



Annual accounts of the European Institute for Gender Equality

Financial year 2020

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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') and I hereby certify that the annual accounts of the EIGE for the year 2020 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**

BACKGROUND INFORMATION NOTE

1.1. 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 the 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 which operate on a rotation basis. They are appointed by the Council, on the basis of a proposal from each Member State concerned;
- One member representing the Commission.

To ensure excellence and independence of activities of the Institute, the director is supported by the EIGE Expert's 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.

1.2. 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)¹. 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.

1.3. Operational highlights

Achievements of the year

The Institute continued to be the reference point for gender equality knowledge and resources in the European Union. EIGE supported informed and evidence based policy- and decision-making by providing relevant research and comparable and reliable data on important topics affecting women and men in different policy areas and across the EU.

EIGE responded quickly to the global coronavirus pandemic, launching a dedicated webpage on the impact of COVID-19 on gender equality, which fast became a reference point for gender equality and the pandemic in the EU. The Institute also adapted its activities accordingly. As domestic violence cases spiked during lockdowns, EIGE prepared an assessment of the different measures countries had taken to protect women. EIGE also launched the study on the socio-economic implications of the COVID-19 pandemic 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

In 2020, EIGE published the fifth edition of the Gender Equality Index, which gives an overview of the gender equality progress in the EU and serves as a monitoring tool for the EU and its Member States. It showed that the EU is still at least 60 years away from achieving gender equality. This year's Index had a special focus on the effects of digitalisation on the working lives of women and men. EIGE organised a high-level, virtual conference, broadcast across the EU and beyond to promote the results.

As part of EIGE's work on monitoring the EU's progress towards its gender equality commitments under the Beijing Platform for Action, EIGE prepared a report on gender inequalities in care and consequences for the labour market. It was prepared at the request of the German Presidency of the Council of the European Union. According to the results, more equal sharing of care would reduce workplace gender inequality and narrow the gender pay gap.

In 2020, EIGE released its step-by-step toolkit for gender budgeting in the EU Funds. The toolkit was designed to help those working with EU Funds better fit their programmes to the gender equality goals of the EU and its Member States.

EIGE's cooperation with EU candidate countries and potential candidates, financed under the Instrument for Pre-Accession Assistance (IPA) continued to engage and inspire stakeholders from the region.

Budget and budget implementation

On 26 February 2020, the Lithuanian Government declared a state of emergency as a preventive measure against the spread of corona virus (COVID-19). Since then, several measures affecting travel, working methods and the overall general way of life of the local population have been implemented by the Lithuanian authorities and have been continuously changing.

This context is similar to that prevailing in other Members States where EU institutions and Agencies are operating and has had a very significant impact on EIGE's activities.

In essence, the impact on EIGE's finance and budget is twofold.

1. A direct impact of the COVID-19 crisis caused the immediate disruption of planned activities that were either cancelled or held remotely at a significantly lower price. More specifically, activities involving physical presence such as meetings, missions, conferences and interviews, which constitute the core of the activities of an agency like EIGE, have been highly impacted.

2. An indirect impact of the pandemic situation, which is characterised by:

- an organisational shock requiring additional working time for reorganising the service to face new constraints;
- the extreme difficulty to find replacements solutions such as new projects due to the unavailability of (potential) service providers (being themselves impacted by the crisis) and
- the delay of projects due to delays in provision of input by service providers (being themselves impacted by the crisis).

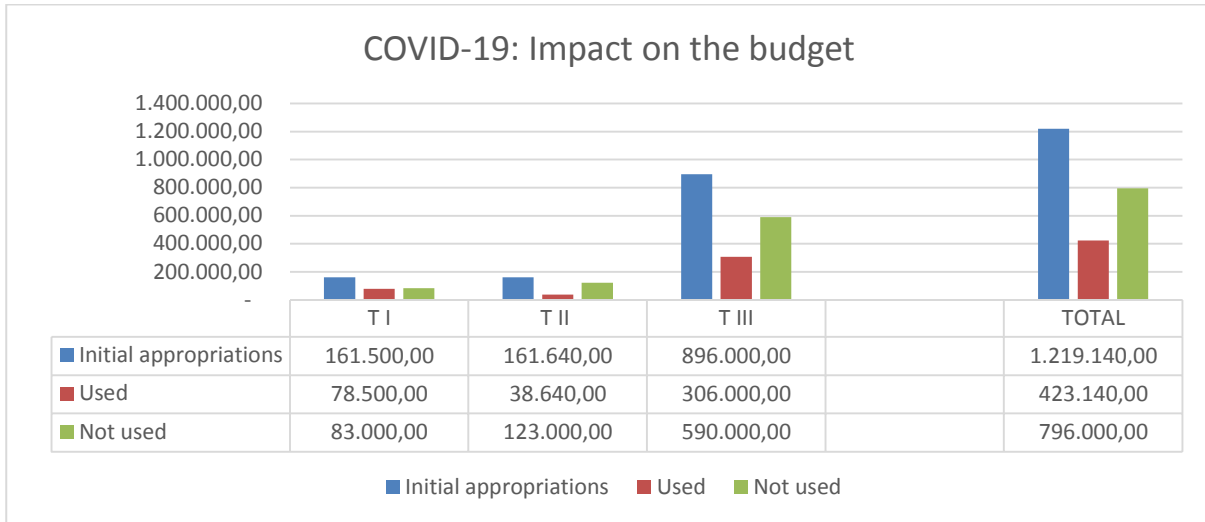
This indirect impact became quantifiable at a later stage (during spring) and was such that remaining funds usually used for flexibility reasons (mainly to compensate for final prices slightly differing from the initial estimate) could not be spent.

Budget savings due to COVID-19 crisis

In 2020, the total budget affected by COVID-19 crisis was kEUR 796, the impact per budget title is presented in graph 1 and is as follows:

Title I	Staff recruitment, Missions, Training kEUR 83;
Title II	Meeting expenditure kEUR 123;
Title III	Missions, meetings and conferences kEUR 590

Graph 1.



Indirect budget savings

Besides budget savings directly resulting from the pandemic impact on EIGE’s activities, some indirect budget savings occurred this year. Some usual budget savings typically occurring due to lower than estimated contractual costs that are usually offset during the year with budget transfers to cover other budgetary needs could not be used for that purpose.

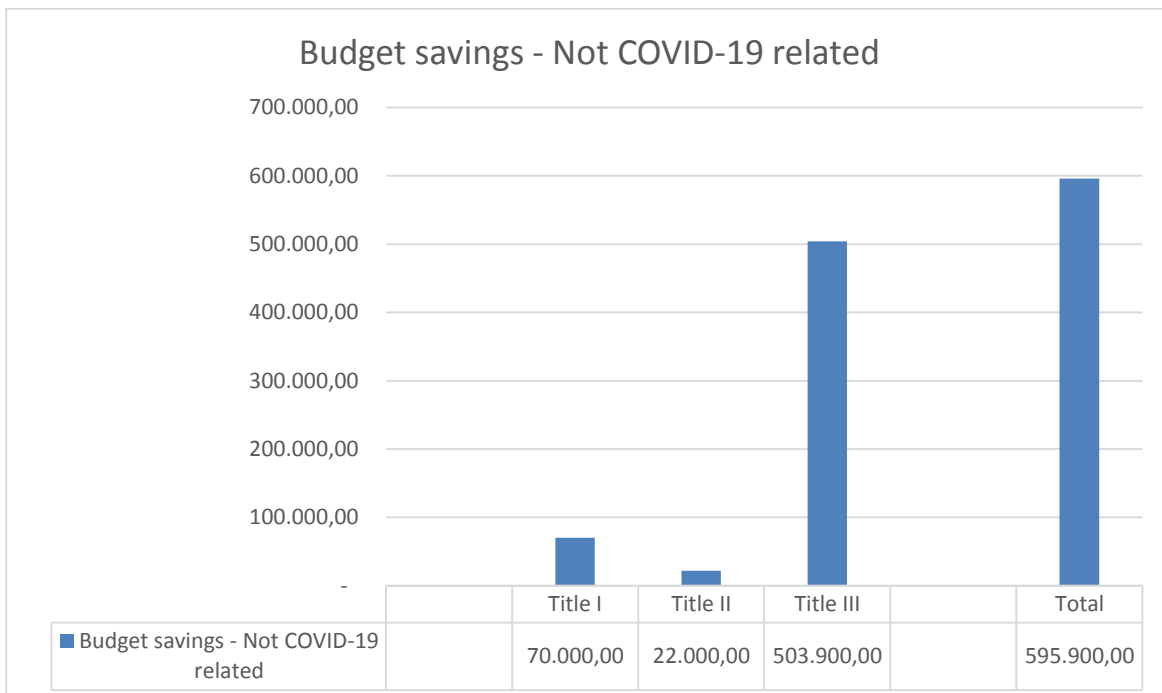
The total amount of these savings amounts kEUR 596 and pertain to the following budget titles (see also Graph 2):

Title I: Mainly savings related to SNEs, Interims and representation costs – kEUR 70

Title II: Mainly saving related to Renting costs – kEUR 22

Title III: Mainly savings related to Gender Mainstreaming and Gender Based Violence – Keur 504

Graph 2



New projects to offset savings

In order to offset the above-mentioned budget savings, the management has identified areas where investment can improve working methods and business continuity during the crisis, namely: electronic workflows and e-signature, IT-infrastructure backup, Video Conferencing update and laptops, in total amount of kEUR 206 (in Title II).

Moreover, in accordance with stakeholder demands and with approval from the Management Board, EIGE has taken on board new studies (in Title III):

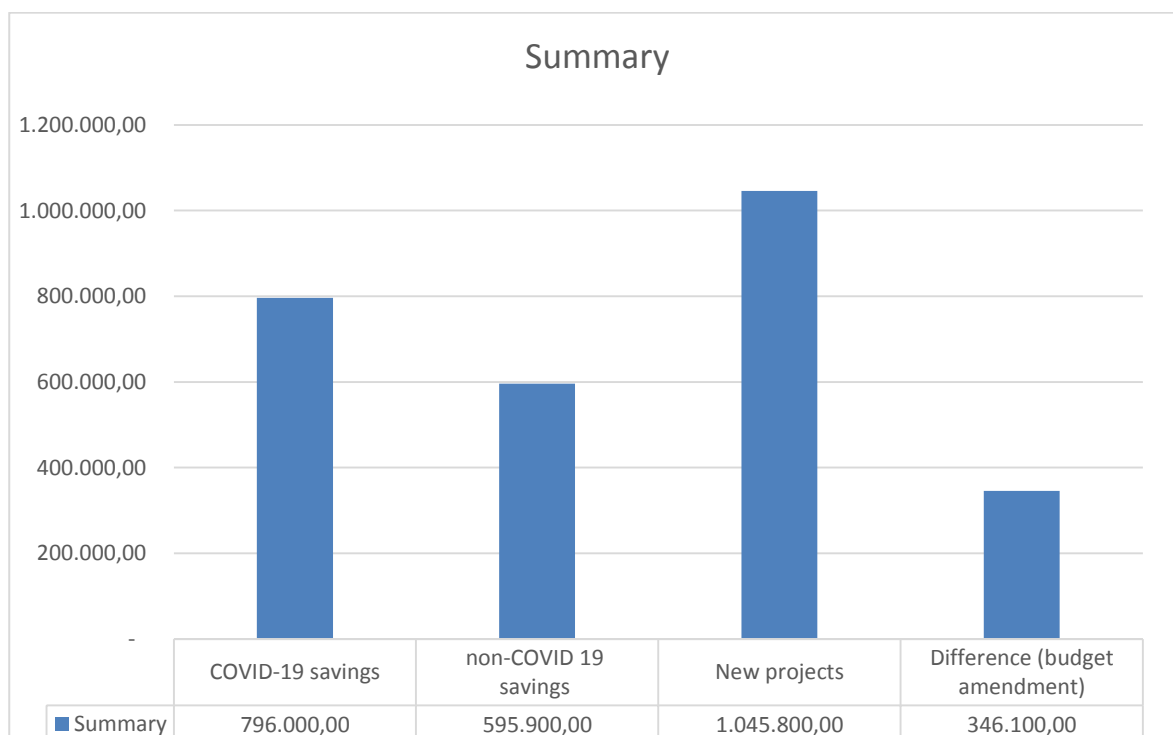
- Gender equality and socio-economic consequences of the COVID-19 – kEUR 370;
- Study on the implications of COVID-19 for women victims of intimate partner violence – kEUR 60;
- Top up of the study on assessment of Member States capacity to collect data and information on Femicide, including quality assurance – kEUR 30;
- Top up of the project Supporting gender equality in the economy through public procurement, including quality assurance – kEUR 146;
- Country factsheets on Measuring Femicide in the EU Member States – kEUR 27.

The total amount of new projects to offset savings is kEUR 1 046.

Budget amendment calculation:

In spite of the efforts to offset the above-mentioned budget savings through new projects, a substantial amount remains that cannot be used by the end of 2020 (see also Graph 3): kEUR 346. EIGE is thus facing in Q4, 2020 an implementation rate of 89% of its budget, which sets EIGE below the 95% threshold for budget execution in accordance with KPIs established pursuant to Article 33 (3) of the Framework Financial Regulation. Budget under-implementation in 2020 is subject to possible penalties imposed by the European Commission on EIGE's 2022 Budget. DG JUST and DG BUDG were officially informed of this unprecedented situation on 19/06/2020.

Graph 3



Due to the above-mentioned force-majeure situation leading to budget under-implementation and in order to prevent future undue penalties, a reduction of EUR Keur 346, representing 4% of total budget, was therefore necessary through a budget amendment procedure.

Finally, the budget implementation in terms of commitment appropriations was 91% (95% in 2019), payments appropriation consumptions reached 73% (82% in 2019) and 24% (17% in 2019) payment appropriations were carried over to 2021.

Impact of the activities in the financial statements

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

- Decrease of revenues related to the subsidy from the European Commission by 5% (kEUR 7 979 in 2019 and kEUR 7 619 in 2020) mainly reflecting the reduced budget implementation rate.
- Decreases of operating expenses by 30% (kEUR 3 302 in 2019 and kEUR 2 298 in 2020), of the expenses with other consolidated entities by 26% (k EUR 631 in 2019 and kEUR 466 in 2020) and of missions expenses by 89% (k EUR 38 in 2019 and kEUR 4 in 2020). They mirror both the initial slowdown of the activities due to the Covid-19 impact and the migration to remote and cheaper dissemination methods (webpage and virtual conference) rather than the more traditional ones.
- Increase of the economic result of the year from a loss of kEUR 265 in 2019 to a profit of kEUR 310 in 2020, as an effect of lower decrease – in absolute value - of revenues compared to the expenses.

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	31.12.2020	31.12.2019
NON-CURRENT ASSETS			
<i>Intangible assets</i>	2.1	46	111
<i>Property, plant and equipment</i>	2.2	211	153
<i>Pre-financing</i>	2.3	30	60
<i>Exchange receivables and non-exchange recoverables</i>	2.4	16	-
		303	324
CURRENT ASSETS			
<i>Pre-financing</i>	2.3	30	30
<i>Exchange receivables and non-exchange recoverables</i>	2.4	2 696	2 224
		2 726	2 254
TOTAL ASSETS		3 029	2 578
NON-CURRENT LIABILITIES			
<i>Payables and other liabilities</i>	2.5	(188)	(416)
		(188)	(416)
CURRENT LIABILITIES			
<i>Payables and other liabilities</i>	2.5	(716)	(484)
<i>Accrued charges and deferred income</i>	2.6	(470)	(333)
		(1 186)	(817)
TOTAL LIABILITIES		(1 374)	(1 234)
NET ASSETS		1 655	1 345
<i>Accumulated deficit</i>		1 345	1 609
<i>Economic result of the year</i>		310	(265)
NET ASSETS		1 655	1 345

STATEMENT OF FINANCIAL PERFORMANCE

EUR '000

	Note	2020	2019
REVENUE			
Revenue from non-exchange transactions			
<i>Funds from the Commission</i>	3.1	7 619	7 979
<i>Other</i>	3.1	-	23
		7 619	8 002
Revenue from exchange transactions			
<i>Other</i>	3.2	21	0
		21	0
Total revenue		7 640	8 002
EXPENSES			
<i>Operating costs</i>	3.3	(2 298)	(3 302)
<i>Staff costs</i>	3.4	(3 356)	(3 034)
<i>Other expenses</i>	3.5	(1 675)	(1 931)
Total expenses		(7 329)	(8 267)
ECONOMIC RESULT OF THE YEAR		310	(265)

CASHFLOW STATEMENT²

EUR '000

	2020	2019
<i>Economic result of the year</i>	310	(265)
Operating activities		
<i>Depreciation and amortization</i>	138	134
<i>(Increase)/decrease in pre-financing</i>	30	(60)
<i>(Increase)/decrease in exchange receivables and non-exchange recoverables</i>	(488)	(1 767)
<i>Increase/(decrease) in provisions</i>	-	(23)
<i>Increase/(decrease) in payables</i>	3	264
<i>Increase/(decrease) in accrued charges & deferred income</i>	137	65
Investing activities		
<i>(Increase)/decrease in intangible assets and property, plant and equipment</i>	(131)	(81)
NET CASHFLOW	-	(1 732)
<i>Net increase/(decrease) in cash and cash equivalents</i>	-	(1 732)
<i>Cash and cash equivalents at the beginning of the year</i>	-	1 732
<i>Cash and cash equivalents at year-end</i>	-	-

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

STATEMENT OF CHANGES IN NET ASSETS

EUR '000

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

NOTES TO THE FINANCIAL STATEMENTS

1. SIGNIFICANT ACCOUNTING POLICIES

1.1. ACCOUNTING PRINCIPLES

The objective of financial statements is to provide information about the financial position, performance and cashflows of an entity that is useful to a wide range of 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	31.12.2020	31.12.2019	Currency	31.12.2020	31.12.2019
BGN	1.9558	1.9558	PLN	4.5597	4.2568
CZK	26.2420	25.4080	RON	4.8683	4.783
DKK	7.4409	7.4715	SEK	10.0343	10.4468
GBP	0.8990	0.8508	CHF	1.0802	1.0854
HRK	7.5519	7.4395	JPY	126.4900	121.9400
HUF	363.8900	330.5300	USD	1.2271	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 amended European Union Accounting Rules (EAR)

New EAR which are effective for annual periods beginning on or after 1 January 2020

There are no new EAR which became effective for annual periods beginning on or after 1 January 2020.

New EAR adopted but not yet effective at 31 December 2020

On 17 December 2020 the Accounting Officer of the European Commission adopted the revised EAR 11 'Financial Instruments', which is effective for accounting periods beginning on or after 1 January 2021. The revised EAR 11 has been updated in line with the new IPSAS 41 'Financial Instruments' and establishes the principles for the financial reporting of the financial assets and financial liabilities held by the EU entities. For more information please refer to the EU annual accounts of 2020. No material impact of this change is expected due to the small amount of financial instruments in the financial statements of the entity.

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 and re-evaluated at each balance sheet date. Based on this classification the entity only has 'loans and receivables'.

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

Initial recognition and measurement

Cash equivalents and loans are recognised when cash is deposited in a financial institution or advanced to borrowers. Financial instruments are initially recognised at fair value. For all financial assets not carried at fair value through surplus or deficit, transaction costs are added to the fair value at initial recognition.

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

Subsequent measurement

Loans and receivables are carried at amortised cost using the effective interest method.

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

1.3.5. Pre-financing amounts

Pre-financing is a payment intended to provide the beneficiary with a cash advance, i.e. a float. It may be split into a number of payments over a period defined in the particular contract, decision, agreement or basic legal act. The float or advance is either used for the purpose for which it was provided during the period defined in the agreement or it is repaid. If the beneficiary does not incur eligible expenditure, he

has the obligation to return the pre-financing advance to the entity. Thus, as the entity retains control over the pre-financing and is entitled to a refund for the ineligible part, the amount is 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 a separate presentation of exchange and non-exchange transactions. To distinguish between the two categories, the term 'receivable' is reserved for exchange transactions, whereas for non-exchange transactions, i.e. when the EU receives value from another entity without directly giving approximately equal value in exchange, the term 'recoverables' is used (e.g. recoverables from Member States related to own resources).

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

Recoverables from non-exchange transactions are carried at original amount (adjusted for interests and penalties) less write-down for impairment. A write-down for impairment is established when there is objective evidence that the entity will not be able to collect all amounts due according to the original terms of the recoverables. The amount of the write-down is the difference between the asset's carrying amount and the recoverable amount. The amount of the write-down is recognised in the statement of financial performance.

1.3.7. Provisions

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

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

1.3.8. 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.

1.3.9. 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

<i>Gross carrying amount at 31.12.2019</i>	418
Gross carrying amount at 31.12.2020	418
<i>Accumulated amortisation at 31.12.2019</i>	(307)
<i>Amortisation charge for the year</i>	(65)
Accumulated amortisation at 31.12.2020	(372)
NET CARRYING AMOUNT AT 31.12.2020	46
<i>NET CARRYING AMOUNT AT 31.12.2019</i>	111

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

TOTAL

	Land and buildings	Plant and equipment	Furniture and vehicles	Computer hardware	Other	TOTAL
<i>Gross carrying amount at 31.12.2019</i>	6	23	218	450	146	843
<i>Additions</i>	-	(4)	24	107	4	131
Gross carrying amount at 31.12.2020	6	19	242	557	150	974
<i>Accumulated depreciation at 31.12.2019</i>	(3)	(16)	(154)	(414)	(103)	(690)
<i>Depreciation charge for the year</i>	(1)	(2)	(19)	(37)	(14)	(73)
Accumulated depreciation at 31.12.2020	(4)	(18)	(173)	(451)	(117)	(763)
NET CARRYING AMOUNT AT 31.12.2020	2	1	69	106	33	211
<i>NET CARRYING AMOUNT AT 31.12.2019</i>	2	8	64	36	44	153

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

31.12.2020

31.12.2019

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

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	31.12.2020	31.12.2019
<i>EUR '000</i>			
Non-current			
<i>Receivables from exchange transactions</i>	2.4.1	16	-
		16	-
Current			
<i>Recoverables from non-exchange transactions</i>	2.4.2	243	338
<i>Receivables from exchange transactions</i>	2.4.2	2 453	1 886
		2 696	2 224
Total		2 712	2 224

2.4.1. Non-current recoverables and receivables

The non-current receivable refers to long term deferrals for software licences which will be delivered until 2023.

2.4.2. Current recoverables and receivables

	31.12.2020	31.12.2019
<i>EUR '000</i>		
Recoverables from non-exchange transactions		
<i>Member States</i>	243	338
	243	338
Receivables from exchange transactions		
<i>Central treasury liaison accounts</i>	2 421	1 860
<i>Deferred charges relating to exchange transactions</i>	22	22
<i>Other</i>	6	4
<i>Customers</i>	3	-
	2 453	1 886
Total	2 696	2 224

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. All the 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 in the central treasury amounts is primarily due to the under-implementation of the annual budget caused by the COVID 19 impacts on activities.

The heading deferred charges relating to exchange transactions consists of advance payments made in 2020 for licences, security and other IT services to be delivered in 2021.

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	
	31.12.2020	31.12.2019
Non-current		
<i>Pre-financing received from EC - delegation agreements</i>	188	416
	188	416
Current		
<i>Pre-financing received from EC - delegation agreements</i>	413	334
<i>Pre-financing received from EC - balancing subsidy</i>	275	141
<i>Current payables</i>	28	7
<i>Sundry payables</i>	0	2
	716	484
Total	904	901

The most significant pre-financing amounts received (kEUR 188 and kEUR 413) relate to projects financed from the European Commission under the framework of the Instruments for Pre-Accession Assistance (IPA II).

The main ongoing projects aim is to increase the capacity of EU candidate countries and potential candidates to measure and monitor impact of gender equality policies.

The amount of kEUR 275 comprises the unused amount of the 2020 Commission balancing subsidy (kEUR 7 750 in total) that is to be reimbursed by EIGE in 2021 - see below 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 paid, 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	
	31.12.2020	31.12.2019
<i>Accrued charges</i>	470	333

They are mainly composed of estimated operating expenses for kEUR 321, other costs of external service providers for kEUR 39, charges with consolidated entities for kEUR 14, buildings related expenses for kEUR 6, legal expenses for kEUR 5, and other minor expenses, globally summing up to kEUR 7.

The heading also includes accrued charges for untaken leave of kEUR 78.

The increase of the total amount compared to 2019 is mainly related to operating activities started only during the last quarter of the year for which no invoice was received with 31/12.

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	
	2020	2019
<i>Funds from the Commission</i>	7 619	7 979
<i>Adjustments to provisions</i>	-	23
Total	7 619	8 002

The heading funds from the Commission includes kEUR 7 475 (kEUR 7 796 in 2019) related to the 2020 Commission yearly balancing subsidy and kEUR 144 (kEUR 183 in 2019) for the contribution to the programs delegated to EIGE under the above mentioned IPA II framework. Both the categories of funds have been recorded as accrued income in EIGE. The corresponding accrued expense will be recorded in the financial statements of the Commission.

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	
	2020	2019
<i>Other</i>	21	-

EXPENSES

3.3. OPERATING COSTS

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

	EUR '000	
	2020	2019
<i>Operating costs</i>	2 298	3 302

The decrease of operating costs of 2020 by kEUR 1 003 is due to COVID impact and the slowdown in implementing activities and also the migration to remote and cheaper dissemination methods (webpage and virtual conference) rather than the more traditional ones.

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

	2020	2019
<i>Staff costs</i>	3 356	3 034

The increased cost is directly connected with the increased number of staff in 2020.

3.5. OTHER EXPENSES

EUR '000

	2020	2019
<i>Expenses with other Consolidated entities</i>	466	631
<i>Land & Building operating lease</i>	430	429
<i>Other external service providers (non-IT) services</i>	200	204
<i>Office supplies & maintenance</i>	167	151
<i>Maintenance & Security - Building</i>	144	126
<i>Depreciations</i>	138	134
<i>Training Costs</i>	53	54
<i>Experts and related expenditure</i>	42	61
<i>Others</i>	34	139
Total	1 675	1 931

The expenses with other Consolidated entities refer to goods and services delivered in 2020 to EIGE by other EU consolidated bodies. The difference, compared to last year, is mainly related to the decreased operational activity of the Agency due to the Covid-19 crisis.

The operating lease expenses refer to headquarters' offices in Vilnius.

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

EUR '000

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

4. OTHER SIGNIFICANT DISCLOSURES

4.1. OUTSTANDING COMMITMENTS NOT YET EXPENSED

EUR '000

	31.12.2020	31.12.2019
<i>Outstanding commitments not yet expensed</i>	1 424	1 090

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.

4.2. 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.

4.3. KEY MANAGEMENT ENTITLEMENTS

	31.12.2020	31.12.2019
<i>Director</i>	<i>AD 14</i>	<i>AD 13</i>

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.

4.4. OTHER EVENTS

On 1 February 2020 the United Kingdom ceased to be a Member State of the European Union. Following the conclusion of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community (the 'Withdrawal Agreement') between the two parties, the United Kingdom committed to pay all its obligations under the current MFF and previous financial perspectives following from its membership of the Union. The United Kingdom has paid into the 2020 EU Budget during the year, and received payments, as if it were a Member State.

At the date of transmission of these accounts, and based on the Withdrawal Agreement concluded and already in operation, there is no financial impact to be reported in these accounts. For further information on the impact of the Withdrawal Agreement on the EU, please see the 2020 consolidated EU annual accounts.

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 exchange receivables and non-exchange recoverables. 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 exchange receivables and non-exchange recoverables that are neither past due nor impaired, the entity is thus not exposed to 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

		EUR '000	
	Title	2020	2019
Revenue		8 146	8 487
of which:			
European Commission contribution	2	8 129	8 487
Administrative and financial revenues	5	17	0
Expenditure		(5 944)	(6 732)
of which:			
Staff expenditure	1	(3 547)	(3 348)
Administrative expenditure	2	(853)	(959)
Operational expenditure	3	(1 544)	(2 425)
Payment appropriat. carried over to the following year		(1 777)	(1 306)
of which:			
Staff expenditure	1	(33)	(65)
Administrative expenditure	2	(298)	(346)
Operational expenditure	3	(1 446)	(895)
Cancellation of unused appropri. carried over from year n-1		100	55
Evolution of assigned revenue (B)-(A)		(251)	(362)
Unused appropriations at the end of current year (A)		624	373
Unused appropriations at the end of previous year (B)		373	11
Exchange rate differences		(0)	(0)
Budget result		275	141

3. RECONCILIATION OF ECONOMIC RESULT WITH BUDGET RESULT

	EUR '000	
	2020	2019
ECONOMIC RESULT OF THE YEAR	310	(265)
Adjustment for accrual items (items not in the budgetary result but included in the economic result)		
<i>Adjustments for accrual cut-off (net)</i>	154	65
<i>Unpaid invoices at year end but booked in expenses</i>	28	–
<i>Depreciation, amortization and impairment of intangible and tangible assets</i>	138	134
<i>Movement in provisions</i>	–	(23)
<i>Recovery orders issued in the year and not yet cashed</i>	(3)	–
<i>Pre-financing given in previous year and cleared in the year</i>	30	33
<i>Payments made from carry-over of payment appropriations</i>	1 761	1 364
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)		
<i>Asset acquisitions (less unpaid amounts)</i>	(131)	(81)
<i>New pre-financing received in the year and remaining open as at 31 December</i>	275	141
<i>Payment appropriations carried over to next year</i>	(2 400)	(1 306)
<i>Cancellation of unused carried over payment appropriations from previous year</i>	100	55
<i>Other individually immaterial</i>	13	24
BUDGET RESULT OF THE YEAR	275	141

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		10=5-8
200	European Commission contribution	8 096	7 750	7 750	-	7 750	7 750	-	7 750	100 %	-
202	European Commission external assistance instrument for Pre-Accession program	-	-	379	-	379	379	-	379	-	0
Total Chapter 20		8 096	7 750	8 129	-	8 129	8 129	-	8 129	105 %	0
Total Title 2		8 096	7 750	8 129	-	8 129	8 129	-	8 129	105 %	0

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		10=5-8
501	Revenues from recovered expenses	-	-	20	-	20	17	-	17	-	3
Total Chapter 50		-	-	20	-	20	17	-	17	-	3
Total Title 5		-	-	20	-	20	17	-	17	-	3
GRAND TOTAL		8 096	7 750	8 149	-	8 149	8 146	-	8 146	105 %	3

5. IMPLEMENTATION OF BUDGET EXPENDITURE

5.1. Breakdown & changes in commitment appropriations

5.1.1. Breakdown & changes in commitment appropriations – Title 1

EUR '000

Item	Budget appropriations				Additional appropriations			Total appropriations available
	Initial adopted budget	Amending budgets	Transfers	Final budget adopted	Carry- overs	Assigned revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
1100 Basic salaries	1 718	–	58	1 776	–	–	–	1 776
1101 Family allowances	224	–	(15)	208	–	–	–	208
1102 Expatriation and foreign-residence allowances	204	–	18	222	–	–	–	222
1103 Managerial allowances	17	–	(1)	16	–	–	–	16
1113 Contract agents	559	–	(19)	540	–	–	–	540
1114 Administrative support staff in regards of the EC external assistance Instrument for Pre-Accession (IPA)	–	–	–	–	–	153	153	153
1130 Employer's social security contributions	106	–	11	117	–	–	–	117
1141 Travel expenses for annual leave	37	–	5	42	–	–	–	42
1150 Trainees	78	–	0	78	–	–	–	78
1176 Officials on secondment from member states	172	–	(43)	129	–	–	–	129
1181 Daily allowances	33	–	15	48	–	–	–	48
1182 Removal cost reimbursements	6	–	4	10	–	–	–	10
1183 Travel expenses	3	–	–	3	–	–	–	3
1184 Installation allowances	30	–	(4)	26	–	–	–	26
Total Chapter 11	3 187	–	29	3 216	–	153	153	3 369
1210 Interview expenses	26	(26)	–	–	–	–	–	–
1220 External selection committee member reimbursements	3	–	–	3	–	–	–	3
1230 Miscellaneous expenditure on staff recruitment	3	–	–	3	–	–	–	3
Total Chapter 12	32	(26)	–	6	–	–	–	6
1300 Missions, duty travel, and ancillaries	42	(25)	–	17	–	–	–	17
Total Chapter 13	42	(25)	–	17	–	–	–	17
1410 Medical service	28	–	7	35	–	–	–	35

Item	Budget appropriations				Additional appropriations			Total appropri- available
	Initial adopted budget	Amending budgets	Transfers	Final budget adopted	Carry- overs	Assigned revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
1421 Social well-being of staff	15	-	(4)	11	-	-	-	11
1423 Other allowances and social welfare	65	-	(3)	62	-	-	-	62
Total Chapter 14	108	-	0	108	-	-	-	108
1500 Training	88	-	(29)	59	-	-	-	59
Total Chapter 15	88	-	(29)	59	-	-	-	59
1601 Administrative assistance from European Union institutions	35	-	-	35	-	-	-	35
1602 Interim services	130	(35)	(1)	94	-	-	-	94
1603 Administrative support staff in regards of the EC external assistance Instrument for Pre-Accession (IPA)	-	-	-	-	-	88	88	88
1604 Provision of HR-related services by external providers (staff survey etc.)	15	-	-	15	-	-	-	15
Total Chapter 16	180	(35)	(1)	144	-	88	88	232
1701 Representation costs	7	(6)	-	1	-	-	-	1
1702 Internal staff events	2	-	-	2	-	-	-	2
Total Chapter 17	9	(6)	-	3	-	-	-	3
Total Title 1	3 645	(92)	0	3 553	-	241	241	3 794

5.1.2. Breakdown & changes in commitment appropriations – Title 2

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Item	Budget appropriations				Additional appropriations			Total appropriations available	
	Initial adopted budget	Amending budgets	Transfers	Final budget adopted	Carry-overs	Assigned revenue	Total		
	1	2	3	4=1+2+3	5	6	7=5+6		8=4+7
2000	Renting costs	412	-	(12)	400	-	-	-	400
2010	Insurance	3	-	-	3	-	-	-	3
2030	Cleaning and maintenance	30	-	5	35	-	-	-	35
2040	Fitting-out of premises	5	-	(5)	-	-	-	-	-
2050	Security and surveillance of buildings	33	-	-	33	-	-	-	33
2070	Service charges	70	-	2	72	-	-	-	72
Total Chapter 20		553	-	(10)	543	-	-	-	543
2100	ICT hardware expenditure	54	-	186	240	-	-	-	240
2110	ICT software expenditure	49	-	15	64	-	-	-	64
2120	Services provided by third parties	192	-	(65)	127	-	-	-	127
2140	Telecommunication charges	10	-	1	11	-	-	-	11
Total Chapter 21		305	-	137	442	-	-	-	442
2210	New and replacement furniture, purchases furniture	2	-	(2)	-	-	-	-	-
2221	Purchase and maintenance of office equipment	3	-	-	3	-	-	-	3
Total Chapter 22		5	-	(2)	3	-	-	-	3
2300	Stationery and office supplies	2	-	-	2	-	-	-	2
2330	Legal expenses (provision)	5	-	27	32	-	17	17	49
2352	Internal catering expenses	4	-	0	4	-	-	-	4
2354	Postage and delivery charges	6	-	(2)	4	-	-	-	4
2355	Financial audit and accounting	75	-	9	84	-	-	-	84
2359	Other expenditure	-	-	1	1	-	-	-	1
Total Chapter 23		91	-	35	125	-	17	17	142
2500	Administrative meeting expenditure	2	-	(2)	0	-	-	-	0
2510	Management board	54	-	(31)	22	-	-	-	22
2511	Management board interpretation	41	-	(40)	1	-	-	-	1
2520	Experts' forum	65	-	(51)	14	-	-	-	14
Total Chapter 25		162	-	(124)	37	-	-	-	37

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Item	Initial adopted budget	Budget appropriations			Additional appropriations			Total	Total approp. available
		Amending budgets	Transfers	Final budget adopted	Carry-overs	Assigned revenue			
	1	2	3	4=1+2+3	5	6	7=5+6	8=4+7	
2600 Running costs in connection with operational activities	1	-	(1)	-	-	-	-	-	
Total Chapter 26	1	-	(1)	-	-	-	-	-	
2700 Service level agreement with EU publications office	5	-	23	28	-	-	-	28	
Total Chapter 27	5	-	23	28	-	-	-	28	
Total Title 2	1 121	-	58	1 179	-	17	17	1 196	

5.1.3. Breakdown & changes in commitment appropriations – Title 3

EUR '000

Item	Initial adopted budget	Budget appropriations			Additional appropriations			Total approp. available
		Amending budgets	Transfers	Final budget adopted	Carry-overs	Assigned revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
3001 Translations	120	-	(12)	108	-	-	-	108
Total Chapter 30	120	-	(12)	108	-	-	-	108
3111 Missions	145	(130)	(4)	11	-	-	-	11
Total Chapter 31	145	(130)	(4)	11	-	-	-	11
3215 Research statistics and indices	675	-	282	957	-	0	0	957
Total Chapter 32	675	-	282	957	-	0	0	957
3315 Gender based violence	602	(11)	93	684	-	-	-	684
Total Chapter 33	602	(11)	93	684	-	-	-	684
3415 Implementing gender mainstreaming	1 094	(19)	(323)	752	-	0	0	752
Total Chapter 34	1 094	(19)	(323)	752	-	0	0	752
3512 Stakeholders and communication	694	(94)	(94)	505	-	-	-	505
Total Chapter 35	694	(94)	(94)	505	-	-	-	505
3602 EC external assistance Instrument for Pre-Accession (IPA) activities	-	-	-	-	-	473	473	473
Total Chapter 36	-	-	-	-	-	473	473	473
Total Title 3	3 330	(254)	(58)	3 018	-	473	473	3 491
GRAND TOTAL	8 096	(346)	0	7 750	-	732	732	8 482

5.2. Breakdown & changes in payment appropriations

5.2.1. Breakdown & changes in payment appropriations – Title 1

		Budget appropriations				Additional appropriations			Total
		Initial budget adopted	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	Total approp. available
Item		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
1100	Basic salaries	1 718	-	58	1 776	-	-	-	1 776
1101	Family allowances	224	-	(15)	208	-	-	-	208
1102	Expatriation and foreign-residence allowances	204	-	18	222	-	-	-	222
1103	Managerial allowances	17	-	(1)	16	-	-	-	16
1113	Contract agents	559	-	(19)	540	-	-	-	540
1114	Administrative support staff in regards of the EC external assistance Instrument for Pre-Accession (IPA)	-	-	-	-	-	153	153	153
1130	Employer's social security contributions	106	-	11	117	-	-	-	117
1141	Travel expenses for annual leave	37	-	5	42	-	-	-	42
1150	Trainees	78	-	0	78	-	-	-	78
1176	Officials on secondment from member states	172	-	(43)	129	-	-	-	129
1181	Daily allowances	33	-	15	48	-	-	-	48
1182	Removal cost reimbursements	6	-	4	10	-	-	-	10
1183	Travel expenses	3	-	-	3	-	-	-	3
1184	Installation allowances	30	-	(4)	26	-	-	-	26
Total Chapter 11		3 187	-	29	3 216	-	153	153	3 369
1210	Interview expenses	26	(26)	-	-	11	-	11	11
1220	External selection committee member reimbursements	3	-	-	3	2	-	2	5
1230	Miscellaneous expenditure on staff recruitment	3	-	-	3	2	-	2	5
Total Chapter 12		32	(26)	-	6	15	-	15	21
1300	Missions, duty travel, and ancillaries	42	(25)	-	17	7	-	7	23
Total Chapter 13		42	(25)	-	17	7	-	7	23
1410	Medical service	28	-	7	35	3	-	3	38
1421	Social well-being of staff	15	-	(4)	11	-	-	-	11
1423	Other allowances and social welfare	65	-	(3)	62	-	-	-	62
Total Chapter 14		108	-	0	108	3	-	3	111

EUR '000

EUR '000

Item	Budget appropriations			Final adopted budget 4=1+2+3	Additional appropriations			Total 7=5+6	Total 8=4+7
	Initial budget adopted	Amending budgets	Transfers		Carry- overs	Assigned revenue	Total		
	1	2	3		5	6	7=5+6		
1500 Training	88	-	(29)	59	26	-	26	84	
Total Chapter 15	88	-	(29)	59	26	-	26	84	
1601 Administrative assistance from European Union institutions	35	-	-	35	2	-	2	37	
1602 Interim services	130	(35)	(1)	94	7	-	7	102	
1603 Administrative support staff in regards of the EC external assistance Instrument for Pre-Accession (IPA)	-	-	-	-	-	88	88	88	
1604 Provision of HR-related services by external providers (staff survey etc.)	15	-	-	15	6	-	6	21	
Total Chapter 16	180	(35)	(1)	144	16	88	104	248	
1701 Representation costs	7	(6)	-	1	-	-	-	1	
1702 Internal staff events	2	-	-	2	-	-	-	2	
Total Chapter 17	9	(6)	-	3	-	-	-	3	
Total Title 1	3 645	(92)	0	3 553	65	241	307	3 859	

5.2.2. Breakdown & changes in payment appropriations – Title 2

EUR '000

Item	Budget appropriations				Additional appropriations			Total appropri- available	
	Initial budget adopted	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total		
	1	2	3	4=1+2+3	5	6	7=5+6		8=4+7
2000	Renting costs	412	-	(12)	400	-	-	-	400
2010	Insurance	3	-	-	3	-	-	-	3
2030	Cleaning and maintenance	30	-	5	35	9	-	9	45
2040	Fitting-out of premises	5	-	(5)	-	-	-	-	-
2050	Security and surveillance of buildings	33	-	-	33	2	-	2	35
2070	Service charges	70	-	2	72	-	-	-	72
Total Chapter 20		553	-	(10)	543	11	-	11	554
2100	ICT hardware expenditure	54	-	186	240	90	-	90	330
2110	ICT software expenditure	49	-	15	64	41	-	41	105
2120	Services provided by third parties	192	-	(65)	127	5	-	5	132
2140	Telecommunication charges	10	-	1	11	3	-	3	14
Total Chapter 21		305	-	137	442	139	-	139	581
2210	New and replacement furniture, purchases furniture	2	-	(2)	-	52	-	52	52
2221	Purchase and maintenance of office equipment	3	-	-	3	47	-	47	50
Total Chapter 22		5	-	(2)	3	99	-	99	102
2300	Stationery and office supplies	2	-	-	2	-	-	-	2
2330	Legal expenses (provision)	5	-	27	32	21	17	38	70
2352	Internal catering expenses	4	-	0	4	-	-	-	4
2354	Postage and delivery charges	6	-	(2)	4	0	-	0	4
2355	Financial audit and accounting	75	-	9	84	10	-	10	94
2359	Other expenditure	-	-	1	1	-	-	-	1
Total Chapter 23		91	-	35	125	32	17	49	174
2500	Administrative meeting expenditure	2	-	(2)	0	-	-	-	0
2510	Management board	54	-	(31)	22	23	-	23	45
2511	Management board interpretation	41	-	(40)	1	-	-	-	1
2520	Experts' forum	65	-	(51)	14	40	-	40	54
Total Chapter 25		162	-	(124)	37	63	-	63	100

EUR '000

Item	Budget appropriations				Additional appropriations			Total appropriations available
	Initial budget adopted	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
2600 Running costs in connection with operational activities	1	-	(1)	-	-	-	-	-
Total Chapter 26	1	-	(1)	-	-	-	-	-
2700 Service level agreement with EU publications office	5	-	23	28	2	-	2	30
Total Chapter 27	5	-	23	28	2	-	2	30
Total Title 2	1 121	-	58	1 179	346	17	363	1 542

5.2.3. Breakdown & changes in payment appropriations – Title 3

EUR '000

Item	Budget appropriations			Final adopted budget 4=1+2+3	Additional appropriations			Total 8=4+7
	Initial budget adopted 1	Amending budgets 2	Transfers 3		Carry-overs 5	Assigned revenue 6	Total 7=5+6	
3001 Translations	120	–	(12)	108	89	–	89	197
Total Chapter 30	120	–	(12)	108	89	–	89	197
3111 Missions	145	(130)	(4)	11	11	–	11	22
Total Chapter 31	145	(130)	(4)	11	11	–	11	22
3215 Research statistics and indices	675	–	282	957	309	0	309	1 266
Total Chapter 32	675	–	282	957	309	0	309	1 266
3315 Gender based violence	602	(11)	93	684	279	–	279	963
Total Chapter 33	602	(11)	93	684	279	–	279	963
3415 Implementing gender mainstreaming	1 094	(19)	(323)	752	8	0	9	761
Total Chapter 34	1 094	(19)	(323)	752	8	0	9	761
3512 Stakeholders and communication	694	(94)	(94)	505	198	–	198	704
Total Chapter 35	694	(94)	(94)	505	198	–	198	704
3602 EC external assistance Instrument for Pre-Accession (IPA) activities	–	–	–	–	–	511	511	511
Total Chapter 36	–	–	–	–	–	511	511	511
Total Title 3	3 330	(254)	(58)	3 018	895	511	1 406	4 424
GRAND TOTAL	8 096	(346)	0	7 750	1 306	769	2 076	9 826

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 2021			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	1 776	1 776	-	-	1 776	100 %	-	-	-	0	-	-	0
1101	Family allowances	208	208	-	-	208	100 %	-	-	-	-	-	-	-
1102	Expatriation and foreign-residence allowances	222	222	-	-	222	100 %	-	-	-	-	-	-	-
1103	Managerial allowances	16	16	-	-	16	96 %	-	-	-	1	-	-	1
1113	Contract agents	540	540	-	-	540	100 %	-	-	-	-	-	-	-
1114	Administrative support staff in regards of the EC external assistance Instrument for Pre-Accession (IPA)	153	-	-	37	37	24 %	116	-	116	-	-	-	-
1130	Employer's social security contributions	117	117	-	-	117	100 %	-	-	-	-	-	-	-
1141	Travel expenses for annual leave	42	42	-	-	42	100 %	-	-	-	0	-	-	0
1150	Trainees	78	78	-	-	78	100 %	-	-	-	-	-	-	-
1176	Officials on secondment from member states	129	125	-	-	125	97 %	-	-	-	4	-	-	4
1181	Daily allowances	48	47	-	-	47	98 %	-	-	-	1	-	-	1
1182	Removal cost reimbursements	10	10	-	-	10	100 %	-	-	-	-	-	-	-
1183	Travel expenses	3	2	-	-	2	74 %	-	-	-	1	-	-	1
1184	Installation allowances	26	26	-	-	26	100 %	-	-	-	-	-	-	-
Total Chapter 11		3 369	3 209	-	37	3 247	96 %	116	-	116	7	-	-	7
1220	External selection committee member reimbursements	3	1	-	-	1	21 %	-	-	-	2	-	-	2

Item	Total approp. available	Commitments made					Appropriations carried over to 2021			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	
1230	Miscellaneous expenditure on staff recruitment	3	2	-	-	2	59 %	-	-	-	1	-	-	1
Total Chapter 12		6	2	-	-	2	40 %	-	-	-	4	-	-	4
1300	Missions, duty travel, and ancillaries	17	4	-	-	4	25 %	-	-	-	12	-	-	12
Total Chapter 13		17	4	-	-	4	25 %	-	-	-	12	-	-	12
1410	Medical service	35	35	-	-	35	100 %	-	-	-	-	-	-	-
1421	Social well-being of staff	11	7	-	-	7	65 %	-	-	-	4	-	-	4
1423	Other allowances and social welfare	62	61	-	-	61	98 %	-	-	-	1	-	-	1
Total Chapter 14		108	104	-	-	104	96 %	-	-	-	5	-	-	5
1500	Training	59	43	-	-	43	73 %	-	-	-	16	-	-	16
Total Chapter 15		59	43	-	-	43	73 %	-	-	-	16	-	-	16
1601	Administrative assistance from European Union institutions	35	35	-	-	35	100 %	-	-	-	-	-	-	-
1602	Interim services	94	93	-	-	93	98 %	-	-	-	2	-	-	2
1603	Administrative support staff in regards of the EC external assistance Instrument for Pre-Accession (IPA)	88	-	-	39	39	45 %	49	-	49	-	-	-	-
1604	Provision of HR-related services by external providers (staff survey etc.)	15	14	-	-	14	93 %	-	-	-	1	-	-	1
Total Chapter 16		232	142	-	39	181	78 %	49	-	49	3	-	-	3
1701	Representation costs	1	1	-	-	1	51 %	-	-	-	0	-	-	0
1702	Internal staff events	2	-	-	-	-	0 %	-	-	-	2	-	-	2
Total Chapter 17		3	1	-	-	1	21 %	-	-	-	2	-	-	2
Total Title 1		3 794	3 504	-	77	3 581	94 %	165	-	165	48	-	-	48

5.3.2. Implementation of commitment appropriations - Title 2

EUR '000

Item	Total approp. available	from final adopt. budget	Commitments made				Appropriations carried over to 2021			Appropriations lapsing				
			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	400	400	-	-	400	100 %	-	-	-	0	-	-	0
2010	Insurance	3	2	-	-	2	94 %	-	-	-	0	-	-	0
2030	Cleaning and maintenance	35	34	-	-	34	96 %	-	-	-	2	-	-	2
2050	Security and surveillance of buildings	33	31	-	-	31	95 %	-	-	-	2	-	-	2
2070	Service charges	72	72	-	-	72	100 %	-	-	-	0	-	-	0
Total Chapter 20		543	539	-	-	539	99 %	-	-	-	4	-	-	4
2100	ICT hardware expenditure	240	240	-	-	240	100 %	-	-	-	0	-	-	0
2110	ICT software expenditure	64	64	-	-	64	100 %	-	-	-	0	-	-	0
2120	Services provided by third parties	127	117	-	-	117	92 %	-	-	-	10	-	-	10
2140	Telecommunication charges	11	11	-	-	11	99 %	-	-	-	0	-	-	0
Total Chapter 21		442	432	-	-	432	98 %	-	-	-	10	-	-	10
2221	Purchase and maintenance of office equipment	3	1	-	-	1	40 %	-	-	-	2	-	-	2
Total Chapter 22		3	1	-	-	1	40 %	-	-	-	2	-	-	2
2300	Stationery and office supplies	2	1	-	-	1	100 %	-	-	-	0	-	-	0
2330	Legal expenses (provision)	49	32	-	17	49	100 %	-	-	-	0	-	-	0
2352	Internal catering expenses	4	4	-	-	4	100 %	-	-	-	-	-	-	-
2354	Postage and delivery charges	4	1	-	-	1	23 %	-	-	-	3	-	-	3
2355	Financial audit and accounting	84	84	-	-	84	100 %	-	-	-	0	-	-	0
2359	Other expenditure	1	1	-	-	1	96 %	-	-	-	0	-	-	0

Item	Total approp. available	from final adopt. budget	Commitments made				Appropriations carried over to 2021			Appropriations lapsing			
			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
Total Chapter 23	142	122	-	17	139	98 %	-	-	-	3	-	-	3
2500 Administrative meeting expenditure	0	0	-	-	0	100 %	-	-	-	-	-	-	-
2510 Management board	22	22	-	-	22	100 %	-	-	-	-	-	-	-
2511 Management board interpretation	1	-	-	-	-	0 %	-	-	-	1	-	-	1
2520 Experts' forum	14	13	-	-	13	94 %	-	-	-	1	-	-	1
Total Chapter 25	37	36	-	-	36	95 %	-	-	-	2	-	-	2
2700 Service level agreement with EU publications office	28	19	-	-	19	69 %	-	-	-	9	-	-	9
Total Chapter 27	28	19	-	-	19	69 %	-	-	-	9	-	-	9
Total Title 2	1 196	1 150	-	17	1 167	98 %	-	-	-	29	-	-	29

5.3.3. Implementation of commitment appropriations - Title 3

EUR '000

Item	Total approp. available	Commitments made						Appropriations carried over to 2021			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	108	108	-	-	108	100 %	-	-	-	-	-	-	-	
Total Chapter 30	108	108	-	-	108	100 %	-	-	-	-	-	-	-	
3111 Missions	11	11	-	-	11	100 %	-	-	-	0	-	-	0	
Total Chapter 31	11	11	-	-	11	100 %	-	-	-	0	-	-	0	
3215 Research statistics and indices	957	957	-	-	957	100 %	0	-	0	0	-	-	0	
Total Chapter 32	957	957	-	-	957	100 %	0	-	0	0	-	-	0	
3315 Gender based violence	684	612	-	-	612	90 %	-	-	-	72	-	-	72	
Total Chapter 33	684	612	-	-	612	90 %	-	-	-	72	-	-	72	
3415 Implementing gender mainstreaming	752	736	-	-	736	98 %	-	-	-	16	-	0	16	
Total Chapter 34	752	736	-	-	736	98 %	-	-	-	16	-	0	16	
3512 Stakeholders and communication	505	496	-	-	496	98 %	-	-	-	9	-	-	9	
Total Chapter 35	505	496	-	-	496	98 %	-	-	-	9	-	-	9	
3602 EC external assistance Instrument for Pre-Accession (IPA) activities	473	-	-	82	82	17 %	391	-	391	-	-	-	-	
Total Chapter 36	473	-	-	82	82	17 %	391	-	391	-	-	-	-	
Total Title 3	3 491	2 921	-	82	3 003	86 %	391	-	391	97	-	0	97	
GRAND TOTAL	8 482	7 575	-	176	7 751	91 %	556	-	556	175	-	0	175	

5.4. Implementation of payment appropriations

5.4.1. Implementation of payment appropriations - Title 1

EUR '000															
Item	Total approp. available	from final adopt. budget	Payments made				Appropriations carried over to 2021				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	
1100	Basic salaries	1 776	1 776	-	-	1 776	100 %	-	-	-	-	0	-	-	0
1101	Family allowances	208	208	-	-	208	100 %	-	-	-	-	-	-	-	-
1102	Expatriation and foreign-residence allowances	222	222	-	-	222	100 %	-	-	-	-	-	-	-	-
1103	Managerial allowances	16	16	-	-	16	96 %	-	-	-	-	1	-	-	1
1113	Contract agents	540	540	-	-	540	100 %	-	-	-	-	-	-	-	-
1114	Administrative support staff in regards of the EC external assistance Instrument for Pre-Accession (IPA)	153	-	-	37	37	24 %	-	-	116	116	-	-	-	-
1130	Employer's social security contributions	117	117	-	-	117	100 %	-	-	-	-	-	-	-	-
1141	Travel expenses for annual leave	42	42	-	-	42	100 %	-	-	-	-	0	-	-	0
1150	Trainees	78	78	-	-	78	100 %	-	-	-	-	-	-	-	-
1176	Officials on secondment from member states	129	125	-	-	125	97 %	-	-	-	-	4	-	-	4
1181	Daily allowances	48	47	-	-	47	98 %	-	-	-	-	1	-	-	1
1182	Removal cost reimbursements	10	10	-	-	10	100 %	-	-	-	-	-	-	-	-
1183	Travel expenses	3	2	-	-	2	74 %	-	-	-	-	1	-	-	1
1184	Installation allowances	26	26	-	-	26	100 %	-	-	-	-	-	-	-	-

Item	Total approp. available	Payments made					Appropriations carried over to 2021					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 11	3 369	3 209	-	37	3 247	96 %	-	-	116	116	7	-	-	7	
1210 Interview expenses	11	-	4	-	4	40 %	-	-	-	-	-	6	-	6	
1220 External selection committee member reimbursements	5	1	2	-	2	48 %	-	-	-	-	2	-	-	2	
1230 Miscellaneous expenditure on staff recruitment	5	2	1	-	3	48 %	-	-	-	-	1	1	-	3	
Total Chapter 12	21	2	7	-	9	44 %	-	-	-	-	4	8	-	12	
1300 Missions, duty travel, and ancillaries	23	4	6	-	10	44 %	-	-	-	-	12	1	-	13	
Total Chapter 13	23	4	6	-	10	44 %	-	-	-	-	12	1	-	13	
1410 Medical service	38	29	2	-	31	81 %	6	-	-	6	-	1	-	1	
1421 Social well-being of staff	11	7	-	-	7	65 %	-	-	-	-	4	-	-	4	
1423 Other allowances and social welfare	62	61	-	-	61	98 %	-	-	-	-	1	-	-	1	
Total Chapter 14	111	98	2	-	99	89 %	6	-	-	6	5	1	-	6	
1500 Training	84	42	19	-	60	71 %	1	-	-	1	16	7	-	23	
Total Chapter 15	84	42	19	-	60	71 %	1	-	-	1	16	7	-	23	
1601 Administrative assistance from European Union institutions	37	34	0	-	34	91 %	1	-	-	1	-	2	-	2	
1602 Interim services	102	81	7	-	88	87 %	11	-	-	11	2	1	-	3	
1603 Administrative support staff in regards of the EC external assistance Instrument for Pre-Accession (IPA)	88	-	-	39	39	45 %	-	-	49	49	-	-	-	-	

Item	Total approp. available	Payments made					Appropriations carried over to 2021					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
1604 Provision of HR-related services by external providers (staff survey etc.)	21	-	2	-	2	8 %	14	-	-	14	1	4	-	5
Total Chapter 16	248	115	9	39	163	66 %	26	-	49	75	3	7	-	10
1701 Representation costs	1	1	-	-	1	51 %	-	-	-	-	0	-	-	0
1702 Internal staff events	2	-	-	-	-	0 %	-	-	-	-	2	-	-	2
Total Chapter 17	3	1	-	-	1	21 %	-	-	-	-	2	-	-	2
Total Title 1	3 859	3 471	42	77	3 589	93 %	33	-	165	198	48	24	-	72

5.4.2. Implementation of payment appropriations - Title 2

		EUR '000														
Item	Total approp. available	Payments made						Appropriations carried over to 2021				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	400	400	-	-	400	100 %	-	-	-	-	0	-	-	0	
2010	Insurance	3	2	-	-	2	94 %	-	-	-	-	0	-	-	0	
2030	Cleaning and maintenance	45	30	8	-	39	87 %	3	-	-	3	2	1	-	2	
2050	Security and surveillance of buildings	35	28	2	-	30	87 %	3	-	-	3	2	-	-	2	
2070	Service charges	72	72	-	-	72	100 %	-	-	-	-	0	-	-	0	
Total Chapter 20		554	533	10	-	544	98 %	6	-	-	6	4	1	-	5	
2100	ICT hardware expenditure	330	45	90	-	135	41 %	195	-	-	195	0	-	-	0	
2110	ICT software expenditure	105	31	41	-	72	68 %	33	-	-	33	0	0	-	0	
2120	Services provided by third parties	132	117	5	-	122	92 %	-	-	-	-	10	-	-	10	
2140	Telecommunication charges	14	9	3	-	11	80 %	2	-	-	2	0	0	-	1	
Total Chapter 21		581	202	138	-	341	59 %	230	-	-	230	10	1	-	11	
2210	New and replacement furniture, purchases	52	-	52	-	52	100 %	-	-	-	-	-	-	-	-	
2221	Purchase and maintenance of office equipment	50	-	45	-	45	90 %	1	-	-	1	2	2	-	4	
Total Chapter 22		102	-	97	-	97	95 %	1	-	-	1	2	2	-	4	
2300	Stationery and office supplies	2	1	-	-	1	100 %	-	-	-	-	0	-	-	0	
2330	Legal expenses (provision)	70	4	5	-	9	13 %	28	-	17	45	0	16	-	16	
2352	Internal catering expenses	4	4	-	-	4	100 %	-	-	-	-	-	-	-	-	

Item	Total approp. available	Payments made					Appropriations carried over to 2021				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	
2354	Postage and delivery charges	4	1	0	-	1	26 %	0	-	-	0	3	0	-	3
2355	Financial audit and accounting	94	66	10	-	76	81 %	18	-	-	18	0	-	-	0
2359	Other expenditure	1	1	-	-	1	96 %	-	-	-	-	0	-	-	0
Total Chapter 23		174	77	15	-	92	53 %	46	-	17	63	3	16	-	19
2500	Administrative meeting expenditure	0	0	-	-	0	100 %	-	-	-	-	-	-	-	-
2510	Management board	45	22	16	-	38	85 %	-	-	-	-	-	7	-	7
2511	Management board interpretation	1	-	-	-	-	0 %	-	-	-	-	1	-	-	1
2520	Experts' forum	54	13	32	-	45	84 %	-	-	-	-	1	8	-	9
Total Chapter 25		100	36	48	-	84	84 %	-	-	-	-	2	15	-	16
2700	Service level agreement with EU publications office	30	4	2	-	7	22 %	15	-	-	15	9	0	-	9
Total Chapter 27		30	4	2	-	7	22 %	15	-	-	15	9	0	-	9
Total Title 2		1 542	853	311	-	1 164	75 %	298	-	17	315	29	35	-	64

5.4.3. Implementation of payment appropriations - Title 3

EUR
'000

Item	Total approp. available	Payments made					Appropriations carried over to 2021				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	197	103	89	-	192	97 %	5	-	-	5	-	0	-	0
Total Chapter 30	197	103	89	-	192	97 %	5	-	-	5	-	0	-	0
3111 Missions	22	11	9	-	19	87 %	-	-	-	-	0	3	-	3
Total Chapter 31	22	11	9	-	19	87 %	-	-	-	-	0	3	-	3
3215 Research statistics and indices	1 266	456	301	-	757	60 %	501	-	0	501	0	8	-	8
Total Chapter 32	1 266	456	301	-	757	60 %	501	-	0	501	0	8	-	8
3315 Gender based violence	963	289	279	-	568	59 %	323	-	-	323	72	0	-	72
Total Chapter 33	963	289	279	-	568	59 %	323	-	-	323	72	0	-	72
3415 Implementing gender mainstreaming	761	248	4	-	252	33 %	488	-	-	488	16	4	0	20
Total Chapter 34	761	248	4	-	252	33 %	488	-	-	488	16	4	0	20
3512 Stakeholders and communication	704	367	173	-	540	77 %	129	-	-	129	9	26	-	35
Total Chapter 35	704	367	173	-	540	77 %	129	-	-	129	9	26	-	35
3602 EC external assistance Instrument for Pre-Accession (IPA) activities	511	-	-	68	68	13 %	-	-	442	442	-	-	-	-
Total Chapter 36	511	-	-	68	68	13 %	-	-	442	442	-	-	-	-
Total Title 3	4 424	1 475	853	68	2 397	54 %	1 446	-	443	1 888	97	42	0	139
GRAND TOTAL	9 826	5 799	1 206	145	7 150	73 %	1 777	-	624	2 401	175	100	0	275

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 commitment outstanding at year-end
	Commitment carried forward from previous year	Decommit. Revaluation Cancel- lations	Pay- ments	Total	Commit- ments made during the year	Pay- ments	Cancel- lation of commit. which cannot be carried forward	Commit. outstand- ing at year-end	
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
1100 Basic salaries	-	-	-	-	1 776	1 776	-	-	-
1101 Family allowances	-	-	-	-	208	208	-	-	-
1102 Expatriation and foreign-residence allowances	-	-	-	-	222	222	-	-	-
1103 Managerial allowances	-	-	-	-	16	16	-	-	-
1113 Contract agents	-	-	-	-	540	540	-	-	-
1114 Administrative support staff in regards of the EC external assistance Instrument for Pre-Accession (IPA)	18	(18)	-	-	37	37	-	-	-
1130 Employer's social security contributions	-	-	-	-	117	117	-	-	-
1141 Travel expenses for annual leave	-	-	-	-	42	42	-	-	-
1150 Trainees	-	-	-	-	78	78	-	-	-
1176 Officials on secondment from member states	-	-	-	-	125	125	-	-	-
1181 Daily allowances	-	-	-	-	47	47	-	-	-
1182 Removal cost reimbursements	-	-	-	-	10	10	-	-	-
1183 Travel expenses	-	-	-	-	2	2	-	-	-
1184 Installation allowances	-	-	-	-	26	26	-	-	-
Total Chapter 11	18	(18)	-	-	3 247	3 247	-	-	-
1210 Interview expenses	11	(6)	4	-	-	-	-	-	-
1220 External selection committee member reimbursements	2	-	2	-	1	1	-	-	-
1230 Miscellaneous expenditure on staff recruitment	2	(1)	1	-	2	2	-	-	-
Total Chapter 12	15	(8)	7	-	2	2	-	-	-

Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end	
	Commitm. carried for- ward from pre- vious year	Decommit. Revaluation Cancel- lations	Pay- ments	Total	Commit- ments made during the year	Pay- ments	Cancel- lation of commit. which cannot be carried forward	Commit. outstand- ing at year-end		
	1	2	3	4=1+2-3	5	6	7	8=5-6-7		9=4+8
1300	Missions, duty travel, and ancillaries	7	(1)	6	-	4	4	-	-	-
Total Chapter 13		7	(1)	6	-	4	4	-	-	-
1410	Medical service	3	(1)	2	-	35	29	-	6	6
1421	Social well-being of staff	-	-	-	-	7	7	-	-	-
1423	Other allowances and social welfare	-	-	-	-	61	61	-	-	-
Total Chapter 14		3	(1)	2	-	104	98	-	6	6
1500	Training	26	(7)	19	-	43	42	-	1	1
Total Chapter 15		26	(7)	19	-	43	42	-	1	1
1601	Administrative assistance from European Union institutions	2	(2)	0	-	35	34	-	1	1
1602	Interim services	7	(1)	7	-	93	81	-	11	11
1603	Administrative support staff in regards of the EC external assistance Instrument for Pre-Accession (IPA)	9	(9)	-	-	39	39	-	-	-
1604	Provision of HR-related services by external providers (staff survey etc.)	6	(4)	2	-	14	-	-	14	14
Total Chapter 16		25	(16)	9	-	181	154	-	26	26
1701	Representation costs	-	-	-	-	1	1	-	-	-
Total Chapter 17		-	-	-	-	1	1	-	-	-
Total Title 1		93	(51)	42	-	3 581	3 547	-	33	33

6.2. Outstanding commitments – Title 2

EUR '000

Item	Commitments outstanding at the end of previous year				Commitments of the current year					Total commitm. outstanding at year-end
	Commitm. carried for- ward from pre- vious year	Decommit. Revaluation Cancel- lations	Pay- ments	Total	Commit- ments made during the year	Pay- ments	Cancel- lation of commit. which cannot be carried forward	Commit. outstand- ing at year-end		
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8	
2000	Renting costs	-	-	-	-	400	400	-	-	-
2010	Insurance	-	-	-	-	2	2	-	-	-
2030	Cleaning and maintenance	9	(1)	8	-	34	30	-	3	3
2050	Security and surveillance of buildings	2	-	2	-	31	28	-	3	3
2070	Service charges	-	-	-	-	72	72	-	-	-
Total Chapter 20		11	(1)	10	-	539	533	-	6	6
2100	ICT hardware expenditure	90	-	90	-	240	45	-	195	195
2110	ICT software expenditure	41	(0)	41	-	64	31	-	33	33
2120	Services provided by third parties	5	-	5	-	117	117	-	-	-
2140	Telecommunication charges	3	(0)	3	-	11	9	-	2	2
Total Chapter 21		139	(1)	138	-	432	202	-	230	230
2210	New and replacement furniture, purchases furniture	52	-	52	-	-	-	-	-	-
2221	Purchase and maintenance of office equipment	47	(2)	45	-	1	-	-	1	1
Total Chapter 22		99	(2)	97	-	1	-	-	1	1
2300	Stationery and office supplies	-	-	-	-	1	1	-	-	-
2330	Legal expenses (provision)	21	(16)	5	-	49	4	-	45	45
2352	Internal catering expenses	-	-	-	-	4	4	-	-	-
2354	Postage and delivery charges	0	(0)	0	-	1	1	-	0	0
2355	Financial audit and accounting	10	-	10	-	84	66	-	18	18
2359	Other expenditure	-	-	-	-	1	1	-	-	-
Total Chapter 23		32	(16)	15	-	139	77	-	63	63
2500	Administrative meeting expenditure	-	-	-	-	0	0	-	-	-
2510	Management board	23	(7)	16	-	22	22	-	-	-

Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
	Commitm. carried for- ward from pre- vious year	Decommit. Revaluation Cancel- lations	Pay- ments	Total	Commit- ments made during the year	Pay- ments	Cancel- lation of commit. which cannot be carried forward	Commit. outstand- ing at year-end	
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
2520 Experts' forum	40	(8)	32	-	13	13	-	-	-
Total Chapter 25	63	(15)	48	-	36	36	-	-	-
2700 Service level agreement with EU publications office	2	(0)	2	-	19	4	-	15	15
Total Chapter 27	2	(0)	2	-	19	4	-	15	15
Total Title 2	346	(35)	311	-	1 167	853	-	315	315

6.3. Outstanding commitments – Title 3

EUR '000

Item	Commitments outstanding at the end of previous year				Commitments of the current year					Total commitm. outstanding at year-end
	Commitm. carried forward from previous year	Decommit. Revaluation Cancel- lations	Pay- ments	Total	Commit- ments made during the year	Pay- ments	Cancel- lation of commit. which cannot be carried forward	Commit. outstand- ing at year-end		
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8	
3001 Translations	89	(0)	89	–	108	103	–	5	5	
Total Chapter 30	89	(0)	89	–	108	103	–	5	5	
3111 Missions	11	(3)	9	–	11	11	–	–	–	
Total Chapter 31	11	(3)	9	–	11	11	–	–	–	
3215 Research statistics and indices	309	(8)	301	–	957	456	–	501	501	
Total Chapter 32	309	(8)	301	–	957	456	–	501	501	
3315 Gender based violence	279	(0)	279	–	612	289	–	323	323	
Total Chapter 33	279	(0)	279	–	612	289	–	323	323	
3415 Implementing gender mainstreaming	8	(4)	4	–	736	248	–	488	488	
Total Chapter 34	8	(4)	4	–	736	248	–	488	488	
3512 Stakeholders and communication	198	(26)	173	–	496	367	–	129	129	
Total Chapter 35	198	(26)	173	–	496	367	–	129	129	
3602 EC external assistance Instrument for Pre-Accession (IPA) activities	41	(3)	38	–	82	31	–	51	51	
Total Chapter 36	41	(3)	38	–	82	31	–	51	51	
Total Title 3	936	(45)	891	–	3 003	1 506	–	1 497	1 497	
GRAND TOTAL	1 375	(131)	1 244	–	7 751	5 906	–	1 845	1 845	

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.