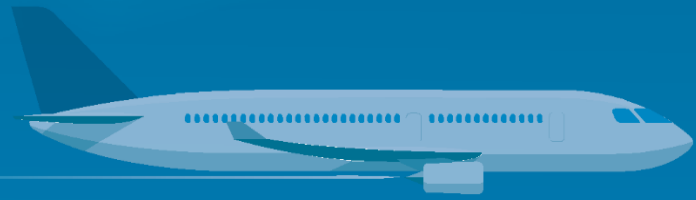




EASA

European Union Aviation Safety Agency

EUROPEAN UNION AVIATION SAFETY AGENCY 2023 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 EASA was set up by a Council and Parliament regulation (Regulation (EC) 1592/2002 repealed by Regulation (EC) No 216/2008 and Regulation (EU) 2018/1139) and was given specific regulatory and executive tasks in the field of civil aviation safety and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, with an office in Brussels, and employs approximately 800+ professionals from the 31 EASA Member States. The Agency has established international permanent representations in Canada (Montreal), USA (Washington), China (Beijing) and Singapore.

MISSION

The Agency's mission is to:

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

TASKS

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

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

FUNDING

The main sources of funds for the Agency are:

- Fees paid by applicants for certificates and approvals issued, maintained or amended by the Agency in accordance with regulation (EC) No 319/2014 until 31 December 2019 and Commission Implementing Regulation (EU) 2019/2153 of 16 December 2019 on the fees and charges levied by the European Union Aviation Safety Agency (repealing Regulation (EU) No 319/2014) to be applied from January 1, 2020¹
- A contribution from the European Union and from any European third country which has entered into the agreements referred to in Article 129 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 as opposed to the universal budgeting model as described in the study² from DG internal policies. The

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

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

assigned revenue model presents a clear cost differentiation between industry and European Union funded activities based on a cost accounting system.

The AGENCY's STRUCTURE

The Agency is managed by the Executive Director 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)³. Consequently, the 2023 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 the budget implementation reports of the Agency.

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 p.a. from Russian and Belarusian customers due to sanctions and around EUR 1 M p.a. with respect to Ukrainian customers in relation to solidarity measures applied during 2022 and 2023. A similar impact is expected to continue in future periods. All fees invoiced to Russian and Belarussian customers relating to periods beyond 1 March 2022 have been deferred whilst fees raised against Ukrainian customers since the war began have been waived.

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

2. FINANCIAL STATEMENTS

2.1 Balance Sheet

(Thousands of euros)

ASSETS	Note	31.12.23	31.12.22
NON-CURRENT ASSETS	3.2		
<i>Intangible fixed assets</i>	3.2.1		
Computer Software		1,046	2,572
Intangible assets under construction		-	-
<i>Tangible fixed assets</i>	3.2.1		
Computer Hardware		879	1,181
Furniture		5,061	5,721
Other fixtures and fittings		43	61
Tangible assets under construction		-	-
Total		7,029	9,535
CURRENT ASSETS	3.3		
Current receivables	3.3.1	12,779	7,626
Accrued revenues	3.3.2	2,412	3,401
Prepaid expenses	3.3.3	4,190	3,760
EU entities receivables	3.3.4	111	33
Cash and equivalents	3.3.5	124,536	133,957
Total		144,028	148,779
TOTAL ASSETS		151,057	158,313
LIABILITIES			
NON-CURRENT LIABILITIES	3.4		
Non-current pre-financing EU entities	3.4	10,406	15,088
Total		10,406	15,088
CURRENT LIABILITIES	3.5		
Current payables	3.5.1	2,430	6,599
Deferred revenues	3.5.2	46,575	41,521
EU entities payables	3.5.3	17,133	20,905
Non-EU entities	3.5.4	339	76
Accrued charges	3.5.5	30,378	23,688
Total		96,856	92,788
TOTAL LIABILITIES		107,262	107,876
NET ASSETS			
Surplus (deficit) forwarded from previous years		50,437	55,571
Net surplus(deficit) for the period		(6,642)	(5,134)
TOTAL NET ASSETS		43,795	50,437

2.2 Statement of financial performance (SFP)

(Thousands of euros)

	Note	2023	2022
OPERATING REVENUE	3.6		
Fees and Charges	3.6.1	118,959	112,052
Contribution from EU entities	3.6.2	71,129	60,511
Contribution from non- EU entities	3.6.3	167	111
Other revenues	3.6.4	866	538
Contribution from EFTA countries	3.6.5	1,943	1,761
TOTAL OPERATING REVENUE		193,063	174,973
OPERATING EXPENSES	3.7		
Staff expenses	3.7.1	(112,854)	(102,704)
Buildings and related expenses	3.7.2	(8,603)	(10,042)
IT & administrative expenses	3.7.3	(16,525)	(12,833)
Other expenses	3.7.4	(1,007)	(866)
Depreciation and write offs	3.7.5	(3,873)	(4,373)
Outsourcing and contracting activities	3.7.6	(59,374)	(49,173)
TOTAL OPERATING EXPENSES		(202,236)	(179,990)
SURPLUS (DEFICIT) FROM OPERATING ACTIVITIES		(9,173)	(5,017)
NON-OPERATING REVENUES (EXPENSES)	3.8		
Interests received from third parties		2,574	171
Interests & charges paid to third parties		(44)	(288)
SURPLUS/ (DEFICIT) FROM NON-OPERATING ACTIVITIES		2,530	(117)
SURPLUS/ (DEFICIT) FROM ORDINARY ACTIVITIES		(6,642)	(5,134)
SURPLUS/ (DEFICIT) FROM EXTRAORDINARY ITEMS			
NET SURPLUS/ (DEFICIT) FOR THE PERIOD		(6,642)	(5,134)

2.3 Cash Flow Statement

(Thousands of euros)

CASH FLOW FROM OPERATING ACTIVITIES	2023	2022
Surplus/(deficit)	(6,642)	(5,134)
Adjustments for:		
Amortization (intangible fixed assets) +	1,564	2,055
Depreciation (tangible fixed assets) +	1,243	999
Increase/(decrease) in Provisions for risks and liabilities		
Increase/(decrease) in Value reduction for doubtful debts	(61)	112
(Increase)/decrease in Short-term Pre-financing		
(Increase)/decrease in Long-term Receivables		
(Increase)/decrease in Short-term Receivables	(4,532)	(2,078)
(Increase)/decrease in Receivables related to consolidated EC entities	(78)	(10)
Increase/(decrease) in EU entities long-term PF	(4,682)	6,101
Increase/(decrease) in Accounts payable	2,522	6,320
Increase/(decrease) in Liabilities related to EU entities	(3,772)	(4,211)
Increase/(decrease) in Liabilities related to non-EU entities	264	(111)
Increase/(decrease) in deferrals	5,053	(617)
Net cash flow from operating activities	(9,120)	3,427
CASH FLOW FROM INVESTING ACTIVITIES		
Increase of tangible and intangible fixed assets (-)	(302)	34
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(9,422)	3,461
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	133,957	130,496
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	124,536	133,957

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 2022	55,571	(5,134)	50,437
Balance as of 1 January 2023	55,571	(5,134)	50,437
SFP result of the previous year	(5,134)	(5,134)	
SFP result of the current year		(6,642)	(6,642)
Balance as of 31 December 2023	50,437	(6,642)	43,795

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%

The fixed asset capitalisation threshold used by the Agency is EUR 5,000 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 3.10-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

The Agency holds cash and cash equivalents in current bank accounts and term deposits of between 14 and 35 days. The cash is held in banks with very high credit ratings, thus having very low default probabilities. Given the short duration and low default probabilities, the expected credit losses from cash and cash equivalents are negligible. As a result, no impairment allowance is recognised for cash equivalents.

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 2023 these savings accounts have continued to attract 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 319/2014⁴.

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.

⁴ <https://www.easa.europa.eu/en/document-library/regulations/commission-implementing-regulation-eu-20192153>

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 50 projects in 2023 (49 in 2022) 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 made mostly, in terms of amount if not in terms of number of projects, through Contribution agreements in the indirect management mode. The Implementation of actions through Delegation agreements, also in the indirect management mode, remained marginal, only for the funded programs concluded some years ago that are approaching completion very soon.

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 3.10-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 2023 was EUR 11,075K (EUR 10,036K in 2022).

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 39K relating mainly to software licenses. There were no disposals during the year and no new IT projects went live.

(Thousands of euros)

2023		Computer Software Under Construction	Computer Software	Total
Gross carrying amounts 01.01.2023	+	-	20,267	20,267
Additions	+	-	39	39
Disposals	-	-	-	-
Transfers between headings	-/+	-	-	-
Gross carrying amounts 31.12.2023		-	20,306	20,306
Accumulated amortization and impairment 01.01.2023	-	-	(17,695)	(17,695)
Amortization	-	-	(1,564)	(1,564)
Disposals	+	-	-	-
Accumulated amortization and impairment 31.12.2023	-	-	(19,259)	(19,259)
Net carrying amounts 31.12.2023		-	1,046	1,046

Tangible fixed assets consist essentially of furniture (including building amendments) and IT hardware. Additions during the year of EUR 281K related to computer hardware. Disposals took place during the year amounting to EUR 18K which were mainly due to unusable or obsolete furniture and resulted in a negligible loss on disposal.

(Thousands of euros)

2023		Computer hardware	Furniture	Other Fixtures and Fittings	Tangible assets under construction	Total
Gross carrying amounts 01.01.2023	+	6,786	10,578	578	0	17,942
Additions	+	281	-	-	-	281
Disposals	-	(4)	(14)	-	-	(18)
Gross carrying amounts 31.12.2023		7,064	10,564	578	-	18,205
Accumulated depreciation and impairment 01.01.2023	-	(5,605)	(4,857)	(517)	-	(10,980)
Depreciation	-	(583)	(660)	(18)	-	(1,260)
Write-back of depreciation	+	-	-	-	-	-
Disposals	+	3	14	-	-	17
Accumulated depreciation and impairment 31.12.2023	-	(6,185)	(5,502)	(535)	-	(12,223)
Net carrying amounts 31.12.2023		879	5,061	43	-	5,982

3.3 Current Assets

3.3.1 Current receivables

(Thousands of euros)

Current Receivables	Balance at 31.12.23	Balance at 31.12.22
Receivables from customers	8,250	5,570
Receivables from staff	37	55
Doubtful Customers	(304)	(365)
VAT/Tax recoverable	4,796	2,367
Total	12,779	7,626

The total debt of EUR 8,250K can be broken down into overdue debt of EUR 2,942K and current debt of EUR 5,308K. A large part of the increase in receivables totalling EUR 2,125K relates to the overdue debt of three individual customers, two of which are expected to pay in 2024. The third customer is likely to receive a credit note in 2024 and this has been reflected in the fees & charges revenue calculation. The overdue debt relating to sanctioned countries amounts to EUR 98K. A total of EUR 1,108K was written off during the year, EUR 1,042K of which related 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 reduced by EUR 61K to EUR 304K and is calculated using a provision matrix which takes account of historical loss data and future expected losses. The future expected loss adjustment has been set at zero reflecting the stable financial conditions of the aviation sector.

The VAT/Tax recoverable relates largely to the refundable VAT on payments made in 2023 and still to be refunded by the German authorities. The EUR 2,429K increase is 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 31.12.23	Balance at 31.12.22
Accrued income fees and charges	2,372	3,374
Accrued interest income	41	28
Total	2,412	3,401

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 2023 as well as credit notes due but not yet issued at year-end.

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

3.3.3 Prepaid expenses

(Thousands of euros)

Prepaid Expenses	Balance at 31.12.23	Balance at 31.12.22
Prepaid expenses	4,190	3,760
Total	4,190	3,760

Prepaid expenses relate mainly to school fees and IT expenses.

3.3.4 EU Entities receivables

(Thousands of euros)

EU entities receivables	Balance at 31.12.23	Balance at 31.12.22
Receivables from EU institutions	111	33
Total	111	33

The amount of EUR 111K 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 31.12.23	Balance at 31.12.22
ING Bank	6,157	2,381
ING Bank (Fees and charges)	3,203	9,414
ING Bank ST Deposit (Fees and charges)	28,000	32,000
ING Bank Special Projects	23,211	47,569
ING Bank ST Deposit (Special Projects))	20,000	-
Commerzbank	270	79
BCEE Bank	42,169	40,988
Restricted cash	1,526	1,526
Total	124,536	133,957

The overall cash balance decreased by EUR 9,422K or 7% reflecting the impact of a decreased balance on pre-financing funds held for external assigned revenue funded contribution agreements (EUR 4,358K less) and an overall reduction in other cash balances of EUR 5,064K.

During 2023, in order to benefit further from continued interest rate rises, the practice of depositing funds surplus to immediate requirements into short term deposit accounts was continued and extended to funds related to pre-financing held for contribution agreements.

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 31.12.23	Balance at 31.12.22
EU entities-long term	10,406	15,088
Total	10,406	15,088

Long term liabilities due to EU entities reflect the open pre-financing relating to technical assistance and research projects, mainly in relation to contribution agreements, due beyond the end of 2024.

3.5 Current Liabilities

3.5.1 Current payables

(Thousands of euros)

Current payables	Balance at 31.12.23	Balance at 31.12.22
Payables to suppliers	2,430	6,599
Total	2,430	6,599

The decrease in payables to suppliers is impacted by the exclusion of EUR 2,852K in respect of invoices received in relation to disputes where, according to ongoing negotiations, payment is now unlikely.

3.5.2 Deferred Revenues

(Thousands of euros)

Deferred revenues	Balance at 31.12.23	Balance at 31.12.22
Deferred revenues F&C	46,513	41,052
Deferred revenues Non-F&C	62	469
Total	46,575	41,521

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 due to the ongoing war in the Ukraine.

Section 3.1 Exchange Revenue: revenue from fees and charges levied by the Agency under note "Summary of significant accounting policies" (page 12) explains 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 research collaboration agreements with non-EU entities.

3.5.3 EU entities short term

(Thousands of euros)

EU entities short-term	Balance at 31.12.23	Balance at 31.12.22
Subsidy to reimburse to the EU	104	241
Other payables to EU institutions	16	146
Grants & Contributions EU entities	17,013	20,518
Total	17,133	20,905

The EUR 104K is the part of the 2023 budget result that needs to be refunded to the EU during 2024.

The EUR 16K relates to amounts invoiced but not yet paid to other EU institutions.

The amount of EUR 17,013K (EUR 20,518K in 2022) 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 31.12.23	Balance at 31.12.22
Pre-financing from non-EU entities	339	76
Total	339	76

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 31.12.23	Balance at 31.12.22
Accrued charges	28,075	21,370
Untaken holidays	2,244	2,224
Unpaid salaries	59	93
Total	30,378	23,688

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 2023 and paid in 2024. 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 6,691K or 28% observed during 2023 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 2023 revenues come from the following sources:

(Thousands of euros)

Operating revenue	2023	2022
Fees and charges	118,959	112,052
Contribution from EU entities	71,129	60,511
Contribution from non-EU entities	167	111
Contribution from EFTA countries	1,943	1,761
Other revenues	866	538
Total	193,063	174,973

Overall revenues increased by EUR 18,090K or 10% compared to 2022 driven by a EUR 6,097K or 6% increase in fees and charges revenue and a EUR 10,618K or 18% increase in the contributions from EU entities. 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 Description	2023 Invoiced	2023 Accrued	2023 Deferred	2022 Reversals	2023 Revenue
Type Certificate / Restricted Type Certificate	10,360	(18)	(4,396)	3,543	9,488
Type Certificate / Restricted Type Certificate	22,320	10	(9,001)	8,290	21,620
Supplemental Type Certification	6,518	(1,089)	(2,167)	2,081	5,343
Major Changes & Repairs	20,109	(30)	(9,965)	8,318	18,431
Minor Changes & Repairs	316	(1)	(132)	114	298
Design Organisation Approval	211	(138)	(54)	138	157
Design Organisation Approval	9,373	2	(4,327)	3,871	8,918
Alternative Procedure to DOA	99	9	(17)	1	91
Production Organisation Approval	12	-	(20)	56	49
Production Organisation Approval	8,487	78	(2,829)	2,374	8,110
Foreign Maintenance Organisation Approval	410	(1)	(306)	365	468
Foreign Maintenance Organisation Approval	22,523	763	(7,375)	6,017	21,928
Continuing Airworthiness Management Organisation Approval	50	31	(34)	-	46
Continuing Airworthiness Management Organisation Approval	685	118	(118)	32	717
Part 145 / 147 approvals with bilateral agreements	47	(0)	(19)	13	40
Part 145 / 147 approvals with bilateral agreements	1,545	0	(726)	670	1,490
Foreign Maintenance Training Organisation Approval	129	13	(78)	104	168
Foreign Maintenance Training Organisation Approval	2,964	182	(969)	713	2,890
Appeal	50	-	-	-	50
Approval of Aircraft Flight Manual Revision	14	-	-	-	14
Aircraft Maintenance Programme	7	3	-	-	10
Aircraft Maintenance Programme	50	17	-	-	67
Acceptable Means of Compliance to AD's	99	8	(31)	11	86
Air Traffic Mgmt./Air Navigation Systems	184	53	-	(47)	190
Air Traffic Mgmt./Air Navigation Systems	823	258	-	(170)	911
Air Operator Certificate recurring	448	176	-	(81)	542
Air Operator Certificate	425	105	-	(25)	505
Air traffic controllers' licensing and certification	-	-	-	-	-
Air traffic controllers' licensing and certification	9	5	-	(1)	13
Approved Training Organisation	314	111	-	(84)	341
Approved Training Organisation	1,041	191	-	(253)	979
Certification Support for Validation	1,032	83	(275)	204	1,042
Export Certificate of Airworthiness	847	5	-	(2)	850
Flight Simulation Training Device	3,153	127	(806)	34	2,508
Flight Simulation Training Device	8,026	875	(2,433)	1,285	7,753
Maintenance Review Board	1,185	75	(321)	198	1,137
Technical Training to NAAs	-	-	-	0	0
Operations Evaluation Board	14	5	-	(3)	16
Organisational Suitability Data	8	1	-	(5)	5
Approval of Flight Conditions for a permit to fly	318	-	-	(0)	318
Ramp inspection training organisation	2	4	-	-	5
Technical Advice Contracts	705	261	-	(115)	850
EASA services	23	10	(0)	(7)	27
Third Country Operators	314	6	(106)	92	305
U-Space Service Provider	38	23	-	(34)	27
Drones	134	43	(6)	(18)	154
Total 2023	125,421	2,372	- 46,513	37,679	118,959

The above table provides a summary of the 2023 fees and charges revenue recognition computation on an accrual basis. The calculated final figure of EUR 118,959K (EUR 112,052K in 2022) 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 45,596K (EUR 40,615K in 2022). The amount to be returned to the EC is EUR 104K.

EUR 25,638K (EUR 20,137K in 2022) relates to external assigned revenue recognised for the implementation of grants and delegation/contribution agreements as well universal income from service contracts with other EU entities. Further details on the external assigned revenue for grants and delegation/contribution agreements are presented below:

(Thousands of euros)

Contribution from EU entities	2023	2022
Gross EU subsidy	45,596	40,615
2023 EU subsidy to be returned in 2024	(104)	(241)
Grants, contribution agreements and service contracts	25,638	20,137
Total	71,129	60,511

External assigned revenue grants, contribution agreements 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 2023 the Agency managed 49 projects (49 at the end of 2022), which were based on three different types of agreement:

- Contribution/Delegation agreements: 28 projects
- In kind collaboration agreements: 20 projects
- Service level agreements: 1 project

3.6.3 Contribution from non-EU entities

The amounts reflect funds received from non-EU bodies, e.g. the Economic Community of Central African States (ECCAS) and the Belgian Civil Aviation Authority (BCAA).

(Thousands of euros)

Contribution from non-EU entities	2023	2022
Grants and service contracts – non-EU	167	111
Total	167	111

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	2023	2022
Other revenues	866	538
Total	866	538

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	2023	2022
Contribution from EFTA countries	1,943	1,761
Total	1,943	1,761

3.7 Operating expenses

(Thousands of euros)

OPERATING EXPENSES	2023	2022
Staff expenses	(112,854)	(102,704)
Buildings and related expenses	(8,603)	(10,042)
IT & administrative expenses	(16,525)	(12,833)
Other expenses	(1,007)	(866)
Depreciation and write offs	(3,873)	(4,373)
Outsourcing and contracting activities	(59,374)	(49,173)
TOTAL OPERATING EXPENSES	(202,236)	(179,990)

2023 operating expenses increased by EUR 22,246K or 12% over 2022 largely driven by the increases in staff expenses and outsourcing and contracting activities:

- EUR 10,150K or 10% increase in staff and related costs
- EUR 1,439K or 14% decrease in building and related expenses
- EUR 3,692K or 29% increase in IT & administrative expenses
- EUR 141K or 16% increase in other expenses
- EUR 500K or 11.4% decrease in depreciation and write offs
- EUR 10,201K or 21% increase in outsourcing and contracting activities

3.7.1 Staff expenses

(Thousands of euros)

Staff Expenses	2023	2022
Salaries and related allowances	89,682	81,495
Social security	3,479	3,251
Other staff expenses	8,618	7,923
Pension F&C	11,075	10,036
Total	112,854	102,704

The overall population (temporary and contract staff only) increased from a headcount of 734 on 31.12.2022 to 746 on 31.12.2023. This, as well as salary increases (intermediate salary indexation in June 2023 in addition to the “usual” 2023 salary indexation in December 2023, increase in weighting factor for Germany, reclassification etc.) contributed to the overall EUR 8,188K (10%) increase in salary and related allowances.

Other staff expenses also increased by EUR 696K or 9% 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 1,038K or 10% compared to 2022.

3.7.2 Building and related expenses

(Thousands of euros)

Building and related expenses	2023	2022
Rent	6,478	8,285
Related expenses	2,125	1,757
Total	8,603	10,042

Rent and related expenses show a decrease of EUR 1,439K or 14% overall compared to 2022. Whilst building expenditure increased following regular price indexation in 2023, accruals for building related disputes were decreased to reflect expected outcomes.

3.7.3 IT & Administrative expenses

(Thousands of euros)

IT & Administrative expenses	2023	2022
Temporary assistance	721	316
Administrative assistance	490	453
Recruitment	89	60
Training	281	303
IT and equipment	14,583	11,363
Stationery, supplies and other	221	201
Postage and communication	140	138
Total	16,525	12,833

The overall increase in IT and administrative expenditure up EUR 3,692K or 29% over 2022 is largely driven by increased IT expenditure on:

- Increased demand for cloud hosting services
- Planning, preparation, and enablement for enterprise resource planning upgrade
- Evolution of security and cloud frameworks towards zero-trust security and workplace modernisation.

3.7.4 Other expenses

(Thousands of euros)

Other Expenses	2023	2022
Other expenses	1,007	866
Total	1,007	866

Other expenses include, inter alia, annual audit fees, legal costs, management board and board of appeal meetings, representation costs etc.

3.7.5 Depreciation and write-offs

(Thousands of euros)

Depreciation and write-offs	2023	2022
Depreciation and amortisation of fixed assets	2,826	3,346
Provision for risks on receivables and losses on trade debtors	1,047	1,026
Total	3,873	4,373

The reduction in depreciation and amortisation of fixed assets reflects the reduced fixed asset balances following the increase in the capitalisation threshold from EUR 420 to EUR 5K in 2022. The Provision for risks on receivables and loss on trade debtors increase includes the EUR 1,042K waiver related to solidarity measures applied to Ukrainian customers.

3.7.6 Outsourcing and contracting activities

(Thousands of euros)

Certification and other operating expenses	2023	2022
Certification activities (NAA & qualified entities)	19,603	17,509
Other operating expenses	32,894	26,684
Meetings	872	603
Translation/Publications	123	101
Missions/Technical Training	5,883	4,276
Total	59,374	49,173

The overall EUR 10,201K or 21% increase in this category is driven mainly by increases in other operating expenses totalling EUR 6,210K which include: increased expenditure related to the implementation of contribution agreements: EUR 5,363K; increased costs for the development of operational applications: EUR 967K and additional expenditure on the data for safety project: EUR 542K. The increase of EUR 2,094K for certification activities is due to increased activity levels as well as hourly rate indexation increases. The EUR 1,607K increase in missions' expenditure reflects the return to normality following COVID restrictions in previous years.

3.8 Non-operating revenues (expenses)

(Thousands of euros)

Non-operating revenue	2023	2022
Bank interest	2,483	74
Interest received from customers	91	97
Total	2,574	171
Non-operating expense		
Other financial charges	(24)	(253)
Exchange differences	(20)	(35)
Total	(44)	(288)
Total Net	2,530	(117)

The significant increase of EUR 2,409K in bank interest reflects the return to positive interest rates on bank balances and the increased amounts invested in 14-day short-term deposit accounts. Interest received from customers relates to late payment interest charged to customers who pay their invoices late.

Other financial charges include bank charges 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 includes the impact of waivers applied as solidarity measures to Ukrainian customers. Due to the stable 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	5,308	2,082	769	(99)	190	8,250
Impairment (-)	(53)	(31)	(34)	14	(199)	(304)
Net receivables	5,255	2,051	734	(85)	(9)	7,946

Cash and Cash Equivalents:

The Agency holds cash and cash equivalents in current bank accounts and term deposits of between 14 and 35 days. The cash is held in banks with very high credit ratings, thus having very low default probabilities. Given the short duration and low default probabilities, the expected credit losses from cash and cash equivalents are negligible. As a result, no impairment allowance is recognised for cash equivalents.

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 2023 the Agency has benefitted from positive interest on its cash balances and has increased amounts held in 14-day short-term investments in order to maximise the return.

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	124,266
Upper medium grade	-
Lower medium grade	270
Non-investment grade	-
Total	124,536

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 currently minimal following the European Central Bank's decision to increase interest rates in 2022 with further increases during 2023.

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			Total charges to be paid
	<1yr	1-5 yrs.	>5 yrs.	
Neue-Direktion Koln	7,980	43,518	64,679	116,177
Brussels	266	1,332	44	1,643
Total	8,246	44,850	64,723	117,820

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	2023	2022
Open budget commitments	36,345	60,132
Contractual commitments	102,112	110,193
Gross amount	138,457	170,325
Payables/Accrued charges	(26,140)	(21,524)
Total	112,317	148,800
Assigned revenue impact	(102,112)	(110,193)
Total	10,205	38,608

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 & Remuneration

- **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.

- **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.

3.11.3 Other – Legal Aspects

- **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 3,400K;
 - 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 was accrued for in the 2023 financial statements. All cases are ongoing as of the end of 2023.

- **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 EU Accounting Rule No. 15.

Highest grade description (2023)	Grade	Number of persons of this grade
Executive Director	AD 15	1
Director	AD 14	2
Director	AD 12	3

4. Budget Implementation Reports

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 & contribution 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 and research.

- **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:

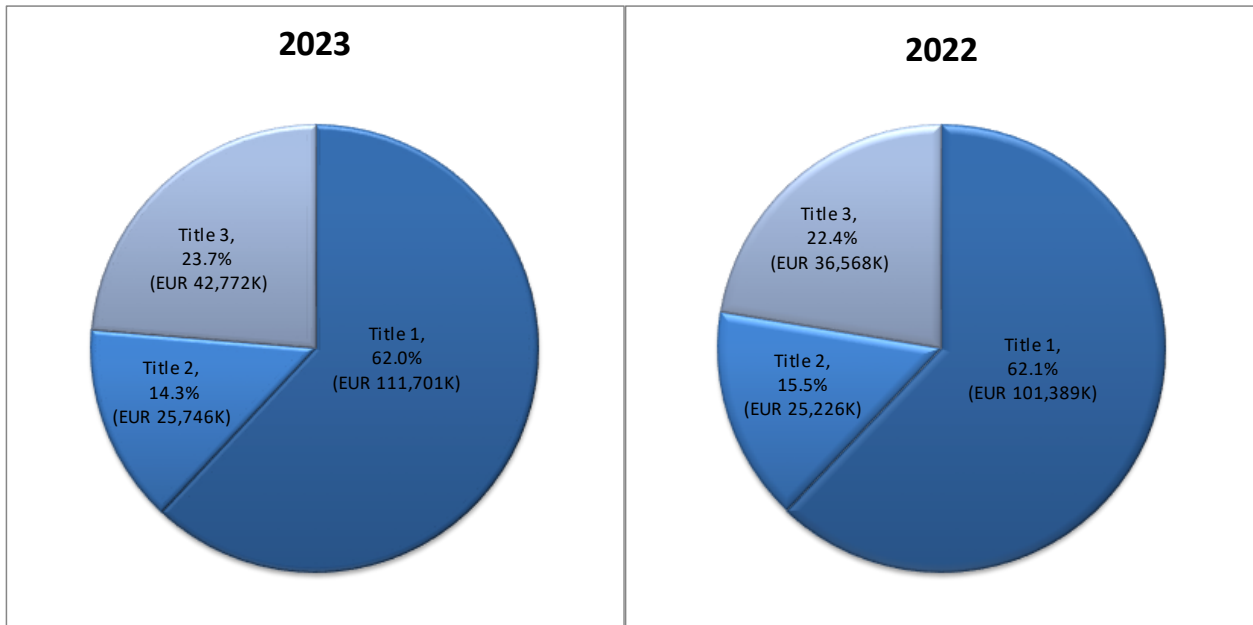
- European Union Subsidy.
- Assigned revenues from fees and charges paid by applicants.
- Assigned revenues received mainly from the European Commission and other entities to undertake special operations programmes in the areas of International Technical Cooperation with third countries and research.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

Distribution of 2023 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	100,452,139.00	11,319,929.00		150,947.15	30,716.15	310,990.18	615.00		112,265,336.48
2. Administration	26,117,206.00	1,000.00		14,565.13	259.07	8,879,348.22	413.05		35,012,791.47
3. Operating Expenditure	14,814,937.00	29,264,068.00		266,554.68	46,286.26	5,762,739.03	11,369,892.97		61,524,477.94
4. Earmarked Expenditure			32,179,561.72					33,807,952.93	65,987,514.65
5. Fees & Charges Reserve		51,639,908.00							51,639,908.00
Total	141,384,282.00	92,224,905.00	32,179,561.72	432,066.96	77,261.48	14,953,077.43	11,370,921.02	33,807,952.93	326,430,028.54

- **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 10,312K from EUR 101,389K in 2022 to EUR 111,701K in 2023 was mainly due to a significant increase in salaries in 2023.

Other administrative expenditure commitments increased by EUR 520K in absolute terms to EUR 25,746K (EUR 25,226K in 2022) and decreased by 1.2% as an overall percentage of the Agency's budget to 14.3% (15.5% - 2022). The increase in absolute terms is mainly due to an increase in the development of organisational applications, rent and other building expenditures.

Operational Appropriations (Title 3)

Operational expenditure commitments increased by EUR 6,204K to EUR 42,772K (EUR 36,568K in 2022). This represents an increase of 1.3% of the Agency's overall operational budget to 23.7% (22.4% in 2022). This is mainly due to an increase in EASA certification activities costs, mission costs, development of operational applications, data for safety 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 2023 were:

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

The Agency has continued to provide support to Ukrainian applicants and a total of EUR 1.04M of 2023 fees related to Ukrainians applicants were waived. Fees & Charges ("F&C") services provided to industry forecasted F&C revenue for 2023 at EUR 124M, compared to EUR 120M in 2022. The F&C revenue EASA received by the end of 2023 was EUR 121M (in 2022 EUR 109M).

- **ReFuelEU**

The European Parliament voted in favour of the ReFuelEU Aviation, a comprehensive regulation in the context of the European Green Deal, on September 13, 2023. This approval follows a provisional agreement reached in April with the EU Council. The regulation will bring a new set of specific tasks for EASA, particularly in promoting and measuring the usage of Sustainable Aviation Fuels (SAF) as well as the associated reductions in CO2 emissions. It also charges EASA with developing an environmental labelling scheme for aviation that will provide the travelling public with objective, scientifically based information on emissions to consider when booking a flight. The additional credit to EASA's budget of 3.3M EUR for Refuel EU was approved by the Commission in November 2023. This resulted in late initiation of commitments and higher carry overs to 2024 for operational costs.

- **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 11,075K during 2023 (10,036K during 2022). The calculated fees and charges revenue percentage decreased from 74% in 2022 to 72% in 2023.

- **Staff costs in 2023**

The global recession had a significant impact on the Agency's costs in 2023. 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 2023 salaries. The intermediate update took effect from January 2023 as follows: 1.7% increase in remuneration and pensions and 0.3% decrease in the correction coefficient (weighting factor) for Germany. The combined salary adjustments, backdated to 1st January 2023, therefore resulted in the following net increases: +1.4% for staff based in Cologne and + 1.7% for staff based in Brussels.

The European Commission has confirmed the adjustments to the 2023 remunerations and pensions, applicable to officials and other servants working for the European Institutions, which were reflected in the December 2023 salary payments. The salary increases related to the application of the "automatic" annual updating of remunerations resulted in a 1% increase to basic salaries/allowances, a 3.1% increase of the 'correction coefficient' (weighting factor) for Germany and 1% increase in the pension contribution. The combined salary adjustments, backdated to 1st July 2023, therefore resulted in the following net increases: +3.1% for staff based in Cologne and neutral impact on net remuneration for staff based in Brussels.

- **Move 2016**

The Agency carried over EUR 1,527K from 2016 to 2023 to cover the final MOVE related costs. Due to ongoing clarifications with the contractor, the amounts could not be paid in 2023. Based on legal advice, the related funds have been placed in a 'Rechtanwaltsanderskonto Treuhandvertrag' and carried over again to 2024. Additionally, part of the rent retained from the landlord in 2017 (EUR 235K), had to be carried over again to 2024. Both cases are currently subject to legal proceedings and have been carried over in line with Article 75.6 of the EASA Financial Regulation.

- **Management of Earmarked Funded Projects**

In 2023 the Agency continued to manage a significant volume of technical assistance projects financed mainly by other European Commission DG's. Altogether, 50 earmarked projects (49 in 2022) are now being managed and total additional funds received during 2023 amounted to EUR 17,337K (EUR 21,930K in 2022). 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. A change has been introduced in 2023 regarding the implementation of earmarked funded actions at EASA, resulting in a more efficient management of the projects' funds. The change enables the carry-over of commitments, year after year, until the end date of the multi-annual legal contracts.

- **2023 Amending Budget**

The Management Board adopted one amending budget which included:

Revenue:

- ✓ Increase of subsidy by EUR 781K funded from EU subsidies and EUR 35K from Swiss contribution, for the ReFuelEU programme to maintain competitiveness, while increasing the uptake of sustainable aviation fuels from 2025.
- ✓ Decrease of EFTA contribution by EUR 74K due to DG-budget's communication on Refuel EU programme as included in the SPD 2023-25.
- ✓ Decrease of EUR 3,1M of 2023 F&C revenue due to the latest forecast.
- ✓ Decrease of the F&C Reserve by EUR 2,81M, to reflect the deficit realised on F&C revenue in year 2022.

Expenditure:

- ✓ Changes in expenditure on multiple budget lines to reflect the delta between SPD 2023-2025 and approved fiche financière of the ReFuelEU programme.
- ✓ Decrease of expenditure by EUR 74K due to DG-budget's communication on ReFuelEU programme as included in the SPD 2023-25.
- ✓ The amount of EUR 2,6M to be transferred from the F&C reserve to BL 3000 to cover NAA outsourcing activities (as specified in par 2.1 of this explanatory note).
- ✓ The amount of EUR 865K to be transferred from the F&C reserve to BL 3700 to cover the increased mission expenditures.

- **Overall Budget Implementation Rate**

As a result of comprehensive in year budget monitoring, the final budget implementation rate for 2023 current year appropriations (C1) was 98.9% (97.1% in 2022) and well above the Commission target of 95%.

The cancelled appropriations relating to commitments carried over to 2023 (C8) were 2.06% (2.8% in 2022).

- **Budget Result**

Following the staff cost increase and the need to finance important operational programmes in 2023, the overall result in relation to the subsidy part of the Agency's budget was a surplus of EUR 104,277.24.

4.2 Budget Result Account for year 2023

All amounts are in Euros

				2023	2022
REVENUE					
	Fee income (Fees & Charges)			121,309,494.34	109,408,979.99
	European Union Subsidy			44,328,980.39	39,678,000.00
	Third Countries Contribution (EU)			1,266,647.00	936,867.00
	Third Countries Contribution (Switzerland)			1,942,712.18	1,761,241.62
	Delegation agreements & Grants			17,337,039.78	21,930,390.63
	Financial interests (Fees & Charges)			2,262,715.26	176,579.10
	Financial interests (Subsidy)			283,755.94	
	Parking and others (Fees & Charges)			276,454.37	301,223.24
	Parking and others (Subsidy)			155,640.61	116,562.12
	Services rendered against payment (Fees & Charges)			21,314.42	
	Services rendered against payment (Subsidy)			377,346.72	
	Internal Assigned Revenue			432,066.96	118,874.85
TOTAL REVENUE (a)				189,994,167.97	174,428,718.55
EXPENDITURE					
	<i>Title I: Staff</i>				
	Payments	-		111,500,023.62	101,178,179.84
	Appropriations carried over	-		383,686.69	342,321.33
	<i>Title II: Administrative Expenses</i>				
	Payments	-		20,244,035.55	18,115,400.44
	Appropriations carried over	-		7,278,313.45	8,880,020.34
	<i>Title III: Operating Expenditure</i>				
	Payments	-		30,648,154.34	24,568,957.50
	Appropriations carried over	-		20,193,274.80	17,178,918.26
	<i>Title IV: Earmarked projects</i>				
	Payments	-		21,502,020.68	15,059,765.60
	Appropriations used from previous years	-		-4,164,980.90	6,870,625.03
TOTAL EXPENDITURE (b)				207,584,528.23	192,194,188.34
	Result before carry over not used			-17,590,360.26	-17,765,469.79
	Cancellation of unused payment appropriations carried over from previous year	+		308,210.56	366,662.92
	Carry over C8			1,761,325.42	1,761,325.42
	Adjustment of Assigned Revenue carried over	+		11,448,182.50	7,732,169.68
	Exchange differences for the year (gain +/loss -)	+/-		20,110.36	-34,808.13
Result of the year				-4,052,531.42	-7,940,119.90
Related to Subsidy Activities				104,277.24	240,679.97
Related to Fees and Charges Activities				-4,156,808.66	-8,180,799.87
Total				-4,052,531.42	-7,940,119.90
Accumulated surplus on Fees and Charges Activities					
	Accumulated surplus from previous year	+		63,943,811.88	72,124,611.75
	Adjustment of accumulated provision	+/-		-4,156,808.66	-8,180,799.87
Accumulated Surplus				59,787,003.22	63,943,811.88

4.3 Budget result Breakdown between Fees & Charges and Subsidy Activities

All amounts in Euros

	Budget Result Calculation Fees & Charges / Subsidy Allocation - 2023 Result				
Revenue	F&C	Subsidy	IR1 (Earmarked)	IC4 Internal Assigned Revenue	Total
Fee income (Fees & Charges)	121,309,494.34				121,309,494.34
European Union Subsidy		44,328,980.39			44,328,980.39
Third Countries Contribution (EU)		1,266,647.00			1,266,647.00
Third Countries Contribution (Switzerland)		1,942,712.18			1,942,712.18
Financial interests (Fees & Charges)	2,262,715.26				2,262,715.26
Financial interests (Subsidy)		283,755.94			283,755.94
Parking and others (Fees & Charges)	276,454.37				276,454.37
Parking and others (Subsidy)		155,640.61			155,640.61
Services rendered against payment (Fees & Charges)	21,314.42				21,314.42
Services rendered against payment (Subsidy)		377,346.72			377,346.72
Delegation agreements & Grants			17,337,039.78		17,337,039.78
Internal Assigned Revenue				432,066.96	432,066.96
Total Revenue	123,869,978.39	48,355,082.84	17,337,039.78	432,066.96	189,994,167.97
	-	-		- 432,066.96	
2023 Payments C1	F&C	Subsidy	IR1 (Earmarked)	IC4 and IC5 Internal Assigned Revenue	Total
Title I: Staff	70,901,162.29	29,217,197.74			100,118,360.03
Title II: Administrative Expenses	13,217,695.96	7,015,411.56			20,233,107.52
Title III: Operational Expenditure	6,539,204.01	1,258,062.03			7,797,266.04
Total	90,658,062.26	37,490,671.33			128,148,733.59
2023 Payments R0	F&C	Subsidy			
Title I: Staff	8,005,647.22	3,298,994.97			11,304,642.19
Title II: Administrative Expenses	374.62	198.83			573.45
Title III: Operational Expenditure	12,590,690.85	2,422,293.31			15,012,984.16
Total	20,596,712.69	5,721,487.11			26,318,199.80
De-commitment of carry overs C8	F&C	Subsidy			
Title I: Staff	175.13	64.66			239.79
Title II: Administrative Expenses	78,476.17	40,039.53			118,515.70
Title III: Operational Expenditure	183,096.61	6,358.46			189,455.07
Total	261,747.91	46,462.65			308,210.56
De-commitment of carry overs R8	F&C	Subsidy			
Title I: Staff	-	-			-
Title II: Administrative Expenses	-	-			-
Title III: Operational Expenditure	3,492,056.05	121,269.93			3,613,325.98
Total	3,492,056.05	121,269.93			3,613,325.98
Title IV: Earmarked projects			IR1 (Earmarked)		
Payments R0&R8			21,502,020.68		21,502,020.68
Total			21,502,020.68		21,502,020.68
2023 Payments C4				IC4 Internal Assigned Revenue	
Title I: Staff				45,690.25	45,690.25
Title II: Administrative Expenses				9,682.46	9,682.46
Title III: Operational Expenditure				35,050.89	35,050.89
Total expenditure C4				90,423.60	90,423.60
Carry over C4 as C8				23,747.91	23,747.91
2023 Payments C5				C5 Internal Assigned Revenue	
Title I: Staff				30,716.15	30,716.15
Title II: Administrative Expenses				259.07	259.07
Title III: Operational Expenditure				46,286.26	46,286.26
Total expenditure C5				77,261.48	77,261.48
(C1+R0)-(R8+C8)	107,500,970.99	43,044,425.86	-		
Net Income-Expenditure	16,369,007.40	5,310,656.98	- 4,164,980.90		
Cancelled Internal Assigned Revenue (C5)					
Exch Rate Diff (655x)	13,265.34	6,845.02			
Carried over to 2024	20,539,081.40	5,213,224.76			
Budget Result 2023	- 4,156,808.66	104,277.24	- 4,164,980.90		

4.4 Revenue

Budget Item	Type of revenue	Initial Adopted Budget	Amending Budget	Final Adopted Budget	Entitlements established	Revenue received	Outstanding at the end of the year
100	Fee income	123,995,144.00	- 3,057,710.00	120,937,434.00	125,421,203.26	121,309,494.34	8,100,742.03
200	Commission subsidy (for the operating budget - Titles 1,2 and 3 - of the agency)	43,548,433.00	781,000.00	44,329,433.00	44,328,980.39	44,328,980.39	-
300	Other subsidy from Commission (Phare, IPA, Delegation agreement, ...)	1,266,647.00	- 62,960.00	1,203,687.00	1,266,647.00	1,266,647.00	-
300	FOCA	1,918,921.00	23,791.00	1,942,712.00	1,942,712.18	1,942,712.18	-
400	Technical Cooperation with Third Countries - Grant & Service Contracts			-	370,769.81	370,769.81	468,903.00
401	Technical Cooperation with Third Countries - Contribution Agreements			-	13,778,015.21	16,848,133.09	-
403	Research programmes			-	194,117.97	126,317.97	67,800.00
420	Data for Safety programme			-	8,181.09	8,181.09	-
500	Revenue from bank interest	500,000.00		500,000.00	2,561,702.85	2,546,471.20	21,902.77
501	Other administrative operations	500,001.00		500,001.00	432,094.98	432,094.98	-
600	Services rendered against payment	252,108.00		252,108.00	458,661.14	398,661.14	60,000.00
702	Assigned revenues from previous years	66,752,924.08	- 2,809,112.08	63,943,812.00	-	-	-
various	Internal Assigned Revenue			-	433,542.96	432,066.96	1,476.00
Total:		238,734,178.08	- 5,124,991.08	233,609,187.00	191,180,266.66	189,994,167.97	8,720,823.80

- **Revenue from Fees and Charges:** EUR 123,995K represents own revenue generated by Certification Services provided by the Agency. The entitlements established were EUR 125,421K and total cash received was EUR 121,309K.
- **Revenue from the European Union:** EUR 43,548K concerns the revenue from the EU subsidy approved by European Parliament (Article 120, Basic Regulation 2018/1139). The entitlements established were EUR 44,329K and total cash received was EUR 44,329K. The final entitlements result from 2023 Amending Budget.
- **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 3,209K.
- **Technical Cooperation with Third Countries – Grants and Service Contracts:** EUR 371K revenue received in 2023. 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.
- **Technical Cooperation with Third Countries – Delegation & Contribution Agreements:** revenue received during 2023: EUR 16,848K, to support technical assistance and cooperation projects managed by the Agency with earmarked funds allocated by the Commission. The Agency signs Delegation & Contribution 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 2023 EUR 126K to support EASA research projects.
- **Data for Safety programme:** the unspent amount of prefinancing not used for Data for Safety 2 (data collection and analysis programme that supports the goal to ensure the highest common level of safety and environmental protection for the European aviation system) project was returned during 2023: EUR 8K.

- **Revenue received from bank interest:** totalling EUR 2,546K. This amount relates to bank interest and late interest from customers for late payment of invoices.
- **Other Administrative Operations:** EUR 432K received from parking and job ticket costs reimbursed by the EASA staff members.
- **Revenue received from services rendered against payments** EUR 399K: from European Commission DG MOVE (EUR 359K) in respect of work performed in relation to Safety list project, HR services recovery from European Public Prosecutor's Office (EUR 33K) and reimbursement of EASA support to Hellenic Civil Aviation Authority (EUR 7K).
- **Internal assigned revenue:** totalling EUR 432K related mainly to income received from social welfare of staff activities and participants at EASA organised events.

4.5 Budget implementation C1 – Current Year Appropriations

Note: All amounts in the following tables are in Euros

Title	Initial Adopted Budget (1)	Amending Budget (2)	Transfers (3)	Final Budget (4)	Executed Commitment Amount (5)	% Committed (5)/(4)	Cancelled Appropriations (4)-(5)	Executed Payment Amount (6)	% Paid (6)/(4)	Carried over to 2024 (5)-(6)
1	99,077,795.00	- 93,169.00	1,467,513.00	100,452,139.00	100,385,029.82	100%	67,109.18	100,118,360.03	100%	266,669.79
2	27,116,206.00	100,000.00	- 1,099,000.00	26,117,206.00	25,744,786.33	99%	372,419.67	20,233,107.52	77%	5,511,678.81
3	13,575,450.00	1,600,000.00	- 360,513.00	14,814,937.00	13,760,825.74	93%	1,054,111.26	7,797,266.04	53%	5,963,559.70
Grand Total	139,769,451.00	1,606,831.00	8,000.00	141,384,282.00	139,890,641.89	99%	1,493,640.11	128,148,733.59	91%	11,741,908.30

Title	Budget line	Budget Line Description	Initial Adopted Budget (1)	Amending Budget (2)	Transfers (3)	Final Budget (4)	Executed Commitment Amount (5)	% Committed (5)/(4)	Cancelled Appropriations (4)-(5)	Executed Payment Amount (6)	% Paid (6)/(4)	Carried over to 2024 (5)-(6)
1	1100	Basic salaries	60,076,790.00	- 93,169.00	1,970,578.91	61,954,199.91	61,953,141.43	100%	1,058.48	61,953,141.43	100%	-
	1101	Family allowances	7,722,003.00	-	434,774.29	7,287,228.71	7,287,228.71	100%	-	7,287,228.71	100%	-
	1102	Expatriations and foreign residence allowances	9,363,000.00	-	18,048.96	9,381,048.96	9,381,048.96	100%	-	9,381,048.96	100%	-
	1111	Secondment of national experts	914,994.00	-	395,935.29	519,058.71	499,286.98	96%	19,771.73	499,286.98	96%	-
	1112	Temporary assistance (Interims)	300,000.00	-	102,752.00	402,752.00	377,319.60	94%	25,432.40	350,439.60	87%	26,880.00
	1113	Contractual agents	7,004,997.00	-	372,749.90	6,632,247.10	6,632,247.10	100%	-	6,632,247.10	100%	-
	1130	Insurance against sickness	2,283,000.00	-	29,214.43	2,312,214.43	2,312,214.43	100%	-	2,312,214.43	100%	-
	1131	Insurance against accidents and occupational diseases	273,002.00	-	13,937.94	259,064.06	259,064.06	100%	-	259,064.06	100%	-
	1132	Insurance against unemployment	893,003.00	-	14,625.94	907,628.94	907,628.94	100%	-	907,628.94	100%	-
	1140	Childbirth and death allowances and grants	5,003.00	-	2,821.59	2,181.41	2,181.41	100%	-	2,181.41	100%	-
	1141	Travel expenses for annual leave	1,043,001.00	-	164,405.51	1,207,406.51	1,207,406.51	100%	-	1,207,406.51	100%	-
	1142	Housing and transport allowances	428,000.00	-	141,717.36	286,282.64	286,282.64	100%	-	286,282.64	100%	-
	1145	Other allowances	-	-	119,458.66	119,458.66	119,458.66	100%	-	119,458.66	100%	-
	1172	Administrative assistance from community institutions	477,002.00	-	13,140.17	490,142.17	490,142.17	100%	-	490,142.17	100%	-
	1173	External services	300,000.00	-	96,166.96	203,833.04	203,646.56	100%	186.48	166,046.14	81%	37,600.42
	1190	Salary weightings	128,004.00	-	1,299,140.71	1,427,144.71	1,427,144.71	100%	-	1,427,144.71	100%	-
	1200	Miscellaneous expenditure on staff recruitment	68,000.00	-	9,307.98	77,307.98	77,307.98	100%	-	73,066.89	95%	4,241.09
	1201	Travel expenses	37,998.00	-	3,570.59	34,427.41	34,427.41	100%	-	34,427.41	100%	-
	1202	Installation, resettlement and transfer allowances	873,999.00	-	168,990.94	705,008.06	705,008.06	100%	-	705,008.06	100%	-
	1203	Removal expenses	459,002.00	-	195,726.51	263,275.49	263,275.49	100%	-	200,137.62	76%	63,137.87
	1204	Temporary daily subsistence allowances	367,000.00	-	52,945.99	419,945.99	419,945.99	100%	-	419,945.99	100%	-
	1410	Medical service	300,000.00	-	45,838.57	254,161.43	249,214.75	98%	4,946.68	235,094.75	92%	14,120.00
	1420	Language and other training	450,001.00	-	178,303.52	271,697.48	271,697.48	100%	-	228,362.27	84%	43,335.21
	1430	Social welfare of staff	5,237,996.00	-	425,907.99	4,812,088.01	4,811,480.44	100%	607.57	4,811,285.11	100%	195.33
	1700	Reception and events	72,000.00	-	150,335.19	222,335.19	207,229.35	93%	15,105.84	130,069.48	59%	77,159.87
1 Total			99,077,795.00	- 93,169.00	1,467,513.00	100,452,139.00	100,385,029.82	100%	67,109.18	100,118,360.03	100%	266,669.79

Budget implementation C1 – Current Year Appropriations

Title	Budget line	Budget Line Description	Initial Adopted Budget (1)	Amending Budget (2)	Transfers (3)	Final Budget (4)	Executed Commitment Amount (5)	% Committed (5)/(4)	Cancelled Appropriations (4)-(5)	Executed Payment Amount (6)	% Paid (6)/(4)	Carried over to 2024 (5)-(6)
2	2000	Rental costs	8,937,743.00	-	- 286,000.00	8,651,743.00	8,650,294.78	100%	1,448.22	8,599,808.28	99%	50,486.50
	2010	Insurance	42,998.00	-	- 6,000.00	36,998.00	30,530.84	83%	6,467.16	23,805.96	64%	6,724.88
	2030	Cleaning and maintenance	353,000.00	-	- 3,000.00	356,000.00	355,124.67	100%	875.33	290,270.12	82%	64,854.55
	2040	Fitting-out of premises	265,000.00	-	- 192,000.00	73,000.00	-	0%	73,000.00	-	0%	-
	2050	Security and surveillance of buildings	808,005.00	-	-	808,005.00	792,067.26	98%	15,937.74	658,353.92	81%	133,713.34
	2051	Other building expenditure	870,003.00	-	- 170,000.00	1,040,003.00	1,006,587.55	97%	33,415.45	698,075.86	67%	308,511.69
	2100	ICT equipment acquisition & maintenance	929,995.00	-	- 109,743.00	1,039,738.00	1,039,737.31	100%	0.69	966,558.35	93%	73,178.96
	2101	Development of organisational applications and provision of data centre services	8,131,560.00	100,000.00	273,886.00	8,505,446.00	8,491,578.68	100%	13,867.32	4,686,113.01	55%	3,805,465.67
	2106	Software	4,363,000.00	-	- 843,743.00	3,519,257.00	3,484,178.09	99%	35,078.91	2,880,650.25	82%	603,527.84
	2108	Telephone, radio and television, data connection subscriptions and charges	690,706.00	-	- 251,886.00	438,820.00	438,819.85	100%	0.15	327,840.88	75%	110,978.97
	2200	Technical equipment and installations	36,999.00	-	- 8,000.00	44,999.00	43,353.66	96%	1,645.34	28,127.66	63%	15,226.00
	2203	Maintenance and repair of technical equipment and installations	32,999.00	-	-	32,999.00	28,889.96	88%	4,109.04	24,378.69	74%	4,511.27
	2210	Purchase of furniture	42,998.00	-	- 7,000.00	49,998.00	49,621.32	99%	376.68	49,621.32	99%	-
	2252	Subscription to newspapers and periodicals	59,997.00	-	- 7,000.00	66,997.00	65,150.84	97%	1,846.16	65,150.84	97%	-
	2300	Stationery and office supplies	80,002.00	-	- 13,000.00	67,002.00	37,748.34	56%	29,253.66	34,126.13	51%	3,622.21
	2320	Financial charges	70,000.00	-	- 7,000.00	63,000.00	24,089.11	38%	38,910.89	22,325.70	35%	1,763.41
	2321	Other financial expenditure	532,000.00	-	- 279,000.00	253,000.00	163,759.30	65%	89,240.70	6,415.50	3%	157,343.80
	2330	Legal expenses	200,000.00	-	- 99,762.98	299,762.98	299,630.39	100%	132.59	222,942.44	74%	76,687.95
	2332	Board of appeals	9,999.00	-	- 15,000.00	24,999.00	23,858.41	95%	1,140.59	23,858.41	95%	-
	2351	MB and other internal meetings	40,000.00	-	-	40,000.00	38,114.55	95%	1,885.45	17,356.45	43%	20,758.10
	2352	Department removals	309,000.00	-	- 6,000.00	303,000.00	297,681.58	98%	5,318.42	246,060.95	81%	51,620.63
	2354	Representation costs	26,499.00	-	-	26,499.00	12,789.79	48%	13,709.21	11,682.79	44%	1,107.00
	2355	Integrated quality management system and Archive expenditure	129,702.00	-	- 105,237.02	234,939.02	231,439.02	99%	3,500.00	231,439.02	99%	-
	2400	Postage and delivery charges	154,001.00	-	- 13,000.00	141,001.00	139,741.03	99%	1,259.97	118,144.99	84%	21,596.04
2 Total			27,116,206.00	100,000.00	-1,099,000.00	26,117,206.00	25,744,786.33	99%	372,419.67	20,233,107.52	77%	5,511,678.81
3	3100	Standardisation inspection	137,000.00	-	-	137,000.00	130,977.66	96%	6,022.34	86,629.59	63%	44,348.07
	3102	Technical library	64,999.00	-	- 20,353.48	85,352.48	38,952.48	46%	46,400.00	11,453.26	13%	27,499.22
	3200	Development of operational applications	3,700,000.00	- 490,000.00	6,000.00	3,216,000.00	3,215,310.24	100%	689.76	1,075,946.59	33%	2,139,363.65
	3300	Communication and publication	544,000.00	-	- 135,025.01	408,974.99	408,282.75	100%	692.24	282,262.74	69%	126,020.01
	3400	Organisation experts meeting	599,651.00	- 20,000.00	48,525.01	628,176.01	533,922.09	85%	94,253.92	454,597.14	72%	79,324.95
	3500	Translation of studies, reports and other working documents	15,000.00	-	96,000.00	111,000.00	110,997.00	100%	3.00	58,354.00	53%	52,643.00
	3600	Assistance to Rule Making activities	1,224,999.00	1,290,000.00	- 121,153.48	2,393,845.52	2,326,733.00	97%	67,112.52	77,675.00	3%	2,249,058.00
	3601	International cooperation	420,000.00	-	- 57,000.00	363,000.00	300,843.60	83%	62,156.40	65,803.12	18%	235,040.48
	3700	Mission expenses, duty travel expenses and other ancillary expenditure	5,308,801.00	820,000.00	- 163,213.00	5,965,588.00	5,525,320.46	93%	440,267.54	4,970,395.80	83%	554,924.66
	3800	Technical training and Pilot training expenses	419,999.00	-	- 41,000.00	378,999.00	261,125.93	69%	117,873.07	191,637.53	51%	69,488.40
	3801	Pilot retention of skills expenses	386,001.00	-	- 68,500.00	317,501.00	298,779.88	94%	18,721.12	186,585.33	59%	112,194.55
	3802	European Central Question Bank	120,000.00	-	-	120,000.00	90,630.00	76%	29,370.00	60,660.00	51%	29,970.00
	3900	Safety intelligence and performance	50,000.00	-	-	50,000.00	49,917.60	100%	82.40	2,317.60	5%	47,600.00
	3907	Aviation Cyber Security project	410,000.00	-	- 59,000.00	410,000.00	239,917.96	59%	170,082.04	180,653.25	44%	59,264.71
	3908	Safety Promotion	175,000.00	-	- 54,500.00	229,500.00	229,115.09	100%	384.91	92,295.09	40%	136,820.00
3 Total			13,575,450.00	1,600,000.00	- 360,513.00	14,814,937.00	13,760,825.74	93%	1,054,111.26	7,797,266.04	53%	5,963,559.70
Grand Total			139,769,451.00	1,606,831.00	8,000.00	141,384,282.00	139,890,641.89	99%	1,493,640.11	128,148,733.59	91%	11,741,908.30

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

Title	Initial Adopted Budget (1)	Amending Budget (2)	Transfers (3)	Final Budget (4)	Executed Commitment Amount (5)	% Committed (5)/(4)	Appropriations (4)-(5)	Executed Payment Amount (6)	% Paid (6)/(4)	Carried over to 2024 (5)-(6)
1	10,372,998.00	-	946,931.00	11,319,929.00	11,316,402.19	100%	3,526.81	11,304,642.19	100%	11,760.00
2	1,000.00	-	-	1,000.00	1,000.00	100%	-	573.45	57%	426.55
3	23,018,999.00	2,600,000.00	3,645,069.00	29,264,068.00	29,011,195.47	99%	252,872.53	15,012,984.16	51%	13,998,211.31
Grand Total	33,392,997.00	2,600,000.00	4,592,000.00	40,584,997.00	40,328,597.66	99%	256,399.34	26,318,199.80	65%	14,010,397.86

Title	Budget line	Budget Line Description	Initial Adopted Budget (1)	Amending Budget (2)	Transfers (3)	Final Budget (4)	Executed Commitment Amount (5)	% Committed (5)/(4)	Appropriations (4)-(5)	Executed Payment Amount (6)	% Paid (6)/(4)	Carried over to 2024 (5)-(6)
1	1112	Temporary assistance (Interims)	-	-	181,440.00	181,440.00	179,480.00	99%	1,960.00	167,720.00	92%	11,760.00
	1115	Local Agent	49,998.00	-	8,979.03	58,977.03	58,977.02	100%	0.01	58,977.02	100%	-
	1133	Contribution or maintenance of pension rights	10,318,000.00	-	756,511.97	11,074,511.97	11,074,511.29	100%	0.68	11,074,511.29	100%	-
	1700	Reception and events	5,000.00	-	-	5,000.00	3,433.88	69%	1,566.12	3,433.88	69%	-
1 Total			10,372,998.00	-	946,931.00	11,319,929.00	11,316,402.19	100%	3,526.81	11,304,642.19	100%	11,760.00
2	2354	Representation costs	1,000.00	-	-	1,000.00	1,000.00	100%	-	573.45	57%	426.55
2 Total			1,000.00	-	-	1,000.00	1,000.00	100%	-	573.45	57%	426.55
3	3000_AOC	Certification activities AIR OPERATOR CERTIFICATE	529,000.00	53,000.00	-	342,990.37	239,009.63	100%	-	116,686.49	49%	122,323.14
	3000_ATM	Cert Activities ATM	36,000.00	7,000.00	-	43,000.00	-	-	-	-	-	-
	3000_ATO	Certification activities FLIGHT CREW LICENSE ORGAN	920,000.00	56,000.00	-	470,742.53	505,257.47	99%	3,552.00	180,839.00	36%	320,866.47
	3000_CAO	Certification activities CONTINUING AIRWORTHINESS	4,353,000.00	916,000.00	-	1,365,829.89	6,634,829.89	100%	22,977.86	3,606,854.73	54%	3,004,997.30
	3000_DOA	Certification activities DESIGN ORGANISATIONS	477,000.00	100,000.00	-	138,927.28	715,927.28	99%	4,824.00	304,436.03	43%	406,667.25
	3000_ETSO	Certification activities PARTS & APPLIANCES	56,000.00	16,000.00	-	49,860.00	22,140.00	100%	-	4,920.00	22%	17,220.00
	3000_FSTD	Certification activities FSTD	5,664,000.00	553,000.00	-	204,472.30	6,012,527.70	1.00	8,295.00	3,509,891.97	58%	2,494,340.73
	3000_GABA	Cert. activities GENERAL AVIATION+BALLOON-AIRSHIP	835,000.00	100,000.00	-	915,182.00	1,839,138.24	99%	11,043.76	988,232.35	53%	850,905.89
	3000_LA	Certification activities LARGE AEROPLANES	1,228,000.00	100,000.00	-	729,110.08	2,057,110.08	100%	1,547.50	1,308,295.85	64%	747,266.73
	3000_MRB	Certification activities MRB	203,000.00	11,000.00	-	187,011.00	26,989.00	100%	-	8,979.00	33%	18,010.00
	3000_POA	Certification activities PRODUCTION ORGANISATIONS	2,018,000.00	573,000.00	-	596,565.30	3,187,565.30	100%	-	1,923,627.70	60%	1,263,937.60
	3000_PRO	Certification activities PROPULSION	58,000.00	15,000.00	-	19,214.90	53,785.10	100%	70.00	19,630.25	36%	34,084.85
	3000_RC	Certification activities ROTORCRAFT	623,000.00	100,000.00	-	78,676.55	801,676.55	100%	542.00	410,661.84	51%	390,472.71
	3003	Miscellaneous costs under fees and charges	70,000.00	-	-	7,300.00	77,300.00	57%	32,878.42	15,416.20	20%	29,005.38
	3200	Development of operational applications	1,200,000.00	-	-	599,069.00	1,799,069.00	100%	7,047.68	983,552.32	55%	808,469.00
	3400	Organisation experts meeting	286,000.00	-	-	38,000.00	248,000.00	96%	10,744.86	2,102.00	1%	235,153.14
	3500	Translation of studies, reports and other working documents	2,999.00	-	-	-	2,999.00	-	2,999.00	-	0%	-
	3600	Assistance to Rule Making activities	-	-	-	1,050,650.00	1,050,650.00	100%	-	251,200.00	24%	799,450.00
	3904	Data for safety	2,000,000.00	-	-	8,000.00	1,992,000.00	100%	1,309.62	149,971.71	8%	1,840,718.67
	3907	Aviation Cyber Security project	360,000.00	-	-	-	360,000.00	95%	16,259.00	304,114.00	84%	39,627.00
	3909	Transformation	2,100,000.00	-	-	472,950.00	1,627,050.00	92%	128,781.83	923,572.72	57%	574,695.45
3 Total			23,018,999.00	2,600,000.00	-	3,645,069.00	29,264,068.00	99%	252,872.53	15,012,984.16	51%	13,998,211.31
Grand Total			33,392,997.00	2,600,000.00	4,592,000.00	40,584,997.00	40,328,597.66	99%	256,399.34	26,318,199.80	65%	14,010,397.86

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

Title	Budget Line Description	Initial Budget (1)	Amending Budget (2)	Transfers (3)	Final Budget (4)	Reinstatement of Planning Adjustments (5)	Deficit/Surplus on 20232 F&C activity (6)	Accumulated Surplus Balance 31 Dec 2023 (7)
5	Provision for Fees & Charges funded expenditure	65,571,730.00	- 9,331,821.52	- 4,600,000.00	51,639,908.48	12,303,904.00	- 4,156,808.66	59,787,003.22
Grand Total		65,571,730.00	- 9,331,821.52	- 4,600,000.00	51,639,908.48	12,303,904.00	- 4,156,808.66	59,787,003.22

4.8 Budget implementation C4 – Current Year Appropriations Internal Assigned Revenue

Title	Amounts received 2023_C4 (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Carried Over Appropriations (1)-(2)	Executed Payment Amount (3)	% Paid (3)/(1)	Carried over Commitments to 2024 (2)-(3)
1	150,947.15	45,690.25	30%	105,256.90	45,690.25	30%	-
2	14,565.13	9,682.46	66%	4,882.67	9,682.46	66%	-
3	266,554.68	58,798.80	22%	207,755.88	35,050.89	13%	23,747.91
Grand Total	432,066.96	114,171.51	26%	317,895.45	90,423.60	21%	23,747.91

Title	Budget line	Budget Line Description	Amounts received 2023_C4 (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Carried Over Appropriations (1)-(2)	Executed Payment Amount (3)	% Paid (3)/(1)	Carried over Commitments to 2024 (2)-(3)
1	1420	Language and other training	12,160.00	-	0%	12,160.00	-	0%	-
	1430	Social welfare of staff	138,787.15	45,690.25	33%	93,096.90	45,690.25	33%	-
1 Total			150,947.15	45,690.25	30%	105,256.90	45,690.25	30%	-
2	2000	Rental costs	9,682.46	9,682.46	100%	-	9,682.46	100%	-
	2101	Development of organisational applications and provision of data	4,882.67	-	0%	4,882.67	-	0%	-
2 Total			14,565.13	9,682.46	66%	4,882.67	9,682.46	66%	-
3	3400	Organisation experts meeting	266,554.68	58,798.80	22%	207,755.88	35,050.89	13%	23,747.91
3 Total			266,554.68	58,798.80	22%	207,755.88	35,050.89	13%	23,747.91
Grand Total			432,066.96	114,171.51	26%	317,895.45	90,423.60	21%	23,747.91

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

	Appropriations carried over from 2022 C5	Executed Commitment Amount	% Committed	Cancelled Appropriations	Executed Payment Amount	% Paid
Title	(1)	(2)	(2)/(1)	(1)-(2)	(3)	(3)/(1)
1	30,716.15	30,716.15	100%	-	30,716.15	100%
2	259.07	259.07	100%	-	259.07	100%
3	46,286.26	46,286.26	100%	-	46,286.26	100%
Grand Total	77,261.48	77,261.48	100%	-	77,261.48	100%

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)
1	1430	Social welfare of staff	14,806.00	14,806.00	100%	-	14,806.00	100%
			15,910.15	15,910.15	100%	-	15,910.15	100%
1 Total			30,716.15	30,716.15	100%	-	30,716.15	100%
2	2000	Rental costs	259.07	259.07	100%	-	259.07	100%
2 Total			259.07	259.07	100%	-	259.07	100%
3	3100	Standardisation inspection	46,286.26	46,286.26	100%	-	46,286.26	100%
3 Total			46,286.26	46,286.26	100%	-	46,286.26	100%
Grand Total			77,261.48	77,261.48	100%	-	77,261.48	100%

4.10 Budget implementation C8 – Automatic Carried Over Appropriations

Title	Carried over Commitment Amount (1)	Executed Payment Amount (2)	% Paid (2)/(1)	Carried over to 2024	Cancelled Appropriations (1)-(2)	Cancelled Appropriations %
1	310,990.18	310,750.39	100%	-	239.79	0%
2	8,879,348.22	6,999,507.10	79%	1,761,325.42	118,515.70	1%
3	5,762,739.03	5,573,283.96	97%	-	189,455.07	3%
Grand Total	14,953,077.43	12,883,541.45	86%	1,761,325.42	308,210.56	2%

Title	Budget line	Budget Line Description	Carried over Commitment Amount (1)	Executed Payment Amount (2)	% Paid (2)/(1)	Carried over to 2024	Cancelled Appropriations (1)-(2)	Cancelled Appropriations %
1	1112	Temporary assistance (Interims)	23,858.80	23,858.80	100%	-	-	0%
	1173	External services	64,624.05	64,624.05	100%	-	-	0%
	1200	Miscellaneous expenditure on staff recruitment	1,620.00	1,620.00	100%	-	-	0%
	1203	Removal expenses	50,606.38	50,471.59	100%	-	134.79	0%
	1410	Medical service	20,592.70	20,592.70	100%	-	-	0%
	1420	Language and other training	24,530.80	24,425.80	100%	-	105.00	0%
	1430	Social welfare of staff	54,266.31	54,266.31	100%	-	-	0%
	1700	Reception and events	70,891.14	70,891.14	100%	-	-	0%
1 Total			310,990.18	310,750.39	100%	-	239.79	0%

Budget implementation C8 – Automatic Carried Over Appropriations

Title	Budget line	Budget Line Description	Carried over Commitment Amount	Executed Payment Amount	% Paid	Carried over to 2024	Cancelled Appropriations	Cancelled Appropriations %
			(1)	(2)	(2)/(1)		(1)-(2)	
2	2000	Rental costs	278,514.75	42,873.46	15%	235,054.36	586.93	0%
	2010	Insurance	16,866.50	16,866.50	100%	-	-	0%
	2030	Cleaning and maintenance	40,098.83	40,098.83	100%	-	-	0%
	2040	Fitting-out of premises	1,694,590.14	168,319.08	10%	1,526,271.06	-	0%
	2050	Security and surveillance of buildings	143,551.02	142,953.02	100%	-	598.00	0%
	2051	Other building expenditure	288,608.32	271,238.54	94%	-	17,369.78	6%
	2100	ICT equipment acquisition & maintenance	1,021,391.97	1,007,235.51	99%	-	14,156.46	1%
	2101	Development of organisational applications and provision of data centre services	3,741,495.96	3,661,190.76	98%	-	80,305.20	2%
	2106	Software	838,382.55	833,938.17	99%	-	4,444.38	1%
	2108	Telephone, radio and television, data connection subscriptions and charges	105,298.69	104,749.42	99%	-	549.27	1%
	2200	Technical equipment and installations	87,888.56	87,888.56	100%	-	-	0%
	2203	Maintenance and repair of technical equipment and installations	1,216.88	1,216.88	100%	-	-	0%
	2210	Purchase of furniture	96,944.90	96,944.90	100%	-	-	0%
	2252	Subscription to newspapers and periodicals	242.04	242.04	100%	-	-	0%
	2300	Stationery and office supplies	10,307.31	10,034.31	97%	-	273.00	3%
	2321	Other financial expenditure	236,015.70	236,015.70	100%	-	-	0%
	2330	Legal expenses	34,891.27	34,817.59	100%	-	73.68	0%
	2351	MB and other internal meetings	25,585.32	25,426.32	99%	-	159.00	1%
	2352	Department removals	49,484.10	49,484.10	100%	-	-	0%
	2354	Representation costs	435.20	435.20	100%	-	-	0%
	2355	Integrated quality management system and Archive expenditure	144,398.54	144,398.54	100%	-	-	0%
	2400	Postage and delivery charges	23,139.67	23,139.67	100%	-	-	0%
2 Total			8,879,348.22	6,999,507.10	79%	1,761,325.42	118,515.70	1%

Budget implementation C8 – Automatic Carried Over Appropriations

Title	Budget line	Budget Line Description	Carried over Commitment Amount (1)	Executed Payment Amount (2)	% Paid (2)/(1)	Carried over to 2024	Cancelled Appropriations (1)-(2)	Cancelled Appropriations %
3	3100	Standardisation inspection	22,239.63	22,239.63	100%	-	-	0%
	3102	Technical library	67,151.72	66,922.92	100%	-	228.80	0%
	3200	Development of operational applications	749,685.20	749,363.22	100%	-	321.98	0%
	3300	Communication and publication	190,515.70	177,419.03	93%	-	13,096.67	7%
	3400	Organisation experts meeting	380,053.17	378,425.48	100%	-	1,627.69	0%
	3500	Translation of studies, reports and other working documents	48,733.78	48,585.00	100%	-	148.78	0%
	3600	Assistance to Rule Making activities	1,450,650.27	1,354,103.94	93%	-	96,546.33	7%
	3601	International cooperation	168,653.64	142,583.77	85%	-	26,069.87	15%
	3700	Mission expenses, duty travel expenses and other ancillary expenditure	409,026.24	399,461.16	98%	-	9,565.08	2%
	3800	Technical training and Pilot training expenses	166,154.00	166,051.22	100%	-	102.78	0%
	3801	Pilot retention of skills expenses	72,138.87	71,338.87	99%	-	800.00	1%
	3802	European Central Question Bank	50,580.00	50,580.00	100%	-	-	0%
	3900	Safety intelligence and performance	64,500.00	64,500.00	100%	-	-	0%
	3907	Aviation Cyber Security project	117,853.64	117,853.64	100%	-	-	0%
	3908	Safety Promotion	113,936.66	113,936.66	100%	-	-	0%
	3909	Transformation	1,690,866.51	1,649,919.42	98%	-	40,947.09	2%
3 Total			5,762,739.03	5,573,283.96	97%	-	189,455.07	3%
Grand Total			14,953,077.43	12,883,541.45	86%	1,761,325.42	308,210.56	2%

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

Title	Carried over Commitment Amount (1)	Executed Payment Amount (2)	% Paid (2)/(1)	Cancelled Appropriations (1)-(2)
1	615.00	615.00	100%	-
2	413.05	413.05	100%	-
3	11,369,892.97	7,756,566.99	68%	3,613,325.98
Grand Total	11,370,921.02	7,757,595.04	68%	3,613,325.98

Title	Budget line	Budget Line Description	Carried over Commitment Amount (1)	Executed Payment Amount (2)	% Paid (2)/(1)	Cancelled Appropriations (1)-(2)
1	1700	Reception and events	615.00	615.00	100%	-
1 Total			615.00	615.00	100%	-
2	2354	Representation costs	413.05	413.05	100%	-
2 Total			413.05	413.05	100%	-
3	3000	Certification activities	9,741,204.42	6,163,050.44	63%	3,578,153.98
	3003	Miscellaneous costs under	33,502.50	33,277.50	99%	225.00
	3200	Development of operations	681,665.00	681,665.00	100%	-
	3904	Data for safety	869,838.05	869,838.05	100%	-
	3907	Aviation Cyber Security pro	43,683.00	8,736.00	20%	34,947.00
3 Total			11,369,892.97	7,756,566.99	68%	3,613,325.98
Grand Total			11,370,921.02	7,757,595.04	68%	3,613,325.98

4.12 Budget implementation R0 and R8 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 2024 (2)-(3)
4	4000	Technical Cooperation with Third Countries - Grant & service contract	31,561,008.85	15,956,379.24	51%	15,604,629.61	7,152,036.30	23%	8,804,342.94
	4100	Technical Cooperation with Third Countries - Delegation Agreements	610,585.40	370,478.39	61%	240,107.01	367,116.10	60%	3,362.29
	4200	Data for Safety Programme	7,967.47	-	0%	7,967.47	-	0%	-
Total Title 4			32,179,561.72	16,326,857.63	51%	15,852,704.09	7,519,152.40	23%	8,807,705.23

Title	Budget line	Budget Line Description	Carried over Commitment Amount (1)	Executed Payment Amount (2)	% Paid (2)/(1)	Carried over to 2024	Cancelled Appropriations (1)-(2)
4	4000	Technical Cooperation with Third Countries - Grant & service contract	33,522,459.31	13,697,588.28	41%	18,899,905.45	924,965.58
	4200	Data for Safety Programme	285,493.62	285,280.00	100%	-	213.62
Total Title 4			33,807,952.93	13,982,868.28	41%	18,899,905.45	925,179.20

4.13 Budget transfers

EASA BUDGET 2023 (C1+R0 CREDITS) - BUDGETARY TRANSFERS																								
Chapter	BL	Fund centre	Fund	Description	Initial credit	Amended Budget (SEP 2023)	2022 - 12 Dec	2023 - 01 Jan	2023 - 02 Feb	2023 - 03 Mar	2023 - 04 Apr	2023 - 05 May	2023 - 06 Jun	2023 - 07 Jul	2023 - 08 Aug	2023 - 09 Sep	2023 - 10 Oct	2023 - 11 Nov	2023 - 12 Dec	2024 - 01 Jan	Sum of transfers	Latest budget		
11	1100	RS	C1	Basic salaries	60,076,790.00	- 93,169.00			- 251,996.00				- 119,458.66					1,226,520.57	995,513.00	120,000	1,970,578.91	61,954,199.91		
	1101	RS	C1	Family allowances	7,722,003.00													- 434,774.29			- 434,774.29	7,287,228.71		
	1102	RS	C1	Expatriations and foreign residence	9,363,000.00													18,048.96				18,048.96	9,381,048.96	
	1111	RS	C1	Scdment nat experts	914,994.00														- 395,935.29			- 395,935.29	519,058.71	
	1112	RS	C1	Temporary assistance (Interims)	300,000.00							200,000.00							- 97,248.00			- 97,248.00	402,752.00	
	1112	RS	R0	Temporary assistance (Interims)					50,000.00			90,000.00			65,000.00				- 23,560.00			- 23,560.00	181,440.00	
	1113	RS	C1	Contractual agents	7,004,997.00								- 163,000.00						- 209,749.90			- 209,749.90	6,632,247.10	
	1115	RS	R0	Local Agent	49,998.00								8,979.03									8,979.03	58,977.03	
	1130	RS	C1	Insur agnst sickness	2,283,000.00														29,214.43			29,214.43	2,312,214.43	
	1131	RS	C1	Insur agnst accident	273,002.00														- 13,937.94			- 13,937.94	259,064.06	
	1132	RS	C1	Insur agnst unemploy	893,003.00														14,625.94			14,625.94	907,628.94	
	1133	RS	R0	Contr pension rights	10,318,000.00								- 8,979.03						23,560.00	741,931.00		23,560.00	11,074,511.97	
	1140	RS	C1	Child & Death allow	5,003.00														- 2,821.59			- 2,821.59	2,181.41	
	1141	RS	C1	Trav exp annual leav	1,043,001.00									163,000.00								164,405.51	1,207,406.51	
	1142	RS	C1	House & transp allow	428,000.00														- 141,717.36			- 141,717.36	286,282.64	
	1145	RS	C1	Other allowances										119,458.66								119,458.66	119,458.66	
	1172	RS	C1	Admin assistance	477,002.00							15,720.17							- 2,580.00			- 2,580.00	490,142.17	
	1173	RS	C1	External services	300,000.00														- 96,166.96			- 96,166.96	203,833.04	
	1190	RS	C1	Salary weightings	128,004.00				251,996.00										1,047,144.71			1,299,140.71	1,427,144.71	
				Total Chapter 11	101,579,797.00	- 93,169.00	-	-	50,000.00	-	-	305,720.17	-	-	65,000.00	-	-	942,028.79	1,737,444.00	120,000	3,220,192.96	104,706,820.96		
12	1200	RS	C1	Miscellaneous expenditure on staff	68,000.00			30,000.00											- 20,692.02			- 20,692.02	77,307.98	
	1201	RS	C1	Travel expenses	37,998.00														- 3,570.59			- 3,570.59	34,427.41	
	1202	RS	C1	Installation, resettlement and	873,999.00														- 96,724.47	- 72,266.47		- 168,990.94	705,008.06	
	1203	RS	C1	Removal expenses	459,002.00			30,000.00												- 165,726.51			- 165,726.51	263,275.49
	1204	RS	C1	Temporary daily subsistence allowances	367,000.00															72,266.47		- 19,320.48	52,945.99	419,945.99
				Total Chapter 12	1,805,999.00	-	-	-	-	-	-	-	-	-	-	-	-	-	306,034.07	-	0	- 306,034.07	1,499,964.93	
14	1410	RS	C1	Medical service	300,000.00														- 45,838.57			- 45,838.57	254,161.43	
	1420	RS	C1	Language & oth train	450,001.00							15,720.17							- 164,248.16	1,664.81		- 178,303.52	271,697.48	
	1430	RS	C1	Social welfare staff	5,237,996.00														- 425,907.99			- 425,907.99	4,812,088.01	
				Total Chapter 14	5,987,997.00	-	-	-	-	-	-	15,720.17	-	-	-	-	-	-	635,994.72	1,664.81	0	- 650,050.08	5,337,946.92	
17	1700	CT	R0	Reception and events	5,000.00																		5,000.00	
	1700	ED	C1	Reception and events	70,000.00				80,000.00													80,000.00	220,335.19	
	1700	SM	C1	Reception and events	2,000.00																		-	2,000.00
				Total Chapter 17	77,000.00	-	-	-	80,000.00	-	-	-	-	-	-	-	-	-	0	0	0	80,000.00	222,335.19	
				TOTAL TITLE 1	109,450,793.00	- 93,169.00	-	-	130,000.00	-	-	290,000.00	-	-	65,000.00	-	-	-	80,000.00	1,729,444.00	120,000	2,414,444.00	111,772,068.00	

Budget Transfers (all amounts in Euros)

EASA BUDGET 2023 (C1+R0 CREDITS) - BUDGETARY TRANSFERS

Chapter	BL	Fund centre	Fund	Description	Initial credit	Amended Budget (SEP 2023)	2022 - 12 Dec	2023 - 01 Jan	2023 - 02 Feb	2023 - 03 Mar	2023 - 04 Apr	2023 - 05 May	2023 - 06 Jun	2023 - 07 Jul	2023 - 08 Aug	2023 - 09 Sep	2023 - 10 Oct	2023 - 11 Nov	2023 - 12 Dec	2024 - 01 Jan	Sum of transfers	Latest budget		
20	2000	RS	C1	Rental costs	8,690,000.00				- 29,000.00			- 1,000.00	- 105,000.00				- 17,000.00		- 101,000.00		- 253,000.00	8,437,000.00		
	2000	SM	C1	Rental costs	247,743.00														- 33,000.00		- 33,000.00	214,743.00		
	2010	RS	C1	Insurance	42,998.00													- 4,000.00	- 2,000.00		- 6,000.00	36,998.00		
	2030	RS	C1	Cleaning & maintenanc	353,000.00																3,000.00	356,000.00		
	2040	RS	C1	Fitting-out of premises	245,000.00									- 106,000.00		- 84,000.00	- 2,000.00				- 192,000.00	53,000.00		
	2040	SM	C1	Fitting-out of premises	20,000.00																	20,000.00		
	2050	RS	C1	Security buildings	808,005.00																		808,005.00	
	2051	RS	C1	Other building	870,003.00									98,000.00	99,000.00		40,000.00	18,000.00		- 85,000.00	170,000.00	1,040,003.00		
				Total Chapter 20	11,276,749.00				- 29,000.00			- 1,000.00	- 7,000.00	- 7,000.00		- 44,000.00	- 2,000.00		- 136,000.00	- 85,000.00	- 311,000.00	10,965,749.00		
21	2100	RS	C1	ICT equip acqu&maint	929,995.00						149,000.00								- 39,257.00		109,743.00	1,039,738.00		
	2101	RS	C1	Dev of organis appl	8,131,560.00	100,000.00								363,000.00	30,000.00	- 100,000.00		- 24,000.00	39,886.00	- 35,000.00	273,886.00	8,505,446.00		
	2106	RS	C1	Software	4,363,000.00				- 40,000.00		- 149,000.00	- 131,000.00		- 363,000.00	- 30,000.00					- 130,743.00		843,743.00	3,519,257.00	
	2108	RS	C1	Data Tele TV subscr	690,706.00							- 69,000.00									- 182,886.00	- 251,886.00	438,820.00	
				Total Chapter 21	14,115,261.00	100,000.00			- 40,000.00			- 200,000.00					- 100,000.00		- 24,000.00	- 313,000.00	- 35,000.00	- 712,000.00	13,503,261.00	
22	2200	RS	C1	Technical equipment and installations	36,999.00							1,000.00						7,000.00				8,000.00	44,999.00	
	2203	RS	C1	Maintenance and repair of technical equipment and installati	32,999.00																		-	32,999.00
	2210	RS	C1	Purchase of furniture	42,998.00									7,000.00									7,000.00	49,998.00
	2252	ED	C1	Subscription to newspapers and	59,997.00										7,000.00								7,000.00	66,997.00
				Total Chapter 22	172,993.00							- 1,000.00	- 7,000.00	- 7,000.00				- 7,000.00			0	- 22,000.00	194,993.00	
23	2300	RS	C1	Stationery and office supplies	80,002.00												- 5,000.00		- 8,000.00		- 13,000.00	67,002.00		
	2320	RS	C1	Financial charges	70,000.00															- 7,000.00		- 7,000.00	63,000.00	
	2321	RS	C1	Other financial exp.	532,000.00			- 125,000.00	- 55,000.00			- 20,000.00								- 79,000.00		- 279,000.00	253,000.00	
	2330	ED	C1	Legal expenses	200,000.00				29,000.00								50,000.00	24,762.98	15,000.00	- 19,000.00		99,762.98	299,762.98	
	2332	ED	C1	Board of appeals	9,999.00				15,000.00													15,000.00	24,999.00	
	2351	ED	C1	MB & oth inter meet	40,000.00																		40,000.00	
	2352	RS	C1	Department removals	309,000.00												- 6,000.00					- 6,000.00	303,000.00	
	2354	CT	R0	Representation costs	1,000.00																		1,000.00	
	2354	ED	C1	Representation costs	5,000.00														1,000.00			1,000.00	6,000.00	
	2354	FS	C1	Representation costs	1,000.00													1,750.00				1,750.00	2,750.00	
	2354	RS	C1	Representation costs	4,000.00													- 1,750.00				- 1,750.00	2,250.00	
	2354	SM	C1	Representation costs	16,499.00														- 1,000.00			- 1,000.00	15,499.00	
	2355	ED	C1	Integr quality manag	129,702.00			125,000.00				20,000.00						- 24,762.98	- 15,000.00			105,237.02	234,939.02	
				Total Chapter 23	1,398,202.00				- 11,000.00								- 44,000.00	- 5,000.00		- 113,000.00	0	- 85,000.00	1,313,202.00	
24	2400	RS	C1	Postage and delivery charges	154,001.00																- 13,000.00	- 13,000.00	141,001.00	
				Total Chapter 24	154,001.00																- 13,000.00	0	- 13,000.00	141,001.00
				TOTAL TITLE 2	27,117,206.00	100,000.00			- 80,000.00			- 200,000.00				- 100,000.00		- 24,000.00	- 575,000.00	- 120,000.00	- 1,099,000.00	26,118,206.00		

Budget Transfers (all amounts in Euros)

EASA BUDGET 2023 (C1+RO CREDITS) - BUDGETARY TRANSFERS

Chapter	BL	Fund centre	Fund	Description	Initial credit	Amended Budget (SEP 2023)	2022 - 12 Dec	2023 - 01 Jan	2023 - 02 Feb	2023 - 03 Mar	2023 - 04 Apr	2023 - 05 May	2023 - 06 Jun	2023 - 07 Jul	2023 - 08 Aug	2023 - 09 Sep	2023 - 10 Oct	2023 - 11 Nov	2023 - 12 Dec	2024 - 01 Jan	Sum of transfers	Latest budget		
30	3000	AC	RS	RO	Cert Activities AOC	529,000.00	53,000.00			- 150,000.00	98,000.00		- 100,000.00	- 70,000.00	- 30,000.00			- 3,540.00	- 87,450.37		- 342,990.37	239,009.63		
	3000	AT	RS	RO	Cert Activities ATM	36,000.00	7,000.00				7,000.00				- 42,000.00		- 8,000.00				- 43,000.00	-		
	3000	AT	RS	RO	Cert Activities ATO	920,000.00	56,000.00				174,000.00		- 250,000.00	- 230,000.00	12,000.00			- 50,000.00	- 9,284.82	- 117,457.71		- 470,742.53	505,257.47	
	3000	CA	RS	RO	Cert Activities CAO	4,353,000.00	916,000.00				1,021,000.00		- 100,000.00	140,000.00	150,000.00			- 90,000.00	113,829.89	131,000.00		1,365,829.89	6,634,829.89	
	3000	DC	RS	RO	Cert Activities DOA	477,000.00	100,000.00				133,000.00				30,000.00			- 11,000.00	- 15,851.80	- 19,220.92		138,927.28	715,927.28	
	3000	ET	RS	RO	Cert Activities ETSO	56,000.00	16,000.00				18,000.00				- 50,000.00			- 15,000.00		- 2,860.00		- 49,860.00	22,140.00	
	3000	FS	RS	RO	Cert Activities FSTD	5,664,000.00	553,000.00		- 300,000.00	- 360,000.00	- 170,000.00	314,000.00		300,000.00	200,000.00	- 170,000.00		99,000.00	- 55,472.30	- 62,000.00		- 204,472.30	6,012,527.70	
	3000	GA	RS	RO	Cert Activities GABA	835,000.00	100,000.00		100,000.00	170,000.00	320,000.00		100,000.00	70,000.00	50,000.00			- 40,000.00	5,182.00	25,000.00		915,182.00	1,850,182.00	
	3000	LA	RS	RO	Cert Activities LA	1,228,000.00	100,000.00		200,000.00	140,000.00	100,000.00		100,000.00		50,000.00			63,000.00	4,110.08	- 85,000.00		729,110.08	2,057,110.08	
	3000	M	RS	RO	Cert Activities MRB	203,000.00	11,000.00			- 100,000.00	56,000.00				- 110,000.00			- 30,000.00	- 3,011.00			- 187,011.00	26,989.00	
	3000	PC	RS	RO	Cert Activities POA	2,018,000.00	573,000.00				639,000.00		- 100,000.00					130,000.00	- 32,434.70	- 40,000.00		596,565.30	3,187,565.30	
	3000	PR	RS	RO	Cert Activities PRO	58,000.00	15,000.00				17,000.00							- 1,514.90	- 34,700.00			- 19,214.90	53,785.10	
	3000	RC	RS	RO	Cert Activities RC	623,000.00	100,000.00				151,000.00			50,000.00				- 70,000.00	- 5,023.45	- 47,300.00		78,676.55	801,676.55	
	3003	CT	RO		Misc costs under FC	70,000.00													14,300.00	- 7,000.00		7,300.00	77,300.00	
					Total Chapter 30	17,070,000.00	2,600,000.00			- 50,000.00	2,900,000.00								- 14,300.00	- 350,000.00	0	2,514,300.00	22,184,300.00	
31	3100	ED	C1	S-inspection	17,000.00																	-	17,000.00	
	3100	FS	C1	S-inspection	120,000.00																		-	120,000.00
	3102	SM	C1	Technical library	64,999.00												17,000.00		3,353.48		20,353.48		85,352.48	
					Total Chapter 31	201,999.00												17,000.00		3,353.48	0	20,353.48	222,352.48	
32	3200	RS	C1	Develop of oper appl	1,085,000.00												- 4,000.00		- 87,000.00		- 91,000.00		994,000.00	
	3200	SM	C1	Develop of oper appl	2,615,000.00	- 490,000.00											100,000.00		3,000.00		97,000.00		2,222,000.00	
	3200	SM	RO	Develop of oper appl	1,200,000.00							700,000.00								- 100,931.00		599,069.00	1,799,069.00	
					Total Chapter 32	4,900,000.00	- 490,000.00					700,000.00								- 190,931.00	0	605,069.00	5,015,069.00	
33	3300	ED	C1	Communicat & public	544,000.00			- 75,000.00						- 24,025.01				- 36,000.00				- 135,025.01	408,974.99	
					Total Chapter 33	544,000.00		- 75,000.00						- 24,025.01				- 36,000.00			0	- 135,025.01	408,974.99	
34	3400	CT	RO	Organ expert meeting	286,000.00																	- 38,000.00	248,000.00	
	3400	ED	C1	Organ expert meeting	235,000.00										57,525.01			5,500.00				63,025.01	298,025.01	
	3400	FS	C1	Organ expert meeting	50,000.00													- 13,000.00				- 13,000.00	37,000.00	
	3400	RS	C1	Organ expert meeting	100,000.00				55,000.00													55,000.00	155,000.00	
	3400	SM	C1	Organ expert meeting	214,651.00	- 20,000.00			- 55,000.00								- 1,500.00					- 56,500.00	138,151.00	
					Total Chapter 34	885,651.00	- 20,000.00								57,525.01		- 4,000.00	- 13,000.00			0	10,525.01	876,176.01	
35	3500	CT	RO	Translation studies	2,999.00																	-	2,999.00	
	3500	ED	C1	Translation studies	15,000.00			75,000.00														21,000.00	111,000.00	
					Total Chapter 35	17,999.00		75,000.00													0	21,000.00	113,999.00	
36	3600	ED	C1	Studies spec experti	100,000.00																	-	100,000.00	
	3600	ED	RO	Studies spec experti			1,000,000.00															1,050,650.00	1,050,650.00	
	3600	FS	C1	Studies spec experti	210,000.00								- 10,800.00				- 46,300.00		- 50,000.00		- 107,100.00		102,900.00	
	3600	SM	C1	Studies spec experti	914,999.00	1,290,000.00								10,800.00			- 17,000.00		- 7,853.48		- 14,053.48		2,190,945.52	
	3601	SM	C1	International	420,000.00				- 50,000.00													- 57,000.00	363,000.00	
					Total Chapter 36	1,644,999.00	1,290,000.00	1,000,000.00		- 50,000.00								- 63,300.00	50,650.00	- 64,853.48	0	872,496.52	3,807,495.52	
37	3700	RS	C1	Operation mission ex	5,308,801.00	820,000.00								8,000.00								- 163,213.00	5,965,588.00	
					Total Chapter 37	5,308,801.00	820,000.00								8,000.00						0	- 163,213.00	5,965,588.00	
38	3800	RS	C1	Tech&Pilot train exp	419,999.00																	- 41,000.00	378,999.00	
	3801	ED	C1	Pilot retention skil	386,001.00										- 33,500.00							- 35,000.00	317,501.00	
	3802	FS	C1	ECQB	120,000.00																	-	120,000.00	
					Total Chapter 38	926,000.00									- 33,500.00						0	- 109,500.00	816,500.00	
39	3900	SM	C1	Safety intel&perform	50,000.00																	-	50,000.00	
	3904	SM	RO	Data for safety	2,000,000.00									- 8,000.00								- 8,000.00	1,992,000.00	
	3907	SM	C1	Av Cyber Sec pjt	410,000.00																	-	410,000.00	
	3907	SM	RO	Av Cyber Sec pjt	360,000.00																	-	360,000.00	
	3908	SM	C1	Safety Promotion	175,000.00				50,000.00														54,500.00	
	3909	RS	RO	Transformation	2,100,000.00						- 90,000.00				- 65,000.00				- 64,950.00	- 253,000.00		- 472,950.00	1,627,050.00	
					Total Chapter 39	5,095,000.00				50,000.00			- 90,000.00		- 65,000.00				- 64,950.00	- 248,500.00	0	- 426,450.00	4,668,550.00	
					TOTAL TITLE 3	36,594,449.00	4,200,000.00	1,000,000.00		- 50,000.00		2,900,000.00	610,000.00			65,000.00	100,000.00		- 56,000.00	- 1,154,444.00	0	- 3,284,556.00	44,079,005.00	

Budget Transfers (all amounts in Euros)

EASA BUDGET 2023 (C1+RO CREDITS) - BUDGETARY TRANSFERS

Chapter	BL	Fund centre	Fund	Description	Initial credit	Amended Budget (SEP 2023)	2022 - 12 Dec	2023 - 01 Jan	2023 - 02 Feb	2023 - 03 Mar	2023 - 04 Apr	2023 - 05 May	2023 - 06 Jun	2023 - 07 Jul	2023 - 08 Aug	2023 - 09 Sep	2023 - 10 Oct	2023 - 11 Nov	2023 - 12 Dec	2024 - 01 Jan	Sum of transfers	Latest budget	
50	5000	ED	RO	Provision for unfors	65,571,730.00	- 9,331,822.00	- 1,000,000.00				- 2,900,000.00	- 700,000.00									- 4,600,000.00	51,639,908.00	
Total Chapter 50					65,571,730.00	- 9,331,822.00	- 1,000,000.00				- 2,900,000.00	- 700,000.00									0	- 4,600,000.00	51,639,908.00
TOTAL TITLE 5					65,571,730.00	- 9,331,822.00	- 1,000,000.00				- 2,900,000.00	- 700,000.00									0	- 4,600,000.00	51,639,908.00
GRAND TOTAL					238,734,178.00	- 5,124,991.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	233,609,187.00

Budget Transfers (all amounts in Euros)

Document	Date	Item	Item text	Transfer type	BL	Process	Amount [EUR]	Explanation
100000028	12/14/2022	1	Transfer to BL 3600	Transfer External	5000	Send	-1,000,000.00	The reallocation in line with MB decision 12 2022 (ATCO fatigue project).
		2	Transfer from BL 5000	Transfer External	3600	Receive	1,000,000.00	
100000035	1/6/2023	1	Transfer to BL 3000_LA	Transfer Internal	3000_FSTD	Send	-200,000.00	From BL3000/FSTD to BL3000/LA: 200.000€ (two hundred thousand)
		2	Transfer from BL 3000_FSTD	Transfer Internal	3000_LA	Receive	200,000.00	
100000041	1/17/2023	1	Transfer to BL3500	Transfer Internal	3300	Send	-75,000.00	Local transfer to cover the continuation of the translationwork of EASA Light structure landing pages
		2	Transfer from BL3300	Transfer Internal	3500	Receive	75,000.00	
100000045	1/19/2023	1	Transfer to BL 2355	Transfer Internal	2321	Send	-100,000.00	Local transfer to cover a risk assessment by an external party in support of a running investigation by the Internal Audit Capability.
		2	Transfer from BL 2321	Transfer Internal	2355	Receive	100,000.00	
100000047	1/23/2023	1	Internal transfer to BL 3000_GABA	Transfer Internal	3000_FSTD	Send	-100,000.00	Internal transfer from 3000_FSTD to 3000_GABA.
		2	Internal transfer from BL3000_FSTD	Transfer Internal	3000_GABA	Receive	100,000.00	
100000049	1/25/2023	1	Internal transfer to BL 2355	Transfer Internal	2321	Send	-25,000.00	Internal transfer from BL 2321 to BL 2355 to cover the costs for the SLA for the EASA paper archive 2023.
		2	Internal transfer from BL 2321	Transfer Internal	2355	Receive	25,000.00	
100000060	1/27/2023	1	Local transfer to BL 1200	Transfer Internal	1203	Send	-30,000.00	Local transfer from BL 1203 to BL 1200 to cover higher amount of funds needed on the budget line for publication campaigns to support the recruitment activities.
		2	Local transfer from BL 1203	Transfer Internal	1200	Receive	30,000.00	
100000065	2/8/2023	1	Transfer to BL 1112	Transfer External	3000_FSTD	Send	-50,000.00	Budget reallocation to cover additional interims services needs
		2	Transfer from BL 3000_FSTD	Transfer External	1112	Receive	50,000.00	
100000067	2/9/2023	1	Transfer to BL 3000_GABA	Transfer Internal	3000_FSTD	Send	-80,000.00	Local transfer to cover additional needs for new projects under the receiving BL
		2	Transfer from BL 3000_FSTD	Transfer Internal	3000_GABA	Receive	80,000.00	
100000071	2/10/2023	1	Internal transfer to BL 1190	Transfer Internal	1100	Send	-251,996.00	Internal transfer from BL 1100 to BL 1190 to cover funds needed on the budget line due to a higher correction coefficient for Germany (100,6%) than originally planned.
		2	Internal transfer from BL 1100	Transfer Internal	1190	Receive	251,996.00	
100000073	2/10/2023	1	Transfer to BL 2330	Transfer Internal	2000	Send	-29,000.00	Local transfer to cover the legal fees linked to the counterclaim in the court case with Commerzreal
		2	Transfer from BL 2000	Transfer Internal	2330	Receive	29,000.00	
100000075	2/13/2023	1	Transfer to BL 3400 RS	Transfer Internal	3400	Send	-55,000.00	Local transfer to complement the funds needed for the catering in house services for year 2023
		2	Transfer from BL 34000 SM	Transfer Internal	3400	Receive	55,000.00	
100000085	2/15/2023	1	Transfer to BL 3000_LA	Transfer Internal	3000_FSTD	Send	-80,000.00	Local transfer to cover the need to to furnish new projects with the corresponding budget.
		2	Transfer from BL 3000_FSTD	Transfer Internal	3000_LA	Receive	80,000.00	
100000090	2/23/2023	1	Transfer to BL3908	Transfer Internal	3601	Send	-50,000.00	Local transfer to cover the need for a campaign for Aviation and the Environment
		2	Transfer from BL3601	Transfer Internal	3908	Receive	50,000.00	
100000092	2/23/2023	1	Transfer to BL 2332	Transfer Internal	2321	Send	-15,000.00	Local transfer to cover the costs of a pending reimbursement request plus future ones for the Board of Appeals
		2	Transfer from BL 2321	Transfer Internal	2332	Receive	15,000.00	
100000094	2/24/2023	1	Transfer to BL 2321	Transfer Internal	2332	Send	-15,000.00	CORRECTION - Reverse of transfer 100000092
		2	Transfer from BL 2332	Transfer Internal	2321	Receive	15,000.00	

Budget Transfers (all amounts in Euros)

Document	Date	Item	Item text	Transfer type	BL	Process	Amount [EUR]	Explanation
100000096	2/27/2023	1	Transfer to BL 1700	Transfer External	2321	Send	-40,000.00	Budget reallocation to cover the costs of the next All Staff Meeting and the 20th Anniversary staff event.
		2	Transfer to BL 1700	Transfer External	2106	Send	-40,000.00	
		3	Transfer from BLs 2321 and 2106	Transfer External	1700	Receive	80,000.00	
100000098	2/27/2023	1	Transfer to BL 2332	Transfer Internal	2321	Send	-15,000.00	Local transfer to cover the costs of a pending reimbursement request plus future ones
		2	Transfer from BL 2321	Transfer Internal	2332	Receive	15,000.00	
100000100	2/28/2023	1	Transfer to BL 3000_GABA and BL 3000_LA	Transfer Internal	3000_FSTD	Send	-150,000.00	Local transfer to cover Pending GABA TANs amendments and forthcoming LA TANs amendments
		2	Transfer from BL 3000_FSTD	Transfer Internal	3000_GABA	Receive	90,000.00	
		3	Transfer from BL 3000_FSTD	Transfer Internal	3000_LA	Receive	60,000.00	
100000113	3/10/2023	1	Transfer to BL 3000_GABA	Transfer Internal	3000_FSTD	Send	-70,000.00	Local transfer to cover urgent GABA task assignments
		2	Transfer from BL 3000_FSTD	Transfer Internal	3000_GABA	Receive	70,000.00	
100000115	3/20/2023	1	Transfer to BL 3000_GABA	Transfer Internal	3000_MRB	Send	-100,000.00	Local transfer to cover urgent CAW Allocated work.
		2	Transfer from BL 3000_MRB	Transfer Internal	3000_GABA	Receive	100,000.00	
100000117	3/23/2023	1	Transfer to 3000_GABA	Transfer Internal	3000_AOC	Send	-150,000.00	Local transfer to fund TAN(s) amendment request(s).
		2	Transfer from BL 3000_AOC	Transfer Internal	3000_GABA	Receive	150,000.00	
100000119	3/24/2023	1	Transfer to 3000_LA	Transfer Internal	3000_FSTD	Send	-100,000.00	Local transfer to cover new tasks in 3000_LA, which is fullyconsumed
		2	Transfer from 3000_FSTD	Transfer Internal	3000_LA	Receive	100,000.00	
100000134	4/5/2023	1	Local transfer to BL 2100	Transfer Internal	2106	Send	-149,000.00	To cover the the need to increase the SAN storage capacity from 12 to 24 disks.
		2	Local transfer from BL 2106	Transfer Internal	2100	Receive	149,000.00	
100000140	4/14/2023	1	Local transfer to 3000_LA	Transfer Internal	3000_AOC	Send	-50,000.00	Local transfer to readjust resources in line with activities.
		2	Local transfer from 3000_AOC	Transfer Internal	3000_LA	Receive	50,000.00	
100000143	4/18/2023	1	2023 Budget reallocation 4	Transfer External	5000	Send	-2,900,000.00	Year 2023 Budget reallocation 4.
		10	2023 Budget reallocation 4	Transfer External	3000_LA	Receive	107,000.00	
		11	2023 Budget reallocation 4	Transfer External	3000_MRB	Receive	56,000.00	
		12	2023 Budget reallocation 4	Transfer External	3000_POA	Receive	639,000.00	
		13	2023 Budget reallocation 4	Transfer External	3000_PRO	Receive	17,000.00	
		14	2023 Budget reallocation 4	Transfer External	3000_RC	Receive	151,000.00	
		2	2023 Budget reallocation 4	Transfer External	3000_AOC	Receive	148,000.00	
		3	2023 Budget reallocation 4	Transfer External	3000_ATM	Receive	7,000.00	
		4	2023 Budget reallocation 4	Transfer External	3000_ATO	Receive	174,000.00	
		5	2023 Budget reallocation 4	Transfer External	3000_CAO	Receive	1,021,000.00	
100000162	5/5/2023	6	2023 Budget reallocation 4	Transfer External	3000_DOA	Receive	133,000.00	Transfer to extend the current mission of externals performing analysis.
		7	2023 Budget reallocation 4	Transfer External	3000_ETSO	Receive	18,000.00	
		8	2023 Budget reallocation 4	Transfer External	3000_FSTD	Receive	314,000.00	
		9	2023 Budget reallocation 4	Transfer External	3000_GABA	Receive	115,000.00	
100000162	5/5/2023	1	Local transfer to BL 2355	Transfer Internal	2321	Send	-20,000.00	Transfer to extend the current mission of externals performing analysis.
		2	Local transfer from BL 2321	Transfer Internal	2355	Receive	20,000.00	

Budget Transfers (all amounts in Euros)

Document	Date	Item	Item text	Transfer type	BL	Process	Amount [EUR]	Explanation
100000164	5/9/2023	1	Transfer to BL 1112	Transfer External	3909	Send	-72,000.00	Budget reallocation No 5 to cover interims costs for RS3 from June to September 2023 (4 months further extension).
		2	Transfer from BL 3909	Transfer External	1112	Receive	72,000.00	
100000166	5/9/2023	1	Transfer to BL 1172	Transfer Internal	1420	Send	-15,720.17	Local transfer to cover the higher amount of the expected PMO debit notes.
		2	Transfer from BL 1420	Transfer Internal	1172	Receive	15,720.17	
100000170	5/12/2023	1	Transfer to BL 2200	Transfer Internal	2000	Send	-1,000.00	Local transfer to cover the amount needed for buying cutlery and kitchen equipment
		2	Transfer from BL 2000	Transfer Internal	2200	Receive	1,000.00	
100000181	5/26/2023	1	Transfer to BL 3200-R0	Transfer External	5000	Send	-700,000.00	Budget reallocation from BL 5000 to BL3200/SM to cover MB Decision 13-2022 needs for 2023.
		2	Transfer from BL 5000 for project e-Ru	Transfer External	3200	Receive	200,000.00	
		3	Transfer from BL 5000 for semi-autom	Transfer External	3200	Receive	500,000.00	
100000183	5/26/2023	1	Budget reallocation 7	Transfer External	2106	Send	-131,000.00	Budget reallocation to cover the interims services costs from July to December 2023.
		2	Budget reallocation 7	Transfer External	2108	Send	-69,000.00	
		3	Budget reallocation 7	Transfer External	1112	Receive	200,000.00	
100000185	5/31/2023	1	Budget reallocation 8	Transfer External	3909	Send	-18,000.00	Reallocation to cover the interims services costs for RS.3 for a 3 months period.
		2	Budget reallocation 8	Transfer External	1112	Receive	18,000.00	
100000187	6/1/2023	1	Local transfer to BL 1115	Transfer Internal	1133	Send	-8,979.03	Budget transfer to cover unforeseen increase of expenses for 'Local Agents'.
		2	Local transfer from BL 1133	Transfer Internal	1115	Receive	8,979.03	
100000189	6/5/2023	1	Local transfer to BL 2051	Transfer Internal	2000	Send	-98,000.00	Local transfer to complete the amount needed for future projects in the area of conference equipment and media technology.
		2	Local transfer from BL 2000/RS	Transfer Internal	2051	Receive	98,000.00	
100000191	6/5/2023	1	Local transfer to BL 2210	Transfer Internal	2000	Send	-7,000.00	Local transfer is to complete the amount needed for buying electrical desks.
		2	Local transfer from BL 2000/RS	Transfer Internal	2210	Receive	7,000.00	
100000193	6/5/2023	1	Local transfer to 3000_GABA	Transfer Internal	3000_CAO	Send	-100,000.00	Local transfer to readjust resources in line with activities.
		2	Local transfer from 3000_CAO	Transfer Internal	3000_GABA	Receive	100,000.00	
100000197	6/13/2023	1	Transfer to BL 3600-SM	Transfer Internal	3600	Send	-10,800.00	Local transfer to cover the need for amendment of the contract EASA.2019.CEI.14.EC019_02
		2	Transfer from BL 3600-FS	Transfer Internal	3600	Receive	10,800.00	
100000199	6/19/2023	1	Local transfer to 3000_LA	Transfer Internal	3000_ATO	Send	-100,000.00	Local transfer to readjust resources in line with activities.
		2	Local transfer from 3000_ATO	Transfer Internal	3000_LA	Receive	100,000.00	
100000205	6/27/2023	1	Local transfer to BL 3000_RC	Transfer Internal	3000_ATO	Send	-50,000.00	Local transfer to readjust resources in line with activities.
		2	Local transfer from BL 3000_ATO	Transfer Internal	3000_RC	Receive	50,000.00	
100000209	6/29/2023	1	Local transfer to BL 1145	Transfer Internal	1100	Send	-119,458.66	Local transfers to cover needs for 'Compensation allowances' and for 'Travel expenses for annual leave'.
		2	Local transfer from BL 1100	Transfer Internal	1145	Receive	119,458.66	
		3	Local transfer to BL 1141	Transfer Internal	1113	Send	-163,000.00	
		4	Local transfer from BL 1113	Transfer Internal	1141	Receive	163,000.00	

Budget Transfers (all amounts in Euros)

Document	Date	Item	Item text	Transfer type	BL	Process	Amount [EUR]	Explanation
100000220	6/30/2023	1	Local transfer to BL 3000_FSTD	Transfer Internal	3000_AOC	Send	-100,000.00	Local transfer to readjust resources in line with activities.
		2	Local transfer to BL 3000_FSTD	Transfer Internal	3000_ATO	Send	-100,000.00	
		3	Local transfer to BL 3000_FSTD	Transfer Internal	3000_POA	Send	-100,000.00	
		4	Local transfer from BL 3000_AOC, ATO	Transfer Internal	3000_FSTD	Receive	300,000.00	
100000224	7/5/2023	1	Local transfer to 3000_GABA	Transfer Internal	3000_MRB	Send	-70,000.00	Local transfer to readjust resources in line with activities.
		2	Local transfer from 3000_MRB	Transfer Internal	3000_GABA	Receive	70,000.00	
100000226	7/6/2023	1	Local transfer to BL 3000_FSTD	Transfer Internal	3000_ATO	Send	-100,000.00	Local transfer to readjust resources in line with activities.
		2	Local transfer from 3000_ATO	Transfer Internal	3000_FSTD	Receive	100,000.00	
100000230	7/6/2023	1	Local transfer to BL 2051	Transfer Internal	2040	Send	-99,000.00	Local transfer to cover for facility management consultancynew contract.
		2	Local transfer from BL 2040	Transfer Internal	2051	Receive	99,000.00	
100000238	7/11/2023	1	Transfer to BL 3000_CAO	Transfer Internal	3000_AOC	Send	-50,000.00	Internal transfers from BLs 3000_AOC, 3000_ATO, 3000_MRB to3000_CAO to cover project needs on receiving budget line due to cut 2023 budget.
		2	Transfer to BL 3000_CAO	Transfer Internal	3000_ATO	Send	-50,000.00	
		3	Transfer to BL 3000_CAO	Transfer Internal	3000_MRB	Send	-40,000.00	
		4	Transfer from BL 3000_AOC, 3000_ATC	Transfer Internal	3000_CAO	Receive	140,000.00	
100000240	7/12/2023	1	Transfer to BL 3000_FSTD	Transfer Internal	3000_AOC	Send	-20,000.00	Local transfer to cover additional needs on FSTD budget line for imminent projects
		2	Transfer to BL 3000_FSTD	Transfer Internal	3000_ATO	Send	-80,000.00	
		3	Transfer from BLs 3000_AOC and 3000	Transfer Internal	3000_FSTD	Receive	100,000.00	
100000245	7/13/2023	1	Transfer to BL 3400	Transfer Internal	3300	Send	-24,025.01	Local tranfer to cover the costs of the Annual Safety Conference 2023
		2	Tranfer from BL 3300	Transfer Internal	3400	Receive	24,025.01	
100000247	7/13/2023	1	Transfer to BL 3400	Transfer Internal	3801	Send	-33,500.00	Local transfer to cover the costs of the Annual Safety Conference 2023
		2	Transfer from BL 3801	Transfer Internal	3400	Receive	33,500.00	
100000250	7/19/2023	1	Transfer to BL 3700	Transfer Internal	3904	Send	-8,000.00	Mission expenditures related to the D4S DEV phase should be funded by the F&C budget dedicated to the D4S.
		2	Transfer from BL 3904	Transfer Internal	3700	Receive	8,000.00	
100000252	7/20/2023	1	Transfer to BL 2252	Transfer Internal	2040	Send	-7,000.00	Local transfer to cover increased costs for subscriptions renewal and new subscription.
		2	Transfer from BL 2040	Transfer Internal	2252	Receive	7,000.00	
100000254	7/25/2023	1	Local transfer to BL 2101	Transfer Internal	2106	Send	-363,000.00	Local transfer to cover for the migration of SEPIAC and EcoPortal, the implementation of ServiceNow and the eRules contract.
		2	Local transfer from BL 2106	Transfer Internal	2101	Receive	363,000.00	
100000267	8/7/2023	1	Transfer to 3000_GABA and 3000_CAC	Transfer Internal	3000_ETSO	Send	-50,000.00	Local transfer to cover missing budget on receiving lines for outstanding (urgent) projects.
		2	Transfer from 3000_ETSO	Transfer Internal	3000_GABA	Receive	20,000.00	
		3	Transfer from 3000_ETSO	Transfer Internal	3000_CAO	Receive	30,000.00	
100000272	8/22/2023	1	Local transfer to BL 3000_DOA	Transfer Internal	3000_ATM	Send	-30,000.00	Local transfer to readjust resources in line with activities.
		2	Local transfer from BL 3000_ATM	Transfer Internal	3000_DOA	Receive	30,000.00	

Budget Transfers (all amounts in Euros)

Document	Date	Item	Item text	Transfer type	BL	Process	Amount [EUR]	Explanation
100000274	8/22/2023	1	Local transfer to BIs 3000_CAO and GA	Transfer Internal	3000_AOC	Send	-30,000.00	Local transfer to readjust resources in line with activities.
		2	Local transfer from BL 3000_AOC	Transfer Internal	3000_CAO	Receive	20,000.00	
		3	Local transfer from BL 3000_AOC	Transfer Internal	3000_GABA	Receive	10,000.00	
100000279	8/24/2023	1	Local transfer to BL 2101	Transfer Internal	2106	Send	-30,000.00	Local transfer to cover the cost for the migration of SEPIAC and EcoPortal.
		2	Local transfer from BL 2106	Transfer Internal	2101	Receive	30,000.00	
100000282	8/30/2023	1	Transfer to BL 1112/R0	Transfer External	3909	Send	-65,000.00	Budget Reallocation 9 from BL 3909/R0 to BL 1112/R0 to cover RS.3 interim contracts extensions.
		2	Transfer from BL 3909	Transfer External	1112	Receive	65,000.00	
100000283	8/31/2023	1	Transfer to BL 3000_CAO, GABA, LA	Transfer Internal	3000_FSTD	Send	-170,000.00	Transfers from BL 3000_FSTD & BL 3000_ATM to BL 3000_CAO, 3000_CAO, 3000_GABA, 3000_LA & 3000_ATO. Justification: No more budget on receiving lines to cover outstanding (urgent) projects.
		2	Transfer from BL 3000_FSTD	Transfer Internal	3000_CAO	Receive	100,000.00	
		3	Transfer from BL 3000_FSTD	Transfer Internal	3000_GABA	Receive	20,000.00	
		4	Transfer from BL 3000_FSTD	Transfer Internal	3000_LA	Receive	50,000.00	
		5	Transfer to BL 3000_ATO	Transfer Internal	3000_ATM	Send	-12,000.00	
		6	Transfer from BL 3000_ATM	Transfer Internal	3000_ATO	Receive	12,000.00	
100000296	9/6/2023	1	Transfer to BL 2330	Transfer Internal	2040	Send	-50,000.00	Local transfer to cover the need for additional legal consultancy in the context of the existing court cases and settlement negotiations related to the building and lease agreements.
		2	Transfer from BL 2040	Transfer Internal	2330	Receive	50,000.00	
100000302	9/14/2023	1	Local transfer to BL 2051	Transfer Internal	2040	Send	-34,000.00	Local transfer to cover for property consultancy costs for the remaining months of year 2023.
		2	Local transfer to BL 2051	Transfer Internal	2352	Send	-6,000.00	
		3	Local transfer from BLs 2040 and 2352	Transfer Internal	2051	Receive	40,000.00	
100000308	9/21/2023	1	Budget reallocation 10	Transfer External	2101	Send	-100,000.00	Budget reallocation 10 to cover for the initial phase of the ReFuelEU project and its Digital Reporting Tool deployment.
		2	Budget reallocation 10	Transfer External	3200	Receive	100,000.00	
100000310	9/21/2023	1	Local transfer to BL 1204	Transfer Internal	1202	Send	-72,266.47	Local transfer to cover the increase of needs on BL 1204.
		2	Local transfer from BL 1202	Transfer Internal	1204	Receive	72,266.47	
100000312	9/26/2023	1	Local transfer to BL 3400/ED	Transfer Internal	3400	Send	-1,500.00	Local transfer to cover catering expenses during the workshop organised by ED.4 Dept and Eurocontrol in Nov. 2023.
		2	Local transfer from BL 3400/SM	Transfer Internal	3400	Receive	1,500.00	
100000320	9/27/2023	1	Transfer to BL 3400	Transfer Internal	3200	Send	-4,000.00	Local transfer to cover several caterings for a workshop on ATCO fatigue
		2	Transfer from BL 3200	Transfer Internal	3400	Receive	4,000.00	
100000330	10/4/2023	1	Transfer to BL 2330	Transfer Internal	2355	Send	-5,900.00	Local transfer from BL 2355 to BL 2330 to cover top-up an on-going, however, soon being consumed budget of a contract with one of our law firms (PO 500012975).
		2	Transfer from BL 2355	Transfer Internal	2330	Receive	5,900.00	

Budget Transfers (all amounts in Euros)

Document	Date	Item	Item text	Transfer type	BL	Process	Amount [EUR]	Explanation
100000334	10/5/2023	1	Transfer to BL 3000_LA	Transfer Internal	3000_RC	Send	-50,000.00	Local transfer to cover urgent/immediate CT-FS requests.
		2	Transfer to BL 3000_POA	Transfer Internal	3000_CAO	Send	-50,000.00	
		3	Transfer to BL 3000_POA	Transfer Internal	3000_FSTD	Send	-80,000.00	
		4	Transfer from BL 3000_RC	Transfer Internal	3000_LA	Receive	50,000.00	
		5	Transfer from BL 3000_CAO and 3000_	Transfer Internal	3000_POA	Receive	130,000.00	
100000341	10/11/2023	1	Transfer to BL 2200	Transfer Internal	2010	Send	-2,000.00	Local transfer to cover the amount needed for the two safesto be bought as part of the EUCL project upgrades.
		2	Transfer to BL 2200	Transfer Internal	2300	Send	-5,000.00	
		3	Transfer from BL 2010 and BL 2300	Transfer Internal	2200	Receive	7,000.00	
100000349	10/16/2023	1	Transfer to BL 3102	Transfer Internal	3600	Send	-17,000.00	Local transfer to cover the need of subscriptions renewal and purchase of technical materials
		2	Transfer from BL 3600	Transfer Internal	3102	Receive	17,000.00	
100000351	10/16/2023	1	Transfer to BL 3700	Transfer Internal	3400	Send	-13,000.00	Local transfer to cover FS Mission Budget top-up from funds available within FS Directorate
		2	Transfer to BL 3700	Transfer Internal	3600	Send	-46,300.00	
		3	Transfer from BL 3400 and BL 3600	Transfer Internal	3700	Receive	59,300.00	
100000353	10/17/2023	1	Transfer to BL 3000_FSTD & DOA	Transfer Internal	3000_CAO	Send	-250,000.00	Local transfer from BL3000_CAO to FSTD & DOA to cover immediate FSTD/DOA needs.
		2	Transfer from BL 3000_CAO	Transfer Internal	3000_FSTD	Receive	239,000.00	
		3	Transfer from BL 3000_CAO	Transfer Internal	3000_DOA	Receive	11,000.00	
100000357	10/17/2023	1	Transfer to BL 2051	Transfer Internal	2000	Send	-17,000.00	Local transfer to complete the amount needed for the handover of media technology services between providers in the context of the new interinstitutional contract joined by EASA.
		2	Transfer to BL 2051	Transfer Internal	2040	Send	-1,000.00	
		3	Transfer from BL 2000 and BL 2040	Transfer Internal	2051	Receive	18,000.00	
100000368	10/23/2023	1	Transfer to BL 2030	Transfer Internal	2010	Send	-2,000.00	Local transfer to cover the amount needed for the increase of the 2023 infrastructure facility management services in the area of cleaning.
		2	Transfer to BL 2030	Transfer Internal	2040	Send	-1,000.00	
		3	Transfer from BL 2010 and BL 2040	Transfer Internal	2030	Receive	3,000.00	
100000370	10/24/2023	1	Transfer to BL 2354/FS	Transfer Internal	2354	Send	-1,750.00	Local transfer to cover MMT Dinner Nov ; EASA/FAA meeting Dec.
		2	Transfer from BL 2354/RS	Transfer Internal	2354	Receive	1,750.00	
100000382	10/27/2023	1	Transfer to BL 3000_CAO & LA	Transfer Internal	3000_ATM	Send	-8,000.00	Budget transfer needed from BL3000_ATM/ATO/ETSO/FSTD/GABA/MRB/RC to BL3000_CAO/LA to reshuffle the budget as there are a number of pending (urgent) amendments in the area COA.
		2	Transfer to BL 3000_CAO & LA	Transfer Internal	3000_ATO	Send	-50,000.00	
		3	Transfer to BL 3000_CAO & LA	Transfer Internal	3000_ETSO	Send	-15,000.00	
		4	Transfer to BL 3000_CAO & LA	Transfer Internal	3000_FSTD	Send	-60,000.00	
		5	Transfer to BL 3000_CAO & LA	Transfer Internal	3000_GABA	Send	-40,000.00	
		6	Transfer to BL 3000_CAO & LA	Transfer Internal	3000_MRB	Send	-30,000.00	
		7	Transfer to BL 3000_CAO & LA	Transfer Internal	3000_RC	Send	-20,000.00	
		8	Transfer from BL 3000_ATM,ATO,ETSO,FSTDGABA,MRB,RC	Transfer Internal	3000_CAO	Receive	210,000.00	
		9	Transfer from BL 3000_RC	Transfer Internal	3000_LA	Receive	13,000.00	
100000383	10/30/2023	1	Transfer to BL 2330	Transfer Internal	2355	Send	-18,862.98	Local transfer to cover a contract with an external law firm.
		2	Transfer from BL 2355	Transfer Internal	2330	Receive	18,862.98	

Budget Transfers (all amounts in Euros)

Document	Date	Item	Item text	Transfer type	BL	Process	Amount [EUR]	Explanation
100000387	11/6/2023	1	Transfer to BL1700	Transfer External	2101	Send	-24,000.00	
		2	Transfer to BL1700	Transfer External	3300	Send	-15,000.00	
		3	Transfer to BL1700	Transfer External	3800	Send	-41,000.00	
		4	Transfer from BLs 2101, 3300 and 3800	Transfer External	1700	Receive	80,000.00	
100000390	11/7/2023	1	Transfer to BL 3600/ED	Transfer Internal	3700	Send	-10,000.00	Local transfer from BL 3700 to BL 3600/ED to allow for the measurement campaign to be performed at additional Air Navigation Service Provider.
		2	Transfer from BL 3700	Transfer Internal	3600	Receive	10,000.00	
100000395	11/13/2023	1	Transfer to BL 2330	Transfer Internal	2355	Send	-15,000.00	Local transfer in order to conclude a new contract with an external law firm.
		2	Transfer from BL 2355	Transfer Internal	2330	Receive	15,000.00	
100000400	11/14/2023	1	Transfer to BL 3700	Transfer Internal	3600	Send	-10,000.00	Reverse budget transfer, as at a later stage it was clarified that the funds needed are for R0 but incorrectly, C1 funds were requested instead.
		2	Transfer from BL 3600	Transfer Internal	3700	Receive	10,000.00	
100000402	11/16/2023	1	Transfer to BL 3600	Transfer Internal	3909	Send	-50,650.00	Local transfer to cover the extension of the contract for the ATCO fatigue study.
		2	Transfer from BL 3909	Transfer Internal	3600	Receive	50,650.00	
100000405	11/17/2023	1	Transfer to BL3500	Transfer Internal	3300	Send	-21,000.00	Local transfer to cover the continuation of the translation work of additional EASA Light articles.
		2	Transfer from BL3300	Transfer Internal	3500	Receive	21,000.00	
100000411	11/20/2023	1	Transfer to BL 3003	Transfer Internal	3909	Send	-14,300.00	Local transfer to cover the Purchasing Personal Protective Equipment (PPE) for staff members within FS Directorate
		2	Transfer from BL 3909	Transfer Internal	3003	Receive	14,300.00	
100000414	11/24/2023	1	Transfer to BL 3000_CAO	Transfer Internal	3000_ATO	Send	-18,164.82	
		2	Transfer to BL 3000_CAO	Transfer Internal	3000_DOA	Send	-10,669.80	
		3	Transfer to BL 3000_CAO	Transfer Internal	3000_FSTD	Send	-43,429.76	
		4	Transfer to BL 3000_CAO	Transfer Internal	3000_POA	Send	-8,734.70	
		5	Transfer to BL 3000_CAO	Transfer Internal	3000_PRO	Send	-1,514.90	
		6	Transfer to BL 3000_CAO	Transfer Internal	3000_RC	Send	-11,419.45	
		7	Transfer to BL 3000_CAO	Transfer Internal	3000_AOC	Send	-3,540.00	
		8	Transfer from BLs 3000_ATO,DOA,FSTD	Transfer Internal	3000_CAO	Receive	97,473.43	
100000416	11/29/2023	1	Transfer to BL 3000_GABA	Transfer Internal	3000_DOA	Send	-5,182.00	Local transfers from BL 3000_DOA/POA/FSTD to BL 3000_GABA/RC/LA/ATO/CAO to cover urgent project budget requests.
		2	Transfer to BL 3000_RC, LA, ATO, CAO	Transfer Internal	3000_POA	Send	-23,700.00	
		3	Transfer to BL 3000_CAO	Transfer Internal	3000_FSTD	Send	-12,042.54	
		4	Transfer from BL 3000_DOA	Transfer Internal	3000_GABA	Receive	5,182.00	
		5	Transfer from BL 3000_POA	Transfer Internal	3000_RC	Receive	6,396.00	
		6	Transfer from BL 3000_POA	Transfer Internal	3000_LA	Receive	4,110.08	
		7	Transfer from BL 3000_POA	Transfer Internal	3000_ATO	Receive	8,880.00	
		8	Transfer from BL 3000_POA	Transfer Internal	3000_CAO	Receive	4,313.92	
		9	Transfer from BL 3000_FSTD	Transfer Internal	3000_CAO	Receive	12,042.54	
100000419	11/29/2023	1	Transfer to BL 2354 ED	Transfer Internal	2354	Send	-1,000.00	Local transfer to cover pending reimbursement requests.
		2	Transfer from BL 2354 SM	Transfer Internal	2354	Receive	1,000.00	

Budget Transfers (all amounts in Euros)

Document	Date	Item	Item text	Transfer type	BL	Process	Amount [EUR]	Explanation
100000423	11/30/2023	1	Local transfer within Title 1	Transfer Internal	1101	Send	-434,774.29	The reason of this transfer is to pay, in accordance with Articles 64 and 65 of the SR, the annual adjustment on remuneration and pension in the December salaries with retroactive effect from July 2023.
		10	Local transfer within Title 1	Transfer Internal	1420	Send	-2,744.27	
		11	Local transfer within Title 1	Transfer Internal	1204	Send	-18,048.96	
		12	Local transfer within Title 1	Transfer Internal	1173	Send	-29,214.43	
		13	Local transfer within Title 1	Transfer Internal	1200	Send	-14,625.94	
		14	Local transfer within Title 1	Transfer Internal	1140	Send	-1,405.51	
		15	Local transfer within Title 1	Transfer Internal	1142	Send	-140,535.09	
		16	Local transfer within Title 1	Transfer Internal	1200	Send	-6,066.08	
		17	Local transfer within Title 1	Transfer Internal	1201	Send	-3,570.59	
		18	Local transfer within Title 1	Transfer Internal	1202	Send	-96,724.47	
		19	Local transfer within Title 1	Transfer Internal	1203	Send	-165,726.51	
		2	Local transfer within Title 1	Transfer Internal	1111	Send	-395,935.29	
		20	Local transfer within Title 1	Transfer Internal	1204	Send	-1,271.52	
		21	Local transfer within Title 1	Transfer Internal	1410	Send	-45,838.57	
		22	Local transfer within Title 1	Transfer Internal	1420	Send	-161,503.89	
		23	Local transfer within Title 1	Transfer Internal	1430	Send	-425,907.99	
		24	Local transfer within Title 1	Transfer Internal	1100	Receive	1,226,520.57	
		25	Local transfer within Title 1	Transfer Internal	1102	Receive	18,048.96	
		26	Local transfer within Title 1	Transfer Internal	1130	Receive	29,214.43	
		27	Local transfer within Title 1	Transfer Internal	1132	Receive	14,625.94	
		28	Local transfer within Title 1	Transfer Internal	1141	Receive	1,405.51	
		29	Local transfer within Title 1	Transfer Internal	1190	Receive	1,047,144.71	
		3	Local transfer within Title 1	Transfer Internal	1112	Send	-97,248.00	
		4	Local transfer within Title 1	Transfer Internal	1113	Send	-209,749.90	
		5	Local transfer within Title 1	Transfer Internal	1131	Send	-13,937.94	
		6	Local transfer within Title 1	Transfer Internal	1140	Send	-1,416.08	
		7	Local transfer within Title 1	Transfer Internal	1142	Send	-1,182.27	
		8	Local transfer within Title 1	Transfer Internal	1172	Send	-2,580.00	
		9	Local transfer within Title 1	Transfer Internal	1173	Send	-66,952.53	
100000425	11/30/2023	1	Transfer to BL 1133	Transfer Internal	1112	Send	-23,560.00	The reason of this transfer is to pay, in accordance with Articles 64 and 65 of the SR, the annual adjustment on remuneration and pension in the December salaries with retroactive effect from July 2023.
		2	Transfer from BL 1112	Transfer Internal	1133	Receive	23,560.00	
100000430	12/1/2023	1	Transfer to BL 3908	Transfer Internal	3600	Send	-4,500.00	Local transfer to cover a new contract As part of the framework of the EASA Together4Safety GA campaign.
2	Transfer from BL 3600	Transfer Internal	3908	Receive	4,500.00			
100000436	12/4/2023	1	Transfer to BL 1133	Transfer External	3003	Send	-7,000.00	The reason of this request is to pay, in accordance with Articles 64 and 65 of the SR, the annual adjustment on remuneration and pension in the December salaries with retroactive effect from July 2023 .
		10	Transfer to BL 1133	Transfer External	3000_FSTD	Send	-80,000.00	
		11	Transfer to BL 1133	Transfer External	3000_LA	Send	-60,000.00	
		12	Transfer to BL 1133	Transfer External	3000_MRB	Send	-3,011.00	
		13	Transfer to BL 1133	Transfer External	3000_POA	Send	-40,000.00	
		14	Transfer to BL 1133	Transfer External	3000_PRO	Send	-36,000.00	
		15	Transfer to BL 1133	Transfer External	3000_RC	Send	-40,000.00	
		16	Transfer to BL 1133	Transfer External	1133	Receive	741,931.00	
		2	Transfer to BL 1133	Transfer External	3200	Send	-100,931.00	
		3	Transfer to BL 1133	Transfer External	3400	Send	-38,000.00	
		4	Transfer to BL 1133	Transfer External	3909	Send	-46,000.00	
		5	Transfer to BL 1133	Transfer External	3000_AOC	Send	-87,450.37	
		6	Transfer to BL 1133	Transfer External	3000_ATO	Send	-117,457.71	
7	Transfer to BL 1133	Transfer External	3000_CAO	Send	-59,000.00			
8	Transfer to BL 1133	Transfer External	3000_DOA	Send	-24,220.92			
9	Transfer to BL 1133	Transfer External	3000_ETSO	Send	-2,860.00			

Budget Transfers (all amounts in Euros)

Document	Date	Item	Item text	Transfer type	BL	Process	Amount [EUR]	Explanation
100000438	12/4/2023	1	Transfer to BL 1100	Transfer External	3801	Send	-35,000.00	The reason of this request is to pay, in accordance with Articles 64 and 65 of the SR, the annual adjustment on remuneration and pension in the December salaries with retroactive effect from July 2023 .
		10	Transfer to BL 1100	Transfer External	3200	Send	-3,000.00	
		11	Transfer to BL 1100	Transfer External	3601	Send	-7,000.00	
		12	Transfer to BL 1100	Transfer External	2000	Send	-33,000.00	
		13	Transfer to BL 1100	Transfer External	2000	Send	-101,000.00	
		14	Transfer to BL 1100	Transfer External	2010	Send	-2,000.00	
		15	Transfer to BL 1100	Transfer External	2300	Send	-8,000.00	
		16	Transfer to BL 1100	Transfer External	2400	Send	-13,000.00	
		17	Transfer to BL 1100	Transfer External	3700	Send	-230,513.00	
		18	Transfer to BL 1100	Transfer External	1100	Receive	995,513.00	
		2	Transfer to BL 1100	Transfer External	1700	Send	-8,000.00	
		3	Transfer to BL 1100	Transfer External	2330	Send	-19,000.00	
		4	Transfer to BL 1100	Transfer External	3600	Send	-3,700.00	
		5	Transfer to BL 1100	Transfer External	3600	Send	-46,300.00	
		6	Transfer to BL 1100	Transfer External	2101	Send	-200,000.00	
		7	Transfer to BL 1100	Transfer External	2106	Send	-192,000.00	
		8	Transfer to BL 1100	Transfer External	3200	Send	-87,000.00	
		9	Transfer to BL 1100	Transfer External	2320	Send	-7,000.00	
100000442	12/4/2023	1	Transfer to BL 3000_CA	Transfer Internal	3909	Send	-207,000.00	Local transfer to cover additional requests for outsourcing of hours and travel budget in the CAO domain.
		2	Transfer from BL 3909	Transfer Internal	3000_CAO	Receive	207,000.00	
100000445	12/5/2023	1	Local transfers within BL 3000	Transfer Internal	3000_CAO	Send	-17,000.00	Local transfers within BL 3000 to cover urgent project requests
		2	Local transfers within BL 3000	Transfer Internal	3000_RC	Send	-7,300.00	
		3	Local transfers within BL 3000	Transfer Internal	3000_LA	Send	-25,000.00	
		4	Local transfers within BL 3000	Transfer Internal	3000_FSTD	Receive	18,000.00	
		5	Local transfers within BL 3000	Transfer Internal	3000_DOA	Receive	5,000.00	
		6	Local transfers within BL 3000	Transfer Internal	3000_PRO	Receive	1,300.00	
		7	Local transfers within BL 3000	Transfer Internal	3000_GABA	Receive	25,000.00	
100000448	12/6/2023	1	Transfer to BL 3102	Transfer Internal	3600	Send	-3,353.48	The reason of this request is in order to complete the payment for the specific contract for the aviation Database, requiring pre-payment
		2	Transfer from BL 3600 SM	Transfer Internal	3102	Receive	3,353.48	
100000456	12/19/2023	1	Transfer to BL 1420	Transfer Internal	1700	Send	-1,664.81	Local transfer to cover the reimbursement of a staff member for a training according to signed Exception.
		2	Transfer from BL 1700	Transfer Internal	1420	Receive	1,664.81	
100000463	12/21/2023	1	Transfer to BL 2101	Transfer Internal	2108	Send	-160,886.00	Local transfers to cover the cost for the services linked to the implementation of SAP CONCUR.
		2	Transfer to BL 2101	Transfer Internal	2321	Send	-79,000.00	
		3	Transfer from BLs 2108 and 2321	Transfer Internal	2101	Receive	239,886.00	
		4	Transfer to BL 2106	Transfer Internal	2100	Send	-39,257.00	
		5	Transfer to BL 2106	Transfer Internal	2108	Send	-22,000.00	
		6	Transfer from BLs 2108 and 2100	Transfer Internal	2106	Receive	61,257.00	
100000467	1/18/2024	1	Transfer to BL 1100	Transfer External	2101	Send	-35,000.00	Budget reallocation to cover earmarked project costs remuneration for Q4 2023.
		2	Transfer to BL 1100	Transfer External	2051	Send	-85,000.00	
		3	Transfer from BLs 2101 and 2051	Transfer External	1100	Receive	120,000.00	

