



**EUROPEAN UNION AVIATION SAFETY AGENCY  
2021 FINAL ANNUAL ACCOUNTS**

## TABLE OF CONTENTS

<b>TABLE OF CONTENTS</b>	<b>- 2 -</b>		
<b>1. GENERAL INFORMATION</b>	<b>3</b>		
<b>2. FINANCIAL STATEMENTS</b>	<b>6</b>		
2.1 Balance Sheet	6		
2.2 Statement of financial performance (SFP)	7		
2.3 Cash Flow Statement	8		
2.4 Statement of Changes in Net Assets	9		
<b>3. NOTES TO THE FINANCIAL STATEMENTS</b>	<b>10</b>		
3.1 Summary of significant accounting policies	10		
3.2 Non-current assets	16		
3.2.1 Tangible and Intangible Assets	16		
3.3 Current Assets	18		
3.3.1 Current receivables	18		
3.3.2 Accrued revenues	18		
3.3.3 Prepaid expenses	18		
3.3.4 EU Entities receivables	19		
3.3.5 Cash	19		
3.4 Non-current liabilities	19		
3.5 Current Liabilities	19		
3.5.1 Current payables	19		
3.5.2 Deferred Revenues	20		
3.5.3 EU entities short term	20		
3.5.4 Non-EU entities short term	20		
3.5.5 Accrued charges	21		
3.6 Operating Revenue	22		
3.6.1 Fees and charges revenue	22		
3.6.2 Contributions from EU entities	23		
3.6.3 Contribution from non-EU entities	23		
3.6.4 Other revenues	23		
3.6.5 Contribution from EFTA countries	23		
3.7 Operating expenses	24		
3.7.1 Staff expenses	24		
3.7.2 Building and related expenses	24		
3.7.3 IT & Administrative expenses	25		
3.7.4 Other expenses	25		
3.7.5 Depreciation and write-offs	25		
3.7.6 Outsourcing and contracting activities	25		
		<b>3.8 Non-operating revenues (expenses)</b>	<b>26</b>
		<b>3.9 Financial Instruments</b>	<b>26</b>
		3.9.1 Credit risk	26
		3.9.2 Liquidity Risk	27
		3.9.3 Market Risk	27
		<b>3.10 Contingent liabilities</b>	<b>28</b>
		3.10.1 Operating Leases	28
		3.10.2 Budgetary RAL	28
		3.10.3 Simplified Cost Options/Hourly rates	28
		<b>3.11 Other Aspects</b>	<b>29</b>
		3.11.1. Payroll calculation and staff expenses	29
		3.11.2. Other	29
		<b>3.12 Related party disclosure</b>	<b>30</b>
		<b>4. REPORT ON BUDGET IMPLEMENTATION</b>	<b>31</b>
		<b>4.1 Budget implementation – Introduction</b>	<b>31</b>
		<b>4.2 Budget Result Account for year 2021</b>	<b>35</b>
		<b>4.3 Budget result Breakdown between Fees &amp; Charges and Subsidy Activities</b>	<b>36</b>
		<b>4.4 Revenue</b>	<b>37</b>
		<b>4.5 Budget implementation C1 – Current Year Appropriations</b>	<b>39</b>
		<b>4.6 Budget implementation R0 – Current Year Appropriations External Assigned Revenue – Fees and Charges</b>	<b>41</b>
		<b>4.7 Budget implementation R0 – Current Year Appropriations External Assigned Revenue – Special Operations</b>	<b>43</b>
		<b>4.8 Budget implementation C4 – Current Year Appropriations Internal Assigned Revenue</b>	<b>44</b>
		<b>4.9 Budget implementation C5 – Carried Over Appropriations – Internal Assigned Revenue</b>	<b>45</b>
		<b>4.10 Budget implementation C8 – Automatic Carried Over Appropriations</b>	<b>46</b>
		<b>4.11 Budget implementation R8 – Automatic Carried Over Appropriations – External Assigned Revenue</b>	<b>49</b>
		<b>4.12 Budget Transfers (all amounts in Euros)</b>	<b>50</b>

# 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, 2020<sup>1</sup>
- 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 and research
- Charges for publications, handling of appeals, training and any other service provided by the Agency

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<sup>1</sup> <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 study<sup>2</sup> 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)<sup>3</sup>. Consequently, the 2021 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. 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 2021 consolidated EU annual accounts.

### **COVID-19**

During 2021, the coronavirus outbreak continued to have a global impact on the aviation industry. Reduced expenditure levels observed during 2020, in particular related to certification outsourcing, missions and meetings, continued during 2021 although started to recover toward the end of the year. For subsequent reporting periods, COVID-19 is not expected to materially affect the recognition and measurement of assets and liabilities on the balance sheet, however, 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.

### **WAR IN UKRAINE**

In accordance with EU accounting rule 19, Events after Reporting Date, the war in Ukraine, that began in February 2022 is a non-adjusting event, thus not requiring any adjustments to the figures reported in these financial statements at 31 December 2021. For subsequent reporting periods, the war 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 facts and circumstances at the

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<sup>2</sup> [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)

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

time of preparation of these financial statements, in particular the evolving situation, the financial effect of the war in Ukraine cannot be precisely estimated, but is expected to result in a reduction of fees and charges revenue of around €5M p.a., from Russian, Belarusian and Ukrainian customers in future periods.

## 2. FINANCIAL STATEMENTS

### 2.1 Balance Sheet

(Thousands of euros)

<b>ASSETS</b>	<b>Note</b>	<b>31.12.21</b>	<b>31.12.20</b>
<b>NON-CURRENT ASSETS</b>	<b>3.2</b>		
<i>Intangible fixed assets</i>	<b>3.2.1</b>		
Computer Software		4,214	5,709
Intangible assets under construction		495	1,017
<i>Tangible fixed assets</i>	<b>3.2.1</b>		
Computer Hardware		1,460	1,180
Furniture		6,414	7,087
Other fixtures and fittings		24	30
Tangible assets under construction		16	-
<b>Total</b>		<b>12,622</b>	<b>15,024</b>
<b>CURRENT ASSETS</b>	<b>3.3</b>		
Current receivables	<b>3.3.1</b>	7,171	9,215
Accrued revenues	<b>3.3.2</b>	2,155	2,654
Prepaid expenses	<b>3.3.3</b>	3,497	3,241
EU entities receivables	<b>3.3.4</b>	23	138
Cash and equivalents	<b>3.3.5</b>	130,496	115,713
<b>Total</b>		<b>143,342</b>	<b>130,961</b>
<b>TOTAL ASSETS</b>		<b>155,965</b>	<b>145,984</b>
<b>LIABILITIES</b>			
<b>NON-CURRENT LIABILITIES</b>	<b>3.4</b>		
Non-current pre-financing EU entities	<b>3.4</b>	8,987	14,490
<b>Total</b>		<b>8,987</b>	<b>14,490</b>
<b>CURRENT LIABILITIES</b>	<b>3.5</b>		
Current payables	<b>3.5.1</b>	5,529	2,524
Deferred revenues	<b>3.5.2</b>	42,138	42,793
EU entities payables	<b>3.5.3</b>	25,116	21,764
Non-EU entities	<b>3.5.4</b>	186	463
Accrued charges	<b>3.5.5</b>	18,438	13,397
<b>Total</b>		<b>91,407</b>	<b>80,941</b>
<b>TOTAL LIABILITIES</b>		<b>100,393</b>	<b>95,431</b>
<b>NET ASSETS</b>			
Surplus (deficit) forwarded from previous years		50,553	51,167
Net surplus(deficit) for the period		5,018	(614)
<b>TOTAL NET ASSETS</b>		<b>55,571</b>	<b>50,553</b>

## 2.2 Statement of financial performance (SFP)

(Thousands of euros)

	Note	2021	2020
<b>OPERATING REVENUE</b>	3.6		
Fees and Charges	3.6.1	108,993	99,073
Contribution from EU entities	3.6.2	51,680	47,018
Contribution from non- EU entities	3.6.3	307	119
Other revenues	3.6.4	730	620
Contribution from EFTA countries	3.6.5	1,727	1,428
<b>TOTAL OPERATING REVENUE</b>		<b>163,437</b>	<b>148,258</b>
<b>OPERATING EXPENSES</b>	3.7		
Staff expenses	3.7.1	(98,562)	(97,531)
Buildings and related expenses	3.7.2	(10,101)	(10,454)
IT & administrative expenses	3.7.3	(10,770)	(7,303)
Other expenses	3.7.4	(458)	(415)
Depreciation and write offs	3.7.5	(2,778)	(3,893)
Outsourcing and contracting activities	3.7.6	(35,877)	(29,311)
<b>TOTAL OPERATING EXPENSES</b>		<b>(158,545)</b>	<b>(148,906)</b>
<b>SURPLUS (DEFICIT) FROM OPERATING ACTIVITIES</b>		<b>4,892</b>	<b>(648)</b>
<b>NON OPERATING-REVENUES (EXPENSES)</b>	3.8		
Interests received from third parties		172	84
Interests & charges paid to third parties		(46)	(49)
<b>SURPLUS/ (DEFICIT) FROM NON-OPERATING ACTIVITIES</b>		<b>126</b>	<b>34</b>
<b>SURPLUS/ (DEFICIT) FROM ORDINARY ACTIVITIES</b>		<b>5,018</b>	<b>(614)</b>
<b>SURPLUS/ (DEFICIT) FROM EXTRAORDINARY ITEMS</b>			
<b>NET SURPLUS FOR THE PERIOD</b>		<b>5,018</b>	<b>(614)</b>

## 2.3 Cash Flow Statement

(Thousands of euros)

<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>2021</b>	<b>2020</b>
<b>Surplus/(deficit)</b>	<b>5,018</b>	<b>(614)</b>
<b>Adjustments for:</b>		
Amortization (intangible fixed assets) +	(444)	1,725
Depreciation (tangible fixed assets) +	798	614
Increase/(decrease) in Value reduction for doubtful debts	(769)	795
(Increase)/decrease in Short-term Receivables	3,056	1,321
(Increase)/decrease in Receivables related to consolidated EC entities	115	(138)
Increase/(decrease) in EU entities long-term PF	(5,503)	14,248
Increase/(decrease) in Accounts payable	8,046	(6,455)
Increase/(decrease) in Liabilities related to EU entities	3,352	3,196
Increase/(decrease) in Liabilities related to non-EU entities	(277)	121
Increase/(decrease) in deferrals	(655)	7,724
<b>Net cash flow from operating activities</b>	<b>12,736</b>	<b>22,539</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
(Increase)/decrease of tangible and intangible fixed assets	2,047	(3,952)
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>14,783</b>	<b>18,587</b>
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>	<b>115,713</b>	<b>97,126</b>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	<b>130,496</b>	<b>115,713</b>



## 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)
<b>Balance as of 31 December 2020</b>	<b>51,167</b>	(614)	<b>50,553</b>
<b>Balance as of 1 January 2021</b>	<b>51,167</b>	(614)	<b>50,553</b>
SFP result of the previous year	(614)	(614)	
SFP result of the current year		5,018	5,018
<b>Balance as of 31 December 2021</b>	<b>50,553</b>	<b>5,018</b>	<b>55,571</b>

## 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.

#### Comparative amounts

Any differences in the comparative amounts from the amounts in the financial statements for the year ended 2020 are solely the result of reclassifications for comparative purposes.

#### Change in EU Accounting Rules

In 2020, the Accounting Officer of the Commission adopted the revised EU Accounting Rule 11 'Financial Instruments', which is mandatorily effective as of 1 January 2021. The revised EAR 11 is based on the new IPSAS 41 'Financial Instruments', the amended IPSAS 28 'Financial Instruments':

Presentation’ and the amended IPSAS 30 ‘Financial Instruments: Disclosures’ which were issued in August 2018. It establishes the financial reporting principles for financial assets and financial liabilities. In accordance with the transition provisions of the revised EAR 11, the Agency accounts for any changes from the initial application, on 1 January 2021. The revised EAR 11 does not require the restatement of prior periods.

The revised EAR 11, in line with IPSAS 41, allows for simplifications in relation to the calculation of expected credit losses on exchange receivables. The Agency has applied one of these simplifications whereby the calculation of impairments is based on a case-by-case analysis taking account of past experience and expected future events.

The adoption of EU Accounting Rule 11 had no impact on retained earnings and has had no material impact on the Agency’s annual accounts.

There were no other changes in accounting rules during the year.

## 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 €555K was capitalised relating to one IT Project which went live. There were intangible assets under construction of €495K at the end of 2021 relating to the eRules Project.

### 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 3.9-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 organised 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 minimise treasury risks and reduce negative interest.
- One Escrow Account opened at the 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
- 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 are invoiced in advance and overlap more than one financial year, therefore, a certain part has to be deferred.

As in previous years the deferral is calculated based on a straight-line basis 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

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

**Accrued credit notes:** the credit notes accrual is included in the overall amounts accrued as revenue in order to 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).

### Revenue from technical assistance to third countries and research

The Agency managed a total of 45 projects in 2021 (39 in 2020) 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 3.9-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 Agency currently has no existing 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, since 2016, the Agency has to bear the financial cost of the Pension contribution for the fees and charges financed staff. The payment for 2021 was EUR 9,271 K (8,533 K in 2020).

### 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.

One IT project with a value of €555K went live during the year. There was a total €495K of intangible assets under construction at the end of the year for the eRules IT project. A large clean-up of obsolete IT software was completed during the year resulting in disposals of €2,570K which did not have an impact on the SOFP.

2021		Computer Software Under Construction	Total Computer Software	Total
<b>Gross carrying amounts 01.01.2021</b>	+	1,017	21,793	22,810
Additions	+	33	75	108
Disposals	-	0	(2,570)	(2,570)
Transfers between headings	-/+	(555)	555	0
<b>Gross carrying amounts 31.12.2021</b>		<b>495</b>	<b>19,854</b>	<b>20,348</b>
<b>Accumulated amortisation and impairment 01.01.2021</b>	-	0	(16,084)	(16,084)
Amortization	-	0	(2,126)	(2,126)
Disposals	+	0	2,570	2,570
<b>Accumulated amortisation and impairment 31.12.2021</b>		0	(15,640)	(15,640)
<b>Net carrying amounts 31.12.2021</b>		<b>495</b>	<b>4,214</b>	<b>4,709</b>



**Tangible fixed assets** consist essentially of furniture (including building amendments) and IT hardware. Additions during the year (€858K) consisted mainly of computer hardware (€813K) which included the purchase of new video conference equipment as well as Surface Pro laptops. Disposals took place during the year amounting to €443K (which were mainly due to unusable computer hardware) resulting in a €4K loss on disposal.

2021		Computer hardware	Furniture	Other Equipment	Tangible Assets under Construction	Total
<b>Gross carrying amounts</b>	+	<b>6,347</b>	<b>10,584</b>	<b>548</b>	<b>0</b>	<b>17,479</b>
<b>01.01.2021</b>						
Additions	+	813	17	12	16	858
Disposals	-	(442)	(1)	0	0	(443)
<b>Gross carrying amounts</b>		<b>6,718</b>	<b>10,600</b>	<b>560</b>	<b>16</b>	<b>17,894</b>
<b>31.12.2021</b>						
<b>Accumulated amortisation and impairment</b>	-	<b>(5,167)</b>	<b>(3,497)</b>	<b>(518)</b>	<b>0</b>	<b>(9,182)</b>
<b>01.01.2021</b>						
Depreciation	-	(529)	(690)	(18)	0	(1,237)
Disposals	+	438	1	0	0	439
<b>Accumulated amortisation and impairment</b>	-	<b>(5,258)</b>	<b>(4,186)</b>	<b>(536)</b>	<b>0</b>	<b>(9,980)</b>
<b>31.12.2021</b>						
<b>Net carrying amounts</b>		<b>1,460</b>	<b>6,414</b>	<b>24</b>	<b>16</b>	<b>7,914</b>
<b>31.12.2021</b>						

### 3.3 Current Assets

#### 3.3.1 Current receivables

Current Receivables	Balance at 31.12.21	Balance at 31.12.20
Receivables from customers	5,682	9,487
Receivables from staff	40	39
Doubtful Customers	(253)	(1,022)
VAT/Tax recoverable	1,703	711
<b>Total</b>	<b>7,171</b>	<b>9,215</b>

The decrease of €3,805K in the receivables from customers is more in line with the typical balance Pre-Covid. Most of this balance is made up of invoices not overdue at 31/12/21. All payment plans were cleared at year end and write offs of €180K took place during the year.

The receivable from staff is made up of deductions not carried out and salary advances.

The provision for doubtful receivables decreased by €769K mainly due to a credit note being issued regarding a previously disputed invoice (€646K). Also, a previous legal case was waived during the year with a value of €94K. 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/Tax recoverable relates largely to the refundable VAT on payments made in 2021 and still to be refunded by the German authorities. The concerned amount is higher than last year due partly to an increase in the amount claimed as well as to the timing of refunds by the German authorities.

#### 3.3.2 Accrued revenues

Accrued revenue	Balance at 31.12.21	Balance at 31.12.20
Accrued income fees and charges	2,130	2,596
Accrued interest income	24	58
<b>Total</b>	<b>2,155</b>	<b>2,654</b>

**Accrued income fees and charges** accounts for invoices or billable travel cost incurred in the current or past periods which were not invoiced by 31 December 2021.

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

#### 3.3.3 Prepaid expenses

Prepaid Expenses	Balance at 31.12.21	Balance at 31.12.20
Prepaid IT services	1,026	625
Prepaid other	37	144
Prepaid social welfare & staff expenditure	2,434	2,472
<b>Total</b>	<b>3,497</b>	<b>3,241</b>

The overall increase of EUR 256K (8%) relates largely to pre-paid expenses for IT services.

### 3.3.4 EU Entities receivables

EU entities receivables	Balance at 31.12.21	Balance at 31.12.20
Receivables from EU institutions	23	138
<b>Total</b>	<b>23</b>	<b>138</b>

The amount of EUR 23K relates to final amounts due for the Technical Support project to the Hellenic Civil Aviation Regulatory Authority (HCARA) and the Hellenic Civil Aviation Authority (HCAA).

### 3.3.5 Cash

Cash	Balance at 31.12.21	Balance at 31.12.20
ING Bank	1,204	7,234
ING Bank (Fees and charges)	36,055	44,374
ING Bank Special Projects	40,697	37,417
Commerzbank	32	33
BCEE Bank	50,983	25,129
Restricted cash	1,526	1,526
<b>Total</b>	<b>130,496</b>	<b>115,713</b>

The total cash balance has increased by EUR 14,783K or 13% reflecting the continued impact of increased funds received for external assigned revenue funded grants and service contracts, as well as the continued improvement in the collection of fees and charges related cash.

During 2021 cash was moved between banks to minimise the impact of negative interest and spread financial risk.

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 31.12.21	Balance at 31.12.20
EU entities-long term	8,987	14,490
<b>Total</b>	<b>8,987</b>	<b>14,490</b>

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 2022.

### 3.5 Current Liabilities

#### 3.5.1 Current payables

Current payables	Balance at 31.12.21	Balance at 31.12.20
Payables to suppliers	5,529	2,524
<b>Total</b>	<b>5,529</b>	<b>2,524</b>

The increase in general payables of EUR 3,005K reflects the start of the recovery from reduced activity levels impacted by COVID-19, and is more in line with pre-COVID levels.

### 3.5.2 Deferred Revenues

Deferred revenues	Balance at 31.12.21	Balance at 31.12.20
Deferred revenues F&C	41,648	42,324
Deferred revenues Non-F&C	490	469
<b>Total</b>	<b>42,138</b>	<b>42,793</b>

Deferred revenues for fees and charges remained comparable to 2020 levels and reflect the proportion of fees invoiced in advance and deferred to future periods. As in previous years, the largest part of the fees and charges deferred revenue is related to the type and restricted type certificates, major change and repairs which are invoiced up-front for a period of 12 months. The remainder relates mainly to periodical and annual fees.

Section 3.1 Exchange Revenue: revenue from fees and charges levied by the Agency (page 10) under note “Summary of significant accounting policies” explains the details concerning the principles applied in revenue recognition related to fees and charges.

A full account of the fees and charges amounts accrued and deferred as well as the impact of last year’s reversal is presented in the table under note 3.6.1 Fees and charges revenue.

Deferred revenues for non-fees and charges relate to specific technical assistance projects in support of air transportation in Central and Western Africa and the Hellenic Civil Aviation Authority (HCAA).

### 3.5.3 EU entities short term

EU entities short-term	Balance at 31.12.21	Balance at 31.12.20
Subsidy to reimburse to the EU	318	2,353
Other payables to EU institutions	3	4
Grants & Contributions EU entities	24,794	19,407
<b>Total</b>	<b>25,116</b>	<b>21,764</b>

The EUR 318K is the part of the 2021 budget result that needs to be refunded to the EU during 2022.

The amount of EUR 24,794K (EUR 19,407K in 2020) 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.

### 3.5.4 Non-EU entities short term

Non-EU entities payables	Balance at 31.12.21	Balance at 31.12.20
Pre-financing from non-EU entities	186	463
<b>Total</b>	<b>186</b>	<b>463</b>

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

### 3.5.5 Accrued charges

<b>Accrued charges</b>	<b>Balance at 31.12.21</b>	<b>Balance at 31.12.20</b>
Accrued charges	16,262	11,251
Untaken holidays	2,118	2,103
Unpaid salaries	58	43
<b>Total</b>	<b>18,438</b>	<b>13,397</b>

Accrued charges relate to 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 untaken holidays and unpaid salaries due to staff at the end of 2021 and paid in 2022. 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.

The increase of EUR 5,041K or 38% is more in line with pre-COVID-19 levels and reflects the increase in certification outsourcing and other operational activities in the latter part of 2021.

### 3.6 Operating Revenue

The Agency's 2021 revenue comes from the following sources:

Operating revenue	2021	2020
Fees and charges	108,993	99,073
Contribution from EU entities	51,680	47,018
Contribution from non-EU entities	307	119
Contribution from EFTA countries	1,727	1,428
Other revenues	730	620
<b>Total</b>	<b>163,437</b>	<b>148,258</b>

Overall revenues increased by EUR 15,178K or 10% compared to 2020 driven by a EUR 9,920K or 10% increase in fees and charges revenue and a EUR 4,662 EUR or 10% increase in the EU contributions revenue. Notes 3.6.1 Fees and charges revenue and 3.6.2 Contributions from EU entities provide further details.

#### 3.6.1 Fees and charges revenue

BL	Item Description	2021 Invoiced			2021 Accrued		2021 Deferred	2020 Reversals			Total 2021 Revenue
		F&C	Travel	Total	F&C	Travel	F&C	F&C Accrued (-)	Accrued Travel (-)	F&C Deferred (+)	
01NF	Type Certificate / Restricted Type Certificate	8,263	62	8,325	287	-	(3,801)	(76)	-	4,681	9,416
01PF	Type Certificate / Restricted Type Certificate	20,851	10	20,861	52	7	(8,282)	(413)	(8)	8,360	20,576
02NF	Supplemental Type Certification	4,408	0	4,409	26	-	(2,443)	(584)	-	2,433	3,840
03NF	Major Changes & Repairs	17,601	101	17,702	7	6	(8,179)	(498)	-	7,984	17,022
04NF	Minor Changes & Repairs	280	-	280	0	-	(121)	(0)	-	134	294
06NF	Design Organisation Approval	316	3	319	1	22	(238)	-	-	433	538
06PF	Design Organisation Approval	8,427	34	8,461	-	-	(3,965)	(1)	-	4,150	8,644
07NF	Alternative Procedure to DOA	101	-	101	12	-	(9)	(14)	-	61	152
08NF	Production Organisation Approval	124	3	126	-	4	(94)	-	-	93	129
08PF	Production Organisation Approval	7,003	133	7,137	-	47	(2,486)	-	(15)	2,458	7,140
10NF	Foreign Maintenance Organisation Approval	693	65	757	-	69	(443)	-	(3)	408	788
10PF	Foreign Maintenance Organisation Approval	20,233	441	20,674	3	119	(6,387)	(0)	(64)	6,346	20,691
11NF	Continuing Airworthiness Management Organisation Approval	-	-	-	13	-	-	-	-	-	13
11PF	Continuing Airworthiness Management Organisation Approval	613	-	613	4	-	(95)	-	-	78	600
12NF	Part 145 / 147 approvals with bilateral agreements	48	-	48	-	-	(12)	-	-	22	58
12PF	Part 145 / 147 approvals with bilateral agreements	1,420	-	1,420	3	-	(643)	(3)	-	652	1,429
13NF	Foreign Maintenance Training Organisation Approval	254	3	257	0	-	(188)	-	-	128	197
13PF	Foreign Maintenance Training Organisation Approval	2,246	56	2,302	-	131	(833)	-	-	815	2,415
AFM NA	Approval of Aircraft Flight Manual Revision	16	-	16	-	-	-	-	-	6	22
AMOC NA	Acceptable Means of Compliance to AD's	106	-	106	32	-	(41)	(18)	-	70	150
AOA NF	Air Traffic Mgmt./Air Navigation Systems	114	-	114	30	-	-	(8)	-	-	137
AOA PF	Air Traffic Mgmt./Air Navigation Systems	691	3	694	115	-	-	(169)	-	-	640
AOC PF	Air Operator Certificate recurring	317	-	317	-	-	-	-	-	-	317
ATCO PF	Air traffic controllers' licensing and certification	11	-	11	-	-	-	(4)	-	-	7
ATO NF	Approved Training Organisation	139	2	141	67	9	(0)	(0)	-	-	217
ATO PF	Approved Training Organisation	278	50	328	82	57	-	(21)	-	1	446
CS NA	Certification Support for Validation	1,265	-	1,265	60	2	(375)	(96)	-	306	1,163
ECOFA NA	Export Certificate of Airworthiness	775	-	775	7	-	(0)	(4)	-	-	777
FSTD NF	Flight Simulation Training Device	1,207	262	1,469	11	73	(278)	(39)	-	351	1,587
FSTD PF	Flight Simulation Training Device	5,345	637	5,981	0	345	(2,182)	(6)	(51)	2,007	6,094
MR NA	Maintenance Review Board	2,444	3	2,447	137	2	(467)	(299)	-	87	1,907
NAA-TRAINING	Technical Training to NAAs	2	-	2	-	-	(0)	-	-	-	1
OEB NA	Operations Evaluation Board	47	-	47	2	-	(22)	(7)	-	1	20
OSD NF	Organisational Suitability Data	128	8	135	52	-	-	(22)	-	-	165
PTF NA	Approval of Flight Conditions for a permit to fly	273	-	273	0	-	-	(0)	-	-	272
RITO NF	Ramp inspection training organisation	5	-	5	-	-	-	-	-	-	5
TAC NA	Technical Advice Contracts	617	-	617	193	-	(1)	(164)	-	5	650
SRV NF	EASA services	100	-	100	20	-	(2)	(7)	-	192	302
TCO NF	Third Country Operators	130	-	130	-	-	(55)	(0)	-	64	138
UASE NF	Drones	17	-	17	20	-	(4)	-	-	-	33
<b>Total 2021</b>		<b>106,907</b>	<b>1,875</b>	<b>108,782</b>	<b>1,238</b>	<b>892</b>	<b>(41,648)</b>	<b>(2,455)</b>	<b>(141)</b>	<b>42,324</b>	<b>108,993</b>

The above table provides a summary of the 2021 fees and charges revenue recognition computation on an accrual basis. The calculated final figure of EUR 108,993K (EUR 99,073K in 2020) is reflected in the Statement of Financial Performance as fees and charges revenue whilst the deferrals and accruals impact the balance sheet.

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 39,950K (EUR 38,884K in 2020). The amount to be returned to the EC is EUR 318K. EUR 12,048K (EUR 10,487K in 2020) relates to recognised 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	2021	2020
Gross EU subsidy	39,950	38,884
2021 EU subsidy returned in 2022	(318)	(2,353)
Grants and service contracts	12,048	10,487
<b>Total</b>	<b>51,680</b>	<b>47,018</b>

#### **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.

In 2021 the Agency managed 45 projects (39 at the end of 2020), which were based on four different types of agreement:

- Grant agreements: 6 projects
- Delegation/Contribution agreements: 20 projects
- In kind collaboration agreements: 18 projects
- Service level agreements: 1 project

### 3.6.3 Contribution from non-EU entities

The amounts reflect funds received from sources other than the EU bodies, e.g. the African Development Bank, the Hungarian Ministry of Technology (MIT) and the Belgian Civil Aviation Authority.

Contribution from non-EU entities	2021	2020
Grants and service contracts	307	119
<b>Total</b>	<b>307</b>	<b>119</b>

### 3.6.4 Other revenues

Other revenues relate 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 (Iceland, Liechtenstein and Norway) are received through the European Commission (see note 3.6.2).

### 3.7 Operating expenses

<b>OPERATING EXPENSES</b>	<b>2021</b>	<b>2020</b>
Staff expenses	98,562	97,531
Buildings and related expenses	10,101	10,454
IT & administrative expenses	10,770	7,303
Other expenses	458	415
Depreciation and write offs	2,778	3,893
Outsourcing and contracting activities	35,877	29,311
<b>TOTAL OPERATING EXPENSES</b>	<b>158,545</b>	<b>148,906</b>

2021 operating expenses increased by EUR 9,638K or 6% over 2020 reflecting the increased activity levels in the latter part of 2021. The main increases are driven by IT and administrative expenditure supporting the continued drive toward transformation and digitalisation as well as the increases in outsourcing and contracting activities in the latter part of 2021:

- EUR 1,031K or 1% increase in staff and related costs
- EUR 353K or 3% decrease in building and related expenses
- EUR 3,467K or 47% increase in IT & administrative expenses
- EUR 43K or 10% increase in other expenses
- EUR 1,115K or 29% decrease in depreciation and write offs
- EUR 6,566K or 22% increase in outsourcing and contracting activities

#### 3.7.1 Staff expenses

<b>Staff Expenses</b>	<b>2021</b>	<b>2020</b>
Salaries and related allowances	79,244	78,412
Social security	3,076	3,061
Other staff expenses	6,972	7,526
Pension F&C	9,271	8,533
<b>Total</b>	<b>98,562</b>	<b>97,531</b>

Despite the overall population (temporary and contract staff only) decrease from a headcount of 727 on 31.12.2020 to 712 on 31.12.2021, there was an overall increase of EUR 832K or 1% in staff expenses mainly due to normal increases in salaries (salary indexation, increase in weighting factor for Germany, reclassification etc.) and related allowances.

Other staff expenses decreased by EUR 554K or 7% 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 an increase of EUR 738K or 9% compared to 2020.

#### 3.7.2 Building and related expenses

<b>Building and related expenses</b>	<b>2021</b>	<b>2020</b>
Rent	8,170	8,385
Related expenses	1,931	2,069
<b>Total</b>	<b>10,101</b>	<b>10,454</b>

Rent and related expenses show a small decrease of EUR 353K or 3% overall compared to 2020.



### 3.7.3 IT & Administrative expenses

<b>IT &amp; Administrative expenses</b>	<b>2021</b>	<b>2020</b>
Temporary assistance	250	598
Administrative assistance	488	593
Recruitment	37	39
Training	193	198
IT and equipment	9,587	5,531
Stationery, supplies and other	82	233
Postage and communication	132	111
<b>Total</b>	<b>10,770</b>	<b>7,303</b>

The increase in IT expenditure up EUR 4,055K or 73% over 2020 reflects the Agency's continued drive toward transformation and digitalisation.

### 3.7.4 Other expenses

<b>Other Expenses</b>	<b>2021</b>	<b>2020</b>
Other expenses	458	415
<b>Total</b>	<b>458</b>	<b>415</b>

Other expenses include, inter alia, annual audit fees, legal costs, management board and board of appeal meetings, representation costs etc. and remained comparable to the previous year.

### 3.7.5 Depreciation and write-offs

<b>Depreciation and write-offs</b>	<b>2021</b>	<b>2020</b>
Depreciation and amortisation of fixed assets	3,367	3,094
Provision for risks on receivables	(589)	799
<b>Total</b>	<b>2,778</b>	<b>3,893</b>

Depreciation and amortisation of fixed assets increased by €273K or 9% in 2021 mainly due to the increased amortisation of both the *New Digital Core* and the *European Aeromedical Repository* IT Projects. The Provision for Doubtful Debt decreased mainly due to last year's disputed customer invoice (€647K) being credited, as well as the waiving of €180K of old debt.

### 3.7.6 Outsourcing and contracting activities

<b>Certification and other operating expenses</b>	<b>2021</b>	<b>2020</b>
Certification activities (NAA & qualified entities)	13,348	11,832
Other operating expenses	19,665	15,650
Meetings	368	244
Translation/Publications	-	11
Missions/Technical Training	2,496	1,574
<b>Total</b>	<b>35,877</b>	<b>29,311</b>

The overall EUR 6,566K or 22% increase in this category reflects the gradual return to more normal conditions with increased activity levels in certification outsourcing and other operational expenditure. Missions and meetings showed an increase mainly in the final quarter of 2021 but remained well below pre COVID-19 levels.

### 3.8 Non-operating revenues (expenses)

<b>Non-operating revenue</b>	<b>2021</b>	<b>2020</b>
Bank interest	0	0
Interest received from customers	172	84
<b>Total</b>	<b>172</b>	<b>84</b>
<b>Non-operating expense</b>		
Other financial charges	(24)	(32)
Exchange differences	(23)	(17)
<b>Total</b>	<b>(46)</b>	<b>(49)</b>
<b>Total Net</b>	<b>126</b>	<b>34</b>

The interest rates with both of the Agency's main banks, ING and BCEE, are now negative and funds were switched between banks during the year to help minimise the impact which, due to the unfavourable current market conditions, can no longer be avoided.

Interest received from customers relates to late payment interest charged to customers who pay their invoices late.

Other financial charges include bank charges, negative interest charged on bank balances as well as late payment fees charged by suppliers.

### 3.9 Financial Instruments

The adoption of the revised EU Accounting Rule 11 'Financial Instruments' requires disclosures on financial instruments and on how the Agency manages the risks arising from financial instruments.

The Agency's financial instruments are comprised mainly of cash, exchange receivables and payables. Financial instruments give rise to risks such as credit, liquidity and market risk (interest rate risk and foreign currency risk).

#### 3.9.1 Credit risk

The main credit risks for the Agency relate to exchange receivables from fees and charges customers as well as cash balances.

For exchange receivables this concerns the risk of loss due to a debtor's non-payment or failure to meet a contractual obligation and includes default events such as delays in payment, restructuring or bankruptcy. Exchange receivables are rigorously monitored and followed up with customers using automated dunning processes and direct contact, however default cannot be completely avoided. The table below provides details of EASA's exchange receivables at the reporting date along with the related impairment assessment calculated on a case-by-case basis and categorised by age:

#### Exchange receivables:

	<b>Past due 0-30 days</b>	<b>Past due 31-90 days</b>	<b>Past due 91 days - 1 year</b>	<b>Past due &gt; 1 year</b>	<b>Total</b>
<b>Receivables gross carrying amount</b>	3,735	1,263	57	526	5,682
<b>Impairment (-)</b>	(31)	(105)	(66)	(51)	(253)
<b>Net receivables</b>	<b>3,703</b>	<b>1,158</b>	<b>92</b>	<b>475</b>	<b>5,428</b>

Credit risk related to cash balances is managed in line with the Agency’s treasury management policy. In particular:

- The Agency concludes contracts with banks which must meet minimum acceptable credit ratings in compliance with those issued by the European Commission’s treasury service. These ratings are monitored on a regular basis;
- In order to ensure risk diversification, the Agency’s cash balances are split between six accounts with three different banks;
- In case any of the banks have a negative evolution in terms of risk (deterioration of ratings) or interest offered (negative return) the split of cash balances may be changed in order to protect the financial interest of the Agency. Any such action is subject to formal review and approval by EASA’s Treasury Committee.

The main risk now faced by the Agency is the application of negative interest charges which, up until now had been avoided. Following the need to renew banking contracts with our partners recently, negative interest charges are now unavoidable.

The table below provides details of the Agency’s bank balances at the reporting date along with the information on their credit quality according to external credit ratings issued by the European Commission’s treasury service:

**Cash balance ratings:**

External credit ratings of counterparties (banks)	Total
Prime and high grade	130,464
Upper medium grade	-
Lower medium grade	32
Non-investment grade	-
<b>Total</b>	<b>130,496</b>

**3.9.2 Liquidity Risk**

Liquidity risk arises from ongoing financial obligations, including the settlement of payables. All payables have a contractual maturity of less than one year. Liquidity risk is managed by carefully monitoring actual cash flows and forecasting requirements. The Agency remains in a strong financial position with significant reserves and a healthy cash balance. Liquidity risk is considered very low.

**3.9.3 Market Risk**

***Interest rate risk***

EASA does not borrow money and is, therefore, not exposed to interest rate risk on borrowing. However, following the recent renewal of banking contracts it is now no longer possible to avoid negative interest charges on bank balances.

***Foreign currency risk***

Currency risk is the risk that the value of EASA’s operations or investments' will be affected by changes in foreign exchange rates. This risk arises from the change in price of one currency against another.

As all of EASA’s financial assets and financial liabilities are in Euro, the Agency is not exposed to foreign currency risk.

### 3.10 Contingent liabilities

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

#### 3.10.1 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 Koln	7,107	38,712	77,144	122,963
Brussels	254	1,265	548	2,067
<b>Total</b>	<b>7,361</b>	<b>39,977</b>	<b>77,692</b>	<b>125,031</b>

#### 3.10.2 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	2021	2020
Open budget commitments	41,990	25,130
Contractual commitments	111,500	97,843
<b>Gross amount</b>	<b>153,490</b>	<b>122,973</b>
Payables/Accrued charges	(15,377)	(15,921)
<b>Total</b>	<b>138,113</b>	<b>107,052</b>
Assigned revenue impact	(111,500)	(97,843)
<b>Total</b>	<b>26,613</b>	<b>9,209</b>

#### 3.10.3 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 in relation to contribution agreements signed with other DGs.

During 2021 the Agency clarified the application of these hourly rates to both new and ongoing projects with the respective sponsoring DGs.

In the majority of cases, application of the new rates from 1 January 2021 was agreed with no retroactive application. In the few cases where project sponsors requested retroactive application of the new rates or retention of the rates used prior to 1 January 2021, and due to the limited financial impact, the Agency agreed with these requests.

The unit costs and simplified allocation method approved by the EC is now applied to all new projects which will significantly reduce the risk of ex-post challenges to hourly rates charged going forward.

### **3.11 Other Aspects**

#### **3.11.1. 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.

#### **3.11.2. Other**

1. Building related issues/Neue Direktion Koln: Three 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
- 3) rejection of payment of service charges invoices 2016/2017 – financial claim ~360K

as no Court decision or other form of settlement in the three cases has been reached so far all outstanding related amounts were accrued for in the 2021 financial statements. All cases are ongoing as of the end of 2021.

2. The case where the Agency (as plaintiff) has been claiming before an Italian Court the recovery/collection of EUR 94K (plus interest plus legal costs) of outstanding debts from an applicant has been closed. On 19th August 2021, the debtor was officially declared bankrupt, and a supervising judge and a trustee were appointed. Following an independent assessment conducted by a law firm contracted by EASA, the Agency Debt Arbitration Board on 10th Nov 2021, after reviewing the case and facts at hand, decided to close this case and not to pursue the claim further due to the lack of prospects for debt recovery.

3. 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.

### **3.12 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 (2021)	Grade	Number of persons of this grade
Executive Director	AD 15	1
Director	AD 14	2
Director	AD 12	2

## 4. Report on budget implementation

### 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 non-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. The Financial Regulation does, however, allow 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. 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.

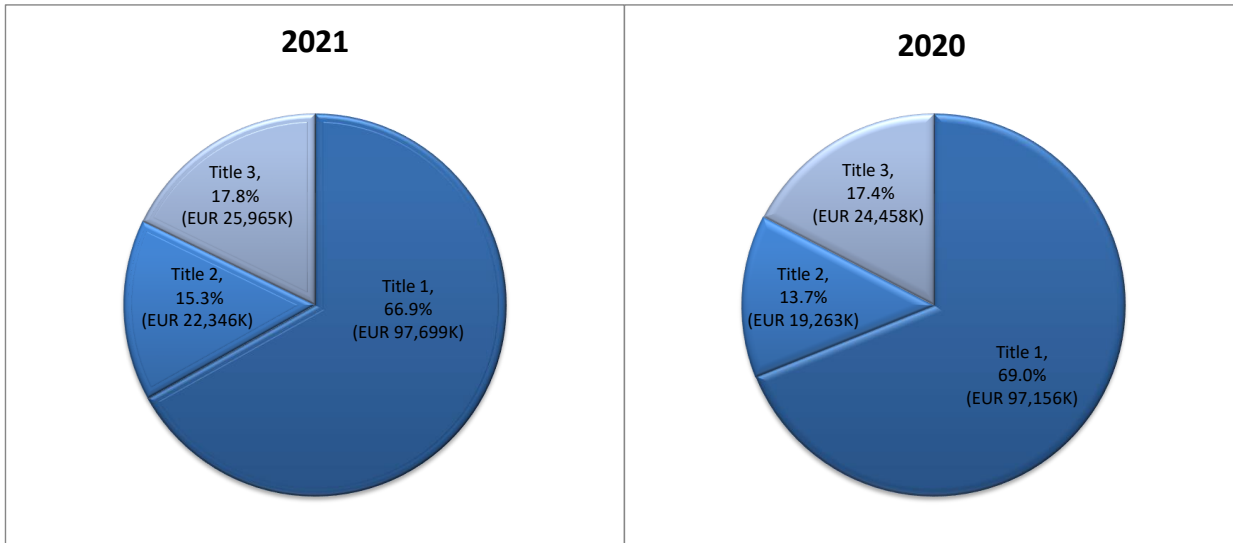
#### Distribution of 2021 appropriations:

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	88,840,684.00	9,324,188.00		216,349.71	23,170.13	293,106.95	7,789,446.63		106,486,945.42
2. Administration	23,419,000.00	1,000.00		7,474.85	3,261.03	5,550,736.20			28,981,472.08
3. Operating Expenditure	12,958,316.00	22,747,812.00		45,946.40	22,306.86	2,757,130.84			38,531,512.10
4. Earmarked Expenditure			37,946,030.41					8,739,573.75	46,685,604.16
5. Fees & Charges Reserve		46,511,000.00							46,511,000.00
<b>Total</b>	<b>125,218,000.00</b>	<b>78,584,000.00</b>	<b>37,946,030.41</b>	<b>269,770.96</b>	<b>48,738.02</b>	<b>8,600,973.99</b>	<b>7,789,446.63</b>	<b>8,739,573.75</b>	<b>267,196,533.76</b>

- **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 and 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 543K from EUR 97,156K in 2020 to EUR 97,699K in 2021 was mainly due to an increase in pension contributions paid by fees and charges revenue.

Other administrative expenditure commitments increased by EUR 3,083K in absolute terms to EUR 22,346K (EUR 19,263K in 2020) and by 1.6% as an overall percentage of the Agency's budget to 15.3% (13.7% - 2020). This is mainly due to an increase in the development of organisational applications, ICT equipment acquisition and software expenses.

### Operational Appropriations (Title 3)

Operational expenditure commitments increased by EUR 1,507K to EUR 25,965K (EUR 24,458K in 2020). This represents an increase of 0.4% of the Agency's overall operational budget to 17.8% (17.4% in 2020). This is mainly due to an increase in development of operational applications and EASA certification activity costs.

### Major aspects of the implementation of the budget:

The main facts that had an influence on the implementation of EASA's budget during 2021 were:

- **Impact of COVID-19**

The COVID-19 pandemic has had a significant impact on the aviation industry and on the Agency's activities during 2020 and 2021. In spite of the challenges many industry customers faced there was, however, no major impact on the Agency's fees and charges revenues in 2021. The estimations from the originally planned €110M to € 113M received in 2021 indicates that the industry was slowly starting to recover.

Travel restrictions, confinement and social distancing measures due to the COVID-19 crisis in 2021 resulted in underspending on T3 - Operational Expenses, specifically - Missions, Events, Conferences, Experts Meetings and Outsourcing (Budget Line 30 Certification activities) of activities to Certification Service providers (National Aviation Authorities and Qualified Entities).

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

In accordance with Article 83a of the Staff Regulations, agencies which are partly financed by fees must 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 the fees and charges revenue amounted to EUR 9,271K during 2021 (EUR 8,533K in 2020). This is due to an increase in the fees and charges revenue in 2021. The calculated fees and charges revenue percentage increased from 68% in 2020 to 72% in 2021.

- **Staff costs in 2021**

There was a slow down of recruitments during 2020 and 2021 because of financial uncertainty due to the COVID-19 crisis.

The salary increase related to the application of the "automatic" annual updating of remunerations resulted in a 1.9% increase to basic salaries/allowances and a 0.5% decrease of the 'correction coefficient' (weighting factor) for Germany. The pension contribution was not subject to increase or decrease. The combined salary adjustments, backdated to 1 July 2021, therefore resulted in the following net increases: +1.4% for staff based in Cologne and +1.9% 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 2021. Based on legal advice, the related funds have been placed in a 'Rechtanwaltsanderskonto Treuhandvertrag' and carried over again to 2022. Additionally, part of the rent retained from the landlord in 2017 (EUR 235K), had to be carried over again to 2022. 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 2021 the Agency continued to manage a significant volume of technical assistance projects financed mainly by other European Commission DG's. Altogether, 45 earmarked projects (39 in 2020) are now being managed and total additional funds received during 2021 amounted to EUR 12,015K (EUR 25,295K in 2020). 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.

- **Overall Budget Implementation Rate**

As a result of comprehensive in year budget monitoring, the final budget implementation rate for 2021 current year appropriations (C1) was 96.3% (99% in 2020) and well above the Commission target of 95%.

The cancelled appropriations relating to commitments carried over to 2021 (C8) were 1.6% (5.5% in 2020).

- **Budget Result**

Following the staff cost increase and the need to finance important operational programmes in 2021, the overall result in relation to the subsidy part of the Agency's budget was a surplus of EUR 318,175.39.

## 4.2 Budget Result Account for year 2021

All amounts are in Euros

						2021	2020
<b>REVENUE</b>							
	Fee income (Fees & Charges)					112,755,543.91	106,504,270.53
	European Union Subsidy					38,900,000.00	37,954,000.00
	Third Countries Contribution (EU)					1,050,300.00	929,873.00
	Third Countries Contribution (Switzerland)					1,726,707.47	1,432,700.59
	Delegation agreements & Grants					12,015,093.63	25,295,304.91
	Financial interests (Fees & Charges)					195,312.96	56,221.84
	Parking and others (Fees & Charges)					353,694.40	321,178.47
	Parking and others (Subsidy)					151,583.31	182,472.88
	Services rendered against payment (Subsidy)					84,980.76	492,395.85
	Internal Assigned Revenue					269,770.96	122,025.69
<b>TOTAL REVENUE (a)</b>						<b>167,502,987.40</b>	<b>173,290,443.76</b>
<b>EXPENDITURE</b>							
	<i>Title I: Staff</i>						
	Payments				-	97,720,092.26	96,956,073.84
	Appropriations carried over				-	218,313.52	316,277.08
	<i>Title II: Administrative Expenses</i>						
	Payments				-	16,918,412.01	15,562,345.95
	Appropriations carried over				-	7,199,843.51	5,553,997.23
	<i>Title III: Operating Expenditure</i>						
	Payments				-	18,290,547.47	20,900,563.59
	Appropriations carried over				-	13,306,266.68	10,568,884.33
	<i>Title IV: Earmarked projects</i>						
	Payments				-	9,610,411.01	13,913,119.95
	Appropriations carried over				-	2,404,682.62	11,382,184.96
<b>TOTAL EXPENDITURE (b)</b>						<b>165,668,569.08</b>	<b>175,153,446.93</b>
	Result before carry over not used					1,834,418.32	-1,863,003.17
	Cancellation of unused payment appropriations carried over from previous year				+	133,742.44	604,267.19
	Carry over C8					1,761,325.42	1,761,325.42
	Adjustment of Assigned Revenue carried over				+	7,838,184.65	12,117,945.64
	Exchange differences for the year (gain +/- loss -)				+/-	-22,989.12	-17,270.52
<b>Result of the year</b>						<b>11,544,681.71</b>	<b>12,603,264.56</b>
<b>Related to Subsidy Activities</b>						<b>318,175.39</b>	<b>3,207,875.63</b>
<b>Related to Fees and Charges Activities</b>						<b>11,226,506.32</b>	<b>9,395,388.93</b>
<b>Total</b>						<b>11,544,681.71</b>	<b>12,603,264.56</b>

### 4.3 Budget result Breakdown between Fees & Charges and Subsidy Activities

All amounts in Euros

Budget Result Calculation Fees & Charges / Subsidy Allocation - 2021 Result					
	F&C	Subsidy	IR1 (Earmarked)	IC4 Internal Assigned Revenue	Total
Fee income (Fees & Charges)	112,755,543.91				112,755,543.91
European Union Subsidy		38,900,000.00			38,900,000.00
Third Countries Contribution (EU)		1,050,300.00			1,050,300.00
Third Countries Contribution (Switzerland)		1,726,707.47			1,726,707.47
Financial interests (Fees & Charges)	195,312.96				195,312.96
Parking and others (Fees & Charges)	353,694.40				353,694.40
Parking and others (Subsidy)		151,583.31			151,583.31
Services rendered against payment		84,980.76			84,980.76
Delegation agreements & Grants			12,015,093.63		12,015,093.63
Internal Assigned Revenue				269,770.96	269,770.96
<b>Total Revenue</b>	<b>113,304,551.27</b>	<b>41,913,571.54</b>	<b>12,015,093.63</b>	<b>269,770.96</b>	<b>167,502,987.40</b>
2021 Payments C1					
	F&C	Subsidy	IR1 (Earmarked)	IC4 and IC5 Internal Assigned Revenue	Total
Title I: Staff	61,538,094.73	26,687,921.22			88,226,015.95
Title II: Administrative Expenses	11,130,631.48	5,784,519.50			16,915,150.98
Title III: Operational Expenditure	3,503,965.17	723,356.85			4,227,322.02
<b>Total</b>	<b>76,172,691.38</b>	<b>33,195,797.57</b>			<b>109,368,488.95</b>
2021 Payments R0					
	F&C	Subsidy			
Title I: Staff	6,496,693.56	2,817,494.54			9,314,188.10
Title II: Administrative Expenses	-	-			-
Title III: Operational Expenditure	6,994,395.10	1,443,919.49			8,438,314.59
<b>Total</b>	<b>13,491,088.66</b>	<b>4,261,414.03</b>			<b>17,752,502.69</b>
De-commitment of carry overs C8					
	F&C	Subsidy			
Title I: Staff	2,035.72	1,326.74			3,362.46
Title II: Administrative Expenses	63,348.32	36,820.15			100,168.47
Title III: Operational Expenditure	30,055.44	156.07			30,211.51
<b>Total</b>	<b>95,439.48</b>	<b>38,302.96</b>			<b>133,742.44</b>
De-commitment of carry overs R8					
	F&C	Subsidy			
Title I: Staff	-	-			-
Title II: Administrative Expenses	-	-			-
Title III: Operational Expenditure	2,213,443.84	11,494.08			2,224,937.92
<b>Total</b>	<b>2,213,443.84</b>	<b>11,494.08</b>			<b>2,224,937.92</b>
Title IV: Earmarked projects					
			IR1 (Earmarked)		
Payments R0			5,652,713.46		5,652,713.46
Payments R8			3,957,697.55		3,957,697.55
<b>Total</b>			<b>9,610,411.01</b>		<b>9,610,411.01</b>
2021 Payments C4					
				C4 Internal Assigned Revenue	
Title I: Staff				156,718.08	156,718.08
Title II: Administrative Expenses				-	-
Title III: Operational Expenditure				38,845.00	38,845.00
<b>Total expenditure C4</b>				<b>195,563.08</b>	<b>195,563.08</b>
<b>Carry over C4 as C8</b>				-	-
2021 Payments C5					
				C5 Internal Assigned Revenue	
Title I: Staff				23,170.13	23,170.13
Title II: Administrative Expenses				3,261.03	3,261.03
Title III: Operational Expenditure				21,557.15	21,557.15
<b>Total expenditure C5</b>				<b>47,988.31</b>	<b>47,988.31</b>
<b>(C1+R0)-(R8+C8)</b>	<b>87,354,896.73</b>	<b>37,407,414.55</b>	-		
<b>Net Income-Expenditure</b>	<b>25,949,654.54</b>	<b>4,506,156.99</b>	<b>2,404,682.62</b>		
Cancelled Internal Assigned Revenue (C5)				749.71	
Exch Rate Diff (655x)	-15,209.07	-7,780.05			
Carried over to 2022	14,707,939.15	4,180,951.26			
<b>Budget Result 2021</b>	<b>11,226,506.32</b>	<b>318,175.39</b>	<b>2,404,682.62</b>		

## 4.4 Revenue

Budget Item	Type of revenue	Final Adopted Budget	Entitlements established	Revenue received	Outstanding at the end of the year
100	Revenue from fees and charges	109,791,000.00	108,781,920.91	112,755,543.91	5,187,272.70
200	European Union subsidy	38,900,000.00	38,900,000.00	38,900,000.00	-
300	Third Countries Contribution	2,649,000.00	2,777,007.47	2,777,007.47	-
400	Technical Cooperation with Third Countries - Grants received	-	95,724.01	95,724.01	468,904.50
401	Technical Cooperation with Third Countries - Delegation Agreements	-	11,963,288.77	11,942,246.74	21,042.03
403	Technical Cooperation with Third Countries – Research projects	-	168,570.90	168,570.90	-
500	Revenue from bank interest	10,000.00	205,937.53	195,312.96	25,342.51
501	Other Administrative Operations	500,000.00	505,277.71	505,277.71	-
600	Revenue from services rendered against payments	290,000.00	84,980.76	84,980.76	-
602	Technical Training	160,000.00	-	-	-
702	Balance Fees & Charges on Outturn from previous years	51,502,000.00	-	-	-
various	Internal Assigned Revenue	-	226,109.89	269,770.96	-
<b>Total:</b>		<b>203,802,000.00</b>	<b>163,517,369.93</b>	<b>167,502,987.40</b>	<b>5,702,561.74</b>

- **Revenue from Fees and Charges:** EUR 109,791K represents own revenue generated by Certification Services provided by the Agency. The entitlements established were EUR 108,782K and total cash received was EUR 112,756K.
- **Revenue from the European Union:** EUR 38,900K concerns the revenue from the EU subsidy approved by European Parliament (Article 120, Basic Regulation 2018/1139). The entitlements established were EUR 38,900K and total cash received was EUR 38,900K.
- **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 totaled EUR 2,777K.
- **Technical Cooperation with Third Countries – Grants and Service Contracts:** no revenue received in 2021. The Agency signs Grant and Service Contracts with, inter alia, DG MOVE, DG NEAR, DG FPI and DG DEVCO to support technical assistance and cooperation projects managed by the Agency with earmarked funds allocated by the Commission.  
The unspent amounts of prefinancing not used for IPA (Instrument for pre-access IV) and UKRAINE (EASA-SAAU Airworthiness Convergence Project – Ukraine) projects were returned during 2021: EUR 96K.
- **Technical Cooperation with Third Countries – Delegation Agreements:** revenue received during 2021: EUR 11,942K, 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 2021 EUR 169K to support EASA research projects.
- **Revenue received from bank interest:** totalling EUR 195K. This amount relates to late interest from customers for late payment of invoices.
- **Other Administrative Operations:** EUR 505K received from parking and job ticket costs reimbursed by the EASA staff members.
- **Revenue received from services rendered against payments** EUR 85K: from European Commission DG MOVE (EUR 55K) in respect of work performed in relation to Safety list project (technical assistance to Angola), and from Belgian Civil Aviation Authority (EUR 30K) to cover the cost of EASA staff working on the Memorandum of Understanding established to provide technical assistance.

- **Internal assigned revenue:** totalling EUR 270K related mainly 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 (1)	Transfers (2)	Final Budget (3)	Executed Commitment Amount (4)	% Committed (4)/(3)	Cancelled Appropriations (3)-(4)	Executed Payment Amount (5)	% Paid (5)/(3)	Carried over to 2022 (4)-(5)
1	88,567,000.00	273,684.00	88,840,684.00	88,384,242.84	99%	456,441.16	88,226,015.95	99%	158,226.89
2	23,230,000.00	189,000.00	23,419,000.00	22,346,072.22	95%	1,072,927.78	16,915,150.98	72%	5,430,921.24
3	13,428,000.00	- 469,684.00	12,958,316.00	9,868,934.50	76%	3,089,381.50	4,227,322.02	33%	5,641,612.48
<b>Grand Total</b>	<b>125,225,000.00</b>	<b>- 7,000.00</b>	<b>125,218,000.00</b>	<b>120,599,249.56</b>	<b>96%</b>	<b>4,618,750.44</b>	<b>109,368,488.95</b>	<b>87%</b>	<b>11,230,760.61</b>

Title	Budget line	Budget Line Description	Initial Adopted Budget (1)	Transfers (2)	Final Budget (3)	Executed Commitment Amount (4)	% Committed (4)/(3)	Cancelled Appropriations (3)-(4)	Executed Payment Amount (5)	% Paid (5)/(3)	Carried over to 2022 (4)-(5)
1	1100	Basic salaries	56,342,000.00	244,607.00	56,586,607.00	56,260,860.31	99%	325,746.69	56,260,860.31	99%	-
	1101	Family allowances	6,559,000.00	- 134,391.00	6,424,609.00	6,424,609.50	100%	0.50	6,424,609.50	100%	-
	1102	Expatriations and foreign residence allowances	8,438,000.00	- 200,594.00	8,237,406.00	8,237,405.94	100%	0.06	8,237,405.94	100%	-
	1103	Secretarial allowances	2,000.00	- 194.00	1,806.00	1,805.58	100%	0.42	1,805.58	100%	-
	1111	Secondment of national experts	306,000.00	- 140,792.00	446,792.00	413,140.75	92%	33,651.25	413,140.75	92%	-
	1112	Temporary assistance (Interims)	300,000.00	- 82,223.00	217,777.00	216,433.28	99%	1,343.72	206,353.28	95%	10,080.00
	1113	Contractual agents	5,554,000.00	- 97,830.00	5,456,170.00	5,456,170.48	100%	0.48	5,456,170.48	100%	-
	1130	Insurance against sickness	2,095,000.00	- 51,306.00	2,043,694.00	2,043,694.07	100%	0.07	2,043,694.07	100%	-
	1131	Insurance against accidents and occupational diseases	235,000.00	- 5,217.00	229,783.00	229,782.79	100%	0.21	229,782.79	100%	-
	1132	Insurance against unemployment	811,000.00	- 8,826.00	802,174.00	802,173.70	100%	0.30	802,173.70	100%	-
	1140	Childbirth and death allowances and grants	4,000.00	- 2,017.00	1,983.00	1,983.10	100%	0.10	1,983.10	100%	-
	1141	Travel expenses for annual leave	948,000.00	- 4,327.00	952,327.00	952,326.69	100%	0.31	952,326.69	100%	-
	1142	Housing and transport allowances	233,000.00	- 6,863.00	226,137.00	222,886.25	99%	3,250.75	222,886.25	99%	-
	1172	Administrative assistance from community institutions	445,000.00	- 43,159.00	488,159.00	488,158.93	100%	0.07	488,158.93	100%	-
	1173	External services	100,000.00	- 45,033.00	54,967.00	54,655.40	99%	311.60	50,279.40	91%	4,376.00
	1190	Salary weightings	-	- 1,145,858.00	1,145,858.00	1,103,835.47	96%	42,022.53	1,103,835.47	96%	-
	1191	Adjustments to remuneration	409,000.00	- 409,000.00	-	-	0%	-	-	0%	-
	1200	Miscellaneous expenditure on staff recruitment	14,000.00	- 23,628.00	37,628.00	37,627.96	100%	0.04	37,627.96	100%	-
	1201	Travel expenses	29,000.00	- 787.00	29,787.00	29,786.62	100%	0.38	29,786.62	100%	-
	1202	Installation, resettlement and transfer allowances	337,000.00	- 63,140.00	273,860.00	273,859.56	100%	0.44	273,859.56	100%	-
	1203	Removal expenses	133,000.00	- 56,476.00	189,476.00	189,130.74	100%	345.26	142,789.09	75%	46,341.65
	1204	Temporary daily subsistence allowances	69,000.00	- 6,320.00	62,680.00	62,679.86	100%	0.14	62,679.86	100%	-
	1410	Medical service	250,000.00	- 10,541.00	260,541.00	259,541.01	100%	999.99	195,756.04	75%	63,784.97
	1420	Language and other training	600,000.00	- 412,208.00	187,792.00	185,529.69	99%	2,262.31	151,885.42	81%	33,644.27
	1430	Social welfare of staff	4,281,000.00	- 128,671.00	4,409,671.00	4,409,671.16	100%	0.16	4,409,671.16	100%	-
	1700	Reception and events	73,000.00	-	73,000.00	26,494.00	36%	46,506.00	26,494.00	36%	-
<b>1 Total</b>			<b>88,567,000.00</b>	<b>273,684.00</b>	<b>88,840,684.00</b>	<b>88,384,242.84</b>	<b>99%</b>	<b>456,441.16</b>	<b>88,226,015.95</b>	<b>99%</b>	<b>158,226.89</b>

## Budget implementation C1 – Current Year Appropriations

Title	Budget line	Budget Line Description	Initial Adopted Budget (1)	Transfers (2)	Final Budget (3)	Executed Commitment Amount (4)	% Committed (4)/(3)	Cancelled Appropriations (3)-(4)	Executed Payment Amount (5)	% Paid (5)/(3)	Carried over to 2022 (4)-(5)
<b>2</b>	<b>2000</b>	Rental costs	8,219,000.00	-	8,049,000.00	7,870,534.01	98%	178,465.99	7,793,107.52	97%	77,426.49
	<b>2010</b>	Insurance	43,000.00	-	43,000.00	31,037.05	72%	11,962.95	26,106.55	61%	4,930.50
	<b>2030</b>	Cleaning and maintenance	278,000.00	-	278,000.00	271,706.61	98%	6,293.39	214,860.05	77%	56,846.56
	<b>2040</b>	Fitting-out of premises	55,000.00	-	55,000.00	3,971.47	7%	51,028.53	3,971.47	7%	-
	<b>2050</b>	Security and surveillance of buildings	632,000.00	-	632,000.00	573,185.63	91%	58,814.37	459,145.29	73%	114,040.34
	<b>2051</b>	Other building expenditure	778,000.00	110,000.00	888,000.00	842,056.07	95%	45,943.93	437,754.40	49%	404,301.67
	<b>2100</b>	ICT equipment acquisition & maintenance	1,775,000.00	155,000.00	1,930,000.00	1,895,369.84	98%	34,630.16	1,159,880.01	60%	735,489.83
	<b>2101</b>	Development of organisational applications and provision of data centre services	6,013,000.00	1,028,000.00	7,041,000.00	6,840,065.66	97%	200,934.34	3,876,020.34	55%	2,964,045.32
	<b>2106</b>	Software	3,372,000.00	-	2,622,000.00	2,610,313.39	100%	11,686.61	1,976,505.79	75%	633,807.60
	<b>2108</b>	Telephone, radio and television, data connection subscriptions and charges	785,000.00	-	568,000.00	530,840.78	93%	37,159.22	369,300.10	65%	161,540.68
	<b>2200</b>	Technical equipment and installations	39,000.00	-	39,000.00	27,909.22	72%	11,090.78	24,827.50	64%	3,081.72
	<b>2203</b>	Maintenance and repair of technical equipment and installations	34,000.00	-	34,000.00	22,355.00	66%	11,645.00	19,290.12	57%	3,064.88
	<b>2210</b>	Purchase of furniture	63,000.00	-	63,000.00	14,777.72	23%	48,222.28	-	0%	14,777.72
	<b>2252</b>	Subscription to newspapers and periodicals	65,000.00	-	60,000.00	56,067.64	93%	3,932.36	55,497.64	92%	570.00
	<b>2300</b>	Stationery and office supplies	109,000.00	-	109,000.00	131,160.40	29%	77,839.60	27,892.04	26%	3,268.36
	<b>2320</b>	Financial charges	60,000.00	45,000.00	105,000.00	48,957.05	47%	56,042.95	47,898.11	46%	1,058.94
	<b>2321</b>	Other financial expenditure	150,000.00	-	138,000.00	137,496.44	100%	503.56	1,386.17	1%	136,110.27
	<b>2330</b>	Legal expenses	200,000.00	-	200,000.00	74,535.00	37%	125,465.00	29,491.00	15%	45,044.00
	<b>2332</b>	Board of appeals	10,000.00	-	10,000.00	4,500.00	45%	5,500.00	4,500.00	45%	-
	<b>2351</b>	MB and other internal meetings	25,000.00	-	25,000.00	18,500.55	74%	6,499.45	667.55	3%	17,833.00
	<b>2352</b>	Department removals	213,000.00	-	213,000.00	178,947.17	84%	34,052.83	148,341.27	70%	30,605.90
	<b>2354</b>	Representation costs	17,000.00	-	17,000.00	4,586.78	27%	12,413.22	4,586.78	27%	-
	<b>2355</b>	Integrated quality management system and Archive expenditure	120,000.00	5,000.00	125,000.00	124,728.26	100%	271.74	124,728.26	100%	-
	<b>2400</b>	Postage and delivery charges	175,000.00	-	175,000.00	132,470.48	76%	42,529.52	109,393.02	63%	23,077.46
<b>2 Total</b>			<b>23,230,000.00</b>	<b>189,000.00</b>	<b>23,419,000.00</b>	<b>22,346,072.22</b>	<b>95%</b>	<b>1,072,927.78</b>	<b>16,915,150.98</b>	<b>72%</b>	<b>5,430,921.24</b>
<b>3</b>	<b>3100</b>	Standardisation inspection	97,000.00	-	97,000.00	3,817.22	4%	93,182.78	2,587.34	3%	1,229.88
	<b>3102</b>	Technical library	-	66,100.00	66,100.00	64,055.50	97%	2,044.50	24,988.20	38%	39,067.30
	<b>3200</b>	Development of operational applications	1,319,000.00	800,000.00	2,119,000.00	2,041,322.48	96%	77,677.52	921,759.48	43%	1,119,563.00
	<b>3300</b>	Communication and publication	469,000.00	45,000.00	424,000.00	418,263.40	99%	5,736.60	174,245.37	41%	244,018.03
	<b>3400</b>	Organisation experts meeting	470,000.00	37,000.00	433,000.00	231,119.26	53%	201,880.74	116,094.77	27%	115,024.49
	<b>3500</b>	Translation of studies, reports and other working documents	-	45,500.00	45,500.00	45,400.00	100%	100.00	-	0%	45,400.00
	<b>3600</b>	Assistance to Rule Making activities	650,000.00	513,300.00	1,163,300.00	972,083.00	84%	191,217.00	145,400.00	12%	826,683.00
	<b>3601</b>	International cooperation	314,000.00	163,157.00	150,843.00	150,768.97	100%	74.03	41,610.25	28%	109,158.72
	<b>3700</b>	Mission expenses, duty travel expenses and other ancillary expenditure	4,997,000.00	1,999,684.00	2,997,316.00	1,492,222.27	50%	1,505,093.73	1,328,125.21	44%	164,097.06
	<b>3800</b>	Technical training and Pilot training expenses	600,000.00	6,100.00	593,900.00	434,131.91	73%	159,768.09	287,160.26	48%	146,971.65
	<b>3802</b>	European Central Question Bank	115,000.00	-	115,000.00	114,480.00	100%	520.00	106,020.00	92%	8,460.00
	<b>3900</b>	Safety intelligence and performance	50,000.00	151,357.00	201,357.00	199,889.43	99%	1,467.57	582.43	0%	199,307.00
	<b>3907</b>	Aviation Cyber Security project	247,000.00	148,500.00	395,500.00	98,005.92	25%	297,494.08	76,636.00	19%	219,858.00
	<b>3908</b>	Safety Promotion	125,000.00	193,500.00	318,500.00	301,700.48	95%	16,799.52	140,035.96	44%	161,664.52
	<b>3909</b>	Transformation	3,975,000.00	160,000.00	4,135,000.00	3,301,674.66	80%	833,325.34	862,076.75	21%	2,439,597.91
<b>3 Total</b>			<b>13,428,000.00</b>	<b>469,684.00</b>	<b>12,958,316.00</b>	<b>9,868,934.50</b>	<b>76%</b>	<b>3,089,381.50</b>	<b>4,227,322.02</b>	<b>33%</b>	<b>5,641,612.48</b>
<b>Grand Total</b>			<b>125,225,000.00</b>	<b>7,000.00</b>	<b>125,218,000.00</b>	<b>120,599,249.56</b>	<b>96%</b>	<b>4,618,750.44</b>	<b>109,368,488.95</b>	<b>87%</b>	<b>11,230,760.61</b>



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

Title	Initial Adopted Budget	Transfers	Final Budget	Executed Commitment Amount	% Committed	Cancelled Appropriations	Executed Payment Amount	% Paid	Carried over to 2022
	(1)	(2)	(3)	(4)	(4)/(3)	(3)-(4)	(5)	(5)/(3)	(4)-(5)
1	8,130,000.00	1,194,188.11	9,324,188.11	9,314,643.10	100%	9,545.01	9,314,188.10	100%	455.00
2	1,000.00	-	1,000.00	122.00	12%	878.00	-	0%	122.00
3	23,935,000.00	1,187,188.11	22,747,811.89	16,095,867.39	71%	6,651,944.50	8,438,314.59	37%	7,657,552.80
<b>Grand Total</b>	<b>32,066,000.00</b>	<b>7,000.00</b>	<b>32,073,000.00</b>	<b>25,410,632.49</b>	<b>79%</b>	<b>6,662,367.51</b>	<b>17,752,502.69</b>	<b>55%</b>	<b>7,658,129.80</b>

Title	Budget line	Budget Line Description	Initial Adopted Budget	Transfers	Final Budget	Executed Commitment Amount	% Committed	Cancelled Appropriations	Executed Payment Amount	% Paid	Carried over to 2022
			(1)	(2)	(3)	(4)	(4)/(3)	(3)-(4)	(5)	(5)/(3)	(4)-(5)
1	1115	Local Agent	120,000.00	-	43,573.03	43,573.02	100%	0.01	43,573.02	100%	-
	1133	Contribution or maintenance of pension rights	8,000,000.00	1,270,615.08	9,270,615.08	9,270,615.08	100%	-	9,270,615.08	100%	-
	1700	Reception and events	10,000.00	-	10,000.00	455.00	5%	9,545.00	-	0%	455.00
<b>1 Total</b>			<b>8,130,000.00</b>	<b>1,194,188.11</b>	<b>9,324,188.11</b>	<b>9,314,643.10</b>	<b>100%</b>	<b>9,545.01</b>	<b>9,314,188.10</b>	<b>100%</b>	<b>455.00</b>
2	2354	Representation costs	1,000.00	-	1,000.00	122.00	12%	878.00	-	0%	122.00
<b>2 Total</b>			<b>1,000.00</b>	<b>-</b>	<b>1,000.00</b>	<b>122.00</b>	<b>12%</b>	<b>878.00</b>	<b>-</b>	<b>0%</b>	<b>122.00</b>
3	3000_ART65	Cert. activities Article 65	881,000.00	-	881,000.00	314,872.40	36%	566,127.60	237,087.22	27%	77,785.18
	3000_ATM	Certification activities ATM	67,000.00	-	67,000.00	18,140.00	27%	48,860.00	290.00	0%	17,850.00
	3000_ATO	Certification activities FLIGHT CREW LICENSE ORGAN	84,000.00	260,000.00	344,000.00	220,198.00	64%	123,802.00	16,216.82	5%	203,981.18
	3000_CAO	Certification activities CONTINUING AIRWORTHINESS	6,223,000.00	1,304,000.00	4,919,000.00	3,699,762.73	75%	1,219,237.27	2,018,385.96	41%	1,681,376.77
	3000_DOA	Certification activities DESIGN ORGANISATIONS	674,000.00	10,000.00	684,000.00	434,070.59	63%	249,929.41	203,325.55	30%	230,745.04
	3000_ETSO	Certification activities PARTS & APPLIANCES	52,000.00	50,000.00	102,000.00	22,340.00	22%	79,660.00	9,000.00	9%	13,340.00
	3000_FSTD	Certification activities FSTD	5,345,000.00	360,000.00	4,985,000.00	3,611,618.20	72%	1,373,381.80	1,604,638.26	32%	2,006,979.94
	3000_GABA	Cert. activities GENERAL AVIATION+BALLOON-AIRSHIP	2,012,000.00	25,000.00	2,037,000.00	1,608,620.14	79%	428,379.86	863,720.90	42%	744,899.24
	3000_LA	Certification activities LARGE AEROPLANES	2,459,000.00	75,000.00	2,384,000.00	1,727,254.65	72%	656,745.35	1,131,592.60	47%	595,662.05
	3000_MRB	Certification activities MRB	525,000.00	20,000.00	545,000.00	337,500.00	62%	207,500.00	267,693.75	49%	69,806.25
	3000_POA	Certification activities PRODUCTION ORGANISATIONS	3,425,000.00	154,188.11	3,270,811.89	2,367,238.00	72%	903,573.89	1,622,639.10	50%	744,598.90
	3000_PRO	Certification activities PROPULSION	83,000.00	-	83,000.00	45,882.00	55%	37,118.00	25,245.82	30%	20,636.18
	3000_RC	Certification activities ROTORCRAFT	970,000.00	10,000.00	960,000.00	520,910.21	54%	439,089.79	304,813.61	32%	216,096.60
	3003	Miscellaneous costs under fees and charges	10,000.00	298,000.00	308,000.00	307,210.00	100%	790.00	8,665.00	3%	298,545.00
	3400	Organisation experts meeting	125,000.00	35,000.00	160,000.00	143,857.72	90%	16,142.28	-	0%	143,857.72
	3500	Translation of studies, reports and other working documents	-	6,000.00	6,000.00	-	0%	6,000.00	-	0%	-
	3903	Research Studies/Projects	-	12,000.00	12,000.00	10,000.00	83%	2,000.00	-	0%	10,000.00
	3904	Data for safety	1,000,000.00	-	1,000,000.00	706,392.75	71%	293,607.25	125,000.00	13%	581,392.75
<b>3 Total</b>			<b>23,935,000.00</b>	<b>1,187,188.11</b>	<b>22,747,811.89</b>	<b>16,095,867.39</b>	<b>71%</b>	<b>6,651,944.50</b>	<b>8,438,314.59</b>	<b>37%</b>	<b>7,657,552.80</b>
<b>Grand Total</b>			<b>32,066,000.00</b>	<b>7,000.00</b>	<b>32,073,000.00</b>	<b>25,410,632.49</b>	<b>79%</b>	<b>6,662,367.51</b>	<b>17,752,502.69</b>	<b>55%</b>	<b>7,658,129.80</b>

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

Title	Budget Line Description	Initial Budget (1)	Amending Budget (2)	Final Budget (3)	Reinstatement of Planning Adjustments (4)	Deficit/Surplus on 2021 F&C activity (5)	Accumulated Surplus Balance 31 Dec 2021 (6)
5	Provision for Fees & Charges funded expenditure	46,511,000.00	-	46,511,000.00	14,387,105.43	11,226,506.32	72,124,611.75
<b>Grand Total</b>		<b>46,511,000.00</b>	<b>-</b>	<b>46,511,000.00</b>	<b>14,387,105.43</b>	<b>11,226,506.32</b>	<b>72,124,611.75</b>

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

Title	Budget line	Budget Line Description	Earmarked Funds Budget (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Cancelled Appropriations/Reserve (1)-(2)	Executed Payment Amount (3)	% Paid (3)/(1)	Carried over to 2022 (2)-(3)
<b>4</b>	<b>4000</b>	Technical Cooperation with Third Countries - Grant & service contract	34,697,166.71	24,188,600.67	70%	10,508,566.04	3,950,827.52	11%	20,237,773.15
	<b>4100</b>	Technical Cooperation with Third Countries - Delegation Agreements	516,680.75	96,593.10	19%	420,087.65	94,530.70	18%	2,062.40
	<b>4200</b>	Data for Safety Programme	2,732,182.95	2,707,044.09	99%	25,138.86	1,607,355.24	59%	1,099,688.85
<b>Total Title 4</b>			<b>37,946,030.41</b>	<b>26,992,237.86</b>	<b>71%</b>	<b>10,953,792.55</b>	<b>5,652,713.46</b>	<b>15%</b>	<b>21,339,524.40</b>

### 4.8 Budget implementation C4 – Current Year Appropriations Internal Assigned Revenue

Title	Amounts received 2021_C4	Executed Commitment Amount	% Committed	Carried Over Appropriations	Executed Payment Amount	% Paid	Carried over Commitments to 2022
	(1)	(2)	(2)/(1)	(1)-(2)	(3)	(3)/(1)	(2)-(3)
1	216,349.71	156,718.08	72%	59,631.63	156,718.08	72%	-
2	7,474.85	-	0%	7,474.85	-	0%	-
3	45,946.40	39,013.00	85%	6,933.40	38,845.00	85%	168.00
<b>Grand Total</b>	<b>269,770.96</b>	<b>195,731.08</b>	<b>73%</b>	<b>74,039.88</b>	<b>195,563.08</b>	<b>72%</b>	<b>168.00</b>

Title	Budget line	Budget Line Description	Amounts received 2021_C4	Executed Commitment Amount	% Committed	Carried Over Appropriations	Executed Payment Amount	% Paid	Carried over Commitments to 2022
			(1)	(2)	(2)/(1)	(1)-(2)	(3)	(3)/(1)	(2)-(3)
1	1430	Social welfare of staff	216,349.71	156,718.08	72%	59,631.63	156,718.08	72%	-
<b>1 Total</b>			<b>216,349.71</b>	<b>156,718.08</b>	<b>72%</b>	<b>59,631.63</b>	<b>156,718.08</b>	<b>72%</b>	<b>-</b>
2	2000	Rental costs	6,134.85	-	0%	6,134.85	-	0%	-
	2210	Purchase of furniture	1,340.00	-	0%	1,340.00	-	0%	-
<b>2 Total</b>			<b>7,474.85</b>	<b>-</b>	<b>0%</b>	<b>7,474.85</b>	<b>-</b>	<b>0%</b>	<b>-</b>
3	3100	Standardisation inspection	2,773.26	-	0%	2,773.26	-	0%	-
	3400	Organisation experts meeting	38,845.00	38,845.00	100%	-	38,845.00	100%	-
	3700	Mission expenses, duty travel expenses and other ancillary expenditure	3,919.94	168.00	4%	3,751.94	-	0%	168.00
	3800	Technical training and Pilot training expenses	408.20	-	0%	408.20	-	0%	-
<b>3 Total</b>			<b>45,946.40</b>	<b>39,013.00</b>	<b>85%</b>	<b>6,933.40</b>	<b>38,845.00</b>	<b>85%</b>	<b>168.00</b>
<b>Grand Total</b>			<b>269,770.96</b>	<b>195,731.08</b>	<b>73%</b>	<b>74,039.88</b>	<b>195,563.08</b>	<b>72%</b>	<b>168.00</b>

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

Title	Appropriations carried over from 2020 C5	Executed Commitment Amount	% Committed	Cancelled Appropriations	Executed Payment Amount	% Paid
	(1)	(2)	(2)/(1)	(1)-(2)	(3)	(3)/(1)
1	23,170.13	23,170.13	100%	-	23,170.13	100%
2	3,261.03	3,261.03	100%	-	3,261.03	100%
3	22,306.86	21,557.15	97%	749.71	21,557.15	97%
<b>Grand Total</b>	<b>48,738.02</b>	<b>47,988.31</b>	<b>98%</b>	<b>749.71</b>	<b>47,988.31</b>	<b>98%</b>

Title	Budget line	Budget Line Description	Appropriations carried over from 2020 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	23,170.13	23,170.13	100%	-	23,170.13	100%
1 Total			23,170.13	23,170.13	100%	-	23,170.13	100%
2	2000	Rental costs	2,647.82	2,647.82	100%	-	2,647.82	100%
	2320	Financial charges	613.21	613.21	100%	-	613.21	100%
2 Total			3,261.03	3,261.03	100%	-	3,261.03	100%
3	3100	Standardisation inspection	8,889.79	8,812.08	99%	77.71	8,812.08	99%
	3400	Organisation experts meeting	4,809.34	4,809.34	100%	-	4,809.34	100%
	3700	Mission expenses, duty travel expenses and other ancillary expenditure	8,607.73	7,935.73	92%	672.00	7,935.73	92%
3 Total			22,306.86	21,557.15	97%	749.71	21,557.15	97%
<b>Grand Total</b>			<b>48,738.02</b>	<b>47,988.31</b>	<b>98%</b>	<b>749.71</b>	<b>47,988.31</b>	<b>98%</b>

#### 4.10 Budget implementation C8 – Automatic Carried Over Appropriations

Title	Carried over Commitment Amount (1)	Executed Payment Amount (2)	% Paid (2)/(1)	Carried over to 2022	Cancelled Appropriations (1)-(2)	Cancelled Appropriations %
1	293,106.95	289,744.49	99%	-	3,362.46	1%
2	5,550,736.20	3,689,242.31	66%	1,761,325.42	100,168.47	2%
3	2,757,130.84	2,726,919.33	99%	-	30,211.51	1%
<b>Grand Total</b>	<b>8,600,973.99</b>	<b>6,705,906.13</b>	<b>78%</b>	<b>1,761,325.42</b>	<b>133,742.44</b>	<b>2%</b>

Title	Budget line	Budget Line Description	Carried over Commitment Amount (1)	Executed Payment Amount (2)	% Paid (2)/(1)	Carried over to 2022	Cancelled Appropriations (1)-(2)	Cancelled Appropriations %
1	1112	Temporary assistance (Interims)	9,676.80	9,676.80	100%	-	-	0%
	1114	Trainees	1,251.61	1,251.61	100%	-	-	0%
	1172	Administrative assistance from community institutions	202,372.00	202,372.00	100%	-	-	0%
	1173	External services	341.00	341.00	100%	-	-	0%
	1203	Removal expenses	36,276.14	35,089.85	97%	-	1,186.29	3%
	1410	Medical service	11,240.00	10,990.93	98%	-	249.07	2%
	1420	Language and other training	31,949.40	30,022.30	94%	-	1,927.10	6%
<b>1 Total</b>			<b>293,106.95</b>	<b>289,744.49</b>	<b>99%</b>	<b>-</b>	<b>3,362.46</b>	<b>1%</b>

## 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 2022	Cancelled Appropriations (1)-(2)	Cancelled Appropriations %
2	2000	Rental costs	326,501.18	79,958.03	24%	235,054.36	11,488.79	4%
	2010	Insurance	3,486.50	3,486.50	100%	-	-	0%
	2030	Cleaning and maintenance	127,445.27	126,637.44	99%	-	807.83	1%
	2040	Fitting-out of premises	1,529,175.90	2,904.84	0%	1,526,271.06	-	0%
	2050	Security and surveillance of buildings	168,225.40	167,402.82	100%	-	822.58	0%
	2051	Other building expenditure	227,145.85	212,569.39	94%	-	14,576.46	6%
	2100	ICT equipment acquisition & maintenance	454,657.89	451,555.96	99%	-	3,101.93	1%
	2101	Development of organisational applications and provision of data ce	2,172,388.79	2,118,994.83	98%	-	53,393.96	2%
	2106	Software	55,909.79	55,909.79	100%	-	-	0%
	2108	Telephone, radio and television, data connection subscriptions and c	228,486.63	218,283.42	96%	-	10,203.21	4%
	2200	Technical equipment and installations	2,100.00	2,100.00	100%	-	-	0%
	2203	Maintenance and repair of technical equipment and installations	4,912.88	4,912.88	100%	-	-	0%
	2210	Purchase of furniture	14,987.52	14,987.52	100%	-	-	0%
	2300	Stationery and office supplies	3,644.18	3,552.21	97%	-	91.97	3%
	2321	Other financial expenditure	147,071.20	147,071.20	100%	-	-	0%
	2330	Legal expenses	42,482.00	37,134.00	87%	-	5,348.00	13%
	2352	Department removals	29,120.76	29,120.76	100%	-	-	0%
	2400	Postage and delivery charges	12,994.46	12,660.72	97%	-	333.74	3%
<b>2 Total</b>			<b>5,550,736.20</b>	<b>3,689,242.31</b>	<b>66%</b>	<b>1,761,325.42</b>	<b>100,168.47</b>	<b>2%</b>

## 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 2022	Cancelled Appropriations (1)-(2)	Cancelled Appropriations %
<b>3</b>	<b>3102</b>	Technical library	36,537.75	36,537.75	100%	-	-	0%
	<b>3200</b>	Development of operational applications	360,240.32	353,606.63	98%	-	6,633.69	2%
	<b>3300</b>	Communication and publication	114,449.30	114,449.30	100%	-	-	0%
	<b>3400</b>	Organisation experts meeting	33,615.04	33,615.04	100%	-	-	0%
	<b>3500</b>	Translation of studies, reports and other working documents	8,883.70	8,883.70	100%	-	-	0%
	<b>3600</b>	Assistance to Rule Making activities	1,549,006.00	1,543,848.50	100%	-	5,157.50	0%
	<b>3700</b>	Mission expenses, duty travel expenses and other ancillary expenditure	54,974.65	36,569.35	67%	-	18,405.30	33%
	<b>3800</b>	Technical training and Pilot training expenses	52,402.24	52,397.73	100%	-	4.51	0%
	<b>3802</b>	European Central Question Bank	1,350.00	1,350.00	100%	-	-	0%
	<b>3900</b>	Safety intelligence and performance	39,288.62	39,288.62	100%	-	-	0%
	<b>3903</b>	Research Studies/Projects	184,400.00	184,400.00	100%	-	-	0%
	<b>3907</b>	Aviation Cyber Security project	164,073.22	164,073.22	100%	-	-	0%
	<b>3908</b>	Safety Promotion	157,910.00	157,899.49	100%	-	10.51	0%
<b>3 Total</b>			<b>2,757,130.84</b>	<b>2,726,919.33</b>	<b>99%</b>	<b>-</b>	<b>30,211.51</b>	<b>1%</b>
<b>Grand Total</b>			<b>8,600,973.99</b>	<b>6,705,906.13</b>	<b>78%</b>	<b>1,761,325.42</b>	<b>133,742.44</b>	<b>2%</b>



### 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)
3	3000	Certification activities	4,459,480.33	2,253,233.85	51%	2,206,246.48
	3003	Miscellaneous costs under fees and charges	400,000.00	400,000.00	100%	-
	3010	CORAL investment programme	1,851,523.09	1,836,569.91	99%	14,953.18
	3400	Organisation experts meeting	46,484.00	46,484.00	100%	-
	3800	Technical training and Pilot training expenses	31,959.21	28,220.95	88%	3,738.26
	3904	Data for safety	1,000,000.00	1,000,000.00	100%	-
<b>3 Total</b>			<b>7,789,446.63</b>	<b>5,564,508.71</b>	<b>71%</b>	<b>2,224,937.92</b>
<b>Grand Total</b>			<b>7,789,446.63</b>	<b>5,564,508.71</b>	<b>71%</b>	<b>2,224,937.92</b>

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	7,623,745.23	2,973,705.67	39%	4,650,039.56
	4200	Data for Safety Programme	1,115,828.52	983,991.88	88%	131,836.64
<b>Total Title 4</b>			<b>8,739,573.75</b>	<b>3,957,697.55</b>	<b>45%</b>	<b>4,781,876.20</b>

## 4.12 Budget Transfers (all amounts in Euros)

BL	DESCRIPTION	Initial credit	January	February	March	April	May	June	July	August	September	October	November	December	Total Budget
1100	Basic salaries	56,342,000.00	- 1,155,000.00									187,000.00		1,212,606.57	56,586,606.57
1101	Family allowances	6,559,000.00							- 50,000.00					- 84,390.50	6,424,609.50
1102	Expatriation and foreign-residence allowances	8,438,000.00							- 196,714.00					- 3,880.06	8,237,405.94
1103	Secretarial allowances	2,000.00												- 194.42	1,805.58
1111	Secondment of National Experts	306,000.00							174,500.00					- 33,707.73	446,792.27
1112	Temporary Assistance (interims)	300,000.00												- 82,222.72	217,777.28
1113	Contractual Agents	5,554,000.00							- 217,660.00					119,830.48	5,456,170.48
1114	Trainees	-													-
1115-R0	Local Staff	120,000.00												- 76,426.97	43,573.03
1130	Insurance against sickness	2,095,000.00												- 51,305.93	2,043,694.07
1131	Insurance against accidents and occupational disease	235,000.00												- 5,217.21	229,782.79
1132	Insurance against unemployment	811,000.00												- 8,826.30	802,173.70
1133-R0	Constitution or maintenance of pension rights	8,000,000.00												1,270,615.08	9,270,615.08
1140	Childbirth and death allowances and grants	4,000.00												- 2,016.90	1,983.10
1141	Travel expenses for annual leave	948,000.00												4,326.69	952,326.69
1142	Housing and transport allowances	233,000.00												- 6,862.50	226,137.50
1172	Administrative Assistance from Community institutions	445,000.00							43,160.00					- 1.07	488,158.93
1173	External Services	100,000.00			- 9,000.00									- 36,032.60	54,967.40
1190	Salary weighting	-	1,155,000.00											- 9,142.17	1,145,857.83
1191	Adjustments to remuneration	409,000.00												- 409,000.00	-
	<b>Chapter 11</b>	<b>90,901,000.00</b>	-	-	<b>9,000.00</b>	-	-	-	<b>246,714.00</b>	-	-	<b>187,000.00</b>	-	<b>1,798,151.74</b>	<b>92,630,437.74</b>
1200	Miscellaneous expenditure on staff recruitment	14,000.00			9,000.00			12,000.00	4,100.00					- 1,472.04	37,627.96
1201	Travel expenses	29,000.00												786.62	29,786.62
1202	Installation, resettlement and transfer allowances	337,000.00									- 36,000.00		- 20,871.06	- 6,269.38	273,859.56
1203	Removal expenses	133,000.00									36,000.00		20,871.06	- 395.25	189,475.81
1204	Temporary daily subsistence allowances	69,000.00												- 6,320.14	62,679.86
	<b>Chapter 12</b>	<b>582,000.00</b>	-	-	<b>9,000.00</b>	-	-	<b>12,000.00</b>	<b>4,100.00</b>	-	-	-	-	<b>13,670.19</b>	<b>593,429.81</b>
1410	Medical service	250,000.00							62,714.00					- 52,172.96	260,541.04
1420	Language and other training	413,000.00						12,000.00	- 154,100.00					- 59,108.14	187,791.86
1420 IT	Language and other training/IT	187,000.00										- 187,000.00			-
1430	Social welfare of staff	4,281,000.00							334,000.00					- 205,328.84	4,409,671.16
	<b>Chapter 14</b>	<b>5,131,000.00</b>	-	-	-	-	-	<b>12,000.00</b>	<b>242,614.00</b>	-	-	<b>187,000.00</b>	-	<b>316,609.94</b>	<b>4,858,004.06</b>
1700/CT	Reception and events	10,000.00													10,000.00
1700/ED	Reception and events	70,000.00													70,000.00
1700/FS	Reception and events	1,000.00													1,000.00
1700/RS	Reception and events	-													-
1700/SM	Reception and events	2,000.00													2,000.00
	<b>Chapter 17</b>	<b>83,000.00</b>	-	-	-	-	-	-	-	-	-	-	-	-	<b>83,000.00</b>
	<b>TOTAL TITLE 1</b>	<b>96,697,000.00</b>	-	-	-	-	-	-	-	-	-	-	-	<b>1,467,871.61</b>	<b>98,164,871.61</b>

## Budget Transfers (all amounts in Euros)

BL	DESCRIPTION	Initial credit	January	February	March	April	May	June	July	August	September	October	November	December	Total Budget
2000/RS	Rental costs	7,784,000.00												- 110,000.00	7,674,000.00
2000/SM	Rental costs	435,000.00					- 27,000.00					- 33,000.00			375,000.00
2010	Insurance	43,000.00													43,000.00
2030	Cleaning and maintenance	278,000.00													278,000.00
2040/RS	Fitting-out of premises	55,000.00													55,000.00
2050	Security and surveillance of buildings	632,000.00													632,000.00
2051	Other building expenditure	778,000.00												110,000.00	888,000.00
	<b>Chapter 20</b>	<b>10,005,000.00</b>	-	-	-	-	- 27,000.00	-	-	-	-	- 33,000.00	-	-	<b>9,945,000.00</b>
2100	ICT equipment acquisition & maintenance	1,775,000.00										155,000.00			1,930,000.00
2101	Development of business applications and provision of data centre services	6,013,000.00						1,028,000.00							7,041,000.00
2106	Software	3,372,000.00						- 612,000.00				- 134,000.00	- 4,000.00		2,622,000.00
2108	Telephone, radio and television, data connection subscriptions and charges	785,000.00						- 200,000.00				- 21,000.00	4,000.00		568,000.00
	<b>Chapter 21</b>	<b>11,945,000.00</b>	-	-	-	-	-	- 216,000.00	-	-	-	-	-	-	<b>12,161,000.00</b>
2200	Technical equipment and installations	39,000.00													39,000.00
2203/RS	Maintenance and repair of technical equipment or installations	33,000.00													33,000.00
2203/SM	Maintenance and repair of technical equipment or installations	1,000.00													1,000.00
2210	Purchase of furniture	63,000.00													63,000.00
2252	Subscriptions to newspapers and periodicals	65,000.00										- 5,000.00			60,000.00
	<b>Chapter 22</b>	<b>201,000.00</b>	-	-	-	-	-	-	-	-	-	- 5,000.00	-	-	<b>196,000.00</b>
2300	Stationery and office supplies	109,000.00													109,000.00
2320	Financial charges	60,000.00										45,000.00			105,000.00
2321	Other financial expenditure	150,000.00										- 12,000.00			138,000.00
C1-2330/ED	Legal expenses	200,000.00													200,000.00
C1-2331/ED	Damage and interest	p.m.													-
2332/ED	Board of Appeals	10,000.00													10,000.00
2351/ED	MB and other internal meetings	25,000.00													25,000.00
2352	Departmental removals	213,000.00													213,000.00
2354/CT	Representation costs/CT	1,000.00													1,000.00
2354/ED	Representation costs/ED	5,000.00													5,000.00
2354/FS	Representation costs/FS	1,000.00													1,000.00
2354/RS	Representation costs/RS	2,000.00													2,000.00
2354/SM	Representation costs/SM	9,000.00													9,000.00
2355/ED	Integrated quality management system	120,000.00										5,000.00			125,000.00
	<b>Chapter 23</b>	<b>905,000.00</b>	-	-	-	-	-	-	-	-	-	- 38,000.00	-	-	<b>943,000.00</b>
2400/RS	Postage and delivery charges	174,000.00													174,000.00
2400/SM	Postage and delivery charges	1,000.00													1,000.00
	<b>Chapter 24</b>	<b>175,000.00</b>	-	-	-	-	-	-	-	-	-	-	-	-	<b>175,000.00</b>
	<b>TOTAL TITLE 2</b>	<b>23,231,000.00</b>	-	-	-	-	- 27,000.00	-	- 216,000.00	-	-	-	-	-	<b>23,420,000.00</b>

## Budget Transfers (all amounts in Euros)

BL	DESCRIPTION	Initial credit	January	February	March	April	May	June	July	August	September	October	November	December	Total Budget
3000_ART65	Certification activities ART 65	881,000.00													881,000.00
3000_ATM	Certification activities ATM	67,000.00													67,000.00
3000_ATO	Certification activities ATO	84,000.00										60,000.00	200,000.00		344,000.00
3000_CAO	Certification activities Continuing Airworthiness	6,223,000.00					- 35,000.00	- 297,000.00			- 12,000.00	- 60,000.00	- 200,000.00	- 700,000.00	4,919,000.00
3000_DOA	Certification activities Design Organisations	674,000.00										10,000.00			684,000.00
3000_ETSO	Certification activities PARTS & APPLIANCES	52,000.00					50,000.00								102,000.00
3000_FSTD	Certification activities FSTD	5,345,000.00										- 60,000.00		- 300,000.00	4,985,000.00
3000_GABA	Certification activities General Aviation + Balloon-airship	2,012,000.00										25,000.00			2,037,000.00
3000_LA	Certification activities Large Aeroplanes	2,459,000.00					- 50,000.00					- 25,000.00			2,384,000.00
3000_MRB	Certification activities MRB	525,000.00										20,000.00			545,000.00
3000_POA	Certification activities Production Organisations	3,425,000.00										40,000.00		- 194,188.11	3,270,811.89
3000_PRO	Certification activities Propulsion	83,000.00													83,000.00
3000_RC	Certification activities ROTORCRAFT	970,000.00										- 10,000.00			960,000.00
3003/CT	Miscellaneous certification costs under F&C C	10,000.00		- 6,000.00			7,000.00								11,000.00
3003/RS-R0	Miscellaneous certification costs under F&C F	-							297,000.00						297,000.00
3010	CORAL investment programme	p.m.													-
	<b>Chapter 30</b>	<b>22,810,000.00</b>	-	-	<b>6,000.00</b>	-	<b>7,000.00</b>	- <b>35,000.00</b>	-	-	- <b>12,000.00</b>	-	-	- <b>1,194,188.11</b>	<b>21,569,811.89</b>
3100	Standardisation inspection	97,000.00													97,000.00
3102	Technical Library	p.m.	3,000.00				57,000.00						6,100.00		66,100.00
	<b>Chapter 31</b>	<b>97,000.00</b>	<b>3,000.00</b>	-	-	-	<b>57,000.00</b>	-	-	-	-	-	<b>6,100.00</b>	-	<b>163,100.00</b>
3200	Development of operational applications	1,319,000.00			50,000.00			31,000.00	719,000.00						2,119,000.00
	<b>Chapter 32</b>	<b>1,319,000.00</b>	-	-	<b>50,000.00</b>	-	-	<b>31,000.00</b>	<b>719,000.00</b>	-	-	-	-	-	<b>2,119,000.00</b>
3300	Communications and publications	469,000.00												- 45,000.00	424,000.00
	<b>Chapter 33</b>	<b>469,000.00</b>	-	-	-	-	-	-	-	-	-	-	-	- <b>45,000.00</b>	<b>424,000.00</b>
3400/CT	ORGANISATION OF EXPERTS MEETINGS/CT	125,000.00						35,000.00							160,000.00
3400/ED	ORGANISATION OF EXPERTS MEETINGS/ED	174,000.00													174,000.00
3400/FS	ORGANISATION OF EXPERTS MEETINGS/FS	35,000.00													35,000.00
3400/RS	ORGANISATION OF EXPERTS MEETINGS/RS	73,000.00													73,000.00
3400/SM	ORGANISATION OF EXPERTS MEETINGS/SM	188,000.00	30,000.00	- 25,000.00		- 23,000.00		- 25,000.00					6,000.00		151,000.00
	<b>Chapter 34</b>	<b>595,000.00</b>	<b>30,000.00</b>	- <b>25,000.00</b>	-	- <b>23,000.00</b>	-	<b>35,000.00</b>	- <b>25,000.00</b>	-	-	-	<b>6,000.00</b>	-	<b>593,000.00</b>
3500/ED	TRANSLATION OF STUDIES, REPORTS AND OTHER WORKING DOCUMENTS/ED	-									500.00			45,000.00	45,500.00
3500/SM	TRANSLATION OF STUDIES, REPORTS AND OTHER WORKING DOCUMENTS/SM	-													-
3500/CT-R0	TRANSLATION OF STUDIES, REPORTS AND OTHER WORKING DOCUMENTS/ED	-			6,000.00										6,000.00
	<b>Chapter 35</b>	-	-	-	<b>6,000.00</b>	-	-	-	-	-	<b>500.00</b>	-	-	<b>45,000.00</b>	<b>51,500.00</b>

### Budget Transfers (all amounts in Euros)

BL	DESCRIPTION	Initial credit	January	February	March	April	May	June	July	August	September	October	November	December	Total Budget
3600/CT	Assistance to Rule Making activities/CT	-													-
3600/ED	Assistance to Rule Making activities/ED	100,000.00						150,000.00							250,000.00
3600/FS	Assistance to Rule Making activities/FS	100,000.00							114,000.00						214,000.00
3600/SM	Assistance to Rule Making activities/SM	450,000.00								20,000.00		3,800.00	225,500.00		699,300.00
3601/SM	International cooperation	314,000.00										- 85,157.00	- 78,000.00		150,843.00
	<b>Chapter 36</b>	<b>964,000.00</b>	-	-	-	-	-	<b>150,000.00</b>	<b>114,000.00</b>	<b>20,000.00</b>	-	<b>- 81,357.00</b>	<b>147,500.00</b>	-	<b>1,314,143.00</b>
3700/RS	MISSION EXPENSES, DUTY TRAVEL EXPENSES AND OTHER ANCILLARY EXPENDITURE	4,997,000.00	- 30,000.00		- 160,000.00		- 67,000.00	- 181,000.00	- 1,024,000.00	- 20,000.00	- 500.00		- 243,500.00	- 273,683.50	2,997,316.50
	<b>Chapter 37</b>	<b>4,997,000.00</b>	<b>- 30,000.00</b>	-	<b>- 160,000.00</b>	-	<b>- 67,000.00</b>	<b>- 181,000.00</b>	<b>- 1,024,000.00</b>	<b>- 20,000.00</b>	<b>- 500.00</b>	-	<b>- 243,500.00</b>	<b>- 273,683.50</b>	<b>2,997,316.50</b>
C1-3800/RS	Technical training and Pilot training expenses	600,000.00	- 3,000.00				3,000.00						- 6,100.00		593,900.00
3802/FS	European Central Questions Bank	115,000.00													115,000.00
	<b>Chapter 38</b>	<b>715,000.00</b>	<b>- 3,000.00</b>	-	-	-	<b>3,000.00</b>	-	-	-	-	-	<b>- 6,100.00</b>	-	<b>708,900.00</b>
3900	Safety intelligence and performance	50,000.00			- 25,000.00				35,000.00			81,357.00	60,000.00		201,357.00
3903	Research	-									12,000.00				12,000.00
3904	Data for Safety	1,000,000.00													1,000,000.00
3907/SM	Aviation Cyber Security project	247,000.00							- 138,500.00				- 10,000.00		98,500.00
3908	Safety Promotion	125,000.00					50,000.00		103,500.00				40,000.00		318,500.00
3909	Transformation	3,975,000.00			160,000.00										4,135,000.00
	<b>Chapter 39</b>	<b>5,397,000.00</b>	-	-	<b>135,000.00</b>	-	<b>50,000.00</b>	-	-	-	<b>12,000.00</b>	<b>81,357.00</b>	<b>90,000.00</b>	-	<b>5,765,357.00</b>
	<b>TOTAL TITLE 3</b>	<b>37,363,000.00</b>	-	-	-	-	<b>27,000.00</b>	-	<b>- 216,000.00</b>	-	-	-	-	<b>- 1,467,871.61</b>	<b>35,706,128.39</b>
5000	Accumulated Surplus on Fees & Charges Activities	46,511,000.00													46,511,000.00
	<b>Chapter 50</b>	<b>46,511,000.00</b>	-	-	-	-	-	-	-	-	-	-	-	-	<b>46,511,000.00</b>
	<b>TOTAL TITLE 5</b>	<b>46,511,000.00</b>	-	-	-	-	-	-	-	-	-	-	-	-	<b>46,511,000.00</b>
	<b>GRAND TOTAL</b>	<b>203,802,000.00</b>	-	-	-	-	-	-	-	-	-	-	-	-	<b>203,802,000.00</b>

## Budget Transfers (all amounts in Euros)

Details about the transfers				
#	From / to	Amount	Date	Reason
1	From line 1100 to 1190	1,155,000	22/12/20	Local transfer to be able to book on a dedicated budget line in 2021 the weighting factor for Germany which was increased from 99.4% to 101.9%.
2	From line 3800/RS to 3102	3,000	13/01/21	Local transfer to cover costs of standards AS/ISO 9100 and ISO 14732.
3	From line 3700 to 3400/SM	30,000	26/01/21	Local transfer to cover costs of the 'Conflict Zones Platform' kick-off event.
4	From line 3700 to 3909	160,000	01/03/21	Local transfer to cover costs of Audit on Financial monitoring and reporting.
5	From line 3400/SM and 3900 to 3200	50,000	05/03/21	Local transfer to cover the maintenance of ECCAIRS.
6	From line 3003/CT to 3500/CT-R0	6,000	09/03/21	Local transfer to cover English translation of all the Russian ADs that will be issued in year 2021.
7	From line 1173 to 1200	9,000	05/03/21	Local transfer to cover the renewal of the EASA LinkedIn licence with career page for one year (May 2021-May 2022).
8	From line 2000/SM and 3400/SM to 3908	50,000	12/05/21	Budget reallocation No 1 to cover for 2 Safety promotion campaigns.
9	From line 3700 to 3102 and 3800	60,000	12/05/21	Local transfer to cover the needs of the technical library until the year end.
10	From line 3700 to 3003	7,000	19/05/21	Local transfer to cover the purchase of 10 headsets plus accessories for the Airbus aeroplane for flight test pilots and flight test engineers to carry out their duties.
11	From line 3000_LA to 3000_ETSO	50,000	26/05/21	Local transfer to readjust resources in line with activities.
12	From line 1420 to 1200	12,000.00	10/06/21	Local transfer to purchase job boards advertisements for the Junior Qualification Programme call in June 2021.
13	From line 3700 to 3600/ED	150,000.00	22/06/21	Local transfer to cover the costs for the Study on the "U-space feasibility".
14	From line 3700 to 3200	31,000	23/06/21	Local transfer to cover for the development of a HR Financial dashboard for the monitoring and reporting of payroll costs
15	From line 3000_CAO to 3400/CT	35,000	24/06/21	Local transfer to cover the additional cost of the Rotorcraft Symposium and DOA Workshop generated as a result of the change in event format to comply with restrictions caused by Covid-19.
16	From line 1113 to 1111	174,500	02/07/21	Local transfer to cover the monthly and daily subsistence expenses for the Seconded National Experts at EASA until the end of the year 2021.
17	From line 3200 to 3700 and from 3700 to 2101	31,000.00	07/07/21	Budget reallocation No 2. Correction of transfer from 3700 to 3200 done on 23/06/21, in order to allocate the funds to the right BL 2101. The aim of this transfer is to cover for the development of a HR Financial dashboard for the monitoring and reporting of payroll costs.
18	From line 1102 to 1410	62,714	08/07/21	Local transfer to cover for extension of the existing framework contract in order to ensure the continuity of medical services for EASA staff until a new framework contract is in place.
19	From line 1420 to 1200	4,100	08/07/21	Local transfer to cover for external recruitment activities which are restarting earlier than originally planned.
20	From line 1113 to 1172	43,160	08/07/21	Local transfer to cover for the increased costs partly due to the COVID pandemic.
21	From 3700 to 3600/FS	114,000	15/07/21	Local transfer to cover FS research projects and studies in 2021 - amongst which the MVP expenditure of a "Passenger Mass Survey" at € 139,000 is the largest – amounts to a total of € 214,000.
22	From 2106 and 2108 to 2101	812,000	16/07/21	Local transfer to cover costs for supplementary resources needed for the development of KHRONOS MVP for HRIS, Community tool and Flex tool.
23	From 3907 to 3908	103,500	16/07/21	Local transfer to cover a series of contracts, focusing on so called "marketing funnel" promotion campaigns, which are focused on the Post COVID recovery in GA.
24	From 3907 to 3900	35,000	16/07/21	Local transfer to cover consultancy on safety intelligence technics & technology including study to automate processes in order to save some FTE's.
25	From 3700 to 2101	185,000	20/07/21	Budget reallocation No 3 to cover the cost for the hosting of ECCAIRS2.
26	From 3700 and 3400 to 3200	750,000	21/07/21	Local transfer to cover the cost for the system development & maintenance of ECCAIRS2.
27	From 1420, 1101, 1102 to 1430	334,000	21/07/21	Local transfer to cover the commitment increase for the St. George's International School and pay the school fees for EASA staff for the school year 2021-2022.
28	From 3000_CAO to 3003/RS	297,000	26/07/21	Local transfer to cover the costs of a consultancy contract for a review of the NAA hourly rate.
29	From 3700 to 3600/SM	20,000	30/08/21	Local transfer to cover the extension of a contract for "Methodological Impact Assessment Support on ground handling, aviation size and social data for specific aviation sectors".
30	From 3000_CAO to 3903-R0	12,000	09/09/21	Local transfer to cover costs of 2 projects for measuring in a standardized way the noise emitted by small drones.
31	From 3700 to 3500/ED	500.00	21/09/21	Local transfer to cover costs of translation of EASA budget in Gaelic.
32	From 1202 to 1203	36,000.00	24/09/21	Local transfer to cover costs for removals of new comers and leavers.
33	From 1420_IT to 1100	187,000	04/10/21	Local transfer to cover payment of the salaries until the yearend.
34	From 3601/SM to 3600/SM	3,800	04/10/21	Local transfer to fund the production of a small video as part of the label communication (EASA label for environment).
35	From 3601/SM to 3900/SM	81,357	12/10/21	Local transfer to fund D45 Ops Phase and external expert to perform analysis, identification and processing of strategic Accident & Serious Incidents reports.
36	Between BL 3000 local positions	155,000.00	20/10/21	Local transfer to allow funds identified at the occasion of the "cost savings exercise" to be released.

## Budget Transfers (all amounts in Euros)

Details about the transfers				
#	From / to	Amount	Date	Reason
37	From 2252 to 2355	5,000.00	29/10/21	Local transfer to cover the cost of the SLA with OIB for paper archive 2021.
38	From 2106 and 2108 to 2100	155,000.00	29/10/21	Local transfer to cover the purchase of new Video Conferencing Systems and WebEx room phones for MRs, ROs & TTs in order to enhance the business communications across the agency .
39	From 2000/SM and 2321 to 2320	45,000	29/10/21	Local transfer to cover unplanned increase of bank charges 2021 due to charging by bank ING of negative interest on EASA account.
40	From BL 3907 to 3908	30,000	02/11/21	Local transfer to finance a promotion campaign on Air Operations, and a promotion campaign on the European rules on drones.
41	From 3000_CAO to 3000_ATO	200,000	05/11/21	Local transfer to readjust resources in line with activities.
42	From 1202 to 1203	20,871	12/11/21	Local transfer to cover unplanned additional needs.
43	From 3601/SM to 3900	60,000	15/11/21	Local transfer to acquire historical traffic data batch covering aviation operations for the year 2021 to serve the safety intelligence and environmental missions of the Agency (in particular the
44	From 3601 to 3400/SM	6,000	16/11/21	Local transfer to cover the cost of nine expert contracts to support the EASA Scientific Committee.
45	From 3601 and 3700 to 3907	20,000	19/11/21	Local transfer to cover the costs of the Conflict Zones platform services.
46	From 3800 to 3102	6,100	19/11/21	Local transfer to cover the renewal of 3 subscriptions for the Technical library.
47	From 3700 to 3600/SM	225,500	23/11/21	Local transfer to fund a "Maintenance & Production" study.
48	From 3601 and 3700 to 3908	10,000	23/11/21	Local transfer to cover a series of contracts regarding 'Design and use of procedures', and promotion of Drone rules.
49	From 2106 to 2108	4,000	25/11/21	Local transfer to cover unforeseen telecommunication costs of the delegations in Singapore and Beijing.
50	From 3000_CAO, FSTD and POA to 1133	1,194,188.11	01/12/21	Budget reallocation No 4 to cover the cost of the pension contribution for the last quarter of the year.
51	From 1115 to 11233	76,427	15/12/21	Local transfer to pay the pension contribution for the last quarter of the year.
52	From 3300 to 3500	45,000	01/12/21	Local transfer to cover for the translation of EASA Website in the 23 official languages, as per request from the EP.
53	From BL 1430 to 1113	119,830.48	01/12/21	Local transfer to cover payment of contractual agents' salaries of December.
54	From 1200 and 1142 to 1201 and BL1141	5,113	01/12/21	Local transfer to cover payment of the salaries of December.
55	From several T1 lines and line 3700 to 1100	1,212,607	02/12/21	Budget reallocation No 5 to cover the payment of December 2021 salaries.
56	From 1420 to 1132	0.01	02/12/21	Local transfer to adjust a rounding mistake.
57	From 2000 to 2051	110,000	08/12/21	Local transfer to cover the amount needed for the floor tanks and cabling works in the Meeting Rooms, Recess Rooms and Think tanks.