



Annual accounts of the European Institute for Gender Equality

Financial year 2019

CONTENTS

CERTIFICATION OF THE ACCOUNTS	3
BACKGROUND INFORMATION ON EIGE.....	4
FINANCIAL STATEMENTS AND EXPLANATORY NOTES	6
BALANCE SHEET	8
STATEMENT OF FINANCIAL PERFORMANCE	9
CASHFLOW STATEMENT.....	10
STATEMENT OF CHANGES IN NET ASSETS	11
NOTES TO THE FINANCIAL STATEMENTS	12
THE BUDGET IMPLEMENTATION REPORTS AND EXPLANATORY NOTES.....	29

CERTIFICATION OF THE ACCOUNTS

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

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

[signed]

Rosa ALDEA BUSQUETS

**Accounting Officer of the
European Institute for Gender Equality**

BACKGROUND INFORMATION ON EIGE

The European Institute for Gender Equality (EIGE) is an autonomous body of the European Union. It was established by the Regulation (EC) No 1922/2006 of the European Parliament and of the Council of 20 December 2006. Its objective is to contribute to and strengthen the promotion of gender equality, including gender mainstreaming in all EU policies and the resulting national policies and the fight against discrimination based on sex as well as to raise EU citizens' awareness of gender equality.

As an autonomous body, the EIGE operates within the framework of European Union policies and initiatives. The European Parliament and the Council of the European Union defined the grounds for the Institute's objectives and tasks in its Founding Regulation and assigned it the central role of addressing the challenges of and promoting equality between women and men across the European Union.

The EIGE has its seat in Gedimino prospektas 16, Lt-01103, Vilnius, Lithuania and is registered in the taxpayers' register of Vilnius under the number 2900764882. The EIGE is a decentralised EU agency, controlled by EU through its executive arm, the European Commission, and through the decision-making body of the agency, the Management Board. Its budget is primarily provided by the European Union budget.

Following Article 97 of the Framework Financial regulation (FFR)¹ applicable also to the EIGE, the EIGE is required to prepare and adopt its own annual accounts, which are consolidated in those of the EU. The preparation of the annual accounts is entrusted to EIGE's Accounting Officer who is appointed by the Management Board of EIGE. Following Article 51 of the FFR the annual accounts shall be prepared in accordance with the accounting rules adopted by the Commission's Accounting Officer (EU Accounting Rules, EAR) that are based on the International Public Sector Accounting Standards (IPSAS). Following the decision of the EIGE Management Board of 10 August 2019, the Accounting Officer of the Commission shall, as of 1 September 2019, act as the Accounting Officer of EIGE.

Highlights of the year

The Institute continued to provide comparable and reliable data on important topics affecting women and men in different policy areas and across the EU.

During 2019, EIGE published the fourth edition of the Gender Equality Index, which gives an overview of the gender equality progress in the EU and serves as a monitoring tool for the EU and its Member States. It demonstrated that EU still has a lot of room for improvement.

As the request of Finland's Presidency of the European Council, EIGE prepared a review of the 25 years of implementation of all 12 critical areas of concern of the Beijing Platform for Action (BPfA, the Institutional Mechanisms for the Advancement of Women). According to the evidence obtained, the Member States are allocating less resources to narrow the gaps between women and men. EIGE organised a high-level conference to raise awareness among the Member States and EU Institutions.

Amongst the 2019 main activities, the Institute examined how budgets for gender equality are allocated in the European Structural and Investment Funds (ESIF) and, for the first time, it analysed also the state-of-play of gender equality in the European Parliament and all national parliaments across the EU.

Finally, remarkable progress was made within EIGE's Cooperation with EU candidate countries and potential candidates. This activity is financed under the Instrument for Pre-Accession Assistance (IPA).

The budget implementation rates of 2019 appropriations reached a level of 99% for commitments and 83% for payments.

In the statement of the financial performance, the impact of the above mentioned activities is mirrored in the increase in operating costs and other expenses, the latter mainly due to the intercompany expenses with the Translation Centre relating to the dissemination material and with the Commission for various types of services.

The appointment of the Commission's Accounting Officer as accounting officer of the Agency resulted in changes in presentation of the annual accounts of EIGE. The 2019 presentation stems from the format

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

used for EU accounts and it is strictly based on the alignment between the general ledger and the trial balance. In order to ensure comparability of the information, the 2018 amounts were presented in the same way as the amounts of 2019. This resulted in some minor changes in the presentation of the headings on the balance sheet and the statement of financial performance compared to the 2018 annual accounts. The changes do not concern the accounting policies or corrections of the prior year (i.e. there is no impact on the net assets or the result), that would require a restatement, but merely a different presentation of certain amounts.

On the balance sheet, the most material the variance relates to the heading current assets. Due to the integration of the Agency's treasury in that of the Commission, the financial resources of the Agency are now presented under current receivables (via the liaison accounts) rather than as cash and cash equivalents.

More details are disclosed in the notes concerned.

FINANCIAL STATEMENTS AND EXPLANATORY NOTES

It should be noted that due to the rounding of figures into thousands of euros (kEUR), some financial data in the tables below may appear not to add-up.

CONTENTS

BALANCE SHEET	8
STATEMENT OF FINANCIAL PERFORMANCE	9
CASHFLOW STATEMENT	10
STATEMENT OF CHANGES IN NET ASSETS	11
NOTES TO THE FINANCIAL STATEMENTS	12
1. SIGNIFICANT ACCOUNTING POLICIES	13
2. NOTES TO THE BALANCE SHEET	20
3. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE	24
4. OTHER SIGNIFICANT DISCLOSURES	27
5. FINANCIAL RISK MANAGEMENT	28

BALANCE SHEET

EUR '000

	Note	31.12.2019	31.12.2018
NON-CURRENT ASSETS			
<i>Intangible assets</i>	2.1	111	181
<i>Property, plant and equipment</i>	2.2	153	137
<i>Pre-financing</i>	2.3	60	-
<i>Exchange receivables and non-exchange recoverables</i>	2.4	-	90
		324	408
CURRENT ASSETS			
<i>Pre-financing</i>	2.3	30	30
<i>Exchange receivables and non-exchange recoverables</i>	2.4	2 224	368
<i>Cash and cash equivalents</i>	2.5	-	1 732
		2 254	2 129
TOTAL ASSETS		2 578	2 537
NON-CURRENT LIABILITIES			
<i>Payables and other liabilities</i>	2.6	(416)	(550)
		(416)	(550)
CURRENT LIABILITIES			
<i>Provisions</i>	2.7	-	(23)
<i>Payables and other liabilities</i>	2.6	(484)	(87)
<i>Accrued charges and deferred income</i>	2.8	(333)	(268)
		(817)	(378)
TOTAL LIABILITIES		(1 234)	(928)
NET ASSETS		1 345	1 609
<i>Accumulated deficit</i>		1 609	1 427
<i>Economic result of the year</i>		(265)	182
NET ASSETS		1 345	1 609

STATEMENT OF FINANCIAL PERFORMANCE

		EUR '000	
	Note	2019	2018
REVENUE			
Revenue from non-exchange transactions			
<i>Funds from the Commission</i>	3.1	7 979	7 862
<i>Other</i>	3.1	23	55
Total revenue		8 002	7 917
EXPENSES			
<i>Operating costs</i>	3.2	(3 302)	(2 949)
<i>Staff costs</i>	3.3	(3 034)	(3 084)
<i>Other expenses</i>	3.4	(1 931)	(1 702)
Total expenses		(8 267)	(7 735)
ECONOMIC RESULT OF THE YEAR		(265)	182

CASHFLOW STATEMENT²

	<i>EUR '000</i>	
	2019	2018
<i>Economic result of the year</i>	(265)	182
Operating activities		
<i>Depreciation and amortization</i>	134	119
<i>(Increase)/decrease in pre-financing</i>	(60)	(0)
<i>(Increase)/decrease in exchange receivables and non-exchange recoverables</i>	(1 767)	19
<i>Increase/(decrease) in provisions</i>	(23)	(55)
<i>Increase/(decrease) in payables</i>	264	315
<i>Increase/(decrease) in accrued charges & deferred income</i>	65	(55)
Investing activities		
<i>(Increase)/decrease in intangible assets and property, plant and equipment</i>	(81)	(134)
NET CASHFLOW	(1 732)	391
<i>Net increase/(decrease) in cash and cash equivalents</i>	(1 732)	391
<i>Cash and cash equivalents at the beginning of the year</i>	1 732	1 341
<i>Cash and cash equivalents at year-end</i>	-	1 732

² Following the appointment of the Accounting Officer of the Commission as the Accounting Officer of EIGE, the treasury of EIGE was integrated into the Commission's treasury system. Because of this, EIGE does not have any bank accounts of its own. All payments and receipts are processed via the Commission's treasury system and registered on intercompany accounts, which are presented under the heading exchange receivables.

STATEMENT OF CHANGES IN NET ASSETS

EUR '000

	Accumulated Surplus/ (Deficit)	Economic result of the year	Net Assets
BALANCE AS AT 31.12.2017	2 153	(726)	1 427
<i>Allocation 2017 economic result</i>	(726)	726	-
<i>Economic result of the year</i>	-	182	182
BALANCE AS AT 31.12.2018	1 427	182	1 609
<i>Allocation 2018 economic result</i>	182	(182)	-
<i>Economic result of the year</i>	-	(265)	(265)
BALANCE AS AT 31.12.2019	1 609	(265)	1 345

NOTES TO THE FINANCIAL STATEMENTS

1. SIGNIFICANT ACCOUNTING POLICIES

1.1. ACCOUNTING PRINCIPLES

The objective of financial statements is to provide information about the financial position, performance and cashflows of an entity that is useful to a wide range of users.

The overall considerations (or accounting principles) to be followed when preparing the financial statements are laid down in EU Accounting Rule 1 'Financial Statements' and are the same as those described in IPSAS 1: fair presentation, accrual basis, going concern, consistency of presentation, materiality, aggregation, offsetting and comparative information. The qualitative characteristics of financial reporting are relevance, faithful representation (reliability), understandability, timeliness, comparability and verifiability.

1.2. BASIS OF PREPARATION

1.2.1. Reporting period

Financial statements are presented annually. The accounting year begins on 1 January and ends on 31 December.

1.2.2. Currency and basis for conversion

The annual accounts are presented in thousands of euros, the euro being the EU's functional currency. Foreign currency transactions are translated into euros using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of foreign currency transactions and from the re-translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of financial performance. Different conversion methods apply to property, plant and equipment and intangible assets, which retain their value in euros at the date when they were purchased.

Year-end balances of monetary assets and liabilities denominated in foreign currencies are translated into euros on the basis of the European Central Bank (ECB) exchange rates applying on 31 December.

Euro exchange rates

Currency	31.12.2019	31.12.2018	Currency	31.12.2019	31.12.2018
BGN	1.9558	1.9558	PLN	4.2568	4.3014
CZK	25.4080	25.7240	RON	4.783	4.6635
DKK	7.4715	7.4673	SEK	10.4468	10.2548
GBP	0.8508	0.8945	CHF	1.0854	1.1269
HRK	7.4395	7.4125	JPY	121.9400	125.8500
HUF	330.5300	320.9800	USD	1.1234	1.145

1.2.3. Use of estimates

In accordance with IPSAS and generally accepted accounting principles, the financial statements necessarily include amounts based on estimates and assumptions by management based on the most reliable information available. Significant estimates include, but are not limited to: amounts for employee benefit liabilities, accrued and deferred revenue and charges, provisions, financial risk on accounts receivable, contingent assets and liabilities, and degree of impairment of assets. Actual results could differ from those estimates.

Reasonable estimates are an essential part of the preparation of financial statements and do not undermine their reliability. An estimate may need revision if changes occur in the circumstances on which the estimate was based or as a result of new information or more experience. By its nature, the revision

of an estimate does not relate to prior periods and is not the correction of an error. The effect of a change in accounting estimate shall be recognised in the surplus or deficit in the periods in which it becomes known.

1.3. BALANCE SHEET

1.3.1. Intangible assets

An intangible asset is an identifiable non-monetary asset without physical substance. An asset is identifiable if it is either separable (i.e. it is capable of being separated or divided from the entity, e.g. by being sold, transferred, licensed, rented, or exchanged, either individually or together with a related contract, identifiable asset or liability, regardless of whether the entity intends to do so), or arises from binding arrangements (including rights from contracts or other legal rights), regardless of whether those rights are transferable or separable from the entity or from other rights and obligations).

Acquired intangible assets are stated at historical cost less accumulated amortisation and impairment losses. Internally developed intangible assets are capitalised when the relevant criteria of the EU accounting rules are met and the expenses relate solely to the development phase of the asset. The capitalisable costs include all directly attributable costs necessary to create, produce, and prepare the asset to be capable of operating in the manner intended by management. Costs associated with research activities, non-capitalisable development costs and maintenance costs are recognised as expenses as incurred.

Intangible assets are amortised on a straight-line basis over their estimated useful lives (3 to 11 years). The estimated useful lives of intangible assets depend on their specific economic lifetime or legal lifetime determined by an agreement.

1.3.2. Property, plant and equipment

All property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition, construction or transfer of the asset. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits or service potential associated with the item will flow to the entity and its cost can be measured reliably. Repairs and maintenance costs are charged to the statement of financial performance during the financial period in which they are incurred. Land is not depreciated, as it is deemed to have an indefinite useful life. Assets under construction are not depreciated as these assets are not yet available for use. Depreciation on other assets is calculated using the straight-line method to allocate their cost less their residual values over their estimated useful lives, as follows:

Type of asset	Straight line depreciation rate
<i>Buildings</i>	4 % to 10 %
<i>Space assets</i>	8 % to 25 %
<i>Plant and equipment</i>	10 % to 25 %
<i>Furniture and vehicles</i>	10 % to 25 %
<i>Computer hardware</i>	25 % to 33 %
<i>Other</i>	10 % to 33 %

Gains or losses on disposals are determined by comparing proceeds less selling expenses with the carrying amount of the disposed asset and are included in the statement of financial performance.

Leases

A lease is an agreement whereby the lessor conveys to the lessee in return for a payment or series of payments the right to use an asset for an agreed period of time. Leases are classified as either finance leases or operating leases.

Finance leases are leases where substantially all the risks and rewards incidental to ownership are transferred to the lessee. When entering a finance lease as a lessee, the assets acquired under the finance lease are recognised as assets and the associated lease obligations as liabilities as from the

commencement of the lease term. The assets and liabilities are recognised at amounts equal to the fair value of the leased property or, if lower, the present value of the minimum lease payments, each determined at the inception of the lease. Over the period of the lease term, the assets held under finance leases are depreciated over the shorter of the asset's useful life and the lease term. The minimum lease payments are apportioned between the finance charge (the interest element) and the reduction of the outstanding liability (the capital element). The finance charge is allocated to each period during the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability, which is presented as current/non-current, as applicable. Contingent rents shall be charged as expenses in the period in which they are incurred.

An operating lease is a lease other than a finance lease, i.e. a lease where the lessor retains substantially all the risks and rewards incidental to ownership of an asset. When entering an operating lease as a lessee, the operating lease payments are recognised as an expense in the statement of financial performance on a straight-line basis over the lease term with neither a leased asset nor a leasing liability presented in the statement of financial position.

1.3.3. Impairment of non-financial assets

Assets that have an indefinite useful life are not subject to amortisation/depreciation and are tested annually for impairment. Assets that are subject to amortisation/depreciation are tested for impairment whenever there is an indication at the reporting date that an asset may be impaired. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable (service) amount. The recoverable (service) amount is the higher of an asset's fair value less costs to sell and its value in use.

Intangible assets and property, plant and equipment residual values and useful lives are reviewed, and adjusted if appropriate, at least once per year. If the reasons for impairments recognised in previous years no longer apply, the impairment losses are reversed accordingly.

1.3.4. Financial assets

Financial assets are classified in the following categories: 'financial assets at fair value through surplus or deficit', 'loans and receivables', 'held-to-maturity investments' and 'available for sale financial assets'. The classification of the financial instruments is determined at initial recognition and re-evaluated at each balance sheet date.

(i) Financial assets at fair value through surplus or deficit

A financial asset is classified in this category if acquired principally for the purpose of selling in the short term or if so designated by the entity. Derivatives are also presented in this category. Assets in this category are classified as current assets if they are expected to be realised within 12 months of the balance sheet date. During this financial year, the entity did not hold any investments in this category.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise when the entity provides money, goods or services directly to a debtor with no intention of trading the receivable. They are included in non-current assets, except for maturities within 12 months of the balance sheet date. Loans and receivables include term deposits with the original maturity above three months.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the entity has the positive intention and ability to hold to maturity. During this financial year, the entity did not hold any investments in this category.

(iv) Available for sale financial assets

Available for sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories. They are classified as either current or non-current assets,

depending on the period of time the entity expects to hold them, which is usually the maturity date. During this financial year, the entity did not hold any investments in this category.

Initial recognition and measurement

Purchases and sales of financial assets at fair value through surplus or deficit, held-to-maturity and available for sale are recognised on their trade date, i.e. the date on which the entity commits to purchase or sell the asset. Cash equivalents and loans are recognised when cash is deposited in a financial institution or advanced to borrowers. Financial instruments are initially recognised at fair value. For all financial assets not carried at fair value through surplus or deficit, transaction costs are added to the fair value at initial recognition.

Financial instruments are derecognised when the rights to receive cashflows from the investments have expired or the entity has transferred substantially all risks and rewards of ownership to another party.

Subsequent measurement

Financial assets at fair value through surplus or deficit are subsequently carried at fair value, with gains and losses arising from changes in the fair value being included in the statement of financial performance in the period in which they arise.

Loans and receivables and held-to maturity investments are carried at amortised cost using the effective interest method.

Available for sale financial assets are subsequently carried at fair value. Gains and losses arising from changes in the fair value are recognised in the fair value reserve. Interest on available for sale financial assets, calculated using the effective interest method, is recognised in the statement of financial performance.

The entity assesses at each balance sheet date whether there is objective evidence that a financial asset is impaired and whether an impairment loss should be recorded in the statement of financial performance.

1.3.5. Pre-financing amounts

Pre-financing is a payment intended to provide the beneficiary with a cash advance, i.e. a float. It may be split into a number of payments over a period defined in the particular contract, decision, agreement or basic legal act. The float or advance is either used for the purpose for which it was provided during the period defined in the agreement or it is repaid. If the beneficiary does not incur eligible expenditure, he has the obligation to return the pre-financing advance to the entity. Thus, as the entity retains control over the pre-financing and is entitled to a refund for the ineligible part, the amount is presented as an asset.

Pre-financing is initially recognised on the balance sheet when cash is transferred to the recipient. It is measured at the amount of the consideration given. In subsequent periods pre-financing is measured at the amount initially recognised on the balance sheet less eligible expenses (including estimated amounts where necessary) incurred during the period.

1.3.6. Receivables and recoverables

The EU accounting rules require a separate presentation of exchange and non-exchange transactions. To distinguish between the two categories, the term 'receivable' is reserved for exchange transactions, whereas for non-exchange transactions, i.e. when the EU receives value from another entity without directly giving approximately equal value in exchange, the term 'recoverables' is used (e.g. recoverables from Member States related to own resources).

Receivables from exchange transactions meet the definition of financial instruments and are thus classified as loans and receivables and measured accordingly (see 1.3.4 above).

Recoverables from non-exchange transactions are carried at original amount (adjusted for interests and penalties) less write-down for impairment. A write-down for impairment is established when there is objective evidence that the entity will not be able to collect all amounts due according to the original

terms of the recoverables. The amount of the write-down is the difference between the asset's carrying amount and the recoverable amount. The amount of the write-down is recognised in the statement of financial performance.

1.3.7. Cash and cash equivalents

Cash and cash equivalents are financial instruments and include cash at hand, deposits held at call or at short notice with banks, and other short-term highly liquid investments with original maturities of three months or less.

1.3.8. Provisions

Provisions are recognised when the entity has a present legal or constructive obligation towards third parties as a result of past events, it is more likely than not that an outflow of resources will be required to settle the obligation, and the amount can be reliably estimated. Provisions are not recognised for future operating losses. The amount of the provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date. Where the provision involves a large number of items, the obligation is estimated by weighting all possible outcomes by their associated probabilities ('expected value' method).

Provisions for onerous contracts are measured at the present value of the lower of the expected cost of terminating the contract and the expected net cost of continuing with the contract.

1.3.9. Payables

Included under accounts payable are both amounts related to exchange transactions such as the purchase of goods and services and to non-exchange transactions e.g. to cost claims from beneficiaries, grants or other EU funding, or pre-financing received (see note **1.4.1**).

Where grants or other funding are provided to the beneficiaries, the cost claims are recorded as payables for the requested amount when the cost claim is received. Upon verification and acceptance of the eligible costs, the payables are valued at the accepted and eligible amount.

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

1.3.10. Accrued and deferred revenue and charges

Transactions and events are recognised in the financial statements in the period to which they relate. At year-end, if an invoice is not yet issued but the service has been rendered, the supplies have been delivered by the entity or a contractual agreement exists (e.g. by reference to a contract), an accrued revenue will be recognised in the financial statements. In addition, at year-end, if an invoice is issued but the services have not yet been rendered or the goods supplied have not yet been delivered, the revenue will be deferred and recognised in the subsequent accounting period.

Expenses are also accounted for in the period to which they relate. At the end of the accounting period, accrued expenses are recognised based on an estimated amount of the transfer obligation of the period. The calculation of accrued expenses is done in accordance with detailed operational and practical guidelines issued by the Accounting Officer which aim at ensuring that the financial statements provide a faithful representation of the economic and other phenomena they purport to represent. By analogy, if a payment has been made in advance for services or goods that have not yet been received, the expense will be deferred and recognised in the subsequent accounting period.

1.4. STATEMENT OF FINANCIAL PERFORMANCE

1.4.1. Revenue

Revenue comprises gross inflows of economic benefits or service potential received and receivable by the entity, which represents an increase in net assets, other than increases relating to contributions from owners.

Depending on the nature of the underlying transactions in the statement of financial performance it is distinguished between:

(i) Revenue from non-exchange transactions

Revenue from non-exchange transactions are taxes and transfers because the transferor provides resources to the recipient entity without the recipient entity providing approximately equal value directly in exchange.

Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes. The entity shall recognise an asset in respect of transfers when the entity controls the resources as a result of a past event (the transfer) and expects to receive future economic benefits or service potential from those resources, and when the fair value can be reliably measured. An inflow of resources from a non-exchange transaction recognised as an asset (i.e. cash) is also recognised as revenue, except to the extent that the entity has a present obligation in respect of that transfer (condition), which needs to be satisfied before the revenue can be recognised. Until the condition is met the revenue is deferred and recognised as a liability (pre-financing received).

(ii) Revenue from exchange transactions

Revenue from the sale of goods and services is recognised when the significant risk and rewards of ownership of the goods are transferred to the purchaser. Revenue associated with a transaction involving the provision of services is recognised by reference to the stage of completion of the transaction at the reporting date.

1.4.2. Expenses

Expenses are decreases in economic benefits or service potential during the reporting period in the form of outflows or consumption of assets or incurrence of liabilities that result in decreases in net assets/equity. They include both the expenses from exchange transactions and expenses from non-exchange transactions.

Expenses from exchange transactions arising from the purchase of goods and services are recognised when the supplies are delivered and accepted by the entity. They are valued at the original invoice amount. Furthermore, at the balance sheet date expenses related to the service delivered during the period for which an invoice has not yet been received or accepted are recognised in the statement of financial performance.

Expenses from non-exchange transactions relate to transfers to beneficiaries and can be of three types: entitlements, transfers under agreement and discretionary grants, contributions and donations. Transfers are recognised as expenses in the period during which the events giving rise to the transfer occurred, as long as the nature of the transfer is allowed by regulation or an agreement has been signed authorising the transfer; any eligibility criteria have been met by the beneficiary; and a reasonable estimate of the amount can be made.

When a request for payment or cost claim is received and meets the recognition criteria, it is recognised as an expense for the eligible amount. At year-end, incurred eligible expenses due to the beneficiaries but not yet reported are estimated and recorded as accrued expense.

1.5. CONTINGENT ASSETS AND LIABILITIES

1.5.1. Contingent assets

A contingent asset is a possible asset that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. A contingent asset is disclosed when an inflow of economic benefits or service potential is probable.

1.5.2. Contingent liabilities

A contingent liability is a possible obligation that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or a present obligation that arises from past events but is not recognised because it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation or, in the rare circumstances where the amount of the obligation cannot be measured with sufficient reliability. A contingent liability is disclosed unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

1.6. CONSOLIDATION

The accounts of this entity are fully consolidated in the EU consolidated annual accounts.

2. NOTES TO THE BALANCE SHEET

ASSETS

2.1. INTANGIBLE ASSETS

'000 EUR

<i>Gross carrying amount at 31.12.2018</i>	418
Gross carrying amount at 31.12.2019	418
<i>Accumulated amortisation at 31.12.2018</i>	(237)
<i>Amortisation charge for the year</i>	(70)
Accumulated amortisation at 31.12.2019	(307)
NET CARRYING AMOUNT AT 31.12.2019	111
<i>NET CARRYING AMOUNT AT 31.12.2018</i>	181

The amounts under this heading entirely comprise computer software.

2.2. PROPERTY, PLANT AND EQUIPMENT

'000 EUR

	Land and buildings	Plant and equipment	Furniture and vehicles	Computer hardware	Other	TOTAL
<i>Gross carrying amount at 31.12.2018</i>	6	19	218	424	96	762
<i>Additions</i>	-	4	1	25	51	81
Gross carrying amount at 31.12.2019	6	23	218	450	146	843
<i>Accumulated depreciation at 31.12.2018</i>	(3)	(13)	(136)	(380)	(93)	(625)
<i>Depreciation charge for the year</i>	(1)	(2)	(18)	(35)	(9)	(64)
Accumulated depreciation at 31.12.2019	(3)	(16)	(154)	(414)	(103)	(690)
NET CARRYING AMOUNT AT 31.12.2019	2	8	64	36	44	153
<i>NET CARRYING AMOUNT AT 31.12.2018</i>	3	6	81	45	2	137

2.3. PRE-FINANCING

EUR '000

	31.12.2019	31.12.2018
<i>Non-current pre-financing</i>	60	-
<i>Current pre-financing</i>	30	30
Total	90	30

The pre-financing amounts relate to the advance payments for fit-out works ordered by EIGE and performed in 2012 on the current premises in Gedimino prospektas 16, Vilnius. The amounts will be offset against the related rent expenses until 2022. The remaining balance is to be recovered from the landlord in case the contract is terminated because of the latter's fault. In the 2018 accounts the amount related to the long term portion of the advanced payment was reported under non-current receivables (see 2.4 below).

2.4. EXCHANGE RECEIVABLES & NON-EXCHANGE RECOVERABLES

	Note	31.12.2019	31.12.2018
<i>EUR '000</i>			
Non-current	2.4.1		
<i>Receivables from exchange transactions</i>		–	90
		–	90
Current	2.4.2		
<i>Recoverables from non-exchange transactions</i>		338	328
<i>Receivables from exchange transactions</i>		1 886	40
		2 224	368
Total		2 224	458

2.4.1. NON-CURRENT RECOVERABLES AND RECEIVABLES

Due to the change in the presentation explained in highlights of the year, the balance of the non-current receivables from exchange transactions as at 31.12.2018 is kEUR 10 lower than the amount disclosed in the 2018 annual accounts. The difference relates to deferred charges, which are now presented as current assets, under the heading exchange receivables.

2.4.2. CURRENT RECOVERABLES AND RECEIVABLES

	31.12.2019	31.12.2018
<i>EUR '000</i>		
Recoverables from non-exchange transactions		
<i>Member States</i>	338	328
<i>Other</i>	–	–
	338	328
Receivables from exchange transactions		
<i>Central treasury liaison accounts</i>	1 860	–
<i>Deferred charges relating to exchange transactions</i>	22	37
<i>Other</i>	4	3
	1 886	40
Total	2 224	368

The recoverables from Member States comprise mainly VAT amounts to be recovered from Lithuania.

Following the appointment of the Accounting Officer of the Commission as the Accounting Officer of EIGE, the treasury of EIGE was integrated into the Commission's treasury system. Because of this, EIGE no longer has any bank accounts of its own. All payments and receipts are processed via the Commission's treasury system and registered on inter-company accounts, which are presented under the heading central treasury liaison accounts.

The heading deferred charges relating to exchange transactions consists of advance payments made in 2018 and 2019 for licences, security and other IT services to be delivered in 2020. As explained in note **2.4.1** above the 2018 balance is kEUR 10 higher than the amount reported last year. Furthermore, minor amounts totalling kEUR 1 under this subheading were in the 2018 accounts presented as other liabilities.

2.5. CASH AND CASH EQUIVALENTS

	EUR '000	
	2019	2018
<i>Current accounts</i>	–	1 732

As described above, in 2019 the treasury of EIGE was integrated in the Commission's treasury system. Consequently, all bank accounts of the Agency have been closed.

LIABILITIES

2.6. PAYABLES AND OTHER LIABILITIES

	EUR '000	
	31.12.2019	31.12.2018
Non-current		
<i>Pre-financing received from EC - delegation agreements</i>	416	550
	416	550
Current		
<i>Pre-financing received from EC - delegation agreements</i>	334	5
<i>Pre-financing received from EC - balancing subsidy</i>	141	82
<i>Current payables</i>	7	(3)
<i>Public bodies</i>	–	3
<i>Sundry payables</i>	2	(0)
	484	87
Total	901	637

The most significant pre-financing amounts received (kEUR 416 and kEUR 334) relate to projects financed from the European Commission under the framework of the Instruments for Pre-Accession Assistance (IPA II).

The main ongoing project (2018-2022) aims to increase the capacity of EU candidate countries and potential candidates to measure and monitor impact of gender equality policies. In December 2019 the Agency received a new amount as an addendum to this project, which explains most of the increase of the balance compared to last year.

The amount of kEUR 141 comprises the unused amount of the 2019 Commission balancing subsidy (kEUR 7 937 in total) that is to be reimbursed by EIGE in 2019 - see below the reports on the implementation of the budget for more details on the implementation.

The sub-heading current payables concerns amounts owed to suppliers while sundry payables mainly consist of amounts owed to staff, which were settled at the beginning of 2020.

2.7. PROVISIONS

	EUR '000	
	31.12.2019	31.12.2018
<i>Current provision</i>	–	23

At the end of 2019, EIGE was involved in two legal cases for which the competent Courts have already pronounced a decision in EIGE's favour. The processes are still ongoing but according to the assessment of the legal officer, the likelihood of EIGE losing the cases is remote and it is thus a provision no longer needed.

2.8. ACCRUED CHARGES AND DEFERRED INCOME

EUR '000

	31.12.2019	31.12.2018
<i>Accrued charges</i>	333	268
Total	333	268

Accrued charges are the amounts estimated by the authorising officer of costs incurred for services and goods delivered in year 2019 but not yet invoiced or processed by the end of the year. They are mainly composed of estimated operating expenses for kEUR 205, recruitment costs for kEUR 6, other costs of external service providers for kEUR 12, expenses with other EU consolidated entities for kEUR 11, expenses for missions for kEUR 6, office supplies for kEUR 4 and other minor expenses, globally summing up to kEUR 15.

The heading also includes accrued charges for untaken leave of kEUR 70.

3. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

REVENUE

3.1. NON-EXCHANGE REVENUE

	<i>EUR '000</i>	
	2019	2018
<i>Funds from the Commission</i>	7 979	7 862
<i>Adjustments to provisions</i>	23	55
Total	8 002	7 917

The heading funds from the Commission includes kEUR 7 796 (kEUR 7 699 in 2018) related to the 2019 Commission yearly balancing subsidy and kEUR 183 (kEUR 195 in 2018) for the contribution to the programs delegated to EIGE under the above mentioned IPA II framework. Both the categories of funds have been recorded as accrued income in EIGE. The corresponding accrued expense will be recorded in the financial statements of the Commission.

The adjustments to provisions concerns the cancellation of the provisions for legal cases, according to the latest positive outlook about the ongoing processes as outlined by the legal officer in charge.

EXPENSES

3.2. OPERATING COSTS

	<i>EUR '000</i>	
	2019	2018
<i>Operating costs</i>	3 302	2 949

Included under this heading are operating expenses incurred in relation to core tasks of the Agency and tasks delegated by the Commission carried out in 2019.

For open commitments without any validated cost statements, the 2019 expenses were estimated on a commitment-by-commitment basis, using the best available information as at 31 December 2019.

3.3. STAFF COSTS

	<i>EUR '000</i>	
	2019	2018
<i>Staff costs</i>	3 034	3 084

Included under this heading are salary expenses and other employment-related allowances and benefits. Calculations related to staff costs are, based on the service level agreement, entrusted to the European Commission's Office for administration and payment of individual entitlements (also known as the Paymaster's Office-PMO).

The pensions of the EIGE staff members are covered by the Pensions Scheme of European Officials. This pension scheme is a defined benefit plan, i.e. the amount of benefit an employee will receive on retirement, depends on factors such as age and years of service. Both the EIGE staff and the Commission contribute to the pension scheme and the contribution percentage is revised yearly to reflect the changes in the Staff Regulation. The cost to the Commission is not reflected in the EIGE accounts. Similarly, the future benefits, payable to the EIGE staff, are accounted for in the liabilities of the Commission, as it is the Commission who will pay out these benefits. No provisions related to the future pensions are made in these accounts.

Due to the change in presentation, the 2018 balance is lower by k EUR 110 than the amount reported in the 2018 annual accounts. The difference refers to recruitment, training and missions expenses that are now presented under the heading other expenses (see note **3.4** below).

3.4. OTHER EXPENSES

	EUR '000	
	2019	2018
<i>Expenses with other Consolidated entities</i>	631	430
<i>Operating leasing expenses</i>	440	423
<i>Property, plant and equipment related expenses</i>	260	251
<i>External non IT services</i>	204	272
<i>Office Supplies & maintenance</i>	151	93
<i>Experts expenses</i>	61	50
<i>Training costs</i>	54	55
<i>Legal Expenses</i>	49	51
<i>Missions</i>	38	37
<i>EPSO Costs (Recruitment)</i>	28	18
<i>Communications & publications</i>	13	12
<i>Foreign exchange losses</i>	1	-
<i>External IT services</i>	0	11
Total	1 931	1 702

The 2018 balance of this heading differs from the amount presented in the 2018 accounts because it now includes kEUR 110 previously presented under staff costs (see note **3.3** above).

The expenses with other Consolidated entities refer to goods and services delivered in 2019 to EIGE by other EU consolidated bodies. The difference, compared to last year, is mainly due to the increased activity of the Agency with Commission DGs and the Translation Centre for the Bodies of the EU.

Property, plant and equipment related expenses are mainly for the 2019 depreciation and for the maintenance, security and insurance of the headquarters' offices in Vilnius. The operating lease expenses refer to the same premises.

The amounts committed to be paid during the remaining term of these lease contracts (2022) are as follows:

	EUR '000			
	Future amounts to be paid			
	< 1 year	1- 5 years	> 5 years	Total
<i>Buildings</i>	399	798	-	1 198

4. OTHER SIGNIFICANT DISCLOSURES

4.1. OUTSTANDING COMMITMENTS NOT YET EXPENSED

EUR '000

	31.12.2019	31.12.2018
<i>Outstanding commitments not yet expensed</i>	1 090	1 253

The outstanding commitments not yet expensed comprises the budgetary RAL ('Reste à Liquider') less related amounts that have been included as expenses in the 2019 statement of financial performance. The budgetary RAL is an amount representing the open commitments for which payments and/or de-commitments have not yet been made. This is the normal consequence of the existence of multi-annual programmes.

4.2. RELATED PARTIES

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

4.3. KEY MANAGEMENT ENTITLEMENTS

The highest ranked civil servant of the EIGE is the Executive Director, who executes the role of the Authorising Officer by delegation.

	31.12.2019	31.12.2018
<i>Executive Director</i>	AD 13	AD 13

The Executive Director is remunerated in accordance with the Staff Regulation of the EU that is published on the Europa website. The Staff Regulation is an official document describing the remuneration and other conditions of employment of all EU staff. The Executive Director has not received any loans from EIGE.

4.4. EVENTS AFTER THE REPORTING DATE

During the first half of 2020, the coronavirus outbreak has had huge impacts on the EU economy. As a non-adjusting event, the outbreak of the coronavirus does not require any adjustments to the figures reported in these annual accounts. For subsequent reporting periods, COVID-19 may affect the recognition and measurement of some assets and liabilities on the balance sheet and also of some revenue and expenses recognised in the statement of financial performance. Based on the information available at the date of signature of these annual accounts, the financial effects of the coronavirus outbreak cannot be reliably estimated.

5. FINANCIAL RISK MANAGEMENT

5.1. TYPES OF RISK

Market risk is the risk that the fair value or future cashflows of a financial instrument will fluctuate, because of variations in market prices. Market risk embodies not only the potential for loss, but also the potential for gain. It comprises currency risk, interest rate risk and other price risk (the EIGE has no significant other price risk).

- (1) Currency risk is the risk that the EIGE operations or its investments' value will be affected by changes in exchange rates. This risk arises from the change in price of one currency against another.
- (2) Interest rate risk is the possibility of a reduction in the value of a security, especially a bond, resulting from an increase in interest rates. In general, higher interest rates will lead to lower prices of fixed rate bonds, and vice versa. EIGE does not have any securities thus it is not exposed to the interest rate risk.

Credit risk is the risk of loss due to a debtor's/borrower's non-payment of a loan or other line of credit (either the principal or interest or both) or other failure to meet a contractual obligation. The default events include a delay in repayments, restructuring of borrower repayments and bankruptcy.

Liquidity risk is the risk that arises from the difficulty in selling an asset; for example, the risk that a given security or asset cannot be traded quickly enough in the market to prevent a loss or meet an obligation.

5.2. CURRENCY RISKS

Exposure to currency risk at year end

At 31 December 2019, the financial assets are composed of exchange receivables and non-exchange recoverables. Their ending balances are mainly quoted in EUR. At 31 December 2019 financial liabilities are composed of accounts payable. Their ending balances are mainly quoted in EUR. The amounts of the financial assets and liabilities in other currencies in are individually immaterial. At the-year end EIGE thus does not have any significant exposure to currency risks.

5.3. CREDIT RISK

Financial assets that are neither past due nor impaired

At 31 December 2019 financial assets comprise exchange receivables and non-exchange recoverables that are neither past due nor impaired of kEUR 2 224.

Financial assets by risk category

Receivables for kEUR 1 830 relate to entities with prime and high grade, for kEUR 338 to entities with Upper medium grade and for kEUR 26 to entities without external credit rating that never defaulted in the past.

5.4. LIQUIDITY RISK

Maturity analysis of financial liabilities by remaining contractual maturity

The financial liabilities are composed of accounts payable to third parties (kEUR 9) and pre-financing received from consolidated entities (kEUR 892). The pre-financing liability has remaining contractual maturity 1-5 years (kEUR 416) and less than one year (kEUR 475). The accounts payable have remaining contractual maturity of less than 1 year.

THE BUDGET IMPLEMENTATION REPORTS AND EXPLANATORY NOTES

It should be noted that due to the rounding of figures into thousands of euros, some financial data in the tables below may appear not to add-up.

CONTENTS

1.	BUDGETARY PRINCIPLES, STRUCTURE AND HIGHLIGHTS OF THE BUDGETARY IMPLEMENTATION	32
2.	RESULT OF THE IMPLEMENTATION OF THE BUDGET	34
3.	RECONCILIATION OF ECONOMIC RESULT WITH BUDGET RESULT	35
4.	IMPLEMENTATION OF BUDGET REVENUE	36
5.	IMPLEMENTATION OF BUDGET EXPENDITURE	37
6.	OUTSTANDING COMMITMENTS	54
7.	GLOSSARY	59

1. BUDGETARY PRINCIPLES, STRUCTURE AND HIGHLIGHTS OF THE BUDGETARY IMPLEMENTATION

1.1. BUDGETARY PRINCIPLES

The establishment and implementation of the EIGE budget is governed by the following basic principles set out in the Title III of the EIGE Financial Regulation 2014:

Principles of unity and budget accuracy

This principle means that no revenue shall be collected and no expenditure effected unless booked to a line in the EIGE budget. No expenditure may be committed or authorised in excess of the appropriations authorised by the budget. An appropriation may be entered in the budget only if it is for an item of expenditure considered necessary.

Principle of annuality

The appropriations entered in the budget shall be authorised for a financial year which shall run from 1 January to 31 December.

Principle of equilibrium

Revenue and payment appropriations shall be in balance.

Principle of unit of account

The budget shall be drawn up and implemented in euros and the accounts shall be presented in euros.

Principle of universality

Total revenue shall cover total payment appropriations and all revenue and expenditure shall be entered in full without any adjustment against each other.

Principle of specification

Appropriations shall be earmarked for specific purposes by title and chapter. The chapters shall be further subdivided into articles and items.

Principle of sound financial management

Appropriations shall be used in accordance with the principle of sound financial management, namely in accordance with the principles of economy, efficiency and effectiveness.

Principle of transparency

The budget shall be established and implemented and the accounts presented in accordance with the principle of transparency. The budget and any amending budgets shall be published in the Official Journal of the European Union within three months of their adoption.

1.2. STRUCTURE AND PRESENTATION OF THE BUDGET

Following the provisions of the EIGE Financial Regulation approved by Management Board on 16 January 2014, the budget accounts shall consist of a statement of revenue and a statement of expenditure. The statement of expenditure must be set out on the basis of a nomenclature with a classification by purpose. That nomenclature shall be determined by EIGE and shall make a clear distinction between administrative appropriations and operating appropriations:

Title 1 budget lines relate to staff expenditure such as salaries and allowances for personnel working with EIGE. It also includes recruitment expenses, staff missions, expenses for the socio-medical infrastructure and representation costs.

Title 2 budget lines relate to all buildings, equipment and miscellaneous administrative expenditure.

Title 3 budget lines provide for the implementation of the activities and tasks assigned to the EIGE by its establishing Regulation (EC) No. 1922/2006 of the European Parliament and of the Council of 20 December 2006.

Assigned revenue budget lines relate to financing of specific items of expenditure. They can be external or internal assigned.

1.3. HIGHLIGHTS OF THE BUDGETARY IMPLEMENTATION

The implementation rates of 2019 voted budget appropriations reached a level of 99% for commitments and 83% for payments. Commitment and payment appropriations of 82 KEUR were cancelled from the voted budget appropriations and 55 KEUR were cancelled in relation to de-commitments carried forward from the previous year, mainly due to lower than expected organisation of events, training cost and missions, among others.

The budget implementation rates are within the thresholds defined by the European Court of Auditors for a good financial management, except for the expenditure in Title II "Buildings, equipment and miscellaneous operating expenditure" which, with a carried over rate of the payment appropriations of 27% is above the threshold of 20%.

However, the main achievement in relation to the carry forward is in relation to Title III "Operating expenditure" achieving for the first time a threshold below 30%, more concretely 28%.

2. RESULT OF THE IMPLEMENTATION OF THE BUDGET

		<i>EUR '000</i>	
	Title	2019	2018
Revenue		8 487	7 785
of which:			
European Union contribution	2	8 487	7 781
Other revenues	5	0	4
Expenditure		(6 732)	(6 508)
of which:			
Staff expenditure	1	(3 348)	(3 367)
Administrative expenditure	2	(959)	(898)
Operational expenditure	3	(2 425)	(2 244)
Payment appropriat. carried over to the following year		(1 306)	(1 419)
of which:			
Staff expenditure	1	(65)	(41)
Administrative expenditure	2	(346)	(146)
Operational expenditure	3	(895)	(1 231)
Cancellation of unused appropri. carried over from year n-1		55	34
Evolution of assigned revenue (B)-(A)		(362)	190
Unused appropriations at the end of current year (A)		373	11
Unused appropriations at the end of previous year (B)		11	201
Exchange rate differences		(0)	(0)
Budget result		141	82

3. RECONCILIATION OF ECONOMIC RESULT WITH BUDGET RESULT

EUR '000

	2019	2018
ECONOMIC RESULT OF THE YEAR	(265)	182
Adjustment for accrual items (items not in the budgetary result but included in the economic result)		
<i>Adjustments for accrual cut-off (net)</i>	65	(55)
<i>Depreciation, amortization and impairment of intangible and tangible assets</i>	134	119
<i>Movement in provisions</i>	(23)	(55)
<i>Pre-financing given in previous year and cleared in the year</i>	33	30
<i>Payments made from carry-over of payment appropriations</i>	1 364	1 337
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)		
<i>Asset acquisitions (less unpaid amounts)</i>	(81)	(23)
<i>New pre-financing received in the year and remaining open as at 31 December</i>	141	82
<i>Correction pre-financing in the year</i>	-	-
<i>Entitlements established in previous year and cashed in the year</i>	-	-
<i>Entitlements established on balance sheet accounts and cashed in the year</i>	-	-
<i>Payment appropriations carried over to next year</i>	(1 306)	(1 419)
<i>Cancellation of unused carried over payment appropriations from previous year</i>	55	34
<i>Other individually immaterial</i>	24	(150)
BUDGET RESULT OF THE YEAR	141	82

4. IMPLEMENTATION OF BUDGET REVENUE

4.1. Implementation of budget revenue – Title 2

EUR '000

Item	Income appropriations		Entitlements established			Revenue				Out-standing
	Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	
	1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	
200 European Union contribution	7 937	7 937	7 937	-	7 937	7 937	-	7 937	100 %	-
202 IPA program	-	-	550	-	550	550	-	550	-	-
Total Chapter 20	7 937	7 937	8 487	-	8 487	8 487	-	8 487	107 %	-
Total Title 2	7 937	7 937	8 487	-	8 487	8 487	-	8 487	107 %	-

4.2. Implementation of budget revenue – Title 5

EUR '000

Item	Income appropriations		Entitlements established			Revenue				Out-standing
	Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	
	1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	
501 Revenues from recovered expenses	-	-	0	-	0	0	-	0	-	-
502 Revenues from interests	-	-	0	-	0	0	-	0	-	-
Total Chapter 50	-	-	0	-	0	0	-	0	-	-
Total Title 5	-	-	0	-	0	0	-	0	-	-
GRAND TOTAL	7 937	7 937	8 487	-	8 487	8 487	-	8 487	107 %	-

5. IMPLEMENTATION OF BUDGET EXPENDITURE

5.1. Breakdown & changes in commitment appropriations

5.1.1. Breakdown & changes in commitment appropriations – Title 1

EUR '000

Item	Budget appropriations				Additional appropriations			Total appropri- available
	Initial adopted budget	Amending budgets	Transfers	Final budget adopted	Carry- overs	Assigned revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
1100 Basic salaries	1 610	–	3	1 613	–	–	–	1 613
1101 Family allowances	239	–	(55)	184	–	–	–	184
1102 Expatriation and foreign-residence allowances	188	–	3	191	–	–	–	191
1103 Managerial allowances	16	–	(0)	16	–	–	–	16
1113 Contract Agents	523	–	20	543	–	–	–	543
1114 IPA Administrative/support staff	–	–	–	–	–	109	109	109
1130 Employer's social security contribution	106	–	2	108	–	–	–	108
1141 Travel expenses for annual leave	37	–	(6)	31	–	–	–	31
1150 Trainees	78	–	–	78	–	–	–	78
1176 Officials on secondment from Member States	172	–	(6)	166	–	–	–	166
1181 Daily allowances	33	–	(15)	18	–	–	–	18
1182 Removal cost reimbursements	6	–	(1)	5	–	–	–	5
1183 Travel in expenses	3	–	(0)	3	–	–	–	3
1184 Installation allowances	30	–	(7)	23	–	–	–	23
Total Chapter 11	3 041	–	(62)	2 979	–	109	109	3 088
1210 Interview expenses	26	–	–	26	–	–	–	26
1220 External selection committee member reimbursements	3	–	–	3	–	–	–	3
1230 Miscellaneous expenditure on staff recruitment	3	–	6	9	–	–	–	9
Total Chapter 12	32	–	6	38	–	–	–	38
1300 Missions, duty travel, and ancillaries	39	–	2	40	–	–	–	40
Total Chapter 13	39	–	2	40	–	–	–	40

EUR '000

Item	Budget appropriations				Additional appropriations			Total appropri- available
	Initial adopted budget	Amending budgets	Transfers	Final budget adopted	Carry- overs	Assigned revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
1410 Medical service	24	-	7	31	-	-	-	31
1421 Social well-being of staff	15	-	(3)	12	-	-	-	12
1423 Other allowances and social welfare	65	-	(16)	49	-	-	-	49
Total Chapter 14	104	-	(13)	91	-	-	-	91
1500 Training	73	-	22	95	-	-	-	95
Total Chapter 15	73	-	22	95	-	-	-	95
1601 Administrative assistance from European Union institutions	32	-	4	36	-	-	-	36
1602 Interim services	130	-	(40)	91	-	-	-	91
1603 IPA Administrative/support staff	-	-	-	-	-	57	57	57
1604 Provision of HR related services by external providers	15	-	(1)	14	-	-	-	14
Total Chapter 16	177	-	(36)	141	-	57	57	198
1701 Representation costs	7	-	-	7	-	-	-	7
1702 Internal staff events	2	-	-	2	-	-	-	2
Total Chapter 17	9	-	-	9	-	-	-	9
Total Title 1	3 474	-	(82)	3 392	-	166	166	3 558

5.1.2. Breakdown & changes in commitment appropriations – Title 2

		Budget appropriations				Additional appropriations			EUR '000	
Item		Initial adopted budget	Amending budgets	Transfers	Final budget adopted	Carry-overs	Assigned revenue	Total	Total approp. available	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7	
2000	Renting costs	402	-	(3)	399	-	-	-	-	399
2010	Insurance	2	-	-	2	-	-	-	-	2
2030	Cleaning and maintenance	29	-	11	40	-	-	-	-	40
2040	Fitting-out of premises	5	-	(5)	-	-	-	-	-	-
2050	Security and surveillance of buildings	35	-	(5)	30	-	-	-	-	30
2070	Service charges	80	-	(14)	66	-	-	-	-	66
Total Chapter 20		553	-	(16)	537	-	-	-	-	537
2100	ICT hardware expenditure	74	-	93	167	-	-	-	-	167
2110	ICT software expenditure	40	-	57	97	-	-	-	-	97
2120	Services provided by third parties	110	-	(37)	73	-	-	-	-	73
2140	Telecommunication charges	16	-	(5)	11	-	-	-	-	11
Total Chapter 21		240	-	108	348	-	-	-	-	348
2210	New and replacement furniture purchases furniture	4	-	49	53	-	-	-	-	53
2221	Purchase and maintenance of office equipment	5	-	42	47	-	-	-	-	47
Total Chapter 22		9	-	90	99	-	-	-	-	99
2300	Stationery and office supplies	2	-	0	2	-	-	-	-	2
2330	Legal expenses (provision)	10	-	60	70	-	4	4	4	74
2331	Other outsourced services	271	-	(271)	-	-	-	-	-	-
2352	Internal catering expenses	4	-	0	4	-	-	-	-	4
2354	Postage and delivery charges	6	-	(2)	4	-	-	-	-	4
2355	Financial Audit and Accounting	30	-	22	52	-	-	-	-	52
Total Chapter 23		322	-	(191)	131	-	4	4	4	135
2500	Admin meeting expenditure	2	-	-	2	-	-	-	-	2
2510	Management Board	80	-	(7)	73	-	-	-	-	73
2511	Management Board interpretation	75	-	(43)	32	-	-	-	-	32
2520	Experts' Forum	65	-	36	101	-	-	-	-	101
Total Chapter 25		222	-	(14)	208	-	-	-	-	208
2600	Running costs in connection with operational activities	5	-	(5)	-	-	-	-	-	-
Total Chapter 26		5	-	(5)	-	-	-	-	-	-
2700	SLA with EU Publications Office	5	-	-	5	-	-	-	-	5
Total Chapter 27		5	-	-	5	-	-	-	-	5
Total Title 2		1 356	-	(27)	1 330	-	4	4	4	1 334

5.1.3. Breakdown & changes in commitment appropriations – Title 3

EUR '000

Item	Initial adopted budget	Budget appropriations			Additional appropriations			Total approp. available
		Amending budgets	Transfers	Final budget adopted	Carry-overs	Assigned revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
3001 Translations	120	-	312	432	-	-	-	432
Total Chapter 30	120	-	312	432	-	-	-	432
3111 Missions	140	-	-	140	-	0	0	140
Total Chapter 31	140	-	-	140	-	0	0	140
3215 Research statistics and indices	1 265	-	(35)	1 230	-	-	-	1 230
Total Chapter 32	1 265	-	(35)	1 230	-	-	-	1 230
3315 Gender based violence	471	-	18	489	-	-	-	489
Total Chapter 33	471	-	18	489	-	-	-	489
3415 Implementing gender mainstreaming	376	-	(145)	231	-	0	0	231
Total Chapter 34	376	-	(145)	231	-	0	0	231
3512 Stakeholders and communication	735	-	(41)	694	-	-	-	694
Total Chapter 35	735	-	(41)	694	-	-	-	694
3602 IPA activities	-	-	-	-	-	389	389	389
Total Chapter 36	-	-	-	-	-	389	389	389
Total Title 3	3 107	-	109	3 216	-	389	389	3 605
GRAND TOTAL	7 937	-	(0)	7 937	-	559	559	8 496

5.2. Breakdown & changes in payment appropriations

5.2.1. Breakdown & changes in payment appropriations – Title 1

		Budget appropriations				Additional appropriations			Total	Total
Item		Initial budget adopted	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	approp. available	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7	
1100	Basic salaries	1 610	-	3	1 613	-	-	-	1 613	
1101	Family allowances	239	-	(55)	184	-	-	-	184	
1102	Expatriation and foreign-residence allowances	188	-	3	191	-	-	-	191	
1103	Managerial allowances	16	-	(0)	16	-	-	-	16	
1113	Contract Agents	523	-	20	543	-	-	-	543	
1114	IPA Administrative/support staff	-	-	-	-	-	109	109	109	
1130	Employer's social security contribution	106	-	2	108	-	-	-	108	
1141	Travel expenses for annual leave	37	-	(6)	31	-	-	-	31	
1150	Trainees	78	-	-	78	1	-	1	79	
1176	Officials on secondment from Member States	172	-	(6)	166	-	-	-	166	
1181	Daily allowances	33	-	(15)	18	-	-	-	18	
1182	Removal cost reimbursements	6	-	(1)	5	-	-	-	5	
1183	Travel in expenses	3	-	(0)	3	-	-	-	3	
1184	Installation allowances	30	-	(7)	23	-	-	-	23	
Total Chapter 11		3 041	-	(62)	2 979	1	109	110	3 089	
1210	Interview expenses	26	-	-	26	8	-	8	34	
1220	External selection committee member reimbursements	3	-	-	3	1	-	1	4	
1230	Miscellaneous expenditure on staff recruitment	3	-	6	9	1	-	1	10	
Total Chapter 12		32	-	6	38	10	-	10	47	
1300	Missions, duty travel, and ancillaries	39	-	2	40	3	-	3	43	
Total Chapter 13		39	-	2	40	3	-	3	43	
1410	Medical service	24	-	7	31	1	-	1	31	
1421	Social well-being of staff	15	-	(3)	12	1	-	1	12	
1423	Other allowances and social welfare	65	-	(16)	49	-	-	-	49	
Total Chapter 14		104	-	(13)	91	1	-	1	92	
1500	Training	73	-	22	95	4	-	4	99	
Total Chapter 15		73	-	22	95	4	-	4	99	
1601	Administrative assistance from European Union institutions	32	-	4	36	1	-	1	37	
1602	Interim services	130	-	(40)	91	7	-	7	97	
1603	IPA Administrative/support staff	-	-	-	-	-	58	58	58	
1604	Provision of HR related services by external providers	15	-	(1)	14	14	-	14	28	
Total Chapter 16		177	-	(36)	141	22	58	80	221	
1701	Representation costs	7	-	-	7	-	-	-	7	
1702	Internal staff events	2	-	-	2	-	-	-	2	
Total Chapter 17		9	-	-	9	-	-	-	9	
Total Title 1		3 474	-	(82)	3 392	41	167	208	3 600	

5.2.2. Breakdown & changes in payment appropriations – Title 2

EUR '000

Item	Budget appropriations				Additional appropriations			Total appropri- available
	Initial budget adopted	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
2000 Renting costs	402	-	(3)	399	-	-	-	399
2010 Insurance	2	-	-	2	-	-	-	2
2030 Cleaning and maintenance	29	-	11	40	3	-	3	42
2040 Fitting-out of premises	5	-	(5)	-	0	-	0	0
2050 Security and surveillance of buildings	35	-	(5)	30	2	-	2	33
2070 Service charges	80	-	(14)	66	-	-	-	66
Total Chapter 20	553	-	(16)	537	5	-	5	543
2100 ICT hardware expenditure	74	-	93	167	53	-	53	220
2110 ICT software expenditure	40	-	57	97	22	-	22	119
2120 Services provided by third parties	110	-	(37)	73	37	-	37	110
2140 Telecommunication charges	16	-	(5)	11	3	-	3	14
Total Chapter 21	240	-	108	348	114	-	114	462
2210 New and replacement furniture purchases furniture	4	-	49	53	-	-	-	53
2221 Purchase and maintenance of office equipment	5	-	42	47	1	-	1	48
Total Chapter 22	9	-	90	99	1	-	1	101
2300 Stationery and office supplies	2	-	0	2	-	-	-	2
2330 Legal expenses (provision)	10	-	60	70	8	4	12	82
2331 Other outsourced services	271	-	(271)	-	-	-	-	-
2352 Internal catering expenses	4	-	0	4	0	-	0	5
2354 Postage and delivery charges	6	-	(2)	4	0	-	0	4
2355 Financial Audit and Accounting	30	-	22	52	16	-	16	67
Total Chapter 23	322	-	(191)	131	24	4	28	159
2500 Admin meeting expenditure	2	-	-	2	-	-	-	2
2510 Management Board	80	-	(7)	73	-	-	-	73
2511 Management Board interpretation	75	-	(43)	32	-	-	-	32
2520 Experts' Forum	65	-	36	101	-	-	-	101
Total Chapter 25	222	-	(14)	208	-	-	-	208
2600 Running costs in connection with operational activities	5	-	(5)	-	-	-	-	-
Total Chapter 26	5	-	(5)	-	-	-	-	-
2700 SLA with EU Publications Office	5	-	-	5	1	-	1	6
Total Chapter 27	5	-	-	5	1	-	1	6
Total Title 2	1 356	-	(27)	1 330	146	4	150	1 480

5.2.3. Breakdown & changes in payment appropriations – Title 3

EUR '000

Item	Initial budget adopted	Budget appropriations			Additional appropriations			Total approp. available
		Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
3001 Translations	120	-	312	432	23	-	23	454
Total Chapter 30	120	-	312	432	23	-	23	454
3111 Missions	140	-	-	140	9	0	9	149
Total Chapter 31	140	-	-	140	9	0	9	149
3215 Research statistics and indices	1 265	-	(35)	1 230	526	-	526	1 756
Total Chapter 32	1 265	-	(35)	1 230	526	-	526	1 756
3315 Gender based violence	471	-	18	489	198	-	198	687
Total Chapter 33	471	-	18	489	198	-	198	687
3415 Implementing gender mainstreaming	376	-	(145)	231	289	0	290	521
Total Chapter 34	376	-	(145)	231	289	0	290	521
3512 Stakeholders and communication	735	-	(41)	694	185	-	185	879
Total Chapter 35	735	-	(41)	694	185	-	185	879
3602 IPA activities	-	-	-	-	-	390	390	390
Total Chapter 36	-	-	-	-	-	390	390	390
Total Title 3	3 107	-	109	3 216	1 231	390	1 621	4 837
GRAND TOTAL	7 937	-	(0)	7 937	1 419	561	1 980	9 917

5.3. Implementation of commitment appropriations

5.3.1. Implementation of commitment appropriations - Title 1

EUR '000

Item	Total approp. available	Commitments made					Appropriations carried over to 2020			Appropriations lapsing			
		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
1100 Basic salaries	1 613	1 589	-	-	1 589	98 %	-	-	-	24	-	-	24
1101 Family allowances	184	184	-	-	184	100 %	-	-	-	-	-	-	-
1102 Expatriation and foreign-residence allowances	191	191	-	-	191	100 %	-	-	-	-	-	-	-
1103 Managerial allowances	16	16	-	-	16	100 %	-	-	-	-	-	-	-
1113 Contract Agents	543	543	-	-	543	100 %	-	-	-	-	-	-	-
1114 Administrative/support staff IPA	109	-	-	55	55	51 %	54	-	54	-	-	-	-
1130 Employer's social security contribution	108	108	-	-	108	100 %	-	-	-	-	-	-	-
1141 Travel expenses for annual leave	31	31	-	-	31	100 %	-	-	-	-	-	-	-
1150 Trainees	78	78	-	-	78	100 %	-	-	-	0	-	-	0
1176 Officials on secondment from Member States	166	166	-	-	166	100 %	-	-	-	-	-	-	-
1181 Daily allowances	18	18	-	-	18	100 %	-	-	-	-	-	-	-
1182 Removal cost reimbursements	5	5	-	-	5	100 %	-	-	-	-	-	-	-
1183 Travel in expenses	3	3	-	-	3	100 %	-	-	-	-	-	-	-
1184 Installation allowances	23	23	-	-	23	100 %	-	-	-	-	-	-	-
Total Chapter 11	3 088	2 954	-	55	3 009	97 %	54	-	54	24	-	-	24
1210 Interview expenses	26	26	-	-	26	100 %	-	-	-	-	-	-	-
1220 External selection committee member reimbursements	3	3	-	-	3	100 %	-	-	-	-	-	-	-
1230 Miscellaneous expenditure on staff recruitment	9	7	-	-	7	78 %	-	-	-	2	-	-	2
Total Chapter 12	38	36	-	-	36	95 %	-	-	-	2	-	-	2
1300 Missions, duty travel,	40	40	-	-	40	100 %	-	-	-	-	-	-	-

Item	Total approp. available	Commitments made					Appropriations carried over to 2020			Appropriations lapsing			
		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
and ancillaries													
Total Chapter 13	40	40	-	-	40	100 %	-	-	-	-	-	-	-
1410 Medical service	31	31	-	-	31	100 %	-	-	-	-	-	-	-
1421 Social well-being of staff	12	8	-	-	8	64 %	-	-	-	4	-	-	4
1423 Other allowances and social welfare	49	45	-	-	45	93 %	-	-	-	3	-	-	3
Total Chapter 14	91	83	-	-	83	92 %	-	-	-	8	-	-	8
1500 Training	95	95	-	-	95	100 %	-	-	-	0	-	-	0
Total Chapter 15	95	95	-	-	95	100 %	-	-	-	0	-	-	0
1601 Administrative assistance from European Union institutions	36	36	-	-	36	100 %	-	-	-	-	-	-	-
1602 Interim services	91	91	-	-	91	100 %	-	-	-	-	-	-	-
1603 Administrative/support staff	57	-	-	31	31	55 %	26	-	26	-	-	-	-
1604 Provision of HR related services by external providers	14	12	-	-	12	87 %	-	-	-	2	-	-	2
Total Chapter 16	198	139	-	31	170	86 %	26	-	26	2	-	-	2
1701 Representation costs	7	5	-	-	5	76 %	-	-	-	2	-	-	2
1702 Internal staff events	2	1	-	-	1	90 %	-	-	-	0	-	-	0
Total Chapter 17	9	7	-	-	7	79 %	-	-	-	2	-	-	2
Total Title 1	3 558	3 354	-	86	3 441	97 %	80	-	80	38	-	-	38

5.3.2. Implementation of commitment appropriations - Title 2

EUR '000

Item	Total approp. available	Commitments made						Appropriations carried over to 2020			Appropriations lapsing			
		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total	
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12	
2000 Renting costs	399	399	-	-	399	100 %	-	-	-	0	-	-	0	
2010 Insurance	2	2	-	-	2	100 %	-	-	-	0	-	-	0	
2030 Cleaning and maintenance	40	36	-	-	36	91 %	-	-	-	4	-	-	4	
2050 Security and surveillance of buildings	30	30	-	-	30	100 %	-	-	-	-	-	-	-	
2070 Service charges	66	66	-	-	66	100 %	-	-	-	0	-	-	0	
Total Chapter 20	537	534	-	-	534	99 %	-	-	-	4	-	-	4	
2100 ICT hardware expenditure	167	166	-	-	166	99 %	-	-	-	1	-	-	1	
2110 ICT software expenditure	97	97	-	-	97	100 %	-	-	-	0	-	-	0	
2120 Services provided by third parties	73	72	-	-	72	100 %	-	-	-	0	-	-	0	
2140 Telecommunication charges	11	11	-	-	11	99 %	-	-	-	0	-	-	0	
Total Chapter 21	348	346	-	-	346	99 %	-	-	-	2	-	-	2	
2210 New and replacement furniture purchases	53	52	-	-	52	100 %	-	-	-	0	-	-	0	
2221 Purchase and maintenance of office equipment	47	47	-	-	47	100 %	-	-	-	-	-	-	-	
Total Chapter 22	99	99	-	-	99	100 %	-	-	-	0	-	-	0	
2300 Stationery and office supplies	2	2	-	-	2	100 %	-	-	-	0	-	-	0	
2330 Legal expenses (provision)	74	64	-	-	64	87 %	-	-	-	6	-	4	10	
2352 Internal catering expenses	4	4	-	-	4	100 %	-	-	-	0	-	-	0	
2354 Postage and delivery charges	4	3	-	-	3	73 %	-	-	-	1	-	-	1	
2355 Financial Audit and Accounting	52	49	-	-	49	95 %	-	-	-	3	-	-	3	
Total Chapter 23	135	122	-	-	122	90 %	-	-	-	9	-	4	13	

EUR '000

Item	Total approp. available	Commitments made					Appropriations carried over to 2020			Appropriations lapsing			
		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
2500 Admin meeting expenditure	2	1	-	-	1	33 %	-	-	-	1	-	-	1
2510 Management Board	73	70	-	-	70	96 %	-	-	-	3	-	-	3
2511 Management Board interpretation	32	32	-	-	32	100 %	-	-	-	-	-	-	-
2520 Experts' Forum	101	98	-	-	98	96 %	-	-	-	4	-	-	4
Total Chapter 25	208	200	-	-	200	96 %	-	-	-	8	-	-	8
2700 SLA with EU Publications Office	5	4	-	-	4	76 %	-	-	-	1	-	-	1
Total Chapter 27	5	4	-	-	4	76 %	-	-	-	1	-	-	1
Total Title 2	1 334	1 305	-	-	1 305	98 %	-	-	-	24	-	4	28

5.3.3. Implementation of commitment appropriations - Title 3

EUR '000

Item	Total approp. availabl e	Commitments made					Appropriations carried over to 2020			Appropriations lapsing			
		from final adopt. budget	from carry- overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry- overs	from assign. revenue	Total
	1	2	3	4	5=2+3+ 4	6=5/1	7	8	9=7+8	10	11	12	13=10+ 11+12
3001 Translations	432	432	-	-	432	100 %	-	-	-	-	-	-	-
Total Chapter 30	432	432	-	-	432	100 %	-	-	-	-	-	-	-
3111 Missions	140	140	-	-	140	100 %	-	-	-	-	-	0	0
Total Chapter 31	140	140	-	-	140	100 %	-	-	-	-	-	0	0
3215 Research statistics and indices	1 230	1 221	-	-	1 221	99 %	-	-	-	9	-	-	9
Total Chapter 32	1 230	1 221	-	-	1 221	99 %	-	-	-	9	-	-	9
3315 Gender based violence	489	483	-	-	483	99 %	-	-	-	6	-	-	6
Total Chapter 33	489	483	-	-	483	99 %	-	-	-	6	-	-	6
3415 Implementing gender mainstreaming	231	228	-	-	228	99 %	0	-	0	3	-	-	3
Total Chapter 34	231	228	-	-	228	99 %	0	-	0	3	-	-	3
3512 Stakeholders and communication	694	692	-	-	692	100 %	-	-	-	2	-	-	2
Total Chapter 35	694	692	-	-	692	100 %	-	-	-	2	-	-	2
3602 IPA activities	389	-	-	164	164	42 %	225	-	225	-	-	-	-
Total Chapter 36	389	-	-	164	164	42 %	225	-	225	-	-	-	-
Total Title 3	3 605	3 195	-	164	3 359	93 %	225	-	225	20	-	0	21
GRAND TOTAL	8 496	7 855	-	250	8 105	95 %	305	-	305	82	-	4	87

5.4. Implementation of payment appropriations

5.4.1. Implementation of payment appropriations - Title 1

EUR '000

Item	Total approp. availab.	Payments made					Appropriations carried over to 2020				Appropriations lapsing				
		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total	
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
1100	Basic salaries	1 613	1 589	-	-	1 589	98 %	-	-	-	-	24	-	-	24
1101	Family allowances	184	184	-	-	184	100 %	-	-	-	-	-	-	-	-
1102	Expatriation and foreign-residence allowances	191	191	-	-	191	100 %	-	-	-	-	-	-	-	-
1103	Managerial allowances	16	16	-	-	16	100 %	-	-	-	-	-	-	-	-
1113	Contract Agents IPA	543	543	-	-	543	100 %	-	-	-	-	-	-	-	-
1114	Administrative/support staff	109	-	-	37	37	34 %	-	-	72	72	-	-	-	-
1130	Employer's social security contribution	108	108	-	-	108	100 %	-	-	-	-	-	-	-	-
1141	Travel expenses for annual leave	31	31	-	-	31	100 %	-	-	-	-	-	-	-	-
1150	Trainees	79	78	0	-	78	99 %	-	-	-	-	0	1	-	1
1176	Officials on secondment from Member States	166	166	-	-	166	100 %	-	-	-	-	-	-	-	-
1181	Daily allowances	18	18	-	-	18	100 %	-	-	-	-	-	-	-	-
1182	Removal cost reimbursements	5	5	-	-	5	100 %	-	-	-	-	-	-	-	-
1183	Travel in expenses	3	3	-	-	3	100 %	-	-	-	-	-	-	-	-
1184	Installation allowances	23	23	-	-	23	100 %	-	-	-	-	-	-	-	-
Total Chapter 11		3 089	2 954	0	37	2 991	97 %	-	-	72	72	24	1	-	25
1210	Interview expenses	34	15	4	-	19	56 %	11	-	-	11	-	4	-	4
1220	External selection committee member reimbursements	4	1	-	-	1	36 %	2	-	-	2	-	1	-	1
1230	Miscellaneous	10	5	1	-	6	58 %	2	-	-	2	2	-	-	2

EUR '000

Item	Total approp. availab.	Payments made					Appropriations carried over to 2020					Appropriations lapsing			
		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total	
	1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13	
expenditure on staff recruitment															
Total Chapter 12	47	21	5	-	26	55 %	15	-	-	15	2	5	-	7	
1300 Missions, duty travel, and ancillaries	43	33	2	-	35	81 %	7	-	-	7	-	1	-	1	
Total Chapter 13	43	33	2	-	35	81 %	7	-	-	7	-	1	-	1	
1410 Medical service	31	28	0	-	28	88 %	3	-	-	3	-	1	-	1	
1421 Social well-being of staff	12	8	1	-	8	66 %	-	-	-	-	4	-	-	4	
1423 Other allowances and social welfare	49	45	-	-	45	93 %	-	-	-	-	3	-	-	3	
Total Chapter 14	92	81	1	-	81	88 %	3	-	-	3	8	1	-	8	
1500 Training	99	69	1	-	70	71 %	26	-	-	26	0	3	-	4	
Total Chapter 15	99	69	1	-	70	71 %	26	-	-	26	0	3	-	4	
1601 Administrative assistance from European Union institutions	37	34	1	-	35	93 %	2	-	-	2	-	0	-	0	
1602 Interim services	97	83	6	-	89	92 %	7	-	-	7	-	0	-	0	
1603 IPA Administrative/support staff	58	-	-	23	23	39 %	-	-	35	35	-	-	-	-	
1604 Provision of HR related services by external providers	28	7	12	-	19	67 %	6	-	-	6	2	2	-	3	
Total Chapter 16	221	123	20	23	166	75 %	16	-	35	51	2	2	-	4	
1701 Representation costs	7	5	-	-	5	76 %	-	-	-	-	2	-	-	2	
1702 Internal staff events	2	1	-	-	1	90 %	-	-	-	-	0	-	-	0	
Total Chapter 17	9	7	-	-	7	79 %	-	-	-	-	2	-	-	2	
Total Title 1	3 600	3 289	28	59	3 376	94 %	65	-	107	173	38	14	-	52	

5.4.2. Implementation of payment appropriations - Title 2

EUR '000

Item	Total approp. availab.	Payments made					Appropriations carried over to 2020					Appropriations lapsing			
		from final adopt. budget	from carry- overs	from assign. revenue	Total	%	Autom. carry- overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry- overs	from assign. rev.	Total	
		1	2	3	4	5=2+3+ 4	6=5/1	7	8	9	10=7+8 +9	11	12	13	14=11+ 12+13
2000	Renting costs	399	399	-	-	399	100 %	-	-	-	-	0	-	-	0
2010	Insurance	2	2	-	-	2	100 %	-	-	-	-	0	-	-	0
2030	Cleaning and maintenance	42	27	2	-	29	69 %	9	-	-	9	4	0	-	4
2040	Fitting-out of premises	0	-	0	-	0	91 %	-	-	-	-	-	0	-	0
2050	Security and surveillance of buildings	33	28	2	-	30	92 %	2	-	-	2	-	1	-	1
2070	Service charges	66	66	-	-	66	100 %	-	-	-	-	0	-	-	0
Total Chapter 20		543	523	4	-	527	97 %	11	-	-	11	4	1	-	4
2100	ICT hardware expenditure	220	76	53	-	129	59 %	90	-	-	90	1	-	-	1
2110	ICT software expenditure	119	56	22	-	77	65 %	41	-	-	41	0	0	-	0
2120	Services provided by third parties	110	67	37	-	104	95 %	5	-	-	5	0	0	-	1
2140	Telecommunication charges	14	8	3	-	11	76 %	3	-	-	3	0	0	-	0
Total Chapter 21		462	207	114	-	321	69 %	139	-	-	139	2	0	-	2
2210	New and replacement furniture purchases	53	-	-	-	-	0 %	52	-	-	52	0	-	-	0
2221	Purchase and maintenance of office equipment	48	-	0	-	0	1 %	47	-	-	47	-	1	-	1
Total Chapter 22		101	-	0	-	0	0 %	99	-	-	99	0	1	-	1
2300	Stationery and office supplies	2	2	-	-	2	100 %	-	-	-	-	0	-	-	0
2330	Legal expenses (provision)	82	43	7	-	50	61 %	21	-	-	21	6	1	4	11
2352	Internal catering expenses	5	4	0	-	5	100 %	-	-	-	-	0	0	-	0
2354	Postage and delivery charges	4	2	0	-	3	67 %	0	-	-	0	1	0	-	1

EUR '000

Item	Total approp. availab.	Payments made					Appropriations carried over to 2020				Appropriations lapsing			
		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
2355 Financial Audit and Accounting	67	39	16	-	54	81 %	10	-	-	10	3	-	-	3
Total Chapter 23	159	90	23	-	113	71 %	32	-	-	32	9	1	4	15
2500 Admin meeting expenditure	2	1	-	-	1	33 %	-	-	-	-	1	-	-	1
2510 Management Board	73	47	-	-	47	64 %	23	-	-	23	3	-	-	3
2511 Management Board interpretation	32	32	-	-	32	100 %	-	-	-	-	-	-	-	-
2520 Experts' Forum	101	58	-	-	58	57 %	40	-	-	40	4	-	-	4
Total Chapter 25	208	137	-	-	137	66 %	63	-	-	63	8	-	-	8
2700 SLA with EU Publications Office	6	2	1	-	2	35 %	2	-	-	2	1	1	-	2
Total Chapter 27	6	2	1	-	2	35 %	2	-	-	2	1	1	-	2
Total Title 2	1 480	959	142	-	1 101	74 %	346	-	-	346	24	4	4	32

5.4.3. Implementation of payment appropriations - Title 3

EUR '000

Item	Total approp. availab.	Payments made					Appropriations carried over to 2020					Appropriations lapsing			
		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total	
	1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13	
3001 Translations	454	343	22	-	365	80 %	89	-	-	89	-	0	-	0	
Total Chapter 30	454	343	22	-	365	80 %	89	-	-	89	-	0	-	0	
3111 Missions	149	129	7	-	135	91 %	11	-	-	11	-	2	0	3	
Total Chapter 31	149	129	7	-	135	91 %	11	-	-	11	-	2	0	3	
3215 Research statistics	1 756	911	521	-	1 432	82 %	309	-	-	309	9	6	-	15	
Total Chapter 32	1 756	911	521	-	1 432	82 %	309	-	-	309	9	6	-	15	
3315 Gender based	687	204	197	-	401	58 %	279	-	-	279	6	1	-	7	
Total Chapter 33	687	204	197	-	401	58 %	279	-	-	279	6	1	-	7	
3415 Implementing gender	521	220	277	-	497	95 %	8	-	0	9	3	12	-	15	
Total Chapter 34	521	220	277	-	497	95 %	8	-	0	9	3	12	-	15	
3512 Stakeholders and	879	494	171	-	664	76 %	198	-	-	198	2	15	-	17	
Total Chapter 35	879	494	171	-	664	76 %	198	-	-	198	2	15	-	17	
3602 IPA activities	390	-	-	124	124	32 %	-	-	266	266	-	-	-	-	
Total Chapter 36	390	-	-	124	124	32 %	-	-	266	266	-	-	-	-	
Total Title 3	4 837	2 300	1 194	124	3 619	75 %	895	-	266	1 161	20	37	0	58	
GRAND TOTAL	9 917	6 548	1 364	184	8 096	82 %	1 306	-	373	1 679	82	55	4	142	

6. OUTSTANDING COMMITMENTS

6.1. Outstanding commitments – Title 1

EUR '000

Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
	Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstanding at year-end	
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
1100 Basic salaries	-	-	-	-	1 589	1 589	-	-	-
1101 Family allowances	-	-	-	-	184	184	-	-	-
1102 Expatriation and foreign-residence allowances	-	-	-	-	191	191	-	-	-
1103 Managerial allowances	-	-	-	-	16	16	-	-	-
1113 Contract Agents	-	-	-	-	543	543	-	-	-
1114 IPA Administrative/support staff	-	-	-	-	55	37	-	18	18
1130 Employer's social security contribution	-	-	-	-	108	108	-	-	-
1141 Travel expenses for annual leave	-	-	-	-	31	31	-	-	-
1150 Trainees	1	(1)	0	(0)	78	78	-	-	(0)
1176 Officials on secondment from Member States	-	-	-	-	166	166	-	-	-
1181 Daily allowances	-	-	-	-	18	18	-	-	-
1182 Removal cost reimbursements	-	-	-	-	5	5	-	-	-
1183 Travel in expenses	-	-	-	-	3	3	-	-	-
1184 Installation allowances	-	-	-	-	23	23	-	-	-
Total chapter 11	1	(1)	0	(0)	3 009	2 991	-	18	18
1210 Interview expenses	8	(4)	4	-	26	15	-	11	11
1220 External selection committee member reimbursements	1	(1)	-	-	3	1	-	2	2
1230 Miscellaneous expenditure on staff recruitment	1	-	1	-	7	5	-	2	2
Total chapter 12	10	(5)	5	-	36	21	-	15	15
1300 Missions, duty travel, and ancillaries	3	(1)	2	-	40	33	-	7	7
Total chapter 13	3	(1)	2	-	40	33	-	7	7

Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
	Commitm. carried for- ward from pre- vious year	Decommitt. Revaluation Cancel- lations	Pay- ments	Total	Commit- ments made during the year	Pay- ments	Cancel- lation of commit. which cannot be carried forward	Commit. outstand- ing at year-end	
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
1410 Medical service	1	(1)	0	-	31	28	-	3	3
1421 Social well-being of staff	1	-	1	-	8	8	-	-	-
1423 Other allowances and social welfare	-	-	-	-	45	45	-	-	-
Total chapter 14	1	(1)	1	-	83	81	-	3	3
1500 Training	4	(3)	1	-	95	69	-	26	26
Total chapter 15	4	(3)	1	-	95	69	-	26	26
1601 Administrative assistance from European Union institutions	1	(0)	1	-	36	34	-	2	2
1602 Interim services	7	(0)	6	-	91	83	-	7	7
1603 IPA Administrative/support staff	1	-	0	0	31	22	-	9	9
1604 Provision of HR related services by external providers	14	(2)	12	-	12	7	-	6	6
Total chapter 16	23	(2)	20	0	170	145	-	25	25
1701 Representation costs	-	-	-	-	5	5	-	-	-
1702 Internal staff events	-	-	-	-	1	1	-	-	-
Total chapter 17	-	-	-	-	7	7	-	-	-
Total Title 1	42	(14)	28	0	3 441	3 348	-	93	93

6.2. Outstanding commitments – Title 2

EUR '000

Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
	Commitm. carried for- ward from pre- vious year	Decommit. Revaluation Cancel- lations	Pay- ments	Total	Commit- ments made during the year	Pay- ments	Cancel- lation of commit. which cannot be carried forward	Commit. outstand- ing at year-end	
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
2000 Renting costs	-	-	-	-	399	399	-	-	-
2010 Insurance	-	-	-	-	2	2	-	-	-
2030 Cleaning and maintenance	3	(0)	2	-	36	27	-	9	9
2040 Fitting-out of premises	0	(0)	0	-	-	-	-	-	-
2050 Security and surveillance of buildings	2	(1)	2	-	30	28	-	2	2
2070 Service charges	-	-	-	-	66	66	-	-	-
Total chapter 20	5	(1)	4	-	534	523	-	11	11
2100 ICT hardware expenditure	53	-	53	-	166	76	-	90	90
2110 ICT software expenditure	22	(0)	22	-	97	56	-	41	41
2120 Services provided by third parties	37	(0)	37	-	72	67	-	5	5
2140 Telecommunication charges	3	(0)	3	-	11	8	-	3	3
Total chapter 21	114	(0)	114	-	346	207	-	139	139
2210 New and replacement furniture purchases furniture	-	-	-	-	52	-	-	52	52
2221 Purchase and maintenance of office equipment	1	(1)	0	-	47	-	-	47	47
Total chapter 22	1	(1)	0	-	99	-	-	99	99
2300 Stationery and office supplies	-	-	-	-	2	2	-	-	-
2330 Legal expenses (provision)	8	(1)	7	-	64	43	-	21	21
2352 Internal catering expenses	0	(0)	0	-	4	4	-	-	-
2354 Postage and delivery charges	0	(0)	0	-	3	2	-	0	0
2355 Financial Audit and Accounting	16	-	16	-	49	39	-	10	10

Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
	Commitm. carried for- ward from pre- vious year	Decommit. Revaluation Cancel- lations	Pay- ments	Total	Commit- ments made during the year	Pay- ments	Cancel- lation of commit. which cannot be carried forward	Commit. outstand- ing at year-end	
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	
Total chapter 23	24	(1)	23	–	122	90	–	32	32
2500 Admin meeting expenditure	–	–	–	–	1	1	–	–	–
2510 Management Board	–	–	–	–	70	47	–	23	23
2511 Management Board interpretation	–	–	–	–	32	32	–	–	–
2520 Experts' Forum	–	–	–	–	98	58	–	40	40
Total chapter 25	–	–	–	–	200	137	–	63	63
2700 SLA with EU Publications Office	1	(1)	1	–	4	2	–	2	2
Total chapter 27	1	(1)	1	–	4	2	–	2	2
Total Title 2	146	(4)	142	–	1 305	959	–	346	346

6.3. Outstanding commitments – Title 3

EUR '000

Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
	Commitm. carried for- ward from pre- vious year	Decommit. Revaluation Cancel- lations	Pay- ments	Total	Commit- ments made during the year	Pay- ments	Cancel- lation of commit. which cannot be carried forward	Commit. outstand- ing at year-end	
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	
3001 Translations	23	(0)	22	-	432	343	-	89	89
Total chapter 30	23	(0)	22	-	432	343	-	89	89
3111 Missions	9	(2)	7	-	140	129	-	11	11
Total chapter 31	9	(2)	7	-	140	129	-	11	11
3215 Research statistics and indices	526	(6)	521	-	1 221	911	-	309	309
Total chapter 32	526	(6)	521	-	1 221	911	-	309	309
3315 Gender based violence	198	(1)	197	-	483	204	-	279	279
Total chapter 33	198	(1)	197	-	483	204	-	279	279
3415 Implementing gender mainstreaming	289	(12)	277	-	228	220	-	8	8
Total chapter 34	289	(12)	277	-	228	220	-	8	8
3512 Stakeholders and communication	185	(15)	171	-	692	494	-	198	198
Total chapter 35	185	(15)	171	-	692	494	-	198	198
3602 IPA activities	1	(0)	1	-	164	123	-	41	41
Total chapter 36	1	(0)	1	-	164	123	-	41	41
Total Title 3	1 233	(37)	1 195	-	3 359	2 424	-	936	936
GRAND TOTAL	1 421	(55)	1 365	0	8 105	6 730	-	1 374	1 375

7. GLOSSARY

ABAC

This is the name given to the Commission's accounting system, which since 2005 has been enriched by accrual accounting rules. Apart from the cash-based budget accounts, the Commission produces accrual-based accounts which recognise revenue when earned, rather than when collected. Expenses are recognised when incurred rather than when paid. This contrasts with cash basis budgetary accounting that recognises transactions and other events only when cash is received or paid.

Accounting

The act of recording and reporting financial transactions, including the creation of the transaction, its recognition, processing, and summarisation in the financial statements.

Accounting Officer

The role, powers and responsibilities of the accounting officer are set out in the Financial Regulation:

- proper implementation of payments,
- collection of revenue,
- recovery of amounts and offsetting,
- keeping, preparing and presenting the accounts,
- laying down the accounting rules and methods and the chart of accounts,
- laying down and validating the accounting systems and validating systems laid down by the authorising officer to supply or justify accounting information (local systems),
- treasury management,
- designation of the Imprest Administrators,
- opening and closing bank accounts in the name of the Institution.

Administrative appropriations

Administrative appropriations cover the running costs of the Institutions and entities (staff, buildings, office equipment).

Adjustment

Amending budget or transfer of funds from one budget item to another.

Adopted budget

Draft budget becomes the adopted budget as soon as approved by the Budgetary Authority.

Cf. Budget

Agencies

EU bodies having a distinct legal personality, and to whom budget implementing powers may be delegated under strict conditions. They are subject to a distinct discharge from the discharge authority.

Amending budget

Decision adopted during the budget year to amend (increase, decrease, transfer) aspects of the adopted budget of that year.

Annuality

The budgetary principle according to which expenditure and revenue is programmed and authorised for one year, starting on 1 January and ending on 31 December.

Appropriations

Budget funding.

The budget forecasts both commitments (legal pledges to provide finance, provided that certain conditions are fulfilled) and payments (cash or bank transfers to the beneficiaries). Appropriations for commitments and payments often differ — differentiated appropriations — because multiannual

programmes and projects are usually fully committed in the year they are decided and are paid over the years as the implementation of the programme and project progresses. Non-differentiated appropriations apply to administrative expenditure and commitment appropriations equal payment appropriations.

Assigned revenue External/Internal

Dedicated revenue received to finance specific items of expenditure.

Main sources of external assigned revenue *are financial contributions from third countries to programmes financed by the Union.*

Main sources of internal assigned revenue are revenue from third parties in respect of goods, services or work supplied at their request, revenue arising from the repayment of amounts wrongly paid and revenue from the sale of publications and films, including those on an electronic medium.

The complete list of items constituting assigned revenue is given in the Financial Regulation Art. 21.

Authorising Officer by Delegation (AOD)

The AOD is responsible in each entity for authorising revenue and expenditure operations in accordance with the principles of sound financial management and for ensuring that the requirements of legality and regularity are complied with.

The AOD is responsible for taking all financial decision concerning actions under his/her responsibility. Particularly, he/she must take decisions to implement the budget based on his/her risk analysis.

Budget

Annual financial plan, drawn up according to budgetary principles, that provides forecasts and authorises, for each financial year, an estimate of future costs and revenue and expenditures and their detailed description and justification, the latter included in budgetary remarks.

Budget result

The difference between income received and amounts paid, including adjustments for carry-overs, cancellations and exchange rate differences.

For agencies, the resulting amount will have to be reimbursed to the funding authority as provided in the Financial Regulation for agencies.

Budget implementation

Consumption of the budget through expenditure and revenue operations.

Budget item / Budget line / Budget position

As far as the budget structure is concerned, revenue and expenditure are shown in the budget in accordance with a binding nomenclature, which reflects the nature and purpose of each item, as imposed by the budgetary authority. The individual headings (title, chapter, article or item) provide a formal description of the nomenclature.

Budgetary authority

Institutions with decisional powers on budgetary matters: for the EU institutions, the European Parliament and the Council of Ministers.

For the agencies and joint undertakings, their board is the budgetary authority.

Budgetary commitment

A budgetary commitment is a reservation of appropriations to cover for subsequent expenses.

Cancellation of appropriations

Unused appropriations that may no longer be used.

Carryover of appropriations

Exception to the principle of annuality in so far as appropriations that could not be used in a given budget year may, under strict conditions, be exceptionally carried over for use during the following year.

Commitment appropriations

Commitment appropriations cover the total cost of legal obligations (contracts, grant agreements/decisions) that could be signed in the current financial year. Financial Regulation Art. 7: *Commitment appropriations cover the total cost in the current financial year of legal obligations (contracts, grant agreements/decisions) entered into for operations extending over more than one year.*

De-commitment

Cancellation of a reservation of appropriations.

Differentiated appropriations

Differentiated appropriations are used to finance multiannual operations; they cover, for the current financial year, the total cost of the legal obligations entered into for operations whose implementation extends over more than one financial year. Financial Regulation Art. 7: *Differentiated appropriations are entered for multiannual operations. They consist of commitment appropriations and payment appropriations.*

Earmarked revenue

Revenue earmarked for a specific purpose, such as income from foundations, subsidies, gifts and bequests, including the earmarked revenue specific to each institution.

Cf. Assigned revenue

Economic result

Impact on the balance sheet of expenditure and revenue based on accrual accounting rules.

Entitlements established

Entitlements are recovery orders that the European Union must establish for collecting income.

Exchange rate difference

The difference resulting from currency exchange rates applied to the transactions concerning countries outside the euro area, or from the revaluation of assets and liabilities in foreign currency at the closure.

Expenditure

Term used to describe spending the budget from all types of funds sources.

Financial regulation (FR)

Adopted through the ordinary legislative procedure after consulting the European Court of Auditors, this regulation lays down the rules for the establishment and implementation of the general budget of the European Union.

For reference, Regulation (EU, Euratom) No 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union

Funds Source

Type of appropriations

Grants

Direct financial contributions, by way of donation, from the budget in order to finance either an action intended to help achieve an objective part of an EU policy or the functioning of a body, which pursues an aim of general European interest or has an objective forming part of an EU policy.

Implementation

Cf. Budget implementation

Income

Cf. Revenue

Joint Undertakings (JUs)

A legal EU-body established under the Treaty on the Functioning of the European Union. The term can be used to describe any collaborative structure proposed for the *"efficient execution of Union research, technological development and demonstration programmes"*.

Lapsing appropriations

Unused appropriations to be cancelled at the end of the financial year. *Lapsing* means the cancellation of all or part of the authorisation to make expenditures and/or incur liabilities, which is represented by an appropriation.

Only for joint undertakings, as specified in their Financial Rules, any unused appropriations may be entered in the estimate of revenue and expenditure of up to the following three financial years (the so-called "N+3" rule). Hence, lapsing appropriations for JUs could be re-activated until financial year "N+3".

Legal base (basic act)

The legal base or basis is, as a general rule, a law based on an article in the Treaty on the Functioning of the European Union giving competence to the Community for a specific policy area and setting out the conditions for fulfilling that competence including budget implementation. Certain articles from the treaty authorise the Commission to undertake certain actions, which imply spending, without there being a further legal act.

Legal commitment

A legal commitment establishes a legal obligation towards third parties.

Non-differentiated appropriations

Non-differentiated appropriations are for operations of an annual nature. (Financial Regulation Art. 9). In the EU Budget, non-differentiated appropriations apply to administrative expenditure, for agricultural market support and direct payments.

Operational appropriations

Operational appropriations finance the different policies, mainly in the form of grants or procurement.

Outstanding commitment

Outstanding commitments (or RAL, from the French 'reste à liquider') are defined as the amount of appropriations committed that have not yet been paid or legal commitments having not fully given rise to liquidation by payments. They stem directly from the existence of multiannual programmes and the dissociation between commitment and payment appropriations.

Outturn

Cf. Budget result

Payment

A payment is a disbursement to honour legal obligations.

Payment appropriations

Payment appropriations cover expenditure due in the current year, arising from legal commitments entered in the current year and/or earlier years (Financial Regulation Art. 7).

RAL

Sum of outstanding commitments. Cf. Outstanding commitments

Recovery

The recovery order is the procedure by which the Authorising officer by Delegation (AOD) registers an entitlement by the Commission in order to retrieve the amount, which is due. The entitlement is the right that the Commission has to claim the sum, which is due by a debtor, usually a beneficiary.

Result

Cf. Budget result

Revenue

Term used to describe income from all sources financing the budget.

Rules of application

Detailed rules for the implementation of the financial regulation. They are set out in a Commission regulation adopted after consulting all institutions and cannot alter the financial regulation upon which they depend.

Surplus

Positive difference between revenue and expenditure (Cf. Budget result) which has to be returned to the funding authority as provided in the Financial Regulation.

Transfer

Transfers between budget lines imply the relocation of appropriations from one budget line to another, in the course of the financial year, and thereby they constitute an exception to the budgetary principle of specification. However, they are expressly authorised by the Treaty on the Functioning of the European Union under the conditions laid down in the Financial Regulation. The Financial Regulation identifies different types of transfers depending on whether they are between or within budget titles, chapters, articles or headings and require different levels of authorisation.