

2022

**Report on budgetary and
financial management**

**European Education
and Culture
Executive Agency
(EACEA)**

Introduction

The new Agency 2021-2027 Commission notice, commonly referred to as the ‘delegation package’¹, entered into force in 2021. It outlines the nature and scope of the powers delegated to the Agency and specifies the means at its disposal throughout that period. However, this act was revised in 2022² to broaden the scope of delegation without providing additional resources.

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

When planning its budgets, the Agency not only relies on these earmarked funds (C1) 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). The 11th EDF appropriations also contributed to the EACEA budget. In 2022, due to inflation, additional C1 appropriations were allocated under the 2023 budget procedure to cover the indexation of salaries. However, these additional appropriations were not the subject of an amendment to the SFS on this point and had no impact on the 2022 financial year.

In 2022, all of these appropriations exceeded the Agency’s needs, which led to the carryover part of its R0 appropriations in 2023 and not all the C1 credits were consumed. This situation arises from the need to balance the costs of each programme as far as possible with their respective contributions. However, given the current inflationary trend, it would be risky to comment on the adequacy of the resources made available to the Agency for the entire remaining period of the MFF, particularly for the last three years (2025-2027).

As already highlighted in previous years, entering into SLAs with the Commission or its Offices has, made budget planning more complicated due to the biannual mechanisms of these agreements, resulting in price uncertainties.

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.

Initial budget and transfers

The Agency started in 2022 with an initial budget of EUR 61.111 million. The budget was revised in July and December and successively reduced to EUR 60.751 million and EUR 59.428 million.

In addition to these budget reviews adopted by the Steering Committee, the Director also authorised various adjustments, specified in the table below (under expenditure) The transfer after the adoption of the second revision will be the subject of information to the Management Committee at its first session in 2023.

Budget revenue

¹Commission Decision C(2021)951 of 12 February 2021 delegating powers to the European Education and Culture Executive Agency with a view to 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

² Commission Decision C(2022)5057 of 22 July 2022, amended by Commission Decision C(2022)9296 of 15 December 2022

Item	Title	Final 2020 budget	Final 2021 budget	Draft 2022 budget	Initial 2022 budget	Transfer 1	Revision 1	Revision 2	De facto transfer 2	Revision 2 after transfer	Transfer 2	Final 2022 budget
	REVENUE											
	1 EU SUBSIDY											
	11 EU SUBSIDY											
	111 Programme contribution											
1111	Erasmus+ - Heading 2	27 499 434.51	27 138 520.72	28 868 912.00	29 436 588.73		29 114 285.52	28 350 506.00		28 350 506.00		28 350 506.00
1112	Creative Europe	12 546 821.00	14 728 058.00	15 831 195.00	15 728 391.00		15 699 290.00	15 373 464.00		15 373 464.00		15 373 464.00
1113	CERV	2 266 528.00	5 272 457.55	6 501 000.00	6 501 000.00		6 501 000.00	6 292 002.00		6 292 002.00		6 292 002.00
1114	NDICI	4 551 563.91	4 203 466.00	6 310 915.00	6 310 556.00		6 298 871.00	6 298 871.00		6 298 871.00		6 298 871.00
1115	IPA	767 142.00	594 165.00	1 436 773.00	1 437 197.00		1 434 550.00	1 434 550.00		1 434 550.00		1 434 550.00
1116	European Solidarity Corps	2 222 024.46	1 603 002.73	1 610 449.40	1 584 623.27		1 590 179.48	1 565 365.00		1 565 365.00		1 565 365.00
	Article 111 total	49 853 513.88	53 539 670.00	60 559 244.40	60 998 356.00		60 638 176.00	59 314 758.00		59 314 758.00		59 314 758.00
	112 EDF contribution		0.00		0.00		0.00	0.00		0.00		0.00
1121	European Development Fund (EDF) contribution	241 000.00	190 000.00	113 000.00	113 000.00		113 000.00	113 000.00		113 000.00		113 000.00
	Article 112 total	241 000.00	190 000.00	113 000.00	113 000.00		113 000.00	113 000.00		113 000.00		113 000.00
	CHAPTER 1 1 TOTAL	50 094 513.88	53 729 670.00	60 672 244.40	61 111 356.00		60 751 176.00	59 427 758.00		59 427 758.00		59 427 758.00
	TITLE I TOTAL	50 094 513.88	53 729 670.00	60 672 244.40	61 111 356.00		60 751 176.00	59 427 758.00		59 427 758.00		59 427 758.00
	2 MISCELLANEOUS REVENUE		0									
	21 PROCEEDS FROM THE SALE OR LEASE OF MOVABLE AND IMMOVABLE PROPERTY		0									
2111	Proceeds from the sale or lease of movable and immovable property	p.m	0	p.m	p.m		p.m	p.m		p.m		p.m
	CHAPTER 21 TOTAL		0.00	0.00	0.00		0.00	0.00		0.00		0.00
	2 2 REVENUE AND COMPENSATION FOR SERVICES RENDERED AGAINST PAYMENT		0									
2211	Revenue and compensation for services rendered against payment	p.m	0	p.m	p.m		p.m	p.m		p.m		p.m
	CHAPTER 22 TOTAL	0.00	0.00	0.00	0.00		0.00	0.00		0.00		0.00
	2 3 REIMBURSEMENT OF MISCELLANEOUS EXPENSES		0									
2311	Reimbursement of miscellaneous expenses	p.m	0	p.m	p.m		p.m	p.m		p.m		p.m
	CHAPTER 2 3 TOTAL	0.00	0.00	0.00	0.00		0.00	0.00		0.00		0.00
	TITLE II TOTAL	0.00	0.00	0.00	0.00		0.00	0.00		0.00		0.00
	OVERALL TOTAL	50 094 513.88	53 729 670.00	60 672 244.40	61 111 356.00		60 751 176.00	59 427 758.00		59 427 758.00		59 427 758.00

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

Item	Title	Final 2020 budget	Final 2021 budget	Draft 2022 budget	Initial 2022 budget	Transfer 1	Revision 1	Revision 2	De facto transfer 2	Revision 2 after transfer	Transfer 2	Final 2022 budget
1	STAFF EXPENDITURE											
1 1	REMUNERATION, COMPENSATION AND CHARGES											
111	<i>Temporary staff holding a post provided for in the establishment plan</i>											
1111	Temporary staff – salaries, compensation, allowances and charges	12 921 961.00	14 761 000.00	16 760 184.00	17 140 671.00		17 140 671.00	16 970 671.00	6 504.86	16 977 175.66		16 977 175.66
1112	Seconded officials	B/E		B/E	B/E			B/E		B/E		B/E
	Article 111 total	12 921 961.00	14 761 000.00	16 760 184.00	17 140 671.00		17 140 671.00	16 970 671.00		16 977 175.66		16 977 175.66
112	Contract staff											
1121	Contract staff – salaries, compensation, allowances and charges	19 351 326.00	20 267 000.00	24 248 977.00	24 219 885.00		24 781 885.00	24 496 885.00	28 641.45	24 525 526.45		24 525 526.45
	Article 112 total	19 351 326.00	20 267 000.00	24 248 977.00	24 219 885.00		24 781 885.00	24 496 885.00		24 525 526.45		24 525 526.45
113	Other outside personnel											
1131	Agency staff	1 620 000.00	2 070 000.00	1 930 983.40	1 990 000.00		2 500 000.00	2 540 000.00	-35 146.11	2 504 853.89		2 504 853.89
1132	Trainees	282 001.00	310 000.00	320 000.00	320 000.00		324 000.00	324 000.00		324 000.00		324 000.00
1133	Officials and national or international experts and private-sector agents temporarily seconded to the Agency	B/E	For the record	B/E	For the record		For the record	For the record		For the record		For the record
	Article 113 total	2 102 001.00	2 380 000.00	2 250 983.40	2 310 000.00		2 824 000.00	2 864 000.00		2 828 853.89		2 828 853.89
	CHAPTER 1 1 TOTAL	34 375 288.00	37 408 000.00	45 260 144.40	43 670 556.00		44 746 556.00	44 331 556.00		44 331 556.00		44 331 556.00
12	PROFESSIONAL DEVELOPMENT AND SOCIAL EXPENDITURE											
121	Staff management											
1211	Administrative staff management	465 000.00	545 000.00	540 000.00	860 000.00		550 000.00	571 000.00		571 000.00		571 000.00
	Article 121 total	465 000.00	545 000.00	540 000.00	860 000.00		550 000.00	571 000.00		571 000.00		571 000.00
122	Professional development and missions											
1221	Language courses, retraining and further training	237 500.00	252 000.00	360 000.00	360 000.00		360 000.00	330 000.00		330 000.00		330 000.00
1222	Administrative missions	B/E	For the record	B/E	For the record		For the record	For the record		For the record		For the record
	Article 122 total	237 500.00	252 000.00	360 000.00	360 000.00		360 000.00	330 000.00		330 000.00		330 000.00
123	Social expenditure											
1231	Medical Service	90 000.00	140 000.00	100 000.00	100 000.00		155 000.00	125 000.00		125 000.00		125 000.00
1232	Mobility	30 000.00	50 000.00	70 000.00	70 000.00		65 000.00	30 000.00		30 000.00		30 000.00
1233	Social services and other interventions	850 000.00	930 000.00	820 000.00	895 000.00		1 200 000.00	1 165 000.00		1 165 000.00		1 165 000.00
	Article 123 total	970 000.00	1 120 000.00	990 000.00	1 065 000.00		1 420 000.00	1 320 000.00		1 320 000.00		1 320 000.00
124	Representation and internal meetings											
1241	Representation, internal meetings and event expenses	7 500.00	30 000.00	134 000.00	134 000.00		134 000.00	134 000.00		134 000.00		134 000.00
	Article 124 total	7 500.00	30 000.00	134 000.00	134 000.00		134 000.00	134 000.00		134 000.00		134 000.00
	CHAPTER 1 2 TOTAL	1 680 000.00	1 947 000.00	2 024 000.00	2 419 000.00		2 464 000.00	2 355 000.00		2 355 000.00		2 355 000.00
	TITLE I TOTAL	36 055 288.00	39 355 000.00	47 284 144.40	46 089 556.00		47 210 556.00	46 686 556.00		46 686 556.00		46 686 556.00

Item	Title	Final 2020 budget	Final 2021 budget	Draft 2022 budget	Initial 2022 budget	Transfer 1	Revision 1	Revision 2	De facto transfer 2	Revision 2 after transfer	Transfer 2	Final 2022 budget
2	INFRASTRUCTURE AND OPERATING EXPENDITURE											
21	BUILDING EXPENDITURE											
211	<i>Rent and charges</i>											
2111	Rent/structure and incidental expenses	3 000 000.00	3 380 000.00	3 121 200.00	3 280 000.00		3 000 000.00	3 106 000.00		3 106 000.00		3 106 000.00
212	Charges relating to buildings	1 940 000.00	2 235 044.00	2 056 400.00	2 220 000.00		2 070 320.00	2 134 000.00		2 134 000.00		2 134 000.00
	Article 211 total	4 940 000.00	5 615 044.00	5 177 600.00	5 500 000.00		5 070 320.00	5 240 000.00		5 240 000.00		5 240 000.00
212	<i>Fitting-out of premises</i>											
2121	Fitting-out of premises and other expenditure	0.00	30 000.00	20 000.00	30 000.00		5 000.00	2 000.00		2 000.00		2 000.00
	Article 212 total	0.00	30 000.00	20 000.00	30 000.00		5 000.00	2 000.00		2 000.00		2 000.00
	CHAPTER 21 TOTAL	4 940 000.00	5 645 044.00	5 197 600.00	5 530 000.00		5 075 320.00	5 242 000.00		5 242 000.00		5 242 000.00
22	INFORMATION AND COMMUNICATIONS TECHNOLOGY (ICT) EXPENDITURE											
221	<i>ICT environment</i>											
2211	Data-processing and telecommunications equipment	188 000.00	77 000.00	70 000.00	210 000.00		25 000.00	235 000.00		231 000.00		231 000.00
2212	Computer applications	283 000.00	330 000.00	260 000.00	230 000.00		*****	200 000.00		195 000.00		195 000.00
	Article 221 total	4 71 000.00	407 000.00	330 000.00	440 000.00		435 000.00	426 000.00		426 000.00		426 000.00
222	<i>Other IT and telecoms services</i>											
2221	Other external data-processing services	2 221 000.00	2 335 000.00	2 555 000.00	2 180 000.00		1 900 000.00	1 744 000.00		1 744 000.00		1 744 000.00
	Article 222 total	2 221 000.00	2 335 000.00	2 555 000.00	2 180 000.00		1 900 000.00	1 744 000.00		1 744 000.00		1 744 000.00
	CHAPTER 22 TOTAL	2 652 000.00	2 742 000.00	2 885 000.00	2 620 000.00		2 335 000.00	2 170 000.00		2 170 000.00		2 170 000.00
23	MOVABLE PROPERTY AND CURRENT OPERATING EXPENDITURE											
231	<i>Furniture, technical equipment and installations</i>											
2311	Purchase, hire, maintenance and repair of furniture, technical equipment and installations	36 000.00	70 000.00	40 000.00	50 000.00		30 000.00	30 000.00		30 000.00		30 000.00
2312	Handling and removal costs	15 000.00	5 000.00	5 000.00	20 000.00		20 000.00	10 000.00		10 000.00		10 000.00
	Article 231 total	51 000.00	75 000.00	45 000.00	70 000.00		50 000.00	40 000.00		40 000.00		40 000.00
232	<i>Office supplies and correspondence costs</i>											
2321	Stationery and office supplies	35 000.00	12 500.00	50 000.00	60 000.00		20 000.00	20 000.00		20 000.00		20 000.00
2322	Postage on correspondence and delivery charges	53 000.00	60 000.00	60 000.00	60 000.00		40 000.00	40 000.00		40 000.00		40 000.00
	Article 232 total	88 000.00	72 500.00	110 000.00	120 000.00		60 000.00	60 000.00		60 000.00		60 000.00
233	<i>Information acquisition and storage</i>											
2331	Library, subscriptions to publications, information acquisition and document archiving	86 100.00	68 126.00	70 500.00	76 800.00		158 700.00	143 902.00		143 902.00	-23 290.00	120 612.00
	Article 233 total	86 100.00	68 126.00	70 500.00	76 800.00		158 700.00	143 902.00		143 902.00		120 612.00
234	<i>Financial, statutory and legal charges</i>											
2341	Banking fees and other financial expenses, including the SLA budget	1 000.00	245 000.00	220 000.00	285 000.00		230 000.00	100 300.00		100 300.00		100 300.00
2342	Legal fees, damages and interest	0.00	90 000.00	130 000.00	120 000.00		120 000.00	100 000.00		100 000.00	11 540.00	111 540.00
	Article 234 total	1 000.00	336 000.00	350 000.00	405 000.00		410 000.00	200 300.00		200 300.00		211 840.00
235	<i>Other operating expenditure</i>											
2351	Insurance and other current miscellaneous operating expenditure, including the HAN SLA and DGI HR	2 000.00	170 000.00	200 000.00	390 000.00		306 000.00	306 000.00		306 000.00	11 750.00	317 750.00
	Article 235 total	2 000.00	170 000.00	200 000.00	390 000.00		306 000.00	306 000.00		306 000.00		317 750.00
	CHAPTER 23 TOTAL	7 860 100.00	9 112 670.00	8 858 100.00	9 211 800.00		8 335 620.00	8 162 202.00		8 162 202.00		8 162 202.00

Item	Title	Final 2020 budget	Final 2021 budget	Draft 2022 budget	Initial 2022 budget	Transfer 1	Revision 1	Revision 2	De facto transfer 2	Revision 2 after transfer	Transfer 2	Final 2022 budget
3	PROGRAMME SUPPORT EXPENDITURE											
31	EXPENDITURE RELATING TO PROGRAMME MANAGEMENT											
311	<i>Meetings</i>											
3111	Meetings	104 800.00	5 000.00	60 000.00	60 000.00		60 000.00	10 000.00		10 000.00		10 000.00
	Article 311 total	104 800.00	5 000.00	60 000.00	60 000.00		60 000.00	10 000.00		10 000.00		10 000.00
312	<i>Information, communication and publication</i>											
3121	Information, communication and publication	380 500.00	392 000.00	410 000.00	445 000.00		445 000.00	445 000.00		445 000.00		445 000.00
	Article 312 total	380 500.00	392 000.00	410 000.00	445 000.00		445 000.00	445 000.00		445 000.00		445 000.00
313	<i>Translation and interpreting</i>											
3131	Translation and interpreting	280 000.00	520 000.00	750 000.00	750 000.00		600 000.00	310 000.00		310 000.00		310 000.00
	Article 313 total	280 000.00	520 000.00	750 000.00	750 000.00		600 000.00	310 000.00		310 000.00		310 000.00
314	<i>Audits</i>											
3141	Audits	750 000.00	1 000 000.00	1 100 000.00	1 100 000.00		1 100 000.00	1 100 000.00		1 100 000.00		1 100 000.00
	Article 314 total	750 000.00	1 000 000.00	1 100 000.00	1 100 000.00		1 100 000.00	1 100 000.00		1 100 000.00		1 100 000.00
315	<i>Missions</i>											
3151	Mission and travel expenses and other incidental expenditure	11 000.00	5 000.00	250 000.00	100 000.00		100 000.00	100 000.00		100 000.00		100 000.00
	Article 315 total	11 000.00	5 000.00	250 000.00	100 000.00		100 000.00	100 000.00		100 000.00		100 000.00
316	<i>Specific IT</i>											
3161	Specific IT	4 652 825.88	3 340 000.00	1 960 000.00	3 355 000.00		2 900 000.00	2 614 000.00		2 614 000.00		2 614 000.00
	Article 316 total	4 652 825.88	3 340 000.00	1 960 000.00	3 355 000.00		2 900 000.00	2 614 000.00		2 614 000.00		2 614 000.00
317	<i>Other expenditure relating to programme management</i>											
3171	Other expenditure relating to programme management	0.00	0.00	0.00	0.00		0.00	0.00		0.00		0.00
	Article 317 total	0.00	0.00	0.00	0.00		0.00	0.00		0.00		0.00
	CHAPTER 31 TOTAL	6 179 125.88	5 262 000.00	4 530 000.00	5 810 000.00		5 205 000.00	4 579 000.00		4 579 000.00		4 579 000.00
	TITLE III TOTAL	6 179 125.88	5 262 000.00	4 530 000.00	5 810 000.00		5 205 000.00	4 579 000.00		4 579 000.00		4 579 000.00
	TOTAL EXPENDITURE	50 094 613.88	53 729 670.00	60 672 244.40	61 111 356.00		60 751 176.00	59 427 758.00		59 427 758.00		59 427 758.00

Budget implementation

The EACEA's 2022 operating budget amounted to EUR 59.428 million, compared to EUR 53.730 million in 2021 (last revision). This increase could have been higher given the Agency's new framework in terms of resources (+ 22 posts compared with 2021), especially since the 2021 occupation rate had been low (90.80 %) and the salary indexation (2.4 % for the first 6 months to which was added 4.5 % for the last 6 months) is higher than the SFS forecast (2 %). This "limited" increase stems from savings on Titles II and especially III offsetting the increase in Title I.

Committed appropriations account for EUR 59.070 million, representing 99.40 % of the approved budget. A ratio similar to previous years.

Payments on these commitments totalled EUR 54.081 million (C1 appropriations), representing an implementation rate of 91 %, which is fairly comparable to those of previous years, demonstrating that most of the Agency's obligations are honoured during the budget year. The cash balance at the end of this year (EUR 6.663 million) is not expected to pose liquidity problems at the beginning of 2023, provided that the Commission disburses the first instalment of the 2023 subsidy quickly.

Of the EUR 6.360 million of the appropriations carried over from 2021 to 2022 (C8 appropriations), EUR 4.995 million resulted in payments, indicating an implementation rate of 78.53 % compared with 86.13 % in 2021 and 91.06 % in 2020, both of which were exceptional in this respect. When examining the implementation of these carried-over appropriations by title, the breakdown is 77.86 % for Title I, 73.91 % for Title II and 83.31 % for Title III. EUR 1.365 million in carried-over appropriations remained non-implemented, giving a non-implementation rate of 21.47 %. This percentage is higher than in 2021 (13.87 %).

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 51.930 million, or 97.44 % of this budget (98.9 % for the 2020 budget earmarked). This expenditure reflects the actual costs that the Agency incurred to honour the pledges it made in 2021.

EUR 4.989 million of appropriations were carried over from 2022 to 2023, constituting to 8.45 % of the committed appropriations. The carryover rate is lower than last year (11.93%), reflecting better execution of payments in the current year (N). The level of this carryover is less significant if we keep in mind the estimate. These appropriations are intended to cover outstanding obligations at the end of the year, which will be settled by payments in 2023. Therefore, it is expected that most of the carried-over appropriations will be paid out this year.

IV.I 2022 credits (C1)

EACEA – Budget Outturn – 31.12.2021								
Fund source: C1								
c	Description	Appropriations	Commitments	% committed	Paid	% paid	Commitment available	Payment available
1111	Temporary staff	16 977 175.66	16 977 127.80	100.00 %	16 977 127.80	100.00 %	47.86	0.00
Art. 111	Temporary staff holding a post provided for in the establishment plan	16 977 175.66	16 977 127.80	100.00 %	16 977 127.80	100.00 %	47.86	0.00
1121	Contract staff	24 525 526.45	24 524 412.97	100.00 %	24 524 412.97	100.00 %	1 113.48	0.00
Art. 112	Contract staff	24 525 526.45	24 524 412.97	100.00 %	24 524 412.97	100.00 %	1 113.48	0.00
1131	Agency staff	2 504 853.99	2 500 000.00	99.81 %	2 034 813.34	81.23 %	4 853.99	485 186.66
1132	Trainees	324 000.00	319 464.18	98.60 %	319 464.18	98.60 %	4 535.82	0.00
Art. 113	Other outside personnel	2 828 853.89	2 819 464.18	99.67 %	2 354 277.52	83.22 %	9 389.71	465 186.66
Chap. 11	Remuneration, allowances and charges	44 331 556.00	44 321 004.95	99.98 %	43 855 818.29	98.93 %	10 551.05	465 186.66
1211	Administrative staff management	571 000.00	545 819.58	95.59 %	464 683.73	81.38 %	25 180.42	81 135.85
Art. 121	Staff management	571 000.00	545 819.58	95.59 %	464 683.73	81.38 %	25 180.42	81 135.85
1221	Language courses, retraining and further training	330 000.00	330 000.00	100.00 %	195 175.18	59.14 %	0.00	134 824.82
Art. 122	Professional development and missions	330 000.00	330 000.00	100.00 %	195 175.18	59.14 %	0.00	134 824.82
1231	Medical Service	125 000.00	125 000.00	100.00 %	45 248.00	36.20 %	0.00	79 752.00
1232	Mobility	30 000.00	30 000.00	100.00 %	20 364.87	67.88 %	0.00	9 635.13
1233	Social services and other interventions	1 165 000.00	1 165 000.00	100.00 %	1 044 908.90	89.69 %	0.00	120 093.10
Art. 123	Social expenditure	1 320 000.00	1 320 000.00	100.00 %	1 110 519.77	84.13 %	0.00	209 480.23
1241	Representation, internal meetings and event expenses	134 000.00	98 797.23	73.73 %	77 205.23	57.62 %	35 202.77	21 592.00
Art. 124	Representation and internal meetings	134 000.00	98 797.23	73.73 %	77 205.23	57.62 %	35 202.77	21 592.00
Chap. 12	Professional development and social expenditure	2 355 000.00	2 294 616.81	97.44 %	1 847 583.91	78.45 %	60 383.19	447 032.90
Title I	STAFF EXPENDITURE	46 686 556.00	46 615 621.76	99.85 %	45 703 402.20	97.89 %	70 934.24	912 219.56
2111	Rent, usufruct and incidental expenses	3 108 000.00	3 108 000.00	100.00 %	2 876 632.82	92.62 %	0.00	229 367.18
2112	Charges relating to buildings	2 134 000.00	2 114 000.00	99.06 %	1 342 159.34	62.89 %	20 000.00	771 840.66
Art. 211	Rent and charges	5 242 000.00	5 222 000.00	99.62 %	4 218 792.16	80.51 %	20 000.00	1 001 207.84
2121	Fitting-out of premises and other expenditure	2 000.00	2 000.00	100.00 %	0.00	0.00 %	0.00	2 000.00
Art. 212	Fitting-out of premises	2 000.00	2 000.00	100.00 %	0.00	0.00 %	0.00	2 000.00
Chap. 21	Building expenditure	5 242 000.00	5 222 000.00	99.62 %	4 218 792.16	80.48 %	20 000.00	1 003 207.84
2211	Data-processing and telecommunications equipment	231 000.00	223 967.01	96.96 %	223 967.01	96.96 %	7 032.99	0.00
2212	Computer applications	195 000.00	182 520.52	93.60 %	182 520.52	93.60 %	12 479.48	0.00
Art. 221	ICT environment	426 000.00	406 487.53	95.42 %	406 487.53	95.42 %	19 512.47	0.00
2221	Other external data-processing services	1 744 000.00	1 723 089.77	98.80 %	1 519 113.68	87.11 %	20 910.23	203 676.00
Art. 222	Other IT and telecoms services	1 744 000.00	1 723 089.77	98.80 %	1 519 113.68	87.11 %	20 910.23	203 676.00
Chap. 22	Information and communications technology expenditure	2 170 000.00	2 129 577.30	98.14 %	1 925 601.21	88.74 %	40 422.70	203 676.00
2311	Purchase, hire, maintenance and repair of furniture, technical equipment and installations	30 000.00	30 000.00	100.00 %	15 922.57	53.08 %	0.00	14 077.43
2312	Handling and removal costs	10 000.00	10 000.00	100.00 %	3 885.35	38.85 %	0.00	6 114.65
Art. 231	Furniture, technical equipment and installations	40 000.00	40 000.00	100.00 %	19 807.92	49.52 %	0.00	20 192.08
2321	Stationery and office supplies	20 000.00	20 000.00	100.00 %	13 969.14	70.00 %	0.00	6 030.86
2322	Postage on correspondence and delivery charges	40 000.00	40 000.00	100.00 %	34 329.30	85.82 %	0.00	5 670.70
Art. 232	Office supplies and correspondence costs	60 000.00	60 000.00	100.00 %	48 328.44	80.55 %	0.00	11 671.56
2331	Library, subscriptions to publications, information acquisition and document archiving	120 612.00	61 000.00	50.58 %	56 247.00	46.63 %	59 612.00	4 753.00
Art. 233	Information acquisition and storage	120 612.00	61 000.00	50.58 %	56 247.00	46.63 %	59 612.00	4 753.00
2341	Banking fees and other financial expenses	100 300.00	100 300.00	100.00 %	100 300.00	100.00 %	0.00	0.00
2342	Legal fees, damages and interest	111 540.00	111 540.00	100.00 %	7 255.00	6.50 %	0.00	104 285.00
Art. 234	Financial, statutory and legal charges	211 840.00	211 840.00	100.00 %	107 555.00	50.77 %	0.00	104 285.00
2351	Insurance and other current miscellaneous operating expenditure	317 750.00	317 750.00	100.00 %	315 796.20	99.39 %	0.00	1 953.80
Art. 235	Other operating expenditure	317 750.00	317 750.00	100.00 %	315 796.20	99.39 %	0.00	1 953.80
Chap. 23	Movable property and current operating expenditure	750 202.00	690 590.00	92.05 %	547 734.56	73.01 %	59 612.00	142 855.44
Title II	INFRASTRUCTURE AND OPERATING EXPENDITURE	8 162 202.00	8 042 167.30	98.53 %	6 692 127.93	81.99 %	120 034.70	1 350 039.37
3111	Meetings	10 000.00	10 000.00	100.00 %	1 120.00	11.20 %	0.00	8 880.00
Art. 311	Meetings	10 000.00	10 000.00	100.00 %	1 120.00	11.20 %	0.00	8 880.00
3121	Information, communication and publication	445 000.00	433 073.72	97.32 %	184 290.90	41.41 %	11 926.28	248 782.82
Art. 312	Information, communication and publication	445 000.00	433 073.72	97.32 %	184 290.90	41.41 %	11 926.28	248 782.82
3131	Translation and interpreting	310 000.00	310 000.00	100.00 %	186 004.50	60.00 %	0.00	123 995.50
Art. 313	Translation and interpreting	310 000.00	310 000.00	100.00 %	186 004.50	60.00 %	0.00	123 995.50
3141	Audits	1 100 000.00	1 100 000.00	100.00 %	44 850.00	4.08 %	0.00	1 055 150.00
Art. 314	Audits	1 100 000.00	1 100 000.00	100.00 %	44 850.00	4.08 %	0.00	1 055 150.00
3151	Mission and travel expenses and other incidental expenditure	100 000.00	100 000.00	100.00 %	49 410.78	49.41 %	0.00	50 589.22
Art. 315	Missions	100 000.00	100 000.00	100.00 %	49 410.78	49.41 %	0.00	50 589.22
3161	Specific IT	2 614 000.00	2 459 201.72	94.08 %	1 219 525.76	46.65 %	154 798.28	1 239 675.96
Art. 316	Specific IT	2 614 000.00	2 459 201.72	94.08 %	1 219 525.76	46.65 %	154 798.28	1 239 675.96
Chap. 31	Expenditure relating to programme management	4 579 000.00	4 412 275.44	96.36 %	1 685 201.94	36.80 %	166 724.56	2 727 073.50
Title III	PROGRAMME SUPPORT EXPENDITURE	4 579 000.00	4 412 275.44	96.36 %	1 685 201.94	36.80 %	166 724.56	2 727 073.50
TOTAL		59 427 758.00	59 070 064.50	99.40 %	54 080 732.07	91.00 %	357 693.50	4 989 332.43

Implementation of the committed appropriations

Out of the EUR 59.428 million in allocated appropriations, EUR 59.070 million has been committed, leaving a surplus of EUR 0.358 million, of which EUR 0.155 million is from item 3161 (specific IT). These commitments represent 99.40 % of the budget (99.19 % in 2021).

The breakdown of commitments is as follows:

- EUR 46.616 million under Title I ‘Remuneration, compensation and charges’, within the allocated budget for this Title (EUR 46.687 million);
- EUR 8.042 million under Title II ‘Infrastructure and operating expenditure’, within the available budget for this Title (EUR 8.162 million);
- EUR 4.412 million under Title III ‘Programme support expenditure’, compared to the EUR 4.579 million of appropriations allocated for this Title.

Title I (Staff expenditure)

This title has an implementation rate of 99.85% (99.78% in 2021).

In the ‘Remuneration, compensation and charges’ chapter, revisions during the year have led to an increase followed by a reduction in expenditure.. These adjustments were driven by the evolution of the recruitment situation and by DG BUDG’s fluctuations in the indexation of salaries.

Title II (Infrastructure and operating expenditure)

The budget execution on this title (98.53 %) is marginally lower than the previous year (99.25 %), as only half of the appropriations for item 2331 were used, following the last-minute abandonment of the archivist recruitment..

Title III (Programme support expenditure)

Execution on this title reached 96.36 %, up from 94.71 % in 2021. The relatively low implementation rate is attributable to item 3161 (specific IT with an execution not exceeding 94.08 %). This is primarily because a prospective contractor declined their contract at the end of the year without the Agency having subsequently had time to recruit a replacement.

Implementation of payment appropriations

The Agency used EUR 54.081 million in payment appropriations, resulting in an implementation rate of 91 % (87.35 % in 2021).

The breakdown of payments is as follows:

- EUR 45.703 million on **Title I ‘Staff expenditure’**, accounting for 97.89 % of the budget earmarked for this title. The remaining EUR 0.912 million has been carried over to 2023, with the majority expected to be used for payments upon receipt of invoices. Rapidly for the interim item (1131), and subsequently for the other SLAs dependent lines
- EUR 6.395 million under **Title II ‘Infrastructure and operating expenditure’**, representing 81.99 % of the budget earmarked for this title. The remaining

EUR 1.350 million is carried over to 2023 and will be used for payments upon receiving statements of SLAs or invoices.

- EUR 1.685 million under **Title III ‘Programme support expenditure’**, which is 36.80 % of the appropriations allocated for this Title. The remaining EUR 2.7f27 million is carried over to 2023 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)

- Outstanding amounts pertain to invoices for temporary staff in November and December, including indexation, and Chapter 12 expenditure. As usual, the final balances will be sent to us in N+1. Most carried-over appropriations are expected to be used in 2023.

Title II (Infrastructure and operating expenditure):

- **Chapter 21 (Building expenditure):** The implementation rate for this chapter was 66.39% (80.68% in 2020). The low implementation rate is due to the Office for Infrastructure and Logistics in Brussels (OIB), which is expected to submit its final statement of rents and service charges in 2023. It should be noted that in 2022, the Agency made efforts to advance payment to the OIB for rent and service charges to improve the execution rate. However, the Agency’s attempts have been unsuccessful.
- **Chapter 22 (Information and communications technology expenditure):** The implementation rate for this Chapter was 88.74 % (74.97 % in 2021). every other year, there are outstanding high-value invoices for IT equipment and consulting services. These contracts often span the last months of one year and the beginning of the next.
- **Chapter 23 (Movable property and current operating expenditure):** Payments account for 73.01 % (81.58 % in 2021) of the committed appropriations. The Agency has no control over when invoices arrive (especially for SLAs or services where sign-off occurs in N+1).

Title III (Programme support expenditure)

Traditionally, payments under this title are largely made in year N+1, which is confirmed in 2022, where the rate is particularly low (43.33 % in 2020, which was already declining compared to previous years). This situation arises from the reduction over the years of several Title III lines for which payments could be made in N (e.g. meetings, translations, missions). Other budget items under this title typically see most of the payments occurring in N+1 (communication, audits, and IT for programme support). However, the Agency will try to bring forward its 2023 audit plan in order to increase payments in N in the future.

IV.2 Execution of appropriations carried forward (C8)

Appropriations carried over from 2021 accounted for EUR 6.360 million.

EUR 4.995 million, equivalent to 78.53 % of the carried-over appropriations, had been used by the end of 2021 (86.13% in 2020). The breakdown is as follows:

- EUR 0.784 million (77.86 %) in carried-over appropriations from Title I;
- EUR 1.958 million (73.91 %) in carried-over appropriations from Title II;
- EUR 2.252 million (83.31 %) in carried-over appropriations from Title III.

The remaining EUR 1.365 million (EUR 0.568 million in 2021), representing 13.87 % (8.9 % in 2021) of the carried-over appropriations, was not implemented. The breakdown is as follows:

- EUR 0.223 million (EUR 0.249 million in 2021) in carried-over appropriations from Title II;
- EUR 0.691 million (EUR 0.208 million in 2021) in carried-over appropriations from Title II;
- EUR 0.451 million (EUR 0.111 million in 2021) in carried-over appropriations from Title III.

The implementation of C8 appropriations once again highlights the challenge faced by the Commission's Services or Offices in inaccurately forecasting cost breakdowns for the year N (administrative management of staff, medical service, building charges). The most significant impact stems from the SLA OIB. In 2022, an issue arose with an audit item that traditionally does not present any difficulties. The situation was worsened by the physical and legal impossibility of discharging obligations that arose in 2021, irrespective of the Agency's will or control. Regarding this item, the situation is expected to return to normal in 2023.

All residual appropriations that could not be used were divested by 31 December 2022.

EACEA – Budget Outturn – 31.12.2021

Fund source: C8

Heading	Description	Appropriations	Commitments	% committed	Paid	% paid	Decommitted appropriations	Payment available
1131	Agency staff	410 385.93	385 436.21	93.92 %	385 436.21	93.92 %	24 949.72	0.00
1132	Trainees	147 518.40	147 518.40	100.00 %	147 518.40	100.00 %	0.00	0.00
Art. 113	Other outside personnel	557 904.33	532 954.61	95.53 %	532 954.61	95.53 %	24 949.72	0.00
Chap. 11	Remuneration, allowances and charges	557 904.33	532 954.61	95.53 %	532 954.61	95.53 %	24 949.72	0.00
1211	Administrative staff management	117 310.20	12 012.35	10.24 %	12 012.35	10.24 %	105 297.85	0.00
Art. 121	Staff management	117 310.20	12 012.35	10.24 %	12 012.35	10.24 %	105 297.85	0.00
1221	Language courses, retraining and further training	85 888.14	74 490.13	86.73 %	74 490.13	86.73 %	11 398.01	0.00
Art. 122	Professional development and missions	85 888.14	74 490.13	86.73 %	74 490.13	86.73 %	11 398.01	0.00
1231	Medical Service	73 989.00	24 243.26	32.77 %	24 243.26	32.77 %	49 745.74	0.00
1232	Mobility	31 300.90	2 197.77	7.02 %	2 197.77	7.02 %	29 103.13	0.00
1233	Social services and other interventions	134 197.40	134 197.40	100.00 %	134 197.40	100.00 %	0.00	0.00
Art. 123	Social expenditure	239 487.30	160 638.43	67.08 %	160 638.43	67.08 %	78 848.87	0.00
1241	Representation, internal meetings and event expenses	6 500.00	4 057.40	62.42 %	4 057.40	62.42 %	2 442.60	0.00
Art. 124	Representation and internal meetings	6 500.00	4 057.40	62.42 %	4 057.40	62.42 %	2 442.60	0.00
Chap. 12	Professional development and social expenditure	449 185.64	251 198.31	55.92 %	251 198.31	55.92 %	197 987.33	0.00
Title I	STAFF EXPENDITURE	1 007 089.97	784 152.92	77.86 %	784 152.92	77.86 %	222 937.05	0.00
2111	Rent, usufruct and incidental expenses	941 085.55	889 678.23	94.54 %	889 678.23	94.54 %	51 407.32	0.00
2112	Charges relating to buildings	927 640.31	399 061.86	43.02 %	399 061.86	43.02 %	528 578.45	0.00
Art. 211	Rent and charges	1 868 725.86	1 288 740.09	68.96 %	1 288 740.09	68.96 %	579 985.77	0.00
2121	Fitting-out of premises and other expenditure	30 000.00	0.00	0.00 %	0.00	0.00 %	30 000.00	0.00
Art. 212	Fitting-out of premises	30 000.00	0.00	0.00 %	0.00	0.00 %	30 000.00	0.00
Chap. 21	Building expenditure	1 898 725.86	1 288 740.09	67.87 %	1 288 740.09	67.87 %	609 985.77	0.00
2211	Data-processing and telecommunications equipment	31 895.96	31 895.96	100.00 %	31 895.96	100.00 %	0.00	0.00
2212	Computer applications	70 267.28	61 358.16	87.32 %	61 358.16	87.32 %	8 909.12	0.00
Art. 221	ICT environment	102 163.24	93 254.12	91.28 %	93 254.12	91.28 %	8 909.12	0.00
2221	Other external data-processing services	553 710.40	553 710.40	100.00 %	553 710.40	100.00 %	0.00	0.00
Art. 222	Other IT and telecoms services	553 710.40	553 710.40	100.00 %	553 710.40	100.00 %	0.00	0.00
Chap. 22	Information and communications technology expenditure	655 873.64	646 964.52	98.64 %	646 964.52	98.64 %	8 909.12	0.00
2311	Purchase, hire, maintenance and repair of furniture, technical equipment and IT	35 640.00	11 663.47	32.73 %	11 663.47	32.73 %	23 976.53	0.00
2312	Handling and removal costs	3 035.84	0.00	0.00 %	0.00	0.00 %	3 035.84	0.00
Art. 231	Furniture, technical equipment and installations	38 675.84	11 663.47	30.16 %	11 663.47	30.16 %	27 012.37	0.00
2321	Stationery and office supplies	11 398.69	356.65	3.13 %	356.65	3.13 %	11 042.04	0.00
2322	Postage on correspondence and delivery charges	28 739.62	4 644.94	16.16 %	4 644.94	16.16 %	24 094.68	0.00
Art. 232	Office supplies and correspondence costs	40 138.31	5 001.59	12.46 %	5 001.59	12.46 %	35 136.72	0.00
2331	Library, subscriptions to publications, information acquisition and document ar	550.00	375.00	68.18 %	375.00	68.18 %	175.00	0.00
Art. 233	Information acquisition and storage	550.00	375.00	68.18 %	375.00	68.18 %	175.00	0.00
2341	Banking fees and other financial expenses	4 000.00	4 000.00	100.00 %	4 000.00	100.00 %	0.00	0.00
2342	Legal fees, damages and interest	8 594.02	1 595.00	18.56 %	1 595.00	18.56 %	6 999.02	0.00
Art. 234	Financial, statutory and legal charges	12 594.02	5 595.00	44.43 %	5 595.00	44.43 %	6 999.02	0.00
2351	Insurance and other current miscellaneous operating expenditure	2 981.36	60.56	2.03 %	60.56	2.03 %	2 920.80	0.00
Art. 235	Other operating expenditure	2 981.36	60.56	2.03 %	60.56	2.03 %	2 920.80	0.00
Chap. 23	Movable property and current operating expenditure	94 939.53	22 695.62	23.91 %	22 695.62	23.91 %	72 243.91	0.00
Title II	INFRASTRUCTURE AND OPERATING EXPENDITURE	2 649 539.03	1 958 400.23	73.91 %	1 958 400.23	73.91 %	691 138.80	0.00
3121	Information, communication and publication	198 369.03	191 304.00	96.44 %	191 304.00	96.44 %	7 065.03	0.00
Art. 312	Information, communication and publication	198 369.03	191 304.00	96.44 %	191 304.00	96.44 %	7 065.03	0.00
3131	Translation and interpreting	26 875.50	1 123.50	4.18 %	1 123.50	4.18 %	25 752.00	0.00
Art. 313	Translation and interpreting	26 875.50	1 123.50	4.18 %	1 123.50	4.18 %	25 752.00	0.00
3141	Audits	886 872.48	549 977.79	62.01 %	549 977.79	62.01 %	336 894.69	0.00
Art. 314	Audits	886 872.48	549 977.79	62.01 %	549 977.79	62.01 %	336 894.69	0.00
3161	Specific IT	1 591 532.45	1 509 995.23	94.88 %	1 509 995.23	94.88 %	81 537.22	0.00
Art. 316	Specific IT	1 591 532.45	1 509 995.23	94.88 %	1 509 995.23	94.88 %	81 537.22	0.00
Chap. 31	Expenditure relating to programme management	2 703 649.46	2 252 400.52	83.31 %	2 252 400.52	83.31 %	451 248.94	0.00
Title III	PROGRAMME SUPPORT EXPENDITURE	2 703 649.46	2 252 400.52	83.31 %	2 252 400.52	83.31 %	451 248.94	0.00
TOTAL		6 360 278.46	4 994 953.67	78.53 %	4 994 953.67	78.53 %	1 365 324.79	0.00

Budget Outturn

BUDGET OUTTURN ACCOUNT FOR THE FINANCIAL YEAR 2022

	2022	2021
REVENUE		
Balancing Commission subsidy	+ 59.314.758,00	53.539.670,00
Other subsidy from Commission (Phare, IPA, Delegation agreement, ...)	+ 113.000,00	190.000,00
Fee income	+ 891,58	59.202,90
Other income		
TOTAL REVENUE (a)	59.428.649,58	53.788.872,90
EXPENDITURE		
<i>Title I: Staff</i>		
Payments	- 45.703.402,20	38.260.651,66
Appropriations carried over to the following year	- 912.219,56	1.007.089,97
<i>Title II: Administrative Expenses</i>		
Payments	- 6.692.127,93	6.394.729,77
Appropriations carried over to the following year	- 1.350.039,37	2.649.539,03
<i>Title III: Operating Expenditure</i>		
Payments	- 1.685.201,94	2.279.803,53
Appropriations carried over to the following year	- 2.727.073,50	2.703.649,46
TOTAL EXPENDITURE (b)	59.070.064,50	53.295.463,42
OUTTURN FOR THE FINANCIAL YEAR (a-b)	358.585,08	493.409,48
Cancellation of unused payment appropriations carried over from previous year	+ 1.365.324,79	568.412,16
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+ 90,07	-1.028,20
Exchange differences for the year (gain +/-loss -)	+/- -90,07	-1.028,20
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR	1.723.819,80	1.060.793,44
Balance year N-1	+/-	
Positive balance from year N-1 reimbursed in year N to the Commission	-	
Result used for determining amounts in general accounting	1.723.819,80	1.060.793,44
Commission subsidy - agency registers accrued revenue and Commission accrued expense	57.590.938,20	
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1	1.723.819,80	
Not included in the budget outturn:		
Interest generated by 31/12N on the Commission balancing subsidy funds and to be reimbursed to the Commission (liability)	+ 90,07	-1.028,20

The Agency has a budget surplus of EUR 1,723,819.80. This surplus, which will be returned to the parent DGs in 2023, is broken down as follows:

- EUR 357,693.50 for 2022 subsidies received from the parent DG that were not committed.
- EUR 1,365,324.79 from the unused part of appropriations carried over from 2021 to 2022 for payments in 2022 where that entry is cancelled in N+2.
- EUR 891.58: this amount entered in 'other revenue' comes from a recovery from a law firm (invoice too high).
- The total of these amounts has been brought down by EUR 90.07 due to loss on exchange.

Overall revenue for 2022

Programme	DG	Agency budget item	Overall revenue for 2021
ERASMUS+, HEADING 2	EAC	1111	28,350,506.00
ERASMUS+ NDICI	EAC	1114	6,298,871.00
ERASMUS+ IPA III	EAC	1115	1,434,550.00
ERASMUS+ TOTAL	EAC		36,083,927.00
CREATIVE EUROPE	EAC	1112	15,373,464.00
CERV	JUST	1113	6,292,002.00
EUROPEAN SOLIDARITY CORPS	EAC	1116	1,565,365.00
11th EDF	EAC	1121	113,000.00
Miscellaneous revenue		2311	891.58
TOTAL			59,428,649.58

The goods and services needed by the Agency to operate

Regarding the goods and services the Agency requires to operate (following the Commission's guidelines), it uses service-level agreements (SLAs) with various Commission services and interinstitutional framework contracts. As a result, the Agency issues only a very limited number of calls for tender. These tend to be for low-value contracts where the services required 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 the SEC GEN for the HAN SLA,
- with the ERC Executive Agency for the use of the Speedwell platform (signed in 2021).

Buildings J-59, J-70 and SPA II were subject to an SLA with the OIB. The VM 18 is made available within the framework of the 'PPS' SLA by facility.

The Agency uses the Commission's framework contracts for high-spend items such as purchasing IT equipment and furniture, consulting IT specialists and hiring temporary staff. Since 2021, the Agency has also used an interinstitutional framework contract that it instigated

and coordinates for its audits. However, the use of this framework contract has proved problematic, due to the presence of British service providers.

In 2022, the Agency also published three calls for tender for resulting in:

- Exceptional negotiated procedure EACEA/2022/NP/0006 for a legal assistance contract (Unit B4) – awarded the amount of EUR 7,200
- Exceptional negotiated procedure EACEA/2022/NP/0007 for a legal assistance contract (Unit B4) – awarded the amount of EUR 106,400
- Exceptional negotiated procedure EACEA/2022/NP/0008 for a legal assistance contract (Unit B4) – awarded the amount of EUR 106,400

Control systems (administrative appropriations)

1) Procedures

As announced last year, the second-level ex-ante verification of administrative budget transactions was replaced in 2022 by ex-post controls (after payment) performed by the Internal Control-Audit Sector in Unit R2.

A total of 51 transactions were verified. The review revealed that some transactions had errors or inconsistencies, but without any financial impact. In order to improve the quality of transactions, some recommendations were made, including the use of checklists, the modification of financial circuits and the harmonisation of the process. For a full and detailed analysis, see the verification report.

As a reminder, 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) Exception reports

During 2022, a deviation score linked to a cascading framework contract with UK contractors was established (Ares (2022)5158416).

Accounting

For all accounting matters, consult the Agency's annual accounts.

The European Court of Auditors provided a favourable opinion of the Agency's 2021 annual accounts following an audit in 2022.

Human Resources

Of the 126 authorised temporary staff positions in 2022, 121 were occupied at the end of December.

Regarding contract staff, the Agency's target headcount for 2022 was 396. 17 of these posts could have been financed by third-country contributions (R0/E0 appropriations). As of 31 December 2022, the Agency had financed 8 posts from third country appropriations.

In total, the Agency's employment rate at the end of 2022 was 97.32 % of its staffing target: 96 % for temporary staff and 93.73 % for contract staff. This rate, significantly higher than last year's (90.80 %), demonstrates the increase in recruitment carried out by the Agency.

TEMPORARY STAFF							
Grades	2020		2021			2022	
	Authorised	Average FTEs budgeted for	Authorised	Authorised	Average FTEs budgeted for	Authorised	Average FTEs budgeted for
	Temp.	Temp.		Temp.	Temp.	Temp.	Temp.
AD 16							
AD 15			1	1		1	
AD 14	10	9	9	9		14	
AD 13	9	5	13	13		10	
AD 12	12	10	19	25		18	
AD 11	14	14	13	14		17	
AD 10	13	14	12	15		22	
AD 9	8	9	8	8		10	
AD 8	6	6	6	6		6	
AD 7	6	2	4	4		3	
AD 6	3	4	3	2		1	
AD 5	3	2	0	0		0	
<i>AD grade total</i>	84	75	88	97		102	
AST 11	1	1	1	1		1	
AST 10	1	0	1	0		2	
AST 9	3	2	6	6		1	
AST 8	3	0	3	3		1	
AST 7	6	2	6	6		11	
AST 6	7	9	5	6		6	
AST 5	2	7	2	2		2	
AST 4	1	2	0	0		0	
AST 3	0		0	0		0	
AST 2							
AST 1							
<i>AST grade total</i>	24	23	24	24		24	
Grand total	108	98	112	121		126	
Function Group	2020		2021			2022	
	'Target' staff	Average FTEs budgeted for	"target" authorised staff	'Target' staff	Average FTEs budgeted for	'Target' staff	Average FTEs budgeted for
FG IV	103		106	140		148	
FG III	176		178	179		188	
FG II	64		64	56		56	
FG I	4		4	4		4	
Grand total	347		352	379		396	