

**2021**

**Report on budgetary  
and financial  
management**

**European  
Education and  
Culture Executive  
Agency – EACEA**

## ***I. Introduction***

The new Agency 2021-2027 Commission notice, commonly referred to as the ‘delegation package’<sup>1</sup>, entered into force in 2021. It lays down the nature and scope of the powers delegated to the Agency and specifies the means at its disposal throughout that period.

In terms of resources, this delegation of powers translates into a Specific Financial Statement (SFS) for the Agency. This lays down the earmarked funds from the European Union’s general budget per delegated programme and per year (EUR 27 credits) and the authorised job posts.

When planning its budgets, the Agency not only draws on these earmarked funds set by the SFS (EUR 27), but also has variable appropriations that it can add to them: E0 (financial contributions from countries in the European Free Trade Association – EFTA) and R0 appropriations (financial contributions from third countries). There was also an allocation of financial resources for managing operational funds within the Agency’s remit in 2021, under the 11<sup>th</sup> EDF (European Development Fund) framework. Together, these 2021 appropriations exceeded the Agency’s requirements and it carried over some of these R0 appropriations to 2022.

As already highlighted in previous years, entering into several SLAs with the Commission or its Offices has, owing to the mechanisms of these agreements, made budget planning more complicated (due to price uncertainty).

It is too soon to assess the relevance of the resources made available to the Agency for the full period in question (2021-2027), but in 2021 they have been more than sufficient to ensure effective management. This assessment will be reviewed annually and adapted to the current situation.

## ***II. Legislative framework***

The Agency manages the operating budget for the community programmes that have been delegated to it by the Commission and its own administrative budget, in accordance with the legislative provisions imposed upon executive agencies.

## ***III. Initial budget and transfers***

The Agency began 2021 with an initial budget of EUR 54.283 million. This was revised in July, October and December, raising it first to EUR 55.345 million, then reducing it to EUR 54.183 million and then EUR 53.730 million.

Beyond these budget reviews adopted by the Steering Committee, the Director also authorised various adjustments, specified in the table below (under expenditure)

---

<sup>1</sup> Commission Decision C(2021)951 of 12 February 2021 delegating powers to the European Education and Culture Executive Agency with a view to the performance of tasks linked to the implementation of Union programmes in the field of education, audiovisual and culture, citizenship and solidarity comprising, in particular, implementation of appropriations entered in the general budget of the Union

## Budget revenue

Item	Title	Final 2019 budget	Final 2020 budget	Draft 2021 budget	Initial 2021 budget	Revised budget I	After transfers I	Revised budget II	After transfers II	Revised budget III
	<b>REVENUE</b>									
1	EU SUBSIDY									
11	EU SUBSIDY									
111	<i>Programme contribution</i>									
1111	Erasmus+, Heading 2	28 810 837.68	27 499 434.51	28 950 876.50	30 410 030.32	27 982 675.56		27 144 851.65		27 138 520.72
1112	Creative Europe	12 476 473.00	12 546 821.00	12 664 708.60	13 925 073.00	14 830 748.36		14 728 058.00		14 728 058.00
1113	CERV	2 227 000.00	2 266 528.00	2 277 897.70	2 787 000.00	5 369 865.00		5 271 910.47		5 272 457.55
1114	NDICI	4 711 999.00	4 551 563.91	4 560 480.50	4 613 647.09	4 613 647.09		4 594 798.00		4 203 466.00
1115	IPA	727 900.00	767 142.00	733 365.78	652 145.00	652 145.00		652 145.00		594 165.00
1116	European Solidarity Corps	2 031 724.32	2 222 024.46	2 236 286.50	1 705 419.00	1 705 419.00		1 600 814.88		1 603 002.73
	Article 111 total	50 985 934.00	49 853 513.88	51 423 615.58	54 093 314.41	55 154 500.00		53 992 578.00		53 539 670.00
112	<i>EDF contribution</i>							0.00		0.00
1121	European Development Fund (EDF) contribution	223 000.00	241 000.00	190 000.00	190 000.00	190 000.00		190 000.00		190 000.00
	Article 112 total	223 000.00	241 000.00	190 000.00	190 000.00	190 000.00		190 000.00		190 000.00
	CHAPTER 1 1 TOTAL	51 208 934.00	50 094 513.88	51 613 615.58	54 283 314.41	55 344 500.00		54 182 578.00		53 729 670.00
	<b>TITLE I TOTAL</b>	51 208 934.00	50 094 513.88	51 613 615.58	54 283 314.41	55 344 500.00		54 182 578.00		53 729 670.00
2	<b>MISCELLANEOUS REVENUE</b>									0.00
21	<b>PROCEEDS FROM THE SALE OR LEASE OF MOVABLE AND IMMOVABLE PROPERTY</b>									0.00
2111	Proceeds from the sale or lease of movable and immovable property	B/E	B/E	B/E	B/E	B/E		B/E		0.00
	CHAPTER 2 1 TOTAL				0.00	0.00		0.00		0.00
22	<b>REVENUE AND COMPENSATION FOR SERVICES RENDERED AGAINST PAYMENT</b>									0.00
2211	Revenue and compensation for services rendered against payment	B/E	B/E	B/E	B/E	B/E		B/E		0.00
	CHAPTER 2 2 TOTAL	0.00	0.00	0.00	0.00	0.00		0.00		0.00
23	<b>REPAYMENT OF MISCELLANEOUS EXPENDITURE</b>									0.00
2311	Repayment of miscellaneous expenditure	B/E	B/E	B/E	B/E	B/E		B/E		0.00
	CHAPTER 2 3 TOTAL	0.00	0.00	0.00	0.00	0.00		0.00		0.00
	<b>TITLE II TOTAL</b>	0.00	0.00	0.00	0.00	0.00		0.00		0.00
	<b>GRAND TOTAL</b>	51 208 934.00	50 094 513.88	51 613 615.58	54 283 314.41	55 344 500.00		54 182 578.00		53 729 670.00

## Budget expenditure (revisions/transfers in Titles I, II and III)

Item	Title	Final 2019 budget	Final 2020 budget	Draft 2021 budget	Initial 2021 budget	Revised budget I	After transfers I	Revised budget II	After transfers II	Revised budget III
<b>1</b>	<b>STAFF EXPENDITURE</b>									
<b>11</b>	<b>REMUNERATION, COMPENSATION AND CHARGES</b>									
<b>111</b>	<b>Temporary staff holding a post provided for in the establishment plan</b>									
1111	Temporary staff – salaries, compensation, allowances and charges	12 682 050.76	12 921 961.00	15 048 533.00	14 910 050.50	15 411 000.00		15 071 000.00		14 761 000.00
1112	Seconded officials	For the record	For the record	For the record	For the record	For the record		For the record		For the record
	Article 111 total	12 682 050.76	12 921 961.00	15 048 533.00	14 910 050.50	15 411 000.00		15 071 000.00		14 761 000.00
<b>112</b>	<b>Contract staff</b>									
1121	Contract staff – salaries, compensation, allowances and charges	18 857 909.26	19 351 326.00	21 143 410.00	21 046 763.91	21 397 000.00		21 137 000.00		20 267 000.00
	Article 112 total	18 857 909.26	19 351 326.00	21 143 410.00	21 046 763.91	21 397 000.00		21 137 000.00		20 267 000.00
<b>113</b>	<b>Other external staff</b>									
1131	Temps	2 100 000.00	1 820 000.00	995 000.00	1 990 000.00	1 990 000.00		2 110 000.00		2 070 000.00
1132	Probationers	301 604.00	282 001.00	155 000.00	310 000.00	310 000.00		310 000.00		310 000.00
1133	Officials and national or international experts and private-sector agents temporarily seconded to the Agency	For the record	For the record	For the record						For the record
	Article 113 total	2 401 604.00	2 102 001.00	1 150 000.00	2 300 000.00	2 300 000.00		2 420 000.00		2 380 000.00
	CHAPTER 11 TOTAL	33 941 564.02	34 375 288.00	37 341 943.00	38 256 814.41	39 108 000.00		38 628 000.00		37 408 000.00
<b>12</b>	<b>PROFESSIONAL DEVELOPMENT AND SOCIAL EXPENDITURE</b>									
<b>121</b>	<b>Personnel management</b>									
1211	Administrative staff management	465 000.00	465 000.00	500 000.00	500 000.00	600 000.00		545 000.00		545 000.00
	Article 121 total	465 000.00	465 000.00	500 000.00	500 000.00	600 000.00		545 000.00		545 000.00
<b>122</b>	<b>Professional development and missions</b>									
1221	Language courses, retraining and further training	280 000.00	237 500.00	200 000.00	360 000.00	360 000.00		282 000.00		252 000.00
1222	Administrative missions	For the record	For the record	For the record	For the record	For the record		For the record		For the record
	Article 122 total	280 000.00	237 500.00	200 000.00	360 000.00	360 000.00		282 000.00		252 000.00
<b>123</b>	<b>Social expenditure</b>									
1231	Medical Service	90 000.00	90 000.00	90 000.00	90 000.00	140 000.00		140 000.00		140 000.00
1232	Transport	70 000.00	30 000.00	70 000.00	70 000.00	50 000.00		50 000.00		50 000.00
1233	Social services and other interventions	800 000.00	850 000.00	820 000.00	920 000.00	920 000.00		830 000.00		930 000.00
	Article 123 total	960 000.00	970 000.00	980 000.00	1 080 000.00	1 110 000.00		1 020 000.00		1 120 000.00
<b>124</b>	<b>Representation and internal meetings</b>									
1241	Representation, internal meeting and event expenses	120 000.00	7 500.00	20 000.00	30 000.00	30 000.00		30 000.00		30 000.00
	Article 124 total	120 000.00	7 500.00	20 000.00	30 000.00	30 000.00		30 000.00		30 000.00
	CHAPTER 12 TOTAL	1 825 000.00	1 680 000.00	1 700 000.00	1 970 000.00	2 100 000.00		1 877 000.00		1 947 000.00
	TITLE 1 TOTAL	35 766 564.02	36 055 288.00	39 041 943.00	40 226 814.41	41 208 000.00		40 505 000.00		39 355 000.00
<b>2</b>	<b>INFRASTRUCTURE AND OPERATING EXPENDITURE</b>									
<b>21</b>	<b>BUILDING EXPENDITURE</b>									
<b>211</b>	<b>Rent and charges</b>									
2111	Rent/suffect and incidental expenses	2 950 000.00	3 000 000.00	3 050 000.00	3 060 000.00	3 060 000.00		3 060 000.00		3 380 000.00
2112	Charges relating to buildings	1 900 000.00	1 940 000.00	1 900 000.00	2 000 000.00	2 000 000.00		2 000 000.00		2 239 044.00
	Article 211 total	4 850 000.00	4 940 000.00	4 950 000.00	5 060 000.00	5 060 000.00		5 060 000.00		5 619 044.00
<b>212</b>	<b>Fitting-out of premises</b>									
2121	Fitting-out of premises and other expenditure	20 000.00	0.00	15 672.58	30 000.00	30 000.00		30 000.00		30 000.00
	Article 212 total	20 000.00	0.00	15 672.58	30 000.00	30 000.00		30 000.00		30 000.00
	CHAPTER 21 TOTAL	4 870 000.00	4 940 000.00	4 965 672.58	5 090 000.00	5 090 000.00		5 090 000.00		5 649 044.00
<b>22</b>	<b>INFORMATION AND COMMUNICATIONS TECHNOLOGY (ICT) EXPENDITURE</b>									
<b>221</b>	<b>ICT environment</b>									
2211	Data-processing and telecommunications equipment	515 000.00	188 000.00	250 000.00	100 000.00	60 000.00		70 000.00	77 000.00	77 000.00
2212	Computer applications	360 000.00	283 000.00	380 000.00	260 000.00	440 000.00		320 000.00	330 000.00	330 000.00
	Article 221 total	875 000.00	471 000.00	630 000.00	360 000.00	500 000.00		390 000.00	330 000.00	407 000.00
<b>222</b>	<b>Other IT and telecoms services</b>									
2221	Other external data-processing services	1 725 000.00	2 221 000.00	1 695 000.00	2 010 000.00	1 970 000.00		2 125 000.00	2 108 000.00	2 335 000.00
	Article 222 total	1 725 000.00	2 221 000.00	1 695 000.00	2 010 000.00	1 970 000.00		2 125 000.00	2 108 000.00	2 335 000.00
	CHAPTER 22 TOTAL	2 600 000.00	2 692 000.00	2 325 000.00	2 370 000.00	2 470 000.00		2 515 000.00		2 742 000.00
<b>23</b>	<b>MOVABLE PROPERTY AND CURRENT OPERATING EXPENDITURE</b>									
<b>231</b>	<b>Furniture, technical equipment and installations</b>									
2311	Purchase, hire, maintenance and repair of furniture, technical equipment and installations	50 000.00	36 000.00	20 000.00	40 000.00	40 000.00		40 000.00		70 000.00
2312	Handling and removal costs	5 000.00	15 000.00	5 000.00	5 000.00	5 000.00		5 000.00		5 000.00
	Article 231 total	55 000.00	51 000.00	25 000.00	45 000.00	45 000.00		45 000.00		75 000.00
<b>232</b>	<b>Office supplies and correspondence costs</b>									
2321	Stationery and office supplies	75 000.00	35 000.00	50 000.00	50 000.00	30 000.00		30 000.00		12 500.00
2322	Postage on correspondence and delivery charges	60 000.00	53 000.00	60 000.00	60 000.00	60 000.00		60 000.00		60 000.00
	Article 232 total	135 000.00	88 000.00	110 000.00	110 000.00	90 000.00		90 000.00		72 500.00
<b>233</b>	<b>Information acquisition and storage</b>									
2331	Library, subscriptions to publications, information acquisition and document archiving	90 000.00	86 100.00	100 000.00	71 500.00	71 500.00		71 500.00		68 126.00
	Article 233 total	90 000.00	86 100.00	100 000.00	71 500.00	71 500.00		71 500.00		68 126.00
<b>234</b>	<b>Financial, statutory and legal charges</b>									
2341	Banking fees and other financial expenses, including the SLA budget	1 000.00	1 000.00	20 000.00	220 000.00	220 000.00	240 000.00	246 000.00		246 000.00
2342	Legal fees, damages and interest	50 000.00	0.00	60 000.00	110 000.00	110 000.00	90 000.00	90 000.00		90 000.00
	Article 234 total	51 000.00	1 000.00	80 000.00	330 000.00	330 000.00	330 000.00	336 000.00		336 000.00
<b>235</b>	<b>Other operating expenditure</b>									
2351	Insurance and other current miscellaneous operating expenditure, including the HAN SLA	5 000.00	2 000.00	5 000.00	170 000.00	170 000.00		170 000.00		170 000.00
	Article 235 total	5 000.00	2 000.00	5 000.00	170 000.00	170 000.00		170 000.00		170 000.00
	CHAPTER 23 TOTAL	336 000.00	228 100.00	320 000.00	726 500.00	706 500.00		712 500.00		721 626.00
	TITLE 2 TOTAL	7 806 000.00	7 860 100.00	7 610 672.58	8 186 500.00	8 266 500.00		8 317 500.00		9 112 670.00
<b>3</b>	<b>PROGRAMME SUPPORT EXPENDITURE</b>									
<b>31</b>	<b>EXPENDITURE RELATING TO PROGRAMME MANAGEMENT</b>									
<b>311</b>	<b>Meetings</b>									
3111	Meetings	133 631.16	104 800.00	25 000.00	120 000.00	120 000.00		5 000.00		5 000.00
	Article 311 total	133 631.16	104 800.00	25 000.00	120 000.00	120 000.00		5 000.00		5 000.00
<b>312</b>	<b>Information, communication and publication</b>									
3121	Information, communication and publication	431 901.98	380 500.00	331 000.00	410 000.00	410 000.00		385 078.00		392 000.00
	Article 312 total	431 901.98	380 500.00	331 000.00	410 000.00	410 000.00		385 078.00		392 000.00
<b>313</b>	<b>Translation and interpreting</b>									
3131	Translation and interpreting	750 000.00	280 000.00	400 000.00	700 000.00	700 000.00		520 000.00		520 000.00
	Article 313 total	750 000.00	280 000.00	400 000.00	700 000.00	700 000.00		520 000.00		520 000.00
<b>314</b>	<b>Audits</b>									
3141	Audits	934 780.11	750 000.00	700 000.00	1 090 000.00	1 090 000.00		1 090 000.00		1 000 000.00
	Article 314 total	934 780.11	750 000.00	700 000.00	1 090 000.00	1 090 000.00		1 090 000.00		1 000 000.00
<b>315</b>	<b>Missions</b>									
3151	Mission and travel expenses and other incidental expenditure	200 000.00	11 000.00	200 000.00	150 000.00	150 000.00		5 000.00		5 000.00
	Article 315 total	200 000.00	11 000.00	200 000.00	150 000.00	150 000.00		5 000.00		5 000.00
<b>316</b>	<b>Specific IT</b>									
3161	Specific IT	5 186 056.73	4 652 825.88	3 305 000.00	3 400 000.00	3 400 000.00		3 355 000.00		3 340 000.00
	Article 316 total	5 186 056.73	4 652 825.88	3 305 000.00	3 400 000.00	3 400 000.00		3 355 000.00		3 340 000.00
<b>317</b>	<b>Other expenditure relating to programme management</b>									
3171	Other expenditure relating to programme management	0.00		0.00	0.00	0.00		0.00		
	Article 317 total	0.00		0.00	0.00	0.00		0.00		
	CHAPTER 31 TOTAL	7 636 369.98	6 179 125.88	4 961 000.00	5 870 000					

#### ***IV. Budget outturn***

The EACEA's 2021 operating budget is EUR 53.730 million, compared to EUR 50.094 million in 2020 (last revision). This increase should have been greater in terms of resources, given the Commission's new guidelines to the Agency and the newly delegated powers (45 more jobs). The late implementation of the legal basis and the new delegation framework hobbled increases to the budget which, having initially been set at EUR 54.283 million, was raised to EUR 55.345 million before being reduced over the two following reviews, the latter being adopted in December. Although the budget was higher than in 2020, this is mainly due to an increase for staff, despite there being fewer staff in reality.

Committed appropriations account for EUR 53.295 million, representing 99.19% of the approved budget. This is a similar ratio to previous years.

Payments on these obligations amount to EUR 46.935 million (C1 appropriations), making for an 87.35% implementation rate, which is in line with rates in previous years (except 2020, when there was a particularly high implementation rate – 91.55% – with the Agency required to closely monitor its cash position). Unlike last year, this year's cash balance (EUR 7.340 million) will not cause any cash flow problems at the start of 2022.

Of the EUR 4.097 million of appropriations carried over from 2020 to 2021 (C8 appropriations), EUR 3.528 million was paid out, giving rise to an implementation rate of 86.13%, compared to 91.06% in 2020 (which was also an exceptional year in this respect).

There was EUR 0.568 million of carried-over appropriations, giving a non-implementation rate of 13.87%. Although in percentage terms this is above that of 2020 (8.52%), in absolute terms the Agency has maintained quite similar carry-over to that of the previous year (EUR 0.535 million). Given the Agency's budget history, such an amount would appear to be close to the minimum amount, taking into account the uncertainties inherent to certain expenditure at the point of the appropriation carry-over (SLA settlements, as-yet-uncalculated invoices, etc.). Leaving aside the implementation rate of the C8 appropriations under Title I (64.71%), the rates for Titles II and II (86.42% and 94.04% respectively) are far higher than those permitted by the Court of Auditors across the three Titles (90%, 80% and 70%).

It should be noted that payments on the budget earmarked for 2020 (C1 in year N-1 and C8 in year N) amount to EUR 49.389 million, or 98.9% of that budget. This represents actual expenditure that the Agency incurred to honour the pledges it made in 2020.

There were EUR 6.360 million of appropriations carried over from 2021 to 2022, equivalent to 11.93% of appropriations committed. The carry-over rate is higher than in the previous year (8.20%). This increase also reflects the lower number of C1 appropriation payments made. In and of itself, the amount of carry-over is not important. What is essential is that the estimate be accurate, as these appropriations are used to cover outstanding commitments at the end of the year that will be reimbursed by payments in 2022. Therefore, it is expected that most of the carried-over appropriations will be paid out this year.

## IV.1 2021 appropriations (C1)

EACEA – Budget Outturn – 31.12.2021								
Fund source: C1								
Item	Description	Appropriations	Commitments	% committed	Paid	% paid	Commitment available	Payment available
1111	Temporary staff	14 761 000.00	14 748 694.25	99.92%	14 748 694.25	99.92%	12 305.75	0.00
<b>Art. 111</b>	<b>Temporary staff holding a post provided for in the establishment plan</b>	<b>14 761 000.00</b>	<b>14 748 694.25</b>	<b>99.92%</b>	<b>14 748 694.25</b>	<b>99.92%</b>	<b>12 305.75</b>	<b>0.00</b>
1121	Contract staff	20 267 000.00	20 248 053.09	99.91%	20 248 053.09	99.91%	18 946.91	0.00
<b>Art. 112</b>	<b>Contract staff</b>	<b>20 267 000.00</b>	<b>20 248 053.09</b>	<b>99.91%</b>	<b>20 248 053.09</b>	<b>99.91%</b>	<b>18 946.91</b>	<b>0.00</b>
1131	Temps	2 070 000.00	2 070 000.00	100.00%	1 659 614.07	80.17%	0.00	410 385.93
1132	Probationers	310 000.00	302 412.72	97.55%	154 894.32	49.97%	7 587.28	147 518.40
<b>Art. 113</b>	<b>Other external staff</b>	<b>2 380 000.00</b>	<b>2 372 412.72</b>	<b>99.68%</b>	<b>1 814 508.39</b>	<b>76.24%</b>	<b>7 587.28</b>	<b>557 904.33</b>
<b>Chap. 11</b>	<b>Remuneration, allowances and charges</b>	<b>37 408 000.00</b>	<b>37 369 160.06</b>	<b>99.90%</b>	<b>36 811 255.73</b>	<b>98.40%</b>	<b>38 839.94</b>	<b>557 904.33</b>
1211	Administrative staff management	545 000.00	540 769.68	99.22%	423 459.48	77.70%	4 230.32	117 310.20
<b>Art. 121</b>	<b>Personnel management</b>	<b>545 000.00</b>	<b>540 769.68</b>	<b>99.22%</b>	<b>423 459.48</b>	<b>77.70%</b>	<b>4 230.32</b>	<b>117 310.20</b>
1221	Language courses, retraining and further training	252 000.00	231 311.89	91.79%	145 423.75	57.71%	20 688.11	85 888.14
<b>Art. 122</b>	<b>Professional development and missions</b>	<b>252 000.00</b>	<b>231 311.89</b>	<b>91.79%</b>	<b>145 423.75</b>	<b>57.71%</b>	<b>20 688.11</b>	<b>85 888.14</b>
1231	Medical Service	140 000.00	140 000.00	100.00%	66 011.00	47.15%	0.00	73 989.00
1232	Transport	50 000.00	50 000.00	100.00%	18 699.10	37.40%	0.00	31 300.90
1233	Social services and other interventions	930 000.00	930 000.00	100.00%	795 802.60	85.57%	0.00	134 197.40
<b>Art. 123</b>	<b>Social expenditure</b>	<b>1 120 000.00</b>	<b>1 120 000.00</b>	<b>100.00%</b>	<b>880 512.70</b>	<b>78.62%</b>	<b>0.00</b>	<b>239 487.30</b>
1241	Representation, internal meeting and event expenses	30 000.00	6 500.00	21.67%	0.00	0.00%	23 500.00	6 500.00
<b>Art. 124</b>	<b>Representation and internal meetings</b>	<b>30 000.00</b>	<b>6 500.00</b>	<b>21.67%</b>	<b>0.00</b>	<b>0.00%</b>	<b>23 500.00</b>	<b>6 500.00</b>
<b>Chap. 12</b>	<b>Professional development and social expenditure</b>	<b>1 947 000.00</b>	<b>1 898 581.57</b>	<b>97.51%</b>	<b>1 449 395.93</b>	<b>74.44%</b>	<b>48 418.43</b>	<b>449 585.64</b>
<b>Title I</b>	<b>STAFF EXPENDITURE</b>	<b>39 355 000.00</b>	<b>39 267 741.63</b>	<b>99.78%</b>	<b>38 260 651.66</b>	<b>97.22%</b>	<b>67 258.37</b>	<b>1 007 089.97</b>
2111	Rent, usufruct and incidental expenses	3 380 000.00	3 380 000.00	100.00%	2 438 914.45	72.16%	0.00	941 085.55
2112	Charges relating to buildings	2 239 044.00	2 239 044.00	100.00%	1 311 403.69	58.57%	0.00	927 640.31
<b>Art. 211</b>	<b>Rent and charges</b>	<b>5 619 044.00</b>	<b>5 619 044.00</b>	<b>100.00%</b>	<b>3 750 318.14</b>	<b>66.74%</b>	<b>0.00</b>	<b>1 868 725.86</b>
2121	Fitting-out of premises and other expenditure	30 000.00	30 000.00	100.00%	0.00	0.00%	0.00	30 000.00
<b>Art. 212</b>	<b>Fitting-out of premises</b>	<b>30 000.00</b>	<b>30 000.00</b>	<b>100.00%</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>30 000.00</b>
<b>Chap. 21</b>	<b>Building expenditure</b>	<b>5 649 044.00</b>	<b>5 649 044.00</b>	<b>100.00%</b>	<b>3 750 318.14</b>	<b>66.39%</b>	<b>0.00</b>	<b>1 898 725.86</b>
2211	Data-processing and telecommunications equipment	77 000.00	72 081.67	93.61%	40 185.91	52.19%	4 918.13	31 886.96
2212	Computer applications	330 000.00	304 592.93	92.27%	234 236.65	70.98%	25 497.07	70 267.28
<b>Art. 221</b>	<b>ICT environment</b>	<b>407 000.00</b>	<b>376 674.60</b>	<b>92.53%</b>	<b>274 421.56</b>	<b>67.43%</b>	<b>30 415.20</b>	<b>102 163.24</b>
2221	Other external data-processing services	2 335 000.00	2 335 000.00	100.00%	1 781 289.60	76.29%	0.00	553 710.40
<b>Art. 222</b>	<b>Other IT and telecoms services</b>	<b>2 335 000.00</b>	<b>2 335 000.00</b>	<b>100.00%</b>	<b>1 781 289.60</b>	<b>76.29%</b>	<b>0.00</b>	<b>553 710.40</b>
<b>Chap. 22</b>	<b>Information and communications technology expenditure</b>	<b>2 742 000.00</b>	<b>2 711 584.80</b>	<b>98.89%</b>	<b>2 055 711.16</b>	<b>74.97%</b>	<b>30 415.20</b>	<b>655 873.64</b>
2311	Purchase, hire, maintenance and repair of furniture, technical equipment and installations	70 000.00	70 000.00	100.00%	34 360.00	49.09%	0.00	35 640.00
2312	Handling and removal costs	5 000.00	5 000.00	100.00%	1 964.16	39.28%	0.00	3 035.84
<b>Art. 231</b>	<b>Furniture, technical equipment and installations</b>	<b>75 000.00</b>	<b>75 000.00</b>	<b>100.00%</b>	<b>36 324.16</b>	<b>48.43%</b>	<b>0.00</b>	<b>38 675.84</b>
2321	Stationery and office supplies	12 500.00	12 500.00	100.00%	1 101.31	8.81%	0.00	11 398.69
2322	Postage on correspondence and delivery charges	60 000.00	60 000.00	100.00%	31 260.38	52.10%	0.00	28 739.62
<b>Art. 232</b>	<b>Office supplies and correspondence costs</b>	<b>120 000.00</b>	<b>120 000.00</b>	<b>100.00%</b>	<b>32 361.69</b>	<b>26.97%</b>	<b>0.00</b>	<b>87 638.31</b>
2331	Library, subscriptions to publications, information acquisition and document archiving	68 126.00	68 126.00	100.00%	67 576.00	99.19%	0.00	550.00
<b>Art. 233</b>	<b>Information acquisition and storage</b>	<b>68 126.00</b>	<b>68 126.00</b>	<b>100.00%</b>	<b>67 576.00</b>	<b>99.19%</b>	<b>0.00</b>	<b>550.00</b>
2341	Banking fees and other financial expenses	246 000.00	240 000.00	97.56%	236 000.00	95.93%	6 000.00	4 000.00
2342	Legal fees, damages and interest	90 000.00	59 000.00	65.56%	50 405.98	56.01%	31 000.00	8 594.02
<b>Art. 234</b>	<b>Financial, statutory and legal charges</b>	<b>336 000.00</b>	<b>299 000.00</b>	<b>88.99%</b>	<b>286 405.98</b>	<b>85.24%</b>	<b>37 000.00</b>	<b>12 594.02</b>
2351	Insurance and other current miscellaneous operating expenditure	170 000.00	169 014.00	99.42%	166 032.64	97.67%	986.00	2 981.36
<b>Art. 235</b>	<b>Other operating expenditure</b>	<b>170 000.00</b>	<b>169 014.00</b>	<b>99.42%</b>	<b>166 032.64</b>	<b>97.67%</b>	<b>986.00</b>	<b>2 981.36</b>
<b>Chap. 23</b>	<b>Movable property and current operating expenditure</b>	<b>721 626.00</b>	<b>683 640.00</b>	<b>94.74%</b>	<b>588 700.47</b>	<b>81.58%</b>	<b>37 986.00</b>	<b>94 939.53</b>
<b>Title II</b>	<b>INFRASTRUCTURE AND OPERATING EXPENDITURE</b>	<b>9 112 670.00</b>	<b>9 044 268.80</b>	<b>99.25%</b>	<b>6 394 729.77</b>	<b>70.17%</b>	<b>68 401.20</b>	<b>2 649 539.03</b>
3111	Meetings	5 000.00	0.00	0.00%	0.00	0.00%	5 000.00	0.00
<b>Art. 311</b>	<b>Meetings</b>	<b>5 000.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>	<b>5 000.00</b>	<b>0.00</b>
3121	Information, communication and publication	392 000.00	384 298.98	98.04%	185 929.95	47.43%	7 701.02	198 369.03
<b>Art. 312</b>	<b>Information, communication and publication</b>	<b>392 000.00</b>	<b>384 298.98</b>	<b>98.04%</b>	<b>185 929.95</b>	<b>47.43%</b>	<b>7 701.02</b>	<b>198 369.03</b>
3131	Translation and interpreting	520 000.00	292 714.00	56.29%	265 838.50	51.12%	227 286.00	26 875.50
<b>Art. 313</b>	<b>Translation and interpreting</b>	<b>520 000.00</b>	<b>292 714.00</b>	<b>56.29%</b>	<b>265 838.50</b>	<b>51.12%</b>	<b>227 286.00</b>	<b>26 875.50</b>
3141	Audits	1 000 000.00	991 141.25	99.11%	104 268.77	10.43%	8 858.75	886 872.48
<b>Art. 314</b>	<b>Audits</b>	<b>1 000 000.00</b>	<b>991 141.25</b>	<b>99.11%</b>	<b>104 268.77</b>	<b>10.43%</b>	<b>8 858.75</b>	<b>886 872.48</b>
3151	Mission and travel expenses and other incidental expenditure	5 000.00	0.00	0.00%	0.00	0.00%	5 000.00	0.00
<b>Art. 315</b>	<b>Missions</b>	<b>5 000.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>	<b>5 000.00</b>	<b>0.00</b>
3161	Specific IT	3 340 000.00	3 315 298.76	99.26%	1 723 766.31	51.61%	24 701.24	1 591 532.45
<b>Art. 316</b>	<b>Specific IT</b>	<b>3 340 000.00</b>	<b>3 315 298.76</b>	<b>99.26%</b>	<b>1 723 766.31</b>	<b>51.61%</b>	<b>24 701.24</b>	<b>1 591 532.45</b>
<b>Chap. 31</b>	<b>Expenditure relating to programme management</b>	<b>5 262 000.00</b>	<b>4 983 452.99</b>	<b>94.71%</b>	<b>2 279 803.53</b>	<b>43.33%</b>	<b>278 547.01</b>	<b>2 703 649.46</b>
<b>Title III</b>	<b>PROGRAMME SUPPORT EXPENDITURE</b>	<b>5 262 000.00</b>	<b>4 983 452.99</b>	<b>94.71%</b>	<b>2 279 803.53</b>	<b>43.33%</b>	<b>278 547.01</b>	<b>2 703 649.46</b>
<b>TOTAL</b>		<b>53 729 670.00</b>	<b>53 295 463.42</b>	<b>99.19%</b>	<b>46 935 184.96</b>	<b>87.35%</b>	<b>434 206.58</b>	<b>6 360 278.46</b>

### ***Implementation of the committed appropriations***

Of the EUR 53.730 million in allotted appropriations, EUR 53.295 million has been committed, leaving a surplus of EUR 0.434 million, of which EUR 0.227 million is from item 3131 (translations) alone. Commitments represent 99.19% of the budget (99.73% in 2020).

The breakdown of commitments is as follows:

- EUR 39.268 million under Title I ‘Remuneration, compensation and charges’, within the allocated budget for this Title (EUR 39.355 million);
- EUR 9.044 million under Title II ‘Infrastructure and operating expenditure’, within the available budget for this Title (EUR 9.113 million);
- EUR 4.983 million under Title III ‘Programme support expenditure’, compared to the EUR 5.262 million of appropriations allocated for this Title.

#### **Title I (Staff expenditure)**

This title has an implementation rate of 99.78% (99.77% in 2020).

In the ‘Remuneration, compensation and charges’ chapter, revisions during the year have led to an increase followed by a reduction in expenditure, linked to temporary and contract staff. These changes were dictated by changes in recruitment through the course of the year.

Part of the surplus under the salaries item has been redeployed to Title II, where a small amount of frontloading meant that appropriations that would otherwise have been lost could be absorbed.

#### **Title II (Infrastructure and operating expenditure)**

The budget outturn under this Title (99.25%) is slightly lower than that of last year (99.83%), despite frontloading Chapters 21 and 22 to absorb the excess appropriations from Title I at the end of the year.

#### **Title III (Programme support expenditure)**

Outturn for this Title is 94.71% (99.36% in 2020). The low implementation rate is due to item 3131 (translations), where the Agency was unable to make realistic forecasts, and the implementation on this item was only 56.29%.

### ***Implementation of payment appropriations***

The Agency used EUR 46.935 million of payment appropriations, with an implementation rate of 87.35% (91.55% in 2020).

The breakdown of payments is as follows:

- EUR 38 261 million on **Title I ‘Staff expenditure’**, or 97.22% of the budget earmarked for this title. The remaining EUR 1.007 million is carried over to 2022, the majority of which is expected to be used for payments upon receiving the invoices.

- EUR 6.395 million under **Title II ‘Infrastructure and operating expenditure’**, representing 70.17% of the budget earmarked for this title. The remaining EUR 2.649 million is carried over to 2022 and will be used to pay invoices when they are received.
- EUR 2.280 million under **Title III ‘Programme support expenditure’**, which is 43.33% of the appropriations allocated for this Title. The remaining EUR 2.704 million is carried over to 2022 and will be used to pay invoices when they are received.

The biggest payments still to be made under the different titles are mainly for:

**Title I (Staff expenditure):**

- Amounts still to pay are for invoices for temps in November and December, payments for the October probationer stream, and Chapter 12 expenditure where, like every year, the final balances will be sent to us in N+1. Most carried-over appropriations are expected to be used in 2022.

**Title II (Infrastructure and operating expenditure):**

- **Chapter 21 (Building expenditure):** The implementation rate for this Chapter was 66.39% (80.68% in 2020). This low implementation rate is due to the OIB, which will pass on the final balance of rents and tenancy fees in 2022. Furthermore, there was some frontloading in this Chapter to pay the OIB 2022 down-payment.
- **Chapter 22 (Information and communications technology expenditure):** The implementation rate for this Chapter was 74.97% (80.18% in 2020). Like every other year, there are outstanding high-value invoices from the last months of the year for IT equipment and consulting services that need to be paid at the beginning of the next year. On top of this, there was a degree of frontloading for the first instalment of the SLA with DG DIGIT.
- **Chapter 23 (Movable property and current operating expenditure):** Payments account for 81.58% (74.78% in 2020) of the committed appropriations. The Agency has no control over when invoices for most of these costs arrive (SLAs or services where sign-off occurs in N+1).

**Title III (Programme support expenditure)**

The majority of the payments under this Title are usually made in N+1, as is again the case in 2021. Payments accounted for 43.33%. This contrasts with the rate of 69.29% in 2020, which was an exception to the norm. However, the rate in 2021 is particularly low because of Title III budget items being used less. These payments were made in year N (meetings, translations, missions). The other budget items are traditionally ones where most of the payments are made in N+1 (communication, audits, and IT for programme support).

***IV.2 Implementation of carried-over C8 appropriations***

Appropriations carried over from 2020 accounted for EUR 4.097 million. EUR 3.529 million, equivalent to 86.13% of the carried-over appropriations, had been used by the end of 2021 (91.06% in 2020). The distribution is as follows:

- EUR 0.458 million (64.71%) in carried-over appropriations from Title I;
- EUR 1.324 million (86.42%) in carried-over appropriations from Title II;

- EUR 1.748 million (86.13%) in carried-over appropriations from Title III.

The remaining EUR 0.568 million (EUR 0.535 million in 2020), representing 13.87% (8.9% in 2020) of the carried-over appropriations, was not implemented. The distribution is as follows:

- EUR 0.249 million (EUR 0.110 million in 2020) in carried-over appropriations from Title I;
- EUR 0.208 million (EUR 0.244 million in 2020) in carried-over appropriations from Title II;
- EUR 0.111 million (EUR 0.206 million in 2020) in carried-over appropriations from Title III.

The implementation of C8 appropriations, similar to implementation in the previous year in absolute terms, confirms that carry-overs were better anticipated in December despite the remaining uncertainty. This was especially true for budget items affected by SLAs, the biggest of which is with the one concluded with the OIB. However, implementation could have been greater this year had there been a better forecast for the amount carried over for temps in December 2020.

All residual appropriations that could not be used were divested by 31 December 2021.

## Implementation of C8 appropriations

EACEA – Budget Outturn – 31.12.2021								
Fund source: C8								
Item	Description	Appropriations	Commitments	% committed	Paid	% paid	Decommitted appropriations	Payment available
1131	Temps	411 375.27	267 833.98	65.11%	267 833.98	65.11%	143 541.29	0.00
<b>Art. 113</b>	<b>Other external staff</b>	<b>411 375.27</b>	<b>267 833.98</b>	<b>65.11%</b>	<b>267 833.98</b>	<b>65.11%</b>	<b>143 541.29</b>	<b>0.00</b>
<b>Chap. 11</b>	<b>Remuneration, allowances and charges</b>	<b>411 375.27</b>	<b>267 833.98</b>	<b>65.11%</b>	<b>267 833.98</b>	<b>65.11%</b>	<b>143 541.29</b>	<b>0.00</b>
1211	Administrative staff management	48 597.30	31 135.10	64.07%	31 135.10	64.07%	17 462.20	0.00
<b>Art. 121</b>	<b>Personnel management</b>	<b>48 597.30</b>	<b>31 135.10</b>	<b>64.07%</b>	<b>31 135.10</b>	<b>64.07%</b>	<b>17 462.20</b>	<b>0.00</b>
1221	Language courses, retraining and further training	66 296.13	53 629.13	80.89%	53 629.13	80.89%	12 667.00	0.00
<b>Art. 122</b>	<b>Professional development and missions</b>	<b>66 296.13</b>	<b>53 629.13</b>	<b>80.89%</b>	<b>53 629.13</b>	<b>80.89%</b>	<b>12 667.00</b>	<b>0.00</b>
1231	Medical Service	44 032.00	1 578.00	3.58%	1 578.00	3.58%	42 454.00	0.00
1232	Transport	22 506.00	1 551.55	6.89%	1 551.55	6.89%	20 954.45	0.00
1233	Social services and other interventions	108 388.20	96 138.07	88.70%	96 138.07	88.70%	12 250.13	0.00
<b>Art. 123</b>	<b>Social expenditure</b>	<b>174 926.20</b>	<b>99 267.62</b>	<b>56.75%</b>	<b>99 267.62</b>	<b>56.75%</b>	<b>75 658.58</b>	<b>0.00</b>
1241	Representation, internal meeting and event expenses	6 000.00	5 750.05	95.83%	5 750.05	95.83%	249.95	0.00
<b>Art. 124</b>	<b>Representation and internal meetings</b>	<b>6 000.00</b>	<b>5 750.05</b>	<b>95.83%</b>	<b>5 750.05</b>	<b>95.83%</b>	<b>249.95</b>	<b>0.00</b>
<b>Chap. 12</b>	<b>Professional development and social expenditure</b>	<b>295 819.63</b>	<b>189 787.90</b>	<b>64.15%</b>	<b>189 787.90</b>	<b>64.15%</b>	<b>106 037.73</b>	<b>0.00</b>
<b>Title I</b>	<b>STAFF EXPENDITURE</b>	<b>707 194.90</b>	<b>457 615.88</b>	<b>64.71%</b>	<b>457 615.88</b>	<b>64.71%</b>	<b>249 579.02</b>	<b>0.00</b>
2111	Rent, usufruct and incidental expenses	561 626.70	536 894.90	95.61%	536 894.90	95.61%	24 630.80	0.00
2112	Charges relating to buildings	392 639.10	280 328.38	71.40%	280 328.38	71.40%	112 310.72	0.00
<b>Art. 211</b>	<b>Rent and charges</b>	<b>954 164.80</b>	<b>817 223.28</b>	<b>85.65%</b>	<b>817 223.28</b>	<b>85.65%</b>	<b>136 941.52</b>	<b>0.00</b>
<b>Chap. 21</b>	<b>Building expenditure</b>	<b>954 164.80</b>	<b>817 223.28</b>	<b>85.65%</b>	<b>817 223.28</b>	<b>85.65%</b>	<b>136 941.52</b>	<b>0.00</b>
2211	Data-processing and telecommunications equipment	103 177.68	94 202.26	91.30%	94 202.26	91.30%	8 975.42	0.00
2212	Computer applications	6 492.76	6 492.76	100.00%	6 492.76	100.00%	0.00	0.00
<b>Art. 221</b>	<b>ICT environment</b>	<b>109 670.44</b>	<b>100 695.02</b>	<b>91.82%</b>	<b>100 695.02</b>	<b>91.82%</b>	<b>8 975.42</b>	<b>0.00</b>
2221	Other external data-processing services	416 837.34	384 949.50	92.35%	384 949.50	92.35%	31 887.84	0.00
<b>Art. 222</b>	<b>Other IT and telecoms services</b>	<b>416 837.34</b>	<b>384 949.50</b>	<b>92.35%</b>	<b>384 949.50</b>	<b>92.35%</b>	<b>31 887.84</b>	<b>0.00</b>
<b>Chap. 22</b>	<b>Information and communications technology expenditure</b>	<b>526 507.78</b>	<b>485 644.52</b>	<b>92.24%</b>	<b>485 644.52</b>	<b>92.24%</b>	<b>40 863.26</b>	<b>0.00</b>
2311	Purchase, hire, maintenance and repair of furniture, technical equipment and installations	4 336.86	486.30	11.22%	486.30	11.22%	3 849.56	0.00
2312	Handling and removal costs	5 985.96	38.00	0.63%	38.00	0.63%	5 947.96	0.00
<b>Art. 231</b>	<b>Furniture, technical equipment and installations</b>	<b>10 322.82</b>	<b>524.30</b>	<b>5.08%</b>	<b>524.30</b>	<b>5.08%</b>	<b>9 797.52</b>	<b>0.00</b>
2321	Stationery and office supplies	13 158.44	8 041.65	61.11%	8 041.65	61.11%	5 116.79	0.00
2322	Postage on correspondence and delivery charges	9 765.69	5 097.15	52.19%	5 097.15	52.19%	4 668.54	0.00
<b>Art. 232</b>	<b>Office supplies and correspondence costs</b>	<b>22 924.13</b>	<b>13 138.80</b>	<b>57.31%</b>	<b>13 138.80</b>	<b>57.31%</b>	<b>9 785.33</b>	<b>0.00</b>
2331	Library, subscriptions to publications, information acquisition and document archiving	15 400.00	5 794.42	37.63%	5 794.42	37.63%	9 605.58	0.00
<b>Art. 233</b>	<b>Information acquisition and storage</b>	<b>15 400.00</b>	<b>5 794.42</b>	<b>37.63%</b>	<b>5 794.42</b>	<b>37.63%</b>	<b>9 605.58</b>	<b>0.00</b>
2341	Banking fees and other financial expenses	600.00	0.00	0.00%	0.00	0.00%	600.00	0.00
<b>Art. 234</b>	<b>Financial, statutory and legal charges</b>	<b>600.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>	<b>600.00</b>	<b>0.00</b>
2351	Insurance and other current miscellaneous operating expenditure	1 799.47	1 370.72	76.17%	1 370.72	76.17%	428.75	0.00
<b>Art. 235</b>	<b>Other operating expenditure</b>	<b>1 799.47</b>	<b>1 370.72</b>	<b>76.17%</b>	<b>1 370.72</b>	<b>76.17%</b>	<b>428.75</b>	<b>0.00</b>
<b>Chap. 23</b>	<b>Movable property and current operating expenditure</b>	<b>51 045.42</b>	<b>20 828.24</b>	<b>40.80%</b>	<b>20 828.24</b>	<b>40.80%</b>	<b>30 217.18</b>	<b>0.00</b>
<b>Title II</b>	<b>INFRASTRUCTURE AND OPERATING EXPENDITURE</b>	<b>1 531 718.00</b>	<b>1 323 696.04</b>	<b>86.42%</b>	<b>1 323 696.04</b>	<b>86.42%</b>	<b>208 021.96</b>	<b>0.00</b>
3121	Information, communication and publication	172 423.55	159 121.92	92.29%	159 121.92	92.29%	13 301.63	0.00
<b>Art. 312</b>	<b>Information, communication and publication</b>	<b>172 423.55</b>	<b>159 121.92</b>	<b>92.29%</b>	<b>159 121.92</b>	<b>92.29%</b>	<b>13 301.63</b>	<b>0.00</b>
3131	Translation and interpreting	100 419.25	44 943.75	44.76%	44 943.75	44.76%	55 475.50	0.00
<b>Art. 313</b>	<b>Translation and interpreting</b>	<b>100 419.25</b>	<b>44 943.75</b>	<b>44.76%</b>	<b>44 943.75</b>	<b>44.76%</b>	<b>55 475.50</b>	<b>0.00</b>
3141	Audits	662 185.70	621 351.65	93.83%	621 351.65	93.83%	40 834.05	0.00
<b>Art. 314</b>	<b>Audits</b>	<b>662 185.70</b>	<b>621 351.65</b>	<b>93.83%</b>	<b>621 351.65</b>	<b>93.83%</b>	<b>40 834.05</b>	<b>0.00</b>
3161	Specific IT	923 431.82	922 231.82	99.87%	922 231.82	99.87%	1 200.00	0.00
<b>Art. 316</b>	<b>Specific IT</b>	<b>923 431.82</b>	<b>922 231.82</b>	<b>99.87%</b>	<b>922 231.82</b>	<b>99.87%</b>	<b>1 200.00</b>	<b>0.00</b>
<b>Chap. 31</b>	<b>Expenditure relating to programme management</b>	<b>1 858 460.32</b>	<b>1 747 649.14</b>	<b>94.04%</b>	<b>1 747 649.14</b>	<b>94.04%</b>	<b>110 811.18</b>	<b>0.00</b>
<b>Title III</b>	<b>PROGRAMME SUPPORT EXPENDITURE</b>	<b>1 858 460.32</b>	<b>1 747 649.14</b>	<b>94.04%</b>	<b>1 747 649.14</b>	<b>94.04%</b>	<b>110 811.18</b>	<b>0.00</b>
<b>TOTAL</b>		<b>4 097 373.22</b>	<b>3 528 961.06</b>	<b>86.13%</b>	<b>3 528 961.06</b>	<b>86.13%</b>	<b>568 412.16</b>	<b>0.00</b>

## V. Budget Outturn

### BUDGET OUTTURN ACCOUNT FOR THE FINANCIAL YEAR 2021

	2021	2020
<b>REVENUE</b>		
Balancing Commission subsidy	+ 53 539 670.00	49 853 513.88
Other subsidy from Commission (Phare, IPA, Delegation agreement, ...)	+ 190 000.00	240 999.99
Fee income	+ 59 202.90	45 627.58
Other income		
<b>TOTAL REVENUE (a)</b>	<b>53 788 872.90</b>	<b>50 140 141.45</b>
<b>EXPENDITURE</b>		
<i>Title I: Staff</i>		
Payments	- 38 260 851.66	35 263 862.07
Appropriations carried over to the following year	- 1 007 089.97	707 194.90
<i>Title II: Administrative Expenses</i>		
Payments	- 6 394 729.77	6 314 935.32
Appropriations carried over to the following year	- 2 649 539.03	1 531 718.00
<i>Title III: Operating Expenditure</i>		
Payments	- 2 279 803.53	4 281 425.90
Appropriations carried over to the following year	- 2 703 649.46	1 858 460.32
<b>TOTAL EXPENDITURE (b)</b>	<b>53 295 463.42</b>	<b>49 957 596.51</b>
<b>OUTTURN FOR THE FINANCIAL YEAR (a-b)</b>	<b>493 409.48</b>	<b>182 544.94</b>
Cancellation of unused payment appropriations carried over from previous year	+ 568 412.16	561 585.60
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+ 1 028.20	-788.76
Exchange differences for the year (gain -/loss -)		
<b>BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR</b>	<b>1 060 793.44</b>	<b>743 341.78</b>
Balance year N-1	+/-	
Positive balance from year N-1 reimbursed in year N to the Commission	-	
<b>Result used for determining amounts in general accounting</b>	<b>1 060 793.44</b>	<b>743 341.78</b>
Commission subsidy - agency registers accrued revenue and Commission accrued expense	52 478 876.56	
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1	1 060 793.44	
Not included in the budget outturn:		
Interest generated by 31/12/N on the Commission balancing subsidy funds and to be reimbursed to the Commission (liability)	+ 1 060 793.44	

The Agency has a budget surplus of EUR 1 060 793.44. This surplus, which will be returned to the parent DGs in 2022, is broken down as follows:

- EUR 434 206.58 for 2021 subsidies received from the parent DG that were not committed.
- EUR 568 412.16 from the unused part of appropriations carried over from 2020 to 2021 for payments in 2021 where that entry is cancelled in N+2.
- EUR 59 202.90: this amount is recorded under 'Miscellaneous revenue' and comes from various recoveries (mainly from law firms following the Agency's successful legal proceedings).
- The total of these amounts has been brought down by EUR 1 028.20 due to loss on exchange.

## VI. Overall revenue 2021

Programme	DG	Agency budget item	Overall revenue for 2021
<b>Erasmus+, HEADING 2</b>	<b>EAC</b>	1111	27 138 520.72
<b>ERASMUS+ NDICI</b>	<b>EAC</b>	1114	4 203 466.00
<b>ERASMUS+ IPA III</b>	<b>EAC</b>	1115	594 165.00
<b>ERASMUS+ TOTAL</b>	<b>EAC</b>		<b>31 936 151.72</b>
<b>CREATIVE EUROPE</b>	<b>EAC</b>	1112	<b>14 728 058.00</b>
<b>CERV</b>	<b>JUST</b>	1113	<b>5 272 457.55</b>
<b>EUROPEAN SOLIDARITY CORPS</b>	<b>EAC</b>	1116	<b>1 603 002.73</b>
<b>11th EDF</b>	<b>EAC</b>	1121	<b>190 000.00</b>
<b>Miscellaneous revenue</b>		2311	<b>59 202.90</b>
<b>TOTAL</b>			<b>53 788 872.90</b>

## VII. The goods and services needed by the Agency to operate

As regards the goods and services it requires to operate, the Agency, in accordance with Commission guidelines, seeks to use service-level agreements (SLAs) with the different Commission services and interinstitutional framework contracts when the Commission services allow the executive agencies to use them. As a result, the Agency issues only a very limited number of calls for tender, in the majority of cases either for low-value contracts where the services sought are not covered by an SLA, or when the Agency is not on the list of potential users under existing framework contracts,

In particular, the Agency has taken out SLAs with:

- the OIB for the tenancy and maintenance of its buildings and for its staff to have access to crèches and childcare services;
- with DG HR for security services and training;
- with the PMO for administrative staff management (salary calculations);
- with DG DIGIT for the use of certain ‘corporate tools’;
- with the Translation Centre;
- with the Medical Service;
- with DG BUDG;
- with SEC GEN for the HAN SLA (in 2020: these services were previously provided by DG DIGIT); and
- with the ERC Executive Agency for the use of the Speedwell platform (signed in 2021).

Buildings J-59, J-70 and SPA II were made available under an SLA with the OIB. The Agency uses the Commission’s framework contracts for high-spend items such as purchasing IT equipment and furniture, consulting IT specialists and hiring temps. Since 2021, the Agency

has also used an interinstitutional framework contract that it instigated and coordinates for its audits.

Also in 2021, the Agency published two calls for tender for:

- a legal assistance contract (case C-288/21 P), worth EUR 36 500; and
- a competency-based interviewing training contract, worth EUR 13 337.50.

### ***VIII. Control systems (administrative appropriations)***

#### 1) Procedures

Since 2011, the Agency has had a decentralised management procedure for all administrative budget items, offset by a second-tier ex ante verification of a limited number of budget items.

This verification was dropped in 2021, with no errors detected in the first quarter. However, from 2022, administrative budget transactions will be subject to random ex post checks, the frequency of which is still to be established.

It is important to highlight that the authorising officer (the Director of the Agency) or the authorising officer by delegation (Head of Department) signs the decision on any tender awards.

#### 2) Second-tier ex ante verification

A total of 33 transactions (9 payments and 24 undertakings) were subject to a second-tier ex ante verification in the first quarter of 2021. All were approved without any remarks or requests for additional information.

#### 3) Reports of anomalies

In 2021, a deviation notice related to a contract was issued: additional activity not included in the initial contract had been carried out before an addendum had been signed.

### ***IX. Accounting***

We refer the reader to the Agency's annual accounts for all accounting matters.

The European Court of Auditors gave a favourable opinion of the Agency's 2020 annual accounts following an audit in 2021.

### ***X. Human resources***

Of the 121 authorised temporary staff positions in 2021, 108 were occupied at the end of December.

The target for the Agency in 2021 was to have 379 contract staff members. Seventeen of 17 positions could have been financed by third-country contributions (R0 appropriations). However, as only 346 of the 379 positions were occupied on 31 December 2021, no positions were actually funded by this type of appropriation. Likewise, the Agency has not used EFTA country appropriations (E0s) to fund any positions.

In total, the Agency's employment rate at the end of 2021 was 90.8% of its staffing target: 89.3% for temporary staff and 91.30% for contract staff. This rate is lower than last year (95%) and reflects the difficulties the Agency has had in recruiting.

TEMPORARY STAFF							
Grade	2019		2020		2021		
	Authorised	Average FTEs budgeted for	Authorised	Average FTEs budgeted for	Authorised	Movements	Authorised
	Temp.	Temp.	Temp.	Temp.	Temp.	Temp.	
AD 16							
AD 15					1		1
AD 14	8		10		9		9
AD 13	8		9		13		13
AD 12	9		12		25		25
AD 11	12		14		14		14
AD 10	17		13		14	1	15
AD 9	7		8		8		8
AD 8	7		6		6		6
AD 7	6		6		4		4
AD 6	5		3		3		3
AD 5	3		3		0		0
<i>AD grade total</i>	<b>84</b>		<b>84</b>		<b>97</b>	<b>1</b>	<b>98</b>
AST 11	1		1		1		1
AST 10	0		1		1	-1	0
AST 9	3		3		6		6
AST 8	0		3		3		3
AST 7	3		6		6		6
AST 6	10		7		5		5
AST 5	7		2		2		2
AST 4	2		1		0		0
AST 3	0		0		0		0
AST 2							
AST 1							
<i>AST grade total</i>	<b>26</b>		<b>24</b>		<b>24</b>	<b>-1</b>	<b>23</b>
<b>Overall total</b>	<b>110</b>		<b>108</b>		<b>121</b>	<b>0</b>	<b>121</b>
Function group	2019		2020		2021		
	'Target' staff	Average FTEs budgeted for	'Target' staff	Average FTEs budgeted for	'Target' staff	Average FTEs budgeted for	
FG IV	103		103		127	13	140
FG III	176		176		184	-5	179
FG II	65		64		64	-8	56
FG I	4		4		4		4
<b>Overall total</b>	<b>348</b>		<b>347</b>		<b>379</b>	<b>0</b>	<b>379</b>
<b>Grand total</b>	<b>458</b>		<b>455</b>		<b>500</b>	<b>0</b>	<b>500</b>