



Annual accounts of the European Institute for Gender Equality

Financial year 2021

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CERTIFICATION OF THE ACCOUNTS

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the EIGE, European Institute for Gender Equality in accordance with Article 102 of the Framework Financial Regulation ('FFR')¹ and I hereby certify that the annual accounts of the EIGE for the year 2021 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.

Rosa ALDEA BUSQUETS

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

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.

BACKGROUND INFORMATION NOTE

1. General background on the entity

Establishment

The European Institute for Gender Equality (EIGE) is an autonomous body of the European Union, established 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. It was established by Regulation (EC) No 1922/2006 of the European Parliament and of the Council of 20 December 2006 and has its seat in Vilnius, Lithuania.

Mission

EIGE's mission is to become the European knowledge centre on gender equality issues. It strives to make equality between women and men a reality for all Europeans and beyond.

Main operational activities

EIGE plays a central role in addressing the challenges and promotion of equality between women and men across the European Union. It collects, analyses, processes and disseminates data and information on gender equality issues, whilst at the same time making them comparable, reliable and relevant for the users. To support better-informed policy-making, EIGE contributes to the promotion of gender equality in Europe, through the delivery of high-level expertise to the European Commission, the European Parliament, the Member States and Enlargement countries.

Governance

EIGE is headed by a Director, who is appointed by the Management Board which is responsible for the Agency's governance as well as all administrative and budgetary activities. The Board members are appointed in a way that secures the highest standards of competence and a broad range of relevant and transdisciplinary expertise in the area of gender equality, while aiming on a balanced representation between men and women on the Management Board.

The Management Board consists of:

- Eighteen representatives from the Member States, operating on a rotation basis. The Member State representatives are appointed by the Council, based a proposal from each Member State concerned.
- One member representing the European Commission.

To ensure excellence and independence in the activities of the Institute, the Director is supported by the EIGE's Experts Forum. The Experts' Forum is an advisory body that provides expertise and knowledge in the field of gender equality. It constitutes a mechanism for an exchange of information in relation to gender equality issues, the pooling of knowledge and close cooperation between the Institute and competent bodies in the Member States. It is composed of members from competent bodies specialised in gender equality issues from every Member State of the European Union.

Sources of financing

The Agency's operations are mainly financed from the general budget of the European Union through an annual subsidy.

2. Annual accounts

Basis for preparation

The legal framework and the deadlines for the preparation of the annual accounts are set by the Framework Financial Regulation (FFR)². As per this regulation, the annual accounts are prepared in accordance with the rules adopted by the Accounting Officer of the Commission (EU Accounting Rules, EAR), which are based on internationally accepted accounting standards for the public sector (IPSAS).

Accounting Officer

In accordance with the FFR, the Management Board of the entity appoints the Accounting Officer who is, amongst other tasks, responsible for preparation of the annual accounts, which are consolidated in those of the EU.

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.

Composition of the annual accounts

The annual accounts cover the period from 1 January to 31 December and comprise the financial statements and the reports on the implementation of the budget. While the financial statements and the complementary notes are prepared on an accrual accounting basis, the budget implementation reports are primarily based on movements of cash.

Process from provisional accounts to discharge

The provisional annual accounts prepared by the Accounting Officer are transmitted, by 1 March of the following year, to the European Court of Auditors (ECA) and to the audit company selected by the entity. Following the audit, the Accounting Officer prepares the final annual accounts and submits them to the Management Board for opinion.

The final annual accounts, together with the opinion of the Management Board, are sent to the accounting officer of the Commission, the Court of Auditors, the European Parliament and the Council by 1 July of the following financial year. The ECA scrutinises the final annual accounts and includes any findings in the annual report for the European Parliament and the Council.

It falls to the Council to recommend, and then to the European Parliament to decide, whether to grant discharge to the Director in respect of the implementation of the budget for a given financial year. Amongst other elements this decision is also based on a review of the accounts and the annual report of the ECA.

² 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

3. Operational highlights

Achievements of the year

The Institute continued to build its reputation as the European Union's knowledge centre on gender equality, providing high quality data, research and tools to ensure evidence-based policymaking in the EU institutions and Member States. International organisations, civil society, academia and the media also continued to use EIGE's evidence in their work.

EIGE continued to assess the impact of the COVID-19 pandemic on gender equality. To mark International Women's Day, EIGE released a study examining the socio-economic consequences of the pandemic for women and men. The study found that heavy job losses, increases in unpaid care work and spikes in domestic violence had hit women hardest.

The Gender Equality Index 2021 confirmed that while fragile gains have been made for gender equality, big losses are also emerging because of the pandemic. The Index took a special look at health, and found that women and men have faced different challenges during the pandemic. For example, as women are overrepresented in the healthcare sector, they face a higher risk of contracting the virus, while men with COVID-19 are at higher risk of hospitalisation.

EIGE conducted its first online panel surveys in 2021. One EU-wide survey looked at how paid and unpaid work hours changed for women and men during the pandemic. The results will form part of the Gender Equality Index 2022.

Another survey collected data on the experience of women and men who do platform work (also called gig work), such as ride hailing and food delivery. EIGE released the results of this survey, together with the outcomes of a study on artificial intelligence, platform work and gender equality, in parallel with the European Commission's launch of its proposal for a Directive to improve the working conditions of platform workers. This will enable EU and Member State policymakers to use evidence from the study while developing the Directive.

EIGE released a number of studies looking at different aspects of gender-based violence. The study on the COVID-19 pandemic and intimate partner violence against women looked into the measures taken across the EU to support victims of violence during the COVID-19 outbreak. To mark the International Day of Zero Tolerance for Female Genital Mutilation (FGM), EIGE released a report looking the situation of FGM in the EU, and estimating the number of girls at risk in Denmark, Spain, Luxembourg and Austria. The study found that while more girls are at risk, community opposition against the practice continues to grow.

EIGE also released a report which estimated that gender-based violence costs the EU € 366 billion a year. The study found that spending on services such as shelters makes up just 0.4% of the cost of gender-based violence. To further support the EU and Member States in administrative data collection on gender-based violence, EIGE published recommendations on how to improve data quality, availability and comparability. To mark the International Day for the Elimination of Violence against Women, EIGE released a package to help countries gather solid data to prevent femicides.

EIGE also published a gender-responsive public procurement tool to promote gender equality during the process of purchasing goods, services and works. With this tool, EIGE aims to support more efficient public spending by integrating the gender perspective into the procurement cycle.

As part of the Institute's cooperation with EU candidate countries and potential candidates, financed under the Instrument for Pre-Accession Assistance (IPA), EIGE organised a workshop on gender sensitive communication and translated the glossary and thesaurus into Albanian, Bosnian, Macedonian and Serbian.

Budget and budget implementation

Introduction

EIGE's 2021 budget was initially planned based on 2019 estimates and marginal corrections that were made before March 2020. Since that initial planning, EIGE has been confronted with new realities. In 2021, as in 2020, EIGE's work was impacted by the COVID-19 pandemic. Moreover, in early 2021, EIGE received information from the Commission that EIGE would receive an additional budget of EUR 971 878, which constituted a budget increase of 12% compared to the initial budget allocated for 2021. In March, EIGE's Director notified the Chair of the Management Board accordingly about the increase. EIGE understood that this additional budget could not be used for the creation of posts but only for projects and activities.

EIGE welcomed the extra budget as a sign of acknowledgment of its good work over the past 10 years and as encouragement to continue to live up to the expectations of its stakeholders. EIGE also sees this as evidence that gender equality policies and gender mainstreaming are becoming more and more topical in the EU, not least because of the impact of the EU Gender Equality Strategy 2020-2025.

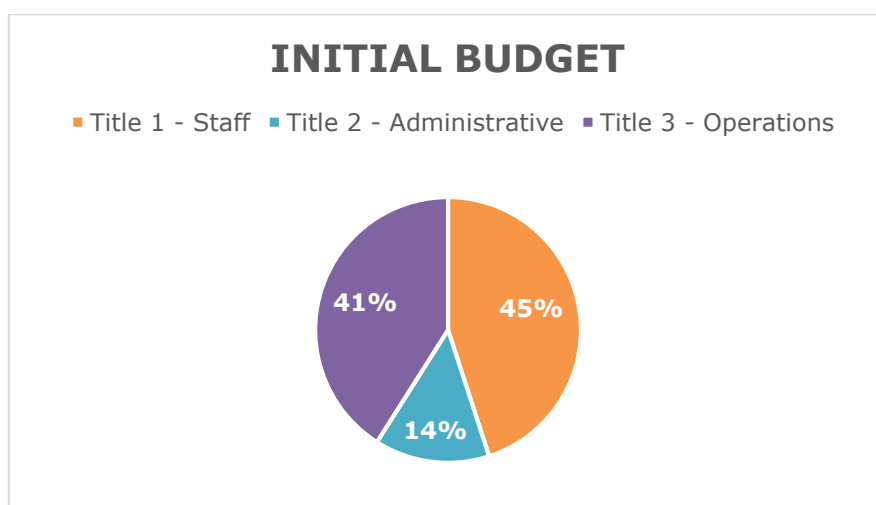
At the same time, this budget increase posed serious challenges for EIGE, due to the staffing reality. In consultation with staff, EIGE's management team looked into possibilities to manage this additional budget. This extra budget allowed EIGE to undertake relevant new projects that were in the interest of EIGE's stakeholders but could not be undertaken in the past years due to budgetary constraints.

Amending Budget No.1 2021 (June 2021)

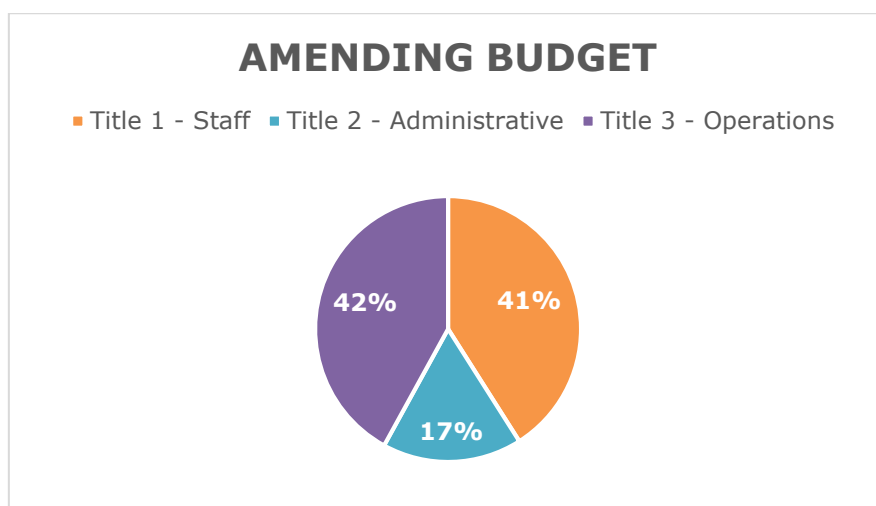
EIGE presented in June 2021 to its Management Board the budget estimation for the new projects, which amounted to EUR 497 507 (approximately 51% of the total additional budget). The administrative projects required an amount of EUR 474 371, which was approximately 49% of the total additional budget. The administrative projects were aimed at creating efficiency gains in horizontal processes, thus supporting the effective delivery of operational activities.

EIGE also noted that the referred amounts, although committed in 2021, would give rise to a certain number of carry-overs to 2022 due to the time needed for the preparatory work to launch the respective procurement procedures and to conclude contracts. In other words, commitments for the new projects were made in 2021, but the majority of payments were expected to take place in the following year.

In terms of proportions, the above-mentioned projects should not significantly impact the breakdown of expenditure across the three titles. The stricto sensu operational budget remains unchanged, the investments in infrastructure would be given priority and increase by 4%, while staff expenditure remains stable.



The chart below shows the budget as amended following inclusion of the additional funds and indicates the breakdown among the three titles, *including foreseen savings*.



The breakdown of these projects per title is summarised in the table below:

	New Projects 2021	Savings	Budgetary Needs
Title 1 - Staff	€80,000	€10,000	€70,000
Title 2 - Administrative	€462,500	€58,129	€404,371
Title 3 - Operations	€570,000	€72,493	€497,507
Total	€1,112,500	€140,622	€971,878

The total budgetary needs for new projects (EUR 1 112 500) exceeded the amount of the budget increase, but was reduced to **EUR 971 878 when considering the EUR 140 622 which were the expected savings in June, due to the COVID-19 situation.**

The following table provides an overview of the new distribution among budget titles once these projects were incorporated (budget amendment No.1). It should be noted that, in the month of June, these figures were estimated because, apart from the possible savings mentioned in this note so far, EIGE could be confronted with other future possible savings.

	Initial Adopted Budget 2021	Budgetary Needs	Total
Title 1 - Staff	€3,644,663	€70,000	€3,714,663
Title 2 - Administrative	€1,121,337	€404,371	€1,525,708
Title 3 - Operations	€3,330,000	€497,507	€3,827,507
Total	€8,096,000	€971,878	€9,067,878

Amending Budget No.2 2021 (December 2021)

During its 37th meeting of 11 November 2021, the Management Board was informed that a budget reduction might be needed in December 2021, should the level of savings increase by year-end. The savings for 2021 at year-end (mainly related to translations, the absence of missions and lack of physical events) amounted to EUR 375 000.

A breakdown of the savings per title is shown in the table:

Title	Budget (after Amending Budget 1 and Transfers)	Savings	Savings %	Final Adopted Budget 2021
1	3,811,498	7,572	0.20%	3,803,926
2	1,528,873	152,021	9.94%	1,376,852
3	3,727,507	215,407	5.78%	3,512,100

Total	9,067,878	375,000	4.14%	8,692,878
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The budget amendment was necessary due to the direct impact of the COVID-19 pandemic on the budget lines related to missions and events. Moreover, due to a revision of EIGE's translations policy in June 2021, the costs for translations had been significantly reduced, a situation that led to a large amount of savings on the related budget line at year-end.

Commitments and payments – appropriations and implementation

Title	Fund source	Commitment appropriations	Commitments made	%	Payment appropriations	Payments made	%
1	Final adopted budget	3.803.926	3.788.834	99,6%	3.803.926	3.699.676	97,3%
	Carry-overs from 2020	0	0	—	32.175	26.487	82,3%
	Assigned revenue	166.911	76.542	45,9%	166.911	76.238	45,7%
Total Title 1		3.970.837	3.865.376	97,3%	4.003.012	3.802.401	95,0%
2	Final adopted budget	1.376.852	1.352.637	98,2%	1.376.852	942.437	68,4%
	Carry-overs from 2020	0	0	—	314.687	296.020	94,1%
	Total Title 2	1.376.852	1.352.637	98,2%	1.691.539	1.238.458	73,2%
3	Final adopted budget	3.512.100	3.457.874	98,5%	3.512.100	1.563.318	44,5%
	Carry-overs from 2020	0	0	—	1.445.545	1.442.121	99,8%
	Assigned revenue	392.785	108.698	27,7%	443.460	99.773	22,5%
Total Title 3		3.904.885	3.566.572	91,3%	5.401.105	3.105.212	57,5%
Total		9.252.574	8.784.585	94,9%	11.095.657	8.146.071	73,4%

Carry Overs and cancellations

Title	Fund source	Commitment approp.	Carry-over to 2022			Cancellations	
			% of commit. approp.	Payment approp.	% of payment approp.	Commitment appropriations	Payment appropriations
1	Final adopted budget	0	0,0%	89.158	2,3%	15.091	15.091
	Carry-overs from 2020	0	—	0	0,0%	0	5.688
	Assigned revenue	90.369	54,1%	90.674	54,3%	0	0
Total Title 1		90.369	2,3%	179.832	4,5%	15.091	20.779
2	Final adopted budget	0	0,0%	410.200	29,8%	24.215	24.215
	Carry-overs from 2020	0	—	0	0,0%	0	18.666
	Total Title 2	0	0,0%	410.200	24,3%	24.215	42.882
3	Final adopted budget	0	0,0%	1.894.556	53,9%	54.226	54.226
	Carry-overs from 2020	0	—	0	0,0%	0	3.424
	Assigned revenue	284.087	72,3%	343.687	77,5%	0	0
Total Title 3		284.087	7,3%	2.238.243	41,4%	54.226	57.650
Total		374.457	4,0%	2.828.275	25,5%	93.533	121.311

Impact of the activities in the financial statements

In the financial statements, the impact of the above mentioned activities can be noted in the:

- Increase of revenues related to the subsidy from the European Commission (2021: kEUR 8 744 vs 2020: kEUR 7 619). In 2021 EIGE received additional budget for new projects and activities of EUR 971 878, which constituted a budget increase of 12% compared to the initial budget.
- Increase of operating expenses by 40% (2021: kEUR 3 219 vs 2020 kEUR 2 298), as a result of the extra budget received that allowed EIGE to undertake new projects.
- Decrease of other expenses by approximately 8% (2021: kEUR 1 546 compared to 2020 kEUR 1 675) has been driven by a decrease of translation costs due to a revision of EIGE's translations policy in June 2021.
- In the balance sheet the receipt of additional funds from the Commission for new projects translated into an increase of outstanding balance on the central treasury accounts (2021: kEUR 2 691 vs 2020 kEUR 2 421) because the payments on those projects will mostly take place in the following year.

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.

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BALANCE SHEET

EUR '000

	Note	31.12.2021	31.12.2020
NON-CURRENT ASSETS			
<i>Intangible assets</i>	2.1	12	46
<i>Property, plant and equipment</i>	2.2	278	211
<i>Pre-financing</i>	2.3	-	30
<i>Exchange receivables and non-exchange recoverables</i>	2.4	8	16
		298	303
CURRENT ASSETS			
<i>Pre-financing</i>	2.3	30	30
<i>Exchange receivables and non-exchange recoverables</i>	2.4	2 987	2 696
		3 017	2 726
TOTAL ASSETS		3 315	3 029
NON-CURRENT LIABILITIES			
<i>Payables</i>	2.5	-	(188)
		-	(188)
CURRENT LIABILITIES			
<i>Payables and other liabilities</i>	2.5	(567)	(716)
<i>Accrued charges and deferred income</i>	2.6	(624)	(470)
		(1 191)	(1 186)
TOTAL LIABILITIES		(1 191)	(1 374)
NET ASSETS		2 123	1 655
<i>Accumulated surplus</i>		1 655	1 345
<i>Economic result of the year</i>		468	310
NET ASSETS		2 123	1 655

STATEMENT OF FINANCIAL PERFORMANCE

EUR '000

	Note	2021	2020
REVENUE			
Revenue from non-exchange transactions			
<i>Funds from the Commission</i>	3.1	8 744	7 619
		8 744	7 619
Revenue from exchange transactions			
<i>Other</i>	3.2	2	21
		2	21
Total revenue		8 746	7 640
EXPENSES			
<i>Operating costs</i>	3.3	(3 219)	(2 298)
<i>Staff costs</i>	3.4	(3 512)	(3 356)
<i>Other expenses</i>	3.5	(1 546)	(1 675)
Total expenses		(8 278)	(7 329)
ECONOMIC RESULT OF THE YEAR		468	310

CASHFLOW STATEMENT³

EUR '000

	2021	2020
<i>Economic result of the year</i>	468	310
Operating activities		
<i>Depreciation and amortization</i>	132	138
<i>(Increase)/decrease in pre-financing</i>	30	30
<i>(Increase)/decrease in exchange receivables and non-exchange recoverables</i>	(282)	(488)
<i>Increase/(decrease) in payables</i>	(337)	3
<i>Increase/(decrease) in accrued charges & deferred income</i>	154	137
Investing activities		
<i>(Increase)/decrease in intangible assets and property, plant and equipment</i>	(165)	(131)
NET CASHFLOW	-	-
<i>Net increase/(decrease) in cash and cash equivalents</i>	-	-
<i>Cash and cash equivalents at the beginning of the year</i>	-	-
<i>Cash and cash equivalents at year-end</i>	-	-

³ 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 31.12.2019	1 609	(265)	1 345
<i>Allocation 2019 economic result</i>	(265)	265	-
<i>Economic result of the year</i>	-	310	310
BALANCE AS AT 31.12.2020	1 345	310	1 655
<i>Allocation 2020 economic result</i>	310	(310)	-
<i>Economic result of the year</i>	-	468	468
BALANCE AS AT 31.12.2021	1 655	468	2 123

NOTES TO THE FINANCIAL STATEMENT

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 stakeholders.

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	31.12.2021	31.12.2020	Currency	31.12.2021	31.12.2020
BGN	1.9558	1.9558	PLN	4.5969	4.5597
CZK	26.8580	26.2420	RON	4.9490	4.8683
DKK	7.4364	7.4409	SEK	10.2503	10.0343
GBP	0.84028	0.8990	CHF	1.0331	1.0802
HRK	7.5156	7.5519	JPY	130.3800	126.4900
HUF	369.1900	330.5300	USD	1.1326	1.1234

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.

1.2.4. Application of new and revised European Union Accounting Rules (EAR)

Revised EAR which is effective for annual periods beginning on or after 1 January 2021

In 2020, the Accounting Officer adopted the revised EAR 11 'Financial Instruments', which is mandatorily effective as of 1 January 2021. The revised EAR 11 is based on the new IPSAS 41 'Financial Instruments', the amended IPSAS 28 'Financial Instruments: Presentation' and the amended IPSAS 30 'Financial Instruments: Disclosures' which were issued in August 2018. It establishes the financial reporting principles for financial assets and financial liabilities. In accordance with the transition provisions of the revised EAR 11, the entity accounts for any changes from the initial application, on 1 January 2021. The revised EAR 11 does not require the restatement of prior periods.

Changes from the application of the revised EAR 11

The only financial instruments of the entity, are the receivables from exchange transactions. In accordance with the revised EAR 11 requirements, the entity has classified these receivables as 'financial assets at amortised cost' ('loans and receivables' in prior periods). The entity has applied the impairment requirements of the revised EAR 11 to the receivables, but no recognition of loss allowance in the accumulated surplus or deficit on 1 January 2021 was needed.

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, or arises from binding arrangements. 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. Intangible assets are amortised on a straight-line basis over their estimated useful lives (3 to 11 years).

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>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.

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 an asset nor a liability recognised in the balance sheet.

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.

Based on this classification, the entity has only 'financial assets at amortised cost', which are exchange receivables.

Financial assets at amortised cost are non-derivative financial assets that meet two conditions: 1) The entity holds them in order to collect the contractual cash flows. 2) On specified days, there are contractual cash flows that are solely payments of the principal and interest on the outstanding principal.

Financial assets at amortised cost are included in current assets, except for those with maturity of more than 12 months from the balance sheet reporting date.

Initial recognition and measurement

Financial assets at amortised cost are initially recognised at their fair value plus the transaction costs.

Subsequent measurement

Financial assets at amortised cost are carried at amortised cost, which is the amount initially recognised minus the principal repayments, plus or minus the cumulative amortisation of the interests using the effective interest method. In addition, the entity recognises a loss allowance for expected credit losses over the lifetime of the financial assets. At each reporting date, the annual movement in the loss allowance adjusts the carrying amount of the financial asset. In the statement of financial performance, the entity recognises an impairment gain or loss for the adjustment of the loss allowance.

Derecognition

Financial assets at amortised cost are derecognised either when the rights to receive cashflows from the investments have expired or are waived, or and when the entity has transferred substantially all risks and rewards of ownership to another party.

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 recognised 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 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. The entity classified them as financial assets at amortised cost and measured them accordingly.

Recoverables from non-exchange transactions are carried at fair value as at the date of acquisition 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. 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, at the moment 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. The corresponding expenses are entered in the accounts when the supplies or services are delivered and accepted by the entity.

1.3.8. 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, or 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. These 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, revenue 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. For the EU entities, transfers mostly comprise funds received from the Commission (e.g. balancing subsidy to the traditional agencies, operating subsidy for the delegation agreements).

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.

(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 the incurring of liabilities that result in decreases in net assets. 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 either a possible obligation 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 where it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation.

A contingent liability also arises in the rare circumstances where a present obligation exists but cannot be measured with sufficient reliability.

Contingent liabilities are not recognised in the accounts. They are 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 consolidated annual accounts of the EU.

2. NOTES TO THE BALANCE SHEET

ASSETS

2.1. INTANGIBLE ASSETS

EUR '000

	TOTAL
Gross carrying amount at 31.12.2020	418
Disposals	(90)
Gross carrying amount at 31.12.2021	328
Accumulated amortisation at 31.12.2020	(372)
Amortisation charge for the year	(34)
Disposals	90
Accumulated amortisation at 31.12.2021	(316)
NET CARRYING AMOUNT AT 31.12.2021	12
NET CARRYING AMOUNT AT 31.12.2020	46

The amounts under this heading entirely comprise computer software.

2.2. PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment are tangible assets that are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes, and are expected to be used during more than one reporting period.

EUR '000

	Land and buildings	Plant and equipment	Furniture and vehicles	Computer hardware	Other	TOTAL
Gross carrying amount at 31.12.2020	6	19	242	557	150	974
Additions	–	5	–	82	78	165
Disposals	–	(1)	(4)	(218)	(66)	(288)
Gross carrying amount at 31.12.2021	6	23	238	421	162	851
Accumulated depreciation at 31.12.2020	(4)	(18)	(173)	(451)	(117)	(763)
Depreciation charge for the year	(1)	(2)	(17)	(55)	(23)	(98)
Disposals	–	1	4	218	66	288
Accumulated depreciation at 31.12.2021	(5)	(19)	(186)	(288)	(74)	(573)
NET CARRYING AMOUNT AT 31.12.2021	1	4	52	133	88	278
NET CARRYING AMOUNT AT 31.12.2020	2	1	69	106	33	211

2.3. PRE-FINANCING

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 underlying contract, decision, agreement or basic legal act.

EUR '000

	31.12.2021	31.12.2020
Non-current pre-financing	–	30
Current pre-financing	30	30
	30	60

The amounts under this heading 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.

2.4. EXCHANGE RECEIVABLES & NON-EXCHANGE RECOVERABLES

Exchange transactions are transactions in which the entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange. Non-exchange transactions are transactions in which an entity either receives value from another entity without directly giving approximately equal value in exchange, or gives value to another entity without directly receiving approximately equal value in exchange.

	Note	31.12.2021	31.12.2020
<i>EUR '000</i>			
Non-current			
<i>Receivables from exchange transactions</i>	2.4.1	8	16
		8	16
Current			
<i>Recoverables from non-exchange transactions</i>	2.4.2	215	243
<i>Receivables from exchange transactions</i>	2.4.2	2 772	2 453
		2 987	2 696
Total		2 994	2 712

2.4.1. Non-current recoverables and receivables

The non-current receivables refer to a pre-paid software licences which will be delivered in 2023. The part of the licences that will be acquired in 2022 has been recognised under current receivables from exchange transactions.

2.4.2. Current recoverables and receivables

	31.12.2021	31.12.2020
<i>EUR '000</i>		
Recoverables from non-exchange transactions		
<i>Member States</i>	215	243
	215	243
Receivables from exchange transactions		
<i>Central treasury liaison accounts</i>	2 691	2 421
<i>Deferred charges relating to exchange transactions</i>	37	22
<i>Other</i>	42	6
<i>Customers</i>	2	3
	2 772	2 453
Total	2 987	2 696

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 the entity, the treasury of entity has been integrated into the Commission's treasury system. The majority of payments and receipts are processed via the Commission's treasury system and registered on liaison accounts, which are presented under heading 'receivables from exchange transactions'.

The increase of the amounts on the Central treasury liaison accounts is a combined effect of under-implementation of the annual budget due to COVID 19 impacts on EIGE's activities and additional funds received from the Commission for new projects for which the payments will only be done next year.

The heading deferred charges relating to exchange transactions consists of advanced payments made in 2021 for licenses, security and other IT services to be delivered in 2022.

LIABILITIES

2.5. PAYABLES

Payables are liabilities to pay for goods or services that have been received or supplied and - unlike accrued charges - have already been invoiced or formally agreed with the supplier. Payables can relate to both exchange transactions (such as the purchase of goods and services) and non-exchange transactions (e.g. cost claims from beneficiaries of grants, pre-financing or other EU funding).

	EUR '000	
	31.12.2021	31.12.2020
Non-current		
<i>Pre-financing received from EC - delegation agreements</i>	-	188
	-	188
Current		
<i>Pre-financing received from EC - delegation agreements</i>	428	413
<i>Pre-financing received from EC - balancing subsidy</i>	122	275
<i>Current payables</i>	15	28
	567	716
Total	567	904

The pre-financing received for delegation agreements relates to projects financed from the Commission's Instruments for Pre-Accession Assistance (IPA). The main goal of these projects is to increase the capacity of EU candidate countries and potential candidates to measure and monitor impact of gender equality policies. As those projects will be completed in 2022, all outstanding amounts have been recorded under the current pre-financing liability. This also explains the absence of the non-current pre-financing liability in 2021.

The amount of kEUR 122 comprises the unused amount of the 2021 Commission balancing subsidy (kEUR 8 693 in total) that is to be reimbursed by EIGE in 2022 - see the reports on the implementation of the budget for more details on the implementation.

2.6. ACCRUED CHARGES AND DEFERRED INCOME

Accruals are liabilities to pay for goods or services that have been received or supplied but - unlike payables - have not yet been invoiced or formally agreed with the supplier. They include amounts due to employees (e.g. accruals for untaken holidays). The calculation of accruals is based on the open amount of budgetary commitments at year-end. The portion of the estimated accrued charges relating to pre-financing paid has been recorded as a reduction of the pre-financing amounts.

	EUR '000	
	31.12.2021	31.12.2020
<i>Accrued charges</i>	624	470

Accrued charges comprise estimated operating cost of kEUR 474, estimated staff expenses of kEUR 76 related to untaken leave and estimated administrative expenses of kEUR 74. The increase under this heading is mainly related to operating activities started during the last quarter of the year for which no invoice was received at the year-end.

3. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

REVENUE

3.1. NON-EXCHANGE REVENUE

Revenue from non-exchange transactions relates to transactions where the transferor provides resources to the recipient entity without the recipient entity providing approximately equal value directly in exchange. The heading mainly includes amounts received from the Commission during the year and recoveries of operational expenses.

EUR '000

	2021	2020
<i>Funds from the Commission</i>	8 744	7 619

This revenue comprises kEUR 8 571 (2020: kEUR 7 475) related to the 2021 balancing subsidy and kEUR 173 (2020: kEUR 144) of the operating subsidy for the programs delegated to EIGE by the Commission under the above mentioned IPA framework.

3.2. EXCHANGE REVENUE

The revenue from exchange transactions and events relates to following types of transactions: rendering of services; sale of goods; and the use by others of entity assets yielding interest, royalties and dividends.

EUR '000

	2021	2020
<i>Other</i>	2	21

EXPENSES

3.3. OPERATING COSTS

Included under this heading are expenses incurred in relation to operational activities.

EUR '000

	2021	2019
<i>Operating costs</i>	3 219	2 298

An increase of operating costs by kEUR 921 can be attributed to the additional programmes and activities undertaken by EIGE in 2021 due to the additional funding received from the Commission for this purpose.

3.4. STAFF COSTS

This heading includes the expenses for salaries, allowances and other employment-related benefits. Based on the service level agreement between the entity and the Commission, the calculations of staff-related costs is carried out by the Commission's Office for Administration and Payment of Individual Entitlements (also known as the Paymaster's Office - PMO). The pensions of the entity staff members are covered by the Pension 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 several factors, the most

important of which is years of service. Both the entity staff and the EU budget contribute to the pension scheme, with the contribution percentage being revised annually in line with the changes in the Staff Regulation governing the scheme. The cost to the EU Budget is not reflected in the entity accounts. Similarly, no provision related to the future pension payments is recognised in the annual accounts of the entity, as the obligation falls to the Commission. Consequently, both the annual cost to the EU budget, and the future benefits payable to the entity staff, are accounted for in the Commission's annual accounts as part of its provision for pensions and other post-employment benefits. The pension costs included in the Commission's Statement of Financial Performance represent current service cost (rights accrued during the year due to service) and interest cost (unwinding of the liability discounting) which have arisen following the year-end actuarial valuation of the employee benefits liabilities.

EUR '000

	2021	2020
<i>Staff costs</i>	3 512	3 356

The increase is related to indexation of salaries, increase of country coefficient from 76.6 to 80.1% and the promotions of 2021.

3.5. OTHER EXPENSES

EUR '000

	2021	2020
<i>Land & Building operating lease</i>	439	430
<i>Expenses with other Consolidated entities</i>	294	466
<i>Other external service providers (non-IT) services</i>	274	200
<i>Office supplies & maintenance</i>	136	167
<i>Depreciations</i>	132	138
<i>Maintenance & Security - Building</i>	124	144
<i>Others</i>	77	34
<i>Training Costs</i>	61	53
<i>Experts and related expenditure</i>	9	42
Total	1 546	1 675

The expenses with other Consolidated entities refer to goods and services delivered in 2021 to EIGE by other EU consolidated bodies. The difference, compared to last year is mainly due to a decrease in translation costs following the revision of EIGE's translation policy in June 2021.

The operating lease expenses refer to headquarters' offices in Vilnius. The amounts committed to be paid during the remaining term of these lease contracts are as follows:

EUR '000

	Future amounts to be paid			Total
	< 1 year	1- 5 years	> 5 years	
<i>Buildings</i>	403	6	-	409

4. OTHER SIGNIFICANT DISCLOSURES

4.1. CONTINGENT LIABILITY

At the end of the financial year 2021, the Agency was third party in the case No C-948/19 (Manpower Lit) which was judged by Court of Justice of the EU (CJEU). The case concerned several questions asked by the Lithuanian Supreme Court concerning the application of Directive 2008/104/EC of the European Parliament and of the Council on temporary agency work to EU Agencies. The ruling was favourable for temporary agency workers and may have an impact on the Lithuanian Supreme Court's position concerning the Institute's use of interim workers. At this stage, the legal risks probability is considered as low to medium and potential financial impact is estimated at EUR 22 224.

4.2. EVENTS AFTER REPORTING DATE

In accordance with EU accounting rule 19, Events after Reporting Date, the war in Ukraine that began in February 2022 is a non-adjusting event, thus not requiring any adjustments to the figures reported in these financial statements at 31 December 2021. For subsequent reporting periods, the war 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 facts and circumstances at the time of preparation of these financial statements, in particular the evolving situation, the financial effect of the war in Ukraine on the EIGE cannot be reliably estimated.

4.3. OUTSTANDING COMMITMENTS NOT YET EXPENSED

EUR '000

	31.12.2021	31.12.2020
<i>Outstanding commitments not yet expensed</i>	1 774	1 424

The outstanding commitments not yet expensed comprise the budgetary RAL ('Reste à Liquider') less related amounts that have been included as expenses in the current year's statement of financial performance. The RAL represents the open budgetary 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.

4.4. RELATED PARTIES

The related parties of the entity are the other EU consolidated entities and the key management personnel of these entities. As transactions between the relevant entity and the parties involved take place as part of the normal operations of the entity and on terms and conditions that are normal for such transactions, no specific disclosures are required.

4.5. KEY MANAGEMENT ENTITLEMENTS

	31.12.2021	31.12.2020
<i>Director</i>	AD 14	AD 14

The Director, or head of entity, is remunerated in accordance with the Staff Regulations of the European Union, which establish the rights and obligations of all officials of the EU. The Staff Regulations are published on the Europa website. The Director has not received any loans from EIGE.

5. FINANCIAL RISK MANAGEMENT

5.1. TYPES OF RISK

Market risk is the risk that the fair value or future cash flows 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 entity has no significant interest rate risk and other price risk).

(1) *Currency risk* is the risk that the entity operations will be affected by changes in exchange rates. This risk arises from the change in the 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. The entity 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 non-payment or other failure to meet a contractual obligation. The default events include a delay in 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

At the end of the year, the financial assets are composed of current and non-current exchange receivables. The financial liabilities are composed of accounts payable. Their ending balances are mainly quoted in EUR, the entity is thus not exposed to currency risk.

5.3. CREDIT RISK

At the end of the year, the financial assets comprise current and non-current exchange receivables that are not past due for more than 30 days. As no credit loss is expected during the life time of those receivables the entity is not exposed to any significant credit risk.

5.4 LIQUIDITY RISK

The financial liabilities are mainly composed of accounts payable. All 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.

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1. BUDGETARY PRINCIPLES AND STRUCTURE

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 relating 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 relating to all buildings, equipment and miscellaneous administrative expenditure.

Title 3

Budget lines providing 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 relating to financing of specific items of expenditure. They can be external or internal assigned.

2. RESULT OF THE IMPLEMENTATION OF THE BUDGET

		<i>EUR '000</i>	
	Title	2021	2020
Revenue		8 696	8 146
of which:			
European Commission contribution	2	8 693	8 129
Other revenues	5	3	17
Expenditure		(6 381)	(5 944)
of which:			
Staff expenditure	1	(3 776)	(3 547)
Administrative expenditure	2	(942)	(853)
Operational expenditure	3	(1 663)	(1 544)
Payment appropriat. carried over to the following year		(2 394)	(1 777)
of which:			
Staff expenditure	1	(89)	(33)
Administrative expenditure	2	(410)	(298)
Operational expenditure	3	(1 895)	(1 446)
Cancellation of unused appropri. carried over from year n-1		12	100
Evolution of assigned revenue (B)-(A)		190	(251)
Unused appropriations at the end of current year (A)		434	624
Unused appropriations at the end of previous year (B)		624	373
Exchange rate differences		(0)	(0)
Budget result		122	275

3. RECONCILIATION OF ECONOMIC RESULT WITH BUDGET RESULT

	EUR '000	
	2021	2020
ECONOMIC RESULT OF THE YEAR	468	310
Adjustment for accrual items (items not in the budgetary result but included in the economic result)		
<i>Adjustments for accrual cut-off (net)</i>	147	154
<i>Unpaid invoices at year end but booked in expenses</i>	15	28
<i>Depreciation, amortization and impairment of intangible and tangible assets</i>	132	138
<i>Recovery orders issued in the year and not yet cashed</i>	(2)	(3)
<i>Pre-financing given in previous year and cleared in the year</i>	30	30
<i>Payments made from carry-over of payment appropriations</i>	1 765	1 761
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)		
<i>Asset acquisitions (less unpaid amounts)</i>	(165)	(131)
<i>Payments made from non-budget lines</i>	(32)	-
<i>New pre-financing received in the year and remaining open as at 31 December</i>	122	275
<i>Payment appropriations carried over to next year</i>	(2 454)	(2 400)
<i>Cancellation of unused carried over payment appropriations from previous year</i>	28	100
<i>Adjustment for carry-over of assigned revenue appropriations from previous year</i>	51	-
<i>Other individually immaterial</i>	17	13
BUDGET RESULT OF THE YEAR	122	275

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 Commission contribution	8 096	8 693	8 693	–	8 693	8 693	–	8 693	100 %	–
202 EC external assistance Instrument for Pre-Accession programme	0	0	–	0	0	–	0	0	–	–
Total Chapter 20	8 096	8 693	8 693	0	8 693	8 693	0	8 693	100 %	–
Total Title 2	8 096	8 693	8 693	0	8 693	8 693	0	8 693	100 %	–

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	2	3	5	0	3	3	–	2
Total Chapter 50	0	0	2	3	5	0	3	3	–	2
Total Title 5	0	0	2	3	5	0	3	3	–	2
GRAND TOTAL	8 096	8 693	8 695	3	8 698	8 693	3	8 696	100 %	2

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			Final adopted budget 4=1+2+3	Additional appropriations			Total approp. available 8=4+7
	Initial adopted budget	Amending budgets	Transfers		Carry-overs	Assigned revenue	Total	
	1	2	3		5	6	7=5+6	
1100 Basic salaries	1 752	-	97	1 849	-	-	-	1 849
1101 Family allowances	226	-	22	248	-	-	-	248
1102 Expatriation and foreign-residence allowances	208	-	22	230	-	-	-	230
1103 Managerial allowances	17	-	4	22	-	-	-	22
1113 Contract agents	570	-	(29)	541	-	-	-	541
1114 Administrative support staff in regards of the EC external assistance Instrument for Pre-Accession (IPA)	-	-	-	-	-	116	116	116
1130 Employer's social security contributions	108	-	12	120	-	-	-	120
1141 Travel expenses for annual leave	41	-	5	46	-	-	-	46
1150 Trainees	80	-	(3)	76	-	-	-	76
1176 Officials on secondment from member states	175	-	(19)	157	-	-	-	157
1181 Daily allowances	49	-	(46)	3	-	-	-	3
1182 Removal cost reimbursements	10	-	13	23	-	-	-	23
1183 Travel expenses	3	-	(3)	0	-	-	-	0
1184 Installation allowances	31	-	10	41	-	-	-	41
Total Chapter 11	3 271	-	85	3 355	-	116	116	3 471
1210 Interview expenses	10	-	(10)	-	-	-	-	-
1220 External selection committee member reimbursements	3	-	(3)	-	-	-	-	-
1230 Miscellaneous expenditure on staff recruitment	1	70	6	77	-	-	-	77
Total Chapter 12	14	70	(7)	77	-	-	-	77
1300 Missions, duty travel, and ancillaries	30	-	(23)	7	-	1	1	8

Item	Budget appropriations				Additional appropriations			Total appropri- available
	Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry- overs	Assigned revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	
Total Chapter 13	30	-	(23)	7	-	1	1	8
1410 Medical service	28	-	7	35	-	-	-	35
1421 Social well-being of staff	15	-	8	23	-	-	-	23
1423 Other allowances and social welfare	65	-	(3)	62	-	0	0	62
Total Chapter 14	108	-	12	120	-	0	0	120
1500 Training	66	-	6	72	-	1	1	73
Total Chapter 15	66	-	6	72	-	1	1	73
1601 Administrative assistance from European Union institutions	35	-	-	35	-	-	-	35
1602 Interim services	100	-	2	102	-	-	-	102
1603 Administrative support staff in regards of the EC external assistance Instrument for Pre-Accession (IPA)	-	-	-	-	-	49	49	49
1604 Provision of HR-related services by external providers (staff survey etc.)	12	(4)	15	23	-	-	-	23
Total Chapter 16	147	(4)	17	160	-	49	49	209
1701 Representation costs	7	(4)	(2)	1	-	-	-	1
1702 Internal staff events	2	-	10	11	-	-	-	11
Total Chapter 17	9	(4)	7	12	-	-	-	12
Total Title 1	3 645	62	97	3 804	-	167	167	3 971

5.1.2. Breakdown & changes in commitment appropriations – Title 2

EUR '000

Item	Budget appropriations				Additional appropriations			Total appropri- available
	Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry- overs	Assigned revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	
2000 Renting costs	412	9	(12)	409	-	-	-	409
2010 Insurance	3	-	-	3	-	-	-	3
2030 Cleaning and maintenance	37	(3)	3	37	-	-	-	37
2040 Fitting-out of premises	5	(5)	-	-	-	-	-	-
2050 Security and surveillance of buildings	33	(3)	(4)	26	-	-	-	26
2070 Service charges	75	-	(10)	65	-	-	-	65
Total Chapter 20	565	(2)	(22)	541	-	-	-	541
2100 ICT hardware expenditure	45	-	5	50	-	-	-	50
2110 ICT software expenditure	45	-	44	89	-	-	-	89
2120 Services provided by third parties	130	-	27	157	-	-	-	157
2140 Telecommunication charges	15	(7)	-	8	-	-	-	8
Total Chapter 21	235	(7)	75	303	-	-	-	303
2210 New and replacement furniture, purchases furniture	2	-	-	2	-	-	-	2
2221 Purchase and maintenance of office equipment	5	(5)	-	-	-	-	-	-
Total Chapter 22	7	(5)	-	2	-	-	-	2
2300 Stationery and office supplies	2	-	-	2	-	-	-	2
2330 Legal expenses (provision)	5	4	20	29	-	-	-	29
2331 Other outsourced services	61	300	(5)	355	-	-	-	355
2352 Internal catering expenses	4	-	-	4	-	-	-	4
2354 Postage and delivery charges	6	-	(3)	3	-	-	-	3
2355 Financial audit and accounting	78	-	3	81	-	-	-	81
2359 Other expenditure	1	-	(1)	-	-	-	-	-
Total Chapter 23	156	304	14	473	-	-	-	473
2500 Administrative meeting expenditure	2	-	(2)	-	-	-	-	-
2510 Management board	58	(27)	-	31	-	-	-	31
2511 Management board interpretation	42	(11)	(31)	-	-	-	-	-

EUR '000

Item	Budget appropriations			Final adopted budget	Additional appropriations			Total approp. available
	Initial adopted budget	Amending budgets	Transfers		Carry-overs	Assigned revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
2520 Experts' forum	35	-	(26)	9	-	-	-	9
Total Chapter 25	137	(38)	(59)	40	-	-	-	40
2600 Running costs in connection with operational activities	1	-	(1)	-	-	-	-	-
Total Chapter 26	1	-	(1)	-	-	-	-	-
2700 Service level agreement with EU publications office	21	-	(4)	17	-	-	-	17
Total Chapter 27	21	-	(4)	17	-	-	-	17
Total Title 2	1 121	252	3	1 377	-	-	-	1 377

5.1.3. Breakdown & changes in commitment appropriations – Title 3

EUR '000

Item	Budget appropriations			Final adopted budget 4=1+2+3	Additional appropriations			Total 8=4+7
	Initial adopted budget 1	Amending budgets 2	Transfers 3		Carry-overs 5	Assigned revenue 6	Total 7=5+6	
3001 Translations	230	(32)	(146)	52	-	-	-	52
Total Chapter 30	230	(32)	(146)	52	-	-	-	52
3111 Missions	160	(150)	10	20	-	0	0	20
Total Chapter 31	160	(150)	10	20	-	0	0	20
3215 Research statistics and indices	645	537	43	1 225	-	0	0	1 225
Total Chapter 32	645	537	43	1 225	-	0	0	1 225
3315 Gender based violence	459	0	53	512	-	-	-	512
Total Chapter 33	459	0	53	512	-	-	-	512
3415 Implementing gender mainstreaming	1 030	(33)	-	997	-	-	-	997
Total Chapter 34	1 030	(33)	-	997	-	-	-	997
3512 Stakeholders and communication	807	(40)	(60)	707	-	-	-	707
Total Chapter 35	807	(40)	(60)	707	-	-	-	707
3602 EC external assistance Instrument for Pre-Accession (IPA) activities	-	-	-	-	-	392	392	392
Total Chapter 36	-	-	-	-	-	392	392	392
Total Title 3	3 330	282	(100)	3 512	-	393	393	3 905
GRAND TOTAL	8 096	597	(0)	8 693	-	560	560	9 253

5.2. Breakdown & changes in payment appropriations

5.2.1. Breakdown & changes in payment appropriations – Title 1

EUR '000

Item	Budget appropriations				Additional appropriations			Total appropri- available
	Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry- overs	Assigned revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	
1100 Basic salaries	1 752	-	97	1 849	-	-	-	1 849
1101 Family allowances	226	-	22	248	-	-	-	248
1102 Expatriation and foreign-residence allowances	208	-	22	230	-	-	-	230
1103 Managerial allowances	17	-	4	22	-	-	-	22
1113 Contract agents	570	-	(29)	541	-	-	-	541
1114 Administrative support staff in regards of the EC external assistance Instrument for Pre-Accession (IPA)	-	-	-	-	-	116	116	116
1130 Employer's social security contributions	108	-	12	120	-	-	-	120
1141 Travel expenses for annual leave	41	-	5	46	-	-	-	46
1150 Trainees	80	-	(3)	76	-	-	-	76
1176 Officials on secondment from member states	175	-	(19)	157	-	-	-	157
1181 Daily allowances	49	-	(46)	3	-	-	-	3
1182 Removal cost reimbursements	10	-	13	23	-	-	-	23
1183 Travel expenses	3	-	(3)	0	-	-	-	0
1184 Installation allowances	31	-	10	41	-	-	-	41
Total Chapter 11	3 271	-	85	3 355	-	116	116	3 471
1210 Interview expenses	10	-	(10)	-	-	-	-	-
1220 External selection committee member reimbursements	3	-	(3)	-	-	-	-	-
1230 Miscellaneous expenditure on staff recruitment	1	70	6	77	-	-	-	77
Total Chapter 12	14	70	(7)	77	-	-	-	77
1300 Missions, duty travel, and ancillaries	30	-	(23)	7	-	1	1	8
Total Chapter 13	30	-	(23)	7	-	1	1	8
1410 Medical service	28	-	7	35	6	-	6	41
1421 Social well-being of staff	15	-	8	23	-	-	-	23

EUR '000

Item	Budget appropriations				Additional appropriations			Total appropri- available
	Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry- overs	Assigned revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	
1423 Other allowances and social welfare	65	-	(3)	62	-	0	0	62
Total Chapter 14	108	-	12	120	6	0	6	126
1500 Training	66	-	6	72	-	1	1	73
Total Chapter 15	66	-	6	72	-	1	1	73
1601 Administrative assistance from European Union institutions	35	-	-	35	1	-	1	36
1602 Interim services	100	-	2	102	11	-	11	113
1603 Administrative support staff in regards of the EC external assistance Instrument for Pre-Accession (IPA)	-	-	-	-	-	49	49	49
1604 Provision of HR-related services by external providers (staff survey etc.)	12	(4)	15	23	14	-	14	37
Total Chapter 16	147	(4)	17	160	26	49	75	235
1701 Representation costs	7	(4)	(2)	1	-	-	-	1
1702 Internal staff events	2	-	10	11	-	-	-	11
Total Chapter 17	9	(4)	7	12	-	-	-	12
Total Title 1	3 645	62	97	3 804	32	167	199	4 003

5.2.2. Breakdown & changes in payment appropriations – Title 2

EUR '000

Item	Budget appropriations				Additional appropriations			Total appropri- available
	Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry- overs	Assigned revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	
2000 Renting costs	412	9	(12)	409	-	-	-	409
2010 Insurance	3	-	-	3	-	-	-	3
2030 Cleaning and maintenance	37	(3)	3	37	3	-	3	41
2040 Fitting-out of premises	5	(5)	-	-	-	-	-	-
2050 Security and surveillance of buildings	33	(3)	(4)	26	3	-	3	29
2070 Service charges	75	-	(10)	65	-	-	-	65
Total Chapter 20	565	(2)	(22)	541	6	-	6	547

Item	Budget appropriations				Additional appropriations			Total appropri- available
	Initial adopted budget	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
2100 ICT hardware expenditure	45	-	5	50	195	-	195	244
2110 ICT software expenditure	45	-	44	89	33	-	33	122
2120 Services provided by third parties	130	-	27	157	-	-	-	157
2140 Telecommunication charges	15	(7)	-	8	2	-	2	11
Total Chapter 21	235	(7)	75	303	230	-	230	533
2210 New and replacement furniture, purchases furniture	2	-	-	2	-	-	-	2
2221 Purchase and maintenance of office equipment	5	(5)	-	-	1	-	1	1
Total Chapter 22	7	(5)	-	2	1	-	1	3
2300 Stationery and office supplies	2	-	-	2	-	-	-	2
2330 Legal expenses (provision)	5	4	20	29	45	-	45	74
2331 Other outsourced services	61	300	(5)	355	-	-	-	355
2352 Internal catering expenses	4	-	-	4	-	-	-	4
2354 Postage and delivery charges	6	-	(3)	3	0	-	0	3
2355 Financial audit and accounting	78	-	3	81	18	-	18	99
2359 Other expenditure	1	-	(1)	-	-	-	-	-
Total Chapter 23	156	304	14	473	63	-	63	536
2500 Administrative meeting expenditure	2	-	(2)	-	-	-	-	-
2510 Management board	58	(27)	-	31	-	-	-	31
2511 Management board interpretation	42	(11)	(31)	-	-	-	-	-
2520 Experts' forum	35	-	(26)	9	-	-	-	9
Total Chapter 25	137	(38)	(59)	40	-	-	-	40
2600 Running costs in connection with operational activities	1	-	(1)	-	-	-	-	-
Total Chapter 26	1	-	(1)	-	-	-	-	-
2700 Service level agreement with EU publications office	21	-	(4)	17	15	-	15	32
Total Chapter 27	21	-	(4)	17	15	-	15	32
Total Title 2	1 121	252	3	1 377	315	-	315	1 692

5.2.3. Breakdown & changes in payment appropriations – Title 3

EUR '000

Item	Budget appropriations				Additional appropriations			Total appropri- available
	Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry- overs	Assigned revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	
3001 Translations	230	(32)	(146)	52	5	–	5	57
Total Chapter 30	230	(32)	(146)	52	5	–	5	57
3111 Missions	160	(150)	10	20	–	0	0	20
Total Chapter 31	160	(150)	10	20	–	0	0	20
3215 Research statistics and indices	645	537	43	1 225	501	0	501	1 726
Total Chapter 32	645	537	43	1 225	501	0	501	1 726
3315 Gender based violence	459	0	53	512	323	–	323	835
Total Chapter 33	459	0	53	512	323	–	323	835
3415 Implementing gender mainstreaming	1 030	(33)	–	997	488	–	488	1 485
Total Chapter 34	1 030	(33)	–	997	488	–	488	1 485
3512 Stakeholders and communication	807	(40)	(60)	707	129	–	129	835
Total Chapter 35	807	(40)	(60)	707	129	–	129	835
3602 EC external assistance Instrument for Pre-Accession (IPA) activities	–	–	–	–	–	443	443	443
Total Chapter 36	–	–	–	–	–	443	443	443
Total Title 3	3 330	282	(100)	3 512	1 446	443	1 889	5 401
GRAND TOTAL	8 096	597	(0)	8 693	1 792	610	2 403	11 096

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 2022			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	1 849	1 849	-	-	1 849	100 %	-	-	-	-	-	0	-
1101 Family allowances	248	248	-	-	248	100 %	-	-	-	-	-	0	-
1102 Expatriation and foreign-residence allowances	230	230	-	-	230	100 %	-	-	-	-	-	0	-
1103 Managerial allowances	22	22	-	-	22	100 %	-	-	-	-	-	0	-
1113 Contract agents	541	541	-	-	541	100 %	-	-	-	-	-	0	-
1114 Administrative support staff in regards of the EC external assistance Instrument for Pre- Accession (IPA)	116	-	-	34	34	29 %	82	-	82	-	-	0	-
1130 Employer's social security contributions	120	120	-	-	120	100 %	-	-	-	-	-	0	-
1141 Travel expenses for annual leave	46	46	-	-	46	100 %	-	-	-	-	-	0	-
1150 Trainees	76	76	-	-	76	100 %	-	-	-	0	-	0	0
1176 Officials on secondment from member states	157	157	-	-	157	100 %	-	-	-	-	-	0	-
1181 Daily allowances	3	3	-	-	3	100 %	-	-	-	-	-	0	-
1182 Removal cost reimbursements	23	23	-	-	23	100 %	-	-	-	-	-	0	-
1183 Travel expenses	0	0	-	-	0	100 %	-	-	-	-	-	0	-
1184 Installation allowances	41	41	-	-	41	100 %	-	-	-	-	-	0	-
Total Chapter 11	3 471	3 355	-	34	3 389	98 %	82	-	82	0	-	0	0
1230 Miscellaneous expenditure on staff recruitment	77	73	-	-	73	94 %	-	-	-	5	-	0	5
Total Chapter 12	77	73	-	-	73	94 %	-	-	-	5	-	0	5

Item	Total approp. available	Commitments made					Appropriations carried over to 2022			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
1300 Missions, duty travel, and ancillaries	8	1	-	1	2	25 %	0	-	0	6	-	0	6
Total Chapter 13	8	1	-	1	2	25 %	0	-	0	6	-	0	6
1410 Medical service	35	35	-	-	35	100 %	-	-	-	-	-	0	-
1421 Social well-being of staff	23	23	-	-	23	100 %	-	-	-	0	-	0	0
1423 Other allowances and social welfare	62	62	-	0	62	100 %	-	-	-	-	-	0	-
Total Chapter 14	120	120	-	0	120	100 %	-	-	-	0	-	0	0
1500 Training	73	72	-	1	73	100 %	-	-	-	-	-	0	-
Total Chapter 15	73	72	-	1	73	100 %	-	-	-	-	-	0	-
1601 Administrative assistance from European Union institutions	35	35	-	-	35	100 %	-	-	-	-	-	0	-
1602 Interim services	102	101	-	-	101	99 %	-	-	-	1	-	0	1
1603 Administrative support staff in regards of the EC external assistance Instrument for Pre-Accession (IPA)	49	-	-	40	40	83 %	8	-	8	-	-	0	-
1604 Provision of HR-related services by external providers (staff survey etc.)	23	23	-	-	23	100 %	-	-	-	-	-	0	-
Total Chapter 16	209	159	-	40	199	95 %	8	-	8	1	-	0	1
1701 Representation costs	1	0	-	-	0	41 %	-	-	-	1	-	0	1
1702 Internal staff events	11	9	-	-	9	83 %	-	-	-	2	-	0	2
Total Chapter 17	12	10	-	-	10	79 %	-	-	-	2	-	0	2
Total Title 1	3 971	3 789	-	77	3 865	97 %	90	-	90	15	-	0	15

5.3.2. Implementation of commitment appropriations - Title 2

EUR '000

Item	Total approp. available	Commitments made					Appropriations carried over to 2022			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		409	-	-	409	100 %	-	-	-	-	-	0	-
2010	Insurance	3	2	-	-	2	96 %	-	-	-	0	-	0	0
2030	Cleaning and maintenance	37	37	-	-	37	100 %	-	-	-	-	-	0	-
2050	Security and surveillance of buildings	26	20	-	-	20	74 %	-	-	-	7	-	0	7
2070	Service charges	65	65	-	-	65	100 %	-	-	-	-	-	0	-
Total Chapter 20		541	534	-	-	534	99 %	-	-	-	7	-	0	7
2100	ICT hardware expenditure	50	49	-	-	49	99 %	-	-	-	0	-	0	0
2110	ICT software expenditure	89	88	-	-	88	98 %	-	-	-	1	-	0	1
2120	Services provided by third parties	157	150	-	-	150	96 %	-	-	-	7	-	0	7
2140	Telecommunication charges	8	8	-	-	8	100 %	-	-	-	-	-	0	-
Total Chapter 21		303	295	-	-	295	97 %	-	-	-	8	-	0	8
2210	New and replacement furniture, purchases furniture	2	1	-	-	1	50 %	-	-	-	1	-	0	1
Total Chapter 22		2	1	-	-	1	50 %	-	-	-	1	-	0	1
2300	Stationery and office supplies	2	1	-	-	1	54 %	-	-	-	1	-	0	1
2330	Legal expenses (provision)	29	29	-	-	29	99 %	-	-	-	0	-	0	0
2331	Other outsourced services	355	355	-	-	355	100 %	-	-	-	1	-	0	1
2352	Internal catering expenses	4	2	-	-	2	67 %	-	-	-	1	-	0	1
2354	Postage and delivery charges	3	3	-	-	3	89 %	-	-	-	0	-	0	0
2355	Financial audit and accounting	81	81	-	-	81	100 %	-	-	-	-	-	0	-
Total Chapter 23		473	470	-	-	470	99 %	-	-	-	3	-	0	3

Item	Total approp. available	Commitments made					Appropriations carried over to 2022			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
2510 Management board	31	30	-	-	30	97 %	-	-	-	1	-	0	1
2520 Experts' forum	9	9	-	-	9	100 %	-	-	-	-	-	0	-
Total Chapter 25	40	39	-	-	39	97 %	-	-	-	1	-	0	1
2700 Service level agreement with EU publications office	17	14	-	-	14	80 %	-	-	-	3	-	0	3
Total Chapter 27	17	14	-	-	14	80 %	-	-	-	3	-	0	3
Total Title 2	1 377	1 353	-	-	1 353	98 %	-	-	-	24	-	0	24

5.3.3. Implementation of commitment appropriations - Title 3

EUR '000

Item	Total approp. available	Commitments made					Appropriations carried over to 2022			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	52	47	-	-	47	90 %	-	-	-	5	-	0	5
Total Chapter 30	52	47	-	-	47	90 %	-	-	-	5	-	0	5
3111 Missions	20	15	-	0	16	77 %	-	-	-	5	-	0	5
Total Chapter 31	20	15	-	0	16	77 %	-	-	-	5	-	0	5
3215 Research statistics and indices	1 225	1 217	-	0	1 218	99 %	-	-	-	7	-	-	7
Total Chapter 32	1 225	1 217	-	0	1 218	99 %	-	-	-	7	-	-	7
3315 Gender based violence	512	511	-	-	511	100 %	-	-	-	1	-	0	1
Total Chapter 33	512	511	-	-	511	100 %	-	-	-	1	-	0	1
3415 Implementing gender mainstreaming	997	996	-	-	996	100 %	-	-	-	1	-	0	1
Total Chapter 34	997	996	-	-	996	100 %	-	-	-	1	-	0	1
3512 Stakeholders and communication	707	671	-	-	671	95 %	-	-	-	35	-	0	35
Total Chapter 35	707	671	-	-	671	95 %	-	-	-	35	-	0	35
3602 EC external assistance Instrument for Pre-Accession (IPA) activities	392	-	-	108	108	28 %	284	-	284	-	-	0	-
Total Chapter 36	392	-	-	108	108	28 %	284	-	284	-	-	0	-
Total Title 3	3 905	3 458	-	109	3 567	91 %	284	-	284	54	-	-	54
GRAND TOTAL	9 253	8 599	-	185	8 785	95 %	374	-	374	94	-	-	94

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 2022				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	1 849	1 849	-	-	1 849	100 %	-	-	-	-	-	-	-	-
1101 Family allowances	248	248	-	-	248	100 %	-	-	-	-	-	-	-	-
1102 Expatriation and foreign-residence allowances	230	230	-	-	230	100 %	-	-	-	-	-	-	-	-
1103 Managerial allowances	22	22	-	-	22	100 %	-	-	-	-	-	-	-	-
1113 Contract agents	541	541	-	-	541	100 %	-	-	-	-	-	-	-	-
1114 Administrative support staff in regards of the EC external assistance Instrument for Pre-Accession (IPA)	116	-	-	34	34	29 %	-	-	82	82	-	-	-	-
1130 Employer's social security contributions	120	120	-	-	120	100 %	-	-	-	-	-	-	-	-
1141 Travel expenses for annual leave	46	46	-	-	46	100 %	-	-	-	-	-	-	-	-
1150 Trainees	76	76	-	-	76	100 %	-	-	-	-	0	-	-	0
1176 Officials on secondment from member states	157	157	-	-	157	100 %	-	-	-	-	-	-	-	-
1181 Daily allowances	3	3	-	-	3	100 %	-	-	-	-	-	-	-	-
1182 Removal cost reimbursements	23	23	-	-	23	100 %	-	-	-	-	-	-	-	-
1183 Travel expenses	0	0	-	-	0	100 %	-	-	-	-	-	-	-	-
1184 Installation allowances	41	41	-	-	41	100 %	-	-	-	-	-	-	-	-
Total Chapter 11	3 471	3 355	-	34	3 389	98 %	-	-	82	82	0	-	-	0

Item	Total approp. availab.	from final adopt. budget	Payments made				Appropriations carried over to 2022					Appropriations lapsing		
			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
1230 Miscellaneous expenditure on staff recruitment	77	17	-	-	17	22 %	55	-	-	55	5	-	-	5
Total Chapter 12	77	17	-	-	17	22 %	55	-	-	55	5	-	-	5
1300 Missions, duty travel, and ancillaries	8	1	-	1	2	24 %	0	-	0	0	6	-	-	6
Total Chapter 13	8	1	-	1	2	24 %	0	-	0	0	6	-	-	6
1410 Medical service	41	31	3	-	34	84 %	4	-	-	4	-	3	-	3
1421 Social well-being of staff	23	23	-	-	23	100 %	-	-	-	-	0	-	-	0
1423 Other allowances and social welfare	62	62	-	0	62	100 %	-	-	-	-	-	-	-	-
Total Chapter 14	126	116	3	0	119	95 %	4	-	-	4	0	3	-	3
1500 Training	73	52	-	1	53	72 %	20	-	0	20	-	-	-	-
Total Chapter 15	73	52	-	1	53	72 %	20	-	0	20	-	-	-	-
1601 Administrative assistance from European Union institutions	36	33	0	-	34	92 %	2	-	-	2	0	1	-	1
1602 Interim services	113	95	9	-	104	91 %	6	-	-	6	1	2	-	4
1603 Administrative support staff in regards of the EC external assistance Instrument for Pre-Accession (IPA)	49	-	-	40	40	83 %	-	-	8	8	-	-	-	-
1604 Provision of HR-related services by external providers (staff survey etc.)	37	21	14	-	35	95 %	2	-	-	2	0	-	-	0
Total Chapter 16	235	149	23	40	212	90 %	10	-	8	18	1	3	-	4
1701 Representation costs	1	0	-	-	0	41 %	-	-	-	-	1	-	-	1
1702 Internal staff events	11	9	-	-	9	83 %	-	-	-	-	2	-	-	2

Item	Total approp. availab.	Payments made					Appropriations carried over to 2022				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
Total Chapter 17	12	10	-	-	10	79 %	-	-	-	-	2	-	-	2
Total Title 1	4 003	3 700	26	76	3 802	95 %	89	-	91	180	15	6	-	21

5.4.2. Implementation of payment appropriations - Title 2

EUR '000

Item	Total approp. availab.	Payments made					Appropriations carried over to 2022				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	409	409	-	-	409	100 %	-	-	-	-	-	-	-	-
2010 Insurance	3	2	-	-	2	96 %	-	-	-	-	0	-	-	0
2030 Cleaning and maintenance	41	34	3	-	38	92 %	3	-	-	3	-	0	-	0
2050 Security and surveillance of buildings	29	19	2	-	21	72 %	1	-	-	1	7	1	-	7
2070 Service charges	65	65	-	-	65	99 %	0	-	-	0	(0)	-	-	(0)
Total Chapter 20	547	530	5	-	535	98 %	4	-	-	4	7	1	-	8
2100 ICT hardware expenditure	244	35	195	-	230	94 %	14	-	-	14	0	-	-	0
2110 ICT software expenditure	122	59	33	-	92	75 %	29	-	-	29	1	0	-	1
2120 Services provided by third parties	157	120	-	-	120	77 %	30	-	-	30	7	-	-	7
2140 Telecommunication charges	11	6	2	-	8	78 %	2	-	-	2	-	0	-	0
Total Chapter 21	533	220	229	-	450	84 %	75	-	-	75	8	0	-	9
2210 New and replacement furniture, purchases	2	1	-	-	1	50 %	-	-	-	-	1	-	-	1
2221 Purchase and maintenance of office equipment	1	-	1	-	1	43 %	-	-	-	-	-	1	-	1
Total Chapter 22	3	1	1	-	2	47 %	-	-	-	-	1	1	-	2
2300 Stationery and office supplies	2	1	-	-	1	54 %	-	-	-	-	1	-	-	1
2330 Legal expenses (provision)	74	21	32	-	53	71 %	8	-	-	8	0	13	-	14
2331 Other outsourced services	355	53	-	-	53	15 %	302	-	-	302	1	-	-	1
2352 Internal catering expenses	4	2	-	-	2	67 %	-	-	-	-	1	-	-	1

Item	Total approp. availab.	from final adopt. budget	Payments made				%	Appropriations carried over to 2022				Appropriations lapsing			
			from carry-overs	from assign. revenue	Total			Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assig. 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	
2354 Postage and delivery charges	3	3	0	-	3	85 %	0	-	-	0	0	0	-	0	
2355 Financial audit and accounting	99	69	18	-	87	88 %	12	-	-	12	-	-	-	-	
Total Chapter 23	536	149	49	-	198	37 %	322	-	-	322	3	13	-	17	
2510 Management board	31	30	-	-	30	97 %	-	-	-	-	1	-	-	1	
2520 Experts' forum	9	9	-	-	9	100 %	-	-	-	-	-	-	-	-	
Total Chapter 25	40	39	-	-	39	97 %	-	-	-	-	1	-	-	1	
2700 Service level agreement with EU publications office	32	4	11	-	15	47 %	10	-	-	10	3	4	-	7	
Total Chapter 27	32	4	11	-	15	47 %	10	-	-	10	3	4	-	7	
Total Title 2	1 692	942	296	-	1 238	73 %	410	-	-	410	24	19	-	43	

5.4.3. Implementation of payment appropriations - Title 3

EUR '000

Item	Total approp. availab.	Payments made						Appropriations carried over to 2022				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	57	42	5	-	47	83 %	5	-	-	5	5	-	-	5
Total Chapter 30		57	42	5	-	47	83 %	5	-	-	5	5	-	-	5
3111	Missions	20	15	-	0	15	73 %	1	-	-	1	5	-	-	5
Total Chapter 31		20	15	-	0	15	73 %	1	-	-	1	5	-	-	5
3215	Research statistics and indices	1 726	446	501	-	946	55 %	772	-	0	772	7	-	-	7
Total Chapter 32		1 726	446	501	-	946	55 %	772	-	0	772	7	-	-	7
3315	Gender based violence		344	323	-	667	80 %	168	-	-	168	1	-	-	1
Total Chapter 33		835	344	323	-	667	80 %	168	-	-	168	1	-	-	1
3415	Implementing gender mainstreaming	1 485	393	486	-	879	59 %	603	-	-	603	1	2	-	3
Total Chapter 34		1 485	393	486	-	879	59 %	603	-	-	603	1	2	-	3
3512	Stakeholders and communication	835	324	128	-	452	54 %	347	-	-	347	35	1	-	37
Total Chapter 35		835	324	128	-	452	54 %	347	-	-	347	35	1	-	37
3602	EC external assistance Instrument for Pre-Accession (IPA) activities	443	-	-	99	99	22 %	-	-	343	343	-	-	-	-
Total Chapter 36		443	-	-	99	99	22 %	-	-	343	343	-	-	-	-
Total Title 3		5 401	1 563	1 442	100	3 105	57 %	1 895	-	344	2 238	54	3	-	58
GRAND TOTAL		11 096	6 205	1 765	176	8 146	73 %	2 394	-	434	2 828	94	28	-	121

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. outstand-ing at year-end	
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	
1100 Basic salaries	-	-	-	-	1 849	1 849	-	-	-
1101 Family allowances	-	-	-	-	248	248	-	-	-
1102 Expatriation and foreign-residence allowances	-	-	-	-	230	230	-	-	-
1103 Managerial allowances	-	-	-	-	22	22	-	-	-
1113 Contract agents	-	-	-	-	541	541	-	-	-
1114 Administrative support staff in regards of the EC external assistance Instrument for Pre-Accession (IPA)	-	-	-	-	34	34	-	-	-
1130 Employer's social security contributions	-	-	-	-	120	120	-	-	-
1141 Travel expenses for annual leave	-	-	-	-	46	46	-	-	-
1150 Trainees	-	-	-	-	76	76	-	-	-
1176 Officials on secondment from member states	-	-	-	-	157	157	-	-	-
1181 Daily allowances	-	-	-	-	3	3	-	-	-
1182 Removal cost reimbursements	-	-	-	-	23	23	-	-	-
1183 Travel expenses	-	-	-	-	0	0	-	-	-
1184 Installation allowances	-	-	-	-	41	41	-	-	-
Total Chapter 11	-	-	-	-	3 389	3 389	-	-	-
1230 Miscellaneous expenditure on staff recruitment	-	-	-	-	73	17	-	55	55
Total Chapter 12	-	-	-	-	73	17	-	55	55
1300 Missions, duty travel, and ancillaries	-	-	-	-	2	2	-	0	0
Total Chapter 13	-	-	-	-	2	2	-	0	0
1410 Medical service	6	(3)	3	-	35	31	-	4	4

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	
1421 Social well-being of staff	-	-	-	-	23	23	-	-	-
1423 Other allowances and social welfare	-	-	-	-	62	62	-	-	-
Total Chapter 14	6	(3)	3	-	120	116	-	4	4
1500 Training	-	-	-	-	73	53	-	20	20
Total Chapter 15	-	-	-	-	73	53	-	20	20
1601 Administrative assistance from European Union institutions	1	(1)	0	-	35	33	-	2	2
1602 Interim services	11	(2)	9	-	101	95	-	6	6
1603 Administrative support staff in regards of the EC external assistance Instrument for Pre-Accession (IPA)	-	-	-	-	40	40	-	-	-
1604 Provision of HR-related services by external providers (staff survey etc.)	14	-	14	-	23	21	-	2	2
Total Chapter 16	26	(3)	23	-	199	189	-	10	10
1701 Representation costs	-	-	-	-	0	0	-	-	-
1702 Internal staff events	-	-	-	-	9	9	-	-	-
Total Chapter 17	-	-	-	-	10	10	-	-	-
Total Title 1	32	(6)	26	-	3 865	3 776	-	89	89

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 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. 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	-	-	-	-	409	409	-	-	-
2010 Insurance	-	-	-	-	2	2	-	-	-
2030 Cleaning and maintenance	3	(0)	3	-	37	34	-	3	3
2050 Security and surveillance of buildings	3	(1)	2	-	20	19	-	1	1
2070 Service charges	-	-	-	-	65	65	-	0	0
Total Chapter 20	6	(1)	5	-	534	530	-	4	4
2100 ICT hardware expenditure	195	-	195	-	49	35	-	14	14
2110 ICT software expenditure	33	(0)	33	-	88	59	-	29	29
2120 Services provided by third parties	-	-	-	-	150	120	-	30	30
2140 Telecommunication charges	2	(0)	2	-	8	6	-	2	2
Total Chapter 21	230	(0)	229	-	295	220	-	75	75
2210 New and replacement furniture, purchases furniture	-	-	-	-	1	1	-	-	-
2221 Purchase and maintenance of office equipment	1	(1)	1	-	-	-	-	-	-
Total Chapter 22	1	(1)	1	-	1	1	-	-	-
2300 Stationery and office supplies	-	-	-	-	1	1	-	-	-
2330 Legal expenses (provision)	45	(13)	32	-	29	21	-	8	8
2331 Other outsourced services	-	-	-	-	355	53	-	302	302
2352 Internal catering expenses	-	-	-	-	2	2	-	-	-
2354 Postage and delivery charges	0	(0)	0	-	3	3	-	0	0
2355 Financial audit and accounting	18	-	18	-	81	69	-	12	12
Total Chapter 23	63	(13)	49	-	470	149	-	322	322

EUR '000

Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstandin g 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	
2510 Management board	-	-	-	-	30	30	-	-	-
2520 Experts' forum	-	-	-	-	9	9	-	-	-
Total Chapter 25	-	-	-	-	39	39	-	-	-
2700 Service level agreement with EU publications office	15	(4)	11	-	14	4	-	10	10
Total Chapter 27	15	(4)	11	-	14	4	-	10	10
Total Title 2	315	(19)	296	-	1 353	942	-	410	410

6.3. Outstanding commitments – Title 3

EUR '000

Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitment 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. outstand-ing at year-end	
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
3001 Translations	5	-	5	-	47	42	-	5	
Total Chapter 30	5	-	5	-	47	42	-	5	5
3111 Missions	-	-	-	-	16	15	-	1	1
Total Chapter 31	-	-	-	-	16	15	-	1	1
3215 Research statistics and indices	501	-	501	-	1 218	446	-	772	772
Total Chapter 32	501	-	501	-	1 218	446	-	772	772
3315 Gender based violence	323	-	323	-	511	344	-	168	168
Total Chapter 33	323	-	323	-	511	344	-	168	168
3415 Implementing gender mainstreaming	488	(2)	486	-	996	393	-	603	603
Total Chapter 34	488	(2)	486	-	996	393	-	603	603
3512 Stakeholders and communication	129	(1)	128	-	671	324	-	347	347
Total Chapter 35	129	(1)	128	-	671	324	-	347	347
3602 EC external assistance Instrument for Pre-Accession (IPA) activities	51	(1)	51	-	108	49	-	59	59
Total Chapter 36	51	(1)	51	-	108	49	-	59	59
Total Title 3	1 497	(4)	1 493	-	3 567	1 612	-	1 954	1 954
GRAND TOTAL	1 844	(28)	1 815	-	8 785	6 331	-	2 454	2 454

7. GLOSSARY

Administrative appropriations

Appropriations to cover the running costs of the entities (staff, buildings, office equipment).

Adopted budget

Draft budget becomes the adopted budget as soon as approved by the budgetary authority.

Amending budget

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

Appropriations

Budget funding.

The budget forecasts both commitments (legal pledges to provide finance) 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.

Assigned revenue

Revenue dedicated to finance specific items of expenditure.

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.

Budget implementation

Consumption of the budget through expenditure and revenue operations.

Budget item / Budget line / Budget position

Revenue and expenditure are shown in the budget structure 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 commitment

Operation by which the authorising officer responsible reserves the budget appropriations necessary to cover for subsequent payments to honour legal commitments.

Cancellation of appropriations

Appropriations which have not been used by the end of the financial year and which cannot be carried over, shall be cancelled.

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 value of legal obligations (contracts, grant agreements or decisions) that could be signed in the current financial year.

De-commitment

Operation whereby the authorising officer responsible cancels wholly or partly the reservation of appropriations previously made by means of a budgetary commitment.

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.

Economic result

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

Entitlements established

Right to collect income from a debtor as recognised through the issuing of a recovery order.

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 currencies at the date of the accounts.

Expenditure

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

Grants

Direct financial contributions from the budget to third-party beneficiaries, engaged in activities that serve Union policies.

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, as represented by an appropriation.

For joint undertakings (and EIT), 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 can be re-activated until financial year "N+3".

Legal basis / basic act

The legal act adopted by the legislative authority (usually the Council and European Parliament) specifying the objective of a Union spending programme, the purpose of the appropriations, the rules for intervention, expiry date and the relevant financial rules to serve as a legal basis for the implementation of the spending programme.

Legal commitment

The act whereby the Authorising Officer enters into an obligation towards third parties which results in a charge for the Union budget.

Common forms of legal commitments are contracts in the case of procurement, grant agreements and grant decisions.

Non-differentiated appropriations

Appropriations which meet annual needs and must therefore be committed during the budget year. Only amounts qualifying for automatic carryover can be disbursed in the following year. Non-differentiated appropriations which have not been used, i.e. committed, by the end of the year, are cancelled (unless, exceptionally, permission is given by a Commission decision for a non-automatic carryover). Non-differentiated appropriations apply to administrative expenditure and commitment appropriations equal payment appropriations.

Operational appropriations

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

Outstanding commitments

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

Payment appropriations

Payment appropriations cover expenditure due in the current year, arising from legal commitments entered in the current year and/or earlier years.

RAL (Reste à liquider)

Amount remaining to be paid on a budgetary commitment at a given moment. Cf. Outstanding commitments

Surplus

Positive difference between revenue and expenditure, which has to be returned to the funding authority. Cf. Budget result

Transfer between budget lines

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.