

# EUROPEAN UNION AVIATION SAFETY AGENCY

## 2022 FINAL ANNUAL ACCOUNTS



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# 1. GENERAL INFORMATION

## THE AGENCY

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 EASA was set up by a Council and Parliament regulation (Regulation (EC) 1592/2002 repealed by Regulation (EC) No 216/2008 and Regulation (EU) 2018/1139) and was given specific regulatory and executive tasks in the field of civil aviation safety and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

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

## MISSION

The Agency's mission is to:

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

## TASKS

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

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

## FUNDING

The main sources of funds for the Agency are:

- Fees paid by applicants for certificates and approvals issued, maintained or amended by the Agency in accordance with regulation (EC) No 319/2014 until 31 December 2019 and Commission Implementing Regulation (EU) 2019/2153 of 16 December 2019 on the fees and charges levied by the European Union Aviation Safety Agency (repealing Regulation (EU) No 319/2014) to be applied from January 1, 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

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.

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

<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)

### **The AGENCY's STRUCTURE**

The Agency is managed by the Executive Director who is appointed by the Agency's Management Board and is completely independent in the performance of his 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 2022 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 2022 consolidated EU annual accounts.

### **COVID-19**

During 2022, the coronavirus outbreak had less of an impact on the aviation industry and the Agency's operations which gradually returned to a new normal. Expenditure related to certification outsourcing, missions and meetings, however, remains lower than pre-covid levels. 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**

The European Union adopted a comprehensive set of restrictive measures in response to Russia's invasion of Ukraine in February 2022. Those measures also relate to the aviation sector and contain, in particular, a comprehensive ban on the export of goods and technology suited for use in aviation and the prohibition of provision of technical assistance and other related services in relation to aviation goods and technology to persons, entities or bodies in Russia or for use in Russia. The financial effect of the war in Ukraine has resulted in a reduction of fees and charges revenue of around EUR 5 M from Russian and Belarusian customers due to sanctions and around EUR 1 M with respect to Ukrainian customers in relation to solidarity measures applied during 2022. A similar impact is expected to continue in future periods. All fees invoiced to Russian and Belarusian customers relating to periods beyond 1 March 2022 have been deferred whilst fees raised against Ukrainian customers since the war began have been waived.

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

## 2. FINANCIAL STATEMENTS

### 2.1 Balance Sheet

(Thousands of euros)

<b>ASSETS</b>	<b>Note</b>	<b>31.12.22</b>	<b>31.12.21</b>
<b>NON-CURRENT ASSETS</b>	<b>3.2</b>		
<i>Intangible fixed assets</i>	<b>3.2.1</b>		
Computer Software		2,572	4,214
Intangible assets under construction		-	495
<i>Tangible fixed assets</i>	<b>3.2.1</b>		
Computer Hardware		1,181	1,460
Furniture		5,721	6,414
Other fixtures and fittings		61	24
Tangible assets under construction		-	16
<b>Total</b>		<b>9,535</b>	<b>12,622</b>
<b>CURRENT ASSETS</b>	<b>3.3</b>		
Current receivables	<b>3.3.1</b>	7,626	7,171
Accrued revenues	<b>3.3.2</b>	3,401	2,155
Prepaid expenses	<b>3.3.3</b>	3,760	3,497
EU entities receivables	<b>3.3.4</b>	33	23
Cash and equivalents	<b>3.3.5</b>	133,957	130,496
<b>Total</b>		<b>148,779</b>	<b>143,342</b>
<b>TOTAL ASSETS</b>		<b>158,313</b>	<b>155,965</b>
<b>LIABILITIES</b>			
<b>NON-CURRENT LIABILITIES</b>	<b>3.4</b>		
Non-current pre-financing EU entities	<b>3.4</b>	15,088	8,987
<b>Total</b>		<b>15,088</b>	<b>8,987</b>
<b>CURRENT LIABILITIES</b>	<b>3.5</b>		
Current payables	<b>3.5.1</b>	6,599	5,529
Deferred revenues	<b>3.5.2</b>	41,521	42,138
EU entities payables	<b>3.5.3</b>	20,905	25,116
Non-EU entities	<b>3.5.4</b>	76	186
Accrued charges	<b>3.5.5</b>	23,688	18,438
<b>Total</b>		<b>92,788</b>	<b>91,407</b>
<b>TOTAL LIABILITIES</b>		<b>107,876</b>	<b>100,393</b>
<b>NET ASSETS</b>			
Surplus (deficit) forwarded from previous years		55,571	50,553
Net surplus(deficit) for the period		(5,134)	5,018
<b>TOTAL NET ASSETS</b>		<b>50,437</b>	<b>55,571</b>

## 2.2 Statement of financial performance (SFP)

(Thousands of euros)

	Note	2022	2021
<b>OPERATING REVENUE</b>	3.6		
Fees and Charges	3.6.1	112,052	108,993
Contribution from EU entities	3.6.2	60,511	51,680
Contribution from non- EU entities	3.6.3	111	307
Other revenues	3.6.4	538	730
Contribution from EFTA countries	3.6.5	1,761	1,727
<b>TOTAL OPERATING REVENUE</b>		<b>174,973</b>	<b>163,437</b>
<b>OPERATING EXPENSES</b>	3.7		
Staff expenses	3.7.1	(102,704)	(98,562)
Buildings and related expenses	3.7.2	(10,042)	(10,101)
IT & administrative expenses	3.7.3	(12,833)	(10,770)
Other expenses	3.7.4	(866)	(458)
Depreciation and write offs	3.7.5	(4,373)	(2,778)
Outsourcing and contracting activities	3.7.6	(49,173)	(35,877)
<b>TOTAL OPERATING EXPENSES</b>		<b>(179,990)</b>	<b>(158,545)</b>
<b>SURPLUS (DEFICIT) FROM OPERATING ACTIVITIES</b>		<b>(5,017)</b>	<b>4,892</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>	3.8		
Interests received from third parties		171	172
Interests & charges paid to third parties		(288)	(46)
<b>SURPLUS/ (DEFICIT) FROM NON-OPERATING ACTIVITIES</b>		<b>(117)</b>	<b>126</b>
<b>SURPLUS/ (DEFICIT) FROM ORDINARY ACTIVITIES</b>		<b>(5,134)</b>	<b>5,018</b>
<b>SURPLUS/ (DEFICIT) FROM EXTRAORDINARY ITEMS</b>			
<b>NET SURPLUS/ (DEFICIT) FOR THE PERIOD</b>		<b>(5,134)</b>	<b>5,018</b>

## 2.3 Cash Flow Statement

(Thousands of euros)

CASH FLOW FROM OPERATING ACTIVITIES		2022	2021
Surplus/(deficit)		(5,134)	5,018
Adjustments for:			
	Amortization (intangible fixed assets) +	2,055	(444)
	Depreciation (tangible fixed assets) +	999	798
	Increase/(decrease) in Provisions for risks and liabilities	-	-
	Increase/(decrease) in Value reduction for doubtful debts	112	(769)
	(Increase)/decrease in Short-term Pre-financing	-	-
	(Increase)/decrease in Long-term Receivables	-	-
	(Increase)/decrease in Short-term Receivables	(2,078)	3,056
	(Increase)/decrease in Receivables related to consolidated EC entities	(10)	115
	Increase/(decrease) in EU entities long-term PF	6,101	(5,503)
	Increase/(decrease) in Accounts payable	6,320	8,046
	Increase/(decrease) in Liabilities related to EU entities	(4,211)	3,352
	Increase/(decrease) in Liabilities related to non-EU entities	(111)	(277)
	Increase/(decrease) in deferrals	(617)	(655)
Net cash flow from operating activities		3,427	12,736
CASH FLOW FROM INVESTING ACTIVITIES			
	Increase of tangible and intangible fixed assets (-)	34	2,047
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		3,461	14,783
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		130,496	115,713
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		133,957	130,496

## 2.4 Statement of Changes in Net Assets

(Thousands of euros)

Net assets	Accumulated Surplus / Deficit	Statement of financial performance of the year	Net assets (total)
Balance as of 31 December 2021	50,553	5,018	55,571
Balance as of 1 January 2022	50,553	5,018	55,571
SFP result of the previous year	5,018	5,018	
SFP result of the current year		(5,134)	(5,134)
Balance as of 31 December 2022	55,571	(5,134)	50,437



## 3. Notes to the financial statements

### 3.1 Summary of significant accounting policies

#### Accounting principles

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

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

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

#### Basis of preparation

#### Functional and reporting currency

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

#### Currency and basis for conversion

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

#### Use of estimates

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

## Balance Sheet

### Fixed assets

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

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

From 1 January 2022 the fixed asset capitalisation threshold was increased from EUR 420 to EUR 5,000. The change has had no material impact on the annual accounts and only affects new acquisitions after this date. No retrospective action is to be taken on assets acquired prior to 1 January 2022. This brings the capitalisation threshold in line with that of the European Commission.

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.

### Leases

Leases of intangible assets where the lessee 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 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 following a provision matrix model as prescribed by EU Accounting Rule No. 11. 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 as well as one Escrow account:

- Three accounts 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 to account for special projects. Excess funds held in these accounts are now held in a series of 14-day short-term interest bearing deposit sub accounts.
- One account 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 funds in order to minimise treasury risks and initially reduce the impact of negative interest. During 2022 these savings accounts started once again to bear positive 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 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 EU Accounting Rule 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 No. 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 No. 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 EU Accounting Rule No. 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:

Description	Type	Rule
Type Certificate / Restricted Type Certificate	Non-Periodical Fees	actual billing cycle / prorata invoice amount
Type Certificate / Restricted Type Certificate	Periodical Fees (Annual Fees)	actual billing cycle / prorata invoice amount
Supplemental Type Certification	Non-Periodical Fees	actual billing cycle / prorata invoice amount
Major Changes & Repairs	Non-Periodical Fees	actual billing cycle / prorata invoice amount
Minor Changes & Repairs	Non-Periodical Fees	Per application: average duration of 323 days
Design Organisation Approval	Non-Periodical Fees	Per application: average duration of 693 days
Design Organisation Approval	Periodical Fees (Surveillance Fees)	actual billing cycle / prorata invoice amount
Alternative Procedure to DOA	Non-Periodical Fees	actual billing cycle / prorata invoice amount
Production Organisation Approval	Non-Periodical Fees	Per application: average duration of 873 days
Production Organisation Approval	Periodical Fees (Surveillance Fees)	actual billing cycle / prorata invoice amount
Foreign Maintenance Organisation Approval	Non-Periodical Fees	Per application: average duration of 508 days
Foreign Maintenance Organisation Approval	Periodical Fees (Surveillance Fees)	actual billing cycle / prorata invoice amount
Continuing Airworthiness Management Organisation Approval	Non-Periodical Fees	Per application: average duration of 902 days
Continuing Airworthiness Management Organisation Approval	Periodical Fees (Surveillance Fees)	actual billing cycle / prorata invoice amount
Part 145 / 147 approvals with bilateral agreements	Non-Periodical Fees	Per application: average duration of 275 days
Part 145 / 147 approvals with bilateral agreements	Periodical Fees (Surveillance Fees)	actual billing cycle / prorata invoice amount
Foreign Maintenance Training Organisation Approval	Non-Periodical Fees	Per application: average duration of 565 days
Foreign Maintenance Training Organisation Approval	Periodical Fees (Surveillance Fees)	actual billing cycle / prorata invoice amount
Appeal	Non-Periodical Fees	All revenue recognised in the billing year
Approval of Aircraft Flight Manual Revision	Non-Periodical Fees	actual billing cycle / prorata invoice amount
Acceptable Means of Compliance to AD's	Non-Periodical Fees	actual billing cycle / prorata invoice amount
Air Traffic Controller (ATCO) Training Organisation Approval	Fees	actual billing cycle / prorata invoice amount
Air Operator Certificate	Non-Periodical Fees	All revenue recognised in the billing year
Certification Support for Validation	Non-Periodical Fees	actual billing cycle / prorata invoice amount
Export Certificate of Airworthiness	Non-Periodical Fees	actual billing cycle / prorata invoice amount
Maintenance Review Board	Non-Periodical Fees	actual billing cycle / prorata invoice amount
Operations Evaluation Board	Non-Periodical Fees	actual billing cycle / prorata invoice amount
Approval of Flight Conditions for a permit to fly	Non-Periodical Fees	All revenue recognised in the billing year
Technical Advice Contracts	Non-Periodical Fees	actual billing cycle / prorata invoice amount
E-examination	Non-Periodical Fees	actual billing cycle / prorata invoice amount
Flight Simulation Training Device	Non-Periodical Fees	actual billing cycle / prorata invoice amount
Flight Simulation Training Device	Periodical Fees (Surveillance Fees)	actual billing cycle / prorata invoice amount
Letters of Acceptance for navigation database Suppliers/Flight Simulator Training Device Qualification	Non-Periodical Fees	actual billing cycle / prorata invoice amount
Technical Training to NAAs	Non-Periodical Fees	actual billing cycle / prorata invoice amount
Air Traffic Mgmt./Air Navigation Systems	Non-Periodical Fees	actual billing cycle / prorata invoice amount
Air Traffic Mgmt./Air Navigation Systems	Periodical Fees (Surveillance Fees)	actual billing cycle / prorata invoice amount
Approved Training Organisation	Non-Periodical Fees	actual billing cycle / prorata invoice amount
Approved Training Organisation	Periodical Fees (Surveillance Fees)	actual billing cycle / prorata invoice amount
Organisational Suitability Data	Non-Periodical Fees	All revenue recognised in the billing year
Services	Non-Periodical Fees	All revenue recognised in the billing year
U-Space Service Provider	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 the fact that most credit notes will need to be re-invoiced as most relate to cancelled projects that will 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 49 projects in 2022 (45 in 2021) 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 Contribution Agreement Manual in general and special conditions related to contribution agreements or the standard rules as per the PAGODA 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 EU 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 EU 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 2022 was EUR 10,036K (9,271K in 2021).

### 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. Additions during the year amounted to EUR 413K relating mainly to software licenses. The eRules IT Project was expensed during the year as it never reached the threshold for capitalisation of internally generated intangible assets. No IT projects went live during the year. There was a small decrease of 3% in the amortisation compared to 2021.

(Thousands of euros)

2022		Computer Software Under Construction	Computer Software	Total
Gross carrying amounts 01.01.2022	+	495	19,854	20,348
Additions	+	-	413	413
Disposals	-	(495)	-	(495)
Transfers between headings	-/+	-	-	-
Gross carrying amounts 31.12.2022		-	20,267	20,267
Accumulated amortization and impairment 01.01.2022	-	-	(15,640)	(15,640)
Amortization	-	-	(2,055)	(2,055)
Disposals	+	-	-	-
Accumulated amortization and impairment 31.12.2022	-	-	(17,695)	(17,695)
Net carrying amounts 31.12.2022		-	2,572	2,572

**Tangible fixed assets** consist essentially of furniture (including building amendments) and IT hardware. Additions during the year (EUR 356K) consisted mainly of computer hardware (EUR 302K) which included the purchase of new servers and firewalls. Disposals took place during the year amounting to EUR 309K (which were mainly due to unusable or obsolete computer hardware) resulting in a negligible loss on disposal.

(Thousands of euros)

2022		Computer hardware	Furniture	Other Fixtures and Fittings	Tangible assets under construction	Total
Gross carrying amounts 01.01.2022	+	6,718	10,600	560	16	17,894
Additions	+	302	-	54	-	356
Disposals	-	(234)	(22)	(36)	(16)	(309)
Gross carrying amounts 31.12.2022		6,786	10,578	578	-	17,942
Accumulated amortization and impairment 01.01.2022	-	(5,258)	(4,186)	(536)	-	(9,980)
Depreciation	-	(573)	(671)	(18)	-	(1,261)
Write-back of depreciation	+	-	-	-	-	-
Disposals	+	226	0	36	-	262
Accumulated amortization and impairment 31.12.2022	-	(5,605)	(4,857)	(517)	-	(10,979)
Net carrying amounts 31.12.2022		1,181	5,721	61	-	6,963

### 3.3 Current Assets

#### 3.3.1 Current receivables

(Thousands of euros)

Current Receivables	Balance at 31.12.22	Balance at 31.12.21
Receivables from customers	5,570	5,682
Receivables from staff	55	40
Doubtful Customers	(365)	(253)
VAT/Tax recoverable	2,367	1,703
<b>Total</b>	<b>7,626</b>	<b>7,171</b>

There was a small decrease of EUR 112K in the receivables from customers due to quicker chasing of debt. Most of this balance is made up of invoices not overdue at 31 December 22 as well as debt relating to sanctioned countries. A total of EUR 915K was written off during the year, which related mainly to solidarity measures applied to Ukrainian customers.

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

The provision for doubtful receivables was increased by EUR 112K to EUR 365K and is calculated using a provision matrix which takes account of historical loss data and future expected losses although, for

2022, the future expected loss adjustment has been set at zero reflecting the improving financial condition of the aviation sector.

The VAT/Tax recoverable relates largely to the refundable VAT on payments made in 2022 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

(Thousands of euros)

Accrued revenue	Balance at 31.12.22	Balance at 31.12.21
Accrued income fees and charges	3,374	2,130
Accrued interest income	28	24
<b>Total</b>	<b>3,401</b>	<b>2,155</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 2022.

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

### 3.3.3 Prepaid expenses

(Thousands of euros)

Prepaid Expenses	Balance at 31.12.22	Balance at 31.12.21
Prepaid expenses	3,760	3,497
<b>Total</b>	<b>3,760</b>	<b>3,497</b>

Prepaid expenses relate mainly to school fees and IT expenses.

### 3.3.4 EU Entities receivables

(Thousands of euros)

EU entities receivables	Balance at 31.12.22	Balance at 31.12.21
Receivables from EU institutions	33	23
<b>Total</b>	<b>33</b>	<b>23</b>

The amount of EUR 33K relates to accrued revenues for the provision of HR services to the European Public Prosecutor's Office (EPPO).

### 3.3.5 Cash

(Thousands of euros)

Cash	Balance at 31.12.22	Balance at 31.12.21
ING Bank	2,381	1,204
ING Bank (Fees and charges)	9,414	36,055
ING Bank 14-Day ST Deposit	32,000	-
ING Bank Special Projects	47,569	40,697
Commerzbank	79	32
BCEE Bank – 35-day savings	40,988	50,983
Deutsch Bank - Escrow	1,526	1,526
<b>Total</b>	<b>133,957</b>	<b>130,496</b>

The overall cash balance increased by EUR 3,461K or 3% reflecting the continued impact of increased funds received for external assigned revenue funded contribution agreements (plus EUR 6,872K) and an overall reduction in other cash balances (less EUR 3,411K).



During 2022 cash was moved between banks initially to minimise the impact of negative interest and spread financial risk. In the latter part of the year, and following interest rate increases, surplus funds were placed in a series of 14-day short-term interest-bearing sub accounts with ING.

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

(Thousands of euros)

NON-CURRENT LIABILITIES	Balance at 31.12.22	Balance at 31.12.21
EU entities-long term	15,088	8,987
<b>Total</b>	<b>15,088</b>	<b>8,987</b>

Long term liabilities due to EU entities reflect the open pre-financing relating to technical assistance and research projects due beyond the end of 2023.

### 3.5 Current Liabilities

#### 3.5.1 Current payables

(Thousands of euros)

Current payables	Balance at 31.12.22	Balance at 31.12.21
Payables to suppliers	6,599	5,529
<b>Total</b>	<b>6,599</b>	<b>5,529</b>

The increase in general payables of EUR 1,070K is in line with the continued increase in overall expenditure levels on outsourcing and contracting activities.

#### 3.5.2 Deferred Revenues

(Thousands of euros)

Deferred revenues	Balance at 31.12.22	Balance at 31.12.21
Deferred revenues F&C	41,052	41,648
Deferred revenues Non-F&C	469	490
<b>Total</b>	<b>41,521</b>	<b>42,138</b>

Deferred revenues for fees and charges 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. In addition, all fees and charges invoiced to Russian and Belarussian customers related to periods beyond 1 March 2022 have been deferred and were not recognised in the period due to the ongoing war in the Ukraine.

Section 3.1 Exchange Revenue: revenue from fees and charges levied by the Agency (page 12) 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 a specific technical assistance project in support of air transportation in Central and Western Africa.

### 3.5.3 EU entities short term

*(Thousands of euros)*

EU entities short-term	Balance at 31.12.22	Balance at 31.12.21
Subsidy to reimburse to the EU	241	318
Other payables to EU institutions	146	3
Grants & Contributions EU entities	20,518	24,794
<b>Total</b>	<b>20,905</b>	<b>25,116</b>

The EUR 241K is the part of the 2022 budget result that needs to be refunded to the EU during 2023.

The EUR 146K relates to amounts invoiced but not yet paid to other EU institutions.

The amount of EUR 20,518K (EUR 24,794K in 2021) represents the one-year open pre-financing amounts for grants and contribution agreements received from different DGs, 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

*(Thousands of euros)*

Non-EU entities payables	Balance at 31.12.22	Balance at 31.12.21
Pre-financing from non-EU entities	76	186
<b>Total</b>	<b>76</b>	<b>186</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

*(Thousands of euros)*

Accrued charges	Balance at 31.12.22	Balance at 31.12.21
Accrued charges	21,370	16,262
Untaken holidays	2,224	2,118
Unpaid salaries	93	58
<b>Total</b>	<b>23,688</b>	<b>18,438</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 2022 and paid in 2023. 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 5,250K or 28% observed during 2022 is largely driven by a significant increase in the accruals related to special projects managed via contribution agreements with other European Commission DGs.

### 3.6 Operating Revenue

The Agency's 2022 revenue comes from the following sources:

(Thousands of euros)

Operating revenue	2022	2021
Fees and charges	112,052	108,993
Contribution from EU entities	60,511	51,680
Contribution from non-EU entities	111	307
Contribution from EFTA countries	1,761	1,727
Other revenues	538	730
<b>Total</b>	<b>174,973</b>	<b>163,437</b>

Overall revenues increased by EUR 11,536K or 7% compared to 2021 driven by a EUR 3,059K or 3% increase in fees and charges revenue and a EUR 8,831K or 17% 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

(Thousands of euros)

Item	2022 Invoiced			2022 Accrued		2022 Deferred	2021 Reversals			Total
Description	F&C	Travel	Total	F&C	Travel	F&C	F&C Accrued (-)	Accrued Travel (-)	F&C Deferred (+)	2022 Revenue
Type Certificate / Restricted Type Certificate	9,383	79	9,462	10	7	(3,559)	(287)	-	3,801	9,433
Type Certificate / Restricted Type Certificate	21,010	43	21,053	-	16	(8,305)	(52)	(7)	8,282	20,987
Supplemental Type Certification	4,320	82	4,402	(0)	14	(2,095)	(26)	-	2,443	4,738
Major Changes & Repairs	16,463	442	16,905	(10)	75	(8,382)	(7)	(6)	8,179	16,753
Minor Changes & Repairs	278	-	278	0	-	(114)	(0)	-	121	284
Design Organisation Approval	224	25	250	-	10	(148)	(1)	(22)	238	326
Design Organisation Approval	8,327	131	8,458	-	22	(3,894)	-	-	3,965	8,552
Alternative Procedure to DOA	104	-	104	19	-	(19)	(12)	-	9	101
Production Organisation Approval	21	45	66	-	5	(62)	-	(4)	94	100
Production Organisation Approval	6,691	455	7,146	-	148	(2,522)	-	(47)	2,486	7,211
Foreign Maintenance Organisation Approval	387	155	542	-	29	(394)	-	(69)	443	551
Foreign Maintenance Organisation Approval	19,398	1,598	20,996	-	632	(6,649)	(3)	(119)	6,387	21,244
Continuing Airworthiness Management Organisation Approval	-	-	-	-	-	-	(13)	-	-	(13)
Continuing Airworthiness Management Organisation Approval	547	5	552	94	-	(125)	(4)	-	95	612
Part 145 / 147 approvals with bilateral agreements	50	-	50	-	-	(13)	-	-	12	49
Part 145 / 147 approvals with bilateral agreements	1,464	-	1,464	1	-	(671)	(3)	-	643	1,435
Foreign Maintenance Training Organisation Approval	77	24	101	-	9	(113)	(0)	-	188	184
Foreign Maintenance Training Organisation Approval	2,268	487	2,755	-	202	(915)	-	(131)	833	2,744
Appeal	80	-	80	-	-	-	-	-	-	80
Approval of Aircraft Flight Manual Revision	-	-	-	-	-	-	-	-	-	-
Acceptable Means of Compliance to AD's	67	-	67	17	-	(27)	(32)	-	41	65
Air Traffic Mgmt./Air Navigation Systems	179	18	197	42	5	-	(30)	-	-	214
Air Traffic Mgmt./Air Navigation Systems	626	76	703	159	10	-	(115)	-	-	757
Air Operator Certificate recurring	637	-	637	81	-	-	-	-	-	718
Air Operator Certificate	187	-	187	25	-	-	-	-	-	212
Air traffic controllers' licensing and certification	8	-	8	1	-	-	-	-	-	9
Approved Training Organisation	259	49	309	58	26	-	(67)	(9)	0	316
Approved Training Organisation	566	226	792	175	78	(0)	(82)	(57)	-	906
Certification Support for Validation	896	11	907	77	5	(286)	(60)	(2)	375	1,016
Export Certificate of Airworthiness	828	-	828	2	-	-	(7)	-	0	824
Flight Simulation Training Device	1,161	379	1,539	59	158	(251)	(11)	(73)	278	1,699
Flight Simulation Training Device	4,824	2,042	6,866	0	849	(2,134)	(0)	(345)	2,182	7,419
Maintenance Review Board	1,097	31	1,128	73	-	(270)	(137)	(2)	467	1,259
Technical Training to NAAs	0	-	0	-	-	(0)	-	-	0	0
Operations Evaluation Board	7	-	7	4	-	(2)	(2)	-	22	30
Organisational Suitability Data	71	23	94	5	-	-	(52)	-	-	47
Approval of Flight Conditions for a permit to fly	285	-	285	0	-	-	(0)	-	-	285
Ramp inspection training organisation	5	-	5	-	-	-	-	-	-	5
Technical Advice Contracts	603	-	603	115	-	-	(193)	-	1	526
EASA services	57	-	57	7	-	(0)	(20)	-	2	46
Third Country Operators	173	19	191	-	-	(92)	-	-	55	155
U-Space Service Provider	14	-	14	34	-	-	-	-	-	48
Drones	124	-	124	26	-	(8)	(20)	-	4	126
	<b>103,766</b>	<b>6,447</b>	<b>110,213</b>	<b>1,073</b>	<b>2,301</b>	<b>(41,052)</b>	<b>(1,238)</b>	<b>(892)</b>	<b>41,648</b>	<b>112,052</b>

The above table provides a summary of the 2022 fees and charges revenue recognition computation on an accrual basis. The calculated final figure of EUR 112,052K (EUR 108,993K in 2021) 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 European Free Trade Association (EFTA) countries received from the European Commission totaled EUR 40,615K (EUR 39,950K in 2021). The amount to be returned to the EC is EUR 241K.

EUR 20,137K (EUR 12,048K in 2021) 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:

*(Thousands of euros)*

<b>Contribution from EU entities</b>	<b>2022</b>	<b>2021</b>
Gross EU subsidy	40,615	39,950
2022 EU subsidy returned in 2023	(241)	(318)
Grants and service contracts	20,137	12,048
<b>Total</b>	<b>60,511</b>	<b>51,680</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 2022 the Agency managed 49 projects (45 at the end of 2021), which were based on four different types of agreement:

- Grant agreements: 3 projects
- Contribution/Delegation agreements: 22 projects
- In kind collaboration agreements: 23 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 and the Hungarian Ministry of Technology (MIT).

*(Thousands of euros)*

<b>Contribution from non-EU entities</b>	<b>2022</b>	<b>2021</b>
Grants and service contracts – non-EU	111	307
<b>Total</b>	<b>111</b>	<b>307</b>

### 3.6.4 Other revenues

Other revenues relate mainly to the recovery of staff parking and public transport costs, school fee recoveries and income from conferences and meetings organised by the Agency.

(Thousands of euros)

Other revenues	2022	2021
Other revenues	538	730
<b>Total</b>	<b>538</b>	<b>730</b>

### 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).

(Thousands of euros)

Contribution from EFTA countries	2022	2021
Contribution from EFTA countries	1,761	1,727
<b>Total</b>	<b>1,761</b>	<b>1,727</b>

## 3.7 Operating expenses

(Thousands of euros)

OPERATING EXPENSES	2022	2021
Staff expenses	102,704	98,562
Buildings and related expenses	10,042	10,101
IT & administrative expenses	12,833	10,770
Other expenses	866	458
Depreciation and write offs	4,373	2,778
Outsourcing and contracting activities	49,173	35,877
<b>TOTAL OPERATING EXPENSES</b>	<b>179,990</b>	<b>158,545</b>

2022 operating expenses increased by EUR 21,446K or 14% over 2021 largely driven by the increases in outsourcing and contracting activities:

- EUR 4,142K or 4% increase in staff and related costs
- EUR 59K or 1% decrease in building and related expenses
- EUR 2,063K or 19% increase in IT & administrative expenses
- EUR 408K or 89% increase in other expenses
- EUR 1,595K or 57% increase in depreciation and write offs
- EUR 13,296K or 37% increase in outsourcing and contracting activities

### 3.7.1 Staff expenses

(Thousands of euros)

Staff Expenses	2022	2021
Salaries and related allowances	81,495	79,244
Social security	3,251	3,076
Other staff expenses	7,923	6,972
Pension F&C	10,036	9,271
<b>Total</b>	<b>102,704</b>	<b>98,562</b>

The overall population (temporary and contract staff only) increased from a headcount of 711 on 31.12.2021 to 734 on 31.12.2022. This, as well as salary increases (intermediate salary indexation in June 2022 in addition to the “usual” 2022 salary indexation in December 2022, increase in weighting factor for Germany, reclassification etc.) contributed to the overall EUR 2,251K (3%) increase in salary and related allowances.

Other staff expenses also increased by EUR 951K or 14% mainly in the area of staff costs related to the implementation of contribution 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 766K or 8% compared to 2021.

### 3.7.2 Building and related expenses

(Thousands of euros)

Building and related expenses	2022	2021
Rent	8,285	8,170
Related expenses	1,757	1,931
<b>Total</b>	<b>10,042</b>	<b>10,101</b>

Rent and related expenses show a decrease of EUR 59K or 1% overall compared to 2021. Whilst building expenditure increased following regular price indexation and specific price increases due to higher inflation in 2022, accruals for building related disputes were decreased to reflect expected outcomes.

### 3.7.3 IT & Administrative expenses

(Thousands of euros)

IT & Administrative expenses	2022	2021
Temporary assistance	316	250
Administrative assistance	453	488
Recruitment	60	37
Training	303	193
IT and equipment	11,363	9,587
Stationery, supplies and other	201	82
Postage and communication	138	132
<b>Total</b>	<b>12,833</b>	<b>10,770</b>

The overall increase in IT and administrative expenditure up EUR 2,063K or 19% over 2021 is largely driven by increased IT expenditure on:

- Increased remote collaboration services and personnel equipment renewals;
- Data centre improvements and technical security services;
- Solutions delivered in support for the Agency’s transformation and digitalisation initiatives.

### 3.7.4 Other expenses

(Thousands of euros)

Other Expenses	2022	2021
Other expenses	866	458
<b>Total</b>	<b>866</b>	<b>458</b>

Other expenses include, inter alia, annual audit fees, legal costs, management board and board of appeal meetings, representation costs etc. The EUR 408K or 89% increase over 2021 relates largely to increased HR external services and legal expertise costs incurred during 2022.

### 3.7.5 Depreciation and write-offs

(Thousands of euros)

Depreciation and write-offs	2022	2021
Depreciation and amortisation of fixed assets	3,346	3,367
Provision for risks on receivables	1,026	-589
<b>Total</b>	<b>4,373</b>	<b>2,778</b>

Depreciation and amortisation of fixed assets reduced only very slightly compared to 2022. The Provision for risks on receivables increase includes the EUR 915K waiver related to solidarity measures applied to Ukrainian customers.

### 3.7.6 Outsourcing and contracting activities

(Thousands of euros)

Certification and other operating expenses	2022	2021
Certification activities (NAA & qualified entities)	17,509	13,348
Other operating expenses	26,684	19,665
Meetings	603	368
Translation/Publications	101	-
Missions/Technical Training	4,276	2,496
<b>Total</b>	<b>49,173</b>	<b>35,877</b>

The overall EUR 13,296K or 37% increase in this category reflects the return to more normal conditions with increased activity levels in certification outsourcing, missions and expenditure related to the implementation of contribution agreements.

### 3.8 Non-operating revenues (expenses)

(Thousands of euros)

Non-operating revenue	2022	2021
Bank interest	74	-
Interest received from customers	97	172
<b>Total</b>	<b>171</b>	<b>172</b>
Non-operating expense		
Other financial charges	(253)	(24)
Exchange differences	(35)	(23)
<b>Total</b>	<b>(288)</b>	<b>(46)</b>
<b>Total Net</b>	<b>(117)</b>	<b>126</b>

Financial income includes bank interest as well as late payment interest charged to customers who pay their invoices late.

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

### 3.9 Financial Instruments

EU Accounting Rule No. 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 (held in current accounts, 14-day short-term deposit accounts, a 35-day savings accounts and a small amount in an escrow account), 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 allowance assessed using a simplified provision matrix as prescribed by EU Accounting Rule No. 11. The provision matrix is based on historical credit loss data and, due to the improving financial outlook within the aviation sector, adjustments to reflect future failure rates have been set at zero:



## Exchange receivables:

(Thousands of euros)

	Not past due	Past due 0-30 days	Past due 31-90 days	Past due 91 days - 1 year	Past due > 1 year	Total
Receivables gross carrying amount	4,077	753	206	74	460	5,570
Impairment (-)	27	8	6	7	318	365
Net receivables	4,050	745	200	68	141	5,204

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 various accounts with 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.

Following the decisions by the European Central Bank to increase interest rates during the course of 2022 the impact of negative interest was not as high as originally expected. The Agency is now able to enjoy positive interest on its cash balances.

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:

(Thousands of euros)

External credit ratings of counterparties (banks)	Total
Prime and high grade	133,878
Upper medium grade	-
Lower medium grade	79
Non-investment grade	-
<b>Total</b>	<b>133,957</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 renewal of banking contracts, it is now no longer possible to avoid negative interest charges on bank balances. This risk is now minimal following the European Central Bank's decision to increase interest rates during 2022.

#### **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 EU Accounting Rule No. 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:

(Thousands of euros)

Operating leases	Charges still to be paid			
	<1yr	1-5 yrs.	>5 yrs.	Total charges to be paid
Neue-Direktion Koln	8,039	42,604	74,438	125,081
Brussels	259	1,295	302	1,856
<b>Total</b>	<b>8,298</b>	<b>43,899</b>	<b>74,740</b>	<b>126,938</b>

#### 3.10.2 Outstanding budgetary commitments not yet expensed

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.

(Thousands of euros)

Outstanding budgetary commitments not yet expensed	2022	2021
Open budget commitments	60,132	41,990
Contractual commitments	110,193	111,500
<b>Gross amount</b>	<b>170,325</b>	<b>153,490</b>
Payables/Accrued charges	(21,524)	(15,377)
<b>Total</b>	<b>148,800</b>	<b>138,113</b>
Assigned revenue impact	(110,193)	(111,500)
<b>Total</b>	<b>38,608</b>	<b>26,613</b>

### 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 Contribution and delegation agreements

- **Simplified cost options** - 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.

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

- **Remuneration** - In relation to its management of contribution and delegation agreements concluded with other EC DGs the Agency is able to charge a remuneration fee of up to 7% of eligible costs incurred to cover indirect costs.

Up to the end of 2021, this remuneration has only been recognised at the project completion stage based on approval of the final project report. From 1 January 2022 the Agency has modified its approach to the recognition of this remuneration by recognising it on a quarterly/annual basis. This change of approach will be applied prospectively and better reflects accrual accounting principles as well as the real economic impact.

The 2022 accounts therefore include a catch up for the recognition of remuneration relating to open projects from previous years of EUR 1,474 K.

In accordance with EU Accounting Rule No. 14 previous periods have not been restated due to impracticability.

#### 3.11.3 Other

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

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

- rejection of payment of service charges invoices 2016/2017/2018 – financial claim ~EUR 642K plus interest.

As no Court decision or other form of settlement in the three cases has been reached so far an estimate of outstanding related amounts were accrued for in the 2022 financial statements. All cases are ongoing as of the end of 2022.

2. 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 Implementation of the Budget

### 4.1 Budget implementation – Introduction

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

The budget structure for EASA consists of administrative and operational appropriations and contains only non-differentiated appropriations; meaning that the commitment and payment appropriations entered in the approved budget show the same amount. Under Title 4, due to their multiannual nature, the commitment and payment appropriations can differ for some budget lines. 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:

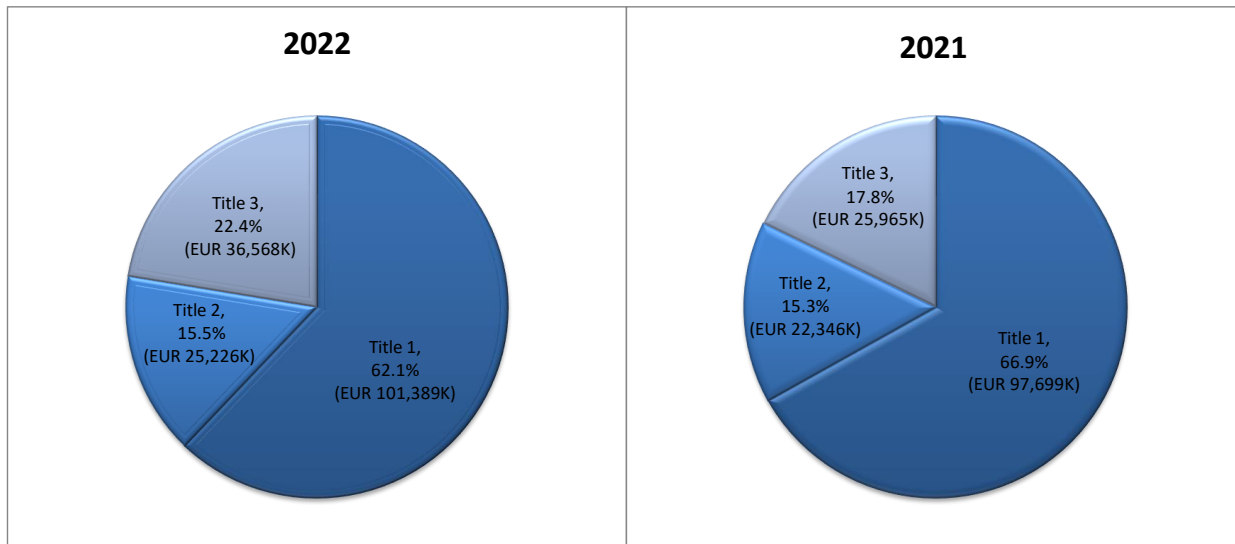
- European Union Subsidy.
- Assigned revenues from fees and charges paid by applicants.
- Assigned revenues received mainly from the European Commission to undertake special operations programmes in the areas of International Technical Cooperation with third countries and research.
- Internal assigned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

### Distribution of 2022 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	91,652,915.00	10,074,080.63		71,543.14	59,631.63	158,226.89	455.00		102,016,852.29
2. Administration	26,465,430.00	1,000.00		259.07	7,474.85	7,192,246.66	122.00		33,666,532.58
3. Operating Expenditure	15,106,594.00	27,160,097.37		47,072.64	6,933.40	5,641,780.48	7,657,552.80		55,620,030.69
4. Earmarked Expenditure			54,132,940.36					21,339,524.40	75,472,464.76
5. Fees & Charges Reserve		53,805,848.00							53,805,848.00
<b>Total</b>	<b>133,224,939.00</b>	<b>91,041,026.00</b>	<b>54,132,940.36</b>	<b>118,874.85</b>	<b>74,039.88</b>	<b>12,992,254.03</b>	<b>7,658,129.80</b>	<b>21,339,524.40</b>	<b>320,581,728.32</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 3,690K from EUR 97,699K in 2021 to EUR 101,389K in 2022 was mainly due to an increase in salaries in 2022.

Other administrative expenditure commitments increased by EUR 2,880K in absolute terms to EUR 25,226K (EUR 22,346K in 2021) and by 0.2% as an overall percentage of the Agency's budget to 15.5% (15.3% - 2021). This is mainly due to an increase in the development of organisational applications, software expenses and financial charges.

### Operational Appropriations (Title 3)

Operational expenditure commitments increased by EUR 10,603K to EUR 36,568K (EUR 25,965K in 2021). This represents an increase of 4.6% of the Agency's overall operational budget to 22.4% (17.8% in 2021). This is mainly due to an increase in EASA certification activities costs, mission costs, development of operational applications and assistance to rulemaking activities costs.

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

The main facts that had an influence on the implementation of EASA's budget during 2022 were:

- **Russian Federation's invasion of Ukraine and impact on Agency's revenue**

The Russian military invasion of Ukraine had a significant impact on the Agency's revenue in 2022. Fees & Charges ("F&C") services provided to industry forecasted F&C revenue for 2022 at EUR 120M, compared to EUR 110M in 2021. The F&C revenue EASA received by end 2022 was EUR 109M (in 2021 EUR 113M). Most of this decrease is due to the impact of applied European Commission guidelines regarding sanctions on Russian and affiliated 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 10,036K during 2022 (EUR 9,271K during 2021). The calculated fees and charges revenue percentage increased from 72% in 2021 to 74% in 2022.

- **Staff costs in 2022**

The global recession, compounded by the Russian military invasion of Ukraine and ensuing energy crisis, had a significant impact on the Agency's costs in 2022. Predominantly through high inflation the highest impact was on Title 1 - Staff Salaries.

In accordance with Article 4(1) of Annex XI to the Staff Regulations there was an intermediate pay update allowing for an automatic update of remuneration (i.e., salaries, allowances) and pensions of EU staff reflected in June 2022 salaries. The intermediate update took effect from January 2022 as follows: 2.4% increase in remuneration and pensions and 1.3% decrease in the correction coefficient (weighting factor) for Germany.

The European Commission has confirmed the adjustments to the 2022 remunerations and pensions, applicable to officials and other servants working for the European Institutions, which were reflected in the December 2022 salary payments. The salary increases related to the application of the "automatic" annual updating of remunerations resulted in a 4.5% increase to basic salaries/allowances and a 0.5% increase 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 2022, therefore resulted in the following net increases: +5% for staff based in Cologne and +4.5% for staff based in Brussels.

- **Move 2016**

The Agency carried over EUR 1,527K from 2016 to 2022 to cover the final MOVE related costs. Due to ongoing clarifications with the contractor, the amounts could not be paid in 2022. Based on legal advice, the related funds have been placed in a 'Rechtanwaltsanderskonto Treuhandvertrag' and carried over again to 2023. Additionally, part of the rent retained from the landlord in 2017 (EUR 235K), had to be carried over again to 2023. 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 2022 the Agency continued to manage a significant volume of technical assistance projects financed mainly by other European Commission DGs. Altogether, 49 earmarked projects (45 in 2021) are now being managed and total additional funds received during 2022 amounted to EUR 21,930K (EUR 12,015K in 2021). 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 2022 current year appropriations (C1) was 97.1% (96.3% in 2021) and well above the Commission target of 95%.

The cancelled appropriations relating to commitments carried over to 2022 (C8) were 2.8% (1.6% in 2021).



- **Budget Result**

Following the staff cost increase and the need to finance important operational programmes in 2022, the overall result in relation to the subsidy part of the Agency's budget was a surplus of EUR 240,679.97.

## 4.2 Budget Result Account for year 2022

All amounts are in Euros

						2022	2021
<b>REVENUE</b>							
	Fee income (Fees & Charges)					109,408,979.99	112,755,543.91
	European Union Subsidy					39,678,000.00	38,900,000.00
	Third Countries Contribution (EU)					936,867.00	1,050,300.00
	Third Countries Contribution (Switzerland)					1,761,241.62	1,726,707.47
	Delegation agreements & Grants					21,930,390.63	12,015,093.63
	Financial interests (Fees & Charges)					176,579.10	195,312.96
	Parking and others (Fees & Charges)					301,223.24	353,694.40
	Parking and others (Subsidy)					116,562.12	151,583.31
	Services rendered against payment (Subsidy)						84,980.76
	Internal Assigned Revenue					118,874.85	269,770.96
<b>TOTAL REVENUE (a)</b>						<b>174,428,718.55</b>	<b>167,502,987.40</b>
<b>EXPENDITURE</b>							
	<i>Title I: Staff</i>						
	Payments				-	101,178,179.84	97,720,092.26
	Appropriations carried over				-	342,321.33	218,313.52
	<i>Title II: Administrative Expenses</i>						
	Payments				-	18,115,400.44	16,918,412.01
	Appropriations carried over				-	8,880,020.34	7,199,843.51
	<i>Title III: Operating Expenditure</i>						
	Payments				-	24,568,957.50	18,290,547.47
	Appropriations carried over				-	17,178,918.26	13,306,266.68
	<i>Title IV: Earmarked projects</i>						
	Payments				-	15,059,765.60	9,610,411.01
	Appropriations carried over				-	6,870,625.03	2,404,682.62
<b>TOTAL EXPENDITURE (b)</b>						<b>192,194,188.34</b>	<b>165,668,569.08</b>
	Result before carry over not used					-17,765,469.79	1,834,418.32
	Cancellation of unused payment appropriations carried over from previous year				+	366,662.92	133,742.44
	Carry over C8					1,761,325.42	1,761,325.42
	Adjustment of Assigned Revenue carried over				+	7,732,169.68	7,838,184.65
	Exchange differences for the year (gain +/- loss -)				+/-	-34,808.13	-22,989.12
<b>Result of the year</b>						<b>-7,940,119.90</b>	<b>11,544,681.71</b>
<b>Related to Subsidy Activities</b>						<b>240,679.97</b>	<b>318,175.39</b>
<b>Related to Fees and Charges Activities</b>						<b>-8,180,799.87</b>	<b>11,226,506.32</b>
<b>Total</b>						<b>-7,940,119.90</b>	<b>11,544,681.71</b>
<b>Accumulated surplus on Fees and Charges Activities</b>							
	Accumulated surplus from previous year				+	72,124,611.75	60,898,105.43
	Adjustment of accumulated provision				+/-	-8,180,799.87	11,226,506.32
<b>Accumulated Surplus</b>						<b>63,943,811.88</b>	<b>72,124,611.75</b>

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

All amounts in Euros

	Budget Result Calculation Fees & Charges / Subsidy Allocation - 2022 Result				
Revenue	F&C	Subsidy	IR1 (Earmarked)	IC4 Internal Assigned Revenue	Total
Fee income (Fees & Charges)	109,408,979.99				109,408,979.99
European Union Subsidy		39,678,000.00			39,678,000.00
Third Countries Contribution (EU)		936,867.00			936,867.00
Third Countries Contribution (Switzerland)		1,761,241.62			1,761,241.62
Financial interests (Fees & Charges)	176,579.10				176,579.10
Parking and others (Fees & Charges)	301,223.24				301,223.24
Parking and others (Subsidy)		116,562.12			116,562.12
Services rendered against payment					-
Delegation agreements & Grants			21,930,390.63		21,930,390.63
Internal Assigned Revenue				118,874.85	118,874.85
<b>Total Revenue</b>	<b>109,886,782.33</b>	<b>42,492,670.74</b>	<b>21,930,390.63</b>	<b>118,874.85</b>	<b>174,428,718.55</b>
2022 Payments C1	F&C	Subsidy	IR1 (Earmarked)	IC4 and IC5 Internal Assigned Revenue	Total
Title I: Staff	65,633,292.15	25,372,919.09			91,006,211.24
Title II: Administrative Expenses	11,611,120.49	6,496,096.15			18,107,216.64
Title III: Operational Expenditure	5,998,014.80	1,038,864.16			7,036,878.96
<b>Total</b>	<b>83,242,427.44</b>	<b>32,907,879.40</b>			<b>116,150,306.84</b>
2022 Payments R0	F&C	Subsidy			
Title I: Staff	7,263,201.98	2,807,853.00			10,071,054.98
Title II: Administrative Expenses	376.38	210.57			586.95
Title III: Operational Expenditure	10,568,524.36	1,830,482.50			12,399,006.86
<b>Total</b>	<b>17,832,102.72</b>	<b>4,638,546.07</b>			<b>22,470,648.79</b>
De-commitment of carry overs C8	F&C	Subsidy			
Title I: Staff	2,745.69	1,061.45			3,807.14
Title II: Administrative Expenses	144,805.18	81,014.44			225,819.62
Title III: Operational Expenditure	116,805.32	20,230.84			137,036.16
<b>Total</b>	<b>264,356.20</b>	<b>102,306.72</b>			<b>366,662.92</b>
De-commitment of carry overs R8	F&C	Subsidy			
Title I: Staff	-	-			-
Title II: Administrative Expenses	-	-			-
Title III: Operational Expenditure	2,157,350.36	373,655.96			2,531,006.32
<b>Total</b>	<b>2,157,350.36</b>	<b>373,655.96</b>			<b>2,531,006.32</b>
Title IV: Earmarked projects			IR1 (Earmarked)		
Payments R0			7,419,017.17		7,419,017.17
Payments R8			7,640,748.43		7,640,748.43
<b>Total</b>			<b>15,059,765.60</b>		<b>15,059,765.60</b>
2022 Payments C4				C4 Internal Assigned Revenue	
Title I: Staff				40,826.99	40,826.99
Title II: Administrative Expenses				-	-
Title III: Operational Expenditure				-	-
<b>Total expenditure C4</b>				<b>40,826.99</b>	<b>40,826.99</b>
Carry over C4 as C8				-	-
2022 Payments C5				C5 Internal Assigned Revenue	
Title I: Staff				59,631.63	59,631.63
Title II: Administrative Expenses				7,474.85	7,474.85
Title III: Operational Expenditure				6,525.20	6,525.20
<b>Total expenditure C5</b>				<b>73,631.68</b>	<b>73,631.68</b>
<b>(C1+R0)-(R8+C8)</b>	<b>98,652,823.60</b>	<b>37,070,462.79</b>	<b>-</b>		
<b>Net Income-Expenditure</b>	<b>11,233,958.74</b>	<b>5,422,207.94</b>	<b>6,870,625.03</b>		
Cancelled Internal Assigned Revenue (C5)		408.20			
Exch Rate Diff (655x)	-22,737.66	-12,070.47			
Carried over to 2023	19,392,020.95	5,169,865.70			
<b>Budget Result 2022</b>	<b>- 8,180,799.87</b>	<b>240,679.97</b>	<b>6,870,625.03</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	120,435,031.00	110,212,918.38	109,408,979.99	5,085,568.77
200	European Union subsidy	39,678,000.00	39,678,000.00	39,678,000.00	-
300	Third Countries Contribution	2,519,829.00	2,698,108.62	2,698,108.62	-
400	Technical Cooperation with Third Countries - Grants received	-	504,366.82	-	468,903.00
401	Technical Cooperation with Third Countries - Delegation Agreements	-	21,731,524.80	21,754,628.95	2,062.12
403	Research programmes	-	180,128.50	180,128.50	-
420	Data for Safety programme	-	500,000.00	500,000.00	-
500	Revenue from bank interest	-	167,250.10	176,579.10	15,114.28
501	Other Administrative Operations	500,000.00	417,785.36	417,785.36	-
600	Revenue from services rendered against payments	235,000.00	-	-	-
702	Balance Fees & Charges on Outturn from previous years	60,898,105.00	-	-	-
various	Internal Assigned Revenue	-	118,874.85	118,874.85	-
<b>Total:</b>		<b>224,265,965.00</b>	<b>175,200,223.79</b>	<b>174,428,718.55</b>	<b>5,567,523.93</b>

- **Revenue from Fees and Charges:** EUR 120,435K represents own revenue generated by Certification Services provided by the Agency. The entitlements established were EUR 110,213K and total cash received was EUR 109,409K.
- **Revenue from the European Union:** EUR 39,678K concerns the revenue from the EU subsidy approved by European Parliament (Article 120, Basic Regulation 2018/1139). The entitlements established were EUR 39,678K and total cash received was EUR 39,678K.
- **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 2,698K.
- **Technical Cooperation with Third Countries – Grants and Service Contracts:** no revenue received in 2022. 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 amount of prefinancing not used for TRACECA 3 (Supporting the implementation of aviation agreements in the Eastern Partnership countries and upgrading civil aviation safety and security standards in Central Asia) project was returned during 2022: EUR 504K.
- **Technical Cooperation with Third Countries – Delegation Agreements:** revenue received during 2022: EUR 21,755K, 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.
- **Research Programmes:** revenue received during 2022 EUR 180K to support EASA research projects.
- **Data for Safety programme:** EUR 500K revenue received for a data collection and analysis programme that will support the goal to ensure the highest common level of safety and environmental protection for the European aviation system.
- **Revenue received from bank interest:** totalling EUR 177K. This amount relates to late interest from customers for late payment of invoices.
- **Other Administrative Operations:** EUR 418K received from parking and job ticket costs reimbursed by the EASA staff members.
- **Internal assigned revenue:** totalling EUR 119K 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	Transfers	Final Budget	Executed Commitment Amount	% Committed	Cancelled Appropriations	Executed Payment Amount	% Paid	Carried over to 2023
	(1)	(2)	(3)	(4)	(4)/(3)	(3)-(4)	(5)	(5)/(3)	(4)-(5)
1	91,652,915.00	- 0.00	91,652,915.00	91,317,201.42	100%	335,713.58	91,006,211.24	99%	310,990.18
2	26,175,430.00	290,000.00	26,465,430.00	25,225,239.44	95%	1,240,190.56	18,107,216.64	68%	7,118,022.80
3	14,761,594.00	345,000.00	15,106,594.00	12,798,831.61	85%	2,307,762.39	7,036,878.96	47%	5,761,952.65
<b>Grand Total</b>	<b>132,589,939.00</b>	<b>635,000.00</b>	<b>133,224,939.00</b>	<b>129,341,272.47</b>	<b>97%</b>	<b>3,883,666.53</b>	<b>116,150,306.84</b>	<b>87%</b>	<b>13,190,965.63</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 2023
			(1)	(2)	(3)	(4)	(4)/(3)		(5)	(5)/(3)	(4)-(5)
1	1700	Reception and events	152,000.00	-	152,000.00	70,891.14	47%	81,108.86	-	0%	70,891.14
	1100	Basic salaries	55,589,151.00	1,445,772.55	57,034,923.55	56,925,557.18	100%	109,366.37	56,925,557.18	100%	-
	1101	Family allowances	6,810,159.00	67,687.89	6,877,846.89	6,877,846.89	100%	-	6,877,846.89	100%	-
	1102	Expatriations and foreign residence allowances	8,627,363.00	68,482.11	8,695,845.11	8,695,845.11	100%	-	8,695,845.11	100%	-
	1103	Secretarial allowances	1,851.00	917.82	933.18	933.18	100%	-	933.18	100%	-
	1111	Secondment of national experts	523,268.00	- 18,553.18	504,714.82	464,374.60	92%	40,340.22	464,374.60	92%	-
	1112	Temporary assistance (Interims)	401,736.00	- 133,991.80	267,744.20	262,346.00	98%	5,398.20	238,487.20	89%	23,858.80
	1113	Contractual agents	6,252,954.00	-	6,252,954.00	6,248,402.81	100%	4,551.19	6,248,402.81	100%	-
	1114	Trainees	201,872.00	- 201,872.00	-	-	-	-	-	-	-
	1130	Insurance against sickness	2,132,990.00	16,697.27	2,149,687.27	2,149,687.27	100%	-	2,149,687.27	100%	-
	1131	Insurance against accidents and occupational diseases	239,702.00	17,195.90	256,897.90	256,897.90	100%	-	256,897.90	100%	-
	1132	Insurance against unemployment	836,343.00	7,602.95	843,945.95	843,945.95	100%	-	843,945.95	100%	-
	1140	Childbirth and death allowances and grants	5,378.00	-	5,378.00	1,189.86	22%	4,188.14	1,189.86	22%	-
	1141	Travel expenses for annual leave	962,559.00	63,000.00	1,025,559.00	1,015,041.57	99%	10,517.43	1,015,041.57	99%	-
	1142	Housing and transport allowances	373,376.00	- 16,697.27	356,678.73	340,088.79	95%	16,589.94	340,088.79	95%	-
	1172	Administrative assistance from community institutions	462,414.00	- 7,602.95	454,811.05	452,951.19	100%	1,859.86	452,951.19	100%	-
	1173	External services	100,434.00	160,312.11	260,746.11	232,316.51	89%	28,429.60	167,692.46	64%	64,624.05
	1190	Salary weightings	1,317,400.00	- 1,018,009.45	299,390.55	299,390.55	100%	-	299,390.55	100%	-
	1200	Miscellaneous expenditure on staff recruitment	57,151.00	21,000.00	78,151.00	66,390.20	85%	11,760.80	64,770.20	83%	1,620.00
	1201	Travel expenses	42,544.00	- 10.00	42,534.00	35,486.99	83%	7,047.01	35,486.99	83%	-
	1202	Installation, resettlement and transfer allowances	394,103.00	- 17,195.90	376,907.10	376,503.72	100%	403.38	376,503.72	100%	-
	1203	Removal expenses	286,237.00	- 102,418.29	183,818.71	182,790.25	99%	1,028.46	132,183.87	72%	50,606.38
	1204	Temporary daily subsistence allowances	178,142.00	- 83,947.36	262,089.36	262,089.36	100%	-	262,089.36	100%	-
	1410	Medical service	286,237.00	- 99,595.16	186,641.84	179,080.04	96%	7,561.80	158,487.34	85%	20,592.70
	1420	Language and other training	562,170.00	- 253,243.39	308,926.61	303,952.61	98%	4,974.00	279,421.81	90%	24,530.80
	1430	Social welfare of staff	4,855,381.00	- 81,590.93	4,773,790.07	4,773,201.75	100%	588.32	4,718,935.44	99%	54,266.31
<b>1 Total</b>			<b>91,652,915.00</b>	<b>- 0.00</b>	<b>91,652,915.00</b>	<b>91,317,201.42</b>	<b>100%</b>	<b>335,713.58</b>	<b>91,006,211.24</b>	<b>99%</b>	<b>310,990.18</b>

## Budget implementation C1 – Current Year Appropriations

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 2023
			(1)	(2)	(3)	(4)	(4)/(3)		(5)	(5)/(3)	(4)-(5)
<b>2</b>	<b>2252</b>	Subscription to newspapers and periodicals	60,000.00	-	60,000.00	57,797.59	96%	2,202.41	57,555.55	96%	242.04
	<b>2330</b>	Legal expenses	200,000.00	20,000.00	220,000.00	208,269.00	95%	11,731.00	173,377.73	79%	34,891.27
	<b>2332</b>	Board of appeals	10,000.00	5,000.00	15,000.00	4,513.34	30%	10,486.66	4,513.34	30%	-
	<b>2351</b>	MB and other internal meetings	40,000.00	26,500.00	66,500.00	56,942.52	86%	9,557.48	31,357.20	47%	25,585.32
	<b>2354</b>	Representation costs	32,500.00	-	23,500.00	13,881.70	59%	9,618.30	13,446.50	57%	435.20
	<b>2355</b>	Integrated quality management system and Archive expenditure	124,400.00	29,398.54	153,798.54	153,798.54	100%	-	9,400.00	6%	144,398.54
	<b>2000</b>	Rental costs	8,090,530.00	-	7,920,631.46	7,786,402.93	98%	134,228.53	7,742,942.54	98%	43,460.39
	<b>2010</b>	Insurance	48,000.00	-	48,000.00	46,260.05	96%	1,739.95	29,393.55	61%	16,866.50
	<b>2030</b>	Cleaning and maintenance	324,000.00	-	324,000.00	323,993.74	100%	6.26	283,894.91	88%	40,098.83
	<b>2040</b>	Fitting-out of premises	245,000.00	-	169,000.00	168,794.08	100%	205.92	475.00	0%	168,319.08
	<b>2050</b>	Security and surveillance of buildings	700,000.00	54,000.00	754,000.00	743,429.08	99%	10,570.92	599,878.06	80%	143,551.02
	<b>2051</b>	Other building expenditure	872,000.00	34,000.00	906,000.00	852,147.13	94%	53,852.87	563,538.81	62%	288,608.32
	<b>2100</b>	ICT equipment acquisition & maintenance	1,120,000.00	970,000.00	2,090,000.00	1,993,486.88	95%	96,513.12	972,094.91	47%	1,021,391.97
	<b>2101</b>	Development of organisational applications and provision of data cer	8,137,000.00	-	7,736,000.00	7,648,703.23	99%	87,296.77	3,907,207.27	51%	3,741,495.96
	<b>2106</b>	Software	4,410,000.00	-	383,000.00	4,027,000.00	89%	453,545.57	2,735,071.88	68%	838,382.55
	<b>2108</b>	Telephone, radio and television, data connection subscriptions and c	780,000.00	-	240,000.00	391,154.66	72%	148,845.34	285,855.97	53%	105,298.69
	<b>2200</b>	Technical equipment and installations	87,000.00	36,000.00	123,000.00	112,980.11	92%	10,019.89	25,091.55	20%	87,888.56
	<b>2203</b>	Maintenance and repair of technical equipment and installations	33,000.00	-	2,000.00	23,247.81	75%	7,752.19	22,030.93	71%	1,216.88
	<b>2210</b>	Purchase of furniture	63,000.00	68,000.00	131,000.00	130,588.00	100%	412.00	33,643.10	26%	96,944.90
	<b>2300</b>	Stationery and office supplies	93,000.00	-	14,000.00	79,000.00	76%	18,995.64	49,697.05	63%	10,307.31
	<b>2320</b>	Financial charges	60,000.00	312,000.00	372,000.00	263,422.74	71%	108,577.26	263,422.74	71%	-
	<b>2321</b>	Other financial expenditure	210,000.00	28,000.00	238,000.00	237,192.62	100%	807.38	1,176.92	0%	236,015.70
	<b>2352</b>	Department removals	262,000.00	1,000.00	263,000.00	237,023.84	90%	25,976.16	187,539.74	71%	49,484.10
	<b>2400</b>	Postage and delivery charges	174,000.00	1,000.00	175,000.00	137,751.06	79%	37,248.94	114,611.39	65%	23,139.67
<b>2 Total</b>			26,175,430.00	290,000.00	26,465,430.00	25,225,239.44	95%	1,240,190.56	18,107,216.64	68%	7,118,022.80
<b>3</b>	<b>3100</b>	Standardisation inspection	90,000.00	6,800.00	96,800.00	81,764.45	84%	15,035.55	59,524.82	61%	22,239.63
	<b>3300</b>	Communication and publication	518,000.00	-	408,135.22	407,735.10	100%	400.12	217,219.40	53%	190,515.70
	<b>3400</b>	Organisation experts meeting	487,244.00	224,000.00	711,244.00	584,354.17	82%	126,889.83	205,087.38	29%	379,266.79
	<b>3500</b>	Translation of studies, reports and other working documents	10,000.00	109,864.78	119,864.78	111,855.28	93%	8,009.50	63,121.50	53%	48,733.78
	<b>3600</b>	Assistance to Rule Making activities	1,170,000.00	590,678.00	1,760,678.00	1,501,484.00	85%	259,194.00	50,833.73	3%	1,450,650.27
	<b>3801</b>	Pilot retention of skills expenses	300,000.00	-	300,000.00	242,737.14	81%	57,262.86	170,598.27	57%	72,138.87
	<b>3901</b>	External evaluation of the Agency and other Studies	-	20,420.00	20,420.00	12,200.00	60%	8,220.00	12,200.00	60%	-
	<b>3909</b>	Transformation	2,900,000.00	-	2,900,000.00	2,503,370.15	86%	396,629.85	812,503.64	28%	1,690,866.51
	<b>3802</b>	European Central Question Bank	150,000.00	-	115,200.00	114,570.00	99%	630.00	63,990.00	56%	50,580.00
	<b>3200</b>	Development of operational applications	2,710,000.00	-	2,623,200.00	1,832,865.42	70%	790,334.58	1,083,180.22	41%	749,685.20
	<b>3700</b>	Mission expenses, duty travel expenses and other ancillary expendit	4,891,350.00	98,580.00	4,989,930.00	4,440,448.46	89%	549,481.54	4,031,422.22	81%	409,026.24
	<b>3800</b>	Technical training and Pilot training expenses	400,000.00	-	40,275.00	359,725.00	83%	62,242.23	131,328.77	37%	166,154.00
	<b>3102</b>	Technical library	-	80,023.00	80,023.00	67,735.86	85%	12,287.14	584.14	1%	67,151.72
	<b>3601</b>	International cooperation	200,000.00	-	10,400.00	168,653.64	89%	20,946.36	-	0%	168,653.64
	<b>3900</b>	Safety intelligence and performance	50,000.00	15,020.00	65,020.00	64,981.88	100%	38.12	481.88	1%	64,500.00
	<b>3903</b>	Research Studies/Projects	-	3,500.00	3,500.00	3,450.00	99%	50.00	3,450.00	99%	-
	<b>3907</b>	Aviation Cyber Security project	785,000.00	-	167,854.00	167,853.64	100%	0.36	50,000.00	30%	117,853.64
	<b>3908</b>	Safety Promotion	100,000.00	95,400.00	195,400.00	195,289.65	100%	110.35	81,352.99	42%	113,936.66
<b>3 Total</b>			14,761,594.00	345,000.00	15,106,594.00	12,798,831.61	85%	2,307,762.39	7,036,878.96	47%	5,761,952.65
<b>Grand Total</b>			132,589,939.00	635,000.00	133,224,939.00	129,341,272.47	97%	3,883,666.53	116,150,306.84	87%	13,190,965.63

## 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 2023
	(1)	(2)	(3)	(4)	(4)/(3)	(3)-(4)	(5)	(5)/(3)	(4)-(5)
1	9,709,779.00	364,301.63	10,074,080.63	10,071,669.98	100%	2,410.65	10,071,054.98	100%	615.00
2	1,000.00	-	1,000.00	1,000.00	100%	-	586.95	59%	413.05
3	24,444,399.00	2,715,698.37	27,160,097.37	23,768,899.83	88%	3,391,197.54	12,399,006.86	46%	11,369,892.97
<b>Grand Total</b>	<b>34,155,178.00</b>	<b>3,080,000.00</b>	<b>37,235,178.00</b>	<b>33,841,569.81</b>	<b>91%</b>	<b>3,393,608.19</b>	<b>22,470,648.79</b>	<b>60%</b>	<b>11,370,921.02</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 2023
			(1)	(2)	(3)	(4)	(4)/(3)		(5)	(5)/(3)	(4)-(5)
1	1700	Reception and events	5,000.00	-	5,000.00	2,589.35	52%	2,410.65	1,974.35	39%	615.00
	1115	Local Agent	120,521.00	-	32,894.43	32,894.43	100%	-	32,894.43	100%	-
	1133	Contribution or maintenance of pension rights	9,584,258.00	451,928.20	10,036,186.20	10,036,186.20	100%	-	10,036,186.20	100%	-
<b>1 Total</b>			<b>9,709,779.00</b>	<b>364,301.63</b>	<b>10,074,080.63</b>	<b>10,071,669.98</b>	<b>100%</b>	<b>2,410.65</b>	<b>10,071,054.98</b>	<b>100%</b>	<b>615.00</b>
2	2354	Representation costs	1,000.00	-	1,000.00	1,000.00	100%	-	586.95	59%	413.05
<b>2 Total</b>			<b>1,000.00</b>	<b>-</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>100%</b>	<b>-</b>	<b>586.95</b>	<b>59%</b>	<b>413.05</b>
3	3000_ART65	Cert. activities Article 65	766,500.00	-	606,500.00	394,777.00	65%	211,723.00	109,622.43	18%	285,154.57
	3000_ATM	Certification activities ATM	50,100.00	-	50,100.00	27,940.00	56%	22,160.00	4,725.00	9%	23,215.00
	3000_ATO	Certification activities FLIGHT CREW LICENSE ORGAN	79,899.00	545,913.50	625,812.50	559,102.60	89%	66,709.90	83,721.94	13%	475,380.66
	3000_CAO	Certification activities CONTINUING AIRWORTHINESS	6,965,900.00	-	6,491,997.37	6,294,532.34	97%	197,465.03	3,350,205.62	52%	2,944,326.72
	3000_DOA	Certification activities DESIGN ORGANISATIONS	693,700.00	-	633,700.00	531,744.46	84%	101,955.54	253,250.81	40%	278,493.65
	3000_ETSO	Certification activities PARTS & APPLIANCES	89,000.00	-	89,000.00	8,190.00	9%	80,810.00	7,182.00	8%	1,008.00
	3000_FSTD	Certification activities FSTD	5,860,300.00	-	5,724,800.00	5,590,075.53	98%	134,724.47	3,058,654.13	53%	2,531,421.40
	3000_GABA	Cert. activities GENERAL AVIATION+BALLOON-AIRSHIP	1,591,100.00	341,000.00	1,932,100.00	1,860,032.51	96%	72,067.49	923,333.99	48%	936,698.52
	3000_LA	Certification activities LARGE AEROPLANES	2,134,000.00	-	1,934,000.00	1,745,579.22	90%	188,420.78	1,119,659.90	58%	625,919.32
	3000_MRB	Certification activities MRB	608,400.00	-	470,000.00	82,125.00	59%	56,275.00	75,937.50	55%	6,187.50
	3000_POA	Certification activities PRODUCTION ORGANISATIONS	3,067,800.00	-	3,062,800.00	3,043,256.89	99%	19,543.11	1,813,779.01	59%	1,229,477.88
	3000_PRO	Certification activities PROPULSION	82,900.00	-	82,900.00	49,311.62	59%	33,588.38	18,056.67	22%	31,254.95
	3000_RC	Certification activities ROTORCRAFT	1,070,800.00	-	989,800.00	754,622.97	76%	235,177.03	381,956.72	39%	372,666.25
	3400	Organisation experts meeting	334,000.00	-	315,000.00	19,000.00	15%	16,090.00	2,910.00	15%	-
	3500	Translation of studies, reports and other working documents	6,000.00	-	6,000.00	-	0%	6,000.00	-	0%	-
	3200	Development of operational applications	-	1,200,000.00	1,200,000.00	1,199,960.00	100%	40.00	518,295.00	43%	681,665.00
	3907	Aviation Cyber Security project	-	515,000.00	515,000.00	505,261.17	98%	9,738.83	461,578.17	90%	43,683.00
	3003	Miscellaneous costs under fees and charges	44,000.00	24,187.50	68,187.50	38,969.59	57%	29,217.91	5,467.09	8%	33,502.50
	3904	Data for safety	1,000,000.00	1,990,000.00	2,990,000.00	1,080,508.93	36%	1,909,491.07	210,670.88	7%	869,838.05
<b>3 Total</b>			<b>24,444,399.00</b>	<b>2,715,698.37</b>	<b>27,160,097.37</b>	<b>23,768,899.83</b>	<b>88%</b>	<b>3,391,197.54</b>	<b>12,399,006.86</b>	<b>46%</b>	<b>11,369,892.97</b>
<b>Grand Total</b>			<b>34,155,178.00</b>	<b>3,080,000.00</b>	<b>37,235,178.00</b>	<b>33,841,569.81</b>	<b>91%</b>	<b>3,393,608.19</b>	<b>22,470,648.79</b>	<b>60%</b>	<b>11,370,921.02</b>

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

Title	Budget Line Description	Initial Budget (1)	Budget transfers (2)	Final Budget (3)	Reinstatement of Planning Adjustments (4)	Deficit/Surplus on 2022 F&C activity (5)	Accumulated Surplus Balance 31 Dec 2022 (6)
5	Provision for Fees & Charges funded expenditure	57,520,848.00	- 3,715,000.00	53,805,848.00	18,318,763.75	- 8,180,799.87	63,943,811.88
<b>Grand Total</b>		<b>57,520,848.00</b>	<b>- 3,715,000.00</b>	<b>53,805,848.00</b>	<b>18,318,763.75</b>	<b>- 8,180,799.87</b>	<b>63,943,811.88</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 2023 (2)-(3)
<b>4</b>	<b>4000</b>	Technical Cooperation with Third Countries - Grant & service contract	52,919,044.97	40,400,513.21	76%	12,518,531.76	6,878,053.90	13%	33,522,459.31
	<b>4100</b>	Technical Cooperation with Third Countries - Delegation Agreements	595,260.56	215,789.53	36%	379,471.03	215,789.53	36%	-
	<b>4200</b>	Data for Safety Programme	618,634.83	610,667.36	99%	7,967.47	325,173.74	53%	285,493.62
<b>Total Title 4</b>			<b>54,132,940.36</b>	<b>41,226,970.10</b>	<b>76%</b>	<b>12,905,970.26</b>	<b>7,419,017.17</b>	<b>14%</b>	<b>33,807,952.93</b>

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

Title	Amounts received 2022_C4	Executed Commitment Amount	% Committed	Carried Over Appropriations	Executed Payment Amount	% Paid	Carried over Commitments to 2023
	(1)	(2)	(2)/(1)	(1)-(2)	(3)	(3)/(1)	(2)-(3)
1	71,543.14	40,826.99	57%	30,716.15	40,826.99	57%	-
2	259.07	-	0%	259.07	-	0%	-
3	47,072.64	786.38	2%	46,286.26	-	0%	786.38
<b>Grand Total</b>	<b>118,874.85</b>	<b>41,613.37</b>	<b>35%</b>	<b>77,261.48</b>	<b>40,826.99</b>	<b>34%</b>	<b>786.38</b>

Title	Budget line	Budget Line Description	Amounts received 2022_C4	Executed Commitment Amount	% Committed	Carried Over Appropriations	Executed Payment Amount	% Paid	Carried over Commitments to 2023
			(1)	(2)	(2)/(1)	(1)-(2)	(3)	(3)/(1)	(2)-(3)
<b>1</b>	1420	Language and other training	14,806.00	-	0%	14,806.00	-	0%	-
	1430	Social welfare of staff	56,737.14	40,826.99	72%	15,910.15	40,826.99	72%	-
<b>1 Total</b>			<b>71,543.14</b>	<b>40,826.99</b>	<b>57%</b>	<b>30,716.15</b>	<b>40,826.99</b>	<b>57%</b>	<b>-</b>
<b>2</b>	2400	Postage and delivery charges	259.07	-	0%	259.07	-	0%	-
<b>2 Total</b>			<b>259.07</b>	<b>-</b>	<b>0%</b>	<b>259.07</b>	<b>-</b>	<b>0%</b>	<b>-</b>
<b>3</b>	3400	Organisation experts meeting	47,072.64	786.38	2%	46,286.26	-	0%	786.38
<b>3 Total</b>			<b>47,072.64</b>	<b>786.38</b>	<b>2%</b>	<b>46,286.26</b>	<b>-</b>	<b>0%</b>	<b>786.38</b>
<b>Grand Total</b>			<b>118,874.85</b>	<b>41,613.37</b>	<b>35%</b>	<b>77,261.48</b>	<b>40,826.99</b>	<b>34%</b>	<b>786.38</b>

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

Title	Appropriations carried over from 2021 C5	Executed Commitment Amount	% Committed	Cancelled Appropriations	Executed Payment Amount	% Paid
	(1)	(2)	(2)/(1)	(1)-(2)	(3)	(3)/(1)
1	59,631.63	59,631.63	100%	-	59,631.63	100%
2	7,474.85	7,474.85	100%	-	7,474.85	100%
3	6,933.40	6,525.20	94%	408.20	6,525.20	94%
<b>Grand Total</b>	<b>74,039.88</b>	<b>73,631.68</b>	<b>99%</b>	<b>408.20</b>	<b>73,631.68</b>	<b>99%</b>

Title	Budget line	Budget Line Description	Appropriations carried over from 2021 C5	Executed Commitment Amount	% Committed	Cancelled Appropriations	Executed Payment Amount	% Paid
			(1)	(2)	(2)/(1)	(1)-(2)	(3)	(3)/(1)
<b>1</b>	<b>1430</b>	Social welfare of staff	59,631.63	59,631.63	100%	-	59,631.63	100%
<b>1 Total</b>			59,631.63	59,631.63	100%	-	59,631.63	100%
<b>2</b>	<b>2000</b>	Rental costs	6,134.85	6,134.85	100%	-	6,134.85	100%
	2210	Purchase of furniture	1,340.00	1,340.00	100%	-	1,340.00	100%
<b>2 Total</b>			7,474.85	7,474.85	100%	-	7,474.85	100%
<b>3</b>	<b>3100</b>	Standardisation inspection	2,773.26	2,773.26	100%	-	2,773.26	100%
	<b>3700</b>	Mission expenses, duty travel expenses and other ancillary expenditure	3,751.94	3,751.94	100%	-	3,751.94	100%
	<b>3800</b>	Technical training and Pilot training expenses	408.20	-	0%	408.20	-	0%
<b>3 Total</b>			6,933.40	6,525.20	94%	408.20	6,525.20	94%
<b>Grand Total</b>			<b>74,039.88</b>	<b>73,631.68</b>	<b>99%</b>	<b>408.20</b>	<b>73,631.68</b>	<b>99%</b>

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

Title	Carried over Commitment Amount	Executed Payment Amount	% Paid	Carried over to 2023	Cancelled Appropriations	Cancelled Appropriations %
	(1)	(2)	(2)/(1)		(1)-(2)	
1	158,226.89	154,419.75	98%	-	3,807.14	2%
2	7,192,246.66	5,205,101.62	72%	1,761,325.42	225,819.62	3%
3	5,641,780.48	5,504,744.32	98%	-	137,036.16	2%
<b>Grand Total</b>	<b>12,992,254.03</b>	<b>10,864,265.69</b>	<b>84%</b>	<b>1,761,325.42</b>	<b>366,662.92</b>	<b>3%</b>

Title	Budget line	Budget Line Description	Carried over Commitment Amount	Executed Payment Amount	% Paid	Carried over to 2023	Cancelled Appropriations	Cancelled Appropriations %
			(1)	(2)	(2)/(1)		(1)-(2)	
<b>1</b>	<b>1112</b>	Temporary assistance (Interims)	10,080.00	10,010.56	99%	-	69.44	1%
	<b>1173</b>	External services	4,376.00	4,376.00	100%	-	-	0%
	<b>1203</b>	Removal expenses	46,341.65	43,600.71	94%	-	2,740.94	6%
	<b>1410</b>	Medical service	63,784.97	63,649.21	100%	-	135.76	0%
	<b>1420</b>	Language and other training	33,644.27	32,783.27	97%	-	861.00	3%
<b>1 Total</b>			<b>158,226.89</b>	<b>154,419.75</b>	<b>98%</b>	<b>-</b>	<b>3,807.14</b>	<b>2%</b>

## Budget implementation C8 – Automatic Carried Over Appropriations

Title	Budget line	Budget Line Description	Carried over Commitment Amount	Executed Payment Amount	% Paid	Carried over to 2023	Cancelled Appropriations	Cancelled Appropriations %
			(1)	(2)	(2)/(1)		(1)-(2)	
<b>2</b>	<b>2252</b>	Subscription to newspapers and periodicals	570.00	570.00	100%	-	-	0%
	<b>2330</b>	Legal expenses	45,044.00	45,042.00	100%	-	2.00	0%
	<b>2351</b>	MB and other internal meetings	17,833.00	17,723.00	99%	-	110.00	1%
	<b>2000</b>	Rental costs	312,480.85	54,594.71	17%	235,054.36	22,831.78	7%
	<b>2010</b>	Insurance	4,930.50	4,930.50	100%	-	-	0%
	<b>2030</b>	Cleaning and maintenance	56,846.56	56,846.56	100%	-	-	0%
	<b>2040</b>	Fitting-out of premises	1,526,271.06	-	0%	1,526,271.06	-	0%
	<b>2050</b>	Security and surveillance of buildings	114,040.34	114,034.76	100%	-	5.58	0%
	<b>2051</b>	Other building expenditure	404,301.67	338,364.10	84%	-	65,937.57	16%
	<b>2100</b>	ICT equipment acquisition & maintenance	735,489.83	733,945.14	100%	-	1,544.69	0%
	<b>2101</b>	Development of organisational applications and provision of data centre services	2,964,045.32	2,860,546.02	97%	-	103,499.30	3%
	<b>2106</b>	Software	633,807.60	633,807.60	100%	-	-	0%
	<b>2108</b>	Telephone, radio and television, data connection subscriptions and charges	161,540.68	129,838.90	80%	-	31,701.78	20%
	<b>2200</b>	Technical equipment and installations	3,081.72	2,894.80	94%	-	186.92	6%
	<b>2203</b>	Maintenance and repair of technical equipment and installations	3,064.88	3,064.88	100%	-	-	0%
	<b>2210</b>	Purchase of furniture	14,777.72	14,777.72	100%	-	-	0%
	<b>2300</b>	Stationery and office supplies	3,268.36	3,268.36	100%	-	-	0%
	<b>2320</b>	Financial charges	1,058.94	1,058.94	100%	-	-	0%
	<b>2321</b>	Other financial expenditure	136,110.27	136,110.27	100%	-	-	0%
	<b>2352</b>	Department removals	30,605.90	30,605.90	100%	-	-	0%
	<b>2400</b>	Postage and delivery charges	23,077.46	23,077.46	100%	-	-	0%
<b>2 Total</b>			7,192,246.66	5,205,101.62	72%	1,761,325.42	225,819.62	3%

## Budget implementation C8 – Automatic Carried Over Appropriations

Title	Budget line	Budget Line Description	Carried over Commitment Amount	Executed Payment Amount	% Paid	Carried over to 2023	Cancelled Appropriations	Cancelled Appropriations %
			(1)	(2)	(2)/(1)			
<b>3</b>	<b>3100</b>	Standardisation inspection	1,229.88	1,229.88	100%	-	-	0%
	<b>3300</b>	Communication and publication	244,018.03	235,883.03	97%	-	8,135.00	3%
	<b>3400</b>	Organisation experts meeting	115,024.49	77,744.02	68%	-	37,280.47	32%
	<b>3500</b>	Translation of studies, reports and other working documents	45,400.00	38,046.00	84%	-	7,354.00	16%
	<b>3600</b>	Assistance to Rule Making activities	826,683.00	813,405.51	98%	-	13,277.49	2%
	<b>3909</b>	Transformation	2,439,597.91	2,410,113.00	99%	-	29,484.91	1%
	<b>3802</b>	European Central Question Bank	8,460.00	8,460.00	100%	-	-	0%
	<b>3200</b>	Development of operational applications	1,119,563.00	1,102,533.00	98%	-	17,030.00	2%
	<b>3700</b>	Mission expenses, duty travel expenses and other ancillary expenditure	164,265.06	163,355.30	99%	-	909.76	1%
	<b>3800</b>	Technical training and Pilot training expenses	146,971.65	145,947.41	99%	-	1,024.24	1%
	<b>3102</b>	Technical library	39,067.30	39,067.30	100%	-	-	0%
	<b>3601</b>	International cooperation	109,158.72	86,666.43	79%	-	22,492.29	21%
	<b>3900</b>	Safety intelligence and performance	199,307.00	199,307.00	100%	-	-	0%
	<b>3907</b>	Aviation Cyber Security project	21,369.92	21,369.92	100%	-	-	0%
	<b>3908</b>	Safety Promotion	161,664.52	161,616.52	100%	-	48.00	0%
<b>3 Total</b>			5,641,780.48	5,504,744.32	98%	-	137,036.16	2%
<b>Grand Total</b>			<b>12,992,254.03</b>	<b>10,864,265.69</b>	<b>84%</b>	<b>1,761,325.42</b>	<b>366,662.92</b>	<b>3%</b>

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

Title	Budget line	Budget Line Description	Carried over Commitment Amount	Executed Payment Amount	% Paid	Cancelled Appropriations
			(1)	(2)	(2)/(1)	(1)-(2)
1	1700	Reception and events	455.00	455.00	100%	-
1 Total			455.00	455.00	100%	-
2	2354	Representation costs	122.00	122.00	100%	-
2 Total			122.00	122.00	100%	-
3	3000	Certification activities	6,623,757.33	4,399,143.76	66%	2,224,613.57
	3400	Organisation experts meeting	143,857.72	143,857.72	100%	-
	3903	Research Studies/Projects	10,000.00	10,000.00	100%	-
	3003	Miscellaneous costs under fees and charges	298,545.00	298,545.00	100%	-
	3904	Data for safety	581,392.75	275,000.00	47%	306,392.75
3 Total			7,657,552.80	5,126,546.48	67%	2,531,006.32
Grand Total			7,658,129.80	5,127,123.48	67%	2,531,006.32

Title	Budget line	Budget Line Description	Carried over Commitment Amount	Executed Payment Amount	% Paid	Cancelled Appropriations
			(1)	(2)	(2)/(1)	(1)-(2)
4	4000	Technical Cooperation with Third Countries - Grant & service contract	20,237,773.15	6,632,566.66	33%	13,605,206.49
	4100	Research Programmes	2,062.40	1,989.81	96%	72.59
	4200	Data for Safety Programme	1,099,688.85	1,006,191.96	91%	93,496.89
Total Title 4			21,339,524.40	7,640,748.43	36%	13,698,775.97

## 4.12 Budget Transfers (all amounts in Euros)

EASA BUDGET 2022 (C1+R0 CREDITS) - BUDGETARY TRANSFERS																				
Chapter	BL	Fund centre	Fund	Description	Initial credit	2022 - 01 Jan	2022 - 02 Feb	2022 - 03 Mar	2022 - 04 Apr	2022 - 05 May	2022 - 06 Jun	2022 - 07 Jul	2022 - 08 Aug	2022 - 09 Sep	2022 - 10 Oct	2022 - 11 Nov	2022 - 12 Dec	Sum of transfers	Latest budget	% of change
11	1100	RS	C1	Basic salaries	55,589,151					-97,000							1,542,773	1,445,773	57,034,924	2.60%
	1101	RS	C1	Family allowances	6,810,159												67,688	67,688	6,877,847	0.99%
	1102	RS	C1	Expatriations and foreign residence allowances	8,627,363												68,482	68,482	8,695,845	0.79%
	1103	RS	C1	Secretarial allowances	1,851												-918	-918	933	-49.59%
	1111	RS	C1	Scdment nat experts	523,268												-18,553	-18,553	504,715	-3.55%
	1112	RS	C1	Temporary assistance (Interims)	401,736												-133,992	-133,992	267,744	-33.35%
	1113	RS	C1	Contractual agents	6,252,954														6,252,954	0.00%
	1114	RS	C1	Trainees	201,872					-7,000					-13,000	-23,000	-158,872	-201,872	0	-100.00%
	1115	RS	R0	Local Agent	120,521												-87,627	-87,627	32,894	-72.71%
	1130	RS	C1	Insur agnst sickness	2,132,990												16,697	16,697	2,149,687	0.78%
	1131	RS	C1	Insur agnst accident	239,702												17,196	17,196	256,898	7.17%
	1132	RS	C1	Insur agnst unemploy	836,343												7,603	7,603	843,946	0.91%
	1133	RS	R0	Contr pension rights	9,584,258												451,928	451,928	10,036,186	4.72%
	1140	RS	C1	Child & Death allow	5,378													5,378		0.00%
	1141	RS	C1	Trav exp annual leav	962,559						50,000				13,000			63,000	1,025,559	6.55%
	1142	RS	C1	House & transp allow	373,376												-16,697	-16,697	356,679	-4.47%
	1172	RS	C1	Admin assistance	462,414												-7,603	-7,603	454,811	-1.64%
	1173	RS	C1	External services	100,434		135,000			97,000					-4,000		-67,688	160,312	260,746	159.62%
	1190	RS	C1	Salary weightings	1,317,400		-135,000				-35,000						-848,009	-1,018,009	299,391	-77.27%
	1191	RS	C1	Adjust to remunerati	0														0	
Total Chapter 11					94,543,729	0	0	0	0	-7,000	15,000	0	0	-4,000	-23,000	0	832,408	813,408	95,357,137	0.86%
12	1200	RS	C1	Miscellaneous expenditure on staff recruitment	57,151					7,000					4,000	10,000		21,000	78,151	36.74%
	1201	RS	C1	Travel expenses	42,544												-10	-10	42,534	-0.02%
	1202	RS	C1	Installation, resettlement and transfer	394,103												-17,196	-17,196	376,907	-4.36%
	1203	RS	C1	Removal expenses	286,237												-102,418	-102,418	183,819	-35.78%
	1204	RS	C1	Temporary daily subsistence allowances	178,142											23,000	60,947	83,947	262,089	47.12%
Total Chapter 12					958,177	0	0	0	0	7,000	0	0	0	4,000	33,000	0	-58,677	-14,677	943,500	-1.53%
14	1410	RS	C1	Medical service	286,237												-99,595	-99,595	186,642	-34.79%
	1420	RS	C1	Language & oth train	562,170						-90,000				-10,000		-153,243	-253,243	308,927	-45.05%
	1420	RS	C4	Language & oth train	14,806														14,806	0.00%
	1430	RS	C1	Social welfare staff	4,855,381						75,000						-156,591	-81,591	4,773,790	-1.68%
	1430	RS	C4	Social welfare staff	56,737														56,737	0.00%
	1430	RS	C5	Social welfare staff	59,632														59,632	0.00%
Total Chapter 14					5,834,963	0	0	0	0	0	-15,000	0	0	0	-10,000	0	-409,429	-434,429	-434,429	-7.45%
17	1700	CT	R0	Reception and events	5,000														5,000	0.00%
	1700	ED	C1	Reception and events	150,000														150,000	0.00%
	1700	SM	C1	Reception and events	2,000														2,000	0.00%
					157,000	0	0	0	0	0	0	0	0	0	0	0	0	0	157,000	0
TOTAL TITLE 1					101,493,869	0	0	0	0	0	0	0	0	0	0	0	364,302	364,302	101,858,170	0.36%



## Budget Transfers (all amounts in Euros)

### EASA BUDGET 2022 (C1+R0 CREDITS) - BUDGETARY TRANSFERS

Chapter	BL	Fund centre	Fund	Description	Initial credit	2022 - 01 Jan	2022 - 02 Feb	2022 - 03 Mar	2022 - 04 Apr	2022 - 05 May	2022 - 06 Jun	2022 - 07 Jul	2022 - 08 Aug	2022 - 09 Sep	2022 - 10 Oct	2022 - 11 Nov	2022 - 12 Dec	Sum of transfers	Latest budget	% of change	
20	2000	RS	C1	Rental costs	7,805,000		-21,000	-1,000								-68,000	-53,399	-143,399	7,661,601	-1.84%	
	2000	RS	C5	Rental costs	6,135													6,135	6,135	0.00%	
	2000	SM	C1	Rental costs	285,530											-26,500		-26,500	259,030	-9.28%	
	2010	RS	C1	Insurance	48,000														48,000	0.00%	
	2030	RS	C1	Cleaning & mainten	324,000														324,000	0.00%	
	2040	RS	C1	Fitting-out of premises	245,000			-38,000				-72,000					34,000	-76,000	169,000	-31.02%	
	2050	RS	C1	Security buildings	700,000			38,000					16,000					54,000	754,000	7.71%	
	2051	RS	C1	Other building expenditure	872,000							52,000					-18,000	34,000	906,000	3.90%	
Total Chapter 20					10,285,665	0	-21,000	-1,000	0	0	0	-20,000	16,000	0	0	-94,500	-37,399	-157,899	10,127,766	-1.54%	
21	2100	RS	C1	ICT equip acqu&maint	1,120,000							230,000			240,000	350,000	150,000	970,000	2,090,000	86.61%	
	2101	RS	C1	Dev of organis appl	8,137,000			-50,000	-1,000							-350,000		-401,000	7,736,000	-4.93%	
	2106	RS	C1	Software	4,410,000							-230,000				-3,000	-150,000	-383,000	4,027,000	-8.68%	
	2108	RS	C1	Data Tele TV subscr	780,000										-240,000			-240,000	540,000	-30.77%	
Total Chapter 21					14,447,000	0	0	-50,000	-1,000	0	0	0	0	0	0	-3,000	0	-54,000	14,393,000	-0.37%	
22	2200	RS	C1	Technical equipment and installations	87,000												36,000	36,000	123,000	41.38%	
	2203	RS	C1	Maintenance and repair of technical equipment and installati	33,000								-2,000					-2,000	31,000	-6.06%	
	2210	RS	C1	Purchase of furniture	63,000											68,000		68,000	131,000	107.94%	
	2210	RS	C5	Purchase of furniture	1,340														1,340	0.00%	
	2252	ED	C1	Subscription to newspapers and periodicals	60,000														60,000	0.00%	
Total Chapter 22					244,340	0	0	0	0	0	0	0	-2,000	0	0	68,000	36,000	102,000	346,340	41.75%	
23	2300	RS	C1	Stationery and office supplies	93,000								-14,000					-14,000	79,000	-15.05%	
	2320	RS	C1	Financial charges	60,000			340,000							-28,000			312,000	372,000	520.00%	
	2321	RS	C1	Other financial exp.	210,000										28,000			28,000	238,000	13.33%	
	2330	ED	C1	Legal expenses	200,000							20,000						20,000	220,000	10.00%	
	2332	ED	C1	Board of appeals	10,000				10,000							-5,000		5,000	15,000	50.00%	
	2351	ED	C1	MB & oth inter meet	40,000											26,500		26,500	66,500	66.25%	
	2352	RS	C1	Department removals	262,000		21,000										-20,000	1,000	263,000	0.38%	
	2354	CT	R0	Representation costs	1,000														1,000	0.00%	
	2354	ED	C1	Representation costs	5,000														5,000	0.00%	
	2354	FS	C1	Representation costs	1,000											100		100	1,100	10.00%	
	2354	RS	C1	Representation costs	4,000				-1,000									-1,000	3,000	-25.00%	
	2354	SM	C1	Representation costs	22,500				-8,000							-100		-8,100	14,400	-36.00%	
	2355	ED	C1	Integr quality manag	124,400											8,000	21,399	29,399	153,799	23.63%	
Total Chapter 23					1,032,900	0	21,000	340,000	1,000	0	0	20,000	-14,000	-0	0	29,500	1,399	398,899	1,431,799	38.62%	
24	2400	RS	C1	Postage and delivery charges	174,000			1,000											1,000	175,000	0.57%
	2400	RS	C4	Postage and delivery charges	259															259	0.00%
Total Chapter 24					174,259	0	0	1,000	0	0	0	0	0	0	0	0	0		1,000	175,259	0.57%
TOTAL TITLE 2					26,184,164	0	0	290,000	0	0	0	0	0	-0	0	0	0	0	290,000	26,474,164	1.11%

## Budget Transfers (all amounts in Euros)

Chapter	BL	Fund centre	Fund	Description	Initial credit	2022 - 01 Jan	2022 - 02 Feb	2022 - 03 Mar	2022 - 04 Apr	2022 - 05 May	2022 - 06 Jun	2022 - 07 Jul	2022 - 08 Aug	2022 - 09 Sep	2022 - 10 Oct	2022 - 11 Nov	2022 - 12 Dec	Sum of transfers	Latest budget	% of change	
30	3000_ART65	RS	R0	Cert Activ Art. 65	766,500										-70,000	-90,000		-160,000	606,500	-20.87%	
	3000_ATM	RS	R0	Cert Activities ATM	50,100														50,100	0.00%	
	3000_ATO	RS	R0	Cert Activities ATO	79,899	345,101						20,000		180,000	25,000		-24,188	545,914	625,813	683.25%	
	3000_CAO	RS	R0	Cert Activities CAO	6,965,900							-250,000	20,000	-170,000	-20,000		-53,903	-473,903	6,491,997	-6.80%	
	3000_DOA	RS	R0	Cert Activities DOA	693,700								10,000		-50,000		-20,000	-60,000	633,700	-8.65%	
	3000_ETSO	RS	R0	Cert Activities ETSO	89,000														89,000	0.00%	
	3000_FSTD	RS	R0	Cert Activities FSTD	5,860,300	-345,101						350,000			100,000	70,000	-310,399	-135,500	5,724,800	-2.31%	
	3000_GABA	RS	R0	Cert Activities GABA	1,591,100							100,000	100,000		121,000		20,000	341,000	1,932,100	21.43%	
	3000_LA	RS	R0	Cert Activities LA	2,134,000							-100,000	-100,000					-200,000	1,934,000	-9.37%	
	3000_MRB	RS	R0	Cert Activities MRB	608,400							-120,000	-20,000	-110,000	-220,000			-470,000	138,400	-77.25%	
	3000_POA	RS	R0	Cert Activities POA	3,067,800										-5,000			-5,000	3,062,800	-0.16%	
	3000_PRO	RS	R0	Cert Activities PRO	82,900														82,900	0.00%	
	3000_RC	RS	R0	Cert Activities RC	1,070,800									-10,000		-71,000		-81,000	989,800	-7.56%	
	3003	CT	R0	Misc costs under FC	44,000														44,000	0.00%	
	3003	RS	R0	Misc costs under FC													24,188	24,188	24,188		
Total Chapter 30					23,104,399	0	0	0	0	0	0	0	0	0	-0	-220,000	-90,000	-364,302	-674,302	22,430,097	-2.92%
31	3100	ED	C1	S-inspection	10,000				6,800										6,800	16,800	68.00%
	3100	FS	C1	S-inspection	80,000															80,000	0.00%
	3100	FS	C5	S-inspection	2,773															2,773	0.00%
	3102	SM	C1	Technical library				7,000	3,023								70,000		80,023	80,023	
Total Chapter 31					92,773	0	0	7,000	9,823	0	0	0	0	0	0	70,000	0	86,823	179,596	93.59%	
32	3200	RS	C1	Develop of oper appl	2,710,000			-650,000	-6,800								-130,000		-786,800	1,923,200	-29.03%
	3200	RS	R0	Develop of oper appl			1,200,000	-1,200,000											0	0	
	3200	SM	C1	Develop of oper appl				700,000											700,000	700,000	
	3200	SM	R0	Develop of oper appl				1,200,000											1,200,000	1,200,000	
Total Chapter 32					2,710,000	0	1,200,000	50,000	-6,800	0	0	0	0	0	0	0	-130,000	0	1,113,200	3,823,200	41.08%
33	3300	ED	C1	Communicat & public	518,000						-75,000						-34,865		-109,865	408,135	-21.21%
Total Chapter 33					518,000	0	0	0	0	0	-75,000	0	0	0	0	0	-34,865	-109,865	408,135	-21.21%	
34	3400	CT	R0	Organ expert meeting	334,000			-315,000											-315,000	19,000	-94.31%
	3400	ED	C1	Organ expert meeting	146,600															146,600	0.00%
	3400	FS	C1	Organ expert meeting	35,000										-5,000	-9,000			-14,000	21,000	-40.00%
	3400	RS	C1	Organ expert meeting	59,144			315,000											315,000	374,144	532.60%
	3400	RS	C4	Organ expert meeting	47,073														47,073	47,073	0.00%
	3400	SM	C1	Organ expert meeting	246,500				60,000								-137,000		-77,000	169,500	-31.24%
Total Chapter 34					868,317	0	0	0	60,000	0	0	0	0	0	-5,000	-9,000	-137,000	0	-91,000	777,317	-10.48%
35	3500	CT	R0	Translation studies	6,000															6,000	0.00%
	3500	ED	C1	Translation studies	10,000						75,000							34,865	109,865	119,865	1,098.65%
Total Chapter 35					16,000	0	0	0	0	0	75,000	0	0	0	0	0	0	34,865	109,865	125,865	686.65%

## Budget Transfers (all amounts in Euros)

Chapter	BL	Fund centre	Fund	Description	Initial credit	2022 - 01 Jan	2022 - 02 Feb	2022 - 03 Mar	2022 - 04 Apr	2022 - 05 May	2022 - 06 Jun	2022 - 07 Jul	2022 - 08 Aug	2022 - 09 Sep	2022 - 10 Oct	2022 - 11 Nov	2022 - 12 Dec	Sum of transfers	Latest budget	% of change
36	3600	ED	C1	Studies spec experti												279,401		279,401	279,401	
	3600	ED	R0	Studies spec experti													0	0	0	
	3600	FS	C1	Studies spec experti	50,000									105,000	-200			104,800	154,800	209.60%
	3600	SM	C1	Studies spec experti	1,120,000		20,000		53,477				10,000			123,000		206,477	1,326,477	18.44%
	3601	SM	C1	International cooperation	200,000											-10,400		-10,400	189,600	-5.20%
Total Chapter 36					1,370,000	0	20,000	0	53,477	0	0	0	10,000	105,000	-200	392,001	-0	580,278	1,950,278	42.36%
37	3700	RS	C1	Operation mission ex	4,891,350		-20,000	-305,420							274,000	150,000		98,580	4,989,930	2.02%
	3700	RS	C5	Operation mission ex	3,752														3,752	0.00%
Total Chapter 37					4,895,102	0	-20,000	-305,420	0	0	0	0	0	0	274,000	150,000	0	98,580	4,993,682	2.01%
38	3800	RS	C1	Tech&Pilot train exp	400,000			-7,000	-33,275									-40,275	359,725	-10.07%
	3800	RS	C5	Tech&Pilot train exp	408														408	0.00%
	3801	ED	C1	Pilot retention skil	300,000														300,000	0.00%
	3802	FS	C1	ECQB	150,000										-34,800			-34,800	115,200	-23.20%
Total Chapter 38					850,408	0	0	-7,000	-33,275	0	0	0	0	0	-34,800	0	0	-75,075	775,333	-8.83%
39	3900	SM	C1	Safety intel&perform	50,000										20	15,000		15,020	65,020	30.04%
	3901	ED	C1	Extern eval of agency				20,420										20,420	20,420	
	3903	SM	C1	Research study&proje					3,500									3,500	3,500	
	3904	SM	R0	Data for safety	1,000,000		2,000,000								-10,000			1,990,000	2,990,000	199.00%
	3907	FS	R0	Av Cyber Sec pjti	0														0	
	3907	SM	C1	Av Cyber Sec pjti	785,000			-55,000	-115,725				-10,000	-100,000	-20	-336,401		-617,146	167,854	-78.62%
	3907	SM	R0	Av Cyber Sec pjti	0	400,000						115,000						515,000	515,000	
	3908	SM	C1	Safety Promotion	100,000				29,000							66,400		95,400	195,400	95.40%
	3909	ED	C1	Transformation	2,900,000														2,900,000	0.00%
Total Chapter 39					4,835,000	400,000	2,000,000	-34,580	-83,225	0	0	115,000	-10,000	-100,000	-10,000	-255,001	0	2,022,194	6,857,194	41.82%
TOTAL TITLE 3					39,259,999	400,000	3,200,000	-290,000	0	0	0	115,000	0	-0	0	-0	-364,302	3,060,698	42,320,697	7.80%
50	5000	ED	R0	Provision for unfors	57,520,848	-400,000	-3,200,000					-115,000					0	-3,715,000	53,805,848	-6.46%
Total Chapter 50					57,520,848	-400,000	-3,200,000	0	0	0	0	-115,000	0	0	0	0	-0	-3,715,000	53,805,848	-6.46%
TOTAL TITLE 5					57,520,848	-400,000	-3,200,000	0	0	0	0	-115,000	0	0	0	0	-0	-3,715,000	53,805,848	-6.46%
GRAND TOTAL					283,843,820	0	0	0	0	0	0	0	0	-0	0	0	-0	-0	283,843,820	0.00%

## Budget Transfers (all amounts in Euros)

Document	Date	Item	Item text	Transfer type	BL	Process	Amount [EUR]	Explanation
100000043	1/4/2022	1	Local transfer to BL 3000_ATO	Transfer Internal	3000_FSTD	Send	-345,101.00	Local transfer to readjust resources in line with activities.
		2	Local transfer from BL 3000_FSTD	Transfer Internal	3000_ATO	Receive	345,101.00	
100000062	1/25/2022	1	Transfer to BL 3907	Transfer External	5000	Send	-400,000.00	REALLOCATION No 1 based on the Management Board decision 07-2021.
		2	Transfer from BL 5000	Transfer External	3907	Receive	400,000.00	
100000068	2/2/2022	1	Transfer from BL 2000	Transfer Internal	2352	Receive	21,000.00	Local transfer to cover costs of the first specific contract of the newly signed FWC for technical facility management and caretaking services.
		2	Transfer to BL 2352	Transfer Internal	2000	Send	-21,000.00	
100000070	2/2/2022	1	Transfer from BL5000	Transfer External	3904	Receive	2,000,000.00	REALLOCATION No 2 based on the Management Board decision 07-2021.
		2	Transfer to BL3904	Transfer External	5000	Send	-2,000,000.00	
100000074	2/7/2022	1	Transfer from BL 5000	Transfer External	3200	Receive	1,200,000.00	REALLOCATION No 3 based on the Management Board decision 07-2021.
		2	Transfer to BL 3200	Transfer External	5000	Send	-1,200,000.00	
100000076	2/11/2022	1	Local Transfer to BL 3600/SM	Transfer Internal	3700	Send	-20,000.00	Local transfer to cover costs of a project for reduction of fuel backlog.
		2	Local Transfer from BL 3700/RS	Transfer Internal	3600	Receive	20,000.00	
100000081	2/16/2022	1	Local transfer to BL 1173	Transfer Internal	1190	Send	-135,000.00	Local transfer to cover costs of consultancy services related to "job structure and competence work", and "assistance in staff selection procedures".
		2	Local transfer from BL 1190	Transfer Internal	1173	Receive	135,000.00	
100000092	3/7/2022	1	Local transfer to BL 3901	Transfer Internal	3700	Send	-20,420.00	Local transfer to cover costs of a contract for External Assessment of the Agency internal audit capability.
		2	Local transfer from BL 3700	Transfer Internal	3901	Receive	20,420.00	
100000094	3/8/2022	1	Local transfer to BL 2400	Transfer Internal	2000	Send	-1,000.00	Local transfer to cover for a provisional commitment for postage expenses of the Brussels Office, for year 2022.
		2	Local transfer from BL 2000	Transfer Internal	2400	Receive	1,000.00	
100000098	3/15/2022	1	Budget reallocation 4	Transfer External	3700	Send	-285,000.00	REALLOCATION No 4 to cover negative interests which will be charged on EASA's bank account in year 2022.
		2	Budget reallocation 4	Transfer External	3907	Send	-55,000.00	
100000100	3/16/2022	3	Budget reallocation 4	Transfer External	2320	Receive	340,000.00	Local transfer to cover the necessary increase of hours for physical security during night on EASA premises, as recommended by the Police Prevention Department.
		1	Local transfer to BL 2050	Transfer Internal	2040	Send	-38,000.00	
100000108	3/25/2022	1	Local transfer from BL 2040	Transfer Internal	2050	Receive	38,000.00	Local transfer to cover the necessary increase of hours for physical security during night on EASA premises, as recommended by the Police Prevention Department.
		2	Local transfer from BL 2040	Transfer Internal	2050	Receive	38,000.00	
100000110	3/25/2022	1	Transfer from BL3200-C1/RS	Transfer Internal	3200	Receive	650,000.00	Local transfer to align financial resources with the transfer of ECCAIRS 2 management to the SM Directorate.
		2	Transfer to BL3200-C1/SM	Transfer Internal	3200	Send	-650,000.00	
		3	Transfer from BL3200-R0/RS	Transfer Internal	3200	Receive	1,200,000.00	
		4	Transfer to BL3200-R0/SM	Transfer Internal	3200	Send	-1,200,000.00	
100000110	3/25/2022	1	Transfer from BL2101	Transfer External	3200	Receive	50,000.00	REALLOCATION No 5 to align financial resources with the transfer of ECCAIRS 2 management to the SM Directorate.
		2	Transfer to BL3200	Transfer External	2101	Send	-50,000.00	
100000112	3/25/2022	1	Transfer from BL3800	Transfer Internal	3102	Receive	7,000.00	Local transfer to cover the expenditure of Technical library.
		2	Transfer to BL3102	Transfer Internal	3800	Send	-7,000.00	
100000114	3/28/2022	1	Transfer to BL 3400/RS	Transfer Internal	3400	Send	-315,000.00	Local transfer to centralise events by RS in order to allow better management with suppliers and realisation of efficiencies.
		2	Transfer from BL 3400/CT	Transfer Internal	3400	Receive	315,000.00	
100000120	4/5/2022	1	Transfer from BL 3600 SM	Transfer Internal	3102	Receive	3,023.00	Local transfer to cover subscription to the Safety Sciences Journal
		2	Transfer to BL 3102 SM	Transfer Internal	3600	Send	-3,023.00	
100000122	4/5/2022	1	Transfer from BL 3600 SM	Transfer Internal	3903	Receive	3,500.00	Local transfer to cover the update of the dedicated website with the final deliverables of Cabin air quality project.
		2	Transfer to BL 3903 SM	Transfer Internal	3600	Send	-3,500.00	
100000126	4/5/2022	1	Transfer from BL 3907	Transfer Internal	3400	Receive	60,000.00	Local transfer to cover the renewal of the contracts of the external Scientific Committee members.
		2	Transfer to BL 3400	Transfer Internal	3907	Send	-60,000.00	
100000130	4/6/2022	1	Transfer from BL 3800 RS and BL 3907 SM	Transfer Internal	3600	Receive	60,000.00	Local transfer to compensate partially for a temporary staff shortage by outsourcing to external experts some impact assessments planned in the activity sheet to be conducted in 2022.
		2	Transfer to BL 3600 SM	Transfer Internal	3800	Send	-33,275.00	
		3	Transfer to BL 3600 SM	Transfer Internal	3907	Send	-26,725.00	
100000137	4/12/2022	1	Local transfer to BL 3908	Transfer Internal	3907	Send	-29,000.00	Local transfer to cover contracts related to "Drone occurrence and reporting format promotion campaign" and "Drones specific category material".
		2	Local transfer from BL 3907	Transfer Internal	3908	Receive	29,000.00	
100000141	4/27/2022	1	Local transfer to BL 3100	Transfer Internal	3200	Send	-6,800.00	Local transfer to cover the recruitment of 12 NAA experts planned in the SIAP.
		2	Local transfer from BL 3200	Transfer Internal	3100	Receive	6,800.00	
100000143	4/27/2022	1	Local transfer to BL 2332	Transfer Internal	2354	Send	-8,000.00	Local transfer to cover all reimbursements claimed by the Board of Appeal members for their work performed in 2022 on several appeals received by the Agency.
		2	Local transfer to BL 2332	Transfer Internal	2354	Send	-1,000.00	
		3	Local transfer to BL 2332	Transfer Internal	2101	Send	-1,000.00	
		4	Local transfer from BLs 2354 and 2101	Transfer Internal	2332	Receive	10,000.00	

## Budget Transfers (all amounts in Euros)

Document	Date	Item	Item text	Transfer type	BL	Process	Amount [EUR]	Explanation
100000156	5/12/2022	1	Local transfer to BL 1173	Transfer Internal	1100	Send	-97,000.00	Local transfer to cover consultancy services related to assistance in staff selection procedures.
		2	Local transfer from BL 1100	Transfer Internal	1173	Receive	97,000.00	
100000158	5/13/2022	1	Local transfer to BL 1200	Transfer Internal	1114	Send	-7,000.00	Local transfer to cover for the renewal of the EASA LinkedIn licence with career page and job slots for one year (May 2022-May 2023).
		2	Local transfer from BL 1114	Transfer Internal	1200	Receive	7,000.00	
100000178	6/21/2022	1	Local transfer to BL 1141	Transfer Internal	1420	Send	-50,000.00	Local transfer to cover the yearly payment of the Annual Travel allowance to EASA Staff members until the end of the year 2022.
		2	Local transfer from BL 1420	Transfer Internal	1141	Receive	50,000.00	
100000182	6/28/2022	1	Local transfer to BL 1430	Transfer Internal	1190	Send	-35,000.00	Local transfer to top up the commitments for the payments of the international schools for school year 2022-2023.
		2	Local transfer from BL 1190	Transfer Internal	1430	Receive	35,000.00	
100000184	6/30/2022	1	Local transfer to BL 3500/ED	Transfer Internal	3300	Send	-75,000.00	Local transfer to cover for the translation of EASA Light structure landing pages and articles.
		2	Local transfer from BL 3300	Transfer Internal	3500	Receive	75,000.00	
100000186	6/30/2022	1	Local transfer to BL 1430	Transfer Internal	1420	Send	-40,000.00	Local transfer to cover the fees of international schools for school year 2022-2023 and for Supplementary Learning support.
		2	Local transfer from BL 1420	Transfer Internal	1430	Receive	40,000.00	
100000190	7/4/2022	1	Local transfer to 3000_FSTD	Transfer Internal	3000_CAO	Send	-50,000.00	Local transfer to readjust resources in line with activities.
		2	Local transfer from 3000_CAO	Transfer Internal	3000_FSTD	Receive	50,000.00	
100000192	7/5/2022	1	Local transfer to 3000_GABA	Transfer Internal	3000_LA	Send	-50,000.00	Local transfer to readjust resources in line with activities.
		2	Local transfer from 3000_LA	Transfer Internal	3000_GABA	Receive	50,000.00	
100000194	7/6/2022	1	Transfer to BL 2330	Transfer Internal	2040	Send	-20,000.00	Local transfer to cover need of of a staff member following a request for assistance under Article 24 of the Staff Regulations and CEOs.
		2	Transfer from BL 2040	Transfer Internal	2330	Receive	20,000.00	
100000195	7/6/2022	1	Local transfer to BL 3000_FSTD	Transfer Internal	3000_CAO	Send	-100,000.00	Local transfer to readjust resources in line with activities.
		2	Local transfer from BL 3000_CAO	Transfer Internal	3000_FSTD	Receive	100,000.00	
100000198	7/7/2022	1	Local transfer to BL 2051	Transfer Internal	2040	Send	-52,000.00	Local transfer to cover the needs of the media technician services for period September to December 2022.
		2	Local transfer from BL 2040	Transfer Internal	2051	Receive	52,000.00	
100000202	7/7/2022	1	Local transfer to 3000_FSTD	Transfer Internal	3000_MRB	Send	-100,000.00	Local transfer to align resources with activities.
		2	Local transfer from 3000_MRB	Transfer Internal	3000_FSTD	Receive	100,000.00	
		3	Local transfer to 3000_ATO	Transfer Internal	3000_MRB	Send	-20,000.00	
		4	Local transfer from 3000_FSTD	Transfer Internal	3000_ATO	Receive	20,000.00	
100000209	7/15/2022	1	Transfer to BL 3907	Transfer External	5000	Send	-115,000.00	As per page 18 of the Report from the Chair of the PAR AG, and feedback received from the secretariat of the EASA MB, the project "Information Sharing and Cooperation Platform on Conflict Zones" receives an additional amount of 115k EUR off financing support from the F&C reserve in 2022.
		2	Transfer from BL 5000	Transfer External	3907	Receive	115,000.00	
100000211	7/18/2022	1	Transfer to BL 3000_FSTD	Transfer Internal	3000_CAO	Send	-100,000.00	Transfer 100,000 EUR from BL3000/CAO to BL3000/FSTD.
		2	Transfer from BL 3000_CAO	Transfer Internal	3000_FSTD	Receive	100,000.00	
100000215	7/27/2022	1	Transfer to BL2100	Transfer Internal	2106	Send	-230,000.00	Local transfer to cover the cost for renewal of the SAN (Storage Area Network)
		2	Transfer from BL2106	Transfer Internal	2100	Receive	230,000.00	
100000222	7/29/2022	1	Local transfer to 3000_GABA	Transfer Internal	3000_LA	Send	-50,000.00	Local transfer to readjust resources in line with activities.
		2	Local transfer from 3000_LA	Transfer Internal	3000_GABA	Receive	50,000.00	
100000223	8/8/2022	1	Transfer to 3000_CAO	Transfer Internal	3000_MRB	Send	-20,000.00	Reason for the transfer: funding of urgent certification/oversight activities.
		2	Transfer from 3000_MRB	Transfer Internal	3000_CAO	Receive	20,000.00	
		3	Transfer to 3000_DOA	Transfer Internal	3000_RC	Send	-10,000.00	
		4	Transfer from 3000_RC	Transfer Internal	3000_DOA	Receive	10,000.00	
100000228	8/18/2022	1	Local transfer to BL 3600/SM	Transfer Internal	3907	Send	-10,000.00	Local transfer to cover for additional printing cost for the Environmental Report EAER compared to the initial quote.
		2	Local transfer from BL 3907	Transfer Internal	3600	Receive	10,000.00	
100000230	8/18/2022	1	Local transfer to BL 2050	Transfer Internal	2203	Send	-2,000.00	Local transfer to complete the amount needed for increasing the security guard hours in EASA and to align with Police recommendation also for holiday period, which was missing in the initial planned increase of presence hours.
		2	Local transfer to BL 2050	Transfer Internal	2300	Send	-14,000.00	
		3	Local transfer from BLs 2203 and 2300	Transfer Internal	2050	Receive	16,000.00	
100000241	8/25/2022	1	Local transfer to BL 3000_GABA	Transfer Internal	3000_LA	Send	-100,000.00	BL 3000_GABA exhausted / urgent assignment requests
		2	Local transfer from BL 3000_LA	Transfer Internal	3000_GABA	Receive	100,000.00	

## Budget Transfers (all amounts in Euros)

Document	Date	Item	Item text	Transfer type	BL	Process	Amount [EUR]	Explanation
100000252	9/9/2022	1	Local transfer to 3000_FSTD	Transfer Internal	3000_MRB	Send	-100,000.00	Local transfer to readjust resources in line with activities.
		2	Local transfer from 3000_MRB	Transfer Internal	3000_FSTD	Receive	100,000.00	
		3	Local transfer to 3000_ATO	Transfer Internal	3000_MRB	Send	-10,000.00	
		4	Local transfer from 3000_MRB	Transfer Internal	3000_ATO	Receive	10,000.00	
100000255	9/15/2022	1	Local transfer to BL 3600/FS	Transfer Internal	3400	Send	-5,000.00	Local transfer to cover needs for Experts database contracts.
		2	Local transfer from BL 3400/FS	Transfer Internal	3600	Receive	5,000.00	
100000257	9/15/2022	1	Local transfer to BL 3600/FS	Transfer Internal	3907	Send	-95,000.00	Local transfer to cover needs for Experts database contracts.
		2	Local transfer from BL 3907	Transfer Internal	3600	Receive	95,000.00	
100000259	9/15/2022	1	Local transfer to BL 1200	Transfer Internal	1173	Send	-4,000.00	Local transfer to cover costs of a marketing campaign for external vacancy notices.
		2	Local transfer from BL 1173	Transfer Internal	1200	Receive	4,000.00	
100000261	9/16/2022	1	Local transfer to BL 1141	Transfer Internal	1114	Send	-13,000.00	Local transfer to cover the payment of the Annual Travel allowance to EASA Staff members until the end of the year 2022.
		2	Local transfer from BL 1114	Transfer Internal	1141	Receive	13,000.00	
100000263	9/16/2022	1	Local transfer to BL 3600/FS	Transfer Internal	3907	Send	-5,000.00	Local transfer to cover needs for Experts database contracts.
		2	Local transfer from BL 3907	Transfer Internal	3600	Receive	5,000.00	
100000266	9/22/2022	1	Local transfer to 3000_ATO	Transfer Internal	3000_CAO	Send	-170,000.00	Local transfer to readjust resources in line with activities.
		2	Local transfer from 3000_CAO	Transfer Internal	3000_ATO	Receive	170,000.00	
100000274	9/30/2022	1	Local transfer to BL 2321	Transfer Internal	2320	Send	-28,000.00	The reason of this request is to cover the cost of the Audit of the annual accounts and CA/DAS.
		2	Local transfer from BL 2320	Transfer Internal	2321	Receive	28,000.00	
100000276	10/5/2022	1	Local transfer to BL 3000_GABA	Transfer Internal	3000_RC	Send	-21,000.00	Local transfer to readjust resources in line with activities.
		2	Local transfer from BL 3000_RC	Transfer Internal	3000_GABA	Receive	21,000.00	
		3	Local transfer to BL 3000_FSTD	Transfer Internal	3000_ART65	Send	-70,000.00	
		4	Local transfer from BL 3000_ART65	Transfer Internal	3000_FSTD	Receive	70,000.00	
		5	Local transfer to BL 3000_ATO	Transfer Internal	3000_POA	Send	-25,000.00	
		6	Local transfer from BL 3000_POA	Transfer Internal	3000_ATO	Receive	25,000.00	
100000283	10/7/2022	1	Local transfer to BL 2100	Transfer Internal	2108	Send	-240,000.00	Local transfer to cover the cost for the new Juniper Switchand the DGUV check of electrical items.
		2	Local transfer from BL 2108	Transfer Internal	2100	Receive	240,000.00	
100000285	10/10/2022	1	Local transfer to BL 3000_GABA	Transfer Internal	3000_DOA	Send	-50,000.00	Local transfer to adjust resources in line with activities.
		2	Local transfer from BL 3000_DOA	Transfer Internal	3000_GABA	Receive	50,000.00	
100000288	10/13/2022	1	Transfer to BL3900	Transfer Internal	3907	Send	-20.00	Local transfer to cover currency conversion for ISASI annual membership
		2	Transfer from BL3907	Transfer Internal	3900	Receive	20.00	
100000290	10/17/2022	1	Transfer to BL 3000_POA	Transfer Internal	3000_CAO	Send	-20,000.00	Local transfer to cover the Amendment of OSAC ECoFA TAN (asrequested by the POA section)
		2	Transfer from BL 3000_CAO	Transfer Internal	3000_POA	Receive	20,000.00	
100000293	10/18/2022	1	Transfer to BL 3700	Transfer Internal	3000_MRB	Send	-220,000.00	Local transfer to cover additional needs for missions between October and December for CT department
		2	Transfer from BL 3000_MRB	Transfer Internal	3700	Receive	220,000.00	
100000295	10/18/2022	1	Transfer to BL 3700	Transfer Internal	3904	Send	-10,000.00	Local transfer to cover missions' expenditures related to the development phase of the D4S project that are not coveredby the Grand Agreement
		2	Transfer from BL 3904	Transfer Internal	3700	Receive	10,000.00	
100000299	10/25/2022	1	Transfer to BL 3700	Transfer Internal	3400	Send	-9,000.00	Local transfer to cover additional Operational mission expenses of FS department
		2	Transfer to BL 3700	Transfer Internal	3600	Send	-200.00	
		3	Transfer to BL 3700	Transfer Internal	3802	Send	-34,800.00	
		4	Transfer from BLs 3400 and 3600 and 3802	Transfer Internal	3700	Receive	44,000.00	
100000301	10/26/2022	1	Transfer to BL 1204	Transfer Internal	1114	Send	-23,000.00	Local transfer to cover higher amount of funds needed on the budget line to pay the November 2022 salaries
		2	Transfer from BL 1114	Transfer Internal	1204	Receive	23,000.00	
100000311	10/28/2022	1	Transfer to BL 3000_GABA	Transfer Internal	3000_RC	Send	-50,000.00	Local transfer to cover new requests for amending existing assignments
		2	Transfer from BL 3000_RC	Transfer Internal	3000_GABA	Receive	50,000.00	
100000314	10/31/2022	1	Local transfer to BL 1200	Transfer Internal	1420	Send	-10,000.00	Local transfer to finance a marketing campaign for externalvacancy notices in November 2022.
		2	Local transfer from BL 1420	Transfer Internal	1200	Receive	10,000.00	

## Budget Transfers (all amounts in Euros)

Document	Date	Item	Item text	Transfer type	BL	Process	Amount [EUR]	Explanation
100000323	11/3/2022	1	Local transfer to BL 2210	Transfer Internal	2000	Send	-16,000.00	Local transfer to complete the amount needed for the acquisition of electric office tables for Cologne office and conference tables for Brussels office.
		2	Local transfer from BL 2000	Transfer Internal	2210	Receive	16,000.00	
100000326	11/3/2022	1	Local transfer to BL 3700	Transfer Internal	3000_ART65	Send	-90,000.00	Local transfer to cover for FS Mission related to FSTD Missions F&C.
		2	Local transfer from BL 3000_ART65	Transfer Internal	3700	Receive	90,000.00	
100000336	11/10/2022	1	Local transfer to BL 3908	Transfer Internal	3907	Send	-57,000.00	Local transfer to finance Promotional videos and supporting material, Leaflet on U-Space, Simulator videos on VFR2IMC flight critical scenarios.
		2	Local transfer to BL 3908	Transfer Internal	3400	Send	-3,000.00	
		3	Local transfer from BLs 3907 and 3400	Transfer Internal	3908	Receive	60,000.00	
100000339	11/10/2022	1	Local transfer to BL 3102	Transfer Internal	3200	Send	-70,000.00	Local transfer order to cover for renewal of subscriptions and purchase of technical materials.
		2	Local transfer from BL 3200	Transfer Internal	3102	Receive	70,000.00	
100000341	11/11/2022	1	Local transfer to BL 2351	Transfer Internal	2000	Send	-26,500.00	Local transfer to cover expenses for the MB meeting and event on 13 and 14 December 2022.
		2	Local transfer from BL 2000	Transfer Internal	2351	Receive	26,500.00	
100000343	11/11/2022	1	Local transfer to BL 2210	Transfer Internal	2000	Send	-52,000.00	Local transfer to cover for the purchase of teleworking chairs for EASA staff.
		2	Local transfer from BL 2000	Transfer Internal	2210	Receive	52,000.00	
100000345	11/15/2022	1	Local transfer to BL 2100	Transfer Internal	2101	Send	-350,000.00	Local transfer to cover for Video Conferencing system and Network equipment.
		2	Local transfer from BL 2101	Transfer Internal	2100	Receive	350,000.00	
100000347	11/16/2022	1	Local transfer to BL 3600/ED	Transfer Internal	3907	Send	-279,401.00	Local transfer to fund the 'Impact analysis, prevention and management of ATCO's fatigue in the EU'.
		2	Local transfer from BL 3907	Transfer Internal	3600	Receive	279,401.00	
100000351	11/17/2022	1	Local transfer to BL 3700	Transfer Internal	3200	Send	-60,000.00	Local transfer to cover the additional needs for missions of CT Directorate until the end of year 2022.
		2	Local transfer from BL 3200	Transfer Internal	3700	Receive	60,000.00	
100000358	11/24/2022	1	Local transfer to BL 2355	Transfer Internal	2106	Send	-3,000.00	Local transfer to cover for the SLA with OIB for paper archive 2022.
		2	Local transfer to BL 2355	Transfer Internal	2332	Send	-5,000.00	
		3	Local transfer from BLs 2106 and 2332	Transfer Internal	2355	Receive	8,000.00	
100000360	11/28/2022	1	Transfer to BL 3600	Transfer Internal	3601	Send	-4,000.00	Local transfer to cover additional fund needs for various environmental activities
		2	Transfer to BL 3600	Transfer Internal	3400	Send	-119,000.00	
		3	Transfer from BL 3601 and BL 3400	Transfer Internal	3600	Receive	123,000.00	
100000362	11/29/2022	1	Transfer to BL 2354_FS	Transfer Internal	2354	Send	-100.00	Local transfer to cover EUR 100 top-up of FS Representation budget needed for an event
		2	Transfer from BL 2354_SM	Transfer Internal	2354	Receive	100.00	
100000366	11/30/2022	1	Transfer to BL 3908	Transfer Internal	3601	Send	-6,400.00	Local transfer to cover additional needs for digital magazines on safety for Air Ops
		2	Transfer from BL 3601	Transfer Internal	3908	Receive	6,400.00	
100000368	11/30/2022	1	Transfer to BL 3900	Transfer Internal	3400	Send	-15,000.00	Local transfer to cover additional needs in Expertise for analysis, identification and processing of strategic Accident & Serious Incidents
		2	Transfer from BL 3400	Transfer Internal	3900	Receive	15,000.00	
100000370	12/1/2022	1	Transfer to BL 3000_GABA	Transfer Internal	3000_DOA	Send	-20,000.00	Local transfer to cover needs for creation of TANs/Exception TANs for GABA/COA
		2	Transfer from BL 3000_DOA	Transfer Internal	3000_GABA	Receive	20,000.00	
		3	Transfer to BL 3000_CAO	Transfer Internal	3000_FSTD	Send	-50,000.00	
		4	Transfer from BL 3000_FSTD	Transfer Internal	3000_CAO	Receive	50,000.00	
100000376	12/2/2022	1	Transfer to BL 1133	Transfer External	3000_FSTD	Send	-260,399.00	Budget reallocation to cover additional funds needed on the budget line to pay the December 2022 salaries
		2	Transfer to BL 1133	Transfer External	3000_CAO	Send	-103,902.63	
		3	Transfer from BL 3000_FSTD and 3000_CAO	Transfer External	1133	Receive	364,301.63	
100000378	12/2/2022	1	Transfer to BL 2051	Transfer Internal	2000	Send	-10,000.00	Local transfer to cover the additional amount needed for the acquisition of door displays in the conference area
		2	Transfer from BL 2000	Transfer Internal	2051	Receive	10,000.00	
100000380	12/2/2022	1	Transfer to BL 3003	Transfer Internal	3000_ATO	Send	-24,187.50	Local transfer to cover the need for update the EASA traveltime catalogue with the support of the EASA travel agency
		2	Transfer from BL 3000_ATO	Transfer Internal	3003	Receive	24,187.50	
100000382	12/2/2022	1	Transfer to BL 3500	Transfer Internal	3300	Send	-34,864.78	Local transfer to cover additional needs in translation work of EASA Light structure landing pages and articles
		2	Transfer from BL 3300	Transfer Internal	3500	Receive	34,864.78	
100000384	12/2/2022	1	Transfer to BL 1133	Transfer Internal	1115	Send	-87,626.57	Local transfer to cover additional funds needed on the budget line to pay the December 2022 salaries
		2	Transfer from BL 1115	Transfer Internal	1133	Receive	87,626.57	

## Budget Transfers (all amounts in Euros)

Document	Date	Item	Item text	Transfer type	BL	Process	Amount [EUR]	Explanation
100000386	12/5/2022	1	Budget transfers within T1	Transfer Internal	1103	Send	-917.82	Local transfer to cover additional needs for the annual adjustment on remuneration and pension in the December salaries.
		10	Budget transfers within T1	Transfer Internal	1430	Send	-156,590.93	
		11	Budget transfers within T1	Transfer Internal	1173	Send	-67,687.89	
		12	Budget transfers within T1	Transfer Internal	1112	Send	-68,482.11	
		13	Budget transfers within T1	Transfer Internal	1142	Send	-16,697.27	
		14	Budget transfers within T1	Transfer Internal	1202	Send	-17,195.90	
		15	Budget transfers within T1	Transfer Internal	1172	Send	-7,602.95	
		16	Budget transfers within T1	Transfer Internal	1203	Send	-60,947.36	
		17	Budget transfers within T1	Transfer Internal	1100	Receive	1,542,772.55	
		18	Budget transfers within T1	Transfer Internal	1101	Receive	67,687.89	
		19	Budget transfers within T1	Transfer Internal	1102	Receive	68,482.11	
		2	Budget transfers within T1	Transfer Internal	1111	Send	-18,553.18	
		20	Budget transfers within T1	Transfer Internal	1130	Receive	16,697.27	
		21	Budget transfers within T1	Transfer Internal	1131	Receive	17,195.90	
		22	Budget transfers within T1	Transfer Internal	1132	Receive	7,602.95	
		23	Budget transfers within T1	Transfer Internal	1204	Receive	60,947.36	
		3	Budget transfers within T1	Transfer Internal	1112	Send	-65,509.69	
		4	Budget transfers within T1	Transfer Internal	1114	Send	-158,872.00	
		5	Budget transfers within T1	Transfer Internal	1190	Send	-848,009.45	
		6	Budget transfers within T1	Transfer Internal	1201	Send	-10.00	
		7	Budget transfers within T1	Transfer Internal	1203	Send	-41,470.93	
		8	Budget transfers within T1	Transfer Internal	1410	Send	-99,595.16	
		9	Budget transfers within T1	Transfer Internal	1420	Send	-153,243.39	
100000393	12/5/2022	1	Transfer to BL 2100	Transfer Internal	2106	Send	-150,000.00	Local transfer to cover the cost of the new hardware for Teleworking.
		2	Transfer from BL 2106	Transfer Internal	2100	Receive	150,000.00	
100000395	12/6/2022	1	Transfer to BL 3600	Transfer External	5000	Send	-1,000,000.00	Budget reallocation In order to implement the F&C part of the project "Impact Analysis, Prevention and Management of ATCOS fatigue in the EU"
		2	Transfer from BL 5000	Transfer External	3600	Receive	1,000,000.00	
100000397	12/6/2022	1	Transfer to BL 2355	Transfer Internal	2000	Send	-21,398.54	Local transfer to cover the costs for the SLA for the EASA paper archive in 2022
		2	Transfer from BL 2000	Transfer Internal	2355	Receive	21,398.54	
100000399	12/7/2022	1	Transfer to BL 2200	Transfer Internal	2040	Send	-36,000.00	Local transfer to cover the amount needed for the acquisition of technical equipment in the conference area.
		2	Transfer from BL 2040	Transfer Internal	2200	Receive	36,000.00	
100000401	12/7/2022	1	Transfer to BL2040	Transfer Internal	2000	Send	-22,000.00	Local transfer to complete the amount needed for Brussels office fit out phase 2
		2	Transfer to BL2040	Transfer Internal	2051	Send	-28,000.00	
		3	Transfer to BL2040	Transfer Internal	2352	Send	-20,000.00	
		4	Transfer from BLs 2000, 2051, 2040	Transfer Internal	2040	Receive	70,000.00	
100000407	12/14/2022	1	Transfer to BL 5000	Transfer External	3600	Send	-1,000,000.00	Budget reallocation to reverse the budget transfer of 1M as 2023 funds will be used instead of 2022
		2	Transfer from BL 3600	Transfer External	5000	Receive	1,000,000.00	