

# EUROPEAN UNION AVIATION SAFETY AGENCY

## 2024 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 EASA was set up by a Council and Parliament regulation (Regulation (EC) 1592/2002 repealed by Regulation (EC) No 216/2008 and Regulation (EU) 2018/1139) and was given specific regulatory and executive tasks in the field of civil aviation safety and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), Singapore and Panama.

### MISSION

The Agency's mission is to:

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

### TASKS

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

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

### FUNDING

The main sources of funds for the Agency are:

- Fees paid by applicants for certificates and approvals issued, maintained or amended by the Agency in accordance with regulation (EC) No 319/2014 until 31 December 2019 and Commission Implementing Regulation (EU) 2019/2153 of 16 December 2019 on the fees and charges levied by the European Union Aviation Safety Agency (repealing Regulation (EU) No 319/2014) to be applied from January 1, 2020<sup>1</sup>.
- A contribution from the European Union and from any European third country which has entered into the agreements referred to in Article 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.

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

It should be noted that the financing model of the Agency is based on the assigned revenue concept as opposed to the universal budgeting model as described in the study<sup>2</sup> from DG internal policies. The assigned revenue model presents a clear cost differentiation between industry and European Union funded activities based on a cost accounting system.

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

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

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

### **FINANCIAL FRAMEWORK**

The financial framework to be applied, the closing deadlines as well as the actors involved in the annual closing are defined in the Agency's latest financial regulation adopted by the Management Board in December 2019 (decision 16-2019)<sup>3</sup>. Consequently, the 2024 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 in 2022 and 2023. A similar impact is expected to continue in future periods. All fees invoiced to Russian and Belarusian customers relating to periods beyond 1 March 2022 have been deferred whilst fees raised against Ukrainian customers since the war began up to the end of 2023 have been waived. During the 2024/2025 billing cycles, EASA did not perform any oversight or certification tasks for Ukrainian customers and, as a result, has not levied any related fees in 2024.

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

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

## 2. FINANCIAL STATEMENTS

### 2.1 Balance Sheet

(Thousands of euros)

<b>ASSETS</b>	<b>Note</b>	<b>31.12.24</b>	<b>31.12.23</b>
<b>NON-CURRENT ASSETS</b>	<b>3.2</b>		
<i>Intangible fixed assets</i>	<b>3.2.1</b>		
Computer Software		275	1,046
Intangible assets under construction		777	-
<i>Tangible fixed assets</i>	<b>3.2.1</b>		
Computer Hardware		552	879
Furniture		4,511	5,061
Other fixtures and fittings		26	43
Tangible assets under construction		-	-
<b>Total</b>		<b>6,141</b>	<b>7,029</b>
<b>CURRENT ASSETS</b>	<b>3.3</b>		
Current receivables	<b>3.3.1</b>	8,315	12,779
Accrued revenues	<b>3.3.2</b>	4,036	2,412
Prepaid expenses	<b>3.3.3</b>	5,213	4,190
EU entities receivables	<b>3.3.4</b>	-	111
Cash and equivalents	<b>3.3.5</b>	121,242	124,536
<b>Total</b>		<b>138,805</b>	<b>144,028</b>
<b>TOTAL ASSETS</b>		<b>144,946</b>	<b>151,057</b>
<b>LIABILITIES</b>			
<b>NON-CURRENT LIABILITIES</b>	<b>3.4</b>		
Non-current pre-financing EU entities	<b>3.4</b>	18,661	10,406
<b>Total</b>		<b>18,661</b>	<b>10,406</b>
<b>CURRENT LIABILITIES</b>	<b>3.5</b>		
Current payables	<b>3.5.1</b>	3,552	2,430
Deferred revenues	<b>3.5.2</b>	48,268	46,575
EU entities payables	<b>3.5.3</b>	16,893	17,133
Non-EU entities	<b>3.5.4</b>	12	339
Accrued charges	<b>3.5.5</b>	23,907	30,378
<b>Total</b>		<b>92,631</b>	<b>96,856</b>
<b>TOTAL LIABILITIES</b>		<b>111,293</b>	<b>107,262</b>
<b>NET ASSETS</b>			
Surplus (deficit) forwarded from previous years		43,795	50,437
Net surplus(deficit) for the period		(10,142)	(6,642)
<b>TOTAL NET ASSETS</b>		<b>33,653</b>	<b>43,795</b>

## 2.2 Statement of Financial Performance

(Thousands of euros)

	Note	2024	2023
<b>OPERATING REVENUE</b>	3.6		
Fees and Charges	3.6.1	131,155	118,959
Contribution from EU entities	3.6.2	66,951	71,129
Contribution from non- EU entities	3.6.3	327	167
Other revenues	3.6.4	955	866
Contribution from EFTA countries	3.6.5	1,956	1,943
<b>TOTAL OPERATING REVENUE</b>		<b>201,343</b>	<b>193,063</b>
<b>OPERATING EXPENSES</b>	3.7		
Staff expenses	3.7.1	(121,867)	(112,854)
Buildings and related expenses	3.7.2	(12,678)	(8,603)
IT & administrative expenses	3.7.3	(16,152)	(16,525)
Other expenses	3.7.4	(695)	(1,007)
Depreciation and write offs	3.7.5	(2,033)	(3,873)
Outsourcing and contracting activities	3.7.6	(61,966)	(59,374)
<b>TOTAL OPERATING EXPENSES</b>		<b>(215,391)</b>	<b>(202,236)</b>
<b>SURPLUS (DEFICIT) FROM OPERATING ACTIVITIES</b>		<b>(14,047)</b>	<b>(9,173)</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>	3.8		
Interests received from third parties		3,972	2,574
Interests & charges paid to third parties		(66)	(44)
<b>SURPLUS/ (DEFICIT) FROM NON-OPERATING ACTIVITIES</b>		<b>3,906</b>	<b>2,530</b>
<b>SURPLUS/ (DEFICIT) FROM ORDINARY ACTIVITIES</b>		<b>(10,142)</b>	<b>(6,642)</b>
<b>SURPLUS/ (DEFICIT) FROM EXTRAORDINARY ITEMS</b>			
<b>NET SURPLUS/ (DEFICIT) FOR THE PERIOD</b>		<b>(10,142)</b>	<b>(6,642)</b>

## 2.3 Cash Flow Statement

(Thousands of euros)

CASH FLOW FROM OPERATING ACTIVITIES	2024	2023
Surplus/(deficit)	(10,142)	(6,642)
Adjustments for:		
Amortization (intangible fixed assets) +	812	1,564
Depreciation (tangible fixed assets) +	1,267	1,243
Increase/(decrease) in Provisions for risks and liabilities	-	-
Increase/(decrease) in Value reduction for doubtful debts	(122)	(61)
(Increase)/decrease in Short-term Pre-financing	-	-
(Increase)/decrease in Long-term Receivables	-	-
(Increase)/decrease in Short-term Receivables	1,941	(4,532)
(Increase)/decrease in Receivables related to consolidated EC entities	111	(78)
Increase/(decrease) in EU entities long-term PF	8,255	(4,682)
Increase/(decrease) in Accounts payable	(5,350)	2,522
Increase/(decrease) in Liabilities related to EU entities	(240)	(3,772)
Increase/(decrease) in Liabilities related to non-EU entities	(327)	264
Increase/(decrease) in deferrals	1,693	5,053
<b>Net cash flow from operating activities</b>	<b>(2,103)</b>	<b>(9,120)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Increase of tangible and intangible fixed assets (-)	(1,191)	(302)
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(3,294)</b>	<b>(9,422)</b>
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>	<b>124,536</b>	<b>133,957</b>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	<b>121,242</b>	<b>124,536</b>



## 2.4 Statement of Changes in Net Assets

(Thousands of euros)

Net assets	Accumulated Surplus / Deficit	Statement of financial performance of the year	Net assets (total)
Balance as of 31 December 2023	50,437	(6,642)	43,795
Balance as of 1 January 2024	50,437	(6,642)	43,795
SFP result of the previous year	(6,642)	(6,642)	
SFP result of the current year		(10,142)	(10,142)
Balance as of 31 December 2024	43,795	(10,142)	33,653



## 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 considers 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 and related parking was signed in 2013. On 19 December 2024, the lease agreement for the EASA headquarters was extended for a further period of 10 years up to 30 June 2046, however, the related parking lease has not yet been extended. An operating lease for the Brussels office was signed in 2013 and has a current lease end date of 28 February 2030. The schedule of the amounts due are presented under note 3.10-Contingent assets and 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 of investments 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. Funds surplus to immediate requirements held in these accounts are now placed 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 accounts with Banque et Caisse d'Epargne de l'Etat of Luxembourg where the Agency has deposited some of its funds in order to minimise treasury risks and initially reduce the impact of negative interest. One is a 1 month automatically renewing short-term deposit account, the other is a current account. During 2024 these accounts 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. During 2024 the terms of this account were amended to include amounts related to other legal matters. The Escrow Account is also now an interest-bearing account and deemed as an asset of the Agency.

### **Payables**

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

### **Accrued expenses**

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

### **Accrued vacation and other staff related accruals**

In accordance with EU Accounting Rule No. 12 (paragraph 5.2) a liability for untaken holidays (accumulating compensated absences) at year-end has been included in the balance sheet under the current liabilities heading (current payables).

## **Statement of Financial Performance**

### **Revenue**

EASA's revenues consist of:

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

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

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

The EU subsidy (non-exchange revenue) is intended to cover the regulatory activities of the Agency including the cost of the allocated support. The related receivables and revenue are recognised when the recovery orders are issued by the Agency. At the end of each financial year the excess of subsidies over costs, as assessed for budget purposes on a modified cash basis, is returned to the European

Commission. In addition, grants for specific technical cooperation projects and other contributions are included and are mostly multi annual agreements for which year-end cut off is applied until the end of the implementation. EU Accounting Rule No. 17-Revenue from non-exchange transactions is applicable here.

### **Exchange Revenue**

#### **Revenue from fees and charges levied by the Agency**

The revenue recognition criteria applied are those described in EU Accounting Rule No. 4-Revenue from exchange transactions.

The governing rules based on which EASA invoices the applicants are provided by Commission Implementing Regulation (EU) 2019/2153 of 16 December 2019 on the fees and charges levied by the European Union Aviation Safety Agency and repealing Regulation (EU) No 319/2014<sup>4</sup>.

#### **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 must 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.

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<sup>4</sup> <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 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 47 projects in 2024 (50 in 2023) 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 to 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 Assets and 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 contingent assets are detailed in note 3.10-Contingent Assets and Liabilities.

**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 2024 was EUR 13,159K (EUR 11,075K in 2023).

### 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. The SAP Concur project incurred costs of EUR 777K which has an expected go-live date at the end of 2025. Software additions during the year amounted to EUR 40K. There were no software disposals during the year.

*(Thousands of euros)*

2024		Computer Software Under Construction	Computer Software	Total
<b>Gross carrying amounts 01.01.2024</b>	+	-	20,306	20,306
Additions	+	777	40	817
Disposals	-	-	-	-
Transfers between headings	-/+	-	-	-
<b>Gross carrying amounts 31.12.2024</b>		<b>777</b>	<b>20,345</b>	<b>21,122</b>
<b>Accumulated amortization and impairment 01.01.2024</b>	-	-	(19,259)	(19,259)
Amortization	-	-	(812)	(812)
Disposals	+	-	-	-
<b>Accumulated amortization and impairment 31.12.2024</b>	-	-	<b>(20,071)</b>	<b>(20,071)</b>
<b>Net carrying amounts 31.12.2024</b>		<b>777</b>	<b>275</b>	<b>1,052</b>



**Tangible fixed assets** consist essentially of furniture, including building amendments, and IT hardware. Additions during the year of EUR 272K relating to the building fit out accrual as well as EUR 174K related to computer hardware purchases. Disposals took place during the year amounting to EUR 72K which were mainly due to unusable or obsolete furniture and resulted in a small loss on disposal.

(Thousands of euros)

2024		Computer hardware	Furniture	Other Fixtures and Fittings	Tangible assets under construction	Total
<b>Gross carrying amounts 01.01.2024</b>	+	<b>7,064</b>	<b>10,564</b>	<b>578</b>	<b>0</b>	<b>18,205</b>
Additions	+	174	272	-	-	446
Disposals	-	(1)	(71)	-	-	(72)
<b>Gross carrying amounts 31.12.2024</b>		<b>7,237</b>	<b>10,764</b>	<b>578</b>	<b>-</b>	<b>18,579</b>
<b>Accumulated depreciation and impairment 01.01.2024</b>	-	<b>(6,185)</b>	<b>(5,502)</b>	<b>(535)</b>	<b>-</b>	<b>(12,223)</b>
Depreciation	-	(501)	(801)	(16)	-	(1,318)
Write-back of depreciation	+	-	-	-	-	-
Disposals	+	1	50	-	-	51
<b>Accumulated depreciation and impairment 31.12.2024</b>	-	<b>(6,685)</b>	<b>(6,253)</b>	<b>(552)</b>	<b>-</b>	<b>(13,490)</b>
<b>Net carrying amounts 31.12.2024</b>		<b>552</b>	<b>4,511</b>	<b>26</b>	<b>-</b>	<b>5,089</b>

### 3.3 Current Assets

#### 3.3.1 Current receivables

(Thousands of euros)

Current Receivables	Balance at 31.12.24	Balance at 31.12.23
Receivables from customers	4,445	8,250
Receivables from staff	22	37
Doubtful Customers	(182)	(304)
VAT/Tax recoverable	4,029	4,796
<b>Total</b>	<b>8,315</b>	<b>12,779</b>

The total of receivables from customers of EUR 4,445K can be broken down into overdue debt of EUR 1,557K and current debt of EUR 2,888K. The overdue debt includes one invoice for a customer for EUR 542K which is expected to be fully paid in May 2025. There are 2 customers in the process of bankruptcy on 31 December 2024 who have a total debt of EUR 109K which may be waived in 2025 following the insolvency proceedings. The overdue debt relating to sanctioned countries amounts to EUR 110K. A total of only EUR 4K was written off during the year demonstrating the effective controls in place for debt collection.

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

The provision for doubtful receivables was reduced by EUR 122K to EUR 182K 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 2024 and still to be refunded by the German authorities. The EUR 766K decrease is due primarily to the improved timing of refunds received.

### 3.3.2 Accrued revenues

(Thousands of euros)

Accrued revenue	Balance at 31.12.24	Balance at 31.12.23
Accrued income fees and charges	4,010	2,372
Accrued interest income	26	41
<b>Total</b>	<b>4,036</b>	<b>2,412</b>

**Accrued income fees and charges** accounts for invoices or billable travel cost incurred in the current or past periods which were not invoiced by 31 December 2024 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 31.12.24	Balance at 31.12.23
Prepaid expenses	5,213	4,190
<b>Total</b>	<b>5,213</b>	<b>4,190</b>

Prepaid expenses relate mainly to school fees and IT expenses.

### 3.3.4 EU Entities receivables

(Thousands of euros)

EU entities receivables	Balance at 31.12.24	Balance at 31.12.23
Receivables from EU institutions	-	111
<b>Total</b>	<b>-</b>	<b>111</b>

In 2024, there were no open receivables with EU institutions.

### 3.3.5 Cash

(Thousands of euros)

Cash	Balance at 31.12.24	Balance at 31.12.23
ING Bank	2,155	6,157
ING Bank (Fees and charges)	12,193	3,203
ING Bank ST Deposit (Fees and charges)	16,000	28,000
ING Bank Special Projects	5,171	23,211
ING Bank ST Deposit (Special Projects))	40,000	20,000
Commerzbank	295	270
BCEE Bank	43,541	42,169
Restricted cash	1,887	1,526
<b>Total</b>	<b>121,242</b>	<b>124,536</b>

The overall cash balance decreased by EUR 3,294K or 3% reflecting the impact of an increased balance on pre-financing funds held for external assigned revenue funded contribution agreements (EUR 1,960K more) and an overall decrease in other cash balances of EUR 5,254K.

During 2024, in order to benefit further from continued positive interest rates, the practice of depositing funds surplus to immediate requirements into short term deposit accounts was continued and extended to funds held with the BCEE Bank which are now invested in an automatically renewing 1-month short-term deposit account.

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 and a further amount of EUR 360K was transferred in 2024 to cover other legal costs. These funds are to be used for the settlement of the final invoices related to certain disputed aspects of the lease improvements and other legal costs.

### 3.4 Non-current liabilities

(Thousands of euros)

NON-CURRENT LIABILITIES	Balance at 31.12.24	Balance at 31.12.23
EU entities-long term	18,661	10,406
<b>Total</b>	<b>18,661</b>	<b>10,406</b>

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 2025.

### 3.5 Current Liabilities

#### 3.5.1 Current payables

(Thousands of euros)

Current payables	Balance at 31.12.24	Balance at 31.12.23
Payables to suppliers	3,552	2,430
<b>Total</b>	<b>3,552</b>	<b>2,430</b>

Current payables represent short-term liabilities that the agency is obligated to settle within a year. These include amounts owed to suppliers for goods and services where invoices have been received but not yet paid by the year-end. The comparable increase in current payables this financial year is primarily due to the inclusion of disputed service charges related to building expenses resolved and agreed upon during lease amendment negotiations.

#### 3.5.2 Deferred Revenues

(Thousands of euros)

Deferred revenues	Balance at 31.12.24	Balance at 31.12.23
Deferred revenues F&C	48,268	46,513
Deferred revenues Non-F&C	-	62
<b>Total</b>	<b>48,268</b>	<b>46,575</b>

Deferred revenues for fees and charges reflect the proportion of fees invoiced in advance and deferred to future periods. As in previous years, the largest part of the fees and charges deferred revenue is related to the type and restricted type certificates, major change and repairs which are invoiced up-front for a period of 12 months. The remainder relates mainly to periodical and annual fees. In addition, all fees and charges invoiced to Russian and Belarussian customers related to periods beyond 1 March 2022 have been deferred 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.

There were no deferred revenues for non-fees and charges related revenues at the end of 2024.

### 3.5.3 EU entities short term

(Thousands of euros)

EU entities short-term	Balance at 31.12.24	Balance at 31.12.23
Subsidy to reimburse to the EU	472	104
Other payables to EU institutions	-	16
Contributions and delegations EU entities	16,421	17,013
<b>Total</b>	<b>16,893</b>	<b>17,133</b>

The EUR 472K is the part of the 2024 budget result that needs to be refunded to the EU during 2025.

There were no other short-term payables with other EU institutions outstanding at the end of 2024.

The amount of EUR 16,421K (EUR 17,013K in 2023) represents the one-year open pre-financing amounts for 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 31.12.24	Balance at 31.12.23
Pre-financing from non-EU entities	12	339
<b>Total</b>	<b>12</b>	<b>339</b>

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

### 3.5.5 Accrued charges

(Thousands of euros)

Accrued charges	Balance at 31.12.24	Balance at 31.12.23
Accrued charges	21,280	28,075
Untaken holidays	2,572	2,244
Unpaid salaries	55	59
<b>Total</b>	<b>23,907</b>	<b>30,378</b>

Accrued charges relate to amounts to be paid for goods or services that have been received or supplied but have not been paid, invoiced or formally agreed with the supplier, including amounts due to employees for untaken holidays and unpaid salaries due to staff at the end of 2024 and paid in 2025. 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 decrease of EUR 6,472K or 21% this financial year can be largely attributed to improved internal processes and proactive efforts in following up with suppliers, in particular those related to special

projects managed via contribution agreements with other European Commission DGs, encouraging them to invoice more frequently and promptly. By streamlining communication and ensuring timely invoicing, the agency has enhanced its financial management and reduced the accumulation of outstanding expenses at year-end.

### 3.6 Operating Revenue

The Agency's 2024 revenues come from the following sources:

*(Thousands of euros)*

Operating revenue	2024	2023
Fees and charges	131,155	118,959
Contribution from EU entities	66,951	71,129
Contribution from non-EU entities	327	167
Contribution from EFTA countries	1,956	1,943
Other revenues	955	866
<b>Total</b>	<b>201,343</b>	<b>193,063</b>

Overall revenues increased by EUR 8,280K or 4% compared to 2023 largely impacted by a EUR 12,196K or 10% increase in fees and charges revenue and a EUR 4,178K or 6% decrease in revenue recognised in relation to 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	2024 Invoiced	2024 Accrued	2024 Deferred	2023 Reversals	2024 Revenue
Type Certificate / Restricted Type Certificate	8,353	17	(3,821)	4,415	8,964
Type Certificate / Restricted Type Certificate	24,440	37	(9,821)	8,990	23,647
Supplemental Type Certification	4,026	(63)	(2,246)	3,257	4,973
Supplemental Type Certification	48	14	-	-	61
Major Changes & Repairs	20,542	(231)	(9,359)	9,995	20,948
Minor Changes & Repairs	278	(0)	(124)	132	286
Design Organisation Approval	(74)	-	(45)	192	73
Design Organisation Approval	10,271	38	(4,795)	4,326	9,839
Alternative Procedure to DOA	82	12	(9)	8	93
Production Organisation Approval	-	-	(17)	20	3
Production Organisation Approval	9,163	160	(3,016)	2,751	9,058
Foreign Maintenance Organisation Approval	394	42	(222)	308	522
Foreign Maintenance Organisation Approval	25,568	769	(8,147)	6,612	24,802
Continuing Airworthiness Management Organisation Approval	77	25	(59)	3	46
Continuing Airworthiness Management Organisation Approval	660	118	(124)	(0)	653
Part 145 / 147 approvals with bilateral agreements	59	-	(18)	20	61
Part 145 / 147 approvals with bilateral agreements	1,667	(3)	(781)	725	1,608
Foreign Maintenance Training Organisation Approval	257	(21)	(157)	65	144
Foreign Maintenance Training Organisation Approval	3,165	126	(1,034)	787	3,044
Appeal	25	-	-	-	25
Approval of Aircraft Flight Manual Revision	3	-	-	-	3
Aircraft Maintenance Programme	4	1	-	(3)	1
Aircraft Maintenance Programme	75	22	-	(17)	80
Acceptable Means of Compliance to AD's	49	-	(28)	23	45
Air Traffic Mgmt./Air Navigation Systems	134	56	-	(53)	137
Air Traffic Mgmt./Air Navigation Systems	1,023	276	-	(258)	1,041
Air Operator Certificate recurring	613	231	-	(176)	668
Air Operator Certificate	502	102	-	(105)	499
Air traffic controllers' licensing and certification	-	-	-	-	-
Air traffic controllers' licensing and certification	31	6	-	(5)	31
Approved Training Organisation	457	113	-	(111)	458
Approved Training Organisation	1,267	266	-	(191)	1,342
Certification Support for Validation	1,258	50	(391)	193	1,110
Export Certificate of Airworthiness	1,005	2	-	(5)	1,002
Flight Simulation Training Device	2,649	302	(787)	679	2,842
Flight Simulation Training Device	8,833	787	(2,688)	1,558	8,490
Maintenance Review Board	1,523	115	(435)	246	1,449
Technical Training to NAAs	20	-	-	-	20
Operations Evaluation Board	8	9	-	(5)	12
Organisational Suitability Data	3	1	-	(1)	3
Approval of Flight Conditions for a permit to fly	255	-	-	-	255
Ramp inspection training organisation	4	6	-	(4)	6
Technical Advice Contracts	1,788	505	-	(261)	2,032
EASA services	44	8	(0)	(10)	42
Third Country Operators	374	-	(143)	100	331
U-Space Service Provider	82	36	-	(23)	96
Drones	271	75	-	(37)	308
<b>Total 2024</b>	<b>131,273</b>	<b>4,010</b>	<b>-</b>	<b>48,268</b>	<b>131,155</b>

The above table provides a summary of the 2024 fees and charges revenue recognition computation on an accrual basis. The calculated final figure of EUR 131,155K (EUR 118,959K in 2023) 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 46,573K (EUR 45,596K in 2023). The amount to be returned to the European Commission in 2025 is EUR 472K.

EUR 20,850K (EUR 25,638K in 2023) relates to external assigned revenue recognised for the implementation of delegation/contribution, collaboration agreements as well universal income from service contracts with other EU entities are presented below:

(Thousands of euros)

Contribution from EU entities	2024	2023
Gross EU subsidy	46,573	45,596
2024 EU subsidy to be returned in 2025	(472)	(104)
Contribution agreements and service contracts	20,850	25,638
<b>Total</b>	<b>66,951</b>	<b>71,129</b>

#### **External assigned revenue 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 and research.

In 2024 the Agency managed 47 projects (50 at the end of 2023), which were based on three different types of agreement:

- Contribution/Delegation agreements: 32 projects.
- In kind collaboration agreements: 14 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).

(Thousands of euros)

Contribution from non-EU entities	2024	2023
Contribution & collaboration agreements – non-EU	327	167
<b>Total</b>	<b>327</b>	<b>167</b>

### 3.6.4 Other revenues

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

(Thousands of euros)

Other revenues	2024	2023
Other revenues	955	866
<b>Total</b>	<b>955</b>	<b>866</b>

### 3.6.5 Contribution from EFTA countries

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



(Thousands of euros)

Contribution from EFTA countries	2024	2023
Contribution from EFTA countries	1,956	1,943
<b>Total</b>	<b>1,956</b>	<b>1,943</b>

### 3.7 Operating expenses

(Thousands of euros)

OPERATING EXPENSES	2024	2023
Staff expenses	(121,867)	(112,854)
Buildings and related expenses	(12,678)	(8,603)
IT & administrative expenses	(16,152)	(16,525)
Other expenses	(695)	(1,007)
Depreciation and write offs	(2,033)	(3,873)
Outsourcing and contracting activities	(61,966)	(59,374)
<b>TOTAL OPERATING EXPENSES</b>	<b>(215,391)</b>	<b>(202,236)</b>

2024 operating expenses increased by EUR 13,155K or 7% over 2023 largely driven by the increases in staff expenses, building related expenses and outsourcing and contracting expenses:

- EUR 9,013K or 8% increase in staff expenses.
- EUR 4,075K or 47% increase in buildings and related expenses.
- EUR 373K or 2% decrease in IT & administrative expenses.
- EUR 312K or 31% decrease in other expenses.
- EUR 1,840K or 48% decrease in depreciation and write offs.
- EUR 2,592K or 4% increase in outsourcing and contracting activities.

#### 3.7.1 Staff expenses

(Thousands of euros)

Staff Expenses	2024	2023
Salaries and related allowances	96,215	89,682
Social security	3,764	3,479
Other staff expenses	8,730	8,618
Pension F&C	13,159	11,075
<b>Total</b>	<b>121,867</b>	<b>112,854</b>

The overall population (temporary and contract staff only) increased from a headcount of 746 on 31 December 2023 to 764 on 31 December 2024. This, as well as salary increases (intermediate salary indexation in June 2024 in addition to the “usual” 2024 salary indexation in December 2024, increase in weighting factor for Germany, reclassification etc.) contributed to the overall EUR 6,533K (7%) increase in salary and related allowances.

Social security expenses relate to insurance against accident and occupational diseases, unemployment and sickness contributions and increased by EUR 285K or 8% in line with the salaries and related expenses increase.

Other staff expenses increased only slightly by EUR 111K or 1% 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 2,085K or 19% compared to 2023.

### 3.7.2 Building and related expenses

(Thousands of euros)

Building and related expenses	2024	2023
Rent	10,144	6,478
Related expenses	2,533	2,125
<b>Total</b>	<b>12,678</b>	<b>8,603</b>

Rent and related expenses show an increase of EUR 4,075K, or 47%, compared to 2023. This was due to several factors. Firstly, building expenditure rose following regular price indexation in 2024. Secondly, in 2023, accruals were reversed for building-related disputes to reflect the improved expected outcomes of pending proceedings. Additionally, the final settlement of service charges during the lease amendment negotiation led to increased expenditure.

### 3.7.3 IT & Administrative expenses

(Thousands of euros)

IT & Administrative expenses	2024	2023
Temporary assistance	947	721
Administrative assistance	521	490
Recruitment	35	89
Training	331	281
IT and equipment	14,003	14,583
Stationery, supplies and other	177	221
Postage and communication	139	140
<b>Total</b>	<b>16,152</b>	<b>16,525</b>

IT and administrative expenses remained comparable to 2023 with a small decrease of EUR 373K or 2%:

The main component related to IT and equipment concerns expenditure in the areas of:

- Further increased demand for cloud hosting services.
- Planning and preparation for the migration & upgrade of digital core technologies (enterprise resource planning upgrade, document management, and collaborative systems).
- Planning and preparation for the implementation of the Repository of Information implementation.
- Further deployment of new business solutions for an Innovative Air Mobility (IAM) Hub, and support for more Organization Approvals business processes.

### 3.7.4 Other expenses

(Thousands of euros)

Other Expenses	2024	2023
Other expenses	695	1,007
<b>Total</b>	<b>695</b>	<b>1,007</b>

Other expenses include, inter alia, annual audit fees, legal costs, management board and board of appeal meetings, representation costs and costs related to a Service Level Agreement (SLA) for the paper archives with the Office for Infrastructure and Logistics in Brussels (OIB).

### 3.7.5 Depreciation and write-offs

(Thousands of euros)

Depreciation and write-offs	2024	2023
Depreciation and amortisation of fixed assets	2,151	2,826
Provision for risks on receivables and losses on trade debtors	(118)	1,047
<b>Total</b>	<b>2,033</b>	<b>3,873</b>

The reduction in depreciation and amortisation of fixed assets of EUR 675K or 24% is due to several intangible fixed assets now fully depreciated as well as a small number of additions in 2024.

The reduction in comparable figures for the provision for risks on receivables and losses on trade debtors, amounting to EUR 1,165K compared to 2023, reflects improvements in the collection of trade debtors and a significant reduction in amounts written off. Only EUR 4K was written off against trade debtors during 2024. It is important to note that the 2023 figures included write-offs totalling EUR 1,042K due to waivers related to solidarity measures for Ukrainian customers. These waivers were not necessary in 2024, as no fees were levied for Ukrainian customers this year.

### 3.7.6 Outsourcing and contracting activities

(Thousands of euros)

Certification and other operating expenses	2024	2023
Certification activities (NAA & qualified entities)	22,557	19,603
Other operating expenses	31,429	32,894
Meetings	934	872
Translation/Publications	123	123
Missions/Technical Training	6,923	5,883
<b>Total</b>	<b>61,966</b>	<b>59,374</b>

The total increase of EUR 2,592K (or 4%) in this category is primarily driven by increased certification activities' expenditure, which rose by EUR 2,954K (15%), and increased mission expenditure, up by EUR 1,041K (18%). Meanwhile, other operating expenses have decreased by EUR 1,465K (4%).

The increase in outsourcing activities stems from a higher-than-anticipated volume of initial certification and flight standardisation applications, additional efforts needed for the implementation of the Safety Management System (SMS) across Production Organisation Approvals, Design Organisation Approvals, and Part-145 EASA Approvals, as well as limited internal resources.

Mission expenditure increases are driven by an overall rise in travel costs caused by inflation and a moderate increase in the number of days spent by EASA staff on missions.

### 3.8 Non-operating revenues (expenses)

(Thousands of euros)

Non-operating revenue	2024	2023
Bank interest	3,877	2,483
Interest received from customers	95	91
<b>Total</b>	<b>3,972</b>	<b>2,574</b>
Non-operating expense		
Other financial charges	(32)	(24)
Exchange differences	(35)	(20)
<b>Total</b>	<b>(66)</b>	<b>(44)</b>
<b>Total Net</b>	<b>3,906</b>	<b>2,530</b>

The increase of EUR 1,393K in bank interest reflects the continued positive interest rates on bank balances and the increased amounts invested in short-term deposits. 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.

Exchange differences resulted primarily from foreign currency salary payments.

### 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, short-term deposit 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 in previous years. 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	2,416	1,519	434	(19)	95	4,445
Impairment (-)	(19)	(35)	(45)	12	(95)	(182)
Net receivables	2,397	1,484	389	(7)	-	4,263

## Cash and Cash Equivalents:

The Agency holds cash and cash equivalents in current bank accounts and term deposits of between 14 and 30 days as well as in an Escrow account. 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 and 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 to protect the financial interest of the Agency. Any such action is subject to formal review and approval by EASA's Treasury Committee.
- Cash balances are monitored to ensure that sufficient funds are available when needed.

The Agency has continued to benefit from positive interest on its cash balances and has increased amounts held in short-term investments 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	120,947
Upper medium grade	295
Lower medium grade	0
Non-investment grade	0
<b>Total</b>	<b>121,242</b>

### 3.9.2 Liquidity Risk

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

### 3.9.3 Market Risk

#### **Interest rate risk**

EASA does not borrow money and is, therefore, not exposed to interest rate risk on borrowing. However, following the renewal of banking contracts, it is now no longer possible to avoid negative interest charges on bank balances. Whilst interest rates remain positive, the European Central Bank (ECB) has continued to reduce interest rates throughout 2024, and due to the current economic climate, the possibility of lower or even negative interest rates in the future remains.

#### **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 Assets and Liabilities

Contingent assets and 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 2046), related parking spaces (up to 30 June 2036) and the Brussels office (up to 28 February 2030) are as follows:

(Thousands of euros)

Operating leases	Charges still to be paid			
	<1yr	1-5 yrs.	>5 yrs.	Total charges to be paid
Neue-Direktion Koln	9,028	48,045	194,900	251,973
Parking	229	1,176	1,404	2,809
Brussels	274	1,235	-	1,509
<b>Total</b>	<b>9,531</b>	<b>50,457</b>	<b>196,303</b>	<b>256,292</b>

In December 2024, the Agency signed an amendment to its operating lease agreement for the headquarters building in Cologne, extending the lease period for a further 10 years up to 30 June 2046. Under the terms of the extension, the landlord has committed to performing and funding building improvements up to a maximum value of EUR 4,700K. The Agency can request these improvements up until 2028. These improvements will be directly managed and paid for by the lessor and will be part of the new building value, as such, no amounts have been recognised in the Agency's balance sheet for these improvements. Any portion of the EUR 4,700K that is not requested by the Agency will be converted into rent reductions. The reduction in rent will be applied over a two-year period following the determination of the unused improvement value.

The rent expense, reflecting the agreed-upon rent after considering the improvements, is recognised directly in the SoFP as part of the Agency's operating lease costs in relation to building and related expenses.

The operating lease agreement for the parking area has not yet been extended and the current lease end date remains as 30 June 2036.

The operating lease agreement end date for the Brussels Office remains 28 February 2030.

### 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	2024	2023
Open budget commitments	51,895	36,345
Contractual commitments	101,101	102,112
<b>Gross amount</b>	<b>152,996</b>	<b>138,457</b>
Payables/Accrued charges	(19,170)	(26,140)
<b>Total</b>	<b>133,825</b>	<b>112,317</b>
Assigned revenue impact	(101,101)	(102,112)
<b>Total</b>	<b>32,725</b>	<b>10,205</b>

## 3.11 Other Aspects

### 3.11.1 Payroll calculation and staff expenses

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

### 3.11.2 Contribution and Delegation Agreements – Simplified Cost Options & Remuneration

- **Simplified cost options** - On 19 January 2021 the Agency received formal confirmation from DG INTPA on the acceptance of the unit costs (for hourly rates) 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 can 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:** In 2024 EASA settled two out of three pending court cases against EASA (as defendant) before the Court of Cologne. On 19 December 2024, EASA and Commerz Real Investment Gesellschaft mbH (“CRI”) agreed on a settlement resolving:

- The legal dispute in relation to 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.

In accordance with the terms of the settlement, CRI has withdrawn both lawsuits on 30 January 2025.

Court proceedings are still ongoing in relation to the third case: rejection of payment of final invoice of General Contractor/Rental Agreement – financial claim ~ EUR 3,400K. As no Court decision or other form of settlement in that third case has been reached so far, an estimate of outstanding related amounts was accrued for in the 2024 financial statements.

**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 (2024)	Grade	Number of persons of this grade
Executive Director	AD 14	1
Director	AD 14	1
Director	AD 12	2
Director (acting)	AD 11	1

## 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 agreements.
- Title 5 – A reserve to finance future certification activities already financed by applicants.

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

#### **Budgetary principles:**

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

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

related to certification activities and for special operations programmes in the area of International Technical Cooperation projects.

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

### Origin of Appropriations:

The main sources of the Agency's revenues are:

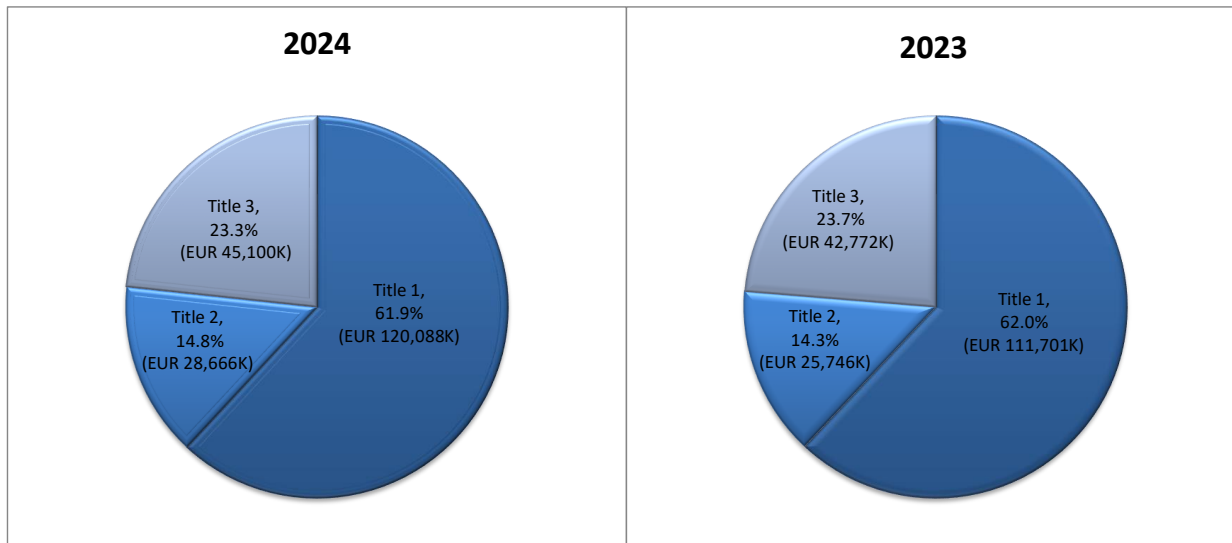
- European Union Subsidy.
- Assigned revenues from fees and charges paid by applicants.
- Assigned revenues received mainly from the European Commission to undertake special operations programmes in the areas of International Technical Cooperation with third countries and research.
- Internal assigned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

### Distribution of 2024 appropriations:

Euro	C1	R0 (Fees & Charges)	R0 (Earmarked Projects)	C4	C5	C8	R8 (Fees & Charges)	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	Total appropriations for the year
1. Staff	107,020,000.00	13,301,500.00		172,813.43	105,256.90	266,669.79	11,760.00	120,878,000.12
2. Administration	29,360,684.00	13,000.00		2,255.09	4,882.67	7,273,004.23	426.55	36,654,252.54
3. Operating Expenditure	16,193,191.00	30,591,614.00		360,995.44	207,755.88	5,987,307.61	13,998,211.31	67,339,075.24
4. Earmarked Expenditure			73,586,642.10					73,586,642.10
5. Fees & Charges Reserve		46,613,917.00						46,613,917.00
<b>Total</b>	<b>152,573,875.00</b>	<b>90,520,031.00</b>	<b>73,586,642.10</b>	<b>536,063.96</b>	<b>317,895.45</b>	<b>13,526,981.63</b>	<b>14,010,397.86</b>	<b>345,071,887.00</b>

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

## Budget Implementation by title (C1 and R0)



### Administrative Appropriations (Title 1 and 2)

The increase in staff cost commitments of EUR 8,387K from EUR 111,701K in 2023 to EUR 120,088K in 2024 was mainly due to a significant increase in salaries in 2024.

Other administrative expenditure commitments increased by EUR 2,920K in absolute terms to EUR 28,666K (EUR 25,746K in 2023) and increased by 0.5% as an overall percentage of the Agency's budget to 14.8% (14.3% in 2023). The increase in absolute terms is mainly due to an increase in the building rental costs and software costs.

### Operational Appropriations (Title 3)

Operational expenditure commitments increased by EUR 2,328K to EUR 45,100K (EUR 42,772K in 2023) and decreased by 0.4% as an overall percentage of the Agency's budget to 23.3% (23.7% in 2023). The increase in absolute terms is mainly due to an increase in EASA certification activities costs (EUR 2,469K).

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

The main facts that had an influence on the implementation of EASA's budget during 2024 were:

- **Fees and Charges revenue**

Fees and charges services provided to industry forecasted fees and charges revenue for 2024 at EUR 132M, compared to EUR 124M in 2023. The fees and charges revenue EASA received by end 2024 was EUR 135M (in 2023 EUR 121M) representing an increase mainly as the effect of inflation rate applied to all prices and increase in travel costs revenue but also in part to growing new innovative activities.

- **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 13,159K during 2024 (11,074K during 2023). The additional increase compared to the initial budget (EUR 1,272K) results from an increase of 1% in the pension contributions and the calculated fees and charges revenue percentage, which slightly increased to 72.2% in 2024 from 72.1% in 2023.

- **Staff costs in 2024**

The global recession had a significant impact on the Agency's costs in 2024. 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 2024 salaries. The intermediate update took effect from January 2024 as follows: 3% increase in remuneration and pensions and 2.3% decrease in the correction coefficient (weighting factor) for Germany. The combined salary adjustments, backdated to 1<sup>st</sup> January 2024, therefore resulted in the following net increases: +0.7% for staff based in Cologne and + 3% for staff based in Brussels.

The European Commission has confirmed the adjustments to the 2024 remunerations and pensions, applicable to officials and other servants working for the European Institutions, which were reflected in the December 2024 salary payments. The salary increases related to the application of the "automatic" annual updating of remunerations resulted in a 4.1% increase to basic salaries/allowances, a 1.1% increase of the 'correction coefficient' (weighting factor) for Germany and 1% increase in the pension contribution (from 11.1% to 12.1%). The combined salary adjustments, backdated to 1<sup>st</sup> July 2024, therefore resulted in the following net increases: +4.2% for staff based in Cologne and +3.1% increase for staff based in Brussels.

- **Move 2016**

The Agency carried over EUR 1,527K from 2016 to 2024 to cover the final MOVE related costs. Due to ongoing clarifications with the contractor, the amounts could not be paid in 2024. Based on legal advice, the related funds have been placed in a 'Rechtanwaltsanderskonto Treuhandvertrag' and carried over again to 2025. This is currently subject to legal proceedings and has been carried over in line with Article 75.6 of the EASA Financial Regulation. Additionally, part of the rent retained from the landlord in 2017 (EUR 235K), had to be carried over again to 2025. The court case related to this was closed in 2025 as the Agency and the landlord reached a settlement in December 2024.

- **Management of Earmarked Funded Projects**

In 2024 the Agency continued to manage a significant volume of technical assistance projects financed mainly by other European Commission DG's. Altogether, 47 earmarked projects (50 in 2023) are now being managed and total additional funds received during 2024 amounted to EUR 28,491K (EUR 17,337K in 2023). 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.

- **Bank Interest**

The Agency has continued to operate a proactive treasury management policy which currently generates significant amounts of bank interest on cash balances surplus to immediate requirements via short-term investments. The interest generated is primarily used to offset budgetary deficits, ensuring the Agency can maintain financial stability. In accordance with the EASA Financial Regulation, bank interest is not due to the Commission and is therefore allocated in full to the external assigned revenue from fees and charges. The interest earned in 2024 amounted to EUR 3,976K (including EUR 70K for late payment from customers) and has significantly reduced the deficit on this activity and the subsequent negative impact on the reserve. As the Management Board has agreed that the reserve may also be used to cover potential subsidy deficits during the period 2025 to 2027, the impact of bank interest will also contribute to subsidy deficits should they occur in future periods.

- **2024 Amending Budget**

The Management Board adopted one amending budget which included:

Revenue:

- ✓ Increase of subsidy by 1.7% of the salary expenditure linked to salaries amounting to an increase of EUR 362K funded from EU subsidies.
- ✓ Decrease of EFTA contribution by EUR 3K and increase in Switzerland's contribution by EUR 10K to reflect the actual amounts received.
- ✓ Increase of the fees and charges reserve by EUR 3,9M to reflect the actual result realised on fees and charges revenue in year 2023.

Expenditure:

- ✓ The amount of EUR 1,4M transferred from the fees and charges reserve to BL 3000 to cover NAA outsourcing activities as approved by MB Decision 07/2024.
- ✓ Various internal and external transfers to salaries budget lines of EUR 4M to cover the increase on staff expenditure driven by the salary indexation.
- ✓ The amount of EUR 3,9M to adjust expenditure due to fees and charges budget result.

- **Overall Budget Implementation Rate**

As a result of comprehensive in year budget monitoring, the final budget implementation rate for 2024 current year appropriations (C1) was 98.8% (98.9% in 2023) and well above the Commission target of 95%.

The cancelled appropriations relating to commitments carried over to 2024 (C8) were 1.39% (2.06% in 2023).

- **Budget Result**

Following the staff cost increase in 2024, the overall result in relation to the subsidy part of the Agency's budget was a surplus of EUR 472,303.47.

## 4.2 Budget Result Account for year 2024

All amounts are in Euros

				2024	2023
<b>REVENUE</b>					
	Fee income (Fees & Charges)			134,960,536.18	121,309,494.34
	European Union Subsidy			44,984,485.97	44,328,980.39
	Third Countries Contribution (EU)			1,588,871.00	1,266,647.00
	Third Countries Contribution (Switzerland)			1,955,558.04	1,942,712.18
	Delegation agreements & Grants			28,491,253.21	17,337,039.78
	Financial interests (Fees & Charges)			3,975,836.16	2,262,715.26
	Financial interests (Subsidy)			0.00	283,755.94
	Parking and others (Fees & Charges)			307,921.06	276,454.37
	Parking and others (Subsidy)			112,162.24	155,640.61
	Services rendered against payment (Fees & Charges)			88,078.95	21,314.42
	Services rendered against payment (Subsidy)			104,950.73	377,346.72
	Internal Assigned Revenue			536,063.96	432,066.96
<b>TOTAL REVENUE (a)</b>				<b>217,105,717.50</b>	<b>189,994,167.97</b>
<b>EXPENDITURE</b>					
	<i>Title I: Staff</i>				
	Payments	-		120,131,353.24	111,500,023.62
	Appropriations carried over	-		246,199.39	383,686.69
	<i>Title II: Administrative Expenses</i>				
	Payments	-		22,939,541.93	20,244,035.55
	Appropriations carried over	-		7,490,093.90	7,278,313.45
	<i>Title III: Operating Expenditure</i>				
	Payments	-		40,389,216.56	30,648,154.34
	Appropriations carried over	-		16,876,854.62	20,193,274.80
	<i>Title IV: Earmarked projects</i>				
	Payments	-		25,842,802.25	21,502,020.68
	Appropriations used from previous years	-		2,648,450.96	-4,164,980.90
<b>TOTAL EXPENDITURE (b)</b>				<b>236,564,512.85</b>	<b>207,584,528.23</b>
	Result before carry over not used			-19,458,795.35	-17,590,360.26
	Cancellation of unused payment appropriations carried over from previous year	+		187,526.54	308,210.56
	Carry over C8			1,761,325.42	1,761,325.42
	Adjustment of Assigned Revenue carried over	+		14,328,293.31	11,448,182.50
	Exchange differences for the year (gain +/- loss -)	+/-		-34,523.85	20,110.36
<b>Result of the year</b>				<b>-3,216,173.93</b>	<b>-4,052,531.42</b>
	<b>Related to Subsidy Activities</b>			<b>472,303.47</b>	<b>104,277.24</b>
	<b>Related to Fees and Charges Activities</b>			<b>-3,688,477.40</b>	<b>-4,156,808.66</b>
	<b>Total</b>			<b>-3,216,173.93</b>	<b>-4,052,531.42</b>
<b>Accumulated surplus on Fees and Charges Activities</b>					
	Accumulated surplus from previous year	+		59,787,003.22	63,943,811.88
	Adjustment of accumulated provision	+/-		-3,688,477.40	-4,156,808.66
<b>Accumulated Surplus</b>				<b>56,098,525.82</b>	<b>59,787,003.22</b>



### 4.3 Budget Result Breakdown Between Fees and Charges and Subsidy Activities

All amounts in Euros

	Budget Result Calculation Fees & Charges / Subsidy Allocation - 2024 Result				
Revenue	F&C	Subsidy	IR1 (Earmarked)	IC4 Internal Assigned Revenue	Total
Fee income (Fees & Charges)	134,960,536.18				134,960,536.18
European Union Subsidy		44,984,485.97			44,984,485.97
Third Countries Contribution (EU)		1,588,871.00			1,588,871.00
Third Countries Contribution (Switzerland)		1,955,558.04			1,955,558.04
Financial interests (Fees & Charges)	3,975,836.16				3,975,836.16
Financial interests (Subsidy)		0.00			-
Parking and others (Fees & Charges)	307,921.06				307,921.06
Parking and others (Subsidy)		112,162.24			112,162.24
Services rendered against payment (Fees & Charges)	88,078.95				88,078.95
Services rendered against payment (Subsidy)		104,950.73			104,950.73
Delegation agreements & Grants			28,491,253.21		28,491,253.21
Internal Assigned Revenue				536,063.96	536,063.96
<b>Total Revenue</b>	<b>139,332,372.35</b>	<b>48,746,027.98</b>	<b>28,491,253.21</b>	<b>536,063.96</b>	<b>217,105,717.50</b>
	-	-			
2024 Payments C1	F&C	Subsidy	IR1 (Earmarked)	IC4 and IC5 Internal Assigned Revenue	Total
Title I: Staff	78,214,681.81	28,410,753.08			106,625,434.89
Title II: Administrative Expenses	15,447,354.94	7,490,793.81			22,938,148.75
Title III: Operational Expenditure	8,304,760.72	1,531,086.23			9,835,846.95
<b>Total</b>	<b>101,966,797.47</b>	<b>37,432,633.12</b>			<b>139,399,430.59</b>
2024 Payments R0	F&C	Subsidy			
Title I: Staff	9,752,246.93	3,542,412.66			13,294,659.59
Title II: Administrative Expenses	650.96	315.67			966.63
Title III: Operational Expenditure	15,823,108.86	2,917,187.49			18,740,296.35
<b>Total</b>	<b>25,576,006.75</b>	<b>6,459,915.82</b>			<b>32,035,922.57</b>
De-commitment of carry overs C8	F&C	Subsidy			
Title I: Staff	1,882.25	838.01			2,720.26
Title II: Administrative Expenses	33,646.41	19,814.20			53,460.61
Title III: Operational Expenditure	126,783.63	4,562.04			131,345.67
<b>Total</b>	<b>162,312.29</b>	<b>25,214.25</b>			<b>187,526.54</b>
De-commitment of carry overs R8	F&C	Subsidy			
Title I: Staff	-	-			-
Title II: Administrative Expenses	-	-			-
Title III: Operational Expenditure	2,314,348.37	83,276.86			2,397,625.23
<b>Total</b>	<b>2,314,348.37</b>	<b>83,276.86</b>			<b>2,397,625.23</b>
Title IV: Earmarked projects			IR1 (Earmarked)		
Payments R0&R8			25,842,802.25		25,842,802.25
<b>Total</b>			<b>25,842,802.25</b>		<b>25,842,802.25</b>
2024 Payments C4				C4 Internal Assigned Revenue	
Title I: Staff				94,241.86	94,241.86
Title II: Administrative Expenses				-	-
Title III: Operational Expenditure				8,092.95	8,092.95
<b>Total expenditure C4</b>				<b>102,334.81</b>	<b>102,334.81</b>
Carry over C4 as C8				86,667.35	86,667.35
2024 Payments C5				C5 Internal Assigned Revenue	
Title I: Staff				105,256.90	105,256.90
Title II: Administrative Expenses				-	-
Title III: Operational Expenditure				204,394.23	204,394.23
<b>Total expenditure C5</b>				<b>309,651.13</b>	<b>309,651.13</b>
<b>(C1+R0)-(R8+C8)</b>	<b>125,066,143.56</b>	<b>43,784,057.83</b>	<b>-</b>		
<b>Net Income-Expenditure</b>	<b>14,266,228.79</b>	<b>4,961,970.15</b>	<b>2,648,450.96</b>		
Cancelled Internal Assigned Revenue (C5)		8,244.32			
Exch Rate Diff (655x)	- 23,538.80	- 10,985.05			
Carried over to 2024	17,931,167.39	4,486,925.95			
<b>Budget Result 2024</b>	<b>- 3,688,477.40</b>	<b>472,303.47</b>	<b>2,648,450.96</b>		

## 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	132,142,988.00		132,142,988.00	139,373,358.32	134,960,536.18	4,412,822.14
200	Commission subsidy (for the operating budget - Titles 1,2 and 3 - of the agency)	44,622,554.00	361,932.00	44,984,486.00	44,984,485.97	44,984,485.97	
300	Other subsidy from Commission (Phare, IPA, Delegation agreement, ...)	1,592,323.00	3,452.00	1,588,871.00	1,588,871.00	1,588,871.00	
300	FOCA	1,945,010.00	10,548.04	1,955,558.04	1,955,558.04	1,955,558.04	
401	Technical Cooperation with Third Countries - Contribution Agreements			-	28,147,184.18	28,147,184.18	
403	Research programmes			-	344,069.03	344,069.03	
500	Revenue from bank interest	2,100,000.00		2,100,000.00	4,008,239.47	3,975,836.16	32,403.31
501	Other administrative operations	420,000.00		420,000.00	420,083.30	420,083.30	
600	Services rendered against payment	115,000.00		115,000.00	193,029.68	193,029.68	
702	Assigned revenues from previous years	55,885,524.84	3,901,478.00	59,787,002.84	-	-	
various	Internal Assigned Revenue				536,063.96	536,063.96	
<b>Total:</b>		<b>238,823,399.84</b>	<b>4,270,506.04</b>	<b>243,093,905.88</b>	<b>221,550,942.95</b>	<b>217,105,717.50</b>	<b>4,445,225.45</b>

- **Revenue from Fees and Charges:** EUR 132,143K represents own revenue generated by Certification Services provided by the Agency. The entitlements established were EUR 139,373K and total cash received was EUR 134,961K.
- **Revenue from the European Union:** EUR 44,623K concerns the revenue from the EU subsidy approved by European Parliament (Article 120, Basic Regulation 2018/1139). The entitlements established were EUR 44,984K and total cash received was EUR 44,984K. The final entitlements result from 2024 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 3,544K.
- **Technical Cooperation with Third Countries – Delegation Agreements:** revenue received during 2024: EUR 28,147K, to support technical assistance and cooperation projects managed by the Agency with earmarked funds allocated by the Commission. The Agency signs Delegation Agreements with, inter alia, DG MOVE, DG NEAR, DG FPI and DG DEVCO. The discharge of these funds is given to the European Commission.
- **Research Programmes:** revenue received during 2024 EUR 344K to support EASA research projects.
- **Revenue received from bank interest:** totalling EUR 3,976K. This amount relates to bank interest and late interest from customers for late payment of invoices.
- **Other Administrative Operations:** EUR 420K received from parking and job ticket costs reimbursed by the EASA staff members.
- **Revenue received from services rendered against payments** EUR 193K: memorandum of understanding with Belgium Civil Aviation Authority in respect of regulatory cooperation in aviation safety (EUR 60K) and HR services recovery from European Public Prosecutor's Office (EUR 133K).
- **Internal assigned revenue:** totalling EUR 536K 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 2025 (5)-(6)
1	103,847,973.00	3,172,027.00	-	107,020,000.00	106,792,607.31	100%	227,392.69	106,625,434.89	100%	167,172.42
2	30,920,684.00	- 1,560,000.00	-	29,360,684.00	28,663,472.14	98%	697,211.86	22,938,148.75	78%	5,725,323.39
3	17,394,468.00	- 1,221,277.00	20,000.00	16,193,191.00	15,323,580.08	95%	869,610.92	9,835,846.95	61%	5,487,733.13
<b>Grand Total</b>	<b>152,163,125.00</b>	<b>390,750.00</b>	<b>20,000.00</b>	<b>152,573,875.00</b>	<b>150,779,659.53</b>	<b>99%</b>	<b>1,794,215.47</b>	<b>139,399,430.59</b>	<b>91%</b>	<b>11,380,228.94</b>

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 2025 (5)-(6)
1	1100	Basic salaries	62,267,973.00	4,539,027.00	-	66,807,000.00	66,726,233.65	100%	80,766.35	66,726,233.65	100%	-
	1101	Family allowances	7,513,000.00	560,000.00	-	8,073,000.00	8,070,156.98	100%	2,843.02	8,070,156.98	100%	-
	1102	Expatriations and foreign residence allowances	9,724,000.00	440,000.00	-	10,164,000.00	10,162,079.37	100%	1,920.63	10,162,079.37	100%	-
	1111	Secondment of national experts	1,090,000.00	- 510,815.00	- 211,185.16	367,999.84	331,603.71	90%	36,396.13	331,603.71	90%	-
	1112	Temporary assistance (Interims)	400,000.00	- 5,100.00	-	394,900.00	393,175.00	100%	1,725.00	378,980.00	96%	14,195.00
	1113	Contractual agents	7,367,000.00	- 154,000.00	-	7,213,000.00	7,212,576.86	100%	423.14	7,212,576.86	100%	-
	1114	Trainees	102,000.00	- 102,000.00	-	-	-	-	-	-	-	-
	1130	Insurance against sickness	2,386,000.00	120,000.00	-	2,506,000.00	2,501,674.30	100%	4,325.70	2,501,674.30	100%	-
	1131	Insurance against accidents and occupational diseases	267,000.00	14,000.00	-	281,000.00	280,403.66	100%	596.34	280,403.66	100%	-
	1132	Insurance against unemployment	936,000.00	47,000.00	-	983,000.00	981,503.69	100%	1,496.31	981,503.69	100%	-
	1140	Childbirth and death allowances and grants	5,000.00	- 1,500.00	-	3,500.00	2,923.52	84%	576.48	2,923.52	84%	-
	1141	Travel expenses for annual leave	1,194,000.00	1,500.00	185,500.00	1,381,000.00	1,379,991.94	100%	1,008.06	1,379,991.94	100%	-
	1142	Housing and transport allowances	435,000.00	- 138,000.00	-	297,000.00	294,191.45	99%	2,808.55	294,191.45	99%	-
	1145	Other allowances	-	1,315.00	25,685.16	27,000.16	26,738.25	99%	261.91	26,738.25	99%	-
	1172	Administrative assistance from community institutions	526,000.00	- 4,800.00	-	521,200.00	521,107.72	100%	92.28	521,107.72	100%	-
	1173	External services	300,000.00	- 134,000.00	-	166,000.00	165,446.20	100%	553.80	165,446.20	100%	-
	1190	Salary weightings	1,909,000.00	- 491,200.00	-	1,417,800.00	1,385,198.94	98%	32,601.06	1,385,198.94	98%	-
	1200	Miscellaneous expenditure on staff recruitment	75,000.00	- 40,400.00	-	34,600.00	34,581.94	100%	18.06	34,581.94	100%	-
	1201	Travel expenses	50,000.00	- 14,000.00	-	36,000.00	34,983.66	97%	1,016.34	34,983.66	97%	-
	1202	Installation, resettlement and transfer allowances	590,000.00	- 157,000.00	-	433,000.00	428,723.35	99%	4,276.65	428,723.35	99%	-
	1203	Removal expenses	302,000.00	- 152,000.00	-	150,000.00	140,918.99	94%	9,081.01	107,362.78	72%	33,556.21
	1204	Temporary daily subsistence allowances	516,000.00	- 218,000.00	-	298,000.00	296,494.71	99%	1,505.29	296,494.71	99%	-
	1410	Medical service	323,000.00	- 76,000.00	-	247,000.00	245,194.00	99%	1,806.00	228,559.00	93%	16,635.00
	1420	Language and other training	350,000.00	- 32,000.00	-	318,000.00	311,988.69	98%	6,011.31	287,058.83	90%	24,929.86
	1430	Social welfare of staff	4,968,000.00	- 200,000.00	-	4,768,000.00	4,767,178.06	100%	821.94	4,767,178.06	100%	-
	1700	Reception and events	252,000.00	- 120,000.00	-	132,000.00	97,538.67	74%	34,461.33	19,682.32	15%	77,856.35
<b>1 Total</b>			103,847,973.00	3,172,027.00	-	107,020,000.00	106,792,607.31	100%	227,392.69	106,625,434.89	100%	167,172.42

## 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 2025 (5)-(6)
2	2000	Rental costs	10,069,000.00	-	77,000.00	10,146,000.00	10,144,983.41	100%	1,016.59	8,904,195.46	88%	1,240,787.95
	2010	Insurance	42,000.00	-	1,800.00	40,200.00	38,320.09	95%	1,879.91	25,383.84	63%	12,936.25
	2030	Cleaning and maintenance	406,000.00	-	22,000.00	384,000.00	369,693.71	96%	14,306.29	304,185.20	79%	65,508.51
	2040	Fitting-out of premises	35,000.00	-	31,000.00	4,000.00	1,021.50	26%	2,978.50	1,021.50	26%	-
	2050	Security and surveillance of buildings	853,000.00	-	22,000.00	831,000.00	803,212.29	97%	27,787.71	663,868.06	80%	139,344.23
	2051	Other building expenditure	939,000.00	-	123,000.00	1,062,000.00	1,039,313.35	98%	22,686.65	801,127.61	75%	238,185.74
	2100	ICT equipment acquisition & maintenance	1,780,209.00	-	820,000.00	945,209.00	892,994.80	94%	52,214.20	399,911.23	42%	493,083.57
	2101	Development of organisational applications and provision of data centre services	9,724,342.00	-	340,000.00	9,399,342.00	9,300,935.65	99%	98,406.35	6,240,927.93	66%	3,060,007.72
	2106	Software	5,085,575.00	-	130,000.00	4,877,575.00	4,494,125.21	93%	313,249.79	4,293,691.09	89%	200,434.12
	2108	Telephone, radio and television, data connection subscriptions and charges	381,358.00	-	60,000.00	441,358.00	400,707.91	91%	40,650.09	323,853.17	73%	76,854.74
	2200	Technical equipment and installations	38,000.00	-	1,000.00	37,000.00	33,836.20	91%	3,163.80	28,954.20	78%	4,882.00
	2203	Maintenance and repair of technical equipment and installations	34,000.00	-	-	34,000.00	31,608.06	93%	2,391.94	21,032.17	62%	10,575.89
	2210	Purchase of furniture	63,000.00	-	-	63,000.00	62,519.14	99%	480.86	58,001.94	92%	4,517.20
	2252	Subscription to newspapers and periodicals	65,000.00	-	5,049.33	70,049.33	68,630.10	98%	1,419.23	67,628.09	97%	1,002.01
	2300	Stationery and office supplies	74,000.00	-	10,000.00	7,000.00	51,677.91	91%	5,322.09	44,706.47	78%	6,971.44
	2320	Financial charges	60,000.00	-	20,000.00	-	31,935.20	80%	8,064.80	31,611.34	79%	323.86
	2321	Other financial expenditure	280,000.00	-	230,000.00	-	24,954.24	50%	25,045.76	3,261.84	7%	21,692.40
	2330	Legal expenses	254,000.00	-	2,549.33	251,450.67	251,450.67	100%	-	203,688.65	81%	47,762.02
	2332	Board of appeals	10,000.00	-	-	10,000.00	10,000.00	100%	-	2,500.00	25%	7,500.00
	2351	MB and other internal meetings	40,000.00	-	-	40,000.00	37,434.10	94%	2,565.90	18,261.10	46%	19,173.00
	2352	Department removals	319,000.00	-	13,000.00	306,000.00	303,422.99	99%	2,577.01	252,272.76	82%	51,150.23
	2354	Representation costs	28,500.00	-	10,000.00	-	7,697.03	42%	10,802.97	7,418.38	40%	278.65
	2355	Integrated quality management system and Archive expenditure	169,700.00	-	2,500.00	167,200.00	124,248.44	74%	42,951.56	124,248.44	74%	-
	2400	Postage and delivery charges	170,000.00	-	14,000.00	156,000.00	138,750.14	89%	17,249.86	116,398.28	75%	22,351.86
2 Total			30,920,684.00	-	1,560,000.00	-	29,360,684.00	98%	697,211.86	22,938,148.75	78%	5,725,323.39
3	3100	Standardisation inspection	162,000.00	-	4,500.00	157,500.00	132,895.82	84%	24,604.18	68,454.62	43%	64,441.20
	3102	Technical library	76,000.00	-	16,450.00	92,450.00	79,924.80	86%	12,525.20	62,805.53	68%	17,119.27
	3200	Development of operational applications	6,521,768.00	-	868,277.00	5,551,510.27	5,064,170.58	91%	487,339.69	1,940,308.50	35%	3,123,862.08
	3300	Communication and publication	419,800.00	-	156,770.00	576,570.00	576,569.53	100%	0.47	458,152.30	79%	118,417.23
	3400	Organisation experts meeting	731,500.00	-	93,000.00	571,607.05	495,666.11	87%	75,940.94	322,360.98	56%	173,305.13
	3500	Translation of studies, reports and other working documents	120,000.00	-	-	120,000.00	120,000.00	100%	-	63,181.00	53%	56,819.00
	3600	Assistance to Rule Making activities	1,771,000.00	-	10,881.98	1,781,881.98	1,780,694.71	100%	1,187.27	512,230.34	29%	1,268,464.37
	3601	International cooperation	70,000.00	-	25,928.30	44,071.70	44,071.70	100%	-	9,071.70	21%	35,000.00
	3700	Mission expenses, duty travel expenses and other ancillary expenditure	6,434,200.00	-	220,000.00	6,410,200.00	6,151,769.54	96%	258,430.46	5,718,194.82	89%	433,574.72
	3800	Technical training and Pilot training expenses	403,200.00	-	40,000.00	363,200.00	358,195.55	99%	5,004.45	344,195.55	95%	14,000.00
	3802	European Central Question Bank	60,000.00	-	-	60,000.00	56,430.00	94%	3,570.00	56,430.00	94%	-
	3900	Safety intelligence and performance	50,000.00	-	4,200.00	54,200.00	53,387.67	99%	812.33	462.32	1%	52,925.35
	3903	Research studies/Projects	165,000.00	-	165,000.00			#DIV/0!			#DIV/0!	
	3907	Aviation Cyber Security project	410,000.00	-	-	410,000.00	409,804.07	100%	195.93	279,999.29	68%	129,804.78
3 Total			17,394,468.00	-	1,221,277.00	20,000.00	16,193,191.00	95%	869,610.92	9,835,846.95	61%	5,487,733.13
Grand Total			152,163,125.00	-	390,750.00	20,000.00	152,573,875.00	99%	1,794,215.47	139,399,430.59	91%	11,380,228.94

## 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)	Cancelled Appropriations (4)-(5)	Executed Payment Amount (6)	% Paid (6)/(4)	Carried over to 2025 (5)-(6)
1	11,960,000.00	1,246,000.00	95,500.00	13,301,500.00	13,295,114.99	100%	6,385.01	13,294,659.59	100%	455.40
2	13,000.00	-	-	13,000.00	2,156.63	17%	10,843.37	966.63	7%	1,190.00
3	30,554,164.00	-	1,247,050.00	30,591,614.00	29,776,515.35	97%	815,098.65	18,740,296.35	61%	11,036,219.00
<b>Grand Total</b>	<b>42,527,164.00</b>	<b>-</b>	<b>1,050.00</b>	<b>43,906,114.00</b>	<b>43,073,786.97</b>	<b>98%</b>	<b>832,327.03</b>	<b>32,035,922.57</b>	<b>73%</b>	<b>11,037,864.40</b>

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 2025 (5)-(6)	
1	1112	Temporary assistance (Interims)	-	-	12,000.00	95,500.00	83,500.00	83,440.00	100%	60.00	83,440.00	100%	-
	1115	Local Agent	65,000.00	-	16,000.00	-	49,000.00	48,321.86	99%	678.14	48,321.86	99%	-
	1133	Contribution or maintenance of pension rights	11,887,000.00	-	1,274,000.00	-	13,161,000.00	13,159,154.33	100%	1,845.67	13,159,154.33	100%	-
	1700	Reception and events	8,000.00	-	-	-	8,000.00	4,198.80	52%	3,801.20	3,743.40	47%	455.40
1 Total			11,960,000.00	-	1,246,000.00	-	95,500.00	13,301,500.00	100%	6,385.01	13,294,659.59	100%	455.40
2	2040	Fitting-out of premises	10,000.00	-	-	-	10,000.00	-	0%	10,000.00	-	0%	-
	2354	Representation costs	3,000.00	-	-	-	3,000.00	2,156.63	72%	843.37	966.63	32%	1,190.00
2 Total			13,000.00	-	-	-	13,000.00	2,156.63	17%	10,843.37	966.63	7%	1,190.00
3	3000	Certification activities	22,646,000.00	-	-	-	1,904,500.00	24,550,500.00	100%	27,825.92	15,846,259.86	65%	8,676,414.22
	3003	Miscellaneous costs under fees and charges	90,000.00	-	-	-	10,000.00	80,000.00	27%	58,285.36	14,139.64	18%	7,575.00
	3200	Development of operational applications	2,550,000.00	-	705,050.00	-	590,000.00	1,254,950.00	93%	90,559.17	750,860.00	60%	413,530.83
	3400	Organisation experts meeting	301,564.00	-	-	-	-	301,564.00	96%	12,033.42	2,777.80	1%	286,752.78
	3801	Pilot retention of skills expenses	434,600.00	-	-	-	-	434,600.00	80%	85,580.18	274,901.27	63%	74,118.55
	3904	Data for safety	2,611,000.00	-	542,000.00	-	20,000.00	2,049,000.00	0.90	195,368.98	816,817.43	40%	1,036,813.59
	3907	Aviation Cyber Security project	374,000.00	-	-	-	-	374,000.00	92%	30,259.00	313,162.00	84%	30,579.00
	3908	Safety Promotion	175,000.00	-	-	-	-	175,000.00	99%	975.14	153,079.86	87%	20,945.00
	3909	Transformation	1,372,000.00	-	-	-	-	1,372,000.00	77%	314,211.48	568,298.49	41%	489,490.03
3 Total			30,554,164.00	-	1,247,050.00	-	1,284,500.00	30,591,614.00	97%	815,098.65	18,740,296.35	61%	11,036,219.00
Grand Total			42,527,164.00	-	1,050.00	-	1,380,000.00	43,906,114.00	98%	832,327.03	32,035,922.57	73%	11,037,864.40

#### **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 2024 (7)
5	Provision for Fees & Charges funded expenditure	44,133,111.00	3,880,806.00	- 1,400,000.00	46,613,917.00	13,173,086.82	- 3,688,477.40	56,098,525.82
<b>Grand Total</b>		<b>44,133,111.00</b>	<b>3,880,806.00</b>	<b>- 1,400,000.00</b>	<b>46,613,917.00</b>	<b>13,173,086.82</b>	<b>- 3,688,477.40</b>	<b>56,098,525.82</b>

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

Title	Amounts received 2024_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 2025 (2)-(3)
1	172,813.43	98,037.86	57%	74,775.57	94,241.86	55%	3,796.00
2	2,255.09	-	0%	2,255.09	-	0%	-
3	360,995.44	90,964.30	25%	270,031.14	8,092.95	2%	82,871.35
<b>Grand Total</b>	<b>536,063.96</b>	<b>189,002.16</b>	<b>35%</b>	<b>347,061.80</b>	<b>102,334.81</b>	<b>19%</b>	<b>86,667.35</b>

Title	Budget line	Budget Line Description	Amounts received 2024_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 2025 (2)-(3)
<b>1</b>	1420	Language and other training	24,706.00	3,796.00	15%	20,910.00	-	0%	3,796.00
	1430	Social welfare of staff	148,107.43	94,241.86	64%	53,865.57	94,241.86	64%	-
<b>1 Total</b>			<b>172,813.43</b>	<b>98,037.86</b>	<b>57%</b>	<b>74,775.57</b>	<b>94,241.86</b>	<b>55%</b>	<b>3,796.00</b>
<b>2</b>	2000	Rental costs	2,255.09	-	0%	2,255.09	-	0%	-
<b>2 Total</b>			<b>2,255.09</b>	<b>-</b>	<b>0%</b>	<b>2,255.09</b>	<b>-</b>	<b>0%</b>	<b>-</b>
<b>3</b>	3200	Development of operational applications	79,333.33	79,320.00	100%	13.33	-	0%	79,320.00
	3400	Organisation experts meeting	279,680.00	11,644.30	4%	268,035.70	8,092.95	3%	3,551.35
	3700	Mission expenses, duty travel expenses and other ancillary expenditure	1,982.11	-	0%	1,982.11	-	0%	-
<b>3 Total</b>			<b>360,995.44</b>	<b>90,964.30</b>	<b>25%</b>	<b>270,031.14</b>	<b>8,092.95</b>	<b>2%</b>	<b>82,871.35</b>
<b>Grand Total</b>			<b>536,063.96</b>	<b>189,002.16</b>	<b>35%</b>	<b>347,061.80</b>	<b>102,334.81</b>	<b>19%</b>	<b>86,667.35</b>

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

Title	Appropriations carried over from 2023 C5 (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Cancelled Appropriations (1)-(2)	Executed Payment Amount (3)	% Paid (3)/(1)
1	105,256.90	105,256.90	100%	-	105,256.90	100%
2	4,882.67	-	0%	4,882.67	-	0%
3	207,755.88	204,394.23	98%	3,361.65	204,394.23	98%
<b>Grand Total</b>	<b>317,895.45</b>	<b>309,651.13</b>	<b>97%</b>	<b>8,244.32</b>	<b>309,651.13</b>	<b>97%</b>

Title	Budget line	Budget Line Description	Appropriations carried over from 2023 C5 (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Cancelled Appropriations (1)-(2)	Executed Payment Amount (3)	% Paid (3)/(1)
<b>1</b>	<b>1420</b>	Language and other training	12,160.00	12,160.00	100%	-	12,160.00	100%
	<b>1430</b>	Social welfare of staff	93,096.90	93,096.90	100%	-	93,096.90	100%
<b>1 Total</b>			<b>105,256.90</b>	<b>105,256.90</b>	<b>100%</b>	<b>-</b>	<b>105,256.90</b>	<b>100%</b>
<b>2</b>	<b>2101</b>	Development of organisational applications and provision of data	4,882.67	-	0%	4,882.67	-	0%
<b>2 Total</b>			<b>4,882.67</b>	<b>-</b>	<b>0%</b>	<b>4,882.67</b>	<b>-</b>	<b>0%</b>
<b>3</b>	<b>3400</b>	Organisation experts meeting	207,755.88	204,394.23	98%	3,361.65	204,394.23	98%
<b>3 Total</b>			<b>207,755.88</b>	<b>204,394.23</b>	<b>98%</b>	<b>3,361.65</b>	<b>204,394.23</b>	<b>98%</b>
<b>Grand Total</b>			<b>317,895.45</b>	<b>309,651.13</b>	<b>97%</b>	<b>8,244.32</b>	<b>309,651.13</b>	<b>97%</b>



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

Title	Carried over Commitment Amount  (1)	Executed Payment Amount  (2)	% Paid  (2)/(1)	Cancelled Appropriations  (1)-(2)	Cancelled Appropriations %  (1)-(2)	Carried over to 2025
1	266,669.79	263,949.53	99%	2,720.26	1%	-
2	7,273,004.23	5,458,218.20	75%	53,460.61	1%	1,761,325.42
3	5,987,307.61	5,855,961.94	98%	131,345.67	2%	-
<b>Grand Total</b>	<b>13,526,981.63</b>	<b>11,578,129.67</b>	<b>86%</b>	<b>187,526.54</b>	<b>1%</b>	<b>1,761,325.42</b>

Title	Budget line	Budget Line Description	Carried over Commitment Amount  (1)	Executed Payment Amount  (2)	% Paid  (2)/(1)	Cancelled Appropriations  (1)-(2)	Cancelled Appropriations %  (1)-(2)	Carried over to 2025
<b>1</b>	<b>1112</b>	Temporary assistance (Interims)	26,880.00	26,880.00	100%	-	0%	-
	<b>1173</b>	External services	37,600.42	37,600.42	100%	-	0%	-
	<b>1200</b>	Miscellaneous expenditure on staff recruitment	4,241.09	4,241.09	100%	-	0%	-
	<b>1203</b>	Removal expenses	63,137.87	62,604.15	99%	533.72	1%	-
	<b>1410</b>	Medical service	14,120.00	14,101.82	100%	18.18	0%	-
	<b>1420</b>	Language and other training	43,335.21	41,761.17	96%	1,574.04	4%	-
	<b>1430</b>	Social welfare of staff	195.33	-	0%	195.33	100%	-
	<b>1700</b>	Reception and events	77,159.87	76,760.88	99%	398.99	1%	-
<b>1 Total</b>			266,669.79	263,949.53	99%	2,720.26	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)	Cancelled Appropriations  (1)-(2)	Cancelled Appropriations %  	Carried over to 2025
<b>2</b>	<b>2000</b>	Rental costs	285,540.86	49,915.50	17%	571.00	0%	235,054.36
	<b>2010</b>	Insurance	6,724.88	6,724.88	100%	-	0%	-
	<b>2030</b>	Cleaning and maintenance	64,854.55	64,854.55	100%	-	0%	-
	<b>2040</b>	Fitting-out of premises	1,526,271.06	-	0%	-	0%	1,526,271.06
	<b>2050</b>	Security and surveillance of buildings	133,713.34	133,677.34	100%	36.00	0%	-
	<b>2051</b>	Other building expenditure	308,511.69	306,518.95	99%	1,992.74	1%	-
	<b>2100</b>	ICT equipment acquisition & maintenance	73,178.96	68,869.62	94%	4,309.34	6%	-
	<b>2101</b>	Development of organisational applications and provision of data centre services	3,805,465.67	3,789,326.94	100%	16,138.73	0%	-
	<b>2106</b>	Software	603,527.84	603,188.90	100%	338.94	0%	-
	<b>2108</b>	Telephone, radio and television, data connection subscriptions and charges	110,978.97	89,812.84	81%	21,166.13	19%	-
	<b>2200</b>	Technical equipment and installations	15,226.00	14,926.00	98%	300.00	2%	-
	<b>2203</b>	Maintenance and repair of technical equipment and installations	4,511.27	4,511.27	100%	-	0%	-
	<b>2300</b>	Stationery and office supplies	3,622.21	3,622.21	100%	-	0%	-
	<b>2320</b>	Financial charges	1,763.41	1,763.41	100%	-	0%	-
	<b>2321</b>	Other financial expenditure	157,343.80	157,343.80	100%	-	0%	-
	<b>2330</b>	Legal expenses	76,687.95	71,689.34	93%	4,998.61	7%	-
	<b>2351</b>	MB and other internal meetings	20,758.10	19,444.90	94%	1,313.20	6%	-
	<b>2352</b>	Department removals	51,620.63	49,454.21	96%	2,166.42	4%	-
	<b>2354</b>	Representation costs	1,107.00	977.50	88%	129.50	12%	-
	<b>2400</b>	Postage and delivery charges	21,596.04	21,596.04	100%	-	0%	-
<b>2 Total</b>			7,273,004.23	5,458,218.20	75%	53,460.61	1%	1,761,325.42

### 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)	Cancelled Appropriations  (1)-(2)	Cancelled Appropriations %  	Carried over to 2025
<b>3</b>	<b>3100</b>	Standardisation inspection	44,348.07	37,186.06	84%	7,162.01	16%	-
	<b>3102</b>	Technical library	27,499.22	27,260.28	99%	238.94	1%	-
	<b>3200</b>	Development of operational applications	2,139,363.65	2,125,423.66	99%	13,939.99	1%	-
	<b>3300</b>	Communication and publication	126,020.01	124,524.30	99%	1,495.71	1%	-
	<b>3400</b>	Organisation experts meeting	103,072.86	103,072.55	100%	0.31	0%	-
	<b>3500</b>	Translation of studies, reports and other working documents	52,643.00	44,321.00	84%	8,322.00	16%	-
	<b>3600</b>	Assistance to Rule Making activities	2,249,058.00	2,172,325.10	97%	76,732.90	3%	-
	<b>3601</b>	International cooperation	235,040.48	231,118.05	98%	3,922.43	2%	-
	<b>3700</b>	Mission expenses, duty travel expenses and other ancillary expenditure	554,924.66	544,175.83	98%	10,748.83	2%	-
	<b>3800</b>	Technical training and Pilot training expenses	69,488.40	68,948.40	99%	540.00	1%	-
	<b>3801</b>	Pilot retention of skills expenses	112,194.55	104,182.29	93%	8,012.26	7%	-
	<b>3802</b>	European Central Question Bank	29,970.00	29,970.00	100%	-	0%	-
	<b>3900</b>	Safety intelligence and performance	47,600.00	47,600.00	100%	-	0%	-
	<b>3907</b>	Aviation Cyber Security project	59,264.71	59,264.62	100%	0.09	0%	-
	<b>3908</b>	Safety Promotion	136,820.00	136,589.80	100%	230.20	0%	-
<b>3 Total</b>			5,987,307.61	5,855,961.94	98%	131,345.67	2%	-
<b>Grand Total</b>			<b>13,526,981.63</b>	<b>11,578,129.67</b>	<b>86%</b>	<b>187,526.54</b>	<b>1%</b>	<b>1,761,325.42</b>

#### 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	11,760.00	11,760.00	100%	-
2	426.55	426.55	100%	-
3	13,998,211.31	11,600,586.08	83%	2,397,625.23
<b>Grand Total</b>	<b>14,010,397.86</b>	<b>11,612,772.63</b>	<b>83%</b>	<b>2,397,625.23</b>

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	11,760.00	11,760.00	100%	-
<b>1 Total</b>			11,760.00	11,760.00	100%	-
2	2354	Representation costs	426.55	426.55	100%	-
<b>2 Total</b>			426.55	426.55	100%	-
3	3000	Certification activities	9,671,092.67	7,296,889.39	75%	2,374,203.28
	3003	Miscellaneous costs under fees and charges	29,005.38	27,655.38	95%	1,350.00
	3200	Development of operational approval	808,469.00	808,469.00	100%	-
	3400	Organisation experts meeting	235,153.14	230,662.04	98%	4,491.10
	3600	Assistance to Rule Making activities	799,450.00	799,450.00	100%	-
	3904	Data for safety	1,840,718.67	1,840,718.67	100%	-
	3907	Aviation Cyber Security project	39,627.00	28,704.00	72%	10,923.00
	3909	Transformation	574,695.45	568,037.60	99%	6,657.85
<b>3 Total</b>			13,998,211.31	11,600,586.08	83%	2,397,625.23
<b>Grand Total</b>			<b>14,010,397.86</b>	<b>11,612,772.63</b>	<b>83%</b>	<b>2,397,625.23</b>

#### 4.12 Budget Implementation R0 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 2025 (2)-(3)
4	4000	Technical Cooperation with Third Countries - Grant & service contract	72,989,601.00	53,118,480.01	73%	19,871,120.99	25,493,121.82	35%	27,625,358.19
	4100	Technical Cooperation with Third Countries - Delegation Agreements	597,041.10	353,180.43	59%	243,860.67	349,680.43	59%	3,500.00
<b>Total Title 4</b>			<b>73,586,642.10</b>	<b>53,471,660.44</b>	<b>73%</b>	<b>20,114,981.66</b>	<b>25,842,802.25</b>	<b>35%</b>	<b>27,628,858.19</b>

## 4.13 Budget Transfers (all amounts in Euros)

EASA BUDGET 2024 (C1+R0 CREDITS) - BUDGETARY TRANSFERS																	
Chapter	BL	Fund centre	Fund	Description	Initial credit	2024 - 01 Jan	2024 - 03 Mar	2024 - 05 May	2024 - 06 Jun	2024 - 07 Jul	2024 - 08 Aug	2024 - 09 Sep	2024 - 10 Oct	Amending Budget (1)	2024 - 12 Dec	Sum of transfers	Latest budget
11	1100	RS	C1	Basic salaries	62,267,973									4,539,027		4,539,027	66,807,000
	1101	RS	C1	Family allowances	7,513,000									560,000		560,000	8,073,000
	1102	RS	C1	Expatriations and foreign residence allowances	9,724,000									440,000		440,000	10,164,000
	1111	RS	C1	Secondment of national experts	1,090,000				-175,500		-25,685		-10,000	-510,815		-722,000	368,000
	1112	RS	C1	Temporary assistance (Interims)	400,000									-5,100		-5,100	394,900
	1112	RS	R0	Temporary assistance (Interims)			51,500	44,000						-12,000		83,500	83,500
	1113	RS	C1	Contractual agents	7,367,000									-154,000		-154,000	7,213,000
	1114	RS	C1	Trainees	102,000									-102,000		-102,000	0
	1115	RS	R0	Local Agent	65,000									-16,000		-16,000	49,000
	1130	RS	C1	Insurance against sickness	2,386,000									120,000		120,000	2,506,000
	1131	RS	C1	Insurance against accidents and occupational diseases	267,000									14,000		14,000	281,000
	1132	RS	C1	Insurance against unemployment	936,000									47,000		47,000	983,000
	1133	RS	R0	Contribution or maintenance of pension rights	11,887,000									1,274,000		1,274,000	13,161,000
	1140	RS	C1	Childbirth and death allowances and grants	5,000									-1,500		-1,500	3,500
	1141	RS	C1	Travel expenses for annual leave	1,194,000				175,500				10,000	1,500		187,000	1,381,000
	1142	RS	C1	Housing and transport allowances	435,000									-138,000		-138,000	297,000
	1145	RS	C1	Other allowances							25,685			1,315		27,000	27,000
	1172	RS	C1	Administrative assistance from community institutions	526,000									-4,800		-4,800	521,200
	1173	RS	C1	External services	300,000									-134,000		-134,000	166,000
	1190	RS	C1	Salary weightings	1,909,000									-491,200		-491,200	1,417,800
				Total Chapter 11	108,373,973	0	51,500	44,000	0	0	0	0	0	5,427,427	0	5,522,927	113,896,900
12	1200	RS	C1	Miscellaneous expenditure on staff recruitment	75,000									-40,400		-40,400	34,600
	1201	RS	C1	Travel expenses	50,000									-14,000		-14,000	36,000
	1202	RS	C1	Installation, resettlement and transfer	590,000									-157,000		-157,000	433,000
	1203	RS	C1	Removal expenses	302,000									-152,000		-152,000	150,000
	1204	RS	C1	Temporary daily subsistence allowances	516,000									-218,000		-218,000	298,000
				Total Chapter 12	1,533,000	0	0	0	0	0	0	0	0	-581,400	0	-581,400	951,600
14	1410	RS	C1	Medical service	323,000									-76,000		-76,000	247,000
	1420	RS	C1	Language and other training	350,000									-32,000		-32,000	318,000
	1430	RS	C1	Social welfare staff	4,968,000									-200,000		-200,000	4,768,000
				Total Chapter 14	5,641,000	0	0	0	0	0	0	0	0	-308,000	0	-308,000	5,333,000

## Budget Transfers (all amounts in Euros)

### EASA BUDGET 2024 (C1+R0 CREDITS) - BUDGETARY TRANSFERS

Chapter	BL	Fund centre	Fund	Description	Initial credit	2024 - 01 Jan	2024 - 03 Mar	2024 - 05 May	2024 - 06 Jun	2024 - 07 Jul	2024 - 08 Aug	2024 - 09 Sep	2024 - 10 Oct	Amending Budget (1)	2024 - 12 Dec	Sum of transfers	Latest budget
17	1700	CT	R0	Reception and events	8,000									0		0	8,000
	1700	ED	C1	Reception and events	250,000									-120,000		-120,000	130,000
	1700	SM	C1	Reception and events	2,000									0		0	2,000
Total Chapter 17					260,000	0	0	0	0	0	0	0	0	-120,000	0	-120,000	140,000
<b>TOTAL TITLE 1</b>					<u>115,807,973</u>	<u>0</u>	<u>51,500</u>	<u>44,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,418,027</u>	<u>0</u>	<u>4,513,527</u>	<u>120,321,500</u>
20	2000	RS	C1	Rental costs	9,848,000					-26,000	50,000			0		24,000	9,872,000
	2000	SM	C1	Rental costs	221,000					53,000				0		53,000	274,000
	2010	RS	C1	Insurance	42,000						-1,800			0		-1,800	40,200
	2030	RS	C1	Cleaning & mainten	406,000					-22,000				0		-22,000	384,000
	2040	RS	C1	Fitting-out of premises	35,000						-31,000			0		-31,000	4,000
	2040	SM	R0	Fitting-out of premises	10,000									0		0	10,000
	2050	RS	C1	Security and surveillance of buildings	853,000						-22,000			0		-22,000	831,000
	2051	RS	C1	Other building expenditure	939,000						110,000	13,000		0		123,000	1,062,000
Total Chapter 20					<u>12,354,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>105,200</u>	<u>13,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>123,200</u>	<u>12,477,200</u>
21	2100	RS	C1	ICT equipment acquisition & maintenance	1,780,209								-15,000	-820,000		-835,000	945,209
	2101	RS	C1	Development of organisational applications and provision of data centre services	9,724,342								-35,000	-340,000	50,000	-325,000	9,399,342
	2106	RS	C1	Software	5,085,575						-88,200		-10,000	-130,000	-50,000	-278,200	4,807,375
	2108	RS	C1	Telephone, radio and television, data connection subscriptions and charges	381,358								60,000	0		60,000	441,358
Total Chapter 21					<u>16,971,484</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-88,200</u>	<u>0</u>	<u>0</u>	<u>-1,290,000</u>	<u>0</u>	<u>-1,378,200</u>	<u>15,593,284</u>
22	2200	RS	C1	Technical equipment and installations	38,000						-1,000			0		-1,000	37,000
	2203	RS	C1	Maintenance and repair of technical equipment and installati	34,000									0		0	34,000
	2210	RS	C1	Purchase of furniture	63,000									0		0	63,000
	2252	ED	C1	Subscription to newspapers and periodicals	65,000						2,500			0	2,549	5,049	70,049
Total Chapter 22					<u>200,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,549</u>	<u>4,049</u>	<u>204,049</u>

## Budget Transfers (all amounts in Euros)

### EASA BUDGET 2024 (C1+R0 CREDITS) - BUDGETARY TRANSFERS

Chapter	BL	Fund centre	Fund	Description	Initial credit	2024 - 01 Jan	2024 - 03 Mar	2024 - 05 May	2024 - 06 Jun	2024 - 07 Jul	2024 - 08 Aug	2024 - 09 Sep	2024 - 10 Oct	Amending Budget (1)	2024 - 12 Dec	Sum of transfers	Latest budget
23	2300	RS	C1	Stationery and office supplies	74,000					-5,000	-2,000			-10,000		-17,000	57,000
	2320	RS	C1	Financial charges	60,000									-20,000		-20,000	40,000
	2321	RS	C1	Other financial expenditure	280,000									-230,000		-230,000	50,000
	2330	ED	C1	Legal expenses	254,000									0	-2,549	-2,549	251,451
	2332	ED	C1	Board of appeals	10,000									0		0	10,000
	2351	ED	C1	MB and other internal meetings	40,000									0		0	40,000
	2352	RS	C1	Department removals	319,000							-13,000		0		-13,000	306,000
	2354	CT	R0	Representation costs	2,000									0		0	2,000
	2354	ED	C1	Representation costs	5,000									0		0	5,000
	2354	FS	R0	Representation costs	1,000									0		0	1,000
	2354	RS	C1	Representation costs	4,000									0		0	4,000
	2354	SM	C1	Representation costs	19,500									-10,000		-10,000	9,500
	2355	ED	C1	Integrated quality management system and Archive expenditure	169,700						-2,500			0		-2,500	167,200
Total Chapter 23					<u>1,238,200</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-5,000</u>	<u>-4,500</u>	<u>-13,000</u>	<u>0</u>	<u>-270,000</u>	<u>-2,549</u>	<u>-295,049</u>	<u>943,151</u>
24	2400	RS	C1	Postage and delivery charges	170,000						-14,000			0		-14,000	156,000
Total Chapter 24					<u>170,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-14,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-14,000</u>	<u>156,000</u>
<b>TOTAL TITLE 2</b>					<u>30,933,684</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-1,560,000</u>	<u>0</u>	<u>-1,546,000</u>	<u>29,217,684</u>
30	3000	RS	R0	Certification activities	22,646,000		-51,500	-44,000				600,000	1,400,000			1,904,500	24,550,500
	3003	CT	R0	Miscellaneous costs under fees and charges	90,000							-10,000				-10,000	80,000
Total Chapter 30					<u>22,736,000</u>	<u>0</u>	<u>-51,500</u>	<u>-44,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>590,000</u>	<u>1,400,000</u>	<u>0</u>	<u>0</u>	<u>1,894,500</u>	<u>24,630,500</u>
31	3100	ED	C1	Standardisation inspection	18,000					-4,500						-4,500	13,500
	3100	FS	C1	Standardisation inspection	144,000											0	144,000
	3102	SM	C1	Technical library	76,000					16,450						16,450	92,450
Total Chapter 31					<u>238,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,950</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,950</u>	<u>249,950</u>
32	3200	RS	C1	Development of operational	4,381,768					-135,729			-711,555	-868,277		-1,715,561	2,666,207
	3200	SM	C1	Development of operational	2,140,000								745,575		-272	745,303	2,885,303
	3200	SM	R0	Development of operational	2,550,000							-590,000		-705,050		-1,295,050	1,254,950
Total Chapter 32					<u>9,071,768</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-135,729</u>	<u>0</u>	<u>-590,000</u>	<u>34,020</u>	<u>-1,573,327</u>	<u>-272</u>	<u>-2,265,308</u>	<u>6,806,460</u>
33	3300	ED	C1	Communication and publication	419,800					156,770						156,770	576,570
Total Chapter 33					<u>419,800</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>156,770</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>156,770</u>	<u>576,570</u>



## Budget Transfers (all amounts in Euros)

### EASA BUDGET 2024 (C1+R0 CREDITS) - BUDGETARY TRANSFERS

Chapter	BL	Fund centre	Fund	Description	Initial credit	2024 - 01 Jan	2024 - 03 Mar	2024 - 05 May	2024 - 06 Jun	2024 - 07 Jul	2024 - 08 Aug	2024 - 09 Sep	2024 - 10 Oct	Amending Budget (1)	2024 - 12 Dec	Sum of transfers	Latest budget
34	3400	CT	R0	Organisation experts meeting	301,564											0	301,564
	3400	ED	C1	Organisation experts meeting	131,000					-5,809				-13,000		-18,809	112,191
	3400	FS	C1	Organisation experts meeting	36,000											0	36,000
	3400	RS	C1	Organisation experts meeting	214,000		-19,000							-80,000		-99,000	115,000
	3400	SM	C1	Organisation experts meeting	350,500					-16,182					-25,902	-42,084	308,416
Total Chapter 34					1,033,064	0	-19,000	0	0	-21,991	0	0	0	-93,000	-25,902	-159,893	873,171
35	3500	ED	C1	Translation of studies, reports and other working documents	120,000									0		0	120,000
Total Chapter 35					120,000	0	0	0	0	0	0	0	0	0	0	0	120,000
36	3600	ED	C1	Assistance to Rule Making activities	100,000					-100,000				0		-100,000	0
	3600	FS	C1	Assistance to Rule Making activities	50,000									0		0	50,000
	3600	SM	C1	Assistance to Rule Making activities	1,621,000					90,000				0	20,882	110,882	1,731,882
	3601	SM	C1	International cooperation	70,000					-13,000			-34,020	0	21,092	-25,928	44,072
Total Chapter 36					1,841,000	0	0	0	0	-23,000	0	0	-34,020	0	41,973	-15,046	1,825,954
37	3700	RS	C1	Mission expenses, duty travel expenses and other ancillary expenditure	6,434,200	20,000	19,000			157,000				-220,000	0	-24,000	6,410,200
Total Chapter 37					6,434,200	20,000	19,000	0	0	157,000	0	0	0	-220,000	0	-24,000	6,410,200
38	3800	RS	C1	Technical training and Pilot training expenses	403,200									-40,000		-40,000	363,200
	3801	ED	R0	Pilot retention of skills expenses	434,600									0		0	434,600
	3802	FS	C1	European Central Question Bank	60,000									0		0	60,000
Total Chapter 38					897,800	0	0	0	0	0	0	0	0	-40,000	0	-40,000	857,800
39	3900	SM	C1	Safety intelligence and performance	50,000					20,000				0	-15,800	4,200	54,200
	3903	SM	C1	Research studies/Projects	165,000					-165,000				0		-165,000	0
	3904	SM	R0	Data for safety	2,611,000	-20,000								-542,000		-562,000	2,049,000
	3907	SM	C1	Aviation Cyber Security project	410,000									0		0	410,000
	3907	SM	R0	Aviation Cyber Security project	374,000									0		0	374,000
	3908	SM	R0	Safety Promotion	175,000									0		0	175,000
	3909	RS	R0	Transformation	1,372,000									0		0	1,372,000
Total Chapter 39					5,157,000	-20,000	0	0	0	-145,000	0	0	0	-542,000	-15,800	-722,800	4,434,200
TOTAL TITLE 3					47,948,632	0	-51,500	-44,000	0	0	0	0	1,400,000	-2,468,327	0	-1,163,827	47,004,805
50	5000	ED	R0	Provision for Fees & Charges funded expenditure	44,133,111								-1,400,000	3,880,806		2,480,806	46,613,917
Total Chapter 50					44,133,111	0	0	0	0	0	0	0	-1,400,000	3,880,806	0	2,480,806	46,613,917
TOTAL TITLE 5					44,133,111	0	0	0	0	0	0	0	-1,400,000	3,880,806	0	2,480,806	46,613,917
GRAND TOTAL					238,823,400	0	0	0	0	0	0	0	0	4,270,506	0	4,270,506	243,093,906

## Budget Transfers (all amounts in Euros)

Document	Date	Item	Item text	Transfer type	BL	Process	Amount [EUR]	Explanation
100000036	1/25/2024	1	Transfer to BL 3700	Transfer Internal	3904	Send	-20,000.00	Local transfer as D4S missions will have to be booked against the Budget Line 3700- Z.76.
		2	Transfer from BL 3904	Transfer Internal	3700	Receive	20,000.00	
100000042	1/30/2024	1	Transfer to BL 4001_FUELSTD	Transfer Internal	4001_FUELSTAND	Send	-999,751.76	Technical issue: budget should be removed from 4001_FUELSTAND and entered on 4001_FUELSTD.
		2	Transfer from BL4001_FUELSTAND	Transfer Internal	4001_FUELSTD	Receive	999,751.76	
100000060	3/13/2024	1	Transfer to BL 1112	Transfer External	3000	Send	-51,500.00	Budget reallocation to cover insufficient funds for interim contracts needed in Q2.
		2	Transfer from BL 3000	Transfer External	1112	Receive	51,500.00	
100000063	3/15/2024	1	Transfer to BL 3700	Transfer Internal	3400	Send	-19,000.00	Local transfer to cover increased prices of the travel agency contract based on higher CPI index than was foreseen in planning.
		2	Transfer from BL 3400	Transfer Internal	3700	Receive	19,000.00	
100000096	5/30/2024	1	Transfer to BL 1112	Transfer External	3000	Send	-44,000.00	Budget reallocation to secure renewal of interim contracts needed in Q3 and launch the procurement process and have them in place the day of their expiry at the latest.
		2	Transfer from BL 3000	Transfer External	1112	Receive	44,000.00	
100000112	6/26/2024	1	Transfer to BL 1141	Transfer Internal	1111	Send	-175,500.00	Local transfer to cover the Travel expenses for Annual Travel in 2024
		2	Transfer from BL 1111	Transfer Internal	1141	Receive	175,500.00	
100000130	7/17/2024	1	Transfer from 3100 3400 3600 3200	Transfer Internal	3300	Receive	156,770.00	Transfer to BL 3300 to cover migration and recurring costs of the digital communications channels (website, intranet, ...) as a result of a new FWC.
		2	Transfer to BL 3300	Transfer Internal	3600	Send	-100,000.00	
		3	Transfer to BL 3300	Transfer Internal	3400	Send	-5,809.00	
		4	Transfer to BL 3300	Transfer Internal	3200	Send	-46,461.00	
		5	Transfer to BL 3300	Transfer Internal	3100	Send	-4,500.00	
100000132	7/17/2024	1	Transfer from BL 3200	Transfer Internal	3700	Receive	52,000.00	Transfer to BL 3700 in order to prepare financial commitment for the legal commitment with regards to the travel agency services.
		2	Transfer to BL 3700	Transfer Internal	3200	Send	-52,000.00	
100000143	7/18/2024	1	Transfer to BL 2000/SM	Transfer Internal	2000	Send	-26,000.00	Local transfer to cover the higher costs for the rent of the offices in the USA, Canada, Singapore and Panama.
		2	Transfer to BL 2000/SM	Transfer Internal	2030	Send	-22,000.00	
		3	Transfer to BL 2000/SM	Transfer Internal	2300	Send	-5,000.00	
		4	Transfer from BLs 2000/RS, 2030, 2300	Transfer Internal	2000	Receive	53,000.00	
100000147	7/25/2024	1	Transfer to BLs 3102, 3700, 3600, 3900	Transfer Internal	3903	Send	-165,000.00	BL3102 Additional needs for technical library. BL3700 Additional needs for IISC mission budget and for Kazakhstan project mission budget. BL3900 Need to contract externally the ECCAIRS 2 taxonomy update. BL3600 Additional need for technical support on SAF within FTG and EASA initiatives AND additional need to support activities related to noise.
		2	Transfer to BLs 3102, 3700, 3600, 3900	Transfer Internal	3400	Send	-16,182.00	
		3	Transfer to BLs 3102, 3700, 3600, 3900	Transfer Internal	3601	Send	-13,000.00	
		4	Transfer to BLs 3102, 3700, 3600, 3900	Transfer Internal	3200	Send	-37,268.00	
		5	Transfer from BLs 3903, 3400, 3601, 3200	Transfer Internal	3102	Receive	16,450.00	
		6	Transfer from BLs 3903, 3400, 3601, 3200	Transfer Internal	3700	Receive	105,000.00	
		7	Transfer from BLs 3903, 3400, 3601, 3200	Transfer Internal	3900	Receive	20,000.00	
		8	Transfer from BLs 3903, 3400, 3601, 3200	Transfer Internal	3600	Receive	90,000.00	
100000153	8/19/2024	1	Transfer to BL 2000	Transfer Internal	2040	Send	-31,000.00	Transfer to complement the amounts needed for the changes of the rental agreement of EASA headquarters in Cologne, as part of the settlement between EASA and the landlord in relation to the ongoing court cases.
		2	Transfer to BL 2000	Transfer Internal	2050	Send	-19,000.00	
		3	Transfer from BL 2040; 2050	Transfer Internal	2000	Receive	50,000.00	

## Budget Transfers (all amounts in Euros)

Document	Date	Item	Item text	Transfer type	BL	Process	Amount [EUR]	Explanation
100000155	8/19/2024	1	Transfer to BL 2051	Transfer Internal	2106	Send	-88,200.00	Transfer needed for September-December 2024 external expertise support linked to facility management activities and to the settlement with the landlord in the ongoing court cases.
		2	Transfer to BL 2051	Transfer Internal	2010	Send	-1,800.00	
		3	Transfer to BL 2051	Transfer Internal	2050	Send	-3,000.00	
		4	Transfer to BL 2051	Transfer Internal	2200	Send	-1,000.00	
		5	Transfer to BL 2051	Transfer Internal	2300	Send	-2,000.00	
		6	Transfer to BL 2051	Transfer Internal	2400	Send	-14,000.00	
		7	Transfer from 2106,2010,2050,2200,2300,2400	Transfer Internal	2051	Receive	110,000.00	
100000158	8/20/2024	1	Transfer to BL 2252	Transfer Internal	2355	Send	-2,500.00	Transfer to cover the renewal costs of some online subscriptions.
		2	Transfer from BL 2355	Transfer Internal	2252	Receive	2,500.00	
100000162	8/22/2024	1	Transfer to BL 1145	Transfer Internal	1111	Send	-25,685.16	Transfer to pay a compensation allowance according to art. 14 of the CEOS.
		2	Transfer from BL 1111	Transfer Internal	1145	Receive	25,685.16	
100000182	9/24/2024	1	Transfer to BL 3000	Transfer Internal	3003	Send	-10,000.00	NAAs activities higher than anticipated due to higher amount of initial applications, additional efforts for SMS introduction and limited internal resources.
		2	Transfer to BL 3000	Transfer Internal	3200	Send	-590,000.00	
		3	Transfer from BL 3003 & 3200	Transfer Internal	3000	Receive	600,000.00	
100000190	9/27/2024	1	Transfer to BL 2051	Transfer Internal	2352	Send	-13,000.00	Internal transfer for moving funds within the same contract (EASA.2021.FC34.SC05 "Technical facility management services 2024") and to respect the principle of specificity.
		2	Transfer from BL 2352	Transfer Internal	2051	Receive	13,000.00	
100000192	10/7/2024	1	Transfer to BL 3200/SM	Transfer Internal	3200	Send	-711,555.20	According to Management Board Financing Decision 13-2022, the integration of the semi-automation of occurrence data capture and risk classification (ECCAIRS2) should be transitionally supported by fees & charges as the level of funding required could not be fully supported by the subsidy assigned budget. This transfer aims to assign these activities to the appropriate segment.
		2	Transfer to BL 3200/SM	Transfer Internal	3601	Send	-34,019.80	
		3	Transfer from BL 3200/RS and 3601	Transfer Internal	3200	Receive	745,575.00	

## Budget Transfers (all amounts in Euros)

Document	Date	Item	Item text	Transfer type	BL	Process	Amount [EUR]	Explanation
100000198	10/11/2024	1	Transfer to BL 2108	Transfer Internal	2100	Send	-15,000.00	Transfer to cover a retroactive increase in SIM cards 'charges for 4 months in 2024 and 2 months in 2025 .
		2	Transfer to BL 2108	Transfer Internal	2101	Send	-35,000.00	
		3	Transfer to BL 2108	Transfer Internal	2106	Send	-10,000.00	
		4	Transfer from BLs 2100, 2101, 2106	Transfer Internal	2108	Receive	60,000.00	
100000203	10/23/2024	1	Transfer to BL 3000	Transfer External	5000	Send	-1,400,000.00	Budget reallocation to cover activities higher than anticipated due to higher amount of initial applications.
		2	Transfer from BL 5000	Transfer External	3000	Receive	1,400,000.00	
100000207	10/24/2024	1	Transfer to BL 1141	Transfer Internal	1111	Send	-10,000.00	Transfer to cover increased annual travel allowances by +3% due to the intermediate indexation which took place in Jun-2024 and due to a judgement of the Court of Justice of the European Union affecting the calculation of annual travel expenses.
		2	Transfer from BL 1111	Transfer Internal	1141	Receive	10,000.00	
100000244	12/2/2024	1	Transfer to BL 2252	Transfer Internal	2330	Send	-2,549.33	Local transfer to cover the update of EASA legal library with some new publications.
		2	Transfer from BL 2330	Transfer Internal	2252	Receive	2,549.33	
100000250	12/2/2024	1	Transfer to BL 2101	Transfer Internal	2106	Send	-50,000.00	Local transfer to cover the over consumption of the SAP Concur contract. Sending BL: Several software are not renewed following agreement with the service managers.
		2	Transfer from BL 2106	Transfer Internal	2101	Receive	50,000.00	
100000254	12/6/2024	1	Transfer to BL 3600	Transfer Internal	3200	Send	-271.53	Internal transfer to cover an urgent support need in the domain of WG1 (noise) for the Supersonic en-route certification work. Sending BLs: No further spending planned until the end of the year.
		2	Transfer to BL 3600	Transfer Internal	3400	Send	-20,610.45	
		3	Transfer from BL 3200 and 3400	Transfer Internal	3600	Receive	20,881.98	
100000256	12/6/2024	1	Transfer to BL 3601	Transfer Internal	3400	Send	-5,291.50	Internal transfer to ensure that EASA can effectively fulfil its responsibilities in preparing for the Assembly and supporting the European Coordination Group for the upcoming ICAO Assembly, scheduled for September 2025. Sending BLs: No further spending planned until the end of the year and less.
		2	Transfer to BL 3601	Transfer Internal	3900	Send	-15,800.00	
		3	Transfer from BLs 3400, 3900	Transfer Internal	3601	Receive	21,091.50	