

2023

Report on budgetary and financial management

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

I. Introduction

The Agency 2021-2027 Commission notice, commonly referred to as the ‘delegation package’¹, 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. However, this act was revised in 2022² and 2023 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 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 (C1) set by the SFS (EUR 27), but also has variable appropriations that can be added to them: E0 (financial contributions from countries of the European Free Trade Association – EFTA) and R0 appropriations (financial contributions from third countries). The 11th European Development Fund appropriations also contributed to the EACEA budget. Moreover, since 2022, given the inflationary trend, not envisaged in the SFS, the C1 amounts have been increased by DG BUDG without officially amending the SFS. The revised amounts were included in the available credits in 2023.

Overall, these appropriations, in 2023, exceeded the Agency’s needs, which carried over part of its R0 appropriations in 2024. To meet the priority credits rule, the budget consumed all of the available C1 credits, but for this reason could not fully meet the “cost/revenue” balance for each program.

However, the R0 appropriation reserve should be used in the future if the Agency considers that the additional posts, funded by E0 and R0 appropriations, should be given priority over C1 ones. Moreover, given the persistent inflationary trend, it is still difficult to assess the adequacy of the resources available to the Agency for the remaining period of the Multiannual Financial Framework (MFF). These surpluses in R0 appropriations should therefore be necessary to balance future budgets.

As already highlighted in previous reports, Service Level Agreements (SLA) with the Commission or its Offices have complicated budget planning and negatively impacted the 2023 budget execution levels (due to price uncertainty). This is due to the biannual mechanisms of these agreements and to their indifference to the budgetary principle of “annuality”.

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 Decisions C(2022)9296 of 15 December 2022 and C(2023)4617 of 12 July 2023

II. Legislative framework

The Agency manages the operational budget for the community programmes that have been delegated to it by the Commission, and its own administrative³ budget, in accordance with the legislative provisions imposed upon executive agencies.

III. Initial budget and transfers

The Agency started in 2023 with an initial budget of EUR 66.689 million, revised in July to EUR 66.743 million and finally reduced in December to EUR 65.086 million.

Beyond these budget amendments adopted by the Steering Committee, the Director also authorised several adjustments within the same chapter, identified in the table budget expenditure (columns transfers), for the following reasons:

- Chapter 12: transfer to pay costs linked to the Staff event and CARES⁴
- Chapter 23: transfer to pay the advance of the SLA BUDG
- Chapter 11: transfer de facto to pay salaries exceeding the budget of the second revision
- Chapter 22: transfer de facto to cover all payments on budget line 2212 exceeding the budget of the second revision
- Chapter 31: transfers to cover costs of missions, then consequently additional translations (two transfers)
- Chapter 11: transfer to cover a possible indexation for the interim staff expenditure.

Transfers after the adoption of the second revision will be the subject of information to the Steering Committee at its first session in 2024.

³ In legal texts operating budget and administrative budget are synonymous

⁴ Catering services

Budget revenue

Lines	Titles	Final budget 2021	Budget revision 2 2022	Draft budget 2023	Initial budget 2023	2023 revision 1	Transfer 1	2023 revision 1 after transfer	2023 Revision 2	Transfer de facto revision 2	2023 Revision 2 after transfer	Transfer 3	Final budget 2023
	INCOME												
	1 EU SUBSIDY												
	11 EU SUBSIDY												
	111 Programme contribution												
1111	Erasmus +, Heading 2	27.138.520,72	28.350.506,00	32.096.317,78	32.262.720,82	32.138.878,00			30.619.771,00		30.619.771,00		30.619.771,00
1112	Creative Europe	14.728.058,00	15.373.464,00	17.020.033,20	17.212.459,23	17.361.527,00			17.282.981,00		17.282.981,00		17.282.981,00
1113	CERV	5.272.457,55	6.292.002,00	7.110.000,00	7.323.300,00	7.323.300,00			7.323.300,00		7.323.300,00		7.323.300,00
1114	NDICI	4.203.466,00	6.298.871,00	7.068.936,99	6.651.197,33	6.678.448,00			6.678.448,00		6.678.448,00		6.678.448,00
1115	IPA	594.165,00	1.434.550,00	1.555.183,50	1.514.791,30	1.520.998,00			1.520.998,00		1.520.998,00		1.520.998,00
1116	European Solidarity Corps	1.603.002,73	1.565.365,00	1.807.788,53	1.609.369,33	1.605.187,00			1.590.420,00		1.590.420,00		1.590.420,00
	Total item 111	53.539.670,00	59.314.758,00	66.658.260,00	66.573.838,00	66.628.338,00			65.015.918,00		65.015.918,00		65.015.918,00
	112 EDF contribution	0,00	0,00		0,00								
1121	European Development Fund (EDF) contribution	190.000,00	113.000,00	115.000,00	115.000,00	115.000,00			69.730,00		69.730,00		69.730,00
	Total item 112	190.000,00	113.000,00	69.730,00	115.000,00	115.000,00			69.730,00		69.730,00		69.730,00
	TOTAL CHAPTER 1 I	53.729.670,00	59.427.758,00	66.727.990,00	66.688.838,00	66.743.338,00			65.085.648,00		65.085.648,00		65.085.648,00
	TOTAL TITEL I	53.729.670,00	59.427.758,00	66.727.990,00	66.688.838,00	66.743.338,00			65.085.648,00		65.085.648,00		65.085.648,00
	2 OTHER REVENUES	0											
	21 PRODUCT FROM SALE OR RENTAL OF MAVABLE AND IMMOVABLE PROPERTY	0											
2111	Product from sale or rental of movable and immovable property	p.m	p.m	p.m	p.m	p.m							
	TOTAL CHAPTER 2 I	0,00	0,00	0,00	0,00	0,00			0,00		0,00		0,00
	2 2 REVENUE AND COMPENSATION FOR SERVICES PROVIDED ON AN ONEROUS BASIS	0											
2211	Revenue and compensation for services provided on an onerous basis	p.m	p.m	p.m	p.m	p.m							
	TOTAL CHAPTER 2 2	0,00	0,00	0,00	0,00	0,00			0,00		0,00		0,00
	2 3 REIMBURSEMENT OF OTHER EXPENDITURES	0											
2311	Reimbursement of other expenditures	0	p.m	p.m	p.m	p.m							
	TOTAL CHAPTER 2 3	0,00	0,00	0,00	0,00	0,00			0,00		0,00		0,00
	TOTAL TITEL II	0,00	0,00	0,00	0,00	0,00			0,00		0,00		0,00
	GENERAL TOTAL	53.729.670,00	59.427.758,00	66.727.990,00	66.688.838,00	66.743.338,00			65.085.648,00		65.085.648,00		65.085.648,00

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

Lines	Titles	Final budget 2021	Budget revision 2022	Draft budget 2023	Initial budget 2023	2023 revision 1	Transfer 1	2023 revision 1 after transfer	2023 Revision 2	Transfer de facto revision 2	2023 Revision 2 after transfer	Transfer 3	Final budget 2023
1	STAFF EXPENDITURE												
1.1	REMUNERATION, COMPENSATION AND CHARGES												
111	temporary staff holding a post provided for in the establishment plan												
1111	Temporary staff - salaries, compensation, allowances and charges	14.761.000,00	16.970.671,00	19.559.897,00	19.657.038,00	19.327.038,00		19.327.038,00	18.402.038,00	19.900,00	18.421.938,00		18.421.938,00
1112	Seconded officials	p.m.	p.m.	p.m.	p.m.	p.m.		p.m.	p.m.		p.m.		p.m.
	Total item 111	14.761.000,00	16.970.671,00	19.559.897,00	19.657.038,00	19.327.038,00		19.327.038,00	18.402.038,00		18.421.938,00		18.421.938,00
112	Contract staff												
1121	Contract staff - salaries, compensation allowances and charges	20.267.000,00	24.496.885,00	27.952.139,00	28.133.876,00	28.233.876,00		28.233.876,00	27.683.876,00	-17.900,00	27.665.976,00		27.665.976,00
	Total item 112	20.267.000,00	24.496.885,00	27.952.139,00	28.133.876,00	28.233.876,00		28.233.876,00	27.683.876,00		27.665.976,00		27.665.976,00
113	Other outside personnel												
1131	Interim staff	2.070.000,00	2.540.000,00	1.990.000,00	2.100.000,00	2.412.000,00		2.412.000,00	2.412.000,00		2.412.000,00	25.000,00	2.437.000,00
1132	Trainees	310.000,00	324.000,00	332.000,00	338.000,00	355.000,00		355.000,00	365.000,00	-2.000,00	363.000,00	-25.000,00	338.000,00
1133	Officials and national or international experts and private-sector agents temporarily seconded to the Agency	p.m.	p.m.	p.m.	p.m.	p.m.		p.m.	p.m.		p.m.		p.m.
	Total item 113	2.380.000,00	2.864.000,00	2.322.000,00	2.438.000,00	2.767.000,00		2.767.000,00	2.777.000,00		2.775.000,00		2.775.000,00
	TOTAL CHAPTER 1.1	37.408.000,00	44.331.556,00	49.834.036,00	50.228.914,00	50.327.914,00		50.327.914,00	48.862.914,00		48.862.914,00		48.862.914,00
12	PROFESSIONAL DEVELOPMENT AND SOCIAL EXPENDITURE												
121	Staff management												
1211	Administrative staff management	545.000,00	571.000,00	570.000,00	590.000,00	640.000,00		640.000,00	703.000,00		703.000,00		703.000,00
	Total item 121	545.000,00	571.000,00	570.000,00	590.000,00	640.000,00		640.000,00	703.000,00		703.000,00		703.000,00
122	Professional development and missions												
1221	Language courses, retraining and further training	252.000,00	330.000,00	360.000,00	360.000,00	360.000,00		360.000,00	300.000,00		300.000,00		300.000,00
1222	Administrative missions	p.m.	p.m.	p.m.	p.m.	p.m.		p.m.	p.m.		p.m.		p.m.
	Total item 122	252.000,00	330.000,00	360.000,00	360.000,00	360.000,00		360.000,00	300.000,00		300.000,00		300.000,00
123	Social expenditure												
1231	Medical Service	140.000,00	125.000,00	110.000,00	110.000,00	82.000,00	-23.000,00	59.000,00	87.000,00		87.000,00		87.000,00
1232	Mobility	50.000,00	30.000,00	73.000,00	33.000,00	33.000,00		33.000,00	33.000,00		33.000,00		33.000,00
1233	Social services and other interventions	930.000,00	1.165.000,00	900.000,00	1.130.000,00	1.080.000,00		1.080.000,00	1.080.000,00		1.080.000,00		1.080.000,00
	Total item 123	1.120.000,00	1.320.000,00	1.083.000,00	1.273.000,00	1.195.000,00		1.172.000,00	1.200.000,00		1.200.000,00		1.200.000,00
124	Representation and internal meetings												
1241	Representation, internal meetings and event expenses	30.000,00	134.000,00	134.000,00	137.500,00	137.500,00	23.000,00	160.500,00	160.500,00		160.500,00		160.500,00
	Total item 124	30.000,00	134.000,00	134.000,00	137.500,00	137.500,00		160.500,00	160.500,00		160.500,00		160.500,00
	TOTAL CHAPTER 1.2	1.947.000,00	2.355.000,00	2.147.000,00	2.360.500,00	2.332.500,00		2.332.500,00	2.363.500,00		2.363.500,00		2.363.500,00
	TOTAL TITLE I	39.355.000,00	46.686.556,00	51.981.036,00	52.589.414,00	52.660.414,00		52.660.414,00	51.226.414,00		51.226.414,00		51.226.414,00

2	INFRASTRUCTURE AND OPERATING EXPENDITURE												
21	BUILDING EXPENDITURE												
211	Rent and charges												
2111	Rent of infrastructure and incidental expenses	3.380.000,00	3.106.000,00	3.400.000,00	3.500.000,00	3.500.000,00		3.500.000,00	3.450.000,00		3.450.000,00		3.450.000,00
2112	Charges relating to buildings	2.239.044,00	2.134.000,00	2.400.000,00	2.400.000,00	2.200.000,00		2.200.000,00	2.100.000,00		2.100.000,00		2.100.000,00
	Total item 211	5.619.044,00	5.240.000,00	5.800.000,00	5.900.000,00	5.700.000,00		5.700.000,00	5.550.000,00		5.550.000,00		5.550.000,00
212	Fitting-out of premises												
2121	Fitting-out of premises and other expenditure	30.000,00	2.000,00	30.000,00	5.000,00	5.000,00		5.000,00	500,00		500,00		500,00
	Total item 212	30.000,00	2.000,00	30.000,00	5.000,00	5.000,00		5.000,00	500,00		500,00		500,00
	TOTAL CHAPTER 21	5.649.044,00	5.242.000,00	5.830.000,00	5.905.000,00	5.705.000,00		5.705.000,00	5.550.500,00		5.550.500,00		5.550.500,00
22	INFORMATION AND COMMUNICATIONS TECHNOLOGY (ICT) EXPENDITURE												
221	ICT environment												
2211	Data-processing and telecommunication equipment	77.000,00	231.000,00	90.000,00	130.000,00	260.000,00		260.000,00	205.000,00	-2.000,00	203.000,00		203.000,00
2212	Computer applications	330.000,00	195.000,00	230.000,00	230.000,00	230.000,00		230.000,00	170.000,00	7.000,00	177.000,00		177.000,00
	Total item 221	407.000,00	426.000,00	320.000,00	360.000,00	490.000,00		490.000,00	375.000,00		380.000,00		380.000,00
222	Other IT and telecoms services												
2221	Other external data-processing services	2.335.000,00	1.744.000,00	2.015.000,00	2.200.000,00	2.350.000,00		2.350.000,00	2.285.000,00	-5.000,00	2.280.000,00		2.280.000,00
	Total item 222	2.335.000,00	1.744.000,00	2.015.000,00	2.200.000,00	2.350.000,00		2.350.000,00	2.285.000,00		2.280.000,00		2.280.000,00
	TOTAL CHAPTER 22	2.742.000,00	2.170.000,00	2.335.000,00	2.560.000,00	2.840.000,00		2.840.000,00	2.660.000,00		2.660.000,00		2.660.000,00
23	MOVABLE PROPERTY AND CURRENT OPERATING EXPENDITURE												
231	Furniture, technical equipment and installations												
2311	Purchase, hire, maintenance and repair of furniture, technical equipment and installations	70.000,00	30.000,00	50.000,00	50.000,00	454.000,00	-5.100,00	448.900,00	552.210,00		552.210,00		552.210,00
2312	Handling and removal costs	5.000,00	10.000,00	50.000,00	50.000,00	22.000,00		22.000,00	0,00		0,00		0,00
	Total item 231	75.000,00	40.000,00	100.000,00	100.000,00	476.000,00		470.900,00	552.210,00		552.210,00		552.210,00
232	Office supplies and correspondence costs												
2321	Stationery and office supplies	12.500,00	20.000,00	20.000,00	20.000,00	20.000,00		20.000,00	20.000,00		20.000,00		20.000,00
2322	Postage on correspondence and delivery charges	60.000,00	40.000,00	60.000,00	60.000,00	60.000,00		60.000,00	60.000,00		60.000,00		60.000,00
	Total item 232	72.500,00	60.000,00	80.000,00	80.000,00	80.000,00		80.000,00	80.000,00		80.000,00		80.000,00
233	Information acquisition and storage												
2331	Library, subscription to publications, information acquisition and document archiving	68.126,00	143.902,00	77.800,00	135.000,00	115.000,00		115.000,00	115.000,00		115.000,00		115.000,00
	Total item 233	68.126,00	143.902,00	77.800,00	135.000,00	115.000,00		115.000,00	115.000,00		115.000,00		115.000,00
234	Financial, statutory and legal charges												
2341	Banking fees and other financial expenses, including the SLA budget	246.000,00	100.300,00	300.000,00	170.000,00	15.000,00	5.100,00	20.100,00	101.100,00		101.100,00		101.100,00
2342	Legal fees, damages and interest	90.000,00	100.000,00	75.000,00	120.000,00	65.000,00		65.000,00	88.500,00		88.500,00		88.500,00
	Total item 234	336.000,00	200.300,00	375.000,00	290.000,00	80.000,00		85.100,00	189.600,00		189.600,00		189.600,00
235	Other operating expenditure												
2351	Insurance and other current miscellaneous operating expenditure, including the HAN SLA and GH HR	170.000,00	306.000,00	334.424,00	334.424,00	334.424,00		334.424,00	344.424,00		344.424,00		344.424,00
	Total item 235	170.000,00	306.000,00	334.424,00	334.424,00	334.424,00		334.424,00	344.424,00		344.424,00		344.424,00
	TOTAL CHAPTER 23	721.626,00	750.202,00	967.224,00	939.424,00	1.085.424,00		1.085.424,00	1.281.234,00		1.281.234,00		1.281.234,00
	TOTAL TITLE II	9.112.670,00	8.162.202,00	9.132.224,00	9.404.424,00	9.630.424,00		9.630.424,00	9.491.734,00		9.491.734,00		9.491.734,00
3	PROGRAMME SUPPORT EXPENDITURE												
31	EXPENDITURE RELATING TO PROGRAMME MANAGEMENT												
311	Meetings												
3111	Meetings	5.000,00	10.000,00	60.000,00	15.000,00	7.500,00		7.500,00	2.500,00		2.500,00		2.500,00
	Total item 311	5.000,00	10.000,00	60.000,00	15.000,00	7.500,00		7.500,00	2.500,00		2.500,00		2.500,00
312	Information, communication and publication												
3121	Information, communication and publication	392.000,00	445.000,00	470.000,00	360.000,00	325.000,00		325.000,00	335.000,00		335.000,00	-4.100,00	330.900,00
	Total item 312	392.000,00	445.000,00	470.000,00	360.000,00	325.000,00		325.000,00	335.000,00		335.000,00		330.900,00
313	Translation and interpreting												
3131	Translation and interpreting	520.000,00	310.000,00	550.000,00	300.000,00	300.000,00		300.000,00	300.000,00		300.000,00	-8.900,00	291.100,00
	Total item 313	520.000,00	310.000,00	550.000,00	300.000,00	300.000,00		300.000,00	300.000,00		300.000,00		291.100,00
314	Audits												
3141	Audits	1.000.000,00	1.100.000,00	1.300.000,00	1.300.000,00	1.300.000,00		1.300.000,00	1.300.000,00		1.300.000,00		1.300.000,00
	Total item 314	1.000.000,00	1.100.000,00	1.300.000,00	1.300.000,00	1.300.000,00		1.300.000,00	1.300.000,00		1.300.000,00		1.300.000,00
315	Missions												
3151	Missions and travel expenses and other incidental expenditure	5.000,00	100.000,00	100.000,00	220.000,00	220.000,00		220.000,00	210.000,00		210.000,00	13.000,00	223.000,00
	Total item 315	5.000,00	100.000,00	100.000,00	220.000,00	220.000,00		220.000,00	210.000,00		210.000,00		223.000,00
316	Specific IT												
3161	Specific IT	3.340.000,00	2.614.000,00	3.180.000,00	2.500.000,00	2.300.000,00		2.300.000,00	2.220.000,00		2.220.000,00		2.220.000,00
	Total item 316	3.340.000,00	2.614.000,00	3.180.000,00	2.500.000,00	2.300.000,00		2.300.000,00	2.220.000,00		2.220.000,00		2.220.000,00
317	Other expenditure relating to programme												
3171	Other expenditure relating to programme management		0,00	0,00	0,00	0,00		0,00	0,00		0,00		0,00
	Total item 317		0,00	0,00	0,00	0,00		0,00	0,00		0,00		0,00
	TOTAL CHAPTER 31	5.262.000,00	4.579.000,00	5.660.000,00	4.695.000,00	4.452.500,00		4.452.500,00	4.367.500,00		4.367.500,00		4.367.500,00
	TOTAL TITLE III	5.262.000,00	4.579.000,00	5.660.000,00	4.695.000,00	4.452.500,00		4.452.500,00	4.367.500,00		4.367.500,00		4.367.500,00
	TOTAL EXPENDITURES	53.729.670,00	59.427.756,00	66.773.260,00	66.688.836,00	66.743.336,00		66.743.336,00	65.085.648,00		65.085.648,00		65.085.648,00

IV. Budget implementation

The EACEA's 2023 operating budget amounted to EUR 65,086 million compared to EUR 59,428 million in 2022 (last revision). This increase comes mainly from the Agency human resources situation. Although the number of actual staff as of 31 December 2023 indicates 3 additional positions compared to December 2022, on an annual average the increase is 27 positions. Title II increase correlates with Title I. As to Title III, we observe a slight decrease compared to 2022, mainly thanks to the IT line in support of the programs (3161) and to the Communication line (3121).

Committed appropriations account for EUR 64,751 million, representing 99.49 % of the adopted budget. This rate is slightly higher than last year (99.40%).

Payments on these commitments totalled EUR 59,740 million (credits C1), representing an implementation rate of 91.8% of the budget, similar to previous years. Most of the Agency's obligations were therefore honoured during the budget year.

The cash balance at year-end (EUR 6,533 million) is sufficient to start 2024 since the Commission has already paid the first instalment of the 2024 subsidy.

Out of the EUR 4,989 million of the appropriations carried over⁵ from 2022 to 2023 (C8 appropriations), EUR 3,735 million gave rise to payments, representing an implementation rate of 74.87 %, to be compared with 78.53 % in 2022 and 86.13 % in 2021. By Titles, the implementation rates of the carried-over appropriations are 80.17 % for Title I, 42.49 % for Title II and 89.13 % for Title III.

The weak performance of Title I is largely explained by overestimating (due to cancellation of orders) the carry-forward⁶ for the line 1221 (training). The abnormally low execution rate of Title II is due to OIB which did not communicate to the Agency, despite its insistence, reliable final cost estimates for 2022, neither for rents nor for building expenses.

EUR 1,254 million of carried-over appropriations was not implemented (25.13 %). The 2023 percentage is higher than the 2022 one (21.47 %).

Payments on the 2022 budget (C1 in year 2022 and C8 in year 2023) amount to EUR 57,816 million, or 97.88 % of this budget (97.44 % for the 2021 budget). This represents the actual costs that the Agency incurred in 2022.

EUR 5,012 million of appropriations were carried over from 2023 to 2024, equivalent to 7.74 % of committed appropriations. The carryover rate is lower than last year (8.45%), reflecting better execution of payments in N.

As such, the level of this carryover is of limited importance. The key factor is the estimate accuracy since these appropriations are used to fulfil outstanding obligations at the end of the year by payments in 2024. It is therefore expected that most of the carried-over appropriations will be paid out in 2024, in so far as the vagueness of some Commission Services or Offices, in particular OIB, is not again observed.

⁵ Appropriations are carried over

⁶ Commitments are carried forward

IV.I 2023 credits (C1)

EACEA - Budgetary execution - 31/12/2023								
Fund Source: C1								
Line	Description	Credits	Commitments	% Committed	Paid	% Paid	Available Commitment	Available Payment
1111	Temporary staff	18.421.938,00	18.421.403,23	100,00 %	18.421.403,23	100,00 %	534,77	0,00
Item 111	Temporary staff holding a post provided for in the establishment plan	18.421.938,00	18.421.403,23	100,00 %	18.421.403,23	100,00 %	534,77	0,00
1121	Contract staff	27.665.976,00	27.665.975,36	100,00 %	27.665.975,36	100,00 %	0,64	0,00
Item 112	Contract staff	27.665.976,00	27.665.975,36	100,00 %	27.665.975,36	100,00 %	0,64	0,00
1131	Interim staff	2.437.000,00	2.412.000,00	98,97 %	2.169.837,80	89,04 %	25.000,00	242.162,20
1132	Trainees	338.000,00	332.490,42	98,37 %	168.899,22	49,97 %	5.509,58	163.591,20
Item 113	Other outside personnel	2.775.000,00	2.744.490,42	98,90 %	2.338.737,02	84,28 %	30.509,58	405.753,40
Chap. 11	Remuneration, Compensation and Charges	48.862.914,00	48.831.869,01	99,94 %	48.426.115,61	99,11 %	31.044,99	405.753,40
1211	Administrative staff management	703.000,00	644.597,35	91,69 %	624.019,40	88,77 %	58.402,65	20.577,95
Item 121	Staff management	703.000,00	644.597,35	91,69 %	624.019,40	88,77 %	58.402,65	20.577,95
1221	Language courses, retraining and further training	300.000,00	300.000,00	100,00 %	217.811,64	72,60 %	0,00	82.188,36
Item 122	Professional development and missions	300.000,00	300.000,00	100,00 %	217.811,64	72,60 %	0,00	82.188,36
1231	Medical Service	87.000,00	82.000,00	94,25 %	37.473,00	43,07 %	5.000,00	44.527,00
1232	Mobility	33.000,00	33.000,00	100,00 %	31.271,12	94,76 %	0,00	1.728,88
1233	Social services and other interventions	1.080.000,00	1.020.649,64	94,50 %	1.020.649,64	94,50 %	59.350,36	0,00
Item 123	Social expenditure	1.206.000,00	1.135.649,64	94,64 %	1.089.393,76	90,78 %	64.350,36	46.255,88
1241	Representation, internal meetings and event expenses	160.500,00	145.506,59	90,66 %	14.026,50	8,74 %	14.993,41	131.480,09
Item 124	Representation and Internal meetings	160.500,00	145.506,59	90,66 %	14.026,50	8,74 %	14.993,41	131.480,09
Chap. 12	Professional Development and Social Expenditure	2.363.500,00	2.225.753,58	94,17 %	1.945.251,30	82,30 %	137.746,42	280.502,28
Title I	STAFF EXPENDITURE	51.226.414,00	51.057.622,59	99,67 %	50.371.366,91	98,33 %	168.791,41	686.255,68
2111	Loyers, usufruits et frais accessoires	3.450.000,00	3.450.000,00	100,00 %	2.751.154,36	79,74 %	0,00	698.845,64
2112	Charges relatives aux immeubles	2.100.000,00	2.100.000,00	100,00 %	1.637.728,78	77,99 %	0,00	462.271,22
Item 211	Loyers et charges	5.550.000,00	5.550.000,00	100,00 %	4.388.883,14	79,08 %	0,00	1.161.116,86
2121	Aménagements des locaux et autres dépenses	500,00	500,00	100,00 %	0,00	0,00 %	0,00	500,00
Item 212	Aménagements des locaux	500,00	500,00	100,00 %	0,00	0,00 %	0,00	500,00
Chap. 21	Building Expenditure	5.550.500,00	5.550.500,00	100,00 %	4.388.883,14	79,07 %	0,00	1.161.616,86
2211	Data-processing and telecommunication equipment	203.000,00	199.424,23	98,24 %	21.088,37	10,39 %	3.575,77	178.335,86
2212	Computer applications	177.000,00	176.357,76	99,64 %	176.357,76	99,64 %	642,24	0,00
Item 221	ICT environment	380.000,00	375.781,99	98,89 %	197.446,13	51,96 %	4.218,01	178.335,86
2221	Other external data- processing services	2.280.000,00	2.250.895,40	98,72 %	2.032.193,18	89,13 %	29.104,60	218.702,22
Item 222	Other IT and telecoms services	2.280.000,00	2.250.895,40	98,72 %	2.032.193,18	89,13 %	29.104,60	218.702,22
Chap. 22	Information and Communications Technology (ICT) Expenditure	2.660.000,00	2.626.677,39	98,75 %	2.229.639,31	83,82 %	33.322,61	397.038,08
2311	Purchase, hire, maintenance and repair of furnitur, technical equipment and installations	552.210,00	552.210,00	100,00 %	369.454,33	66,90 %	0,00	182.755,67
2312	Handling and removal costs	0,00	0,00	#DIV/0!	#DIV/0!	0,00	0,00	0,00
Item 231	Furniture, technical equipment and installations	552.210,00	552.210,00	100,00 %	369.454,33	66,90 %	0,00	182.755,67
2321	Stationery and office supplies	20.000,00	20.000,00	100,00 %	17.529,16	87,65 %	0,00	2.470,84
2322	Postage on correspondence and delivery charges	60.000,00	60.000,00	100,00 %	46.299,52	77,17 %	0,00	13.700,48
Item 232	Office supplies and correspondence costs	80.000,00	80.000,00	100,00 %	63.828,68	79,79 %	0,00	16.171,32
2331	Library, subscription to publications, information acquisition and document archiving	115.000,00	114.700,00	99,74 %	84.411,88	73,40 %	300,00	30.288,12
Item 233	Information acquisition and storage	115.000,00	114.700,00	99,74 %	84.411,88	73,40 %	300,00	30.288,12
2341	Banking fees and other financial expenses, including the SLA budget	101.100,00	101.100,00	100,00 %	96.100,00	95,05 %	0,00	5.000,00
2342	Legal fees, damages and interest	88.500,00	67.062,50	75,78 %	20.937,50	23,66 %	21.437,50	46.125,00
Item 234	Financial, statutory and legal charges	189.600,00	168.162,50	88,69 %	117.037,50	61,73 %	21.437,50	51.125,00
2351	Insurance and other current miscellaneous operating expenditure, including the HAN SLA and GH HR	344.424,00	338.600,00	98,31 %	336.635,78	97,74 %	5.824,00	1.964,22
Item 235	Other operating expenditure	344.424,00	338.600,00	98,31 %	336.635,78	97,74 %	5.824,00	1.964,22
Chap. 23	Movable Property and Current Operating Expenditure	1.281.234,00	1.253.672,50	97,85 %	971.368,17	75,82 %	27.561,50	282.304,33
Title II	INFRASTRUCTURE AND OPERATING EXPENDITURE	9.491.734,00	9.430.849,89	99,36 %	7.589.890,62	79,96 %	60.884,11	1.840.959,27
3111	Meetings	2.500,00	2.321,10	92,84 %	2.321,10	92,84 %	178,90	0,00
Item 311	Meetings	2.500,00	2.321,10	92,84 %	2.321,10	92,84 %	178,90	0,00
3121	Information, communication and publication	330.900,00	318.679,37	96,31 %	50.407,56	15,23 %	12.220,63	268.271,81
Item 312	Information, communication and publication	330.900,00	318.679,37	96,31 %	50.407,56	15,23 %	12.220,63	268.271,81
3131	Translation and interpreting	291.100,00	291.100,00	100,00 %	229.056,50	78,69 %	0,00	62.043,50
Item 313	translation and interpreting	291.100,00	291.100,00	100,00 %	229.056,50	78,69 %	0,00	62.043,50
3141	Audits	1.300.000,00	1.211.978,70	93,23 %	67.682,59	5,21 %	88.021,30	1.144.296,11
Item 314	Audits	1.300.000,00	1.211.978,70	93,23 %	67.682,59	5,21 %	88.021,30	1.144.296,11
3151	Missions and travel expenses and other incidental expenditure	223.000,00	223.000,00	100,00 %	135.935,66	60,96 %	0,00	87.064,34
Item 315	Missions	223.000,00	223.000,00	100,00 %	135.935,66	60,96 %	0,00	87.064,34
3161	Specific IT	2.220.000,00	2.215.691,40	99,81 %	1.292.880,74	58,24 %	4.308,60	922.810,66
Item 316	Specific IT	2.220.000,00	2.215.691,40	99,81 %	1.292.880,74	58,24 %	4.308,60	922.810,66
Chap. 31	Expenditure relating to programme management	4.367.500,00	4.262.770,57	97,60 %	1.778.284,15	40,72 %	104.729,43	2.484.486,42
Title III	PROGRAMME SUPPORT EXPENDITURE	4.367.500,00	4.262.770,57	97,60 %	1.778.284,15	40,72 %	104.729,43	2.484.486,42
TOTAL		65.085.648,00	64.751.243,05	99,49 %	59.739.541,68	91,79 %	334.404,95	5.011.701,37

Implementation of the committed appropriations

Out of the EUR 65,085 million in appropriations, EUR 64,751 million have been committed. EUR 0,334 million was thus unused. Those commitments represent 99.49 % of the final budget (99.40 % in 2022).

The breakdown of commitments is the following:

- EUR 51,058 million under Title I ‘Remuneration, compensation and charges’ (available budget for this Title: EUR 51,226 million);
- EUR 9,431 million under Title II ‘Infrastructure and operating expenditure’ (available budget for this Title: EUR 9,492 million);
- EUR 4,263 million under Title III ‘Programme support expenditure’ (available budget for Title III: EUR 4,367 million).

Title I (Staff expenditure)

Title I implementation rate is 99.67% (99.85% in 2022).

In chapter 11 ‘Remuneration, compensation and charges’, revisions during the year have led to an increase followed by a reduction in expenditure. Both were linked to contract staff estimates. For the temporary agents, expenses were reduced during the two revisions. These adjustments were driven by the evolution of the recruitment situation and also the fluctuation of information given by DG BUDG on salary indexation rate.

Chapter 12 “Professional development and social expenditure” has generally remained more stable between its initial and final budget, but movements in opposite directions have been observed. While social expenditure has gradually increased, development expenditure has decreased, which makes sense given the actual consumption of the training line.

Title II (Infrastructure and operating expenditure)

The budget implementation rate for this Title (99.36%) is relatively higher than last year (98.53%). It is also higher in an absolute term (+ 1,3M€). This rise is by large explained by the significant increase of budget lines 2111 (rents) and 2311 (furniture, equipment and technical installation for the (new) building). For the IT budget line 2221, the costs of the DIGIT SLA increased in 2023.

Title III (Programme support expenditure)

The execution rate for this Title reached 97.60 %, up from 96.36 % in 2022. The execution rate is below 100% due to the audit line 3141 (93.23 %): amendments to extend contracts to new audits could not be concluded (underperformance of one of the contractors).

Implementation of payment appropriations

Payments in 2023 amounted to EUR 59,740 million, with an implementation rate of 91.79 % of the available budget (91 % in 2022).

The breakdown of payments is as follows:

- EUR 50,371 million on **Title I ‘Staff expenditure’**, or 98.66 % of the budget earmarked for this title. The remaining EUR 0.686 million is carried over to 2024, the

majority of which is expected to be used for payments upon receiving the invoices. Early in the year for the interim line (1131), later for the SLAs dependent lines.

- EUR 7,590 million under **Title II ‘Infrastructure and operating expenditure’**, representing 80.48 % of the budget earmarked for this title. The remaining EUR 1,841 million is carried over to 2024 and should be used for payments upon receipt of statements of SLAs or invoices.
- EUR1,778 million under **Title III ‘Programme support expenditure’**, which is 41.72 % of the appropriations allocated for this Title. The remaining EUR 2,484 million is carried over to 2024 and will be used to pay invoices upon receipt.

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

Title I (Staff expenditure):

- Amounts still to be paid are for invoices for interim staff in December 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 2024.

Title II (Infrastructure and operating expenditure):

- **Chapter 21 (Building expenditure):** The implementation rate for this Chapter was 79.07% (80.48% in 2022). This rate is due to the OIB and DG HR which will submit their final statements (building rent and charges) only in 2024.
- **Chapter 22 (Information and communications technology expenditure):** The implementation rate for this Chapter was 84.88 % (88.74 % in 2022). Each year, there are outstanding high-value invoices for IT equipment and consulting services. For the latter, contracts are concluded for the last months of the year and the first ones of the following year.
- **Chapter 23 (Movable property and current operating expenditure):** Payments account for 77.48 % (73.01 % in 2022) of the committed appropriations. The Agency does not control invoices for most of these costs (SLAs or services where sign-off occurs in N+1).

Title III (Programme support expenditure)

Usually, payments for this Title are largely made in year N+1. This is also confirmed in 2023, where the rate stays low: 41.72%. This situation is due to the reduction over the years of several Title III lines for which payments could be made in N (e.g. meetings, translations, missions). The other budget lines under this title are traditionally ones where most of the payments occur in N+1 (communication, audits, and IT for programme support).

Although the Agency slightly advanced its 2023 audit plan, contracting took place too late to allow faster payment consumption.

IV.2 Execution of appropriations carried over (C8)

Appropriations carried over from 2022 accounted for EUR 4,989 million.

End of 2023, EUR 3,735 million, equivalent to 74.87 % of the carried-over appropriations, had been used (78.53% in 2022). The breakdown is as follows:

- 0,731M€ (80.17 %) in carried-over appropriations from Title I;
- 0,574M€ (42.49 %) in carried-over appropriations from Title II;
- 2,431M€ (89.13 %) in carried-over appropriations from Title III.

The remaining EUR 1,254 million (EUR 1,365 million in 2022), representing 25.13 % (21.47% in 2022) of the carried-over appropriations, was not implemented. The breakdown is as follows:

- 0.181M€ (0.223M€ in 2022) in carried-over appropriations from Title I;
- 0.776M€ (0.691M€ in 2022) in carried-over appropriations from Title II;
- 0.296M€ (0.451M€ in 2022) in carried-over appropriations from Title III.

The implementation of C8 appropriations is once again affected by the non-reception in due time from Commission's Services or Offices of a realistic breakdown of costs in N and N+1 (administrative management of staff, medical service, building charges), with the most significant impact coming, as already stated in previous years, from the SLA OIB, thus putting the agency in a difficult position.

As in 2022, the "audit" budget line is still struggling to close ex-post audit assignments started in 2021 and 2022, regardless of the will or control of the Agency.

All residual appropriations that could not be used, were decommitted by 31 December 2023.

EACEA - Budgetary execution - 31/12/2023								
Fund Source: C8								
Ligne	Description	Credits	Commitments	% Committed	Paid	% Paid	Available Commitment	Available Payment
1131	Interim staff	465.186,66	465.186,66	100,00 %	465.186,66	100,00 %	0,00	0,00
item 113	Other outside personnel	465.186,66	465.186,66	100,00 %	465.186,66	100,00 %	0,00	0,00
Chap. 11	Remuneration, Compensation and Charges	465.186,66	465.186,66	100,00 %	465.186,66	100,00 %	0,00	0,00
1211	Administrative staff management	81.135,85	81.135,85	100,00 %	81.135,85	100,00 %	0,00	0,00
item 121	Staff management	81.135,85	81.135,85	100,00 %	81.135,85	100,00 %	0,00	0,00
1221	Language courses, retraining and further training	134.824,82	26.753,60	19,84 %	26.753,60	19,84 %	108.071,22	0,00
item 122	Professional development and missions	134.824,82	26.753,60	19,84 %	26.753,60	19,84 %	108.071,22	0,00
1231	Medical Service	79.752,00	47.798,26	59,93 %	47.798,26	59,93 %	31.953,74	0,00
1232	Mobility	9.635,13	1.096,43	11,38 %	1.096,43	11,38 %	8.538,70	0,00
1233	Social services and other interventions	120.093,10	90.982,00	75,76 %	90.982,00	75,76 %	29.111,10	0,00
item 123	Social expenditure	209.480,23	139.876,69	66,77 %	139.876,69	66,77 %	69.603,54	0,00
1241	Representation, internal meetings and event expenses	21.592,00	18.372,19	85,09 %	18.372,19	85,09 %	3.219,81	0,00
item 124	Representation and Internal meetings	21.592,00	18.372,19	85,09 %	18.372,19	85,09 %	3.219,81	0,00
Chap. 12	Professional Development and Social Expenditure	447.032,90	266.138,33	59,53 %	266.138,33	59,53 %	180.894,57	0,00
Title I	STAFF EXPENDITURE	912.219,56	731.324,99	80,17 %	731.324,99	80,17 %	180.894,57	0,00
2111	Loyers, usufruits et frais accessoires	229.367,18	0,00	0,00 %	0,00	0,00 %	229.367,18	0,00
2112	Charges relatives aux immeubles	771.840,66	281.077,41	36,42 %	281.077,41	36,42 %	490.763,25	0,00
item 211	Loyers et charges	1.001.207,84	281.077,41	28,07 %	281.077,41	28,07 %	720.130,43	0,00
2121	Aménagements des locaux et autres dépenses	2.000,00	1.088,91	54,45 %	1.088,91	54,45 %	911,09	0,00
item 212	Aménagements des locaux	2.000,00	1.088,91	54,45 %	1.088,91	54,45 %	911,09	0,00
Chap. 21	Building Expenditure	1.003.207,84	282.166,32	28,13 %	282.166,32	28,13 %	721.041,52	0,00
2221	Other external data- processing services	203.976,09	203.976,09	100,00 %	203.976,09	100,00 %	0,00	0,00
item 222	Other IT and telecoms services	203.976,09	203.976,09	100,00 %	203.976,09	100,00 %	0,00	0,00
Chap. 22	Information and Communications Technology (ICT) Expenditure	203.976,09	203.976,09	100,00 %	203.976,09	100,00 %	0,00	0,00
2311	Purchase, hire, maintenance and repair of furnitur, technical equipment and ins	14.077,43	9.108,43	64,70 %	9.108,43	64,70 %	4.969,00	0,00
2312	Handling and removal costs	6.114,65	0,00	0,00 %	0,00	0,00 %	6.114,65	0,00
item 231	Furniture, technical equipment and installations	20.192,08	9.108,43	45,11 %	9.108,43	45,11 %	11.083,65	0,00
2321	Stationery and office supplies	6.000,86	5.383,43	89,71 %	5.383,43	89,71 %	617,43	0,00
2322	Postage on correspondence and delivery charges	5.670,70	3.185,27	56,17 %	3.185,27	56,17 %	2.485,43	0,00
item 232	Office supplies and correspondance costs	11.671,56	8.568,70	73,42 %	8.568,70	73,42 %	3.102,86	0,00
2331	Library, subscription to publications, information acquisition and document arc	4.753,00	4.453,00	93,69 %	4.453,00	93,69 %	300,00	0,00
item 233	Information acquisition and storage	4.753,00	4.453,00	93,69 %	4.453,00	93,69 %	300,00	0,00
2342	Legal fees, damages and interest	104.285,00	63.617,00	61,00 %	63.617,00	61,00 %	40.668,00	0,00
item 234	Financial, statutory and legal charges	104.285,00	63.617,00	61,00 %	63.617,00	61,00 %	40.668,00	0,00
2351	Insurance and other current miscellaneous operating expenditure, including the	1.953,80	1.693,40	86,67 %	1.693,40	86,67 %	260,40	0,00
item 235	Other operating expenditure	1.953,80	1.693,40	86,67 %	1.693,40	86,67 %	260,40	0,00
Chap. 23	Movable Property and Current Operating Expenditure	142.855,44	87.440,53	61,21 %	87.440,53	61,21 %	55.414,91	0,00
Title II	INFRASTRUCTURE AND OPERATING EXPENDITURE	1.350.039,37	573.582,94	42,49 %	573.582,94	42,49 %	776.456,43	0,00
3111	Meetings	8.880,00	2.245,40	25,29 %	2.245,40	25,29 %	6.634,60	0,00
item 311	Meetings	8.880,00	2.245,40	25,29 %	2.245,40	25,29 %	6.634,60	0,00
3121	Information, communication and publication	248.782,82	245.956,94	98,86 %	245.956,94	98,86 %	2.825,88	0,00
item 312	Information, communication and publication	248.782,82	245.956,94	98,86 %	245.956,94	98,86 %	2.825,88	0,00
3131	Translation and interpreting	123.995,50	26.137,50	21,08 %	26.137,50	21,08 %	97.858,00	0,00
item 313	translation and interpreting	123.995,50	26.137,50	21,08 %	26.137,50	21,08 %	97.858,00	0,00
3141	Audits	1.055.150,00	920.218,65	87,21 %	920.218,65	87,21 %	134.931,35	0,00
item 314	Audits	1.055.150,00	920.218,65	87,21 %	920.218,65	87,21 %	134.931,35	0,00
3151	Missions and travel expenses and other incidental expenditure	50.589,22	13.044,03	25,78 %	13.044,03	25,78 %	37.545,19	0,00
item 315	Missions	50.589,22	13.044,03	25,78 %	13.044,03	25,78 %	37.545,19	0,00
3161	Specific IT	1.239.675,96	1.222.987,41	98,65 %	1.222.987,41	98,65 %	16.688,55	0,00
item 316	Specific IT	1.239.675,96	1.222.987,41	98,65 %	1.222.987,41	98,65 %	16.688,55	0,00
Chap. 31	Expenditure relating to programme management	2.727.073,50	2.430.589,93	89,13 %	2.430.589,93	89,13 %	296.483,57	0,00
Title III	PROGRAMME SUPPORT EXPENDITURE	2.727.073,50	2.430.589,93	89,13 %	2.430.589,93	89,13 %	296.483,57	0,00
TOTAL		4.989.332,43	3.735.497,86	74,87 %	3.735.497,86	74,87 %	1.253.834,57	0,00

V. Budget Outturn

BUDGET OUTTURN ACCOUNT FOR THE FINANCIAL YEAR 2023			
		2023	2022
REVENUE			
Balancing Commission subsidy	+	65.015.918,00	59.314.758,00
Other subsidy from Commission (Phare, IPA, Delegation agreement, ...)	+	69.730,00	113.000,00
Fee income	+		
Other income	+	99.821,61	891,58
TOTAL REVENUE (a)		65.185.469,61	59.428.649,58
EXPENDITURE			
<i>Title I: Staff</i>			
Payments	-	50.371.366,91	45.703.402,20
Appropriations carried over to the following year	-	686.255,68	912.219,56
<i>Title II: Administrative Expenses</i>			
Payments	-	7.589.890,62	6.692.127,93
Appropriations carried over to the following year	-	1.840.959,27	1.350.039,37
<i>Title III: Operating Expenditure</i>			
Payments	-	1.778.284,15	1.685.201,94
Appropriations carried over to the following year	-	2.484.486,42	2.727.073,50
TOTAL EXPENDITURE (b)		64.751.243,05	59.070.064,50
OUTTURN FOR THE FINANCIAL YEAR (a-b)		434.226,56	358.585,08
Cancellation of unused payment appropriations carried over from previous year	+	1.253.834,57	1.365.324,79
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+		
Exchange differences for the year (gain +/-loss -)	+/-	-1,12	-90,07
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		1.688.060,01	1.723.819,80
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		1.688.060,01	1.723.819,80
Commission subsidy - agency registers accrued revenue and Commission accrued expense		63.327.857,99	
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1		1.688.060,01	

The Agency has a budget surplus of EUR 1,688,060.01. This surplus, which will be returned to the parent DGs in 2024, is broken down as follows:

- EUR 334,404.95 or 2023 subsidies received from the parent DG that were not committed.
- EUR 1,253,834.57 from the unused part of appropriations carried over from 2022 to 2023 for payments in 2023 where that entry is cancelled in N+2.
- EUR 99,821.61: this amount entered in 'other revenue' comes from a recovery from University of Koblenz (recovery of expense in case C-288/21) (EUR 22,475) as well as the surplus paid in 2022 for the BUDG SLA (EUR 76,000) and for the DIGIT SLA (EUR 1,346.61).
- The total of these amounts has been brought down by EUR 1.12 due to exchange rate loss.

VI. Overall revenue for 2023

Programme	DG	Agency budget item	Overall revenue for 2023
ERASMUS+ HEADING 2	EAC	1111	30,619,771.00
ERASMUS+ NDICI	EAC	1114	6,678,448.00
ERASMUS+ IPA III	EAC	1115	1,520,998.00
TOTAL ERASMUS+	EAC		38,819,217.00
CREATIVE EUROPE	EAC	1112	17,282,981.00
CERV	JUST	1113	7,323,300.00
EUROPEAN SOLIDARITY CORPS	EAC	1116	1,590,420.00
FED 11ème	EAC	1121	69,730.00
Miscellaneous revenue		2311	99,821.61
TOTAL			65,185,469.61

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 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. The majority of them are either for low-value contracts where the services are not delivered by an SLA, or when the Agency cannot use existing framework contracts,

In particular, the Agency has taken out SLAs, agreements and MoU with:

- the OIB for the tenancy and maintenance of its buildings and for its staff to have access to crèches and childcare services;
- DG HR for security services, medical service and training;
- the PMO for administrative staff management (salary calculations);
- DG DIGIT for the use of certain ‘corporate tools’;
- the Translation Service
- DG BUDG;
- the SEC GEN for the HAN SLA;
- SCIC for 2 meeting rooms (agreement);
- OPOCE;
- EAC for trainees;
- CARES (MoU);
- the ERC Executive Agency for the use of the Speedwell platform.

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 “SPA” SLA for convenience.

The Agency uses the Commission's framework contracts for high-spend items such as purchasing IT equipment and furniture, consulting IT specialists and hiring interims. Since 2021, the Agency manages the interinstitutional framework contract, in support of the ex-post audit plan (EACEA/2019/04 - Multiple Framework Service Contract 'in cascade' for Audit Services of EU Funded Programmes or Actions - in force until 28/07/2025). However, the use of this framework contract has proved to be challenging.

In 2023, following the launch of public procurement procedures, the Agency also concluded the following contracts on administrative credits:

- Very low value contract procedure EACEA/2023/VLVP/0018 for a contract for the purchase, delivery and installation of a foosball at the North Light Building (unit R1) – amount allocated of EUR 1,648.76. Contract was signed on 22/12/2023.
- Very low value contract procedure EACEA/2023/VLVP/0014 for a contract for the purchase of promotional material – water bottles and umbrellas with incorporated logo for the staff of the Agency (unit R1) – amount of EUR 13,072.50. Contract was signed on 20/12/2023.
- Exceptional negotiated procedure EACEA/2023/NP/0009 for a legal aid contract (unit B4) – amount allocated of EUR 40,920. Contract was signed on 31/08/2023.
- Very low value contract procedure EACEA/2023/VLVP/0001 for a contract for the development of content for reasoning tests (unit R1) – amount allocated of EUR 14,950. Contract was signed on 14/02/2023

VIII. Control systems (administrative appropriations)

1) Procedures

As for 2022, 2023 transactions are subject to ex-post verification which replaces the second level ex-ante control after abandoning the MUSDICE tool. This ex-post audit - dependent on the closure of the annual accounts - is in progress.

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) Deviation reports

During 2023, there were three deviations reports:

- Ares(2023)7956985 on execution of two specific contracts beyond the FWC deadline;
- Ares(2023)8330297 on late publication of procurement contracts award notice in OJEU and EACEA website (procurement on operational and administrative budget);
- Ares(2023)8804539 on incorrect use of sub-delegations while signing 7 order forms.

IX. Accounting

We refer the reader to the Agency's annual accounts for accrual-based accounting matters.

X. Human Resources

Of the 135 authorised temporary staff positions (including 4 posts E0/R0) in 2023, 123 were occupied at the end of December.

In terms of contract staff, the Agency's target headcount for 2023 was 409 (including 14 posts E0/R0). 389 were occupied at the end of December.

In total, the Agency's employment rate at the end of 2023 was 93.93 % of its staffing target: 91.11 % for temporary staff and 95.11 % for contract staff. This lower rate than last year (97.32%) can be explained, on the one hand, by the number of the staff leaving the Agency, and, on the other hand, by the length of the recruitment procedure.

Grades	2022		2023	
	Autorised	Staff at 31/12	Autorised	Staff at 31/12
	Temp	Temp.	Temp	Temp.
AD 16				
AD 15	1		1	
AD 14	14	10	17	7
AD 13	10	6	6	6
AD 12	18	14	19	16
AD 11	17	16	16	16
AD 10	22	14	13	12
AD 9	10	6	15	10
AD 8	6	8	12	10
AD 7	3	11	10	12
AD 6	1	9	5	7
AD 5		4	1	7
<i>Total grade AD</i>	102	98	115	103
AST 11	1	1	1	1
AST 10	2	0	2	0
AST 9	1	1	0	0
AST 8	1	0	2	1
AST 7	11	7	9	7
AST 6	6	8	5	7
AST 5	2	4	1	3
AST 4		2	0	1
AST 3	0		0	
AST 2			0	
AST 1			0	
<i>Total grade AST</i>	24	23	20	20
Total	126	121	135	123

Function groups	2022		2023	
	Target	Staff at 31/12	Target	Staff at 31/12
GF IV	148	141	171	153
GFIII	188	188	181	180
GFII	56	55	54	52
GFI	4	3	3	3
Total	396	387	409	388
Grand Total	522	508	544	511