.279,25	67.846,62	127.720,75	47,87%
	Total Chapter 38	245.000,00	245.000,00	185.125,87	59.874,13	75,56%	117.279,25	67.846,62	127.720,75	47,87%
3900	Safety strategy	302.000,00	302.000,00	273.775,49	28.224,51	90,65%	54.995,32	218.780,17	247.004,68	18,21%
3903	Research	1.323.000,00	1.323.000,00	1.309.437,00	13.563,00	98,97%	87.296,00	1.222.141,00	1.235.704,00	6,60%
	Total Chapter 39	1.625.000,00	1.625.000,00	1.583.212,49	41.787,51	97,43%	142.291,32	1.440.921,17	1.482.708,68	8,76%
	Total Title 3	13.741.000,00	13.741.000,00	13.163.888,78	577.111,22	95,80%	5.359.697,84	7.804.190,94	8.381.302,16	39,01%
	Total C1	86.424.000,00	86.424.000,00	84.612.023,48	1.811.976,52	97,90%	72.276.254,83	12.335.768,65	14.147.745,17	83,63%

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4.6 Budget implementation R0

Budget Line Position	Budget Line Description	Commitment Appropriation Amount (1)	Payment Appropriation Amount (2)	Executed Commitment Amount (3)	Commitment Available (1)-(3)	% Committed (3)/(1)	Executed Payment Amount (4)	RAL (3)-(4)	Payment Available (2)-(4)	% Paid (4)/(2)
1700	Reception and events	18.603,03	18.603,03	18.603,03	-	100,00%	18.603,03	-	-	100,00%
	Total Chapter 17	18.603,03	18.603,03	18.603,03	-	100,00%	18.603,03	-	-	100,00%
	Total Title 1	18.603,03	18.603,03	18.603,03	-	100,00%	18.603,03	-	-	100,00%
2330	Legal expenses	200.000,00	200.000,00	200.000,00	-	100,00%	92.923,20	107.076,80	107.076,80	46,46%
2354	Representation costs	2.271,38	2.271,38	2.271,38	-	100,00%	1.771,38	500,00	500,00	77,99%
	Total Chapter 23	202.271,38	202.271,38	202.271,38	-	100,00%	94.694,58	107.576,80	107.576,80	46,82%
	Total Title 2	202.271,38	202.271,38	202.271,38	-	100,00%	94.694,58	107.576,80	107.576,80	46,82%
3000	Certification activities	27.222.727,62	27.222.727,62	27.222.727,62	-	100,00%	12.136.833,63	15.085.893,99	15.085.893,99	44,58%
3002	Operational Equipment	480,00	480,00	480,00	-	100,00%	480,00	-	-	100,00%
3003	Miscellaneous certification costs under fees and charges	27.004,70	27.004,70	27.004,70	-	100,00%	18.622,00	8.382,70	8.382,70	68,96%
	Total Chapter 30	27.250.212,32	27.250.212,32	27.250.212,32	-	100,00%	12.155.935,63	15.094.276,69	15.094.276,69	44,61%
3400	Organisation experts meeting	40.550,89	40.550,89	40.550,89	-	100,00%	1.398,07	39.152,82	39.152,82	3,45%
	Total Chapter 34	40.550,89	40.550,89	40.550,89	-	100,00%	1.398,07	39.152,82	39.152,82	3,45%
3700	Mission expenses, duty travel expenses and other ancillary expenditure	2.496.000,00	2.496.000,00	2.496.000,00	-	100,00%	2.067.024,81	428.975,19	428.975,19	82,81%
	Total Chapter 37	2.496.000,00	2.496.000,00	2.496.000,00	-	100,00%	2.067.024,81	428.975,19	428.975,19	82,81%
3900	Safety strategy	9.436,20	9.436,20	9.436,20	-	100,00%	-	9.436,20	9.436,20	0,00%
	Total Chapter 39	9.436,20	9.436,20	9.436,20	-	100,00%	-	9.436,20	9.436,20	0,00%
	Total Title 3	29.796.199,41	29.796.199,41	29.796.199,41	-	100,00%	14.224.358,51	15.571.840,90	15.571.840,90	47,74%
4000	Technical cooperation with third countries	1.417.057,83	1.417.057,83	418.915,03	998.142,80	29,56%	404.817,59	14.097,44	1.012.240,24	28,57%
	Total Chapter 40	1.417.057,83	1.417.057,83	418.915,03	998.142,80	29,56%	404.817,59	14.097,44	1.012.240,24	28,57%
	Total Title 4	1.417.057,83	1.417.057,83	418.915,03	998.142,80	29,56%	404.817,59	14.097,44	1.012.240,24	28,57%
5000	Provision for Fees & Charges funded expenditure	25.225.864,60	25.225.864,60	-	25.225.864,60	0,00%	-	-	25.225.864,60	0,00%
	Total Chapter 50	25.225.864,60	25.225.864,60	-	25.225.864,60	0,00%	-	-	25.225.864,60	0,00%
	Total Title 5	25.225.864,60	25.225.864,60	-	25.225.864,60	0,00%	-	-	25.225.864,60	0,00%
	Total R0	56.659.996,25	56.659.996,25	30.435.988,85	26.224.007,40	53,72%	14.742.473,71	15.693.515,14	41.917.522,54	26,02%

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4.7 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	58,00	58,00	-	58,00	0,00%	-	-	58,00	0,00%
	Total Chapter 13	58,00	58,00	-	58,00	0,00%	-	-	58,00	0,00%
	Total Title 1	58,00	58,00	-	58,00	0,00%	-	-	58,00	0,00%
3400	Organisation experts meeting	191.258,60	191.258,60	-	191.258,60	0,00%	-	-	191.258,60	0,00%
	Total Chapter 34	191.258,60	191.258,60	-	191.258,60	0,00%	-	-	191.258,60	0,00%
3500	Translation of studies, reports and other working documents	4.758,07	4.758,07	-	4.758,07	0,00%	-	-	4.758,07	0,00%
	Total Chapter 35	4.758,07	4.758,07	-	4.758,07	0,00%	-	-	4.758,07	0,00%
3700	Mission expenses, duty travel expenses and other ancillary expenditure	43.254,38	43.254,38	22.658,77	20.595,61	52,38%	22.658,77	-	20.595,61	52,38%
	Total Chapter 37	43.254,38	43.254,38	22.658,77	20.595,61	52,38%	22.658,77	-	20.595,61	52,38%
	Total Title 3	239.271,05	239.271,05	22.658,77	216.612,28	9,47%	22.658,77	-	216.612,28	9,47%
	Total C4	239.329,05	239.329,05	22.658,77	216.670,28	9,47%	22.658,77	-	216.670,28	9,47%

4.8 Budget implementation C5

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	816,86	816,86	816,86	-	100,00%	816,86	-	-	100,00%
	Total Chapter 13	816,86	816,86	816,86	-	100,00%	816,86	-	-	100,00%
	Total Title 1	816,86	816,86	816,86	-	100,00%	816,86	-	-	100,00%
3400	Organisation experts meeting	20.385,00	20.385,00	20.366,51	18,49	99,91%	669,75	19.696,76	19.715,25	3,29%
	Total Chapter 34	20.385,00	20.385,00	20.366,51	18,49	99,91%	669,75	19.696,76	19.715,25	3,29%
3601	International cooperation	218,42	218,42	218,42	-	100,00%	218,42	-	-	100,00%
	Total Chapter 36	218,42	218,42	218,42	-	100,00%	218,42	-	-	100,00%
3700	Mission expenses, duty travel expenses and other ancillary expenditure	24.842,44	24.842,44	5.500,00	19.342,44	22,14%	5.500,00	-	19.342,44	22,14%
	Total Chapter 37	24.842,44	24.842,44	5.500,00	19.342,44	22,14%	5.500,00	-	19.342,44	22,14%
	Total Title 3	45.445,86	45.445,86	26.084,93	19.360,93	57,40%	6.388,17	19.696,76	39.057,69	14,06%
	Total C5	46.262,72	46.262,72	26.901,79	19.360,93	58,15%	7.205,03	19.696,76	39.057,69	15,57%

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4.9 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)
1110	Special Advisor	1.467,00	1.467,00	1.023,00	444,00	69,73%	1.023,00	-	444,00	69,73%
1111	Secondment of national experts	24.229,17	24.229,17	24.229,17	-	100,00%	24.229,17	-	-	100,00%
1112	Temporary assistance (Interims)	116.995,84	116.995,84	97.604,58	19.391,26	83,43%	97.604,58	-	19.391,26	83,43%
1172	Administrative assistance from community institutions	9.480,00	9.480,00	9.480,00	-	100,00%	9.480,00	-	-	100,00%
1173	External services	22.600,00	22.600,00	22.600,00	-	100,00%	22.600,00	-	-	100,00%
	Total Chapter 11	174.772,01	174.772,01	154.936,75	19.835,26	88,65%	154.936,75	-	19.835,26	88,65%
1200	Miscellaneous expenditure on staff recruitment	303.821,68	303.821,68	298.045,36	5.776,32	98,10%	298.045,36	-	5.776,32	98,10%
1203	Removal expenses	51.542,44	51.542,44	45.829,10	5.713,34	88,92%	45.829,10	-	5.713,34	88,92%
	Total Chapter 12	355.364,12	355.364,12	343.874,46	11.489,66	96,77%	343.874,46	-	11.489,66	96,77%
1300	Administrative missions expenditures	30.429,20	30.429,20	17.842,86	12.586,34	58,64%	17.842,86	-	12.586,34	58,64%
	Total Chapter 13	30.429,20	30.429,20	17.842,86	12.586,34	58,64%	17.842,86	-	12.586,34	58,64%
1410	Medical service	13.466,35	13.466,35	9.084,79	4.381,56	67,46%	9.084,79	-	4.381,56	67,46%
1420	Language and other training	88.447,71	88.447,71	81.332,28	7.115,43	91,96%	81.332,28	-	7.115,43	91,96%
1430	Social welfare of staff	69.171,71	69.171,71	51.075,61	18.096,10	73,84%	51.075,61	-	18.096,10	73,84%
	Total Chapter 14	171.085,77	171.085,77	141.492,68	29.593,09	82,70%	141.492,68	-	29.593,09	82,70%
1700	Reception and events	37.658,92	37.658,92	32.353,23	5.305,69	85,91%	32.353,23	-	5.305,69	85,91%
	Total Chapter 17	37.658,92	37.658,92	32.353,23	5.305,69	85,91%	32.353,23	-	5.305,69	85,91%
	Total Title 1	769.310,02	769.310,02	690.499,98	78.810,04	89,76%	690.499,98	-	78.810,04	89,76%
2000	Rental costs	396.830,00	396.830,00	13.327,03	383.502,97	3,36%	13.327,03	-	383.502,97	3,36%
2010	Insurance	241,00	241,00	168,00	73,00	69,71%	168,00	-	73,00	69,71%
2020	Water, gas, electricity and heating	400,00	400,00	353,20	46,80	88,30%	353,20	-	46,80	88,30%
2030	Cleaning and maintenance	61.275,85	61.275,85	37.046,02	24.229,83	60,46%	37.046,02	-	24.229,83	60,46%
2040	Fitting-out of premises	159.936,00	159.936,00	107.795,91	52.140,09	67,40%	107.795,91	-	52.140,09	67,40%
2050	Security and surveillance of buildings	105.795,99	105.795,99	105.334,60	461,39	99,56%	105.334,60	-	461,39	99,56%
2051	Other building expenditure	7.095,20	7.095,20	6.739,96	355,24	94,99%	6.739,96	-	355,24	94,99%
	Total Chapter 20	731.574,04	731.574,04	270.764,72	460.809,32	37,01%	270.764,72	-	460.809,32	37,01%
2100	ICT equipment (hardware acquisition)	223.327,45	223.327,45	221.177,98	2.149,47	99,04%	221.177,98	-	2.149,47	99,04%
2101	Data centre services	1.550.403,50	1.550.403,50	1.060.356,56	490.046,94	68,39%	1.060.356,56	-	490.046,94	68,39%
2103	IT Hardware maintenance	36.322,43	36.322,43	29.257,72	7.064,71	80,55%	29.257,72	-	7.064,71	80,55%
2106	Software licenses	104.661,68	104.661,68	104.661,68	-	100,00%	104.661,68	-	-	100,00%
2107	Software maintenance	12.154,17	12.154,17	9.947,53	2.206,64	81,84%	9.947,53	-	2.206,64	81,84%
	Total Chapter 21	1.926.869,23	1.926.869,23	1.425.401,47	501.467,76	73,97%	1.425.401,47	-	501.467,76	73,97%
2200	Technical equipment and installations	14.022,86	14.022,86	13.871,58	151,28	98,92%	13.871,58	-	151,28	98,92%
2203	Maintenance and repair of technical equipment and installations	21.610,27	21.610,27	17.810,41	3.799,86	82,42%	17.810,41	-	3.799,86	82,42%
2210	Purchase of furniture	56.459,87	56.459,87	56.459,87	-	100,00%	56.459,87	-	-	100,00%
2211	Maintenance and repairs	3.000,00	3.000,00	1.704,03	1.295,97	56,80%	1.704,03	-	1.295,97	56,80%
2252	Subscription to newspapers and periodicals	10.351,70	10.351,70	8.680,18	1.671,52	83,85%	8.680,18	-	1.671,52	83,85%
	Total Chapter 22	105.444,70	105.444,70	98.526,07	6.918,63	93,44%	98.526,07	-	6.918,63	93,44%

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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	53.722,49	53.722,49	43.277,89	10.444,60	80,56%	43.277,89	-	10.444,60	80,56%
2329	Other financial charges	15.933,16	15.933,16	11.896,17	4.036,99	74,66%	11.896,17	-	4.036,99	74,66%
2330	Legal expenses	64.400,00	64.400,00	52.431,47	11.968,53	81,42%	52.431,47	-	11.968,53	81,42%
2351	MB and other internal meetings	21.006,04	21.006,04	15.934,04	5.072,00	75,85%	15.934,04	-	5.072,00	75,85%
2352	Department removals	23.635,01	23.635,01	19.468,56	4.166,45	82,37%	19.468,56	-	4.166,45	82,37%
2354	Representation costs	1.718,42	1.718,42	654,36	1.064,06	38,08%	654,36	-	1.064,06	38,08%
2355	Integrated quality management system	288.751,80	288.751,80	238.133,40	50.618,40	82,47%	238.133,40	-	50.618,40	82,47%
	Total Chapter 23	469.166,92	469.166,92	381.795,89	87.371,03	81,38%	381.795,89	-	87.371,03	81,38%
2400	Postage and delivery charges	53.214,84	53.214,84	43.435,77	9.779,07	81,62%	43.435,77	-	9.779,07	81,62%
2410	Telephone, radio and television subscriptions and charges	175.184,18	175.184,18	162.021,01	13.163,17	92,49%	162.021,01	-	13.163,17	92,49%
2411	Telecommunication equipment and installations	0,39	0,39	-	0,39	0,00%	-	-	0,39	0,00%
	Total Chapter 24	228.399,41	228.399,41	205.456,78	22.942,63	89,96%	205.456,78	-	22.942,63	89,96%
	Total Title 2	3.461.454,30	3.461.454,30	2.381.944,93	1.079.509,37	68,81%	2.381.944,93	-	1.079.509,37	68,81%
3100	Standardisation inspection	126.300,33	126.300,33	72.543,16	53.757,17	57,44%	72.543,16	-	53.757,17	57,44%
3102	Technical library	37.889,72	37.889,72	37.889,72	-	100,00%	37.889,72	-	-	100,00%
	Total Chapter 31	164.190,05	164.190,05	110.432,88	53.757,17	67,26%	110.432,88	-	53.757,17	67,26%
3200	Development of business applications	2.371.979,65	2.371.979,65	2.262.538,48	109.441,17	95,39%	2.262.538,48	-	109.441,17	95,39%
	Total Chapter 32	2.371.979,65	2.371.979,65	2.262.538,48	109.441,17	95,39%	2.262.538,48	-	109.441,17	95,39%
3300	Information and publication	85.345,25	85.345,25	74.073,74	11.271,51	86,79%	74.073,74	-	11.271,51	86,79%
	Total Chapter 33	85.345,25	85.345,25	74.073,74	11.271,51	86,79%	74.073,74	-	11.271,51	86,79%
3400	Organisation experts meeting	523.655,86	523.655,86	281.767,52	241.888,34	53,81%	281.767,52	-	241.888,34	53,81%
	Total Chapter 34	523.655,86	523.655,86	281.767,52	241.888,34	53,81%	281.767,52	-	241.888,34	53,81%
3500	Translation of studies, reports and other working documents	875.301,55	875.301,55	874.615,98	685,57	99,92%	874.615,98	-	685,57	99,92%
	Total Chapter 35	875.301,55	875.301,55	874.615,98	685,57	99,92%	874.615,98	-	685,57	99,92%
3600	Assistance to Rule Making activities	1.478.900,00	1.478.900,00	968.660,00	510.240,00	65,50%	968.660,00	-	510.240,00	65,50%
3601	International cooperation	640.030,00	640.030,00	516.944,50	123.085,50	80,77%	516.944,50	-	123.085,50	80,77%
	Total Chapter 36	2.118.930,00	2.118.930,00	1.485.604,50	633.325,50	70,11%	1.485.604,50	-	633.325,50	70,11%
3700	Mission expenses, duty travel expenses and other ancillary expenditure	532.878,83	532.878,83	216.062,10	316.816,73	40,55%	216.062,10	-	316.816,73	40,55%
	Total Chapter 37	532.878,83	532.878,83	216.062,10	316.816,73	40,55%	216.062,10	-	316.816,73	40,55%
3800	Technical training	35.152,34	35.152,34	35.136,47	15,87	99,95%	35.136,47	-	15,87	99,95%
	Total Chapter 38	35.152,34	35.152,34	35.136,47	15,87	99,95%	35.136,47	-	15,87	99,95%
3900	Safety strategy	53.780,50	53.780,50	53.182,49	598,01	98,89%	53.182,49	-	598,01	98,89%
3901	External evaluation of the Agency and other Studies	48.905,56	48.905,56	48.905,56	-	100,00%	48.905,56	-	-	100,00%
3903	Research	743.700,00	743.700,00	743.700,00	-	100,00%	743.700,00	-	-	100,00%
	Total Chapter 39	846.386,06	846.386,06	845.788,05	598,01	99,93%	845.788,05	-	598,01	99,93%
	Total Title 3	7.553.819,59	7.553.819,59	6.186.019,72	1.367.799,87	81,89%	6.186.019,72	-	1.367.799,87	81,89%
	Total C8	11.784.583,91	11.784.583,91	9.258.464,63	2.526.119,28	78,56%	9.258.464,63	-	2.526.119,28	78,56%

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5. Budget implementation R8

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	15.395,40	15.395,40	15.395,40	-	100,00%	15.395,40	-	-	100,00%
	Total Chapter 17	15.395,40	15.395,40	15.395,40	-	100,00%	15.395,40	-	-	100,00%
	Total Title 1	15.395,40	15.395,40	15.395,40	-	100,00%	15.395,40	-	-	100,00%
2330	Legal expenses	97.141,49	97.141,49	97.141,49	-	100,00%	97.141,49	-	-	100,00%
2354	Representation costs	-	-	-	-	-	-	-	-	-
	Total Chapter 23	97.141,49	97.141,49	97.141,49	-	100,00%	97.141,49	-	-	100,00%
	Total Title 2	97.141,49	97.141,49	97.141,49	-	100,00%	97.141,49	-	-	100,00%
3000	Certification activities	6.550.913,80	6.550.913,80	6.550.913,80	-	100,00%	6.550.913,80	-	-	100,00%
3002	Operational Equipment	-	-	-	-	-	-	-	-	-
3003	Miscellaneous certification costs under fees and charges	4.200,00	4.200,00	4.200,00	-	100,00%	4.200,00	-	-	100,00%
	Total Chapter 30	6.555.113,80	6.555.113,80	6.555.113,80	-	100,00%	6.555.113,80	-	-	100,00%
3400	Organisation experts meeting	34.707,92	34.707,92	34.707,92	-	100,00%	34.707,92	-	-	100,00%
	Total Chapter 34	34.707,92	34.707,92	34.707,92	-	100,00%	34.707,92	-	-	100,00%
3700	Mission expenses, duty travel expenses and other ancillary expenditure	163.022,53	163.022,53	163.022,53	-	100,00%	163.022,53	-	-	100,00%
	Total Chapter 37	163.022,53	163.022,53	163.022,53	-	100,00%	163.022,53	-	-	100,00%
	Total Title 3	6.752.844,25	6.752.844,25	6.752.844,25	-	100,00%	6.752.844,25	-	-	100,00%
4000	Technical cooperation with third countries	27.351,89	27.351,89	3.440,56	23.911,33	12,58%	3.440,56	-	23.911,33	12,58%
	Total Chapter 40	27.351,89	27.351,89	3.440,56	23.911,33	12,58%	3.440,56	-	23.911,33	12,58%
	Total Title 4	27.351,89	27.351,89	3.440,56	23.911,33	12,58%	3.440,56	-	23.911,33	12,58%
	Total R8	6.892.733,03	6.892.733,03	6.868.821,70	23.911,33	99,65%	6.868.821,70	-	23.911,33	99,65%

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6. Budget Transfers

EASA BUDGET 2011 (C1+R0 CREDITS)- BUDGETARY TRANSFERS																	
BL	DESCRIPTION	Initial credit	Transfers January	Transfers February	Transfers March	Transfers April	Transfers May	First Amending Budget	Total First Amending budget	Transfers June	Transfers July	Transfers August	Transfers September	Transfers October	Transfers November	Transfers December	Total Budget
1100	Basic salaries	40.548.000	-21.000		-100.000				40.427.000		-2.300.000			-26.000	-120.000	-346.000	37.635.000
1101	Family allowances	3.681.000							3.681.000		258.000						3.939.000
1102	Expatriation and foreign-residence allowances	5.648.000							5.648.000		-120.000						5.528.000
1103	Secretarial allowances	2.000							2.000								2.000
1110	Special Advisor	6.000							6.000						-3.000		3.000
1111	Secondment of National Experts	545.000							545.000		-23.000				-161.000		361.000
1112	Temporary Assistance (interims)	541.000							541.000		200.000						741.000
1113	Contractual Agents	2.738.000							2.738.000		-838.000				250.000		2.150.000
1130	Insurance against sickness	1.438.000							1.438.000		-11.000				-10.000		1.417.000
1131	Insurance against accidents and occupational disease	299.000							299.000						-6.000		293.000
1132	Insurance against unemployment	554.000							554.000						-3.000	-10.000	541.000
1140	Childbirth and death allowances and grants	4.000							4.000					2.000			6.000
1141	Travel expenses for annual leave	580.000							580.000		77.000			20.000	-6.000		671.000
1142	Housing and transport allowances	102.000							102.000						-7.000		95.000
1143	Fixed duty allowances	0							0								0
1145	Other allowances	0	21.000						21.000		6.000			-1.000			26.000
1150	Overtime	30.000							30.000		11.000						41.000
1172	Administrative Assistance from Community institutions	351.000							351.000						-7.000		344.000
1173	External Services	60.000							60.000						-55.000	10.000	15.000
1190	Salary weightings	0							0								0
1191	Adjustments to remuneration	144.000							144.000								144.000
	Chapter 11	57.271.000	0	0	-100.000	0	0	0	57.171.000	0	-2.740.000	0	0	-5.000	-128.000	-346.000	53.952.000

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Budget transfers

EASA BUDGET 2011 (C1+R0 CREDITS)- BUDGETARY TRANSFERS																	
BL	DESCRIPTION	Initial credit	Transfers January	Transfers February	Transfers March	Transfers April	Transfers May	First Amending Budget	Total First Amending budget	Transfers June	Transfers July	Transfers August	Transfers September	Transfers October	Transfers November	Transfers December	Total Budget
1200	Miscellaneous expenditure on staff recruitment	335.000							335.000		200.000						535.000
1201	Travel expenses	32.000							32.000					20.000			52.000
1202	Installation, resettlement and transfer allowances	427.000							427.000						25.000	58.000	510.000
1203	Removal expenses	294.000							294.000						-54.000		240.000
1204	Temporary daily subsistence allowances	422.000							422.000		-100.000			-20.000		-12.000	290.000
	Chapter 12	1.510.000	0	0	0	0	0	0	1.510.000	0	100.000	0	0	0	-29.000	46.000	1.627.000
1300	Administrative Missions Expenditures	114.000						7.000	121.000						-7.000		114.000
	Chapter 13	114.000	0	0	0	0	0	7.000	121.000	0	0	0	0	0	-7.000	0	114.000
1410	Medical service	159.000							159.000					-15.000		-22.000	122.000
1420	Language and other training	400.000							400.000		150.000				-39.000		511.000
1430	Social welfare of staff	2.173.000							2.173.000						-41.000	22.000	2.154.000
	Chapter 14	2.732.000	0	0	0	0	0	0	2.732.000	0	150.000	0	0	-15.000	-80.000	0	2.787.000
1700/C	Reception and events	19.000							19.000								19.000
1700/E	Reception and events	85.000							85.000								85.000
1700/F	Reception and events	25.000							25.000								25.000
1700/R	Reception and events	20.000							20.000								20.000
1700/S	Reception and events	13.000							13.000								13.000
	Chapter 17	162.000	0	0	0	0	0	0	162.000	0	0	0	0	0	0	0	162.000
	TOTAL TITLE 1	61.789.000	0	0	-100.000	0	0	7.000	61.696.000	0	-2.490.000	0	0	-20.000	-244.000	-300.000	58.642.000

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Budget transfers

EASA BUDGET 2011 (C1+R0 CREDITS)- BUDGETARY TRANSFERS																	
BL	DESCRIPTION	Initial credit	Transfers January	Transfers February	Transfers March	Transfers April	Transfers May	First Amending Budget	Total First Amending budget	Transfers June	Transfers July	Transfers August	Transfers September	Transfers October	Transfers November	Transfers December	Total Budget
2000	Rental costs	6.190.000				80.000		466.000	6.736.000						-1.000	78.000	6.813.000
2010	Insurance	52.000							52.000						-5.000	-16.000	31.000
2020	Water, gas, electricity and heating	175.000							175.000								175.000
2030	Cleaning and maintenance	236.000							236.000						-7.000	-17.000	212.000
2040	Fitting-out of premises	50.000							50.000						155.000		205.000
2050	Security and surveillance of buildings	763.000							763.000							-14.000	749.000
2051	Other building expenditure	38.000						40.000	78.000								78.000
	Chapter 20	7.504.000	0	0	0	80.000	0	506.000	8.090.000	0	0	0	0	0	142.000	31.000	8.263.000
2100	ICT equipment (hardware acquisition)	650.000							650.000					50.000		150.000	850.000
2101	Data Centre Services	1.890.000							1.890.000					-192.000		158.000	1.856.000
2102	Administrative applications development	0							0								0
2103	IT Hardware maintenance	120.000							120.000					25.000		-83.000	62.000
2104	ICT training	70.000							70.000					-50.000			20.000
2106	Software licences	750.000							750.000					-25.000		-211.000	514.000
2107	Software maintenance	550.000							550.000							-30.000	520.000
2108	Maintenance of Administrative applications	0							0								0
	Chapter 21	4.030.000	0	0	0	0	0	0	4.030.000	0	0	0	0	-192.000	0	-16.000	3.822.000
2200	Technical equipment and installations	10.000							10.000								10.000
2202	Hire or leasing of technical equipment or installations	2.000							2.000								2.000
2203	Maintenance and repair of technical equipment or installations	15.000							15.000							-13.000	2.000
2210	Purchase of furniture	54.000							54.000						-5.000		49.000
2211	Maintenance and repairs	4.000							4.000								4.000
2252	Subscriptions to newspapers and periodicals	26.000							26.000						-6.000		20.000
	Chapter 22	111.000	0	0	0	0	0	0	111.000	0	0	0	0	0	-11.000	-13.000	87.000

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Budget transfers

EASA BUDGET 2011 (C1+R0 CREDITS)- BUDGETARY TRANSFERS																	
BL	DESCRIPTION	Initial credit	Transfers January	Transfers February	Transfers March	Transfers April	Transfers May	First Amending Budget	Total First Amending budget	Transfers June	Transfers July	Transfers August	Transfers September	Transfers October	Transfers November	Transfers December	Total Budget
2300	Stationery and office supplies	200.000							200.000							-8.000	192.000
2320	Bank charges	15.000							15.000							11.000	26.000
2321	Exchange-rate losses	2.000					1.000		3.000		-3.000						0
2329	Other financial charges	45.000					-1.000		44.000		3.000						47.000
2330	Legal expenses	350.000						60.000	410.000				-14.000		-58.000	97.000	435.000
2332/E	Board of Appeals	50.000							50.000						-50.000		0
2351	MB and other internal meetings	89.000							89.000								89.000
2352	Departmental removals	96.000							96.000						-9.000		87.000
2353	Archives expenditure	98.000				-80.000		80.000	98.000							-78.000	20.000
2354/C	REPRESENTATION COSTS/C	5.000							5.000								5.000
2354/E	REPRESENTATION COSTS/E	5.000							5.000								5.000
2354/R	REPRESENTATION COSTS/R	30.000							30.000								30.000
2354/S	REPRESENTATION COSTS/S	0	3.000						3.000						-1.000		2.000
2354/F	REPRESENTATION COSTS/F	10.000							10.000							-3.000	7.000
2355/F	INTEGRATED QUALITY MANAGEMENT SYSTEM/F	0							0								0
2355/E	INTEGRATED QUALITY MANAGEMENT SYSTEM/E	50.000							50.000				14.000		40.000		104.000
	Chapter 23	1.045.000	3.000	0	0	-80.000	0	140.000	1.108.000	0	0	0	0	0	-78.000	19.000	1.049.000
2400	Postage and delivery charges	242.000						16.000	258.000							-37.000	221.000
2410	Telephone, radio and television subscriptions and charges	450.000							450.000					130.000			580.000
2411	Telecommunication equipment and installations	165.000							165.000					62.000		16.000	243.000
	Chapter 24	857.000	0	0	0	0	0	16.000	873.000	0	0	0	0	192.000	0	-21.000	1.044.000
	TOTAL TITLE 2	13.547.000	3.000	0	0	0	0	662.000	14.212.000	0	0	0	0	0	53.000	0	14.265.000

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Budget transfers

EASA BUDGET 2011 (C1+R0 CREDITS)- BUDGETARY TRANSFERS																	
BL	DESCRIPTION	Initial credit	Transfers January	Transfers February	Transfers March	Transfers April	Transfers May	First Amending Budget	Total First Amending budget	Transfers June	Transfers July	Transfers August	Transfers September	Transfers October	Transfers November	Transfers December	Total Budget
3000	Certification activities	28.842.000							28.842.000								28.842.000
3002	Operational equipment	12.000							12.000								12.000
3003/C	Miscellaneous certification costs under F&C C	51.000							51.000								51.000
3003/F	Miscellaneous certification costs under F&C F	0							0		60.000						60.000
	Chapter 30	28.905.000	0	0	0	0	0	0	28.905.000	0	60.000	0	0	0	0	0	28.965.000
3100	Standardisation inspection	490.000	-3.000						487.000						-200.000	-35.000	252.000
3101	Standardisation studies	0							0								0
3102	Technical Library	120.000							120.000						-20.000		100.000
	Chapter 31	610.000	-3.000	0	0	0	0	0	607.000	0	0	0	0	0	-220.000	-35.000	352.000
3200	Development of business applications	2.540.000							2.540.000		940.000						3.480.000
	Chapter 32	2.540.000	0	0	0	0	0	0	2.540.000	0	940.000	0	0	0	0	0	3.480.000
3300	Communications and publications	420.000			100.000				520.000		110.000			20.000			650.000
	Chapter 33	420.000	0	0	100.000	0	0	0	520.000	0	110.000	0	0	20.000	0	0	650.000
3400/C	ORGANISATION OF EXPERTS MEETINGS/C	102.000							102.000								102.000
3400/E	ORGANISATION OF EXPERTS MEETINGS/E	120.000							120.000						-53.000		67.000
3400/R	ORGANISATION OF EXPERTS MEETINGS/R	391.000							391.000						-91.000		300.000
3400/S	ORGANISATION OF EXPERTS MEETINGS/S	165.000							165.000						-60.000		105.000
3400	Chapter 34	778.000	0	0	0	0	0	0	778.000	0	0	0	0	0	-204.000	0	574.000
3500/E	TRANSLATION OF STUDIES, REPORTS AND OTHER WORKING DOCUMENTS/E	368.000							368.000						13.000	-12.000	369.000
3500/R	TRANSLATION OF STUDIES, REPORTS AND OTHER WORKING DOCUMENTS/R	1.438.000							1.438.000						123.000	47.000	1.608.000
3500	Chapter 35	1.806.000	0	0	0	0	0	0	1.806.000	0	0	0	0	0	136.000	35.000	1.977.000
3600	Assistance to Rule Making activities	750.000							750.000						654.000		1.404.000
3601	International cooperation	348.000							348.000		130.000					300.000	778.000
	Chapter 36	1.098.000	0	0	0	0	0	0	1.098.000	0	130.000	0	0	0	654.000	300.000	2.182.000

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Budget transfers

EASA BUDGET 2011 (C1+R0 CREDITS)- BUDGETARY TRANSFERS																	
BL	DESCRIPTION	Initial credit	Transfers January	Transfers February	Transfers March	Transfers April	Transfers May	First Amending Budget	Total First Amending budget	Transfers June	Transfers July	Transfers August	Transfers September	Transfers October	Transfers November	Transfers December	Total Budget
3700/C	MISSION EXPENSES, DUTY TRAVEL EXPENSES AND OTHER ANCILLARY EXPENDITURE/C	2.766.000							2.766.000								2.766.000
3700/E	MISSION EXPENSES, DUTY TRAVEL EXPENSES AND OTHER ANCILLARY EXPENDITURE/E	260.000							260.000						40.000		300.000
3700/F	MANAGEMENT FEES FOR MISSIONS	177.000							177.000						-10.000		167.000
3700/R	MISSION EXPENSES, DUTY TRAVEL EXPENSES AND OTHER ANCILLARY EXPENDITURE/R	682.000							682.000				16.000		3.000		701.000
3700/S	MISSION EXPENSES, DUTY TRAVEL EXPENSES AND OTHER ANCILLARY EXPENDITURE/S	1.606.000							1.606.000				-16.000				1.590.000
3700	Chapter 37	5.491.000	0	0	0	0	0	0	5.491.000	0	0	0	0	0	33.000	0	5.524.000
3800	TECHNICAL TRAINING/S	445.000							445.000						-200.000		245.000
	Chapter 38	445.000	0	0	0	0	0	0	445.000	0	0	0	0	0	-200.000	0	245.000
3900	Safety strategy	193.000							193.000		70.000				49.000		312.000
3901	External evaluation of the Agency and other Studies	0							0								0
3903	Research	200.000							200.000		1.180.000				-57.000		1.323.000
	Chapter 39	393.000	0	0	0	0	0	0	393.000	0	1.250.000	0	0	0	-8.000	0	1.635.000
	TOTAL TITLE 3	42.486.000	-3.000	0	100.000	0	0	0	42.583.000	0	2.490.000	0	0	20.000	191.000	300.000	45.584.000
4000	Technical cooperation with Third Countries	365.000						868.000	1.233.000								1.233.000
	Chapter 40	365.000	0	0	0	0	0	868.000	1.233.000	0	0	0	0	0	0	0	1.233.000
	TOTAL TITLE 4	365.000	0	0	0	0	0	868.000	1.233.000	0	0	0	0	0	0	0	1.233.000
5000	Provision for Fees & Charges funded expenditure	21.367.133						-2.392.462	18.974.671								18.974.671
	Chapter 50	21.367.133	0	0	0	0	0	-2.392.462	18.974.671	0	0	0	0	0	0	0	18.974.671
	TOTAL TITLE 5	21.367.133	0	0	0	0	0	-2.392.462	18.974.671	0	0	0	0	0	0	0	18.974.671
	GRAND TOTAL	139.554.133	0	0	0	0	0	-855.462	138.698.671	0	0	0	0	0	0	0	138.698.671