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**Subject:** Certification letter of the 2019 Accounts of the European Union Aviation Safety Agency

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the European Union Aviation Safety Agency in accordance with Article 102 of the Framework Financial Regulation ('FFR')<sup>1</sup> and I hereby certify that the annual accounts of the European Union Aviation Safety Agency for the year 2019 have been prepared in accordance with Title IX of the FFR and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions and union bodies.

I have obtained from the Authorising Officer, who certified its reliability, all the information necessary for the production of the accounts that show the European Union Aviation Safety Agency's assets and liabilities and the budgetary implementation. Based on this information, and on such checks as I deemed necessary to sign off the accounts, I have a reasonable assurance that the accounts present fairly, in all material aspects, the financial position, the results of the operations and the cash-flow of the European Union Aviation Safety Agency.

Victor Contineanu  
Accounting Officer of the European Union Aviation Safety Agency

  
24/04/2020

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<sup>1</sup> COMMISSION DELEGATED REGULATION (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council.



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**EUROPEAN UNION AVIATION SAFETY AGENCY  
2019 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 EASA was set up by a Council and Parliament regulation (Regulation (EC) 1592/2002 repealed by Regulation (EC) No 216/2008 and Regulation (EU) 2018/1139) and was given specific regulatory and executive tasks in the field of civil aviation safety and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 currently is based in Cologne Germany, and it employs approximately 800 professionals from the 32 EASA Member States. The United Kingdom withdrew from the European Union on 31/01/2020 at midnight (Brussels time) and has become a Third Country. However, under the terms of its withdrawal agreement, the UK will be treated as an EU Member State until 31/12/2020. The Agency has established international permanent representations in Canada (Montreal), USA (Washington), China (Beijing) and Singapore.

## MISSION

The Agency's mission is to:

- Ensure the highest common level of aviation safety protection for EU citizens in particular by proactively managing existing and emerging safety risks
- Ensure the highest common level of environmental protection
- Establish single regulatory and certification process among Member States
- Facilitate the internal aviation single market and create a level playing field
- Work with other international aviation organisations and regulators

## TASKS

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

- Develop programmes and system to proactively manage existing and emerging aviation safety risks (e.g. cyber security, conflict zones, drones, etc.)
- Draft and maintain rules in all fields pertinent to the Agency's mission, with the aim of ensuring that they are effective, proportionate and remain relevant
- Certify and approve products and organisations, in fields where the Agency has exclusive competence
- Provide oversight and support to Member States
- Promote the use of European and worldwide standards
- Cooperate with international actors in order to achieve the highest safety level for EU citizens globally (e.g. EU safety list, Third Country Operators authorisations)

## FUNDING

The main sources of funds for the Agency are:

- Fees paid by applicants for certificates and approvals issued, maintained or amended by the Agency in accordance with regulation (EC) No 319/2014 until 31 December 2019 and Commission Implementing Regulation (EU) 2019/2153 of 16 December 2019 on the fees and charges levied by the European Union Aviation Safety Agency (repealing Regulation (EU) No 319/2014) to be applied from January 1, 2020<sup>1</sup>.
- A contribution from the European Union and from any European third country which has entered into the agreements referred to in Article 139 of Regulation (EU) No 2018/1139
- Specific EU funded projects through grants and procurement procedures outside the scope of the Agency core tasks. This mostly concerns technical cooperation with third countries.
- Charges for publications, handling of appeals, training and any other service provided by the Agency

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

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

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

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

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

### **FINANCIAL FRAMEWORK**

The financial framework to be applied, the closing deadlines as well as the actors involved in the annual closing are defined in the Agency's latest financial regulation adopted by the Management Board in December 2019 (decision 16-2019)<sup>3</sup>. Consequently, the 2019 provisional annual accounts have been established in accordance with articles 51 and 97 to 100 of the Agency's Financial Regulation.

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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)

<u>ASSETS</u>	Note	31-Dec-19	31-Dec-18
<b>NON-CURRENT ASSETS</b>	<b>3.2</b>		
<i>Intangible fixed assets</i>	<b>3.2.1</b>		
Computer Software		3,186	2,661
Intangible under construction		1,600	1,381
<i>Tangible fixed assets</i>	<b>3.2.1</b>		
Computer Hardware		813	1,279
Furniture		7,762	8,194
Other fixture and fittings		51	38
<b>Total</b>		<b>13,411</b>	<b>13,553</b>
<b>CURRENT ASSETS</b>	<b>3.3</b>		
Current receivables	<b>3.3.1</b>	7,393	7,046
Sundry receivables	<b>3.3.2</b>	263	239
Accrued revenues	<b>3.3.3</b>	6,263	6,258
Prepaid expenses	<b>3.3.4</b>	3,306	3,185
Cash and equivalents	<b>3.3.5</b>	97,126	88,704
<b>Total</b>		<b>114,352</b>	<b>105,431</b>
<b>TOTAL ASSETS</b>		<b>127,763</b>	<b>118,984</b>
<b>LIABILITIES</b>			
<b>NON-CURRENT LIABILITIES</b>	<b>3.4</b>		
EU entities-long term		241	825
<b>Total</b>		<b>241</b>	<b>825</b>
<b>CURRENT LIABILITIES</b>	<b>3.5</b>		
Deferred revenues	<b>3.3.3</b>	35,069	33,260
Current payables general	<b>3.5.1</b>	22,376	21,001
EU entities-short term	<b>3.5.2</b>	18,568	10,626
Non-EU entities short-term	<b>3.5.3</b>	342	87
<b>Total</b>		<b>76,355</b>	<b>64,973</b>
<b>TOTAL LIABILITIES</b>		<b>76,596</b>	<b>65,798</b>
<b>NET ASSETS</b>			
Surplus (deficit) forwarded from previous years		53,186	54,220
Net surplus(deficit) for the period		(2,019)	(1,034)
<b>TOTAL NET ASSETS</b>		<b>51,167</b>	<b>53,186</b>

## 2.2 Statement of financial performance (SFP)

(Thousands of euros)

	Note	2019	2018
<b>OPERATING REVENUE</b>	3.6		
Fees and Charges	3.6.1	107,882	104,085
Contribution from EU entities	3.6.2	51,103	47,877
Contribution from non- EU entities	3.6.3	420	104
Recovery of expenses	3.6.4	1,287	1,007
Contribution from EFTA countries	3.6.5	1,361	1,335
<b>TOTAL OPERATING REVENUE</b>		<b>162,054</b>	<b>154,409</b>
<b>OPERATING EXPENSES</b>	3.7		
Staff expenses	3.7.1	(95,836)	(94,146)
Buildings and related expenses	3.7.2	(9,614)	(9,560)
Other expenses	3.7.3	(9,336)	(7,507)
Depreciation and write offs	3.7.4	(2,569)	(2,536)
Outsourcing and contracting activities	3.7.5	(46,662)	(41,710)
<b>TOTAL OPERATING EXPENSES</b>		<b>(164,017)</b>	<b>(155,458)</b>
<b>SURPLUS (DEFICIT) FROM OPERATING ACTIVITIES</b>		<b>(1,964)</b>	<b>(1,050)</b>
<b>NON OPERATING REVENUES(EXPENSES)</b>	3.8		
Interests received from third parties		70	80
Interests & charges paid to third parties		(125)	(64)
<b>SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES</b>		<b>(55)</b>	<b>16</b>
<b>SURPLUS/ (DEFICIT) FROM ORDINARY ACTIVITIES</b>		<b>(2,019)</b>	<b>(1,034)</b>
<b>SURPLUS/ (DEFICIT) FROM EXTRAORDINARY ITEMS</b>		<b>-</b>	<b>-</b>
<b>NET SURPLUS FOR THE PERIOD</b>		<b>(2,019)</b>	<b>(1,034)</b>

## 2.3 Cash Flow Statement

(Thousands of euros)

<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>2019</b>	<b>2018</b>
<b>Surplus/(deficit)</b>	<b>(2,019)</b>	<b>(1,034)</b>
<b>Adjustments for:</b>		
Amortization (intangible fixed assets) +	1,358	1,117
Depreciation (tangible fixed assets) +	719	1,515
Increase/(decrease) in Provisions for risks and liabilities	-	-
Increase/(decrease) in Value reduction for doubtful debts	(184)	(79)
(Increase)/decrease in Short term Pre-financing		
(Increase)/decrease in Short term Receivables	(314)	688
(Increase)/decrease in Receivables related to consolidated EC entities	-	1,250
Increase/(decrease) in EU entities long-term PF	(583)	825
Increase/(decrease) in Accounts payable	1,375	4,998
Increase/(decrease) in Liabilities related to EU entities	7,943	(1,189)
Increase/(decrease) in Liabilities related to non-EU entities	255	87
Increase/(decrease) in deferrals	1,808	(2,242)
<b>Net cash flow from operating activities</b>	<b>10,358</b>	<b>5,936</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Increase of tangible and intangible fixed assets (-)	(1,935)	(2,175)
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>8,423</b>	<b>3,761</b>
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>	<b>88,704</b>	<b>84,943</b>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	<b>97,126</b>	<b>88,704</b>

## 2.4 Statement of Changes in Net Assets

(Thousands of euros)

Net assets	Accumulated Surplus / Deficit	Statement of financial performance of the year	Net assets (total)
<b>Balance as of 31 December 2018</b>	<b>54,220</b>	(1,034)	<b>53,186</b>
<b>Balance as of 1 January 2019</b>	<b>54,220</b>	(1,034)	<b>53,186</b>
SFP result of the previous year	(1,034)	(1,034)	-
SFP result of the current year		(2,019)	(2,019)
<b>Balance as of 31 December 2019</b>	<b>53,186</b>	<b>(2,019)</b>	<b>51,167</b>

In compliance with Article 97-*Structure of the accounts* of EASA's financial regulation, the annual accounts of the European Aviation Safety Agency (the "Agency") consist of financial statements and reports on implementation of the budget of the Agency.

### **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 outturn account takes into account as revenue the cash received during the year and as expenses the cash paid out plus the 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 recognized 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 receivables, accrued revenues and charges, contingent assets and liabilities, and degree of impairment of intangible assets and property, plant and equipment. Actual results could differ from these estimates. Changes in estimates are reflected in the period in which they become known.

## Balance Sheet

### Fixed assets

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

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

All assets are stated at cost less accumulated depreciation and impairment losses. Assets relating to the new building were depreciated over the lease term, or their useful life. A value of EUR 1,164K was capitalised relating to four IT Projects which went live. There were intangible assets under construction of EUR 1,600K at the end of 2019 relating to 4 different IT Projects as follows: EUR 505K for the European Aeromedical Repository project, EUR 482k for the eRules project, EUR 490k for the Pyli project as well as EUR 123K for the New Digital Core Project.

### Leases

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

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

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

### Receivables

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

### Cash and cash equivalents

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

Six bank accounts with three different banks:

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

According to the contract between the Agency and its legal representative the Escrow Account will not bear interest, will be held only as a credit account and in each case will always be deemed as assets of the Agency.

### **Payables**

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

### **Accrued expenses**

In accordance with EC Accounting Rules no. 10 complemented by paragraph 19 under IPSAS 19 (Provisions, contingent liabilities and contingent assets) accruals are made to recognize 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 authorizing officers in the official carry-over forms which they submit at year-end. These accruals are reported under current liabilities/current payables.

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

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

## **Statement of Financial Performance**

### **Revenue**

EASA's revenues consist of:

A subsidy received from the European Union and

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

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

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

The EU subsidy (non-exchange revenue) is intended to cover the regulatory activities of the Agency including the cost of the allocated support. The related receivables and revenue are recognized 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 Union. In addition, grants for specific technical cooperation projects and other contributions are included and are mostly multi annual agreements for which year-end cut off is applied until the end of the implementation. EU Accounting Rule number 17-Revenue from non-exchange transactions is applicable here.

### **Exchange Revenue**

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

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

The governing rules based on which EASA invoice the applicants until 31 December 2019 are provided by the European Commission Regulation (EU) No 319/2014 on the fees and charges levied by the Agency. A new fees and charges regulation is applied from January 1, 2020 as provided by Commission Implementing Regulation (EU) 2019/2153 of 16 December 2019 on the fees and charges levied by the European Union Aviation Safety Agency, and repealing Regulation (EU) No 319/2014.

### Revenue recognition related to fees and charges activities

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

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

Below is a summary of the rules applied to deferrals:

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

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

**Accrued credit notes:** as of 2017 the credit notes accrual is included in the overall amounts accrued as revenue in order to better reflect that for most credit notes there may be a need to re-invoice certain amounts based on the reason for the credit notes (most common cases are cancelled projects that would trigger a new invoiced calculated on the basis of the worked hours). This change in the estimate method for the accrued revenue more accurately reflects the reality.

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

The Agency managed a total of 30 projects (29 still open at year-end) in 2019 which have been funded by EC general budget, the European Development Fund and other third parties.

The Implementation modalities of these funded programs is mostly, in terms of amount if not in terms of number of projects, through type of financing grant with indirect mode management (Contribution agreement) as per latest sponsor assessment. Direct management (grant agreement) is the implementation mode for the former projects. Implementation modalities are subject to change since it is a sponsor decision.

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

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

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

### **Expenditure**

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

### **Contingent liabilities**

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

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

### **Contingent assets**

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

### **Employee benefits**

The staff of the Agency are entitled to pensions 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 recognized in the balance sheet of the Agency. However, starting in 2016, the Agency has to bear the financial cost of the Pension contribution for the fees and charges financed staff. The payment for 2019 was EUR 8,841K (8,804K in 2018).

### 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.

A total of four IT projects went live during the year for a total of EUR 1,164K (mainly EUR 610K for the SEPIAC Project, EUR 361K for the Khronos Project and EUR 175K for the EcoPortal Project). There was a total EUR 1,600K of intangible assets under construction at the end of the year for four different IT projects.

2019		Computer Software Under Construction	Total Computer Software	Total
<b>Gross carrying amounts 01.01.2019</b>	+	1,381	15,661	17,042
Additions	+	976	1,126	2,102
Transfers between headings	-/+	(757)	757	-
<b>Gross carrying amounts 31.12.2019</b>		<b>1,600</b>	<b>17,544</b>	<b>19,144</b>
<b>Accumulated amortization and impairment 01.01.2019</b>	-	0	(13,001)	(13,001)
Amortization	-	0	(1,358)	(1,358)
<b>Accumulated amortization and impairment 31.12.2019</b>		0	(14,359)	(14,359)
<b>Net carrying amounts 31.12.2019</b>		<b>1,600</b>	<b>3,186</b>	<b>4,786</b>

**Tangible fixed assets** consist essentially of furniture (including building amendments) and IT hardware. Additions during the year (EUR 454K) consisted mainly of a variety of furniture items (EUR 270K) as well as Hardware purchases (EUR 148K). Actual disposals took place during the year amounting to EUR 620K (which were mainly for the disposal of 800 laptops) resulting in a EUR 8K loss on disposal.

2019		Computer hardware	Furniture and vehicles	Other Equipment	Total
<b>Gross carrying amounts</b>	+	<b>6,498</b>	<b>10,310</b>	<b>552</b>	<b>17,360</b>
<b>01.01.2019</b>					
Additions	+	148	270	35	454
Disposals	-	(606)	(14)	-	(620)
<b>Gross carrying amounts</b>		<b>6,040</b>	<b>10,567</b>	<b>587</b>	<b>17,194</b>
<b>31.12.2019</b>					
<b>Accumulated amortization and impairment</b>	-	<b>(5,219)</b>	<b>(2,115)</b>	<b>(514)</b>	<b>(7,848)</b>
<b>01.01.2019</b>					
Depreciation	-	(608)	(701)	(22)	(1.332)
Write-back of depreciation	+	-	-	-	-
Disposals	+	600	12	-	612
<b>Accumulated amortization and impairment</b>	-	<b>(5,227)</b>	<b>(2,804)</b>	<b>(536)</b>	<b>(8,568)</b>
<b>31.12.2019</b>					
<b>Net carrying amounts</b>		<b>813</b>	<b>7,762</b>	<b>51</b>	<b>8,626</b>
<b>31.12.2019</b>					

### 3.3 Current Assets

#### 3.3.1 Current receivables

Current Receivables	Balance at 31.12.2019	Balance at 31.12.2018
Receivable from customers	5,558	5,615
Doubtful Customers	(227)	(411)
VAT recoverable	2,062	1,842
<b>Total</b>	<b>7,393</b>	<b>7,046</b>

Due to an efficient management of the debt recovery process, the receivables from customers shows a slight decrease of EUR 57K or 1% compared to the previous year, despite a 5% increase in the volume of invoicing in 2019. The balance owing relating to 2018 and prior sums up to only EUR 132K or 2% of the total open debt.

The provision for doubtful receivables decreased by EUR 183K due to collecting some old debt. It includes EUR 94K for a company for which EASA will soon commence legal proceedings. All open invoices were assessed on a case by case basis in a prudent manner and represent a very small portion of the overall amounts invoiced since the inception of the Agency.

The VAT recoverable relates to the refundable VAT related to payments made in 2019 and still to be refunded by the German authorities. The concerned amount is EUR 220K or 5% higher compared to 2018 due to the timing of refunds by the German authorities.

#### 3.3.2 Sundry receivables

Sundry Receivables	Balance at 31.12.2019	Balance at 31.12.2018
Receivable from staff	91	67
Other receivables	172	172
<b>Total</b>	<b>263</b>	<b>239</b>

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

### 3.3.3 Accrued and deferred revenue

Accrued revenue	Balance at 31.12.2019	Balance at 31.12.2018
Accrued income fees and charges	6,242	6,236
Accrued interest income	21	22
<b>Total</b>	<b>6,263</b>	<b>6,258</b>

**Accrued income fees and charges** accounts for invoices or billable travel cost incurred in the current or past periods which were not invoiced yet by 31 December 2019. There is no significant movement in the balance year over year.

The accrued interest income is the interest to be received from customers and banks.

Deferred revenues	Balance at 31.12.2019	Balance at 31.12.2018
Deferred revenues F&C	34,978	33,019
Deferred revenues Non F&C	90	241
<b>Total</b>	<b>35,069</b>	<b>33,260</b>

**Deferred revenue:** as in the previous year, the largest part of the fees and charges deferred revenue is related to the type and restricted type certificates and major change and repairs which are invoiced up-front for a period of 12 months. The remainder relates mainly to periodical and annual fees. There is a EUR 1,959K or 6% increase in the deferred balance due to higher amounts invoiced and the periods covered by the invoices.

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

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

### 3.3.4 Prepaid expenses

Prepaid Expenses	Balance at 31.12.2019	Balance at 31.12.2018
Prepaid IT services	888	956
Prepaid other	141	23
Prepaid missions	-	3
Prepaid rent & utilities within one year	0	1
Prepaid social welfare & staff expenditure	2,277	2,202
<b>Total</b>	<b>3,306</b>	<b>3,185</b>

The slight EUR 122K or 4% overall increase compared to last year relates to operational related increase pre-paid expenses.

### 3.3.5 Cash

Cash	Balance at 31.12.2019	Balance at 31.12.2018
ING Bank	2,339	3,482
ING Bank (fees and charges)	42,058	42,201
ING Bank Special Projects	26,074	16,359
Commerzbank	1	19
BCEE Bank	25,129	25,117
Restricted cash	1,526	1,526
<b>Total</b>	<b>97,126</b>	<b>88,704</b>

The total cash balance has increased by EUR 8,423K or 9% compared to 2018 mainly due to higher fees and charges related cash collected in 2019 as well as due to higher cash balances received for the external assigned revenue grants and service contracts.

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

### 3.4 Non-current liabilities

NON-CURRENT LIABILITIES	Balance at 31.12.2019	Balance at 31.12.2018
EU entities-long term	241	825
<b>Total</b>	<b>241</b>	<b>825</b>

Long term due to EU entities reflects the open pre-financing relating to technical assistance to third countries and research projects due beyond the end of 2020.

### 3.5 Current Liabilities

#### 3.5.1 Current payables general

Current payables	Balance at 31.12.2019	Balance at 31.12.2018
Payables to suppliers	4,842	3,659
Accrued charges-untaken holidays	1,787	1,745
Accrued charges-other	15,500	15,385
Other payables	172	172
Unpaid salaries	74	40
<b>Total</b>	<b>22,376</b>	<b>21,001</b>

The main reason for the increase in overall general payables (EUR 1,375K or 7%) is the rise in the accrued cost related external assigned revenue grants and service contracts (EUR 6,505K in 2019 versus EUR 4,125K in 2018).

The unpaid salaries consists of outstanding amounts due to staff at the end of 2019 and paid in 2020.

#### 3.5.2 EU entities short term

Current payables	Balance at 31.12.2019	Balance at 31.12.2018
Subsidy to reimburse to the EU	0	92
Other payables to EU institutions	111	123
Grants & Contributions EU entities	18,457	10,410
<b>Total</b>	<b>18,568</b>	<b>10,626</b>

The EUR 18,457K (EUR 10,410K in 2018) represent the one-year open pre-financing amounts for the grants and service contracts received from different DG's, delegations and Horizon 2020 beneficiaries. The funds usually originate from the multiannual budget envelope of the Commission and the European Development Funds.

The long-term component is reported as non-current liabilities for amounts due after the end of 2020.

These amounts reflect the increasing involvement of the Agency in the area technical assistance to third countries and research.

### 3.5.3 Non-EU entities short term

Current payables	Balance at 31.12.2019	Balance at 31.12.2018
Grants & Contributions non-EU entities	342	87
<b>Total</b>	<b>342</b>	<b>87</b>

This category reflects the open pre-financing amount of EUR 342K received from the African Development Bank for a specific project related to the support of air transportation in Central and Western Africa.

### 3.6 Operating Revenue

The Agency's 2019 revenue comes from the following sources:

Operating revenue	2019	2018
Fees and charges	107,882	104,085
Contribution from EU entities	51,103	47,877
Contribution from non-EU entities	420	104
Contribution from EFTA countries	1,361	1,335
Recovery of expenses	1,287	1,007
<b>Total</b>	<b>162,054</b>	<b>154,409</b>

The overall EUR 7,645K or 5% revenue increase is driven by a 3,797K or 4% rise in fees and charges revenue (see further details under 3.7.1) as well as a EUR 3,226 EUR or 7% increase in the EU subsidy revenue. Please see notes 3.7.1 Fees and charges revenue and 3.6.2- Contributions from EU entities for further details.

### 3.6.1 Fees and charges revenue

BL	ITEM Description	2019 INVOICED			2019 Accrued		2019	2018 Reversals			Total
		F&C (+)	Travel (+)	Total (+)	F&C (+)	Travel (+)	Deferred (-)	F&C Accrued (-)	Accrued Travel (-)	F&C Deferred (+)	
01NF	Type Certificate / Restricted Type Certificate NF	13,940	705	14,645	90	178	(5,814)	(569)	(289)	4,620	12,862
01PF	Type Certificate / Restricted Type Certificate PF	19,344	236	19,580	335	59	(7,738)	1,130	(55)	7,966	21,278
02NF	Supplemental Type Certification	4,206	12	4,218	12	3	(1,890)	(85)	(13)	1,827	4,071
03NF	Major Changes & Repairs	13,194	915	14,109	526	230	(5,554)	469	(189)	5,850	15,441
04NF	Minor Changes & Repairs	177	-	177	-	-	(58)	(6)	-	64	177
06NF	Design Organisation Approval	224	34	258	-	9	(229)	(45)	(1)	224	215
06PF	Design Organisation Approval	8,205	253	8,458	5	64	(3,877)	(18)	(28)	3,002	7,606
07NF	Alternative Procedure to DOA	120	-	120	12	-	(45)	(17)	-	26	97
08NF	Production Organisation Approval	338	47	386	-	12	(192)	3	(42)	30	196
08PF	Production Organisation Approval	6,316	741	7,057	71	187	(2,089)	(24)	(207)	2,096	7,092
10NF	Foreign Maintenance Organisation Approval	466	135	602	-	34	(423)	(49)	(104)	317	378
10PF	Foreign Maintenance Organisation Approval	11,447	3,489	14,937	-	879	(5,399)	(38)	(1,378)	5,236	14,237
11NF	Continuing Airworthiness Management Organisation Approval	-	-	-	-	-	-	-	-	-	-
12NF	Part 145 / 147 approvals with bilateral agreements	135	-	135	-	-	(43)	(2)	-	38	128
11PF	Continuing Airworthiness Management Organisation Approval	130	5	135	-	1	(77)	-	(3)	75	132
12PF	Part 145 / 147 approvals with bilateral agreements	1,426	-	1,426	6	-	(567)	5	-	518	1,389
13NF	Foreign Maintenance Training Organisation Approval	241	58	298	1	14	(132)	(27)	(27)	235	364
13PF	Foreign Maintenance Training Organisation Approval	1,723	684	2,408	-	172	(829)	(2)	(233)	755	2,271
14NF	Appeals	-	-	-	-	-	-	-	-	-	-
AFM NA	Approval of Aircraft Flight Manual Revision	64	-	64	0	-	(24)	9	-	137	187
AMOC NA	Acceptable Means of Compliance to AD's	73	-	73	30	-	-	6	-	-	109
CS NA	Certification Support for Validation	1,145	309	1,454	288	78	-	(240)	(131)	-	1,449
ECOFANA	Export Certificate of Airworthiness	1,099	-	1,099	74	-	-	(20)	-	2	1,154
MR NA	Maintenance Review Board	2,160	956	3,116	358	241	-	(521)	(220)	-	2,974
OEB NA	Operations Evaluation Board	5	-	5	7	-	-	(0)	-	-	11
PTF NA	Approval of Flight Conditions for a permit to fly	323	-	323	0	-	-	(1)	-	-	323
TAC NA	Technical Advice Contracts	1,692	90	1,782	59	23	-	(428)	(25)	-	1,412
E-exam	E-examination	-	-	-	-	-	-	-	-	-	-
LOA PF	Letter of acceptance	18	-	18	-	-	-	(11)	-	-	7
LOA NF	Letter of acceptance	-	-	-	-	-	-	-	-	-	-
NAA-TRAINING	Technical Training to NAAs	111	19	131	-	5	-	0	(8)	-	128
AOA PF	Air traffic management/nav systems	623	43	666	184	11	-	(91)	(5)	-	764
AOANF	Air Traffic Mgmt./Air Navigation Systems	404	110	513	47	28	-	(188)	(7)	-	394
ATO PF	Approved Training Organisation	325	290	615	110	73	-	(104)	(42)	-	653
ATO NF	Approved Training Organisation	26	43	69	-	11	-	(26)	(10)	-	44
ATCO PF	Air Traffic Controllers' Licensing and Certification	13	1	14	2	-	-	(3)	(1)	-	12
ATCO NF	Air Traffic Controllers' Licensing and Certification	8	4	12	-	1	-	(7)	-	-	6
FSTD PF	Flight Simulation Training Device	3,417	3,257	6,674	276	821	-	(269)	(1,377)	-	6,124
FSTD NF	Flight Simulation Training Device	1,124	623	1,747	193	157	-	1	(207)	-	1,891
OSD NF	Organisation suitability data	1,162	353	1,515	176	89	-	(242)	(138)	-	1,401
RITO NF	Ramp Inspection Training Organization	5	-	5	-	-	-	(5)	-	-	(0)
Not assigned	BREXIT - fees for early applications for third country approvals	914	-	914	-	-	-	(8)	-	-	906
<b>Total 2019</b>		<b>96,346</b>	<b>13,413</b>	<b>109,759</b>	<b>2,863</b>	<b>3,379</b>	<b>- 34,978</b>	<b>- 1,420</b>	<b>- 4,740</b>	<b>33,019</b>	<b>107,882</b>

The above table provides a summary of the 2019 fees and charges revenue recognition computation on an accrual basis. The calculated bottom figure of EUR 107,882K (EUR 104,085K in 2018) is reflected in the Statement of Financial Performance as fees and charges revenue whilst the deferrals and accruals impact the balance sheet.

The 2019 fees and charges recognized revenue is EUR 3,797K or 4% higher than last year mainly due to EUR 4,462K or 4% more invoiced during the year while the net impact of the accruals and deferrals of the two years have a net negative impact of only EUR 665K.

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 2019 result of EUR 51,103K (EUR 47,877K in 2018) is equal to the gross pre-financing of EUR 38,552K received as EU subsidy (EUR 37,790K in 2018) including the contributions from the EFTA countries received through the European Commission plus EUR 12,551K (EUR 10,179K in 2018) of recognized revenue related to external assigned revenue grants and service contracts. The computation of the EU related revenue as well as further details on the external assigned revenue grants and service contracts are presented below.

<b>Contribution from EU entities</b>	<b>2019</b>	<b>2018</b>
Gross pre-financing	38,552	37,790
2017 BRA returned in 2018	0	(92)
Grants and service contracts	12,551	10,179
<b>Total</b>	<b>51,103</b>	<b>47,877</b>

***External assigned revenue grants and service contracts***

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

As of the end of 2019 there were 29 open and running contracts (nineteen at the end of 2018). One agreement, Euromed, already technically closed in 2018 has come to an end. The remaining 29 projects are based on three different types of contribution:

- Grant agreements: eight projects
- Delegation agreements: nine projects
- In kind contributions: twelve projects

A new contribution agreement for research provided by DG Move/RTD is expected to be signed in 2020 for a total amount of EUR 13,000K for which full pre-financing should be received in 2020. No staff cost recognition will be applied, only remuneration.

Overall, EUR 12,902K of revenue (from EU and non-EU entities) was recognized in 2019 compared to EUR 10,157K in 2018.

The following table shows a complete picture of the technical assistance to third countries business in 2019:

	PRE-FINANCING			RECOGNISED COST and REVENUE			PRE-FINANCING
PROJECT	NET END OF 2018 A	RECEIVED/ REFUND IN 2019 (CASH) B	TOTAL C	2019 CASH OUT D	ACCR/DEF EXP (+)	TOTAL EXP F=D+E	NET END OF 2019 C+F
ACACIAS	8	8	16	12		12	4
ARISE	639	1,551	2,190	804	287	1,091	1,099
ASA	0	1,788	1,788	210	110	319	1,469
AVIATOR	0	70	70	0	0	0	70
CORSIA AF	0	1,517	1,517	0		0	1,517
CORSIA CCCA	0	1,778	1,778	85	152	237	1,541
D4S	842	2,500	3,342	914	502	1,416	1,926
D4S_2	0	2,000	2,000	30	362	392	1,608
DESIRE	0	8	8	0	0	0	8
ENGAGE	4	2	6	2	0	2	4
EU CHINA	4,232	1,000	5,232	2,244	469	2,713	2,519
EUNADIC	6	0	6	5	(0)	5	1
EUROMED	211	(211)	(0)	0	0	0	(0)
FMCD	0	25	25	10	0	10	15
ICARE	19	0	19	16	2	18	1
IPA IV	188	0	188	159	25	184	4
LAC	1,053	1,899	2,952	1,041	276	1,316	1,636
MAHEPA	0	40	40	0	0	0	40
MUSICA	0	7	7	2	0	2	5
OPTICS2	41	50	91	9	1	10	81
ROCS	0	51	51	4	0	4	47
SAFECLOUDS	35	0	35	7	0	7	28
SAFEMODE	0	40	40	0	0	0	40
SARAH	8	0	8	0	0	0	8
SEA	1,060	2,909	3,969	1,335	517	1,851	2,118
SOUTH ASIA	1,035	1,975	3,010	1,691	(219)	1,472	1,538
TRACECA III	1,168	601	1,769	1,137	(247)	890	879
UKRAINE	168	315	483	296	8	304	179
ZAMBIA II	610	0	610	331	(38)	294	316
<b>Total EU entities</b>	<b>11,327</b>	<b>19,923</b>	<b>31,249</b>	<b>10,345</b>	<b>2,206</b>	<b>12,551</b>	<b>18,698</b>
PASTA-CO	87	607	694	192	159	351	342
<b>Total Non-EU entities</b>	<b>87</b>	<b>607</b>	<b>694</b>	<b>192</b>	<b>159</b>	<b>351</b>	<b>342</b>
<b>TOTAL</b>	<b>11,414</b>	<b>20,529</b>	<b>31,943</b>	<b>10,537</b>	<b>2,365</b>	<b>12,902</b>	<b>19,041</b>

### 3.6.3 Contribution from non-EU entities

The amounts reflect funds received or to be received from sources other than the EU bodies: the Greek Ministry and the African Development Bank.

### 3.6.4 Recovery of expenses

The recovery of expenses is linked to the recovery of cost related to staff parking, standardization inspections and conferences and meetings organized by EASA as well as the recovery of the secretarial cost of the staff member assigned to the EU Inter-Agencies network.

### 3.6.5 Contribution from EFTA countries

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

## 3.7 Operating expenses

OPERATING EXPENSES	2019	2018
Staff expenses	(95,836)	(94,146)
Buildings and related expenses	(9,614)	(9,560)
Other expenses	(9,336)	(7,507)
Depreciation and write offs	(2,569)	(2,536)
Outsourcing and contracting activities	(46,662)	(41,710)
<b>TOTAL OPERATING EXPENSES</b>	<b>(164,017)</b>	<b>(155,458)</b>

2019 operating expenses were EUR 8,559K or 5% higher compared to 2018 reflecting the following evolutions:

- EUR 1,691K or 2% increase in staff and related costs
- EUR 54K or 1 % increase in building and related expenses
- EUR 1,829K or 24% increase in other expenses
- EUR 33K or 1% increase in depreciation and write-offs
- EUR 4,952K or 12% increase in outsourcing and contracting activities

### 3.7.1 Staff expenses

Staff Expenses	2019	2018
Salaries and related allowances	75,695	74,415
Social security	3,019	2,998
Other staff expenses	8,281	7,929
Pension F&C	8,841	8,804
<b>Total</b>	<b>95,836</b>	<b>94,146</b>

The overall EUR 1,691K or 2% increase compared to last year is due mainly to increases in salaries (due to salary indexation, promotion, etc.) and related allowances and despite a decrease in the overall population (temporary and contract staff only) from 740 FTE's in 2018 to 729 FTE's in 2019.

Other staff expenses increased by EUR 352K or 4% for social welfare of staff (schools) and technical assistance to third countries.

The pension cost for the staff funded by fees and charges was calculated based on the same method (provided by the European Commission) as in 2018 and is almost flat year over year.

### 3.7.2 Building and related expenses

<b>Building and related expenses</b>	<b>2019</b>	<b>2018</b>
Rent	7,930	7,711
Related expenses	1,685	1,849
<b>Total</b>	<b>9,614</b>	<b>9,560</b>

Rent cost shows a small increase of EUR 219K or 3% compared to 2018 while the related expenses decreased by EUR 165K or 9%.

### 3.7.3 Other expenses

<b>Other Expenses</b>	<b>2019</b>	<b>2018</b>
Temporary assistance	1,224	1,435
Administrative assistance	664	629
Recruitment	79	58
Training	447	562
IT and equipment	6,043	4,216
Stationery, supplies and other	402	125
Legal	260	240
Postage and communication	50	80
Other	165	163
<b>Total</b>	<b>9,336</b>	<b>7,507</b>

The EUR 1,829K or 24% overall increase is mostly attributable to a EUR 1,827K or 43% increase in IT and equipment related expenses.

### 3.7.4 Depreciation and write-offs

<b>Depreciation and write-offs</b>	<b>2019</b>	<b>2018</b>
Depreciation and amortisation of fixed assets	2,698	2,659
Provision for risks on receivables	(129)	(123)
<b>Total</b>	<b>2,569</b>	<b>2,536</b>

Depreciation and amortization as well as the provision for risks on receivables remained flat year over year.

### 3.7.5 Outsourcing and contracting activities

<b>Certification and other operating expenses</b>	<b>2019</b>	<b>2018</b>
Certification activities (NAA and JAA)	23,004	22,241
Other operating expenses	16,251	12,035
Meetings	981	692
Translation/Publications	36	28
Missions/Technical Training	6,390	6,715
<b>Total</b>	<b>46,662</b>	<b>41,710</b>

The overall EUR 4,952K or 12% increase in the overall category is due mainly to a EUR 4,105K or 34% related to increase in the expenses related to delegation agreements as well as grants and services contracts outsourced work (re-invoiced to the sponsor DG therefore these costs are fully recovered). The rest is due to a moderate increase in the outsourced work to the National Aviation Authorities (NAA's) of EUR 763K or 3%.

### 3.8 Non-operating revenue (expenses)

<b>Non-operating revenue</b>	<b>2019</b>	<b>2018</b>
Bank interest	3	13
Interest received from customers	67	67
<b>Total</b>	<b>70</b>	<b>80</b>
<b>Non-operating expense</b>		
Other financial charges	(84)	(40)
Exchange differences	(42)	(24)
<b>Total</b>	<b>(125)</b>	<b>(64)</b>
<b>Total Net</b>	<b>(55)</b>	<b>16</b>

The interest rates with both our banks, ING and BCEE, remained consistent with last year's rates of 0% and 0.05% respectively, which are in line with market trends.

The interest received from customers is the interest invoiced to customers for paying their invoices late.

Other financial charges represent late payment fees charged by suppliers for goods and services bought by the Agency and bank charges.

### 3.9 Contingent liabilities

Contingent liabilities are established according to European Commission Accounting rule number 10 (provisions, contingent liabilities and contingent assets) paragraph 4.6 and consist of future financial obligations linked to the operating leases for the building(s) and the amounts to be paid under future commitments:

1. Operating lease commitments for rent:

Based on the new amendments signed in 2019 the amounts to be paid are as follows:

- The Cologne office: amounts to be paid from January 1<sup>st</sup> 2020 until 2036 under the operating lease for the new office (Neue-Direktion) are EUR 140,802K (EUR 137,579K at the end of 2018). The increase in the estimated future rental charges is due to applying indexation (which was higher than originally estimated) retrospectively from 01.01.2019.
- The Brussels office: amounts to be paid from January 1<sup>st</sup> 2020 until June 2027 are EUR 2,518K.

The contractual payments are scheduled as follows:

<b>Operating leases</b>	<b>Charges still to be paid</b>			<b>Total charges to be paid</b>
	<b>&lt;1yr</b>	<b>1-5 yrs.</b>	<b>&gt;5 yrs.</b>	
Neue-Direktion	7,125	38,472	95,205	140,802
Brussels	373	1,739	405	2,518
<b>Total</b>	<b>7,948</b>	<b>40,211</b>	<b>95,610</b>	<b>143,321</b>

2. 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.

<b>RAL</b>	<b>2019</b>	<b>2018</b>
Open budget commitments	36,887	35,193
Contractual commitments	78,243	68,357
<b>Gross amount</b>	<b>115,130</b>	<b>103,550</b>
Accrued charges	(19,713)	(16,780)
Accrued fixed assets	(2,518)	(1,942)
<b>Total</b>	<b>92,899</b>	<b>84,827</b>
Assigned revenue impact	(78,243)	(68,357)
<b>Total</b>	<b>14,656</b>	<b>16,470</b>

### **3.10 Non-adjusting events after the reporting date**

The Agency is following closely the economic impact of the Coronavirus pandemic on its financial resources. However, at this point in time, it is difficult to quantify the potential exposure and draw conclusions based on the available information.

As regards the 2019 annual accounts, in line with EU Accounting Rule 19 paragraph 3, the event has been deemed as a non-adjusting event after the reporting date, based on the following criteria:

- \* "Reporting date means the date of the last day of the reporting period to which the financial statements relate"
- \* The last day of the reporting period was December 31 2019 and the pandemic emerged after that date

Consequently, in accordance with Chapter 7 of EU Accounting Rule 19: "an EU entity shall not adjust the amounts recognized in its financial statements to reflect non-adjusting events after the reporting date." In addition, at this stage the financial effects of that non-adjusting event cannot be estimated. An assessment whether this event is material to the Annual Accounts 2019 of EASA is not possible.

### **3.11 Other Aspects**

#### **1. Payroll calculation and staff expenses**

All salary calculations giving the total staff expenses included in the annual accounts of the Agency are externalized 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 provides these services to other EU institutions and agencies as well. 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 being 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.

#### **2. Other**

1. Building related issues/NDK: as no Court decision or other form of agreement was reached so far all outstanding related amounts were accrued for in the 2019 financial statements. The case is ongoing as of the end of 2019.

2. One appeal by a person who was an applicant for a position at the Agency (EASA is the defendant) is still pending a court decision. The amount claimed is EUR 80K and the case is ongoing as of the end of 2019.

3. In another case where the Agency (the plaintiff ) is claiming the recovery/collection of EUR 93.9K plus interest plus legal costs of outstanding debts from an applicant. The case was ongoing as of the end of 2019.

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

### **3.12 Related party disclosure**

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

Highest grade description (2019)	Grade	Number of persons of this grade
Executive Director	AD 15	1
Director	AD 14	2
Director	AD 12	1
Acting Director	AD 11	1

## 4. Report on implementation of the budget

### 4.1 Budget implementation – Introduction

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

The budget structure for EASA consists of administrative and operational appropriations and contains only non-differentiated appropriations meaning that the commitment and payment appropriations entered in the approved budget show the same amount. 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 then 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:**

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 as set out in the EASA Financial Regulation:

- **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); however, appropriations may be carried over under certain conditions;
- **Equilibrium** between revenue and expenditure is respected mathematically when the budget is drawn up;
- **Unit of account** means that the budget is drawn up and implemented in euro and the accounts are to be presented in euro;
- **Universality** means that total revenue covers total expenditure without any specific link between a given item of revenue and a given item of expenditure. However, the Financial Regulation allows for specific exceptions to this rule whereby some revenue can be assigned to a specific purpose, for example, this is the case for EASA when managing assigned revenues for fees and charges income related to certification activities and for special operations programmes in the area of international technical cooperation projects;

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

**Origin of Appropriations:**

The main sources of the Agency’s revenues are:

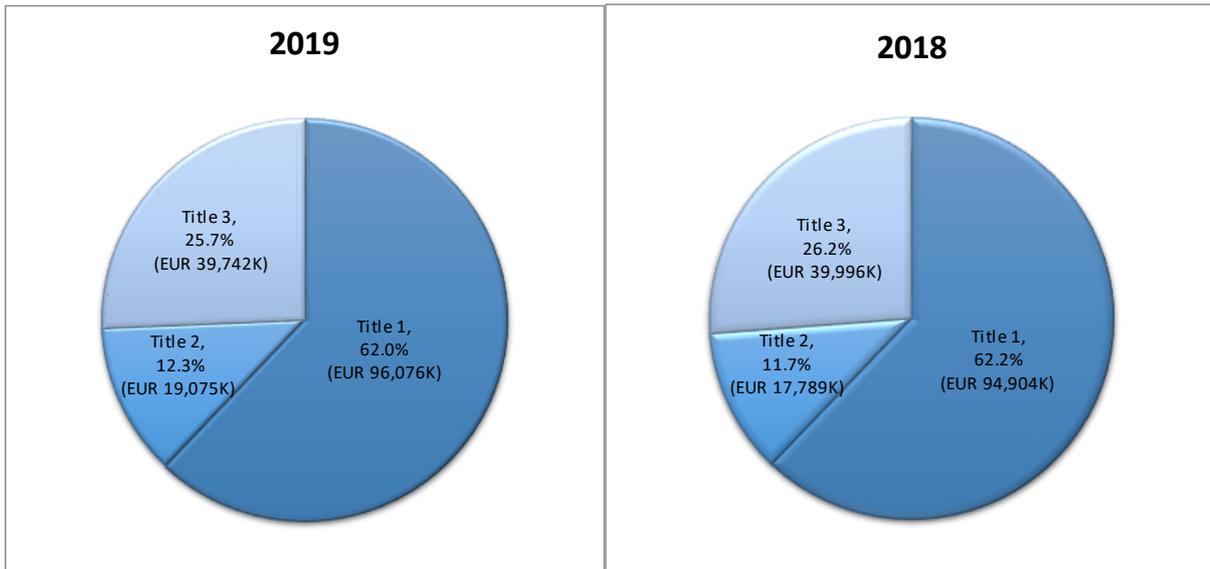
- European Union Subsidy;
- Assigned revenues from fees and charges paid by applicants;
- Assigned revenues received mainly from the European Commission to undertake special operations programmes’ in the areas of International Technical Cooperation with third countries and research;
- Internal assigned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

**Distribution of 2019 appropriations:**

Euro	C1	R0 (Fees & Charges)	R0 (Earmarked Projects)	C4	C5	C8	R8 (Fees & Charges)	R8 (Earmarked Projects)	Total Budget
Budget Title	Year n Appropriations	Assigned Revenue n	Special operations Earmarked Funds Assigned Revenue n	Internal Assigned Revenue n	Internal Assigned Revenue carried over	Carried over from n-1	Carried over from n-1	Special operations Earmarked Funds Assigned Revenue Carried over from n-1	Total appropriations for the year
1. Staff	89,283,657.44	9,264,000.00		15,781.09	3,696.10	422,422.01	20,368.95		99,009,885.59
2. Administration	19,486,000.00	5,000.00		131,053.72	24,356.50	6,373,527.03			26,019,937.25
3. Operating Expenditure	12,115,717.56	33,828,000.00		607,738.28	292,266.92	4,386,690.61	12,236,286.50		63,466,699.87
4. Earmarked Expenditure			25,035,785.91					11,753,608.48	36,789,394.39
5. Fees & Charges Reserve		32,429,000.00							32,429,000.00
<b>Total</b>	<b>120,885,375.00</b>	<b>75,526,000.00</b>	<b>25,035,785.91</b>	<b>754,573.09</b>	<b>320,279.52</b>	<b>11,182,639.65</b>	<b>12,256,655.45</b>	<b>11,753,608.48</b>	<b>257,714,917.10</b>

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

## Budget Implementation through commitments by title (C1 and R0)



### Administrative Appropriations (Title 1 and 2)

The increase in staff cost commitments of EUR 1,172K from EUR 94,904K in 2018 to EUR 96,076K in 2019, was due to salary increase.

Other administrative expenditure commitments increased by EUR 1,286K in absolute terms to EUR 19,075K (EUR 17,789K in 2018) and by 0.7% as an overall percentage of the Agency's budget to 12.3% (11.7% - 2018). This is mainly due to an increase in development of organisational applications, provision of data centre services and EASA building expenses.

### Operational Appropriations (Title 3)

Operational expenditure commitments decreased slightly by EUR 254K to EUR 39,742K (EUR 39,996K in 2018). This represents a decrease of 0.5% of the Agency's overall operational budget to 25.7% (26.2% in 2018). This is mainly due to a decrease in miscellaneous costs under fees and charges and reduced costs in relation to support to CAA Thailand. There was an increase in EASA certification activity costs of EUR 1,320 K in 2019.

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

The main facts that had an influence on the implementation of EASA's budget during 2019 were:

- **Pension contribution paid by fees and charges revenue**

In accordance with Article 83a of the Staff Regulations, agencies which are partly financed by fees have to pay the employers' contribution corresponding to the proportion between the agency's revenues without the subsidy from the European Union and its total revenues. The pension contribution paid by EASA from fees and charges revenue amounted to EUR 8,841K during 2019;

- **Staff cost increases in 2019**

The salary increase related to the application of the “automatic” annual updating of remunerations resulted in a 2% increase in basic salaries/allowances and a 0.1% increase in the ‘correction coefficient’ (weighting factor) for Germany. The pension contribution decreased from 10% to 9.7%;

- **Move 2016**

The Agency carried over EUR 1,527K from 2016 to 2019 to cover the final move related costs. Due to ongoing clarifications with the contractor, the amounts could not be paid in 2019. Based on legal advice, the related funds have been placed in a ‘Rechtanwaltsanderskonto Treuhandvertrag’ and carried over again to 2020. Additionally, part of the rent retained from the landlord in 2017 (EUR 235K), had to be carried over again to 2020. Both cases are currently subject to legal proceedings and have been carried over in line with Article 75.6 of the EASA Financial Regulation;

- **Increased Management of Earmarked Funded Projects**

In 2019 the Agency continued to manage a significant volume of technical assistance projects financed mainly by other European Commission DG’s. Altogether, 29 earmarked projects (19 in 2018) are now being managed and total additional funds received during 2019 amounted to EUR 20,529K (EUR 9,867K in 2018). 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;

- **2019 Amending Budget**

The Management Board adopted one amending budget which included:

- An adjustment to the accumulated surplus on fees and charges to reflect the 2018 negative result of EUR (2,747K) bringing the balance down to EUR 52,194K;
- A contribution of EUR 144,375 from the Ministry of Infrastructure and Transport of the Hellenic Republic to cover the cost of EASA staff working on the Memorandum of understanding established to provide technical assistance;
- An increase of EUR 85,000 to cover the extended scope of a study requested by DG MOVE and DG CLIMA on the environmental impacts of non-CO2 emissions from the aviation sector;
- An amendment to the 2019 Establishment Plan to reflect the conversion of 3 AST posts to AD. This conversion was deemed necessary to support the evolution of the Agency’s business model in relation to its extended mandate and was in line with the flexibility granted to the Management Board to modify the establishment plan by up to 10% of temporary agent posts authorised.

- **Overall Budget Implementation Rate**

As a result of comprehensive in year budget monitoring, the final budget implementation rate for 2019 current year appropriations (C1) was 97% (98% in 2018) and well above the Commission target of 95%;

The cancelled appropriations relating to commitments carried over to 2019 (C8) were 3.7% (1.8% in 2018), therefore the Commission target of less than 5% was also achieved.

- **Budget Result**

Following the staff cost increase and the need to finance important operational programmes in 2019, the overall result in relation to the subsidy part of the Agency's budget was a surplus of EUR 139,830.16.

## 4.2 Budget Result Account for year 2019

All amounts are in Euros

		2019	2018
<b>REVENUE</b>			
	Fee income (Fees & Charges)	109,639,447.93	105,273,335.87
	Fee income (Subsidy)		
	European Union Subsidy	37,643,000.00	36,915,000.00
	Third Countries Contribution (EU)	908,730.17	874,886.00
	Third Countries Contribution (Switzerland)	1,356,600.00	1,335,133.53
	Delegation agreements & Grants	20,529,224.75	9,867,252.97
	Financial interests (Fees & Charges)	65,197.33	137,668.13
	Parking and others (Fees & Charges)	333,643.39	428,458.36
	Parking and others (Subsidy)	179,654.14	230,708.35
	Services rendered against payment	144,375.00	50,000.00
	Internal Assigned Revenue	754,573.09	336,150.73
	<b>TOTAL REVENUE (a)</b>	<b>171,554,445.80</b>	<b>155,448,593.94</b>
<b>EXPENDITURE</b>			
	<i>Title I: Staff</i>		
	Payments	- 95,717,899.06	94,485,445.19
	Appropriations carried over	- 397,604.37	446,447.06
	<i>Title II: Administrative Expenses</i>		
	Payments	- 13,842,108.32	13,184,073.72
	Appropriations carried over	- 7,149,819.98	6,397,883.53
	<i>Title III: Operating Expenditure</i>		
	Payments	- 33,545,526.72	30,142,897.15
	Appropriations carried over	- 15,637,618.86	16,915,244.03
	<i>Title IV: Earmarked projects</i>		
	Payments	- 10,537,046.88	7,535,257.78
	Appropriations carried over	- 9,992,177.87	2,331,995.19
	<b>TOTAL EXPENDITURE (b)</b>	<b>186,819,802.06</b>	<b>171,439,243.65</b>
	Result before carry over not used	-15,265,356.26	-15,990,649.71
	Cancellation of unused payment appropriations carried over from previous year	+ 414,361.08	134,107.90
	Carry over C8	1,761,325.42	1,761,325.42
	Adjustment of Assigned Revenue carried over	+ 12,576,934.97	12,032,350.27
	Exchange differences for the year (gain +/- loss -)	+/- -38,954.53	-24,496.93
	<b>Result of the year</b>	<b>-551,689.32</b>	<b>-2,087,363.05</b>
	<b>Related to Subsidy Activities</b>	<b>139,830.16</b>	<b>660,082.93</b>
	<b>Related to Fees and Charges Activities</b>	<b>-691,519.48</b>	<b>-2,747,445.98</b>
	<b>Total</b>	<b>-551,689.32</b>	<b>-2,087,363.05</b>
	<b>Accumulated surplus on Fees and Charges Activities</b>		
	Accumulated surplus from previous year	+ 52,194,235.98	54,941,681.96
	Adjustment of accumulated provision	+/- -691,519.48	-2,747,445.98
	<b>Accumulated Surplus</b>	<b>51,502,716.50</b>	<b>52,194,235.98</b>

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

All amounts in Euros

	Budget Result Calculation Fees & Charges / Subsidy Allocation - 2019 Result			IC4 Internal Assigned Revenue	Total
	F&C	Subsidy	IR1 (Earmarked)		
Fee income (Fees & Charges)	109,639,447.93				109,639,447.93
European Union Subsidy		37,643,000.00			37,643,000.00
Third Countries Contribution (EU)		908,730.17			908,730.17
Third Countries Contribution (Switzerland)		1,356,600.00			1,356,600.00
Financial interests (Fees & Charges)	65,197.33				65,197.33
Parking and others (Fees & Charges)	333,643.39				333,643.39
Parking and others (Subsidy)		179,654.14			179,654.14
Services rendered against payment		144,375.00			144,375.00
Delegation agreements & Grants			20,529,224.75		20,529,224.75
Internal Assigned Revenue				754,573.09	754,573.09
<b>Total Revenue</b>	<b>110,038,288.65</b>	<b>40,232,359.31</b>	<b>20,529,224.75</b>	<b>754,573.09</b>	<b>171,554,445.80</b>
2019 Payments C1	F&C	Subsidy	IR1 (Earmarked)	IC4 and IC5 Internal Assigned Revenue	Total
Title I: Staff	60,728,842.30	26,040,636.33			86,769,478.63
Title II: Administrative Expenses	8,950,061.20	4,814,986.86			13,765,048.06
Title III: Operational Expenditure	6,268,914.60	854,226.94			7,123,141.54
<b>Total</b>	<b>75,947,818.10</b>	<b>31,709,850.13</b>			<b>107,657,668.23</b>
2019 Payments R0	F&C	Subsidy			
Title I: Staff	6,241,738.07	2,676,468.46			8,918,206.53
Title II: Administrative Expenses	594.02	319.58			913.60
Title III: Operational Expenditure	15,474,698.05	2,108,643.18			17,583,341.23
<b>Total</b>	<b>21,717,030.14</b>	<b>4,785,431.22</b>			<b>26,502,461.36</b>
De-commitment of carry overs C8	F&C	Subsidy			
Title I: Staff	9,107.00	4,420.37			13,527.37
Title II: Administrative Expenses	164,419.12	108,149.47			272,568.59
Title III: Operational Expenditure	125,699.59	2,565.53			128,265.12
<b>Total</b>	<b>299,225.71</b>	<b>115,135.37</b>			<b>414,361.08</b>
De-commitment of carry overs R8	F&C	Subsidy			
Title I: Staff	-	-			-
Title II: Administrative Expenses	-	-			-
Title III: Operational Expenditure	3,617,336.66	73,830.01			3,691,166.67
<b>Total</b>	<b>3,617,336.66</b>	<b>73,830.01</b>			<b>3,691,166.67</b>
Title IV: Earmarked projects			IR1 (Earmarked)		
Payments R0			4,469,094.92		4,469,094.92
Payments R8			6,067,951.96		6,067,951.96
<b>Total</b>			<b>10,537,046.88</b>		<b>10,537,046.88</b>
2019 Payments C4				C4 Internal Assigned Revenue	
Title I: Staff				6,188.85	6,188.85
Title II: Administrative Expenses				51,790.16	51,790.16
Title III: Operational Expenditure				5,263.43	5,263.43
<b>Total expenditure C4</b>				<b>63,242.44</b>	<b>63,242.44</b>
Carry over C4 as C8				78,244.93	78,244.93
2019 Payments C5				C5 Internal Assigned Revenue	
Title I: Staff				3,656.10	3,656.10
Title II: Administrative Expenses				24,356.50	24,356.50
Title III: Operational Expenditure				288,660.69	288,660.69
<b>Total expenditure C5</b>				<b>316,673.29</b>	<b>316,673.29</b>
<b>(C1+R0)-(R8+C8)</b>	<b>93,748,285.87</b>	<b>36,306,315.97</b>	<b>-</b>		
<b>Net Income-Expenditure</b>	<b>16,290,002.78</b>	<b>3,926,043.34</b>	<b>9,992,177.87</b>		
Cancelled Internal Assigned Revenue (C5)		3,606.23			
Exch Rate Diff (655x)	-25,797.43	-13,157.10			
Carried over to 2020	16,955,724.82	3,776,662.32			
<b>Budget Result</b>	<b>- 691,519.48</b>	<b>139,830.16</b>	<b>9,992,177.87</b>		

## 4.4 Revenue

Budget Item	Type of revenue	Initial Adopted Budget	Amending Budgets	Final Adopted Budget	Entitlements established	Revenue received	Outstanding at the end of the year
100	Revenue from fees and charges	103,214,000.00		103,214,000.00	109,759,053.24	109,639,447.93	5,600,098.39
200	European Union subsidy	37,643,000.00		37,643,000.00	37,643,000.00	37,643,000.00	
300	Third Countries Contribution	2,066,000.00		2,066,000.00	2,270,193.84	2,265,330.17	4,863.67
400	Technical Cooperation with Third Countries - Grants received				1,160,436.82	1,311,283.74	90,352.98
401	Technical Cooperation with Third Countries - Delegation Agreements				14,417,641.53	14,417,641.53	
403	Research				300,299.48	300,299.48	
420	Data for Safety programme				4,500,000.00	4,500,000.00	
500	Revenue from bank interest	150,000.00		150,000.00	71,520.50	65,197.33	34,019.28
501	Other Administrative Operations	650,000.00		650,000.00	513,297.53	513,297.53	
600	Revenue from services rendered against payments	265,000.00	229,375.00	494,375.00	144,375.00	144,375.00	
702	Balance Fees & Charges on Outturn from previous years	54,941,000.00	- 2,747,000.00	52,194,000.00			
various	Internal Assigned Revenue			-	772,680.23	754,573.09	23,370.57
<b>Total:</b>		<b>198,929,000.00</b>	<b>- 2,517,625.00</b>	<b>196,411,375.00</b>	<b>171,552,498.17</b>	<b>171,554,445.80</b>	<b>5,752,704.89</b>

- **Revenue from Fees and Charges:** EUR 103,214K represents own revenue generated by Certification Services provided by the Agency. The entitlements established were EUR 109,759K and total cash received was EUR 109,639K;
- **Revenue from the European Union:** EUR 37,643K concerns the revenue from the EU subsidy approved by European Parliament (Article 120, Basic Regulation 2018/1139). The entitlements established were EUR 37,643K and total cash received was EUR 37,643K;
- **Third country contribution:** concerns the revenue from contributions from countries associated to EASA. More specifically, the revenue from the AELE Agreement, as well as the revenue from Switzerland, following Decision 1/2017 of the Joint European Union/Switzerland Air Transport Committee. Revenue received totaled EUR 2,265K;
- **Technical Cooperation with Third Countries – Grants and Service Contracts:** revenue received in 2019: EUR 1,311K, to support technical assistance and cooperation projects managed by the Agency with earmarked funds allocated by the Commission. The Agency signs Grant and Service Contracts with, inter alia, DG MOVE, DG NEAR, DG FPI and DG DEVCO;
- **Technical Cooperation with Third Countries – Delegation Agreements:** revenue received during 2019: EUR 14,418K, to support technical assistance and cooperation projects managed by the Agency with earmarked funds allocated by the Commission. The Agency signs Delegation Agreements with, inter alia, DG MOVE, DG NEAR, DG FPI and DG DEVCO. The discharge of these funds is given to the European Commission;
- **Technical Cooperation with Third Countries – Research projects:** revenue received during 2019: EUR 300K to support EASA research projects;
- **Data for Safety programme:** EUR 4,500K revenue received for data collection and analysis programme that will support the goal to ensure the highest common level of safety and environmental protection for the European aviation system;
- **Revenue received from bank interest:** totalling EUR 65K;
- **Other Administrative Operations:** EUR 513K received from parking and job ticket costs reimbursed by the EASA staff members;
- **Revenue from services rendered against payments:** EUR 144K received from Ministry of Infrastructure and Transport of the Hellenic Republic to cover the cost of EASA staff working on the Memorandum of understanding established to provide technical assistance;
- **Internal assigned revenue:** totalling EUR 755K related mainly to income received from participants at EASA organised events.

Note: All amounts in the following tables are in Euros

## 4.5 Budget implementation C1 – Current Year Appropriations

Title	Initial Adopted Budget (1)	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 2020 (5)-(6)
1	90,491,000.00	144,375.00	- 1,351,717.56	89,283,657.44	87,130,778.77	98%	2,152,878.67	86,769,478.63	97%	361,300.14
2	18,841,000.00		645,000.00	19,486,000.00	19,074,279.06	98%	411,720.94	13,765,048.06	71%	5,309,231.00
3	11,269,000.00	85,000.00	761,717.56	12,115,717.56	10,680,137.62	88%	1,435,579.94	7,123,141.54	59%	3,556,996.08
<b>Grand Total</b>	<b>120,601,000.00</b>	<b>229,375.00</b>	<b>55,000.00</b>	<b>120,885,375.00</b>	<b>116,885,195.45</b>	<b>97%</b>	<b>4,000,179.55</b>	<b>107,657,668.23</b>	<b>89%</b>	<b>9,227,527.22</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 2020 (5)-(6)
1	1100	Basic salaries	55,916,000.00	144,375.00	- 752,661.74	55,307,713.26	54,519,123.09	99%	788,590.17	54,519,123.09	99%	-
	1101	Family allowances	6,438,000.00		- 108,941.94	6,329,058.06	6,329,058.06	100%	-	6,329,058.06	100%	-
	1102	Expatriations and foreign residence allowances	8,342,000.00		- 209,122.87	8,132,877.13	8,132,877.13	100%	-	8,132,877.13	100%	-
	1103	Secretarial allowances	2,000.00		- 200.00	1,800.00	1,758.72	98%	41.28	1,758.72	98%	-
	1111	Secondment of national experts	1,120,000.00		- 70,000.00	1,050,000.00	924,902.66	88%	125,097.34	924,902.66	88%	-
	1112	Temporary assistance (Interims)	600,000.00		476,000.00	1,076,000.00	968,134.94	90%	107,865.06	776,464.46	72%	191,670.48
	1113	Contractual agents	4,738,000.00		193,753.57	4,931,753.57	4,931,743.34	100%	10.23	4,931,743.34	100%	-
	1114	Trainees	388,000.00		- 138,800.00	249,200.00	242,863.21	97%	6,336.79	242,863.21	97%	-
	1130	Insurance against sickness	2,058,000.00		- 50,746.96	2,007,253.04	2,007,203.04	100%	50.00	2,007,203.04	100%	-
	1131	Insurance against accidents and occupational diseases	232,000.00		- 6,260.32	225,739.68	225,739.68	100%	-	225,739.68	100%	-
	1132	Insurance against unemployment	804,000.00		- 18,432.48	785,567.52	785,567.52	100%	-	785,567.52	100%	-
	1140	Childbirth and death allowances and grants	5,000.00		-	5,000.00	3,172.96	63%	1,827.04	3,172.96	63%	-
	1141	Travel expenses for annual leave	1,006,000.00		-	1,006,000.00	884,521.03	88%	121,478.97	884,521.03	88%	-
	1142	Housing and transport allowances	499,000.00		- 84,000.00	415,000.00	412,656.95	99%	2,343.05	412,656.95	99%	-
	1172	Administrative assistance from community institutions	896,000.00		- 231,668.18	664,331.82	664,331.82	100%	-	664,331.82	100%	-
	1173	External services	140,000.00		36,000.00	176,000.00	127,576.96	72%	48,423.04	122,342.17	70%	5,234.79
	1191	Adjustments to remuneration	607,000.00		- 244,636.64	362,363.36	-	0%	362,363.36	-	0%	-
	1200	Miscellaneous expenditure on staff recruitment	239,000.00		- 32,000.00	207,000.00	82,662.89	40%	124,337.11	74,682.89	36%	7,980.00
	1201	Travel expenses	41,000.00		-	41,000.00	23,439.20	57%	17,560.80	23,439.20	57%	-
	1202	Installation, resettlement and transfer allowances	316,000.00		-	316,000.00	308,508.48	98%	7,491.52	308,508.48	98%	-
	1203	Removal expenses	158,000.00		-	158,000.00	111,427.38	71%	46,572.62	93,025.38	59%	18,402.00
	1204	Temporary daily subsistence allowances	356,000.00		- 110,000.00	246,000.00	171,290.72	70%	74,709.28	171,290.72	70%	-
	1410	Medical service	377,000.00		-	377,000.00	303,079.25	80%	73,920.75	289,394.00	77%	13,685.25
	1420	Language and other training	614,000.00		-	614,000.00	452,569.86	74%	161,430.14	387,674.24	63%	64,895.62
	1430	Social welfare of staff	4,457,000.00		-	4,457,000.00	4,420,920.66	99%	36,079.34	4,420,354.66	99%	566.00
	1700	Reception and events	82,000.00		-	82,000.00	35,926.29	44%	46,073.71	32,310.29	39%	3,616.00
	1420_IT	Language and other training	60,000.00		-	60,000.00	59,722.93	100%	277.07	4,472.93	7%	55,250.00
<b>1 Total</b>			<b>90,491,000.00</b>	<b>144,375.00</b>	<b>- 1,351,717.56</b>	<b>89,283,657.44</b>	<b>87,130,778.77</b>	<b>98%</b>	<b>2,152,878.67</b>	<b>86,769,478.63</b>	<b>97%</b>	<b>361,300.14</b>

## Budget implementation C1 – Current Year Appropriations

Title	Budget line	Budget Line Description	Initial Adopted Budget	Amending Budget	Transfers	Final Budget	Executed Commitment Amount	% Committed	Cancelled Appropriations	Executed Payment Amount	% Paid	Carried over to 2020
			(1)	(2)	(3)	(4)	(5)	(5)/(4)	(4)-(5)	(6)	(6)/(4)	(5)-(6)
2	2000	Rental costs	7,967,000.00		- 82,000.00	7,885,000.00	7,805,918.10	99%	79,081.90	7,640,015.22	97%	165,902.88
	2010	Insurance	43,000.00		7,000.00	50,000.00	49,896.18	100%	103.82	27,096.18	54%	22,800.00
	2030	Cleaning and maintenance	337,000.00		- 4,000.00	333,000.00	315,510.08	95%	17,489.92	257,710.15	77%	57,799.93
	2040	Fitting-out of premises	25,000.00		- 12,000.00	13,000.00	12,813.75	99%	186.25	2,813.75	22%	10,000.00
	2050	Security and surveillance of buildings	513,000.00		- 30,000.00	483,000.00	478,209.24	99%	4,790.76	438,799.66	91%	39,409.58
	2051	Other building expenditure	920,000.00		223,000.00	1,143,000.00	1,042,831.44	91%	100,168.56	759,810.85	66%	283,020.59
	2100	ICT equipment acquisition & maintenance	580,000.00		210,000.00	790,000.00	784,833.06	99%	5,166.94	338,228.23	43%	446,604.83
	2101	Development of organisational applications and provision of data centre services	4,541,000.00		- 50,000.00	4,491,000.00	4,470,749.78	100%	20,250.22	1,765,527.04	39%	2,705,222.74
	2106	Software	1,960,000.00		520,000.00	2,480,000.00	2,479,036.36	100%	963.64	1,472,606.60	59%	1,006,429.76
	2108	Telephone, radio and television, data connection subscriptions and charges	520,000.00		- 120,000.00	400,000.00	362,844.35	91%	37,155.65	246,089.23	62%	116,755.12
	2200	Technical equipment and installations	52,000.00		- 10,000.00	42,000.00	40,145.98	96%	1,854.02	33,960.90	81%	6,185.08
	2203	Maintenance and repair of technical equipment and installations	34,000.00		- 11,000.00	23,000.00	21,624.00	94%	1,376.00	18,620.00	81%	3,004.00
	2210	Purchase of furniture	201,000.00		- 7,000.00	194,000.00	193,672.53	100%	327.47	129,388.97	67%	64,283.56
	2252	Subscription to newspapers and periodicals	50,000.00		7,000.00	57,000.00	56,161.17	99%	838.83	56,161.17	99%	-
	2300	Stationery and office supplies	123,000.00		- 47,000.00	76,000.00	70,842.28	93%	5,157.72	67,337.73	89%	3,504.55
	2320	Financial charges	56,000.00		-	56,000.00	34,077.99	61%	21,922.01	34,043.48	61%	34.51
	2321	Other financial expenditure	92,000.00		65,000.00	157,000.00	149,053.80	95%	7,946.20	1,635.00	1%	147,418.80
	2330	Legal expenses	200,000.00		40,000.00	240,000.00	185,977.00	77%	54,023.00	130,887.50	55%	55,089.50
	2332	Board of appeals	20,000.00		- 10,000.00	10,000.00	3,698.55	37%	6,301.45	3,698.55	37%	-
	2351	MB and other internal meetings	45,000.00		- 8,000.00	37,000.00	30,323.50	82%	6,676.50	10,501.50	28%	19,822.00
	2352	Department removals	205,000.00		- 14,000.00	191,000.00	185,564.19	97%	5,435.81	156,170.49	82%	29,393.70
	2354	Representation costs	40,000.00		-	40,000.00	15,580.73	39%	24,419.27	14,567.11	36%	1,013.62
	2355	Integrated quality management system and Archive expenditure	145,000.00		- 20,000.00	125,000.00	119,636.51	96%	5,363.49	9,600.00	8%	110,036.51
	2400	Postage and delivery charges	172,000.00		- 2,000.00	170,000.00	165,278.49	97%	4,721.51	149,778.75	88%	15,499.74
<b>2 Total</b>			<b>18,841,000.00</b>		<b>645,000.00</b>	<b>19,486,000.00</b>	<b>19,074,279.06</b>	<b>98%</b>	<b>411,720.94</b>	<b>13,765,048.06</b>	<b>71%</b>	<b>5,309,231.00</b>
3	3100	Standardisation inspection	160,000.00		- 40,000.00	120,000.00	108,805.09	91%	11,194.91	63,805.09	53%	45,000.00
	3102	Technical library	69,000.00		8,000.00	77,000.00	37,099.64	48%	39,900.36	36,941.49	48%	158.15
	3200	Development of operational applications	934,000.00		75,000.00	1,009,000.00	1,008,790.78	100%	209.22	536,087.61	53%	472,703.17
	3300	Communication and publication	415,000.00		-	415,000.00	391,300.48	94%	23,699.52	197,619.23	48%	193,681.25
	3400	Organisation experts meeting	1,015,000.00		- 23,282.44	991,717.56	675,697.96	68%	316,019.60	413,719.21	42%	261,978.75
	3500	Translation of studies, reports and other working documents	58,000.00		-	58,000.00	21,752.00	38%	36,248.00	21,252.00	37%	500.00
	3600	Assistance to Rule Making activities	455,000.00	85,000.00	963,200.00	1,503,200.00	1,465,818.82	98%	37,381.18	5,000.00	0%	1,460,818.82
	3601	International cooperation	344,000.00		4,800.00	348,800.00	347,576.72	100%	1,223.28	86,897.92	25%	260,678.80
	3700	Mission expenses, duty travel expenses and other ancillary expenditure	6,892,000.00		- 208,000.00	6,684,000.00	5,897,099.79	88%	786,900.21	5,477,961.67	82%	419,138.12
	3800	Technical training and Pilot training expenses	480,000.00		- 58,000.00	422,000.00	248,288.09	59%	173,711.91	108,590.09	26%	139,698.00
	3802	European Central Question Bank	150,000.00		- 37,000.00	113,000.00	110,700.00	98%	2,300.00	96,210.00	85%	14,490.00
	3900	Safety intelligence and performance	52,000.00		107,000.00	159,000.00	158,197.95	99%	802.05	16,564.93	10%	141,633.02
	3903	Research Studies/Projects	80,000.00		- 30,000.00	50,000.00	50,000.00	100%	-	-	0%	50,000.00
	3908	Safety Promotion	165,000.00		-	165,000.00	159,010.30	96%	5,989.70	62,492.30	38%	96,518.00
<b>3 Total</b>			<b>11,269,000.00</b>	<b>85,000.00</b>	<b>761,717.56</b>	<b>12,115,717.56</b>	<b>10,680,137.62</b>	<b>88%</b>	<b>1,435,579.94</b>	<b>7,123,141.54</b>	<b>59%</b>	<b>3,556,996.08</b>
<b>Grand Total</b>			<b>120,601,000.00</b>	<b>229,375.00</b>	<b>55,000.00</b>	<b>120,885,375.00</b>	<b>116,885,195.45</b>	<b>97%</b>	<b>4,000,179.55</b>	<b>107,657,668.23</b>	<b>89%</b>	<b>9,227,527.22</b>

## 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/Reserve (4)-(5)	Executed Payment Amount (6)	% Paid (6)/(4)	Carried over to 2020 (5)-(6)
1	9,264,000.00		-	9,264,000.00	8,944,918.52	97%	319,081.48	8,918,206.53	96%	26,711.99
2	5,000.00		-	5,000.00	913.60	18%	4,086.40	913.60	18%	-
3	33,883,000.00		- 55,000.00	33,828,000.00	29,061,489.16	86%	4,766,510.84	17,583,341.23	52%	11,478,147.93
<b>Grand Total</b>	<b>43,152,000.00</b>		<b>- 55,000.00</b>	<b>43,097,000.00</b>	<b>38,007,321.28</b>	<b>88%</b>	<b>5,089,678.72</b>	<b>26,502,461.36</b>	<b>61%</b>	<b>11,504,859.92</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/Reserve (4)-(5)	Executed Payment Amount (6)	% Paid (6)/(4)	Carried over to 2020 (5)-(6)
1	1115	Local Agent	144,000.00		-	144,000.00	96,341.84	67%	47,658.16	70,084.85	49%	26,256.99
	1133	Contribution or maintenance of pension rights	9,100,000.00		-	9,100,000.00	8,841,290.18	97%	258,709.82	8,841,290.18	97%	-
	1700	Reception and events	20,000.00		-	20,000.00	7,286.50	36%	12,713.50	6,831.50	34%	455.00
<b>1 Total</b>			<b>9,264,000.00</b>		<b>-</b>	<b>9,264,000.00</b>	<b>8,944,918.52</b>	<b>97%</b>	<b>319,081.48</b>	<b>8,918,206.53</b>	<b>96%</b>	<b>26,711.99</b>
2	2354	Representation costs	5,000.00		-	5,000.00	913.60	18%	4,086.40	913.60	18%	-
<b>2 Total</b>			<b>5,000.00</b>		<b>-</b>	<b>5,000.00</b>	<b>913.60</b>	<b>18%</b>	<b>4,086.40</b>	<b>913.60</b>	<b>18%</b>	<b>-</b>
3	3003	Miscellaneous costs under fees and charges	610,000.00		10,156.00	620,156.00	18,359.28	3%	601,796.72	1,258.28	0%	17,101.00
	3010	CORAL investment programme	2,500,000.00		-	2,500,000.00	2,103,695.32	84%	396,304.68	180,754.88	7%	1,922,940.44
	3400	Organisation experts meeting	89,000.00		23,000.00	112,000.00	96,627.96	86%	15,372.04	10,680.24	10%	85,947.72
	3602	Support to CAA Thailand	500,000.00		35,000.00	465,000.00	112,988.28	24%	352,011.72	112,988.28	24%	-
	3800	Technical training and Pilot training expenses	340,000.00		-	340,000.00	243,414.29	72%	96,585.71	177,305.77	52%	66,108.52
	3904	Data for safety	1,000,000.00		-	1,000,000.00	-	0%	1,000,000.00	-	0%	-
	3907	Aviation Cyber Security project	50,000.00		30,000.00	80,000.00	78,500.00	98%	1,500.00	78,500.00	98%	-
	3000_ATM	Certification activities ATM	100,000.00		30,000.00	70,000.00	28,381.91	41%	41,618.09	27,842.17	40%	539.74
	3000_CAO	Certification activities CONTINUING AIRWORTHINESS	7,864,000.00		364,000.00	7,500,000.00	6,921,062.20	92%	578,937.80	4,552,359.59	61%	2,368,702.61
	3000_DOA	Certification activities DESIGN ORGANISATIONS	1,300,000.00		150,000.00	1,150,000.00	878,737.83	76%	271,262.17	448,593.54	39%	430,144.29
	3000_ETSO	Certification activities PARTS & APPLIANCES	70,000.00		-	70,000.00	43,284.00	62%	26,716.00	13,020.00	19%	30,264.00
	3000_FSTD	Certification activities FSTD	7,400,000.00		521,000.00	7,921,000.00	7,755,007.95	98%	165,992.05	5,028,632.45	63%	2,726,375.50
	3000_GABA	Cert. activities GENERAL AVIATION+BALLOON-AIRSHIP	2,300,000.00		-	2,300,000.00	2,171,369.56	94%	128,630.44	1,092,372.52	47%	1,078,997.04
	3000_LA	Certification activities LARGE AEROPLANES	3,400,000.00		110,156.00	3,289,844.00	2,892,584.56	88%	397,259.44	1,893,479.81	58%	999,104.75
	3000_MRB	Certification activities MRB	1,100,000.00		300,000.00	1,400,000.00	1,383,326.34	99%	16,673.66	1,129,987.54	81%	253,338.80
	3000_POA	Certification activities PRODUCTION ORGANISATIONS	3,500,000.00		100,000.00	3,400,000.00	3,069,564.83	90%	330,435.17	2,177,307.48	64%	892,257.35
	3000_PRO	Certification activities PROPULSION	160,000.00		-	160,000.00	142,078.00	89%	17,922.00	52,774.71	33%	89,303.29
	3000_RC	Certification activities ROTORCRAFT	1,600,000.00		150,000.00	1,450,000.00	1,122,506.85	77%	327,493.15	605,483.97	42%	517,022.88
<b>3 Total</b>			<b>33,883,000.00</b>		<b>- 55,000.00</b>	<b>33,828,000.00</b>	<b>29,061,489.16</b>	<b>86%</b>	<b>4,766,510.84</b>	<b>17,583,341.23</b>	<b>52%</b>	<b>11,478,147.93</b>
<b>Grand Total</b>			<b>43,152,000.00</b>		<b>- 55,000.00</b>	<b>43,097,000.00</b>	<b>38,007,321.28</b>	<b>88%</b>	<b>5,089,678.72</b>	<b>26,502,461.36</b>	<b>61%</b>	<b>11,504,859.92</b>

Title	Budget Line Description	Initial Budget (1)	Amending Budget (2)	Transfers (3)	Final Budget (4)	Reinstatement of Planning Adjustments (5)	Deficit/Surplus on 2019 F&C activity (6)	Accumulated Surplus Balance 31 Dec 2019 (7)
5	Provision for Fees & Charges funded expenditure	35,176,000.00	- 2,747,000.00	-	32,429,000.00	19,765,235.98	- 691,519.48	51,502,716.50
<b>Grand Total</b>		<b>35,176,000.00</b>	<b>- 2,747,000.00</b>	<b>-</b>	<b>32,429,000.00</b>	<b>19,765,235.98</b>	<b>- 691,519.48</b>	<b>51,502,716.50</b>

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

Title	Budget line	Budget Line Description	Earmarked Funds Budget	Executed Commitment Amount	% Committed	Cancelled Appropriations/Reserve	Executed Payment Amount	% Paid	Carried over to 2020
			(1)	(2)	(2)/(1)	(1)-(2)	(3)	(3)/(1)	(2)-(3)
4	4000	Technical Cooperation with Third Countries - Grant & service contract	19,994,098.91	16,494,317.50	82%	3,499,781.41	4,019,495.85	20%	12,474,821.65
	4100	Technical Cooperation with Third Countries - Delegation Agreements	393,387.11	71,217.42	18%	322,169.69	65,591.27	17%	5,626.15
	4200	Data for Safety Programme	4,648,299.89	2,218,132.08	48%	2,430,167.81	384,007.80	8%	1,834,124.28
<b>Total Title 4</b>			<b>25,035,785.91</b>	<b>18,783,667.00</b>	<b>75%</b>	<b>6,252,118.91</b>	<b>4,469,094.92</b>	<b>18%</b>	<b>14,314,572.08</b>

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

Title	Amounts received 2019_C4	Executed Commitment Amount	% Committed	Carried Over Appropriations	Executed Payment Amount	% Paid	Carried over Commitments to 2020
	(1)	(2)	(2)/(1)	(1)-(2)	(3)	(3)/(1)	(2)-(3)
1	15,781.09	6,188.85	39%	9,592.24	6,188.85	39%	-
2	131,053.72	51,790.16	40%	79,263.56	51,790.16	40%	-
3	607,738.28	83,508.36	14%	524,229.92	5,263.43	1%	78,244.93
<b>Grand Total</b>	<b>754,573.09</b>	<b>141,487.37</b>	<b>19%</b>	<b>613,085.72</b>	<b>63,242.44</b>	<b>8%</b>	<b>78,244.93</b>

Title	Budget line	Budget Line Description	Amounts received 2019_C4	Executed Commitment Amount	% Committed	Carried Over Appropriations	Executed Payment Amount	% Paid	Carried over Commitments to 2020
			(1)	(2)	(2)/(1)	(1)-(2)	(3)	(3)/(1)	(2)-(3)
1	1430	Social welfare of staff	15,781.09	6,188.85	39%	9,592.24	6,188.85	39%	-
1 Total			15,781.09	6,188.85	39%	9,592.24	6,188.85	39%	-
2	2000	Rental costs	131,053.72	51,790.16	40%	79,263.56	51,790.16	40%	-
2 Total			131,053.72	51,790.16	40%	79,263.56	51,790.16	40%	-
3	3100	Standardisation inspection	2,804.51	2,804.51	100%	-	2,804.51	100%	-
	3400	Organisation experts meeting	591,745.22	78,244.93	13%	513,500.29	-	0%	78,244.93
	3700	Mission expenses, duty travel expenses and other ancillary expenditure	11,813.40	2,458.92	21%	9,354.48	2,458.92	21%	-
	3900	Safety intelligence and performance	1,375.15	-	0%	1,375.15	-	0%	-
3 Total			607,738.28	83,508.36	14%	524,229.92	5,263.43	1%	78,244.93
<b>Grand Total</b>			<b>754,573.09</b>	<b>141,487.37</b>	<b>19%</b>	<b>613,085.72</b>	<b>63,242.44</b>	<b>8%</b>	<b>78,244.93</b>

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

Title	Appropriations carried over from 2018 C5	Executed Commitment Amount	% Committed	Cancelled Appropriations	Executed Payment Amount	% Paid
	(1)	(2)	(2)/(1)	(1)-(2)	(3)	(3)/(1)
1	3,656.10	3,656.10	100%	-	3,656.10	100%
2	24,356.50	24,356.50	100%	-	24,356.50	100%
3	292,266.92	288,660.69	99%	3,606.23	288,660.69	99%
<b>Grand Total</b>	<b>320,279.52</b>	<b>316,673.29</b>	<b>99%</b>	<b>3,606.23</b>	<b>316,673.29</b>	<b>99%</b>

Title	Budget line	Budget Line Description	Appropriations carried over from 2018 C5	Executed Commitment Amount	% Committed	Cancelled Appropriations	Executed Payment Amount	% Paid
			(1)	(2)	(2)/(1)	(1)-(2)	(3)	(3)/(1)
1	1430	Social welfare of staff	3,656.10	3,656.10	100%	-	3,656.10	100%
1 Total			3,656.10	3,656.10	100%	-	3,656.10	100%
	2330	Legal expenses	24,356.50	24,356.50	100%	-	24,356.50	100%
2 Total			24,356.50	24,356.50	100%	-	24,356.50	100%
3	3100	Standardisation inspection	3,016.53	3,016.53	100%	-	3,016.53	100%
	3400	Organisation experts meeting	286,279.13	282,672.90	99%	3,606.23	282,672.90	99%
	3700	Mission expenses, duty travel expenses and other ancillary expenditure	1,991.26	1,991.26	100%	-	1,991.26	100%
	3800	Technical training and Pilot training expenses	980.00	980.00	100%	-	980.00	100%
3 Total			292,266.92	288,660.69	99%	3,606.23	288,660.69	99%
Grand Total			<b>320,279.52</b>	<b>316,673.29</b>	<b>99%</b>	<b>3,606.23</b>	<b>316,673.29</b>	<b>99%</b>

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

Title	Carried over Commitment Amount (1)	Executed Payment Amount (2)	% Paid (2)/(1)	Carried over to 2020	Cancelled Appropriations (1)-(2)	Cancelled Appropriations %
1	422,422.01	408,894.64	97%	-	13,527.37	3%
2	6,373,527.03	4,339,633.02	68%	1,761,325.42	272,568.59	4%
3	4,386,690.61	4,258,425.49	97%	-	128,265.12	3%
<b>Grand Total</b>	<b>11,182,639.65</b>	<b>9,006,953.15</b>	<b>81%</b>	<b>1,761,325.42</b>	<b>414,361.08</b>	<b>4%</b>

Title	Budget line	Budget Line Description	Carried over Commitment Amount (1)	Executed Payment Amount (2)	% Paid (2)/(1)	Carried over to 2020	Cancelled Appropriations (1)-(2)	Cancelled Appropriations %
1	1112	Temporary assistance (Interims)	56,823.42	45,795.90	81%	-	11,027.52	19%
	1114	Trainees	2,436.07	2,436.07	100%	-	-	0%
	1173	External services	56,382.00	56,382.00	100%	-	-	0%
	1200	Miscellaneous expenditure on staff recruitment	12,962.88	12,962.88	100%	-	-	0%
	1203	Removal expenses	22,660.42	22,267.78	98%	-	392.64	2%
	1410	Medical service	13,965.00	13,147.29	94%	-	817.71	6%
	1420	Language and other training	66,077.45	66,059.74	100%	-	17.71	0%
	1430	Social welfare of staff	94,536.68	93,296.01	99%	-	1,240.67	1%
	1700	Reception and events	38,928.09	38,896.97	100%	-	31.12	0%
	1420_IT	Language and other training	57,650.00	57,650.00	100%	-	-	0%
<b>1 Total</b>			<b>422,422.01</b>	<b>408,894.64</b>	<b>97%</b>	<b>-</b>	<b>13,527.37</b>	<b>3%</b>

## Budget implementation C8 – Automatic Carried Over Appropriations

Title	Budget line	Budget Line Description	Carried over Commitment Amount	Executed Payment Amount	% Paid	Carried over to 2020	Cancelled Appropriations	Cancelled Appropriations %
			(1)	(2)	(2)/(1)		(1)-(2)	
2	2000	Rental costs	355,095.12	120,040.76	34%	235,054.36	-	0%
	2010	Insurance	13,281.00	13,281.00	100%	-	-	0%
	2030	Cleaning and maintenance	56,859.15	56,859.15	100%	1,526,271.06	-	0%
	2040	Fitting-out of premises	1,534,766.72	8,495.66	1%	-	-	0%
	2050	Security and surveillance of buildings	89,545.37	89,545.37	100%	-	-	0%
	2051	Other building expenditure	203,157.51	180,169.70	89%	-	22,987.81	11%
	2100	ICT equipment acquisition & maintenance	237,786.26	235,541.78	99%	-	2,244.48	1%
	2101	Development of organisational applications and provision of data centre services	2,362,108.24	2,301,572.67	97%	-	60,535.57	3%
	2106	Software	157,275.70	108,524.20	69%	-	48,751.50	31%
	2108	Telephone, radio and television, data connection subscriptions and charges	295,616.33	189,791.34	64%	-	105,824.99	36%
	2200	Technical equipment and installations	22,297.58	22,297.58	100%	-	-	0%
	2203	Maintenance and repair of technical equipment and installations	4,160.00	4,160.00	100%	-	-	0%
	2210	Purchase of furniture	364,643.47	364,236.75	100%	-	406.72	0%
	2300	Stationery and office supplies	14,878.22	14,878.22	100%	-	-	0%
	2320	Financial charges	45.82	45.82	100%	-	-	0%
	2321	Other financial expenditure	109,738.20	109,738.00	100%	-	0.20	0%
	2330	Legal expenses	264,805.00	239,472.68	90%	-	25,332.32	10%
	2332	Board of appeals	2,750.00	2,750.00	100%	-	-	0%
	2351	MB and other internal meetings	20,764.95	20,764.95	100%	-	-	0%
	2352	<b>Department removals</b>	<b>30,145.88</b>	<b>30,145.88</b>	<b>100%</b>	-	-	<b>0%</b>
	2354	<b>Representation costs</b>	<b>1,426.90</b>	<b>1,356.65</b>	<b>95%</b>	-	<b>70.25</b>	<b>5%</b>
	2355	Integrated quality management system and Archive expenditure	207,773.04	201,358.29	97%	-	6,414.75	3%
	2400	Postage and delivery charges	24,606.57	24,606.57	100%	-	-	0%
<b>2 Total</b>			<b>6,373,527.03</b>	<b>4,339,633.02</b>	<b>68%</b>	<b>1,761,325.42</b>	<b>272,568.59</b>	<b>4%</b>

## Budget implementation C8 – Automatic Carried Over Appropriations

Title	Budget line	Budget Line Description	Carried over Commitment Amount	Executed Payment Amount	% Paid	Carried over to 2020	Cancelled Appropriations	Cancelled Appropriations %
			(1)	(2)	(2)/(1)		(1)-(2)	
<b>3</b>	<b>3003</b>	Miscellaneous costs under fees and charges	580,000.00	580,000.00	100%	-	-	0%
	<b>3100</b>	Standardisation inspection	27,107.41	26,398.56	97%	-	708.85	3%
	<b>3102</b>	Technical library	12,870.41	12,870.41	100%	-	-	0%
	<b>3200</b>	Development of operational applications	362,654.61	362,654.60	100%	-	0.01	0%
	<b>3300</b>	Communication and publication	431,603.61	421,941.50	98%	-	9,662.11	2%
	<b>3400</b>	Organisation experts meeting	118,240.60	117,447.03	99%	-	793.57	1%
	<b>3500</b>	Translation of studies, reports and other working documents	27,580.00	24,118.17	87%	-	3,461.83	13%
	<b>3600</b>	Assistance to Rule Making activities	1,488,085.17	1,483,220.25	100%	-	4,864.92	0%
	<b>3601</b>	International cooperation	446,656.00	397,195.21	89%	-	49,460.79	11%
	<b>3700</b>	Mission expenses, duty travel expenses and other ancillary expenditure	465,043.59	407,986.57	88%	-	57,057.02	12%
	<b>3800</b>	Technical training and Pilot training expenses	231,663.36	230,928.34	100%	-	735.02	0%
	<b>3900</b>	Safety intelligence and performance	94,551.20	94,551.20	100%	-	-	0%
	<b>3901</b>	External evaluation of the Agency and other Studies	34,082.05	34,082.05	100%	-	-	0%
	<b>3908</b>	Safety Promotion	66,552.60	65,031.60	98%	-	1,521.00	2%
<b>3 Total</b>			<b>4,386,690.61</b>	<b>4,258,425.49</b>	<b>97%</b>	<b>-</b>	<b>128,265.12</b>	<b>3%</b>
<b>Grand Total</b>			<b>11,182,639.65</b>	<b>9,006,953.15</b>	<b>81%</b>	<b>1,761,325.42</b>	<b>414,361.08</b>	<b>4%</b>

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

Title	Budget line	Budget Line Description	Carried over Commitment Amount (1)	Executed Payment Amount (2)	% Paid (2)/(1)	Cancelled Appropriations (1)-(2)
1	1115	Local Agent	19,822.95	19,822.95	100%	-
	1700	Reception and events	546.00	546.00	100%	-
<b>1 Total</b>			<b>20,368.95</b>	<b>20,368.95</b>	<b>100%</b>	<b>-</b>
3	3000	Certification activities	9,835,017.07	6,243,466.12	63%	3,591,550.95
	3003	Miscellaneous costs under fees and charges	411,671.00	411,671.00	100%	-
	3010	CORAL investment programme	865,887.35	865,887.35	100%	-
	3400	Organisation experts meeting	35,290.80	33,173.93	94%	2,116.87
	3602	Support to CAA Thailand	788,317.87	694,573.04	88%	93,744.83
	3800	Technical training and Pilot training expenses	194,655.00	190,901.00	98%	3,754.00
	3907	Aviation Cyber Security project	105,447.41	105,447.39	100%	0.02
<b>Total Title 3</b>			<b>12,236,286.50</b>	<b>8,545,119.83</b>	<b>70%</b>	<b>3,691,166.67</b>
<b>Grand Total</b>			<b>12,256,655.45</b>	<b>8,565,488.78</b>	<b>70%</b>	<b>3,691,166.67</b>

Title	Budget line	Budget Line Description	Carried over Commitment Amount (1)	Executed Payment Amount (2)	% Paid (2)/(1)	Cancelled Appropriations (1)-(2)
4	4000	Technical Cooperation with Third Countries - Grant & service contract	11,133,159.27	5,505,383.35	49%	5,627,775.92
	4100	Technical Cooperation with Third Countries - Delegation Agreements	2,964.08	2,704.17	91%	259.91
	4200	Data for Safety Programme	617,485.13	559,864.44	91%	57,620.69
<b>Total Title 4</b>			<b>11,753,608.48</b>	<b>6,067,951.96</b>	<b>52%</b>	<b>5,685,656.52</b>

## 4.12 Budget Transfers (all amounts in Euros)

Budget Line	Description	Initial credit	Transfers Prior to Budget Approval - Dec	Transfers Prior to Budget Approval - Jan	Approved Budget	Feb	Mar	Apr	May	Amending Budget	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1100	Basic salaries	55,916,000.00			55,916,000.00					144,375.00		-36,000.00		- 716,661.74				55,307,713.26
1101	Family allowances	6,438,000.00			6,438,000.00									- 253,000.00			144,058.06	6,329,058.06
1102	Expatriation and foreign-residence allowances	8,342,000.00			8,342,000.00									- 235,887.64			26,764.77	8,132,877.13
1103	Secretarial allowances	2,000.00			2,000.00									- 200.00				1,800.00
1111	Secondment of National Experts	1,120,000.00			1,120,000.00										- 70,000.00			1,050,000.00
1112	Temporary Assistance (interims)	500,000.00	100,000.00		600,000.00				330,000.00		110,000.00	36,000.00						1,076,000.00
1113	Contractual Agents	4,738,000.00			4,738,000.00										150,000.00		43,753.57	4,931,753.57
1114	Trainees	388,000.00			388,000.00				- 100,000.00					- 38,800.00				249,200.00
1115-RO	Local Staff	144,000.00			144,000.00													144,000.00
1130	Insurance against sickness	2,058,000.00			2,058,000.00									- 70,000.00			19,253.04	2,007,253.04
1131	Insurance against accidents and occupational disease	232,000.00			232,000.00									- 8,500.00			2,239.68	225,739.68
1132	Insurance against unemployment	804,000.00			804,000.00									- 27,000.00			8,567.52	785,567.52
1133-RO	Constitution or maintenance of pension rights	9,100,000.00			9,100,000.00													9,100,000.00
1140	Childbirth and death allowances and grants	5,000.00			5,000.00													5,000.00
1141	Travel expenses for annual leave	1,006,000.00			1,006,000.00													1,006,000.00
1142	Housing and transport allowances	491,000.00		8,000.00	499,000.00								- 4,000.00		- 80,000.00			415,000.00
1172	Administrative Assistance from Community institutions	896,000.00			896,000.00				- 230,000.00					- 1,668.18				664,331.82
1173	External Services	140,000.00			140,000.00							32,000.00	4,000.00					176,000.00
1191	Adjustments to remuneration	607,000.00			607,000.00												- 244,636.64	362,363.36
	<b>Chapter 11</b>	<b>92,927,000.00</b>	<b>100,000.00</b>	<b>8,000.00</b>	<b>93,035,000.00</b>	-	-	-	-	<b>144,375.00</b>	<b>110,000.00</b>	<b>32,000.00</b>	-	<b>-1,351,717.56</b>	-	-	-	<b>91,969,657.44</b>
1200	Miscellaneous expenditure on staff recruitment	239,000.00			239,000.00								-32,000.00					207,000.00
1201	Travel expenses	41,000.00			41,000.00													41,000.00
1202	Installation, resettlement and transfer allowances	316,000.00			316,000.00													316,000.00
1203	Removal expenses	158,000.00			158,000.00													158,000.00
1204	Temporary daily subsistence allowances	356,000.00			356,000.00						-110,000.00							246,000.00
	<b>Chapter 12</b>	<b>1,110,000.00</b>	-	-	<b>1,110,000.00</b>	-	-	-	-	-	<b>-110,000.00</b>	<b>-32,000.00</b>	-	-	-	-	-	<b>968,000.00</b>
1410	Medical service	377,000.00			377,000.00													377,000.00
1420	Language and other training	614,000.00			614,000.00													614,000.00
1420_IT	Language and other training/IT	60,000.00			60,000.00													60,000.00
1430	Social welfare of staff	4,565,000.00	- 100,000.00	- 8,000.00	4,457,000.00													4,457,000.00
	<b>Chapter 14</b>	<b>5,616,000.00</b>	<b>- 100,000.00</b>	<b>- 8,000.00</b>	<b>5,508,000.00</b>	-	-	-	-	-	-	-	-	-	-	-	-	<b>5,508,000.00</b>
1700/CT	Reception and events	20,000.00			20,000.00													20,000.00
1700/ED	Reception and events	70,000.00			70,000.00													70,000.00
1700/FS	Reception and events	1,000.00			1,000.00											- 1,000.00		-
1700/RS	Reception and events	-			-											1,000.00		1,000.00
1700/SM	Reception and events	11,000.00			11,000.00													11,000.00
	<b>Chapter 17</b>	<b>102,000.00</b>	-	-	<b>102,000.00</b>	-	-	-	-	-	-	-	-	-	-	-	-	<b>102,000.00</b>
	<b>TOTAL TITLE 1</b>	<b>99,755,000.00</b>	-	-	<b>99,755,000.00</b>	-	-	-	-	<b>144,375.00</b>	-	-	-	<b>-1,351,717.56</b>	-	-	-	<b>98,547,657.44</b>

## Budget Transfers (all amounts in Euros)

Budget Line	Description	Initial credit	Transfers Prior to Budget Approval - Dec	Transfers Prior to Budget Approval - Jan	Approved Budget	Feb	Mar	Apr	May	Amending Budget	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2000/RS	Rental costs	7,497,250.00	- 32,250.00	- 88,000.00	7,377,000.00						- 67,000.00		- 7,000.00	- 1,000.00				7,302,000.00
2000/SM	Rental costs	590,000.00			590,000.00										- 7,000.00			583,000.00
2010	Insurance	10,750.00	32,250.00		43,000.00								7,000.00					50,000.00
2030	Cleaning and maintenance	337,000.00			337,000.00						- 4,000.00							333,000.00
2040	Fitting-out of premises	25,000.00			25,000.00						- 12,000.00							13,000.00
2050	Security and surveillance of buildings	513,000.00			513,000.00						- 23,000.00			- 7,000.00				483,000.00
2051	Other building expenditure	792,000.00		128,000.00	920,000.00						170,000.00			89,000.00	4,000.00	- 40,000.00		1,143,000.00
	<b>Chapter 20</b>	<b>9,765,000.00</b>	<b>-</b>	<b>40,000.00</b>	<b>9,805,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>64,000.00</b>	<b>-</b>	<b>-</b>	<b>81,000.00</b>	<b>- 3,000.00</b>	<b>- 40,000.00</b>	<b>-</b>	<b>9,907,000.00</b>
2100	ICT equipment acquisition & maintenance	580,000.00			580,000.00											210,000.00		790,000.00
2101	Development of business applications and provision of data centre services	4,541,000.00			4,541,000.00			- 60,000.00										4,481,000.00
2106	Software	1,960,000.00			1,960,000.00									580,000.00		- 60,000.00		2,480,000.00
2108	Telephone, radio and television, data connection subscriptions and charges	520,000.00			520,000.00			60,000.00			- 20,000.00					- 160,000.00		400,000.00
	<b>Chapter 21</b>	<b>7,601,000.00</b>	<b>-</b>	<b>-</b>	<b>7,601,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-20,000.00</b>	<b>-</b>	<b>-</b>	<b>580,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,161,000.00</b>
2200	Technical equipment and installations	52,000.00			52,000.00						- 10,000.00		2,000.00		- 2,000.00			42,000.00
2203/RS	Maintenance and repair of technical equipment or installations	33,000.00			33,000.00						- 5,000.00		- 2,000.00	- 4,000.00				22,000.00
2203/SM	Maintenance and repair of technical equipment or installations	1,000.00			1,000.00													1,000.00
2210	Purchase of furniture	256,000.00	- 15,000.00	- 40,000.00	201,000.00						- 15,000.00	- 10,000.00		- 25,000.00		43,000.00		194,000.00
2252	Subscriptions to newspapers and periodicals	50,000.00			50,000.00										7,000.00			57,000.00
	<b>Chapter 22</b>	<b>392,000.00</b>	<b>- 15,000.00</b>	<b>- 40,000.00</b>	<b>337,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000.00</b>	<b>-10,000.00</b>	<b>-</b>	<b>- 29,000.00</b>	<b>5,000.00</b>	<b>43,000.00</b>	<b>-</b>	<b>316,000.00</b>
2300	Stationery and office supplies	123,000.00			123,000.00													123,000.00
2320	Financial charges	56,000.00			56,000.00						- 33,000.00			- 11,000.00		- 3,000.00		76,000.00
2321	Other financial expenditure	92,000.00			92,000.00										65,000.00			157,000.00
C1-	Legal expenses	173,750.00	26,250.00		200,000.00							30,000.00	5,000.00		5,000.00			240,000.00
2330/ED	Board of Appeals	20,000.00			20,000.00								- 5,000.00		- 5,000.00			10,000.00
2351/ED	MB and other internal meetings	56,250.00	- 11,250.00		45,000.00									- 8,000.00				37,000.00
2352	Departmental removals	205,000.00			205,000.00						- 1,000.00			- 13,000.00				191,000.00
2354/CT	Representation costs/CT	5,000.00			5,000.00													5,000.00
2354/ED	Representation costs/ED	10,000.00			10,000.00													10,000.00
2354/FS	Representation costs/FS	2,000.00			2,000.00													2,000.00
2354/RS	Representation costs/RS	4,000.00			4,000.00													4,000.00
2354/SM	Representation costs/SM	24,000.00			24,000.00													24,000.00
2355/ED	Integrated quality management system	145,000.00			145,000.00									- 20,000.00				125,000.00
	<b>Chapter 23</b>	<b>916,000.00</b>	<b>15,000.00</b>	<b>-</b>	<b>931,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,000.00</b>	<b>30,000.00</b>	<b>-</b>	<b>13,000.00</b>	<b>-</b>	<b>- 3,000.00</b>	<b>-</b>	<b>937,000.00</b>
2400/RS	Postage and delivery charges	171,000.00			171,000.00												- 2,000.00	169,000.00
2400/SM	Postage and delivery charges	1,000.00			1,000.00													1,000.00
	<b>Chapter 24</b>	<b>172,000.00</b>	<b>-</b>	<b>-</b>	<b>172,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>170,000.00</b>
	<b>TOTAL TITLE 2</b>	<b>18,846,000.00</b>	<b>-</b>	<b>-</b>	<b>18,846,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>645,000.00</b>	<b>2,000.00</b>	<b>-</b>	<b>19,491,000.00</b>

## Budget Transfers (all amounts in Euros)

Budget Line	Description	Initial credit	Transfers Prior to Budget Approval - Dec	Transfers Prior to Budget Approval - Jan	Approved Budget	Feb	Mar	Apr	May	Amending Budget	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
3000_ATM	Certification activities ATM	100,000.00			100,000.00										- 30,000.00			70,000.00	
3000_CAO	Certification activities Continuing Airworthiness	7,774,000.00		90,000.00	7,864,000.00						- 200,000.00				- 164,000.00			7,500,000.00	
3000_DOA	Certification activities Design Organisations	1,300,000.00			1,300,000.00										- 150,000.00			1,150,000.00	
3000_ETSO	Certification activities PARTS & APPLIANCES	70,000.00			70,000.00													70,000.00	
3000_FSTD	Certification activities FSTD	7,430,000.00		- 30,000.00	7,400,000.00										521,000.00			7,921,000.00	
3000_GABA	Certification activities General Aviation + Balloon-airship	2,300,000.00			2,300,000.00													2,300,000.00	
3000_LA	Certification activities Large Aeroplanes	3,430,000.00		- 30,000.00	3,400,000.00								- 50,000.00		- 50,000.00	- 10,156.00		3,289,844.00	
3000_MRB	Certification activities MRB	1,100,000.00			1,100,000.00						300,000.00							1,400,000.00	
3000_POA	Certification activities Production Organisations	3,530,000.00		- 30,000.00	3,500,000.00						- 100,000.00							3,400,000.00	
3000_PRO	Certification activities Propulsion	160,000.00			160,000.00													160,000.00	
3000_RC	Certification activities ROTORCRAFT	1,600,000.00			1,600,000.00								- 23,000.00		- 127,000.00			1,450,000.00	
3003/CT	Miscellaneous certification costs under F&C C	10,000.00			10,000.00											10,156.00		20,156.00	
3003/RS-RO	Miscellaneous certification costs under F&C F	600,000.00			600,000.00													600,000.00	
3010	CORAL investment programme	2,500,000.00			2,500,000.00													2,500,000.00	
	<b>Chapter 30</b>	<b>31,904,000.00</b>	-	-	<b>31,904,000.00</b>	-	-	-	-	-	-	-	- 73,000.00	-	-	-	-	<b>31,831,000.00</b>	
3100	Standardisation inspection	160,000.00			160,000.00									- 40,000.00				120,000.00	
3102	Technical Library	69,000.00			69,000.00										8,000.00			77,000.00	
	<b>Chapter 31</b>	<b>229,000.00</b>	-	-	<b>229,000.00</b>	-	-	-	-	-	-	-	-	- 40,000.00	<b>8,000.00</b>	-	-	<b>197,000.00</b>	
3200	Development of operational applications	934,000.00			934,000.00								50,000.00		40,000.00	25,000.00		1,009,000.00	
	<b>Chapter 32</b>	<b>934,000.00</b>	-	-	<b>934,000.00</b>	-	-	-	-	-	-	-	<b>50,000.00</b>	-	-	<b>25,000.00</b>	-	<b>1,009,000.00</b>	
3300	Communications and publications	415,000.00			415,000.00													415,000.00	
	<b>Chapter 33</b>	<b>415,000.00</b>	-	-	<b>415,000.00</b>	-	-	-	-	-	-	-	-	-	-	-	-	<b>415,000.00</b>	
3400/CT	ORGANISATION OF EXPERTS MEETINGS/CT	89,000.00			89,000.00								23,000.00					112,000.00	
3400/ED	ORGANISATION OF EXPERTS MEETINGS/ED	430,000.00			430,000.00									- 57,382.44				372,617.56	
3400/FS	ORGANISATION OF EXPERTS MEETINGS/FS	60,000.00			60,000.00										- 2,900.00			57,100.00	
3400/RS	ORGANISATION OF EXPERTS MEETINGS/RS	439,000.00			439,000.00	- 70,000.00									- 39,000.00			330,000.00	
3400/SM	ORGANISATION OF EXPERTS MEETINGS/SM	86,000.00			86,000.00	70,000.00						- 45,000.00			136,000.00	- 15,000.00		232,000.00	
	<b>Chapter 34</b>	<b>1,104,000.00</b>	-	-	<b>1,104,000.00</b>	-	-	-	-	-	-	- 45,000.00	<b>23,000.00</b>		<b>36,717.56</b>	-	-	<b>1,103,717.56</b>	
3500/ED	TRANSLATION OF STUDIES, REPORTS AND OTHER WORKING DOCUMENTS/ED	25,000.00			25,000.00													25,000.00	
3500/SM	TRANSLATION OF STUDIES, REPORTS AND OTHER WORKING DOCUMENTS/SM	33,000.00			33,000.00													33,000.00	
	<b>Chapter 35</b>	<b>58,000.00</b>	-	-	<b>58,000.00</b>	-	-	-	-	-	-	-	-	-	-	-	-	<b>58,000.00</b>	
3600/CT	Assistance to Rule Making activities/CT	200,000.00			200,000.00					85,000.00			150,000.00	325,000.00				760,000.00	
3600/ED	Assistance to Rule Making activities/ED	70,000.00			70,000.00													70,000.00	
3600/FS	Assistance to Rule Making activities/FS	25,000.00			25,000.00			50,000.00								23,200.00		98,200.00	
3600/SM	Assistance to Rule Making activities/SM	160,000.00			160,000.00		80,000.00	- 21,000.00						341,000.00		15,000.00		575,000.00	
3601/SM	International cooperation	344,000.00			344,000.00							45,000.00				- 40,200.00		348,800.00	
3602	Support to CAA Thailand	500,000.00			500,000.00							- 35,000.00						465,000.00	
	<b>Chapter 36</b>	<b>1,299,000.00</b>	-	-	<b>1,299,000.00</b>	-	<b>80,000.00</b>	<b>29,000.00</b>	-	<b>85,000.00</b>	-	<b>10,000.00</b>	<b>150,000.00</b>	<b>666,000.00</b>	-	-	<b>2,000.00</b>	-	<b>2,317,000.00</b>
3700/RS	MISSION EXPENSES, DUTY TRAVEL EXPENSES AND OTHER ANCILLARY EXPENDITURE	6,892,000.00			6,892,000.00			- 29,000.00				5,000.00	- 150,000.00	- 34,000.00				6,684,000.00	
	<b>Chapter 37</b>	<b>6,892,000.00</b>	-	-	<b>6,892,000.00</b>	-	-	<b>- 29,000.00</b>	-	-	-	<b>5,000.00</b>	<b>- 150,000.00</b>	<b>- 34,000.00</b>	-	-	-	<b>6,684,000.00</b>	

## Budget Transfers (all amounts in Euros)

Budget Line	Description	Initial credit	Transfers Prior to Budget Approval - Dec	Transfers Prior to Budget Approval - Jan	Approved Budget	Feb	Mar	Apr	May	Amending Budget	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
C1-3800/SM	Technical training and Pilot training expenses	520,000.00		- 40,000.00	480,000.00										- 8,000.00	- 50,000.00		422,000.00
R0-3800/SM	Technical training and Pilot training expenses	340,000.00			340,000.00													340,000.00
3802	European Central Questions Bank	110,000.00		40,000.00	150,000.00									- 37,000.00				113,000.00
	<b>Chapter 38</b>	<b>970,000.00</b>	-	-	<b>970,000.00</b>	-	-	-	-	-	-	-	-	- 37,000.00	- 8,000.00	- 50,000.00	-	<b>875,000.00</b>
3900	Safety intelligence and performance	52,000.00			52,000.00									115,000.00		- 8,000.00		159,000.00
3903	Research	80,000.00			80,000.00		- 80,000.00									50,000.00		50,000.00
3904	Data for Safety	1,000,000.00			1,000,000.00													1,000,000.00
3907/FS	Aviation Cyber Security project	50,000.00			50,000.00							30,000.00						80,000.00
3908	Safety Promotion	165,000.00			165,000.00													165,000.00
	<b>Chapter 39</b>	<b>1,347,000.00</b>	-	-	<b>1,347,000.00</b>	-	- 80,000.00	-	-	-	-	30,000.00	-	115,000.00	-	42,000.00	-	<b>1,454,000.00</b>
	<b>TOTAL TITLE 3</b>	<b>45,152,000.00</b>	-	-	<b>45,152,000.00</b>	-	-	-	-	85,000.00	-	-	-	706,717.56	-	-	-	<b>45,943,717.56</b>
5000	Provision for Fees & Charges funded expenditure	35,176,000.00			35,176,000.00					- 2,747,000.00								32,429,000.00
	<b>Chapter 50</b>	<b>35,176,000.00</b>	-	-	<b>35,176,000.00</b>	-	-	-	-	- 2,747,000.00	-	-	-	-	-	-	-	<b>32,429,000.00</b>
	<b>TOTAL TITLE 5</b>	<b>35,176,000.00</b>	-	-	<b>35,176,000.00</b>	-	-	-	-	- 2,747,000.00	-	-	-	-	-	-	-	<b>32,429,000.00</b>
	<b>GRAND TOTAL</b>	<b>198,929,000.00</b>	-	-	<b>198,929,000.00</b>	-	-	-	-	- 2,517,625.00	-	-	-	-	2,000.00	-	-	<b>196,411,375.00</b>

## Budget Transfers (all amounts in Euros)

Details about the transfers				
Serial No.	From / to	Amount	Date	Reason
1	From line 2000 to 2010	32,250	17/12/18	Local transfer to cover expenses related to insurances (building content, electronic and third party insurance, and for insurance consultancy), which need to be reserved before 31.12.2018, as services start on 01.01.2019.
2	From line 1430 to 1112	100,000	18/12/18	Local transfer to cover the interims contracts planned so far for 2019.
3	From line 2351 to 2330	11,250	18/12/18	Local transfer to cover the cost of Legal advice related to the Agency's premises in Cologne, in order to make service available as of 01.01.2019.
4	From line 2210 to 2330	15,000	18/12/18	Local transfer to cover costs of Legal advice related to the Agency's premises in Brussels, in order to make service available as of 01.01.2019.
5	From line 1430 to 1142	8,000	10/01/19	Local transfer to cover the payment of the rent for accomodation of EASA representatives for FEB-MAR2019.
6	From line 3800 to 3802	40,000	11/01/19	Local transfer to cover urgent contracts to allow the writers to start completing questions in various subjects in February.
7	From lines 3000_FSTD, LA & POA to 3000_CAO	90,000	11/01/19	Local transfer to readjust resources in line with activities.
8	From line 2000 to 2051	39,000	11/01/18	Local transfer to cover amount needed for FM consultancy services in Q1 2019.
9	From lines 2000 and 2210 to 2051	89,000	15/01/18	Local transfer to cover amount needed for property consultancy services in Q1 2019.
10	From line 3400/RS to 3400/SM	70,000	20/02/19	Local transfer to cover the remaining expenditures for the "Safety in Aviation Forum for Europe" (SAFE) event.
11	From line 3903 to 3600/SM	80,000	08/03/19	Local transfer to cover of a study related to Rulemaking.
12	From lines 3700 and 3600/SM to 3600/FS	50,000	02/04/19	Local transfer to cover costs of the "Pilots living with HIV" project.
13	From line 2101 to 2108	60,000	02/04/19	Local transfer to cover for the new mobile phone contract with Vodafone and ensure the continuation of the mobile phone service.
14	From lines 1172 & 1114 to 1112	330,000	18/05/19	Local transfer to cover the payment of contracts for temporary workers during the period 01/07/2019 to 23/12/2019.
15	From lines 2000 & 2300 to 2051	81,000	11/06/19	Local transfer to complete the amount needed for specific contract ensuring the provisions of technical management services for period 07-12.2019, in line with the new prices and structure of services under the new FWC awarded in Q2 2019.
16	From line 1204 to 1112	71,000	11/06/19	Local transfer to cover the payment of contracts for temporary workers (Service Desk, IT Department).
17	From lines 3000_POA&CAO to 3000_MRB	300,000	13/06/19	Local transfer to readjust resources in line with activities.
18	From lines 2000, 2030, 2040, 2050, 2200, 2203, 2210, 2300, 2352 to 2051	89,000	21/06/19	Local transfer to complete for specific contract ensuring the provisions of media technician services for period 07-12.2019, in line with the new prices and structure of services under the new FWC awarded in Q2 2019.
19	From line 1204 to 1112	39,000	25/06/19	Local transfer to cover the payment of contracts for temporary workers (Service Desk, IT Department).
20	From line 2108 to 2330	20,000	04/07/19	Local transfer to cover cost of Legal advice related to the Agency's Premises in Cologne for anticipated services until 31.12.2019.
21	From line 2210 to 2330	10,000	05/07/19	Local transfer to cover cost of Legal advice related to the Agency's Premises in Cologne for anticipated services until 31.12.2019.
22	From line 3602 to 3907	30,000	10/07/19	Local transfer to cover the extension by another year of a series of software licences and maintenance support services for the so-called Cybersecurity Lab. These software licence renewals are due before the end of this fiscal year.
23	From line 3400/SM to 3601	45,000	10/07/19	Local transfer to cover the implementation of the 7th International Cooperation Forum (ICF/7).
24	From line 1200 to 1173	32,000	10/07/19	Local transfer to cover costs of Hudson consultancy services for recruitment (Assessment & Development Centres).
25	From line 1100 to 1112	36,000	15/07/19	Local transfer to cover contracts for temporary workers during the period 01.08.2019 to 23.12.2019.
26	From line 3602 to 3700	5,000	26/07/19	Local transfer to cover mission expenditure EASA 2019 for Niall Brazil to CAAT- Thailand in August.

## Budget Transfers (all amounts in Euros)

Serial No.	From / to	Amount	Date	Reason
27	From line 3700 to 3600/CT	150,000	12/08/19	Local transfer to cover the costs of the implementation of the contract with DG CLIMA and DG MOVE on 'EASA offer of support for the analysis of the effects of Non-CO2 Aviation Emissions on Climate Change, and support to ICAO-CAEP work'.
28	From line 2203 to 2200	2,000	20/08/19	Local transfer to cover the acquisition of podcasting equipment which will help to deliver the safety promotion implementation plan.
29	From line 1142 to 1173	4,000	20/08/19	Local transfer to cover mission expenses of external instructors providing training on pension and taxes to EASA staff.
30	From line 2332 to 2330	5,000	27/08/19	Local transfer to cover cost of a translation request with regard to a debt recovery case and to obtain some budget to cover new Legal advice needs which could arise until the year end.
31	From line 3000_RC to 3400/CT	23,000	29/08/19	Local transfer to cover the costs of the outsourcing of the organisation of the Additive Manufacturing workshop, the LOI roadshow in Toulouse and the video recording of two workshops.
32	From line 2000 to 2010	7,000	29/08/19	Local transfer to cover the amendment of the SC02 for the insurance consultancy, including also the outsourced process of insurance tendering, as current insurance contracts expire end of 2019.
33	From line 3000_LA to 3200	50,000	30/08/19	Local transfer to cover costs of the first CIO board to provide consultancy for the implementation of a DOA feedback mechanism in SEPIAC.
34	From lines 3600/SM and 3802 to 3400/SM	96,000	17/09/19	Local transfer to cover the prepayment of the room rental and technical services related to the "SAFE 2020" conference.
35	From several T3 and T1 lines to several T3 and T2 BLs	1,530,000	20/09/19	Budget reallocation 1 to accommodate the spending plans approved by ExCom on 16 September 2019. €40K to BL 3400 - expert meetings, €725K to BL 3600 - Rulemaking, €120K to BL 3900 - Safety intelligence and performance, €65K to BL 2321 - Other financial expenditure & € 580K to BL 2106 - software.
36	From lines 2000/RS, 2050, 2203, 2210, 2300 and 2352 to 2051	61,000	25/09/19	Local transfer to cover costs for specific contracts ensuring the provisions of facility and property management consultancy for period Q4 2019.
37	From lines 2351 and 2355 to 2051	28,000	26/09/19	Local transfer to cover costs for specific contracts ensuring the provisions of facility and property management consultancy for period Q4 2019.
38	From line 2332 to 2330	5,000	09/10/19	Local transfer to cover the commitment for the contract amendment of EASA.2019.LVP.35 for legal advice and representation support related to case T-741/17 with Liedekerke.
39	From lines 3000_LA, RC, DOA, CAO, ATM to 3000_FSTD	521,000	10/10/19	Local transfer to readjust resources in line with activities.
40	From line 3800 to 3102	8,000	10/10/19	Local transfer to cover increased costs (due to last technological improvement) for the renewal of an online Aviation Safety Database.
41	From lines 2200 and 2400 to 2051	4,000	11/10/19	Local transfer to cover costs of independent technical expertise services in the context of the settlement discussions with the landlord of EASA premises.
42	From lines 1111 and 1142 to 1113	150,000	16/10/19	Local transfer to cover the payment of salaries and related entitlements to contract agents.
43	From line 2000/SM to 2252	7,000	29/10/19	Local transfer to cover cost of the subscription to Meltwater News for daily monitoring services.
44	From line 3000_LA to 3003/CT	10,156	07/11/19	Local transfer to purchase EASA-branded protective clothing for the technical experts in FS.
45	From line 3400/SM to 3600/SM	15,000	13/11/19	Local transfer to cover costs of a study to better evaluate the service provided by external company and the effectiveness of our rulemaking activities under a new business model.
46	From 3601 to 3600/FS	23,200	14/11/19	Local transfer to cover costs of an external expert which will provide assistance to determine the best FSTD to support the FCL training objectives. (Rulemaking).
47	From 3601 and 3900 to 3200	25,000	21/11/19	Local transfer to cover costs of a specific contract regarding the ISM (Information Security Management) project.
48	From 1700_FS to 1700_RS	1,000	21/11/19	Local transfer to complete the amount needed for the catering of the HR Head of Department's farewell lunch.
49	From 3800 to 3903	50,000	28/11/19	Local transfer to fund an urgent research study related to underwater evacuation from helicopters.
50	From BL 2051 and 2300 to 2210	43,000	29/11/19	Local transfer to cover the purchase of furniture for EASA premises.
51	From BLs 2108 and 2106 to 2101 and 2100	220,000	29/11/19	Local transfer to cover costs of intervention by SIEMENS on the GMS (Gebäude Management System) System, and for the acquisition of a SAN server as well as a tape library for Backup purposes.
52	From BL 1191 to BLs 1101, 1102, 1113, 1130, 1131 & 1132	244,636.64	02/12/19	Local transfers to cover the payment of the December payroll which includes the annual salary adaptation backdated July 2019.

