



EUROPEAN UNION AVIATION SAFETY AGENCY 2020 FINAL ANNUAL ACCOUNTS

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1. GENERAL INFORMATION

THE AGENCY

The European Union Aviation Safety Agency (EASA or the Agency) is an agency of the European Union. As an EU agency, EASA is a body governed by European public law; it is distinct from the EU Institutions and has its own legal personality. EASA was set up by a Council and Parliament regulation (Regulation (EC) 1592/2002 repealed by Regulation (EC) No 216/2008 and Regulation (EU) 2018/1139) and was given specific regulatory and executive tasks in the field of civil aviation safety and environmental protection.

Established in 2002, the Agency is currently based in Cologne Germany, and employs approximately 800+ professionals from the 31 EASA Member States. The Agency has established international permanent representations in Canada (Montreal), USA (Washington), China (Beijing) and Singapore.

MISSION

The Agency's mission is to:

- Ensure the highest common level of safety protection for EU citizens
- Ensure the highest common level of environmental protection
- Single regulatory and certification process among Member States
- Facilitate the internal aviation single market & create a level playing field
- Work with other international aviation organisations & regulators

TASKS

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

- Draft implementing rules in all fields pertinent to the EASA mission
- Certify & approve products and organisations, in fields where EASA has exclusive competence (e.g. airworthiness)
- Provide oversight and support to Member States in fields where EASA has shared competence (e.g. Air Operations , Air Traffic Management)
- Promote the use of European and worldwide standards
- Cooperate with international actors in order to achieve the highest safety level for EU citizens globally (e.g. EU safety list, Third Country Operators authorisations)

FUNDING

The main sources of funds for the Agency are:

- Fees paid by applicants for certificates and approvals issued, maintained or amended by the Agency in accordance with regulation (EC) No 319/2014 until 31 December 2019 and Commission Implementing Regulation (EU) 2019/2153 of 16 December 2019 on the fees and charges levied by the European Union Aviation Safety Agency (repealing Regulation (EU) No 319/2014) to be applied from January 1, 2020¹
- A contribution from the European Union and from any European third country which has entered into the agreements referred to in Article 139 of Regulation (EU) No 2018/1139
- Specific EU funded projects through grants and procurement procedures outside the scope of the Agency's core tasks. This mostly concerns technical cooperation with third countries.
- Charges for publications, handling of appeals, training and any other service provided by the Agency

¹ <https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32019R2153&from=EN>

It should be noted that the financing model of the Agency is based on the assigned revenue concept compared to the universal budgeting model as described in the study² from DG internal policies. The assigned revenue model presents a clear cost differentiation between industry and European Union funded activities based on a cost accounting system.

The AGENCY's STRUCTURE

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

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

FINANCIAL FRAMEWORK

The financial framework to be applied, the closing deadlines as well as the actors involved in the annual closing are defined in the Agency's latest financial regulation adopted by the Management Board in December 2019 (decision 16-2019)³. Consequently, the 2020 provisional annual accounts have been established in accordance with articles 51 and 97 to 100 of the Agency's Financial Regulation. In compliance with Article 97-Structure of the accounts of EASA's financial regulation, the annual accounts of the European Union Aviation Safety Agency (the "Agency") consist of financial statements and reports on implementation of the budget of the Agency.

BREXIT

On 1 February 2020 the United Kingdom ceased to be a Member State of the European Union. Following the conclusion of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community (the 'Withdrawal Agreement') between the two parties, the United Kingdom committed to pay all its obligations under the current MFF and previous financial perspectives following from its membership of the Union. The United Kingdom has paid into the 2020 EU Budget during the year, and received payments, as if it were a Member State. At the date of transmission of these accounts, and based on the Withdrawal Agreement concluded and already in operation, there is no financial impact to be reported in these accounts. For further information on the impact of the Withdrawal Agreement on the EU, please see the 2020 consolidated EU annual accounts.

COVID-19

During 2020, the coronavirus outbreak has had huge impacts on the EU economy and in particular on the aviation industry. Major cuts were applied to expenditure levels at an early stage in anticipation of expected reduced revenues from certification activities. For subsequent reporting periods, COVID-19 may affect the recognition and measurement of some assets and liabilities on the balance sheet and also of some revenue and expenses recognised in the statement of financial performance. Based on the information available at the date of signature of these annual accounts, the future financial effects of the coronavirus outbreak cannot be reliably estimated.

² [https://www.europarl.europa.eu/RegData/etudes/etudes/join/2014/490689/IPOL-JOIN_ET\(2014\)490689_EN.pdf](https://www.europarl.europa.eu/RegData/etudes/etudes/join/2014/490689/IPOL-JOIN_ET(2014)490689_EN.pdf)

³ <https://www.easa.europa.eu/the-agency/management-board/decisions/easa-mb-decision-16-2019-adopting-revised-financial-regulation>

2. FINANCIAL STATEMENTS

2.1 Balance Sheet

(Thousands of euros)

| ASSETS | Note | 31.12.20 | 31.12.19 |
|---|--------------|-----------------|-----------------|
| NON-CURRENT ASSETS | 3.2 | | |
| <i>Intangible fixed assets</i> | 3.2.1 | | |
| Computer Software | | 5,709 | 3,186 |
| Intangible under construction | | 1,017 | 1,600 |
| <i>Tangible fixed assets</i> | 3.2.1 | | |
| Computer Hardware | | 1,180 | 813 |
| Furniture | | 7,087 | 7,762 |
| Other fixture and fittings | | 30 | 51 |
| Total | | 15,024 | 13,411 |
| CURRENT ASSETS | 3.3 | | |
| Current receivables | 3.3.1 | 9,188 | 7,393 |
| Sundry receivables | 3.3.2 | 34 | 263 |
| Accrued revenues | 3.3.3 | 2,654 | 6,263 |
| Prepaid expenses | 3.3.4 | 3,233 | 3,306 |
| EU entities | 3.3.5 | 138 | - |
| Cash and equivalents | 3.3.6 | 115,713 | 97,126 |
| Total | | 130,961 | 114,352 |
| TOTAL ASSETS | | 145,984 | 127,763 |
| | | | |
| LIABILITIES | | | |
| NON-CURRENT LIABILITIES | 3.4 | | |
| EU entities-long term | 3.4.1 | 14,490 | 241 |
| Total | | 14,490 | 241 |
| CURRENT LIABILITIES | 3.5 | | |
| Deferred revenues | 3.3.3 | 42,793 | 35,069 |
| Current payables general | 3.5.1 | 15,921 | 22,376 |
| EU entities-short term | 3.5.2 | 21,764 | 18,568 |
| Non-EU entities short term | 3.5.3 | 463 | 342 |
| Total | | 80,941 | 76,355 |
| TOTAL LIABILITIES | | 95,431 | 76,596 |
| NET ASSETS | | | |
| Surplus (deficit) forwarded from previous years | | 51,167 | 53,186 |
| Net surplus(deficit) for the period | | (614) | (2,019) |
| TOTAL NET ASSETS | | 50,553 | 51,167 |

2.2 Statement of financial performance (SFP)

(Thousands of euros)

| | Note | 2020 | 2019 |
|---|-------|------------------|------------------|
| OPERATING REVENUE | 3.6 | | |
| Fees and Charges | 3.6.1 | 99,073 | 107,882 |
| Contribution from EU entities | 3.6.2 | 47,018 | 51,103 |
| Contribution from non- EU entities | 3.6.3 | 119 | 420 |
| Recovery of expenses | 3.6.4 | 620 | 1,287 |
| Contribution from EFTA countries | 3.6.5 | 1,428 | 1,361 |
| TOTAL OPERATING REVENUE | | 148,258 | 162,054 |
| OPERATING EXPENSES | 3.7 | | |
| Staff expenses | 3.7.1 | (97,531) | (95,889) |
| Buildings and related expenses | 3.7.2 | (10,454) | (9,614) |
| Other expenses | 3.7.3 | (7,568) | (9,336) |
| Depreciation and write offs | 3.7.4 | (3,893) | (2,569) |
| Outsourcing and contracting activities | 3.7.5 | (29,460) | (46,609) |
| TOTAL OPERATING EXPENSES | | (148,906) | (164,017) |
| SURPLUS (DEFICIT) FROM OPERATING ACTIVITIES | | (648) | (1,964) |
| NON-OPERATING REVENUES (EXPENSES) | 3.8 | | |
| Interests received from third parties | | 84 | 70 |
| Interests & charges paid to third parties | | (49) | (125) |
| SURPLUS/ (DEFICIT) FROM NON-OPERATING ACTIVITIES | | 34 | (55) |
| SURPLUS/ (DEFICIT) FROM ORDINARY ACTIVITIES | | (614) | (2,019) |
| SURPLUS/ (DEFICIT) FROM EXTRAORDINARY ITEMS | | | |
| NET SURPLUS/ (DEFICIT) FOR THE PERIOD | | (614) | (2,019) |

2.3 Cash Flow Statement

(Thousands of euros)

| CASH FLOW FROM OPERATING ACTIVITIES | 2020 | 2019 |
|--|----------------|----------------|
| Surplus/(deficit) | (614) | (2,019) |
| Adjustments for: | | |
| Amortization (intangible fixed assets) + | 1,725 | 1,358 |
| Depreciation (tangible fixed assets) + | 614 | 719 |
| Increase/(decrease) in Provisions for risks and liabilities | - | - |
| Increase/(decrease) in Value reduction for doubtful debts | 795 | (184) |
| (Increase)/decrease in Short term Pre-financing | - | - |
| (Increase)/decrease in Long term Receivables | - | - |
| (Increase)/decrease in Short term Receivables | 1,321 | (314) |
| (Increase)/decrease in Receivables related to consolidated EC entities | (138) | - |
| Increase/(decrease) in EU entities long-term PF | 14,248 | (583) |
| Increase/(decrease) in Accounts payable | (6,455) | 1,375 |
| Increase/(decrease) in Liabilities related to EU entities | 3,196 | 7,943 |
| Increase/(decrease) in Liabilities related to non-EU entities | 121 | 255 |
| Increase/(decrease) in deferrals | 7,724 | 1,808 |
| Net cash flow from operating activities | 22,539 | 10,358 |
| CASH FLOW FROM INVESTING ACTIVITIES | | |
| Increase of tangible and intangible fixed assets (-) | (3,952) | (1,935) |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS | 18,587 | 8,423 |
| CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD | 97,126 | 88,704 |
| CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD | 115,713 | 97,126 |

2.4 Statement of Changes in Net Assets

(Thousands of euros)

| Net assets | Accumulated Surplus / Deficit | Statement of financial performance of the year | Net assets (total) |
|---------------------------------|----------------------------------|--|--------------------------|
| Balance as of 31 December 2019 | 53,186 | (2,019) | 51,167 |
| Balance as of 1 January 2020 | 53,186 | (2,019) | 51,167 |
| SFP result of the previous year | (2,019) | (2,019) | - |
| SFP result of the current year | | (614) | (614) |
| Balance as of 31 December 2020 | 51,167 | (614) | 50,553 |

3. Notes to the financial statements

3.1 Summary of significant accounting policies

Accounting principles

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

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

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

Basis of preparation

Functional and reporting currency

The Euro is the functional and reporting currency of the Agency and amounts shown in the financial statements are presented in thousands of euros (EUR) unless indicated otherwise. Due to rounding, numbers presented throughout this document may not add up precisely to the totals provided.

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 recognised in the Statement of Financial Performance.

Use of estimates

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

Balance Sheet

Fixed assets

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

| Type of asset | Useful life (yrs.) | Annual depreciation rate |
|-----------------------|--------------------|--------------------------|
| Hardware and Software | 4 | 25% |
| Building | 20 | 5% |
| Other Equipment | 4 | 25% |
| Furniture | 10 | 10% |

All assets are stated at cost less accumulated depreciation and impairment losses. Assets relating to the new building were depreciated over the lease term, or their useful life. A value of EUR 514K was capitalised relating to two IT Projects which went live. There were intangible assets under construction of EUR 1,017K at the end of 2020 relating to two IT Projects as follows: EUR 529K for the European Aeromedical Repository project and EUR 488K for the eRules project. The Pyli project as well as the New Digital Core project both went live in 2020.

Leases

Lease of intangible assets where the Agency has substantially all the risks and rewards of ownership are classified as finance leases. There are no items to be reported under this category.

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

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

Receivables

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

Cash and cash equivalents

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

Six bank accounts with three different banks:

- Three with ING Brussels: one used to collect the revenue from fees and charges, one used to collect the subsidy and execute the payments and a third one to account for special projects.
- One with Commerzbank necessary to collect contributions from events organized by EASA.
- Two savings accounts with Banque et Caisse d'Epargne de l'Etat of Luxembourg where the Agency has deposited some of its excess cash in order to diversify and minimise treasury risks and potentially achieve a good return.
- One Escrow Account: account opened at Deutsche Bank, Berlin by the Agency's legal representative to be used for the settlement of the final invoices related to certain disputed aspects of the lease improvements and other related aspects at the new headquarters. According to the contract between the Agency and its legal representative the Escrow

Account will not bear interest, will be held only as a credit account and in each case will always be deemed as assets of the Agency.

Payables

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

Accrued expenses

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

Accrued vacation and other staff related accruals

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

Statement of Financial Performance

Revenue

EASA's revenues consist of:

A subsidy received from the European Union and

- Specific grants or service contracts for technical cooperation with third countries received from various Directorate-Generals (DGs) within the European Commission (EC)
- Grants and/or contributions in kind against payment for specific research programs provided through various funding instruments
- Contributions from third EFTA countries
- Revenue from fees and charges, recoveries of expenses as well as revenue from the interest received on the bank deposits.

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

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

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

Exchange Revenue

Revenue from fees and charges levied by the Agency

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

The governing rules based on which EASA invoices the applicants are provided by Commission Implementing Regulation (EU) 2019/2153 of 16 December 2019 on the fees and charges levied by the European Union Aviation Safety Agency, and repealing Regulation (EU) No 319/2014.

Revenue recognition related to fees and charges activities

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

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

Below is a summary of the rules applied to deferrals:

| BL | Description | Type | Rule |
|--------------|--|-------------------------------------|---|
| 01NF | Type Certificate / Restricted Type Certificate | Non-Periodical Fees | actual billing cycle / prorata invoice amount |
| 01PF | Type Certificate / Restricted Type Certificate | Periodical Fees (Annual Fees) | actual billing cycle / prorata invoice amount |
| 02NF | Supplemental Type Certification | Non-Periodical Fees | actual billing cycle / prorata invoice amount |
| 03NF | Major Changes & Repairs | Non-Periodical Fees | actual billing cycle / prorata invoice amount |
| 04NF | Minor Changes & Repairs | Non-Periodical Fees | Per application: average duration of 323 days |
| 06NF | Design Organisation Approval | Non-Periodical Fees | Per application: average duration of 693 days |
| 06PF | Design Organisation Approval | Periodical Fees (Surveillance Fees) | actual billing cycle / prorata invoice amount |
| 07NF | Alternative Procedure to DOA | Non-Periodical Fees | actual billing cycle / prorata invoice amount |
| 08NF | Production Organisation Approval | Non-Periodical Fees | Per application: average duration of 873 days |
| 08PF | Production Organisation Approval | Periodical Fees (Surveillance Fees) | actual billing cycle / prorata invoice amount |
| 10NF | Foreign Maintenance Organisation Approval | Non-Periodical Fees | Per application: average duration of 508 days |
| 10PF | Foreign Maintenance Organisation Approval | Periodical Fees (Surveillance Fees) | actual billing cycle / prorata invoice amount |
| 11NF | Continuing Airworthiness Management Organisation Approval | Non-Periodical Fees | Per application: average duration of 902 days |
| 11PF | Continuing Airworthiness Management Organisation Approval | Periodical Fees (Surveillance Fees) | actual billing cycle / prorata invoice amount |
| 12NF | Part 145 / 147 approvals with bilateral agreements | Non-Periodical Fees | Per application: average duration of 275 days |
| 12PF | Part 145 / 147 approvals with bilateral agreements | Periodical Fees (Surveillance Fees) | actual billing cycle / prorata invoice amount |
| 13NF | Foreign Maintenance Training Organisation Approval | Non-Periodical Fees | Per application: average duration of 565 days |
| 13PF | Foreign Maintenance Training Organisation Approval | Periodical Fees (Surveillance Fees) | actual billing cycle / prorata invoice amount |
| AFM NA | Approval of Aircraft Flight Manual Revision | Non-Periodical Fees | actual billing cycle / prorata invoice amount |
| AMOC NA | Acceptable Means of Compliance to AD's | Non-Periodical Fees | actual billing cycle / prorata invoice amount |
| AOA | Air Traffic Controller (ATCO) Training Organisation Approval | Fees | actual billing cycle / prorata invoice amount |
| CS NA | Certification Support for Validation | Non-Periodical Fees | actual billing cycle / prorata invoice amount |
| ECOFA NA | Export Certificate of Airworthiness | Non-Periodical Fees | actual billing cycle / prorata invoice amount |
| MR NA | Maintenance Review Board | Non-Periodical Fees | actual billing cycle / prorata invoice amount |
| OEB NA | Operations Evaluation Board | Non-Periodical Fees | actual billing cycle / prorata invoice amount |
| PTF NA | Approval of Flight Conditions for a permit to fly | Non-Periodical Fees | All revenue recognised in the billing year |
| TAC NA | Technical Advice Contracts | Non-Periodical Fees | actual billing cycle / prorata invoice amount |
| E-exam | E-examination | Non-Periodical Fees | actual billing cycle / prorata invoice amount |
| FSTD NF | Flight Simulation Training Device | Non-Periodical Fees | actual billing cycle / prorata invoice amount |
| FSTD PF | Flight Simulation Training Device | Periodical Fees (Surveillance Fees) | actual billing cycle / prorata invoice amount |
| LOA/SQ PF | Letters of Acceptance for navigation database Suppliers/Flight Simulator Training Device Qualification | Non-Periodical Fees | actual billing cycle / prorata invoice amount |
| NAA-training | Technical Training to NAAs | Non-Periodical Fees | actual billing cycle / prorata invoice amount |
| AOA NF | Air Traffic Mgmt./Air Navigation Systems | Non-Periodical Fees | actual billing cycle / prorata invoice amount |
| AOA PF | Air Traffic Mgmt./Air Navigation Systems | Periodical Fees (Surveillance Fees) | actual billing cycle / prorata invoice amount |
| ATO NF | Approved Training Organisation | Non-Periodical Fees | actual billing cycle / prorata invoice amount |
| ATO PF | Approved Training Organisation | Periodical Fees (Surveillance Fees) | actual billing cycle / prorata invoice amount |
| OSD | Organisational Suitability Data | Non-Periodical Fees | All revenue recognised in the billing year |
| Not assigned | BREXIT - fees for early applications for third country approvals | | All revenue recognised in the billing year |

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

Accrued credit notes: as of 2017 the credit notes accrual is included in the overall amounts accrued as revenue in order to better reflect that for most credit notes there may be a need to re-invoice

certain amounts based on the reason for the credit notes (most common cases are cancelled projects that would trigger a new invoice calculated on the basis of the worked hours). This change in the estimate method for the accrued revenue more accurately reflects the reality.

Revenue from technical assistance to third countries and research

The Agency managed a total of 39 projects in 2020 (29 in 2019) which have been funded by the EC general budget, the European Development Fund and other third parties.

The Implementation modalities of these funded programs are mostly, in terms of amount if not in terms of number of projects, through grants with indirect mode management (Contribution agreements). Direct management (grant agreements) is the implementation mode for the former projects.

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

From the Agency's perspective all are dealt with according to the rules applicable under the specific agreements which either follow the instructions issued in the PAGODA manual in general and special conditions related to contribution agreements or the standard rules as per the PRAG guide for the older programs.

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

Expenditure

Expenses arising from the purchase of goods and services are recognised 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 Authorising Officers who are in the best position to communicate the level of services and goods provided/delivered but not invoiced to EASA at year-end.

Contingent liabilities

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

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

Contingent assets

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

Employee benefits

The staff of the Agency are entitled to pension rights according to the pension scheme as defined in the Staff Regulations of the European Communities. The corresponding pension benefits are managed and paid by the European Commission. In compliance with Article 83a of the Staff Regulations, the contribution needed to fund the scheme is financed by the General Budget of the European Union and no employer contribution is paid by the Agency. As a result of this, no pension liability is recognised in the balance sheet of the Agency. However, starting in 2016, the Agency has

to bear the financial cost of the Pension contribution for the fees and charges financed staff. The payment for 2020 was EUR 8,533 K (8,841K in 2019).

3.2 Non-current assets

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

3.2.1 Tangible and Intangible Assets

Intangible assets are composed of computer software.

Two IT projects went live during the year for a total of EUR 4,176K (EUR 2,827K for the New Digital Core project and EUR 1,348K for the Pyli project). There was a total EUR 1,017K of intangible assets under construction at the end of the year for two different IT projects.

| 2020 | | Computer Software Under Construction | Total Computer Software | Total |
|---|-----|--------------------------------------|-------------------------|---------------|
| Gross carrying amounts 01.01.2020 | + | 1,600 | 17,544 | 19,144 |
| Additions | + | 31 | 3,636 | 3,666 |
| Transfers between headings | -/+ | (613) | 613 | - |
| Gross carrying amounts 31.12.2020 | | 1,017 | 21,793 | 22,810 |
| Accumulated amortization and impairment 01.01.2020 | - | 0 | (14,359) | (14,359) |
| Amortization | - | 0 | (1,725) | (1,725) |
| Accumulated amortization and impairment 31.12.2020 | | 0 | (16,084) | (16,084) |
| Net carrying amounts 31.12.2020 | | 1,017 | 5,709 | 6,727 |

Tangible fixed assets consist essentially of furniture (including building amendments) and IT hardware. Additions during the year (EUR 1,040K) consisted mainly of computer hardware (EUR 999K) which included the purchase of new servers and approximately 350 new Microsoft Surface Pros. Actual disposals took place during the year amounting to EUR 755K (which were mainly due to the clean-up of obsolete computer hardware) resulting in a EUR 12K loss on disposal.

| 2020 | | Computer hardware | Furniture | Other Equipment | Total |
|--|---|-------------------|---------------|-----------------|---------------|
| Gross carrying amounts | | | | | |
| 01.01.2020 | + | 6,040 | 10,567 | 587 | 17,194 |
| Additions | + | 999 | 41 | 0 | 1,040 |
| Disposals | - | (692) | (24) | 39 | (755) |
| Gross carrying amounts | | 6,347 | 10,584 | 548 | 17,479 |
| 31.12.2020 | | | | | |
| Accumulated amortization and impairment | | | | | |
| 01.01.2020 | - | (5,227) | (2,805) | (536) | (8,568) |
| Depreciation | - | (624) | (711) | (21) | (1,357) |
| Write-back of depreciation | + | - | - | - | - |
| Disposals | + | 685 | 19 | 39 | 743 |
| Accumulated amortization and impairment | | | | | |
| 31.12.2020 | - | (5,167) | (3,497) | (518) | (9,181) |
| Net carrying amounts | | | | | |
| 31.12.2020 | | 1,180 | 7,087 | 30 | 8,297 |

3.3 Current Assets

3.3.1 Current receivables

| Current Receivables | Balance at 31.12.2020 | Balance at 31.12.2019 |
|---------------------------|-----------------------|-----------------------|
| Receivable from customers | 9,499 | 5,558 |
| Doubtful Customers | (1,022) | (227) |
| VAT recoverable | 711 | 2,062 |
| Total | 9,188 | 7,393 |

The increase of EUR 3,941K in the receivables from customers balance is driven by one large invoice of EUR 1,693K remaining open at year end as well as the timing of some large invoices. Slower customer payment patterns are a reflection of the significant impact the COVID-19 pandemic has had on the aviation industry. The balance owing relating to 2019, and prior years, sums up to only EUR 269K or 3% of the total open debt.

The provision for doubtful receivables increased by EUR 795K mainly due to a dispute on one invoice with one customer (EUR 646K). It also includes EUR 94K for a company for which EASA has commenced legal proceedings. All open invoices were assessed on a case by case basis in a prudent manner and represent a very small portion of the overall amounts invoiced since the inception of the Agency.

The VAT recoverable relates largely to the refundable VAT on payments made in 2020 and still to be refunded by the German authorities. The concerned amount is lower than last year due to the timing of refunds by the German authorities.

3.3.2 Sundry receivables

| Sundry Receivables | Balance at 31.12.2020 | Balance at 31.12.2019 |
|-----------------------|-----------------------|-----------------------|
| Receivable from staff | 34 | 91 |
| Other receivables | 0 | 172 |
| Total | 34 | 263 |

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

3.3.3 Accrued and deferred revenue

| Accrued revenue | Balance at 31.12.20 | Balance at 31.12.19 |
|---------------------------------|---------------------|---------------------|
| Accrued income fees and charges | 2,596 | 6,242 |
| Accrued interest income | 58 | 21 |
| Total | 2,654 | 6,263 |

Accrued income fees and charges accounts for invoices or billable travel cost incurred in the current or past periods which were not invoiced yet by 31 December 2020. The decrease reflects reduced activity and travel related to the fees and charges business due to the impact of COVID-19.

The accrued interest income is the interest to be received from customers for late payment of invoices.

| Deferred revenues | Balance at 31.12.20 | Balance at 31.12.19 |
|---------------------------|---------------------|---------------------|
| Deferred revenues F&C | 42,324 | 34,978 |
| Deferred revenues Non F&C | 469 | 90 |
| Total | 42,793 | 35,069 |

Deferred revenue: as in the previous year, the largest part of the fees and charges deferred revenue is related to the type and restricted type certificates and major change and repairs which are invoiced up-front for a period of 12 months. The remainder relates mainly to periodical and annual fees. There is a EUR 7,346K or 21% increase in the deferred balance due to higher amounts invoiced impacted by the revised tariffs included in the new fees and charges regulation.

A full account of the fees and charges (F&C) amounts accrued and deferred as well as the impact of last year's reversal is presented in the table presented under note 3.6.1 Revenue generated from fees and charges.

The section called "Exchange Revenue: revenue from fees and charges levied by the Agency" (page 10) under note 3.1 "Summary of significant accounting policies" explains the details concerning the principles applied in revenue recognition related to fees and charges. The non fees and charges revenue relates to the funding of technical assistance to third countries and research projects.

3.3.4 Prepaid expenses

| Prepaid Expenses | Balance at 31.12.20 | Balance at 31.12.19 |
|--|---------------------|---------------------|
| Prepaid IT services | 741 | 888 |
| Prepaid other | 28 | 141 |
| Prepaid social welfare & staff expenditure | 2,464 | 2,277 |
| Total | 3,233 | 3,306 |

The slight EUR 73K or -2% overall decrease compared to last year relates to minor operational related decreases in pre-paid expenses.

3.3.5 EU Entities

The amount of EUR 138K relates to accrued revenue in relation to the Passenger Locator Form project which, due to its urgent nature linked to the COVID-19 pandemic, had to exceptionally commence prior to the actual receipt of assigned revenues from the EC.

3.3.6 Cash

| Cash | Balance at 31.12.2020 | Balance at 31.12.2019 |
|-----------------------------|-----------------------|-----------------------|
| ING Bank | 7,234 | 2,339 |
| ING Bank (Fees and Charges) | 44,374 | 42,058 |
| ING Bank Special Projects | 37,417 | 26,074 |
| Commerzbank | 33 | 1 |
| BCEE Bank | 25,129 | 25,129 |
| Restricted cash | 1,526 | 1,526 |
| Total | 115,713 | 97,126 |

The total cash balance has increased by EUR 18,587K or 19% compared to 2019 reflecting the combined impact of increased funds received for external assigned revenue funded grants and service contracts, reduced expenditure on travel and outsourcing costs and meetings impacted by COVID-19 and higher than anticipated fees and charges related cash collected in 2020.

An amount of EUR 1,526K was set aside in an escrow account in 2017 (opened at Deutsche Bank, Berlin) by the Agency's legal representative. These funds are to be used for the settlement of the final invoices related to certain disputed aspects of the lease improvements and other related aspects at the new headquarters.

3.4 Non-current liabilities

| NON-CURRENT LIABILITIES | Balance at 31.12.20 | Balance at 31.12.19 |
|-------------------------|---------------------|---------------------|
| EU entities-long term | 14,490 | 241 |
| Total | 14,490 | 241 |

Long term liabilities due to EU entities reflect the open pre-financing relating to technical assistance to third countries and research projects due beyond the end of 2021. These increased amounts reflect the increasing involvement of the Agency in the area technical assistance to third countries and research.

3.5 Current Liabilities

3.5.1 Current payables general

| Current payables general | Balance at 31.12.20 | Balance at 31.12.19 |
|----------------------------------|---------------------|---------------------|
| Payables to suppliers | 2,524 | 4,842 |
| Accrued charges-untaken holidays | 2,103 | 1,787 |
| Accrued charges-other | 11,251 | 15,500 |
| Other payables | | 172 |
| Unpaid salaries | 43 | 74 |
| Total | 15,921 | 22,376 |

The decrease in general payables (EUR 6,455K or 29%) is in line with overall reduced expenditure levels impacted by COVID-19, in particular costs related to fees and charges and technical assistance projects.

The unpaid salaries consist of outstanding amounts due to staff at the end of 2020 and paid in 2021.

3.5.2 EU entities short term

| Current payables | Balance at 31.12.20 | Balance at 31.12.19 |
|------------------------------------|---------------------|---------------------|
| Subsidy to reimburse to EC | 2,353 | - |
| Other payables to EU institutions | 4 | 111 |
| Grants & Contributions EU entities | 19,407 | 18,457 |
| Total | 21,764 | 18,568 |

The EUR 2,353K is the part of the 2020 budget result that needs to be refunded to the EU. EUR 855K of the overall budget result of EUR 3,208K will be retained by the Agency (as agreed with the budgetary authority) to make up the final balance on the negative result from 2016. Early in the year the Agency made a concerted effort to identify expenditure savings in the wake of the COVID-19 pandemic.

The amount of EUR 19,407K (EUR 18,457K in 2019) represents the one-year open pre-financing amounts for grants and service contracts received from different DG's, delegations and Horizon 2020 beneficiaries. The funds usually originate from the multiannual budget envelope of the Commission and the European Development Funds.

3.5.3 Non-EU entities short term

| Current payables | 31.12.2020 | 31.12.2019 |
|--|------------|------------|
| Grants & Contributions non-EU entities | 463 | 342 |
| Total | 463 | 342 |

This category reflects the open pre-financing amount for a specific project related to the support of air transportation in Central and Western Africa.

3.6 Operating Revenue

The Agency's 2020 revenue comes from the following sources:

| Operating revenue | 2020 | 2019 |
|------------------------------------|----------------|----------------|
| Fees and charges | 99,073 | 107,882 |
| Contribution from EU entities | 47,018 | 51,103 |
| Contribution from non- EU entities | 119 | 420 |
| Contribution from EFTA countries | 1,428 | 1,361 |
| Recovery of expenses | 620 | 1,287 |
| Total | 148,258 | 162,054 |

The overall EUR 13,795K or -9% revenue decrease is driven by an EUR 8,810K or -8% decrease in fees and charges revenue as well as a EUR 4,085 EUR or -8% decrease in the EU contributions revenue. Please see notes 3.7.1 Fees and charges revenue and 3.7.2- Contributions from EU entities for further details.

3.6.1 Fees and charges revenue

| Item | | 2020 Invoiced | | | 2020 Accrued | | 2020 Deferred | 2019 Reversals | | | Total |
|-------------------|---|----------------|--------------|----------------|--------------|------------|-----------------|-----------------|--------------------|------------------|---------------|
| BL | Description | F&C | Travel | Total | F&C | Travel | F&C | F&C Accrued (+) | Accrued Travel (+) | F&C Deferred (+) | 2020 Revenue |
| 01NF | Type Certificate / Restricted Type Certificate | 9,821 | 63 | 9,885 | 76 | 0 | (4,681) | (90) | (178) | 5,814 | 10,825 |
| 01PF | Type Certificate / Restricted Type Certificate | 21,372 | 91 | 21,464 | 413 | 8 | (8,360) | (335) | (59) | 7,738 | 20,867 |
| 02NF | Supplemental Type Certification | 5,065 | 55 | 5,120 | 584 | 0 | (2,433) | (12) | (3) | 1,890 | 5,146 |
| 03NF | Major Changes & Repairs | 17,148 | 425 | 17,573 | 498 | 0 | (7,984) | (526) | (230) | 5,554 | 14,885 |
| 04NF | Minor Changes & Repairs | 295 | - | 295 | 0 | 0 | (134) | - | - | 58 | 219 |
| 06NF | Design Organisation Approval | 522 | 43 | 564 | 0 | 0 | (433) | - | (9) | 229 | 352 |
| 06PF | Design Organisation Approval | 8,871 | 76 | 8,948 | 1 | 0 | (4,150) | (5) | (64) | 3,877 | 8,607 |
| 07NF | Alternative Procedure to DOA | 168 | - | 168 | 14 | 0 | (61) | (12) | - | 45 | 153 |
| 08NF | Production Organisation Approval | 130 | 18 | 148 | 0 | 0 | (93) | - | (12) | 192 | 234 |
| 08PF | Production Organisation Approval | 6,949 | 214 | 7,163 | 0 | 15 | (2,458) | (71) | (187) | 2,089 | 6,551 |
| 10NF | Foreign Maintenance Organisation Approval | 389 | 53 | 442 | 0 | 3 | (408) | - | (34) | 423 | 426 |
| 10PF | Foreign Maintenance Organisation Approval | 13,647 | 1,235 | 14,881 | 0 | 64 | (6,346) | - | (879) | 5,399 | 13,119 |
| 11NF | Continuing Airworthiness Management Organisation Approval | - | - | - | 0 | 0 | - | - | - | - | - |
| 11PF | Continuing Airworthiness Management Organisation Approval | 163 | - | 163 | 0 | 0 | (78) | - | (1) | 77 | 161 |
| 12NF | Part 145 / 147 approvals with bilateral agreements | 58 | - | 58 | 0 | 0 | (22) | - | - | 43 | 79 |
| 12PF | Part 145 / 147 approvals with bilateral agreements | 1,447 | - | 1,447 | 3 | 0 | (652) | (6) | - | 567 | 1,359 |
| 13NF | Foreign Maintenance Training Organisation Approval | 218 | 14 | 232 | 0 | 0 | (128) | (1) | (14) | 132 | 220 |
| 13PF | Foreign Maintenance Training Organisation Approval | 1,755 | 301 | 2,056 | 0 | 0 | (815) | - | (172) | 829 | 1,898 |
| AFM NA | Approval of Aircraft Flight Manual Revision | 20 | - | 20 | 0 | 0 | (6) | (0) | - | 24 | 38 |
| AMOC NA | Acceptable Means of Compliance to AD's | 177 | - | 177 | 18 | 0 | (70) | (30) | - | - | 94 |
| AOA NF | Air Traffic Mgmt./Air Navigation Systems | 64 | 9 | 73 | 8 | 0 | - | (47) | (28) | - | 7 |
| AOA PF | Air Traffic Mgmt./Air Navigation Systems | 740 | 39 | 779 | 169 | 0 | - | (184) | (11) | - | 753 |
| AOC PF | Air Operator Certificate recurring | 73 | - | 73 | 0 | 0 | - | - | - | - | 73 |
| ATCO NF | Air traffic controllers' licensing and certification | - | - | - | 0 | 0 | - | - | (1) | - | (1) |
| ATCO PF | Air traffic controllers' licensing and certification | 27 | 12 | 39 | 4 | 0 | - | (2) | - | - | 41 |
| ATO NF | Approved Training Organisation | 16 | 24 | 39 | 0 | 0 | - | - | (11) | - | 29 |
| ATO PF | Approved Training Organisation | 252 | 150 | 402 | 21 | 0 | (1) | (110) | (73) | - | 240 |
| CS NA | Certification Support for Validation | 1,663 | 73 | 1,736 | 96 | 0 | (306) | (288) | (78) | - | 1,160 |
| ECOFA NA | Export Certificate of Airworthiness | 743 | - | 743 | 4 | 0 | - | (74) | - | - | 674 |
| FSTD NF | Flight Simulation Training Device | 1,842 | 592 | 2,434 | 39 | 0 | (351) | (193) | (157) | - | 1,772 |
| FSTD PF | Flight Simulation Training Device | 7,217 | 1,565 | 8,782 | 6 | 51 | (2,007) | (276) | (821) | - | 5,736 |
| MR NA | Maintenance Review Board | 2,239 | 226 | 2,465 | 299 | 0 | (87) | (358) | (241) | - | 2,078 |
| NAA-TRAIN | Technical Training to NAAs | 23 | 4 | 27 | 0 | 0 | - | - | (5) | - | 22 |
| OEB NA | Operations Evaluation Board | 14 | - | 14 | 7 | 0 | (1) | (7) | - | - | 13 |
| OSD NF | Organisational Suitability Data | 640 | 40 | 680 | 22 | 0 | - | (176) | (89) | - | 437 |
| PTF NA | Approval of Flight Conditions for a permit to fly | 252 | - | 252 | 0 | 0 | - | (0) | - | - | 253 |
| RITO NF | Ramp inspection training organisation | 5 | - | 5 | 0 | 0 | - | - | - | - | 5 |
| TAC NA | Technical Advice Contracts | 316 | 11 | 326 | 164 | 0 | (5) | (59) | (23) | - | 404 |
| SRV NF | EASA services | 293 | - | 293 | 7 | 0 | (192) | - | - | - | 108 |
| TCO NF | Third Country Operators | 100 | - | 100 | 0 | 0 | (64) | - | - | - | 37 |
| Total 2020 | | 104,733 | 5,332 | 110,065 | 2,455 | 141 | (42,324) | (2,863) | (3,379) | 34,978 | 99,073 |

The above table provides a summary of the 2020 fees and charges revenue recognition computation on an accrual basis. The calculated bottom figure of EUR 99,073K (EUR 107,882K in 2019) is reflected in the Statement of Financial Performance as fees and charges revenue whilst the deferrals and accruals impact the balance sheet.

The 2020 fees and charges recognised revenue is EUR 8,810K or 8% lower than last year. Whilst overall amounts invoiced were very similar to 2019 this combines the impact of revised tariffs introduced by the new fees and charges regulation and significantly reduced travel costs resulting from the impact of COVID-19.

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

3.6.2 Contributions from EU entities

The EU subsidy, including the contributions from EFTA countries received from the European Commission totaled EUR 38,884K (EUR 38,552 in 2019). The amount to be returned to the EC is EUR 2,353K (as explained at point 3.5.2). EUR 10,487K (EUR 12,551K in 2019) relates to recognized external assigned revenue for the implementation of grants and delegation/contribution agreements as well universal income from service contracts. Further details on the external assigned revenue for grants and delegation/contribution agreements are presented below.

| Contribution from EU entities | 2020 | 2019 |
|-------------------------------|---------------|---------------|
| Gross pre-financing | 38,884 | 38,552 |
| 2020 BRA to be returned to EC | (2,353) | - |
| Grants and service contracts | 10,487 | 12,551 |
| Total | 47,018 | 51,103 |

External assigned revenue grants and service contracts

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

At the end of 2020 there were 39 running contracts (29 at the end of 2019) which are based on three different types of contribution:

- Grant agreements: 9 projects
- Delegation/Contribution agreements: 13 projects
- In kind contributions: 17 projects

3.6.3 Contribution from non-EU entities

The amounts reflect funds received or to be received from sources other than the EU bodies, e.g. the African Development Bank and the Hungarian Ministry of Technology (MIT).

3.6.4 Recovery of expenses

The recovery of expenses is linked to the recovery of staff parking and public transport costs, standardisation inspections and conferences/meetings organised by the Agency.

3.6.5 Contribution from EFTA countries

The amount received is the contribution from the Swiss Federal Office of Civil Aviation paid directly to the Agency. The subsidies from the other three EFTA countries are received through the European Commission (see note 3.6.2).

3.7 Operating expenses

| OPERATING EXPENSES | 2020 | 2019 |
|--|----------------|----------------|
| Staff expenses | 97,531 | 95,889 |
| Buildings and related expenses | 10,454 | 9,614 |
| Other expenses | 7,568 | 9,336 |
| Depreciation and write offs | 3,893 | 2,569 |
| Outsourcing and contracting activities | 29,460 | 46,609 |
| TOTAL OPERATING EXPENSES | 148,906 | 164,017 |

2020 operating expenses were EUR 15,111K or 9% lower compared to 2019 reflecting the following evolutions:

- EUR 1,642K or 2% increase in staff and related costs
- EUR 840K or 9% increase in building and related expenses
- EUR 1,768K or 19% decrease in other expenses
- EUR 1,324K or 52% increase in depreciation and write-offs
- EUR 17,149K or 37% decrease in outsourcing and contracting activities

3.7.1 Staff expenses

| Staff Expenses | 2020 | 2019 |
|---------------------------------|---------------|---------------|
| Salaries and related allowances | 78,412 | 75,695 |
| Social security | 3,061 | 3,019 |
| Other staff expenses | 7,526 | 8,334 |
| Pension F&C | 8,533 | 8,841 |
| Total | 97,531 | 95,889 |

The overall EUR 1,642K or 2% increase compared to last year is due mainly to increases in salaries (salary indexation, increase in weighting factor for Germany, etc.) and related allowances. The overall population remained stable with only a very minor increase (temporary and contract staff only) from 729 FTE's in 2019 to 730 FTE in 2020.

Other staff expenses decreased by EUR 808K or 10% mainly in the areas of seconded national experts (SNE's) and staff costs related to the implementation of contribution and grant agreements.

The pension cost for the staff funded by fees and charges was calculated based on the method (provided by the European Commission) and resulted in a reduced cost of EUR 309K or 3% compared to 2019.

3.7.2 Building and related expenses

| Building and related expenses | 2020 | 2019 |
|-------------------------------|---------------|--------------|
| Rent | 8,385 | 7,930 |
| Related expenses | 2,069 | 1,685 |
| Total | 10,454 | 9,614 |

Rent cost shows an increase of EUR 456K or 6% compared to 2019 and results from settlement fees for service charges for the Agency's new building. Related expenses increased by EUR 384K or 23% to fully reflect the potential liability in relation to disputed fit out costs for the new building.

3.7.3 Other expenses

| Other Expenses | 2020 | 2019 |
|--------------------------------|--------------|--------------|
| Temporary assistance | 657 | 1,224 |
| Administrative assistance | 593 | 664 |
| Recruitment | 39 | 79 |
| Training | 198 | 447 |
| IT and equipment | 5,642 | 6,043 |
| Stationery, supplies and other | 233 | 402 |
| Legal | 91 | 260 |
| Postage and communication | 4 | 50 |
| Other | 111 | 165 |
| Total | 7,568 | 9,336 |

The overall EUR 1,768K or 19% decrease is mostly attributable to reduced temporary assistance and IT and equipment related expenses.

3.7.4 Depreciation and write-offs

| Depreciation and write-offs | 2020 | 2019 |
|---|--------------|--------------|
| Depreciation and amortisation of fixed assets | 3,094 | 2,698 |
| Provision for risks on receivables | 799 | (129) |
| Total | 3,893 | 2,569 |

Amortisation has increased in 2020 mainly due to the capitalisation of two new IT Projects, namely, the Pyli and the New Digital Core project. The Provision for Doubtful Debt also increased due mainly to one currently disputed customer invoice (EUR 647K).

3.7.5 Outsourcing and contracting activities

| Certification and other operating expenses | 2020 | 2019 |
|---|---------------|---------------|
| Certification activities (NAA & qualified entities) | 11,832 | 23,004 |
| Other operating expenses | 15,799 | 16,198 |
| Meetings | 244 | 981 |
| Translation/Publications | 11 | 36 |
| Missions/Technical Training | 1,574 | 6,390 |
| Total | 29,460 | 46,609 |

The overall EUR 17,149K or 37% decrease in this category is the result of a major Agency wide cost cutting exercise carried out in April 2020 to identify savings aimed at offsetting the anticipated impact of COVID-19. Significant expenditure reductions were seen in the areas of outsourcing of certification activities (EUR 11,173K), missions (EUR 4,816K) and meetings (EUR 737K), all heavily impacted by the pandemic.

3.8 Non-operating revenue (expenses)

| Non-operating revenue | 2020 | 2019 |
|----------------------------------|-------------|--------------|
| Bank interest | 0 | 3 |
| Interest received from customers | 84 | 67 |
| Total | 84 | 70 |
| Non-operating expense | | |
| Other financial charges | (13) | (84) |
| Exchange differences | (36) | (42) |
| Total | (49) | (125) |
| Total Net | 34 | (55) |

The interest rates with both of our main banks, ING and BCEE, remained at 0% which is better than most current rates. It is anticipated that negative interest rates may be charged in the future. The interest received from customers is that invoiced to customers who pay their invoices late. Other financial charges include bank charges as well as late payment fees charged by suppliers.

3.9 Contingent liabilities

Contingent liabilities are established according to European Commission Accounting rule number 10 (provisions, contingent liabilities and contingent assets) paragraph 4.6.

3.9.1 Operating Leases

Operating lease commitments for the Cologne office (up to 30 June 2036) and the Brussels office (up to 28 Feb 2030) are as follows:

| Operating leases | Charges still to be paid | | | Total charges to be paid |
|---------------------|--------------------------|---------------|---------------|--------------------------|
| | <1yr | 1-5 yrs. | >5 yrs. | |
| Neue-Direktion Köln | 7,433 | 39,132 | 87,112 | 133,677 |
| Brussels | 265 | 1,260 | 798 | 2,323 |
| Total | 7,698 | 40,392 | 87,910 | 136,000 |

3.9.2 Budgetary RAL

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

| RAL | 2020 | 2019 |
|--------------------------|----------------|----------------|
| Open budget commitments | 25,130 | 36,887 |
| Contractual commitments | 97,843 | 78,243 |
| Gross amount | 122,973 | 115,130 |
| Payables/Accrued charges | (15,921) | (22,231) |
| Total | 107,052 | 92,899 |
| Assigned revenue impact | (97,843) | (78,243) |
| Total | 9,209 | 14,656 |

3.9.3 Simplified Cost Options/Hourly rates

On 19 January 2021 the Agency received formal confirmation from DG INTPA on the acceptance of the unit costs and simplified allocation method to be used by EASA.

Although a retroactive application of the approved rates is not implied, one project sponsor has requested retroactive application as the approved rates are lower than those used by the Agency up to now in relation to delegation and contribution agreements sponsored by other EC DGs.

The general conditions related to the use of simplified cost options for contribution agreements clearly state that rates used can be challenged where they have not been subject to an ex-ante assessment. This represents a risk that hourly rates used up to now may be challenged by other project sponsors. EASA management's view is that the rates approved by DG INTPA shall be used from 1 January 2021 and are not retroactive.

It should be noted that any potential financial impact is limited to intercompany transactions and prefinancing levels between the Agency and other EC DGs and should therefore have no impact on the EU consolidated position.

Whilst the financial impact is expected to be largely mitigated via remuneration not yet claimed and adjustments for future working hours, the impact needs to be further clarified with sponsoring DGs before adjustments can be made, if any.

3.10 Other Aspects

3.10.1. Payroll calculation and staff expenses

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

3.10.2. Other

1. Building related issues/Neue Direktion Koln: Two pending court cases against EASA (as defendant) before the Court of Cologne:

- 1) rejection of payment of final invoice of General Contractor/Rental Agreement – financial claim ~ EUR 3,500K
- 2) rent reductions applied by EASA – financial claim ~ EUR 500K

as no Court decision or other form of settlement in the two cases has been reached so far all outstanding related amounts were accrued for in the 2020 financial statements. Both cases are ongoing as of the end of 2020.

2. One appeal before the CJEU by a person who was an applicant for a position at the Agency (as defendant) was decided in June 2020. EASA was condemned to pay to the plaintiff EUR 7,500 (non-material damage) as well as to reimburse the plaintiff's legal costs set at EUR 8,500. The case is closed.

3. In another case where the Agency (as plaintiff) is claiming before an Italian Court the recovery/collection of EUR 94K (plus interest plus legal costs) of outstanding debts from an applicant. The case is ongoing as of the end of 2020.

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

3.11 Related party disclosure

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

| Highest grade description (2020) | Grade | Number of persons of this grade |
|----------------------------------|-------|---------------------------------|
| Executive Director | AD 15 | 1 |
| Director | AD 14 | 2 |
| Director | AD 12 | 2 |

4. Report on implementation of the budget

4.1 Budget implementation – Introduction

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

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

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

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

Budgetary principles:

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

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

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

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

Origin of Appropriations:

The main sources of the Agency's revenues are:

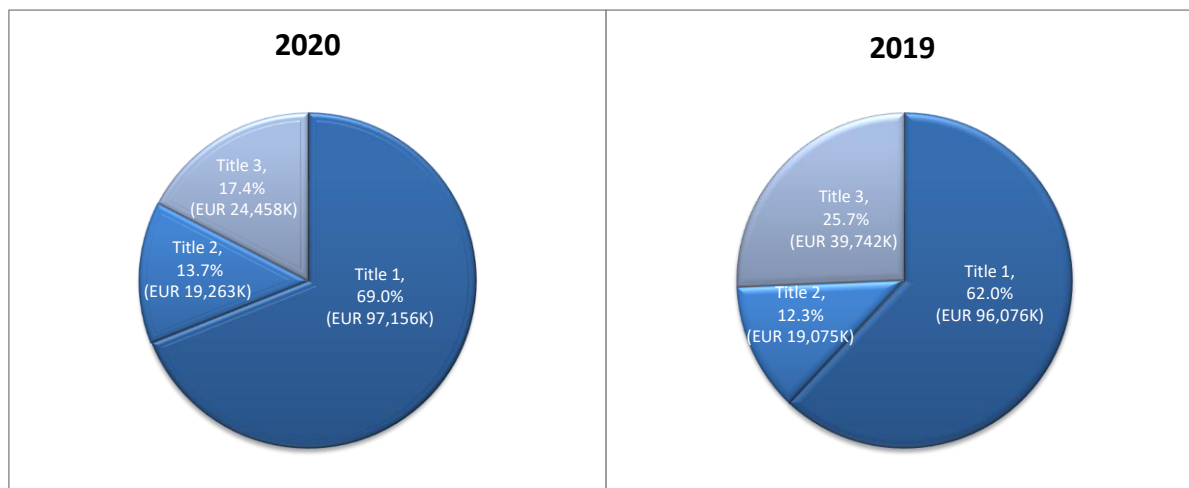
- European Union subsidy;
- Assigned revenues from fees and charges paid by applicants;
- Assigned revenues received mainly from the European Commission to undertake special operations programmes' in the areas of International Technical Cooperation with third countries and research;
- Internal assigned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

Distribution of 2020 appropriations:

| Euro | C1 | R0 (Fees & Charges) | R0 (Earmarked Projects) | C4 | C5 | C8 | R8 (Fees & Charges) | R8 (Earmarked Projects) | Total Budget |
|---------------------------|-----------------------|---------------------|---|-----------------------------|--|-----------------------|-----------------------|---|-----------------------------------|
| Budget Title | Year n Appropriations | Assigned Revenue n | Special operations Earmarked Funds Assigned Revenue n | Internal Assigned Revenue n | Internal Assigned Revenue carried over | Carried over from n-1 | Carried over from n-1 | Special operations Earmarked Funds Assigned Revenue Carried over from n-1 | Total appropriations for the year |
| 1. Staff | 88,631,045.46 | 8,629,714.28 | | 80,047.51 | 9,592.24 | 361,300.14 | 26,711.99 | | 97,738,411.62 |
| 2. Administration | 20,133,000.00 | 1,000.00 | | 12,917.85 | 79,263.56 | 7,070,556.42 | | | 27,296,737.83 |
| 3. Operating Expenditure | 5,689,954.54 | 23,064,285.72 | | 29,060.33 | 524,229.92 | 3,635,241.01 | 11,478,147.93 | | 44,420,919.45 |
| 4. Earmarked Expenditure | | | 36,927,904.99 | | | | | 14,314,572.08 | 51,242,477.07 |
| 5. Fees & Charges Reserve | | 36,893,000.00 | | | | | | | 36,893,000.00 |
| Total | 114,454,000.00 | 68,588,000.00 | 36,927,904.99 | 122,025.69 | 613,085.72 | 11,067,097.57 | 11,504,859.92 | 14,314,572.08 | 257,591,545.97 |

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

Budget Implementation by title (C1 and R0)



Administrative Appropriations (Title 1 and 2)

The increase in staff cost commitments of EUR 1,080K from EUR 96,076K in 2019 to EUR 97,156K in 2020, was mainly due to salary increase, as explained in the following paragraphs.

Other administrative expenditure commitments increased by EUR 188K in absolute terms to EUR 19,263K (EUR 19,075K in 2019) and by 1.4% as an overall percentage of the Agency's budget to 13.7% (12.3% - 2019). This is mainly due to an increase in the development of organisational applications, ICT equipment acquisition and data connection subscriptions.

Operational Appropriations (Title 3)

Operational expenditure commitments decreased by EUR 15,284K to EUR 24,458K (EUR 39,742K in 2019). This represents a decrease of 8.3% of the Agency's overall operational budget to 17.4% (25.7% in 2019). This is mainly due to a decrease in EASA certification activity costs of EUR 12,417K and missions expenses of EUR 4,578K in 2020.

Major aspects of the implementation of the budget:

The main facts that had an influence on the implementation of EASA's budget during 2020 were:

- **IMPACT OF COVID-19**

The COVID-19 pandemic has had a significant impact on the aviation industry and on the Agency's activities. The challenges many industry customers faced, have severely impacted the Agency's fees and charges revenues, reducing estimations from the originally planned €125M to €106.5M received in 2020: a reduction of €18.5M.

In 2020 EASA implemented the following cost savings measures:

I. Cost reductions directly attributable to the COVID-19 crisis and the impact of travel restrictions, confinement and social distancing measures resulting in underspending on T3 - operational expenses, specifically, missions, events, conferences, experts meetings and outsourcing (budget line 3000 Certification activities) of activities to National Aviation Authorities.

II. Cost savings measures introduced considering the COVID-19 crisis across all budget titles; whereby a conservative and prudent approach to expenditure management was adopted to manage the number of uncertainties/variables in the revenue forecast both in the short and medium term.

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

In accordance with Article 83a of the Staff Regulations, agencies which are partly financed by fees have to pay the employers' contribution corresponding to the proportion between the agency's revenues without the subsidy from the European Union and its total revenues. The pension contribution paid by EASA from fees & charges revenue amounted to EUR 8,533K during 2020;

- **Staff cost increases in 2020**

The salary increase mainly related to the application of the annual updating of remunerations resulted in a 0.7% increase to basic salaries/allowances and a 2.5% increase of the 'correction coefficient' (weighting factor) for Germany. The pension contribution increased from 9.7% to 10.1%. The combined salary adjustments, backdated to 1 July 2020, therefore resulted in the following net increases: +2.8% for staff based in Cologne and +0.3% for staff based in Brussels;

- **Move 2016**

The Agency carried over EUR 1,527K from 2016 to 2020 to cover the final MOVE related costs. Due to ongoing clarifications with the contractor, the amounts could not be paid in 2020. Based on legal advice, the related funds have been placed in a 'Rechtanwaltsanderskonto Treuhandvertrag' and carried over again to 2021. Additionally, part of the rent retained from the landlord in 2017 (EUR 235K), had to be carried over again to 2021. Both cases are currently subject to legal proceedings and have been carried over in line with Article 75.6 of the EASA Financial Regulation;

- **Increased Management of Earmarked Funded Projects**

In 2020 the Agency continued to manage a significant volume of technical assistance projects financed mainly by other European Commission DG's. Altogether, 39 earmarked projects (29 in 2019) are now being managed and total additional funds received during 2020 amounted to EUR 25,295K (EUR 20,529K in 2019). These projects are aimed at improving the regulatory and oversight capabilities of national and regional aviation authorities throughout the world, as well as contributing to research projects to enhance global aviation safety and to promote EU standards;

- **2020 Amending Budget**

Management Board adopted one amending budget which included:

- ✓ Reduction in fees and charges revenue estimations from the originally planned €125M to around € 90M for 2020: An estimated reduction of €35M.
- ✓ Following a wide 'cost-cutting' exercise reductions were made in expenditure relate to the outsourcing budget, missions budget and expert meetings budget, where activity levels have also seen a significant decrease. However, the cuts had to go further and also impacted planned expenditure related to the CORAL and transformation programmes, as well as HR and IT, while sparing those activities necessary for support to industry.

Other adjustments:

- ✓ A contribution of € 90K from Hungary to cover the costs of EASA staff working on a memorandum of understanding established to provide technical assistance. The contribution was inscribed on income budget line (BL) 600 'Revenue from services rendered against payment';

The cost cutting also led to some savings across subsidy funded activities, which had been reinvested to fund important operational projects:

- ✓ € 400K - BL 3600 - Assistance to rulemaking activities: Urban Air Mobility (UAM) study on societal acceptance of UAM concepts;
- ✓ €200K - BL 3907 - Aviation Cyber Security: Development of information sharing platform on conflict zones;
- ✓ €600K - BL 3600 - Assistance to rulemaking activities: Environmental studies;
- ✓ €50K - BL 3601 - International cooperation: Independent study on charging costs to earmarked projects funded by EC;
- ✓ €80K - BL 2100 - ICT equipment acquisition & maintenance: Digital standardisation visits (video conferencing);
- ✓ A new budget line 3909 - Transformation - has been created to cater for the Agency's transformation programme.

- **Overall Budget Implementation Rate**

As a result of comprehensive in year budget monitoring, the final budget implementation rate for 2020 current year appropriations (C1) was 99% (97% in 2019) and well above the Commission's target of 95%.

The cancelled appropriations relating to commitments carried over to 2020 (C8) were 5.46% (3.7% in 2019). Most of the cancelled C8 volume (approximately 3% of the 5.46%) are fully due to COVID-19; caused mainly by global travel restrictions, confinement measures, reduction in activities and cancellation of events.

- **Budget Result**

Following the staff cost increase and the need to finance important operational programmes in 2020 the overall result in relation to the subsidy part of the Agency's budget was a surplus of EUR 3,207,875.63.

4.2 Budget Result Account for year 2020

All amounts are in Euros

| | | | | | | 2020 | 2019 |
|---|---|--|--|--|-----|-----------------------|-----------------------|
| REVENUE | | | | | | | |
| | Fee income (Fees & Charges) | | | | | 106,504,270.53 | 109,639,447.93 |
| | European Union Subsidy | | | | | 37,954,000.00 | 37,643,000.00 |
| | Third Countries Contribution (EU) | | | | | 929,873.00 | 908,730.17 |
| | Third Countries Contribution (Switzerland) | | | | | 1,432,700.59 | 1,356,600.00 |
| | Delegation agreements & Grants | | | | | 25,295,304.91 | 20,529,224.75 |
| | Financial interests (Fees & Charges) | | | | | 56,221.84 | 65,197.33 |
| | Parking and others (Fees & Charges) | | | | | 321,178.47 | 333,643.39 |
| | Parking and others (Subsidy) | | | | | 182,472.88 | 179,654.14 |
| | Services rendered against payment | | | | | 492,395.85 | 144,375.00 |
| | Internal Assigned Revenue | | | | | 122,025.69 | 754,573.09 |
| TOTAL REVENUE (a) | | | | | | 173,290,443.76 | 171,554,445.80 |
| EXPENDITURE | | | | | | | |
| | <i>Title I: Staff</i> | | | | | | |
| | Payments | | | | - | 96,956,073.84 | 95,717,899.06 |
| | Appropriations carried over | | | | - | 316,277.08 | 397,604.37 |
| | <i>Title II: Administrative Expenses</i> | | | | | | |
| | Payments | | | | - | 15,562,345.95 | 13,842,108.32 |
| | Appropriations carried over | | | | - | 5,553,997.23 | 7,149,819.98 |
| | <i>Title III: Operating Expenditure</i> | | | | | | |
| | Payments | | | | - | 20,900,563.59 | 33,545,526.72 |
| | Appropriations carried over | | | | - | 10,568,884.33 | 15,637,618.86 |
| | <i>Title IV: Earmarked projects</i> | | | | | | |
| | Payments | | | | - | 13,913,119.95 | 10,537,046.88 |
| | Appropriations carried over | | | | - | 11,382,184.96 | 9,992,177.87 |
| TOTAL EXPENDITURE (b) | | | | | | 175,153,446.93 | 186,819,802.06 |
| | Result before carry over not used | | | | | -1,863,003.17 | -15,265,356.26 |
| | Cancellation of unused payment appropriations carried over from previous year | | | | + | 604,267.19 | 414,361.08 |
| | Carry over C8 | | | | | 1,761,325.42 | 1,761,325.42 |
| | Adjustment of Assigned Revenue carried over | | | | + | 12,117,945.64 | 12,576,934.97 |
| | Exchange differences for the year (gain +/- loss -) | | | | +/- | -17,270.52 | -38,954.53 |
| Result of the year | | | | | | 12,603,264.56 | -551,689.32 |
| | Related to Subsidy Activities | | | | | 3,207,875.63 | 139,830.16 |
| | Related to Fees and Charges Activities | | | | | 9,395,388.93 | -691,519.48 |
| | Total | | | | | 12,603,264.56 | -551,689.32 |
| Accumulated surplus on Fees and Charges Activities | | | | | | | |
| | Accumulated surplus from previous year | | | | + | 51,502,716.50 | 52,194,235.98 |
| | Adjustment of accumulated provision | | | | +/- | 9,395,388.93 | -691,519.48 |
| Accumulated Surplus | | | | | | 60,898,105.43 | 51,502,716.50 |

4.3 Budget result Breakdown between Fees & Charges and Subsidy Activities

All amounts in Euros

| | Budget Result Calculation Fees & Charges / Subsidy Allocation - 2020 Result | | | | |
|--|---|----------------------|------------------------|--|-----------------------|
| | F&C | Subsidy | IR1 (Earmarked) | IC4 Internal Assigned Revenue | Total |
| Fee income (Fees & Charges) | 106,504,270.53 | | | | 106,504,270.53 |
| European Union Subsidy | | 37,954,000.00 | | | 37,954,000.00 |
| Third Countries Contribution (EU) | | 929,873.00 | | | 929,873.00 |
| Third Countries Contribution (Switzerland) | | 1,432,700.59 | | | 1,432,700.59 |
| Financial interests (Fees & Charges) | 56,221.84 | | | | 56,221.84 |
| Parking and others (Fees & Charges) | 321,178.47 | | | | 321,178.47 |
| Parking and others (Subsidy) | | 182,472.88 | | | 182,472.88 |
| Services rendered against payment | | 492,395.85 | | | 492,395.85 |
| Delegation agreements & Grants | | | 25,295,304.91 | | 25,295,304.91 |
| Internal Assigned Revenue | | | | 122,025.69 | 122,025.69 |
| Total Revenue | 106,881,670.84 | 40,991,442.32 | 25,295,304.91 | 122,025.69 | 173,290,443.76 |
| 2020 Payments C1 | F&C | Subsidy | IR1 (Earmarked) | IC4 and IC5 Internal Assigned Revenue | Total |
| Title I: Staff | 61,894,034.11 | 26,339,995.99 | | | 88,234,030.10 |
| Title II: Administrative Expenses | 10,187,153.15 | 5,286,272.42 | | | 15,473,425.57 |
| Title III: Operational Expenditure | 2,045,550.89 | 283,844.71 | | | 2,329,395.60 |
| Total | 74,126,738.15 | 31,910,113.12 | | | 106,036,851.27 |
| 2020 Payments R0 | F&C | Subsidy | | | |
| Title I: Staff | 6,052,937.70 | 2,575,924.43 | | | 8,628,862.13 |
| Title II: Administrative Expenses | - | - | | | - |
| Title III: Operational Expenditure | 10,170,674.81 | 1,411,303.05 | | | 11,581,977.86 |
| Total | 16,223,612.50 | 3,987,227.49 | | | 20,210,839.99 |
| De-commitment of carry overs C8 | F&C | Subsidy | | | |
| Title I: Staff | 1,054.53 | 534.37 | | | 1,588.90 |
| Title II: Administrative Expenses | 190,477.57 | 102,802.15 | | | 293,279.72 |
| Title III: Operational Expenditure | 296,567.30 | 12,831.27 | | | 309,398.57 |
| Total | 488,099.40 | 116,167.79 | | | 604,267.19 |
| De-commitment of carry overs R8 | F&C | Subsidy | | | |
| Title I: Staff | - | - | | | - |
| Title II: Administrative Expenses | - | - | | | - |
| Title III: Operational Expenditure | 4,349,229.39 | 188,173.60 | | | 4,537,402.99 |
| Total | 4,349,229.39 | 188,173.60 | | | 4,537,402.99 |
| Title IV: Earmarked projects | | | IR1 (Earmarked) | | |
| Payments R0 | | | 6,110,152.93 | | 6,110,152.93 |
| Payments R8 | | | 7,802,967.02 | | 7,802,967.02 |
| Total | | | 13,913,119.95 | | 13,913,119.95 |
| 2020 Payments C4 | | | | C4 Internal Assigned Revenue | |
| Title I: Staff | | | | 56,877.38 | 56,877.38 |
| Title II: Administrative Expenses | | | | 9,656.82 | 9,656.82 |
| Title III: Operational Expenditure | | | | 6,753.47 | 6,753.47 |
| Total expenditure C4 | | | | 73,287.67 | 73,287.67 |
| Carry over C4 as C8 | | | | - | - |
| 2020 Payments C5 | | | | C5 Internal Assigned Revenue | |
| Title I: Staff | | | | 9,592.24 | 9,592.24 |
| Title II: Administrative Expenses | | | | 79,263.56 | 79,263.56 |
| Title III: Operational Expenditure | | | | 41,691.72 | 41,691.72 |
| Total expenditure C5 | | | | 130,547.52 | 130,547.52 |
| (C1+R0)-(R8+C8) | 85,513,021.87 | 35,592,999.21 | - | | |
| Net Income-Expenditure | 21,368,648.97 | 5,398,443.11 | 11,382,184.96 | | |
| Cancelled Internal Assigned Revenue (C5) | | 482,538.20 | | | |
| Exch Rate Diff (655x) | -11,397.87 | -5,872.65 | | | |
| Carried over to 2021 | 11,961,862.17 | 2,667,233.03 | | | |
| Budget Result | 9,395,388.93 | 3,207,875.63 | 11,382,184.96 | | |

4.4 Revenue

| Budget Item | Type of revenue | Initial Adopted Budget | Amending Budgets | Final Adopted Budget | Entitlements established | Revenue received | Outstanding at the end of the year |
|---------------|--|------------------------|------------------------|-----------------------|--------------------------|-----------------------|------------------------------------|
| 100 | Revenue from fees and charges | 125,143,000.00 | - 35,143,000.00 | 90,000,000.00 | 110,065,067.84 | 106,504,270.53 | 9,160,895.70 |
| 200 | European Union subsidy | 37,954,000.00 | | 37,954,000.00 | 37,954,000.00 | 37,954,000.00 | |
| 300 | Third Countries Contribution | 2,303,000.00 | | 2,303,000.00 | 2,357,709.92 | 2,362,573.59 | |
| 400 | Technical Cooperation with Third Countries - Grants received | p.m. | | p.m. | 528,925.00 | 150,373.48 | 468,904.50 |
| 401 | Technical Cooperation with Third Countries - Delegation Agreements | p.m. | | p.m. | 22,093,254.99 | 22,093,254.99 | |
| 403 | Research | p.m. | | p.m. | 51,676.44 | 51,676.44 | |
| 420 | Data for Safety programme | p.m. | | p.m. | 3,000,000.00 | 3,000,000.00 | |
| 500 | Revenue from bank interest | 128,000.00 | | 128,000.00 | 46,645.84 | 56,221.84 | 24,443.28 |
| 501 | Other Administrative Operations | 500,000.00 | | 500,000.00 | 503,651.35 | 503,651.35 | |
| 600 | Revenue from services rendered against payments | 405,000.00 | 90,000.00 | 495,000.00 | 492,395.85 | 492,395.85 | |
| 602 | Technical Training | 160,000.00 | | 160,000.00 | | | |
| 702 | Balance Fees & Charges on Outturn from previous years | 52,194,000.00 | - 692,000.00 | 51,502,000.00 | | | |
| various | Internal Assigned Revenue | | | - | 142,316.19 | 122,025.69 | 43,661.07 |
| Total: | | 218,787,000.00 | - 35,745,000.00 | 183,042,000.00 | 177,235,643.42 | 173,290,443.76 | 9,697,904.55 |

- **Revenue from Fees and Charges:** EUR 125,143K represents initial budget own revenue generated by Certification Services provided by the Agency. The entitlements established were EUR 110,065K and total cash received was EUR 106,504K;
- **Revenue from the European Union:** EUR 37,954K concerns the revenue from the EU subsidy approved by European Parliament (Article 120, Basic Regulation 2018/1139). The entitlements established were EUR 37,954K and total cash received was EUR 37,954K;
- **Third country contribution:** concerns the revenue from contributions from countries associated to EASA. More specifically, the revenue from the AELE Agreement, as well as revenue from Switzerland, following Decision 1/2017 of the Joint European Union/Switzerland Air Transport Committee. Revenue received totalled EUR 2,363K;
- **Technical Cooperation with Third Countries – Grants and Service Contracts:** revenue received in 2020: EUR 150K, to support technical assistance and cooperation projects managed by the Agency with earmarked funds allocated by the Commission. The Agency signs Grant and Service Contracts with, inter alia, DG MOVE, DG NEAR, DG FPI and DG DEVCO;
- **Technical Cooperation with Third Countries – Delegation Agreements:** revenue received during 2020: EUR 22,093K, to support technical assistance and cooperation projects managed by the Agency with earmarked funds allocated by the Commission. The Agency signs Delegation Agreements with, inter alia, DG MOVE, DG NEAR, DG FPI and DG DEVCO. The discharge of these funds is given to the European Commission;
- **Technical Cooperation with Third Countries – Research projects:** revenue received during 2020: EUR 52K to support EASA research projects;
- **Data for Safety programme:** EUR 3,000K revenue received for data collection and analysis programme that will support the goal to ensure the highest common level of safety and environmental protection for the European aviation system;
- **Revenue received from interest:** totalling EUR 56K;
- **Other Administrative Operations:** EUR 504K received from parking and job ticket costs reimbursed by the EASA staff members;
- **Revenue received from services rendered against payments** EUR 492K: from European Commission DG MOVE (EUR 402K) in respect of work performed in relation to CORSIA (Carbon Offsetting and Reduction Scheme for International Aviation) project and Safety list project (technical assistance to Nigeria and Libya), and from the Hungarian Ministry of Innovation and Technology (EUR 90K) to cover the cost of EASA staff working on the Memorandum of Understanding established to provide technical assistance;
- **Internal assigned revenue:** totalling EUR 122K mainly related to income received from social welfare of staff activities and participants at EASA organised events.

Note: All amounts in the following tables are in Euros

4.5 Budget implementation C1 – Current Year Appropriations

| Title | Initial Adopted Budget | Amending Budget | Transfers | Final Budget | Executed Commitment Amount | % Committed | Cancelled Appropriations | Executed Payment Amount | % Paid | Carried over to 2021 | |
|-------------|------------------------|-----------------|--------------|--------------|----------------------------|----------------|--------------------------|-------------------------|----------------|----------------------|--------------|
| | (1) | (2) | (3) | (4) | (5) | (5)/(4) | (4)-(5) | (6) | (6)/(4) | (5)-(6) | |
| 1 | 89,625,000.00 | - | 1,172,000.00 | 178,045.46 | 88,631,045.46 | 88,527,137.05 | 100% | 103,908.41 | 88,234,030.10 | 100% | 293,106.95 |
| 2 | 21,179,000.00 | - | 1,089,000.00 | 43,000.00 | 20,133,000.00 | 19,262,836.35 | 96% | 870,163.65 | 15,473,425.57 | 77% | 3,789,410.78 |
| 3 | 10,892,000.00 | - | 5,545,000.00 | 342,954.54 | 5,689,954.54 | 5,086,526.44 | 89% | 603,428.10 | 2,329,395.60 | 41% | 2,757,130.84 |
| Grand Total | 121,696,000.00 | - | 7,806,000.00 | 564,000.00 | 114,454,000.00 | 112,876,499.84 | 99% | 1,577,500.16 | 106,036,851.27 | 93% | 6,839,648.57 |

| Title | Budget line | Budget Line Description | Initial Adopted Budget | Amending Budget | Transfers | Final Budget | Executed Commitment Amount | % Committed | Cancelled Appropriations | Executed Payment Amount | % Paid | Carried over to 2021 |
|---------|-------------|---|------------------------|-----------------|------------|---------------|----------------------------|-------------|--------------------------|-------------------------|---------|----------------------|
| | | | (1) | (2) | (3) | (4) | (5) | (5)/(4) | (4)-(5) | (6) | (6)/(4) | (5)-(6) |
| 1 | 1100 | Basic salaries | 54,158,000.00 | 1,500,000.00 | 991,383.99 | 56,649,383.99 | 56,565,688.75 | 100% | 83,695.24 | 56,565,688.75 | 100% | - |
| | 1101 | Family allowances | 6,365,000.00 | 26,000.00 | 50,318.57 | 6,441,318.57 | 6,441,318.57 | 100% | - | 6,441,318.57 | 100% | - |
| | 1102 | Expatriations and foreign residence allowances | 8,174,000.00 | 39,000.00 | 21,219.43 | 8,234,219.43 | 8,234,219.43 | 100% | - | 8,234,219.43 | 100% | - |
| | 1103 | Secretarial allowances | 2,000.00 | - | 217.64 | 1,782.36 | 1,782.36 | 100% | - | 1,782.36 | 100% | - |
| | 1111 | Secondment of national experts | 1,254,000.00 | - 651,000.00 | 2,680.76 | 605,680.76 | 605,680.76 | 100% | - | 605,680.76 | 100% | - |
| | 1112 | Temporary assistance (Interims) | 1,200,000.00 | - 557,000.00 | 56,048.02 | 586,951.98 | 580,668.78 | 99% | 6,283.20 | 570,991.98 | 97% | 9,676.80 |
| | 1113 | Contractual agents | 5,441,000.00 | - 275,000.00 | 26,141.21 | 5,192,141.21 | 5,192,141.21 | 100% | - | 5,192,141.21 | 100% | - |
| | 1114 | Trainees | 198,000.00 | - 27,000.00 | 4,571.76 | 166,428.24 | 166,107.51 | 100% | 320.73 | 164,855.90 | 99% | 1,251.61 |
| | 1130 | Insurance against sickness | 2,070,000.00 | - 32,000.00 | 1,653.52 | 2,036,346.48 | 2,036,346.48 | 100% | - | 2,036,346.48 | 100% | - |
| | 1131 | Insurance against accidents and occupational diseases | 231,000.00 | - 1,000.00 | 916.21 | 229,083.79 | 229,083.79 | 100% | - | 229,083.79 | 100% | - |
| | 1132 | Insurance against unemployment | 808,000.00 | - 15,000.00 | 2,950.06 | 795,950.06 | 795,950.06 | 100% | - | 795,950.06 | 100% | - |
| | 1140 | Childbirth and death allowances and grants | 5,000.00 | - 2,000.00 | 223.66 | 2,776.34 | 2,776.34 | 100% | - | 2,776.34 | 100% | - |
| | 1141 | Travel expenses for annual leave | 906,000.00 | - | 15,292.90 | 921,292.90 | 921,292.90 | 100% | - | 921,292.90 | 100% | - |
| | 1142 | Housing and transport allowances | 341,000.00 | - 55,000.00 | 4,416.19 | 281,583.81 | 281,583.81 | 100% | - | 281,583.81 | 100% | - |
| | 1172 | Administrative assistance from community institutions | 672,000.00 | - 79,000.00 | 234.39 | 592,765.61 | 592,765.61 | 100% | - | 390,393.61 | 66% | 202,372.00 |
| | 1173 | External services | 140,000.00 | - 59,000.00 | 21,942.86 | 59,057.14 | 59,057.14 | 100% | - | 58,716.14 | 99% | 341.00 |
| | 1191 | Adjustments to remuneration | 1,006,000.00 | - 162,000.00 | 844,000.00 | - | - | - | - | - | - | - |
| | 1200 | Miscellaneous expenditure on staff recruitment | 186,000.00 | - 135,000.00 | 15,278.48 | 35,721.52 | 35,672.86 | 100% | 48.66 | 35,672.86 | 100% | - |
| | 1201 | Travel expenses | 30,000.00 | - 5,000.00 | 9,615.39 | 15,384.61 | 15,384.61 | 100% | - | 15,384.61 | 100% | - |
| | 1202 | Installation, resettlement and transfer allowances | 408,000.00 | - 58,000.00 | 66,775.77 | 416,775.77 | 416,775.77 | 100% | - | 416,775.77 | 100% | - |
| | 1203 | Removal expenses | 177,000.00 | - 4,000.00 | 20,401.22 | 152,598.78 | 152,598.78 | 100% | - | 116,322.64 | 76% | 36,276.14 |
| | 1204 | Temporary daily subsistence allowances | 252,000.00 | - 55,000.00 | 3,373.08 | 193,626.92 | 193,626.92 | 100% | - | 193,626.92 | 100% | - |
| | 1410 | Medical service | 298,000.00 | - 87,000.00 | 21,913.06 | 189,086.94 | 186,618.68 | 99% | 2,468.26 | 175,378.68 | 93% | 11,240.00 |
| | 1420 | Language and other training | 614,000.00 | - 413,000.00 | 59,840.97 | 141,159.03 | 137,482.38 | 97% | 3,676.65 | 105,532.98 | 75% | 31,949.40 |
| | 1430 | Social welfare of staff | 4,547,000.00 | 18,000.00 | 66,204.22 | 4,631,204.22 | 4,631,204.22 | 100% | - | 4,631,204.22 | 100% | - |
| | 1700 | Reception and events | 82,000.00 | - 24,000.00 | - | 58,000.00 | 50,584.33 | 87% | 7,415.67 | 50,584.33 | 87% | - |
| | 1420_IT | Language and other training | 60,000.00 | - 59,000.00 | 275.00 | 725.00 | 725.00 | 100% | - | 725.00 | 100% | - |
| 1 Total | | | 89,625,000.00 | - 1,172,000.00 | 178,045.46 | 88,631,045.46 | 88,527,137.05 | 100% | 103,908.41 | 88,234,030.10 | 100% | 293,106.95 |

Budget implementation C1 – Current Year Appropriations

| Title | Budget line | Budget Line Description | Initial Adopted Budget | Amending Budget | Transfers | Final Budget | Executed Commitment Amount | % Committed | Cancelled Appropriations | Executed Payment Amount | % Paid | Carried over to 2021 |
|-------------|-------------|--|------------------------|-----------------|--------------|----------------|----------------------------|-------------|--------------------------|-------------------------|---------|----------------------|
| | | | (1) | (2) | (3) | (4) | (5) | (5)/(4) | (4)-(5) | (6) | (6)/(4) | (5)-(6) |
| 2 | 2000 | Rental costs | 8,135,000.00 | - 60,000.00 | - 209,000.00 | 7,866,000.00 | 7,799,906.52 | 99% | 66,093.48 | 7,708,459.70 | 98% | 91,446.82 |
| | 2010 | Insurance | 43,000.00 | - | - 8,000.00 | 35,000.00 | 29,593.05 | 85% | 5,406.95 | 26,106.55 | 75% | 3,486.50 |
| | 2030 | Cleaning and maintenance | 344,000.00 | - | - 58,000.00 | 402,000.00 | 377,670.72 | 94% | 24,329.28 | 250,225.45 | 62% | 127,445.27 |
| | 2040 | Fitting-out of premises | 25,000.00 | - | - | 25,000.00 | 13,828.91 | 55% | 11,171.09 | 10,924.07 | 44% | 2,904.84 |
| | 2050 | Security and surveillance of buildings | 525,000.00 | - | - 47,000.00 | 572,000.00 | 565,255.66 | 99% | 6,744.34 | 397,030.26 | 69% | 168,225.40 |
| | 2051 | Other building expenditure | 967,000.00 | - | - | 967,000.00 | 797,396.93 | 82% | 169,603.07 | 570,251.08 | 59% | 227,145.85 |
| | 2100 | ICT equipment acquisition & maintenance | 1,432,000.00 | - 29,000.00 | - 143,000.00 | 1,318,000.00 | 1,289,109.35 | 98% | 28,890.65 | 834,451.46 | 63% | 454,657.89 |
| | 2101 | Development of organisational applications and provision of data centre services | 5,725,000.00 | - 800,000.00 | - 194,000.00 | 5,119,000.00 | 4,853,348.53 | 95% | 265,651.47 | 2,680,959.74 | 52% | 2,172,388.79 |
| | 2106 | Software | 2,151,000.00 | - 114,000.00 | - 252,000.00 | 1,785,000.00 | 1,778,973.37 | 100% | 6,026.63 | 1,723,063.58 | 97% | 55,909.79 |
| | 2108 | Telephone, radio and television, data connection subscriptions and charges | 530,000.00 | - | - 244,000.00 | 774,000.00 | 743,305.07 | 96% | 30,694.93 | 514,818.44 | 67% | 228,486.63 |
| | 2200 | Technical equipment and installations | 42,000.00 | - | - 3,000.00 | 45,000.00 | 42,519.50 | 94% | 2,480.50 | 40,419.50 | 90% | 2,100.00 |
| | 2203 | Maintenance and repair of technical equipment and installations | 34,000.00 | - | - 3,000.00 | 31,000.00 | 22,545.00 | 73% | 8,455.00 | 17,632.12 | 57% | 4,912.88 |
| | 2210 | Purchase of furniture | 63,000.00 | - 58,000.00 | - 13,000.00 | 18,000.00 | 17,874.78 | 99% | 125.22 | 2,887.26 | 16% | 14,987.52 |
| | 2252 | Subscription to newspapers and periodicals | 50,000.00 | - | - | 50,000.00 | 49,115.02 | 98% | 884.98 | 49,115.02 | 98% | - |
| | 2300 | Stationery and office supplies | 109,000.00 | - 19,000.00 | - 82,000.00 | 172,000.00 | 147,386.21 | 86% | 24,613.79 | 143,742.03 | 84% | 3,644.18 |
| | 2320 | Financial charges | 60,000.00 | - | - 30,000.00 | 90,000.00 | 71,119.60 | 79% | 18,880.40 | 71,119.60 | 79% | - |
| | 2321 | Other financial expenditure | 150,000.00 | - | - | 150,000.00 | 148,747.95 | 99% | 1,252.05 | 1,676.75 | 1% | 147,071.20 |
| | 2330 | Legal expenses | 200,000.00 | - | - | 200,000.00 | 123,813.00 | 62% | 76,187.00 | 81,331.00 | 41% | 42,482.00 |
| | 2332 | Board of appeals | 10,000.00 | - 9,000.00 | - | 1,000.00 | - | 0% | 1,000.00 | - | 0% | - |
| | 2351 | MB and other internal meetings | 45,000.00 | - 40,000.00 | - | 5,000.00 | - | 0% | 5,000.00 | - | 0% | - |
| | 2352 | Department removals | 209,000.00 | - | - 13,000.00 | 196,000.00 | 162,447.24 | 83% | 33,552.76 | 133,326.48 | 68% | 29,120.76 |
| | 2354 | Representation costs | 37,000.00 | - 18,000.00 | - | 19,000.00 | 5,386.58 | 28% | 13,613.42 | 5,386.58 | 28% | - |
| | 2355 | Integrated quality management system and Archive expenditure | 120,000.00 | - | - | 120,000.00 | 111,043.78 | 93% | 8,956.22 | 111,043.78 | 93% | - |
| | 2400 | Postage and delivery charges | 173,000.00 | - | - | 173,000.00 | 112,449.58 | 65% | 60,550.42 | 99,455.12 | 57% | 12,994.46 |
| 2 Total | | | 21,179,000.00 | - 1,089,000.00 | 43,000.00 | 20,133,000.00 | 19,262,836.35 | 96% | 870,163.65 | 15,473,425.57 | 77% | 3,789,410.78 |
| 3 | 3100 | Standardisation inspection | 100,000.00 | - 95,000.00 | - | 5,000.00 | 4,552.50 | 91% | 447.50 | 4,552.50 | 91% | - |
| | 3102 | Technical library | 71,000.00 | - | - 31,000.00 | 102,000.00 | 100,614.55 | 99% | 1,385.45 | 64,076.80 | 63% | 36,537.75 |
| | 3200 | Development of operational applications | 982,000.00 | - | - | 982,000.00 | 967,077.26 | 98% | 14,922.74 | 606,836.94 | 62% | 360,240.32 |
| | 3300 | Communication and publication | 462,000.00 | - 248,000.00 | - | 214,000.00 | 213,301.19 | 100% | 698.81 | 98,851.89 | 46% | 114,449.30 |
| | 3400 | Organisation experts meeting | 662,000.00 | - 442,000.00 | - 88,000.00 | 132,000.00 | 99,806.05 | 76% | 32,193.95 | 66,191.01 | 50% | 33,615.04 |
| | 3500 | Translation of studies, reports and other working documents | 25,000.00 | - 22,000.00 | - 9,000.00 | 12,000.00 | 11,468.70 | 96% | 531.30 | 2,585.00 | 22% | 8,883.70 |
| | 3600 | Assistance to Rule Making activities | 453,000.00 | - 342,000.00 | - 755,000.00 | 1,550,000.00 | 1,549,006.00 | 100% | 994.00 | - | 0% | 1,549,006.00 |
| | 3601 | International cooperation | 344,000.00 | - 145,000.00 | - 62,000.00 | 137,000.00 | - | 0% | 137,000.00 | - | 0% | - |
| | 3700 | Mission expenses, duty travel expenses and other ancillary expenditure | 6,948,000.00 | - 4,734,000.00 | - 511,045.46 | 1,702,954.54 | 1,318,725.69 | 77% | 384,228.85 | 1,263,751.04 | 74% | 54,974.65 |
| | 3800 | Technical training and Pilot training expenses | 480,000.00 | - 326,000.00 | - 42,000.00 | 112,000.00 | 88,735.39 | 79% | 23,264.61 | 36,333.15 | 32% | 52,402.24 |
| | 3802 | European Central Question Bank | 150,000.00 | - 75,000.00 | - | 75,000.00 | 71,640.00 | 96% | 3,360.00 | 70,290.00 | 94% | 1,350.00 |
| | 3900 | Safety intelligence and performance | 50,000.00 | - | - | 50,000.00 | 49,713.43 | 99% | 286.57 | 10,424.81 | 21% | 39,288.62 |
| | 3903 | Research Studies/Projects | - | - | - 185,000.00 | 185,000.00 | 184,400.00 | 100% | 600.00 | - | 0% | 184,400.00 |
| | 3907 | Aviation Cyber Security project | - | - 200,000.00 | - 21,000.00 | 179,000.00 | 177,569.22 | 99% | 1,430.78 | 13,496.00 | 8% | 164,073.22 |
| | 3908 | Safety Promotion | 165,000.00 | - | - 87,000.00 | 252,000.00 | 249,916.46 | 99% | 2,083.54 | 92,006.46 | 37% | 157,910.00 |
| 3 Total | | | 10,892,000.00 | - 5,545,000.00 | 342,954.54 | 5,689,954.54 | 5,086,526.44 | 89% | 603,428.10 | 2,329,395.60 | 41% | 2,757,130.84 |
| Grand Total | | | 121,696,000.00 | - 7,806,000.00 | 564,000.00 | 114,454,000.00 | 112,876,499.84 | 99% | 1,577,500.16 | 106,036,851.27 | 93% | 6,839,648.57 |

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

| Title | Initial Adopted Budget | Amending Budget | Transfers | Final Budget | Executed Commitment Amount | % Committed | Cancelled Appropriations/Reserve | Executed Payment Amount | % Paid | Carried over to 2021 |
|--------------------|------------------------|------------------------|-------------------|----------------------|----------------------------|-------------|----------------------------------|-------------------------|------------|----------------------|
| | (1) | (2) | (3) | (4) | (5) | (5)/(4) | (4)-(5) | (6) | (6)/(4) | (5)-(6) |
| 1 | 9,111,000.00 | - 1,062,000.00 | 580,714.28 | 8,629,714.28 | 8,628,862.13 | 100% | 852.15 | 8,628,862.13 | 100% | - |
| 2 | 5,000.00 | - 4,000.00 | - | 1,000.00 | - | 0% | 1,000.00 | - | 0% | - |
| 3 | 36,159,000.00 | - 12,950,000.00 | 144,714.28 | 23,064,285.72 | 19,371,424.49 | 84% | 3,692,861.23 | 11,581,977.86 | 50% | 7,789,446.63 |
| Grand Total | 45,275,000.00 | - 14,016,000.00 | 436,000.00 | 31,695,000.00 | 28,000,286.62 | 88% | 3,694,713.38 | 20,210,839.99 | 64% | 7,789,446.63 |

| Title | Budget line | Budget Line Description | Initial Adopted Budget | Amending Budget | Transfers | Final Budget | Executed Commitment Amount | % Committed | Cancelled Appropriations/Reserve | Executed Payment Amount | % Paid | Carried over to 2021 |
|--------------------|-------------|--|------------------------|------------------------|---------------------|----------------------|----------------------------|-------------|----------------------------------|-------------------------|-------------|----------------------|
| | | | (1) | (2) | (3) | (4) | (5) | (5)/(4) | (4)-(5) | (6) | (6)/(4) | (5)-(6) |
| 1 | 1115 | Local Agent | 96,000.00 | 24,000.00 | - 23,934.53 | 96,065.47 | 96,065.47 | 100% | - | 96,065.47 | 100% | - |
| | 1133 | Contribution or maintenance of pension rights | 9,000,000.00 | - 1,072,000.00 | 604,648.81 | 8,532,648.81 | 8,532,648.81 | 100% | - | 8,532,648.81 | 100% | - |
| | 1700 | Reception and events | 15,000.00 | - 14,000.00 | - | 1,000.00 | 147.85 | 15% | 852.15 | 147.85 | 15% | - |
| 1 Total | | | 9,111,000.00 | - 1,062,000.00 | 580,714.28 | 8,629,714.28 | 8,628,862.13 | 100% | 852.15 | 8,628,862.13 | 100% | - |
| 2 | 2354 | Representation costs | 5,000.00 | - 4,000.00 | - | 1,000.00 | - | 0% | 1,000.00 | - | 0% | - |
| 2 Total | | | 5,000.00 | - 4,000.00 | - | 1,000.00 | - | 0% | 1,000.00 | - | 0% | - |
| 3 | 3000 | Certification activities (budget not inscribed in SAP) | 1,469,000.00 | - 1,469,000.00 | - | - | - | - | - | - | - | - |
| | 3003 | Miscellaneous costs under fees and charges | 2,008,000.00 | - 1,608,000.00 | - | 400,000.00 | 400,000.00 | 100% | - | - | 0% | 400,000.00 |
| | 3010 | CORAL investment programme | 4,863,000.00 | - 1,051,000.00 | - | 3,812,000.00 | 3,735,130.27 | 98% | 76,869.73 | 1,883,607.18 | 49% | 1,851,523.09 |
| | 3400 | Organisation experts meeting | 192,000.00 | - 64,000.00 | - | 128,000.00 | 47,040.88 | 37% | 80,959.12 | 556.88 | 0% | 46,484.00 |
| | 3600 | Assistance to Rule Making activities | 505,000.00 | - | - 505,000.00 | - | - | - | - | - | 0% | - |
| | 3800 | Technical training and Pilot training expenses | 343,000.00 | - 139,000.00 | - | 204,000.00 | 148,476.13 | 73% | 55,523.87 | 116,516.92 | 57% | 31,959.21 |
| | 3904 | Data for safety | - | - | 1,000,000.00 | 1,000,000.00 | 1,000,000.00 | 100% | - | - | 0% | 1,000,000.00 |
| | 3907 | Aviation Cyber Security project | 109,000.00 | - | - 59,000.00 | 50,000.00 | 50,000.00 | 100% | - | 50,000.00 | 100% | - |
| | 3000_ART65 | Cert. activities Article 65 | 500,000.00 | - | - | 500,000.00 | 164,050.00 | 33% | 335,950.00 | 93,156.28 | 19% | 70,893.72 |
| | 3000_ATM | Certification activities ATM | 115,000.00 | - 37,875.00 | - | 77,125.00 | - | 0% | 77,125.00 | - | 0% | - |
| | 3000_CAO | Certification activities CONTINUING AIRWORTHINESS | 7,620,000.00 | - 2,509,621.00 | - 1,235,714.28 | 3,874,664.72 | 2,999,699.79 | 77% | 874,964.93 | 1,990,755.84 | 51% | 1,008,943.95 |
| | 3000_DOA | Certification activities DESIGN ORGANISATIONS | 1,000,000.00 | - 329,347.00 | - | 670,653.00 | 624,064.17 | 93% | 46,588.83 | 384,881.42 | 57% | 239,182.75 |
| | 3000_ETSO | Certification activities PARTS & APPLIANCES | 65,000.00 | - 21,408.00 | - | 43,592.00 | 10,220.00 | 23% | 33,372.00 | 6,580.00 | 15% | 3,640.00 |
| | 3000_FSTD | Certification activities FSTD | 6,060,000.00 | - 1,995,840.00 | - 400,000.00 | 3,664,160.00 | 1,859,144.85 | 51% | 1,805,015.15 | 1,357,818.88 | 37% | 501,325.97 |
| | 3000_GABA | Cert. activities GENERAL AVIATION+BALLOON-AIRSHIP | 1,700,000.00 | - 691,628.00 | 730,000.00 | 1,738,372.00 | 1,706,036.90 | 98% | 32,335.10 | 1,067,058.59 | 61% | 638,978.31 |
| | 3000_LA | Certification activities LARGE AEROPLANES | 3,400,000.00 | - 988,040.00 | 150,000.00 | 2,561,960.00 | 2,476,723.39 | 97% | 85,236.61 | 1,799,449.93 | 70% | 677,273.46 |
| | 3000_MRB | Certification activities MRB | 850,000.00 | - 279,945.00 | 80,000.00 | 650,055.00 | 616,985.92 | 95% | 33,069.08 | 509,051.78 | 78% | 107,934.14 |
| | 3000_POA | Certification activities PRODUCTION ORGANISATIONS | 4,170,000.00 | - 1,373,374.00 | - 20,000.00 | 2,776,626.00 | 2,638,621.50 | 95% | 138,004.50 | 1,776,313.89 | 64% | 862,307.61 |
| | 3000_PRO | Certification activities PROPULSION | 90,000.00 | - 29,641.00 | 25,000.00 | 85,359.00 | 81,081.52 | 95% | 4,277.48 | 42,761.02 | 50% | 38,320.50 |
| | 3000_RC | Certification activities ROTORCRAFT | 1,100,000.00 | - 362,281.00 | 90,000.00 | 827,719.00 | 814,149.17 | 98% | 13,569.83 | 503,469.25 | 61% | 310,679.92 |
| 3 Total | | | 36,159,000.00 | - 12,950,000.00 | - 144,714.28 | 23,064,285.72 | 19,371,424.49 | 84% | 3,692,861.23 | 11,581,977.86 | 50% | 7,789,446.63 |
| Grand Total | | | 45,275,000.00 | - 14,016,000.00 | 436,000.00 | 31,695,000.00 | 28,000,286.62 | 88% | 3,694,713.38 | 20,210,839.99 | 64% | 7,789,446.63 |

| Title | Budget Line Description | Initial Budget | Amending Budget | Transfers | Final Budget | Reinstatement of Planning Adjustments | Deficit/Surplus on 2020 F&C activity | Accumulated Surplus Balance 31 Dec 2020 |
|--------------------|---|----------------------|------------------------|-----------------------|----------------------|---------------------------------------|--------------------------------------|---|
| | | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| 5 | Provision for Fees & Charges funded expenditure | 51,816,000.00 | - 13,923,000.00 | - 1,000,000.00 | 36,893,000.00 | 14,609,716.50 | 9,395,388.93 | 60,898,105.43 |
| Grand Total | | 51,816,000.00 | - 13,923,000.00 | - 1,000,000.00 | 36,893,000.00 | 14,609,716.50 | 9,395,388.93 | 60,898,105.43 |

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

| Title | Budget line | Budget Line Description | Earmarked Funds Budget | Executed Commitment Amount | % Committed | Cancelled Appropriations/Reserve | Executed Payment Amount | % Paid | Carried over to 2021 |
|----------------------|-------------|---|------------------------|----------------------------|-------------|----------------------------------|-------------------------|------------|----------------------|
| | | | (1) | (2) | (2)/(1) | (1)-(2) | (3) | (3)/(1) | (2)-(3) |
| 4 | 4000 | Technical Cooperation with Third Countries - Grant & service contract | 30,260,192.24 | 11,146,688.52 | 37% | 19,113,503.72 | 3,522,943.29 | 12% | 7,623,745.23 |
| | 4100 | Technical Cooperation with Third Countries - Delegation Agreements | 414,496.56 | 50,101.52 | 12% | 364,395.04 | 50,101.52 | 12% | - |
| | 4200 | Data for Safety Programme | 6,253,216.19 | 3,652,936.64 | 58% | 2,600,279.55 | 2,537,108.12 | 41% | 1,115,828.52 |
| Total Title 4 | | | 36,927,904.99 | 14,849,726.68 | 40% | 22,078,178.31 | 6,110,152.93 | 17% | 8,739,573.75 |

4.8 Budget implementation C4 – Current Year Appropriations Internal Assigned Revenue

| Title | Amounts received 2020_C4 | Executed Commitment Amount | % Committed | Carried Over Appropriations | Executed Payment Amount | % Paid | Carried over Commitments to 2021 |
|--------------------|-----------------------------|-------------------------------|----------------|--------------------------------|----------------------------|------------|-------------------------------------|
| | (1) | (2) | (2)/(1) | (1)-(2) | (3) | (3)/(1) | (2)-(3) |
| 1 | 80,047.51 | 56,877.38 | 71% | 23,170.13 | 56,877.38 | 71% | - |
| 2 | 12,917.85 | 9,656.82 | 75% | 3,261.03 | 9,656.82 | 75% | - |
| 3 | 29,060.33 | 6,753.47 | 23% | 22,306.86 | 6,753.47 | 23% | - |
| Grand Total | 122,025.69 | 73,287.67 | 60% | 48,738.02 | 73,287.67 | 60% | - |

| Title | Budget line | Budget Line Description | Amounts received 2020_C4 | Executed Commitment Amount | % Committed | Carried Over Appropriations | Executed Payment Amount | % Paid | Carried over Commitments to 2021 |
|--------------------|-------------|--|-----------------------------|-------------------------------|----------------|--------------------------------|----------------------------|------------|-------------------------------------|
| | | | (1) | (2) | (2)/(1) | (1)-(2) | (3) | (3)/(1) | (2)-(3) |
| 1 | 1430 | Social welfare of staff | 80,047.51 | 56,877.38 | 71% | 23,170.13 | 56,877.38 | 71% | - |
| 1 Total | | | 80,047.51 | 56,877.38 | 71% | 23,170.13 | 56,877.38 | 71% | - |
| 2 | 2000 | Rental costs | 12,304.64 | 9,656.82 | 78% | 2,647.82 | 9,656.82 | 78% | - |
| | 2320 | Financial charges | 613.21 | - | 0% | 613.21 | - | 0% | - |
| 2 Total | | | 12,917.85 | 9,656.82 | 75% | 3,261.03 | 9,656.82 | 75% | - |
| 3 | 3100 | Standardisation inspection | 14,172.16 | 5,282.37 | 37% | 8,889.79 | 5,282.37 | 37% | - |
| | 3400 | Organisation experts meeting | 4,809.34 | - | 0% | 4,809.34 | - | 0% | - |
| | 3700 | Mission expenses, duty travel expenses and other ancillary expenditure | 10,078.83 | 1,471.10 | 15% | 8,607.73 | 1,471.10 | 15% | - |
| 3 Total | | | 29,060.33 | 6,753.47 | 23% | 22,306.86 | 6,753.47 | 23% | - |
| Grand Total | | | 122,025.69 | 73,287.67 | 60% | 48,738.02 | 73,287.67 | 60% | - |

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

| Title | Appropriations carried over from 2019 C5 | Executed Commitment Amount | % Committed | Cancelled Appropriations | Executed Payment Amount | % Paid |
|--------------------|--|----------------------------|-------------|--------------------------|-------------------------|------------|
| | (1) | (2) | (2)/(1) | (1)-(2) | (3) | (3)/(1) |
| 1 | 9,592.24 | 9,592.24 | 100% | - | 9,592.24 | 100% |
| 2 | 79,263.56 | 79,263.56 | 100% | - | 79,263.56 | 100% |
| 3 | 524,229.92 | 41,691.72 | 8% | 482,538.20 | 41,691.72 | 8% |
| Grand Total | 613,085.72 | 130,547.52 | 21% | 482,538.20 | 130,547.52 | 21% |

| Title | Budget line | Budget Line Description | Appropriations carried over from 2019 C5 | Executed Commitment Amount | % Committed | Cancelled Appropriations | Executed Payment Amount | % Paid |
|--------------------|-------------|--|--|----------------------------|-------------|--------------------------|-------------------------|------------|
| | | | (1) | (2) | (2)/(1) | (1)-(2) | (3) | (3)/(1) |
| 1 | 1430 | Social welfare of staff | 9,592.24 | 9,592.24 | 100% | - | 9,592.24 | 100% |
| 1 Total | | | 9,592.24 | 9,592.24 | 100% | - | 9,592.24 | 100% |
| 2 | 2000 | Rental costs | 79,263.56 | 79,263.56 | 100% | - | 79,263.56 | 100% |
| 2 Total | | | 79,263.56 | 79,263.56 | 100% | - | 79,263.56 | 100% |
| 3 | 3400 | Organisation experts meeting | 513,500.29 | 30,962.09 | 6% | 482,538.20 | 30,962.09 | 6% |
| | 3700 | Mission expenses, duty travel expenses and other ancillary expenditure | 9,354.48 | 9,354.48 | 100% | - | 9,354.48 | 100% |
| | 3900 | Safety intelligence and performance | 1,375.15 | 1,375.15 | 100% | - | 1,375.15 | 100% |
| 3 Total | | | 524,229.92 | 41,691.72 | 8% | 482,538.20 | 41,691.72 | 8% |
| Grand Total | | | 613,085.72 | 130,547.52 | 21% | 482,538.20 | 130,547.52 | 21% |

4.10 Budget implementation C8 – Automatic Carried Over Appropriations

| Title | Carried over Commitment Amount | Executed Payment Amount | % Paid | Carried over to 2021 | Cancelled Appropriations (1)-(2) | Cancelled Appropriations % |
|--------------------|--------------------------------|-------------------------|------------|----------------------|----------------------------------|----------------------------|
| | (1) | (2) | (2)/(1) | | | |
| 1 | 361,300.14 | 359,711.24 | 100% | - | 1,588.90 | 0% |
| 2 | 7,070,556.42 | 5,015,951.28 | 71% | 1,761,325.42 | 293,279.72 | 4% |
| 3 | 3,635,241.01 | 3,325,842.44 | 91% | - | 309,398.57 | 9% |
| Grand Total | 11,067,097.57 | 8,701,504.96 | 79% | 1,761,325.42 | 604,267.19 | 5% |

| Title | Budget line | Budget Line Description | Carried over Commitment Amount | Executed Payment Amount | % Paid | Carried over to 2021 | Cancelled Appropriations (1)-(2) | Cancelled Appropriations % |
|----------------|-------------|--|--------------------------------|-------------------------|-------------|----------------------|----------------------------------|----------------------------|
| | | | (1) | (2) | (2)/(1) | | | |
| 1 | 1112 | Temporary assistance (Interims) | 191,670.48 | 191,450.92 | 100% | - | 219.56 | 0% |
| | 1173 | External services | 5,234.79 | 5,172.79 | 99% | - | 62.00 | 1% |
| | 1200 | Miscellaneous expenditure on staff recruitment | 7,980.00 | 7,980.00 | 100% | - | - | 0% |
| | 1203 | Removal expenses | 18,402.00 | 18,402.00 | 100% | - | - | 0% |
| | 1410 | Medical service | 13,685.25 | 13,685.25 | 100% | - | - | 0% |
| | 1420 | Language and other training | 64,895.62 | 63,588.28 | 98% | - | 1,307.34 | 2% |
| | 1420_IT | Language and other training | 55,250.00 | 55,250.00 | 100% | - | - | 0% |
| | 1430 | Social welfare of staff | 566.00 | 566.00 | 100% | - | - | 0% |
| | 1700 | Reception and events | 3,616.00 | 3,616.00 | 100% | - | - | 0% |
| 1 Total | | | 361,300.14 | 359,711.24 | 100% | - | 1,588.90 | 0% |

Budget implementation C8 – Automatic Carried Over Appropriations

| Title | Budget line | Budget Line Description | Carried over Commitment Amount (1) | Executed Payment Amount (2) | % Paid (2)/(1) | Carried over to 2021 | Cancelled Appropriations (1)-(2) | Cancelled Appropriations % |
|----------------|-------------|--|---------------------------------------|--------------------------------|-------------------|----------------------|-------------------------------------|----------------------------|
| 2 | 2000 | Rental costs | 400,957.24 | 138,537.85 | 35% | 235,054.36 | 27,365.03 | 7% |
| | 2010 | Insurance | 22,800.00 | 22,800.00 | 100% | - | - | 0% |
| | 2030 | Cleaning and maintenance | 57,799.93 | 57,799.93 | 100% | - | - | 0% |
| | 2040 | Fitting-out of premises | 1,536,271.06 | 10,000.00 | 1% | 1,526,271.06 | - | 0% |
| | 2050 | Security and surveillance of buildings | 39,409.58 | 39,386.08 | 100% | - | 23.50 | 0% |
| | 2051 | Other building expenditure | 283,020.59 | 268,957.07 | 95% | - | 14,063.52 | 5% |
| | 2100 | ICT equipment acquisition & maintenance | 446,604.83 | 444,610.53 | 100% | - | 1,994.30 | 0% |
| | 2101 | Development of organisational applications and provision of data centre services | 2,705,222.74 | 2,460,941.44 | 91% | - | 244,281.30 | 9% |
| | 2106 | Software | 1,006,429.76 | 1,006,429.75 | 100% | - | 0.01 | 0% |
| | 2108 | Telephone, radio and television, data connection subscriptions and charges | 116,755.12 | 116,404.14 | 100% | - | 350.98 | 0% |
| | 2200 | Technical equipment and installations | 6,185.08 | 6,185.08 | 100% | - | - | 0% |
| | 2203 | Maintenance and repair of technical equipment and installations | 3,004.00 | 3,004.00 | 100% | - | - | 0% |
| | 2210 | Purchase of furniture | 64,283.56 | 64,283.56 | 100% | - | - | 0% |
| | 2300 | Stationery and office supplies | 3,504.55 | 3,504.55 | 100% | - | - | 0% |
| | 2320 | Financial charges | 34.51 | 34.51 | 100% | - | - | 0% |
| | 2321 | Other financial expenditure | 147,418.80 | 147,418.80 | 100% | - | - | 0% |
| | 2330 | Legal expenses | 55,089.50 | 52,499.99 | 95% | - | 2,589.51 | 5% |
| | 2351 | MB and other internal meetings | 19,822.00 | 18,863.80 | 95% | - | 958.20 | 5% |
| | 2352 | Department removals | 29,393.70 | 29,393.70 | 100% | - | - | 0% |
| | 2354 | Representation costs | 1,013.62 | 879.29 | 87% | - | 134.33 | 13% |
| | 2355 | Integrated quality management system and Archive expenditure | 110,036.51 | 110,036.51 | 100% | - | - | 0% |
| | 2400 | Postage and delivery charges | 15,499.74 | 13,980.70 | 90% | - | 1,519.04 | 10% |
| 2 Total | | | 7,070,556.42 | 5,015,951.28 | 71% | 1,761,325.42 | 293,279.72 | 4% |

Budget implementation C8 – Automatic Carried Over Appropriations

| Title | Budget line | Budget Line Description | Carried over Commitment Amount (1) | Executed Payment Amount (2) | % Paid (2)/(1) | Carried over to 2021 | Cancelled Appropriations (1)-(2) | Cancelled Appropriations % |
|--------------------|-------------|--|---------------------------------------|--------------------------------|-------------------|----------------------|-------------------------------------|----------------------------|
| 3 | 3100 | Standardisation inspection | 45,000.00 | 42,768.43 | 95% | - | 2,231.57 | 5% |
| | 3102 | Technical library | 158.15 | 158.15 | 100% | - | - | 0% |
| | 3200 | Development of operational applications | 472,703.17 | 472,131.08 | 100% | - | 572.09 | 0% |
| | 3300 | Communication and publication | 193,681.25 | 140,880.89 | 73% | - | 52,800.36 | 27% |
| | 3400 | Organisation experts meeting | 340,223.68 | 258,090.76 | 76% | - | 82,132.92 | 24% |
| | 3500 | Translation of studies, reports and other working documents | 500.00 | 302.99 | 61% | - | 197.01 | 39% |
| | 3600 | Assistance to Rule Making activities | 1,460,818.82 | 1,425,982.66 | 98% | - | 34,836.16 | 2% |
| | 3601 | International cooperation | 260,678.80 | 147,697.89 | 57% | - | 112,980.91 | 43% |
| | 3700 | Mission expenses, duty travel expenses and other ancillary expenditure | 419,138.12 | 395,490.87 | 94% | - | 23,647.25 | 6% |
| | 3800 | Technical training and Pilot training expenses | 139,698.00 | 139,698.00 | 100% | - | - | 0% |
| | 3802 | European Central Question Bank | 14,490.00 | 14,490.00 | 100% | - | - | 0% |
| | 3900 | Safety intelligence and performance | 141,633.02 | 141,632.72 | 100% | - | 0.30 | 0% |
| | 3903 | Research Studies/Projects | 50,000.00 | 50,000.00 | 100% | - | - | 0% |
| | 3908 | Safety Promotion | 96,518.00 | 96,518.00 | 100% | - | - | 0% |
| 3 Total | | | 3,635,241.01 | 3,325,842.44 | 91% | - | 309,398.57 | 9% |
| Grand Total | | | 11,067,097.57 | 8,701,504.96 | 79% | 1,761,325.42 | 604,267.19 | 5% |

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

| Title | Budget line | Budget Line Description | Carried over Commitment Amount (1) | Executed Payment Amount (2) | % Paid (2)/(1) | Cancelled Appropriations (1)-(2) |
|--------------------|-------------|--|---------------------------------------|--------------------------------|-------------------|-------------------------------------|
| 1 | 1115 | Local Agent | 26,256.99 | 26,256.99 | 100% | - |
| | 1700 | Reception and events | 455.00 | 455.00 | 100% | - |
| 1 Total | | | 26,711.99 | 26,711.99 | 100% | - |
| 3 | 3000 | Certification activities | 9,386,050.25 | 4,897,224.93 | 52% | 4,488,825.32 |
| | 3003 | Miscellaneous costs under fees and charges | 17,101.00 | 16,841.00 | 98% | 260.00 |
| | 3010 | CORAL investment programme | 1,922,940.44 | 1,922,004.90 | 100% | 935.54 |
| | 3400 | Organisation experts meeting | 85,947.72 | 85,721.72 | 100% | 226.00 |
| | 3800 | Technical training and Pilot training expenses | 66,108.52 | 18,952.39 | 29% | 47,156.13 |
| 3 Total | | | 11,478,147.93 | 6,940,744.94 | 60% | 4,537,402.99 |
| Grand Total | | | 11,504,859.92 | 6,967,456.93 | 61% | 4,537,402.99 |

| Title | Budget line | Budget Line Description | Carried over Commitment Amount (1) | Executed Payment Amount (2) | % Paid (2)/(1) | Cancelled Appropriations (1)-(2) |
|----------------------|-------------|---|---------------------------------------|--------------------------------|-------------------|-------------------------------------|
| 4 | 4000 | Technical Cooperation with Third Countries - Grant & service contract | 12,474,821.65 | 6,228,990.05 | 50% | 6,245,831.60 |
| | 4100 | Technical Cooperation with Third Countries - Delegation Agreements | 5,626.15 | 5,347.14 | 95% | 279.01 |
| | 4200 | Data for Safety Programme | 1,834,124.28 | 1,568,629.83 | 86% | 265,494.45 |
| Total Title 4 | | | 14,314,572.08 | 7,802,967.02 | 55% | 6,511,605.06 |

4.12 Budget Transfers (all amounts in Euros)

| BL | DESCRIPTION | Initial credit | Transfers January | Transfers February | Transfers March | Transfers April | Transfers May | Transfers June | Transfers July | Transfers August | Transfers September | First Amending Budget | Transfers October | Transfers November | Transfers December | Total Budget |
|---------|---|----------------------|-------------------|--------------------|-----------------|-----------------|---------------|----------------|----------------|------------------|---------------------|-----------------------|-------------------|--------------------|--------------------|----------------------|
| 1100 | Basic salaries | 54,158,000 | | | | | | | | | | 1,500,000.00 | | - 79,647.23 | 1,071,031.22 | 56,649,383.99 |
| 1101 | Family allowances | 6,365,000 | | | | | | | | | | 26,000.00 | | | 50,318.57 | 6,441,318.57 |
| 1102 | Expatriation and foreign-residence allowances | 8,174,000 | | | | | | | | | | 39,000.00 | | | 21,219.43 | 8,234,219.43 |
| 1103 | Secretarial allowances | 2,000 | | | | | | | | | | | | | - 217.64 | 1,782.36 |
| 1111 | Secondment of National Experts | 1,254,000 | | | | | | | | | | - 651,000.00 | 12,700.00 | | - 10,019.24 | 605,680.76 |
| 1112 | Temporary Assistance (interims) | 1,200,000 | | | | - 43,000.00 | | | | | | - 557,000.00 | 71,900.00 | | - 84,948.02 | 586,951.98 |
| 1113 | Contractual Agents | 5,441,000 | | | | | | | | | | - 275,000.00 | | | 26,141.21 | 5,192,141.21 |
| 1114 | Trainees | 198,000 | | | | | | | | | | - 27,000.00 | | | - 4,571.76 | 166,428.24 |
| 1115-R0 | Local Staff | 96,000 | | | | | | | | | | - 24,000.00 | | | - 23,934.53 | 96,065.47 |
| 1130 | Insurance against sickness | 2,070,000 | | | | | | | | | | - 32,000.00 | | | - 1,653.52 | 2,036,346.48 |
| 1131 | Insurance against accidents and occupational disease | 231,000 | | | | | | | | | | - 1,000.00 | | | - 916.21 | 229,083.79 |
| 1132 | Insurance against unemployment | 808,000 | | | | | | | | | | - 15,000.00 | 140.00 | | 2,810.06 | 795,950.06 |
| 1133-R0 | Constitution or maintenance of pension rights | 9,000,000 | | | | | | | | | | - 1,072,000.00 | | | 604,648.81 | 8,532,648.81 |
| 1140 | Childbirth and death allowances and grants | 5,000 | | | | | | | | | | - 2,000.00 | | | - 223.66 | 2,776.34 |
| 1141 | Travel expenses for annual leave | 906,000 | | | | | | | | 13,440.55 | | | | | 1,852.35 | 921,292.90 |
| 1142 | Housing and transport allowances | 341,000 | | | | | | | | | | - 55,000.00 | 308.00 | | - 4,724.19 | 281,583.81 |
| 1172 | Administrative Assistance from Community institutions | 672,000 | | | | | | | | | | - 79,000.00 | | | - 234.39 | 592,765.61 |
| 1173 | External Services | 140,000 | | | | | | | | | | - 59,000.00 | | | - 21,942.86 | 59,057.14 |
| 1191 | Adjustments to remuneration | 1,006,000 | | | | | | | | | | - 162,000.00 | - 95,753.00 | | - 748,247.00 | - |
| | Chapter 11 | 92,067,000.00 | - | - | - | - | - 43,000.00 | - | - | 13,440.55 | - | - 1,398,000.00 | - 10,705.00 | - 79,647.23 | 876,388.63 | 91,425,476.95 |
| 1200 | Miscellaneous expenditure on staff recruitment | 186,000 | | | | | | | | | | - 135,000.00 | | | - 15,278.48 | 35,721.52 |
| 1201 | Travel expenses | 30,000 | | | | | | | | | | - 5,000.00 | | | - 9,615.39 | 15,384.61 |
| 1202 | Installation, resettlement and transfer allowances | 408,000 | | | | | | | | | | - 58,000.00 | | | 66,775.77 | 416,775.77 |
| 1203 | Removal expenses | 177,000 | | | | | | | | | | - 4,000.00 | | | - 20,401.22 | 152,598.78 |
| 1204 | Temporary daily subsistence allowances | 252,000 | | | | | | | | - 13,440.55 | | - 55,000.00 | 10,705.00 | | - 637.53 | 193,626.92 |
| | Chapter 12 | 1,053,000.00 | - | - | - | - | - | - | - | 13,440.55 | - | - 257,000.00 | 10,705.00 | - | 20,843.15 | 814,107.60 |
| 1410 | Medical service | 298,000 | | | | | | | | | | - 87,000.00 | | | - 21,913.06 | 189,086.94 |
| 1420 | Language and other training | 614,000 | | | | | | | | | | - 413,000.00 | | | - 59,840.97 | 141,159.03 |
| 1420_IT | Language and other training/IT | 60,000 | | | | | | | | | | - 59,000.00 | | | - 275.00 | 725.00 |
| 1430 | Social welfare of staff | 4,547,000 | | | | | | | | | | 18,000.00 | | 79,647.23 | - 13,443.01 | 4,631,204.22 |
| | Chapter 14 | 5,519,000.00 | - | - | - | - | - | - | - | - | - | 541,000.00 | - | 79,647.23 | - 95,472.04 | 4,962,175.19 |
| 1700/CT | Reception and events | 15,000 | | | | | | | | | | - 14,000.00 | | | | 1,000.00 |
| 1700/ED | Reception and events | 70,000 | | | | | | | | | | - 14,000.00 | | | | 56,000.00 |
| 1700/FS | Reception and events | 1,000 | | | | | | | | | | - 1,000.00 | | | | - |
| 1700/RS | Reception and events | 0 | | | | | | | | | | - 9,000.00 | | | | - |
| 1700/SM | Reception and events | 11,000 | | | | | | | | | | - 9,000.00 | | | | 2,000.00 |
| | Chapter 17 | 97,000 | - | - | - | - | - | - | - | - | - | 38,000.00 | - | - | - | 59,000.00 |
| | TOTAL TITLE 1 | 98,736,000.00 | - | - | - | - | - 43,000.00 | - | - | - | - | - 2,234,000.00 | - | - | 801,759.74 | 97,260,759.74 |

Budget Transfers (all amounts in Euros)

| BL | DESCRIPTION | Initial credit | Transfers January | Transfers February | Transfers March | Transfers April | Transfers May | Transfers June | Transfers July | Transfers August | Transfers September | First Amending Budget | Transfers October | Transfers November | Transfers December | Total Budget |
|------------|--|----------------------|-------------------|--------------------|-----------------|------------------|------------------|----------------|----------------|------------------|---------------------|-----------------------|-------------------|--------------------|--------------------|----------------------|
| 2000/RS | Rental costs | 7,537,000 | | | | - 82,000.00 | | | - 105,000.00 | | | - 60,000.00 | - 22,000.00 | | | 7,268,000.00 |
| 2000/SM | Rental costs | 598,000 | | | | | | | | | | | | | | 598,000.00 |
| 2010 | Insurance | 43,000 | | | | | | | | | | | - 8,000.00 | | | 35,000.00 |
| 2030 | Cleaning and maintenance | 344,000 | | | | | | | 58,000.00 | | | | | | | 402,000.00 |
| 2040/RS | Fitting-out of premises | 25,000 | | | | | | | | | | | | | | 25,000.00 |
| 2050 | Security and surveillance of buildings | 525,000 | | | | | | | 47,000.00 | | | | | | | 572,000.00 |
| 2051 | Other building expenditure | 967,000 | | | | | | | | | | | | | | 967,000.00 |
| | Chapter 20 | 10,039,000.00 | - | - | - | - 82,000.00 | - | - | - | - | - | - 60,000.00 | - 30,000.00 | - | - | 9,867,000.00 |
| 2100 | ICT equipment acquisition & maintenance | 1,432,000 | | | | - 110,000.00 | | - 200,000.00 | | - 10,000.00 | | 29,000.00 | | 177,000.00 | | 1,318,000.00 |
| 2101 | Development of business applications and provision of data centre services | 5,725,000 | | | | | | | | | | - 800,000.00 | | 194,000.00 | | 5,119,000.00 |
| 2106 | Software | 2,151,000 | | | | | 43,000.00 | | | | | - 114,000.00 | - 295,000.00 | | | 1,785,000.00 |
| 2108 | Telephone, radio and television, data connection subscriptions and charges | 530,000 | | | | 110,000.00 | | 200,000.00 | | 10,000.00 | | | | - 76,000.00 | | 774,000.00 |
| | Chapter 21 | 9,838,000.00 | - | - | - | - | 43,000.00 | - | - | - | - | - 885,000.00 | - | - | - | 8,996,000.00 |
| 2200 | Technical equipment and installations | 42,000 | | | 3,000.00 | | | | | | | | | | | 45,000.00 |
| 2203/RS | Maintenance and repair of technical equipment or installations | 33,000 | | | - 3,000.00 | | | | | | | | | | | 30,000.00 |
| 2203/SM | Maintenance and repair of technical equipment or installations | 1,000 | | | | | | | | | | | | | | 1,000.00 |
| 2210 | Purchase of furniture | 63,000 | | | | | | | | | | - 58,000.00 | | | 13,000.00 | 18,000.00 |
| 2252 | Subscriptions to newspapers and periodicals | 50,000 | | | | | | | | | | | | | | 50,000.00 |
| | Chapter 22 | 189,000.00 | - | - | - | - | - | - | - | - | - | - 58,000.00 | - | - | 13,000.00 | 144,000.00 |
| 2300 | Stationery and office supplies | 109,000 | | | | 82,000.00 | | | | | | - 19,000.00 | | | | 172,000.00 |
| 2320 | Financial charges | 60,000 | | | | | | 30,000.00 | | | | | | | | 90,000.00 |
| 2321 | Other financial expenditure | 150,000 | | | | | | - 30,000.00 | | | | | 30,000.00 | | | 150,000.00 |
| C1-2330/ED | Legal expenses | 200,000 | | | | | | | | | | | | | | 200,000.00 |
| R0-2330/ED | Legal expenses | 0 | | | | | | | | | | | | | | - |
| C1-2331/ED | Damage and interest | 0 | | | | | | | | | | | | | | - |
| 2332/ED | Board of Appeals | 10,000 | | | | | | | | | | - 9,000.00 | | | | 1,000.00 |
| 2351/ED | MB and other internal meetings | 45,000 | | | | | | | | | | - 40,000.00 | | | | 5,000.00 |
| 2352 | Departmental removals | 209,000 | | | | | | | | | | | | | - 13,000.00 | 196,000.00 |
| 2354/CT | Representation costs/CT | 5,000 | | | | | | | | | | - 4,000.00 | | | | 1,000.00 |
| 2354/ED | Representation costs/ED | 10,000 | | | | | | | | | | - 7,000.00 | | | | 3,000.00 |
| 2354/FS | Representation costs/FS | 2,000 | | | | | | | | | | - 1,000.00 | | | | 1,000.00 |
| 2354/RS | Representation costs/RS | 4,000 | | | | | | | | | | - 3,000.00 | | | | 1,000.00 |
| 2354/SM | Representation costs/SM | 21,000 | | | | | | | | | | - 7,000.00 | | | | 14,000.00 |
| 2355/ED | Integrated quality management system | 120,000 | | | | | | | | | | | | | | 120,000.00 |
| | Chapter 23 | 945,000.00 | - | - | - | 82,000.00 | - | - | - | - | - | - 90,000.00 | 30,000.00 | - | - 13,000.00 | 954,000.00 |
| 2400/RS | Postage and delivery charges | 172,000 | | | | | | | | | | | | | | 172,000.00 |
| 2400/SM | Postage and delivery charges | 1,000 | | | | | | | | | | | | | | 1,000.00 |
| | Chapter 24 | 173,000.00 | - | - | - | - | - | - | - | - | - | - | - | - | - | 173,000.00 |
| | TOTAL TITLE 2 | 21,184,000.00 | - | - | - | - | 43,000.00 | - | - | - | - | - 1,093,000.00 | - | - | - | 20,134,000.00 |

Budget Transfers (all amounts in Euros)

| BL | DESCRIPTION | Initial credit | Transfers January | Transfers February | Transfers March | Transfers April | Transfers May | Transfers June | Transfers July | Transfers August | Transfers September | First Amending Budget | Transfers October | Transfers November | Transfers December | Total Budget |
|------------|--|----------------------|-------------------|--------------------|-----------------|-----------------|---------------|----------------|----------------|------------------|---------------------|-----------------------|-------------------|--------------------|--------------------|----------------------|
| 3000_ART65 | Certification activities ART 65 | 500,000 | | | | | | | | | | | | | | 500,000.00 |
| 3000_ATM | Certification activities ATM | 115,000 | | | | | | | | | | - 37,875.00 | | | | 77,125.00 |
| 3000_CAO | Certification activities Continuing Airworthiness | 7,620,000 | | | | | | | | | - 300,000.00 | - 2,509,621.00 | - 160,000.00 | - 195,000.00 | - 580,714.28 | 3,874,664.72 |
| 3000_DOA | Certification activities Design Organisations | 1,000,000 | | | | | | | | | | - 329,347.00 | | | | 670,653.00 |
| 3000_ETSO | Certification activities PARTS & APPLIANCES | 65,000 | | | | | | | | | | - 21,408.00 | | | | 43,592.00 |
| 3000_FSTD | Certification activities FSTD | 6,060,000 | | | | | | | | | - 400,000.00 | - 1,995,840.00 | | | | 3,664,160.00 |
| 3000_GABA | Certification activities General Aviation + Balloon-airship | 1,700,000 | | 400,000.00 | | | | | | | 330,000.00 | - 691,628.00 | | | | 1,738,372.00 |
| 3000_LA | Certification activities Large Aeroplanes | 3,400,000 | | - 400,000.00 | | | | | | | 400,000.00 | - 988,040.00 | | 150,000.00 | | 2,561,960.00 |
| 3000_MRB | Certification activities MRB | 850,000 | | | | | | | | | | - 279,945.00 | 80,000.00 | | | 650,055.00 |
| 3000_POA | Certification activities Production Organisations | 4,170,000 | | | | | | | | | - 100,000.00 | - 1,373,374.00 | 80,000.00 | | | 2,776,626.00 |
| 3000_PRO | Certification activities Propulsion | 90,000 | | | | | | | | | 20,000.00 | - 29,641.00 | | 5,000.00 | | 85,359.00 |
| 3000_RC | Certification activities ROTORCRAFT | 1,100,000 | | | | | | | | | 50,000.00 | - 362,281.00 | | 40,000.00 | | 827,719.00 |
| 3003/CT | Miscellaneous certification costs under F&C C | 8,000 | | | | | | | | | | - 8,000.00 | | | | - |
| 3003/RS-R0 | Miscellaneous certification costs under F&C F | 2,000,000 | | | | | | | | | | - 1,600,000.00 | | | | 400,000.00 |
| 3000 | Certification activities (budget not inscribed in SAP) | 1,469,000 | | | | | | | | | | - 1,469,000.00 | | | | |
| 3010 | CORAL investment programme | 4,863,000 | | | | | | | | | | - 1,051,000.00 | | | | 3,812,000.00 |
| | Chapter 30 | 35,010,000.00 | - | - | - | - | - | - | - | - | - | - 12,747,000.00 | - | - | - 580,714.28 | 21,682,285.72 |
| 3100 | Standardisation inspection | 100,000 | | | | | | | | | | - 95,000.00 | | | | 5,000.00 |
| 3102 | Technical Library | 71,000 | | | | | | | | | | | | 31,000.00 | | 102,000.00 |
| | Chapter 31 | 171,000.00 | - | - | - | - | - | - | - | - | - | - 95,000.00 | - | - 31,000.00 | - | 107,000.00 |
| 3200 | Development of operational applications | 982,000 | | | | | | | | | | | | | | 982,000.00 |
| | Chapter 32 | 982,000.00 | - | - | - | - | - | - | - | - | - | - | - | - | - | 982,000.00 |
| 3300 | Communications and publications | 462,000 | | | | | | | | | | - 248,000.00 | | | | 214,000.00 |
| | Chapter 33 | 462,000.00 | - | - | - | - | - | - | - | - | - | - 248,000.00 | - | - | - | 214,000.00 |
| 3400/CT | Organisation of experts meetings/CT | 192,000 | | | | | | | | | | - 64,000.00 | | | | 128,000.00 |
| 3400/ED | Organisation of experts meetings/ED | 336,000 | | | | | | | | | | - 266,000.00 | | | | 70,000.00 |
| 3400/FS | Organisation of experts meetings/FS | 55,000 | | | | | | | | | | - 24,000.00 | | | | 31,000.00 |
| 3400/RS | Organisation of experts meetings/RS | 120,000 | | | | | | | | | | - 92,000.00 | | | | 28,000.00 |
| 3400/SM | Organisation of experts meetings/SM | 151,000 | | | | | | | | | - 13,000.00 | - 60,000.00 | - 6,000.00 | - 69,000.00 | | 3,000.00 |
| | Chapter 34 | 854,000.00 | - | - | - | - | - | - | - | - | - 13,000.00 | - 506,000.00 | - 6,000.00 | - 69,000.00 | - | 260,000.00 |
| 3500/ED | Translation of studies, reports and other working documents/ED | 25,000 | | | | | | | | | | - 22,000.00 | | 9,000.00 | | 12,000.00 |
| 3500/SM | Translation of studies, reports and other working documents/SM | 0 | | | | | | | | | | | | | | - |
| | Chapter 35 | 25,000.00 | - | - | - | - | - | - | - | - | - | - 22,000.00 | - | 9,000.00 | - | 12,000.00 |
| 3600/CT | Assistance to Rule Making activities/CT | 505,000 | | | | - 505,000.00 | | | | | | | | | | - |
| 3600/ED | Assistance to Rule Making activities/ED | 50,000 | | | | | | | | | | 350,000.00 | | 250,000.00 | | 650,000.00 |
| 3600/FS | Assistance to Rule Making activities/FS | 103,000 | | | | | | | | | | - 103,000.00 | | | | - |
| 3600/SM | Assistance to Rule Making activities/SM | 300,000 | | | | 505,000.00 | | | | | | 95,000.00 | | | | 900,000.00 |
| 3601/SM | International cooperation | 344,000 | | | | | | | | | - 47,000.00 | - 145,000.00 | | - 15,000.00 | | 137,000.00 |
| | Chapter 36 | 1,302,000.00 | - | - | - | - | - | - | - | - | - 47,000.00 | - 197,000.00 | - | - 235,000.00 | - | 1,687,000.00 |
| 3700/RS | Mission expenses, duty travel expenses and other ancillary expenditure | 6,948,000 | | | | | | | | | | - 4,734,000.00 | - 290,000.00 | - 221,045.46 | | 1,702,954.54 |
| | Chapter 37 | 6,948,000.00 | - | - | - | - | - | - | - | - | - | - 4,734,000.00 | - | - 290,000.00 | - 221,045.46 | 1,702,954.54 |

Budget Transfers (all amounts in Euros)

| BL | DESCRIPTION | Initial credit | Transfers January | Transfers February | Transfers March | Transfers April | Transfers May | Transfers June | Transfers July | Transfers August | Transfers September | First Amending Budget | Transfers October | Transfers November | Transfers December | Total Budget |
|------------|--|-----------------------|---------------------|--------------------|-----------------|------------------|---------------|----------------|----------------|------------------|---------------------|-----------------------|-------------------|--------------------|--------------------|-----------------------|
| C1-3800/SM | Technical training and Pilot training expenses | 480,000 | | | | - 42,000.00 | | | - 407,165.86 | | | | | | | 30,834.14 |
| R0-3800/SM | Technical training and Pilot training expenses | 343,000 | | | | | | | - 227,134.00 | | | | | | | 115,866.00 |
| C1-3800/RS | Technical training and Pilot training expenses | 0 | | | | | | | 407,165.86 | | | - 326,000.00 | | | | 81,165.86 |
| R0-3800/RS | Technical training and Pilot training expenses | 0 | | | | | | | 227,134.00 | | | - 139,000.00 | | | | 88,134.00 |
| 3802/FS | European Central Questions Bank | 0 | | | | | | | 75,750.00 | | | - 75,000.00 | | | | 750.00 |
| 3802/SM | European Central Questions Bank | 150,000 | | | | | | | - 75,750.00 | | | | | | | 74,250.00 |
| | Chapter 38 | 973,000.00 | - | - | - | - 42,000.00 | - | - | - | - | - | - 540,000.00 | - | - | - | 391,000.00 |
| 3900 | Safety intelligence and performance | 50,000 | | | | | | | | | | | | | | 50,000.00 |
| 3903 | Research | 0 | | | | | | | | | 60,000.00 | | | 125,000.00 | | 185,000.00 |
| 3904 | Data for Safety | 0 | 1,000,000.00 | | | | | | | | | | | | | 1,000,000.00 |
| 3907/FS | Aviation Cyber Security project | 109,000 | | | | | | - 59,000.00 | | | | | | | | 50,000.00 |
| 3907/SM | Aviation Cyber Security project | 0 | | | | 16,000.00 | | 59,000.00 | | | | 200,000.00 | | - 96,000.00 | | 179,000.00 |
| 3908 | Safety Promotion | 165,000 | | | | 26,000.00 | | | | | | | 6,000.00 | 55,000.00 | | 252,000.00 |
| | Chapter 39 | 324,000.00 | 1,000,000.00 | - | - | 42,000.00 | - | - | - | - | 60,000.00 | 200,000.00 | 6,000.00 | 84,000.00 | - | 1,716,000.00 |
| | TOTAL TITLE 3 | 47,051,000.00 | 1,000,000.00 | - | - | - | - | - | - | - | - | - 18,495,000.00 | - | - | - 801,759.74 | 28,754,240.26 |
| 5000 | Accumulated Surplus on Fees & Charges Activities | 51,816,000 | - 1,000,000.00 | | | | | | | | | - 13,923,000.00 | | | | 36,893,000.00 |
| | Chapter 50 | 51,816,000 | - 1,000,000.00 | - | - | - | - | - | - | - | - | - 13,923,000.00 | - | - | - | 36,893,000.00 |
| | TOTAL TITLE 5 | 51,816,000.00 | - 1,000,000.00 | - | - | - | - | - | - | - | - | - 13,923,000.00 | - | - | - | 36,893,000.00 |
| | GRAND TOTAL | 218,787,000.00 | - | - | - | - | - | - | - | - | - | - 35,745,000.00 | - | - | - | 183,042,000.00 |

Budget Transfers (all amounts in Euros)

| Details about the transfers | | | | |
|-----------------------------|--|--------------|----------|---|
| Serial No. | From / to | Amount | Date | Reason |
| 1 | From line 5000 to 3904 | 1,000,000 | 21/01/20 | Budget reallocation 1 to cover the implementation of the “wing gust” use case in the framework of the Data4Safety programme |
| 2 | From line 3000_LA to 3000_GABA | 400,000 | 18/02/20 | Local transfer to readjust resources in line with activities. |
| 3 | From line 2203 to 2200 | 3,000 | 03/03/20 | Local transfer to cover the replacement of old items and to complete additional needs in kitchen equipments. |
| 4 | From line 3600/CT to 3600/SM | 505,000 | 01/04/20 | Local transfer in line with the reallocation of environmental activities from CT to SM. |
| 5 | From line 2100 to 2108 | 110,000 | 15/04/20 | Local transfer to cover the important increase of the consumption of the WebEx service due to the Corona virus crisis. |
| 6 | From line 2000 to 2300 | 82,000 | 22/04/20 | Local transfer to cover the purchase of protective masks, to be used by staff members, in the context of COVID. |
| 7 | From line 3800/SM to 3907/SM | 16,000 | 28/04/20 | Local transfer to cover the costs of the subscription to the “Osprey Explore” under the Framework Contract EASA.2017.FC58 with Osprey Flight Solutions Ltd. |
| 8 | From line 3800/SM to 3908 | 26,000 | 30/04/20 | Local transfer to cover the costs of a number of promotional activities geared towards preparing coping with the current lock down situation across the aviation community as well as preparing the gearing up and return to back to normality. |
| 9 | From line 1112 to 2106 | 43,000 | 08/05/20 | Budget reallocation 2 to cover costs of the amendment of subscriptions for the Viasto interview suite (contracted through Framework Contract DI/07722) for which IT has covered the expenses during the procurement process. |
| 10 | From line 2100 to 2108 | 200,000 | 05/06/20 | Local transfer to cover the important increase of the consumption of the WebEx service due to the Corona virus crisis. |
| 11 | From line 3907/FS to 3907/SM | 59,000 | 05/06/20 | Local transfer to reflect the transfer of Cybersecurity activity from FS to SM. |
| 12 | From line 2321 to 2320 | 30,000 | 22/06/20 | Local transfer to cover financial charges until end of 2020. |
| 13 | From line 3800/SM to 3800/RS | 634,299.86 | 13/07/20 | Local transfer in line with re-organisations of SM and RS (EDD 2020/025/ED) |
| 14 | From line 3802/SM to 3802/FS | 75,750 | 13/07/20 | Local transfer in line with re-organisations of SM and FS (EDD 2020/025/ED) |
| 15 | From 2000/RS to 2030/RS & 2050/RS | 105,000 | 16/07/20 | Local transfer needed for extending the current specific contracts for cleaning, security and reception services on EASA premises. |
| 16 | From line 2100/RS to 2108/RS | 10,000 | 11/08/20 | Local transfer to cover telecommunication costs of the delegations in Canada, China, USA and Singapore. |
| 17 | From line 1204 to 1141 | 13,440.55 | 31/08/20 | Local transfer to cover the payment of salaries and related entitlements. |
| 18 | From lines 3400/SM and 3601 to 3903 | 60,000 | 02/09/20 | Local transfer to fund a research project aimed to perform a review of the RAMP data analysis methodology. |
| 19 | From lines 3000_CAO, FSTD, POA to 3000_GABA, LA, PRO, RC | 800,000 | 16/09/20 | Local transfer to allow funds identified at the occasion of the “cost savings exercise” (10mio€) to be released. |
| 20 | From line 3000_CAO to 3000_MRB | 80,000 | 01/10/20 | Local transfer to readjust resources in line with activities. |
| 21 | From line 1191 to 1111,1112, 1132, 1142, 1204 | 95,753 | 05/10/20 | Local transfers to align with the 1st Amending Budget. |
| 22 | From line 3000_CAO to 3000_POA | 80,000 | 12/10/20 | Local transfer to readjust resources in line with activities. |
| 23 | From lines 2000 and 2010 to 2321 | 30,000 | 16/10/20 | Local transfer to cover the costs for the annual audit of the accounts & of Contribution Agreements. |
| 24 | From line 3400/SM to 3908 | 6,000 | 27/10/20 | Local transfer to cover the costs of a series of creative trailers (very short videos) for the Drone Open Category based on the longer “Donnie and Paul” video. |
| 25 | From 2108 and 2106 to 2101 | 233,000 | 02/11/20 | Local transfer to cover costs for the development and operation of critical IT services. |
| 26 | From 3700 to 3600/ED | 250,000 | 02/11/20 | Local transfer to cover the commitment for the Study on the “Societal Acceptance of Urban Air Mobility (UAM) Operations”. |
| 27 | From 3000_CAO to 3000_RC and 3000_LA | 190,000 | 05/11/20 | Local transfer to readjust resources in line with activities. |
| 28 | From 3700 to 3102 | 31,000 | 05/11/20 | Local transfer to cover the costs of the renewal of the subscription to the Aviation Safety Databases. |
| 29 | From 3907 and 3601 to 3908 | 55,000 | 09/11/20 | Local transfer to cover costs of some promotion projects. |
| 30 | From 3000_CAO to 3000_PRO | 5,000 | 16/11/20 | Local transfer to readjust resources in line with activities. |
| 31 | From 1100 to 1430 | 79,647.23 | 19/11/20 | Local transfer to cover the payment of the remainder of the school fees to the international schools having an EASA service contract for the school year 2020-2021 |
| 32 | From 2101, 2106 and 2108 to 2100 | 177,000 | 23/11/20 | Local transfer to cover the renewal of obsolete IT hardware and the acquisition of IT equipment for the end-users. |
| 33 | From 3700 to 3500/ED | 9,000 | 27/11/20 | Local transfer to cover cost of translation of the MB decision on DPO rules. |
| 34 | From 3601/SM, 3400/SM & 3907 to 3903 | 125,000 | 27/11/20 | Local transfer to cover an urgent research project aimed to perform an independent safety risk assessment of the use of remote flight instruction systems for airline pilot simulator checks. |
| 35 | From 3000_CAO to 1133 | 580,714.28 | 30/11/20 | Budget reallocation 3 to cover the payment of the pension contribution in line with Art 83a of the SR for the year 2020, which also reflect the annual adjustment on remuneration and pension in the December salaries with retroactive effect from July 2020 . |
| 36 | From 3700 to 1100 | 221,045.46 | 01/12/20 | Budget reallocation 4 to cover the payment, in accordance with Articles 64 and 65 of the SR, of the annual adjustment on remuneration and pension in the December salaries with retroactive effect from July 2020 . |
| 37 | Between several T1 lines | 1,019,103.15 | 01/12/20 | Local transfer to cover the payment, in accordance with Articles 64 and 65 of the SR, the annual adjustment on remuneration and pension in the December salaries with retroactive effect from July 2020 . |
| 38 | From 2352 to 2210 | 13,000 | 01/12/20 | Local transfer to cover furniture acquisition, mainly electric desks for EASA staff with medical recommendation. |
| 39 | From 1200 to 1430 | 26,99 | 03/12/20 | Local transfer to cover payment of the invoice to KVB related to the JobTickets for December 2020. |