

23. Amounts due from clients/amounts due to clients

The current assets of the statement of financial position include the item "Amounts due from clients" which at 31 December 2013 stood at €251,391, an increase on the balance of €23,773 at 31 December 2012.

The table below shows the amount of work in progress measured according to the percentage of completion method, net of actual or estimated losses at the reporting date and progress billing:

(Values in €/000)	31 December 2013	31 December 2012	Change
Contract works in progress	2,580,296	2,859,713	2,352,366
Provisions for risks on works in progress	(906)	(52)	(593)
Prepayments from clients	(2,328,000)	(2,632,044)	(2,328,000)
Total amounts due from clients	251,391	227,617	23,773

(Values in €/000)	31 December 2013	31 December 2012	Change
Italy	69,754	89,568	(19,814)
EU (excluding Italy)	648	0	648
Non-EU	0	0	0
Asia	36,770	59,800	(23,030)
Africa	144,219	78,249	65,970
Total amounts due from clients	251,391	227,617	23,773

The changes posted during the year, amounting to €23,773, are due for the increase to the contracts in Ethiopia and the contract in Libya, and for the decrease to the contract in Kazakhstan, Dubai contract and the Metro B1 contract in Italy. Amounts due to clients within 12 months, shown

in the statement of financial position under current liabilities, totals €157,165, up by €24,429 compared with the balance transferred at 31 December 2012.

This item breaks down as follows:

(Values in €/000)	31 December 2013	31 December 2012	Change
Contract works in progress	266,303	752,967	(486,664)
Provisions for risks on works in progress	0	(261)	261
Prepayments from clients	(240,863)	(874,819)	633,956
Contractual advances within 12 months	131,725	254,849	(123,124)
Total amount due to clients within 12 months	157,165	132,736	24,429

(Values in €/000)	31 December 2013	31 December 2012	Change
Italy	667	147	520
EU (excluding Italy)	19,028	0	19,028
Non-EU	0	0	0
Asia	3,392	18,344	(14,952)
Africa	134,078	114,245	19,834
Total current amounts due to clients	157,165	132,735	24,429

The changes posted during the year, amounting to €24,429, are due for the increase to the contracts in Ethiopia and the contract in Romania, and for the decrease to the contract in Kazakhstan.

The item "Amounts due to clients after 12 months", presented in the statement of financial position under non-current liabilities, totals €400,433, a

reduction of €16,068 compared with the balance transferred at 31 December 2012. This item, which includes the amount of the advance to be refunded, as contractually agreed, to the client after 12 months, is composed as follows:

(Values in €/000)	31 December 2013	31 December 2012	Change
Contractual advances after 12 months	400,433	416,500	(16,068)
Total amount due to clients after 12 months	400,433	416,500	(16,068)

(Values in €/000)	31 December 2013	31 December 2012	Change
Italy	0	0	0
EU (excluding Italy)	0	0	0
Asia	0	0	0
Africa	400,433	416,500	(16,068)
North America	0	0	0
South America	0	0	0
Oceania	0	0	0
Total non-current amounts due to clients	400,433	416,500	(16,068)

The contractual advances are almost entirely attributable to the Ethiopia branch. Contract work in progress posted to liabilities represents the negative net value resulting, for each

individual contract, from the algebraic sum of works in progress, provisions for contractual risks and partial billing.