



Annual accounts of the European Institute for Gender Equality

Financial year 2022

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CERTIFICATION OF THE ACCOUNTS

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the EIGE, European Institute for Gender Equality in accordance with Article 102 of the Framework Financial Regulation ('FFR')¹ and I hereby certify that the annual accounts of the EIGE for the year 2022 have been prepared in accordance with Title IX of the FFR and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions and union bodies.

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

Rosa ALDEA BUSQUETS

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

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

BACKGROUND INFORMATION NOTE

1. General background on the entity

Establishment

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

Mission

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

Main operational activities

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

Governance

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

The Management Board consists of:

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

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

Sources of financing

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

2. Annual accounts

Basis for preparation

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

Accounting Officer

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

Following the decision of the EIGE Management Board of 10 August 2019, the Accounting Officer of the Commission shall, as of 1 September 2019, act as the Accounting Officer of EIGE.

Composition of the annual accounts

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

Process from provisional accounts to discharge

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

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

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

² COMMISSION DELEGATED REGULATION (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council

3. Operational highlights

Achievements of the year

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

At the start of the year, EIGE published the Artificial Intelligence, platform work and gender equality report, which includes new evidence from EIGE, showing that artificial intelligence and platform work (also called gig work), have the potential to improve gender equality in the economy.

The refreshed Gender Equality in Academia and Research (GEAR) tool highlights developments in gender mainstreaming in research within the EU and all Member States and fully aligns with Horizon Europe - the EU's key funding programme for research and innovation.

The Gender-Responsive Public Procurement online toolkit seeks to help public authorities in the EU spend EUR 2 trillion they use on public procurement each year, in a more just and efficient way. This toolkit also saw a factsheet and a main report published alongside it.

Violence against women is a priority topic for EIGE. At the request of the French Presidency of the Council of the EU, EIGE published a study on psychological violence and coercive control, which analyses the causes and consequences of coercive control and psychological violence, assessing how they are criminalised, and looking at the different ways countries try to tackle these phenomena.

In 2022, EIGE also joined other EU Agencies in supporting Ukrainian victims in the most vulnerable situations. Displaced women and children are experiencing stress, trauma and health implications (particularly for pregnant women) and are at a greater risk of gender-based violence, sexual exploitation and trafficking, with limited or no access to resources and services. Based on the crisis at hand, EIGE has been working on these two main areas.

Throughout the year, EIGE provides data and guidance to help communities take #3StepsForward and shape an economy where gender equality, social fairness and prosperity go hand in hand. #3StepsForward is how policymakers, business leaders and individuals can unite to build a fairer future. Small, individual actions can combine for big results.

Continuing to look at the impact of gender equality in the fallout of the COVID-19 pandemic, EIGE produced a policy brief, which looked at ways where young women and men were hit the hardest. From rising unemployment rates – particularly among those with a migrant background – to persisting gender inequalities in the labour market and the unequal distribution of unpaid care – this policy brief provides actionable recommendations for policy-makers to engage and empower the youth on the road to rethinking, rebuilding and reempowering Europe.

Alongside the launch of the Gender Equality Index 2022 (measuring the progress towards gender equality across the EU) report, with its thematic focus on unpaid care: childcare, long-term care and household care, EIGE hosted its first ever Gender Equality Forum. The Forum united a collective of high-level political decision-makers, practitioners and members of civil society to build an economy that works for women, men, girls and boys in all their diversity. The event featured various panel discussions, practical workshops, and experience-sharing sessions.

On the occasion of this year's Orange the World, 16 Days of Activism against Gender-Based Violence, EIGE introduced definitions of some widespread forms of cyber violence and collaborated with NGOs and graffiti artists for the creative campaign #SafeSpaces that shows some of the ways in which cyber violence against women and girls undermines their safety both online and offline. This was based on EIGE's report on Combatting Cyber Violence Against Women and Girls.

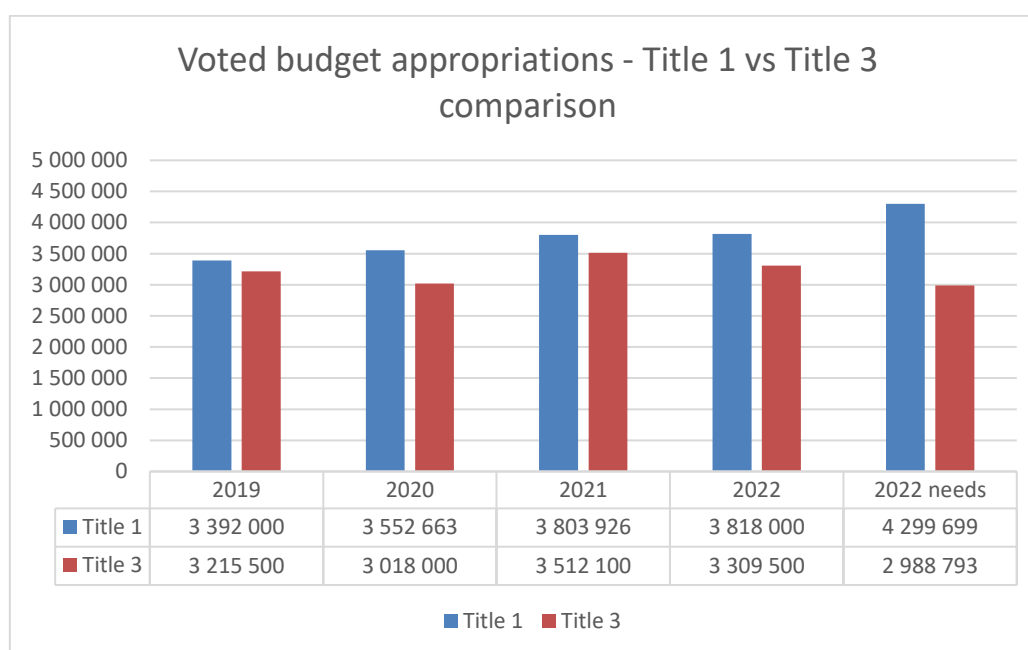
Finally, EIGE published its Gender Equality Forum 2022: Chair Statement. Based on the wealth of knowledge exchange and experience sharing at EIGE's first ever Gender Equality forum in October this year, the Chair Statement covers EIGE's and the wider gender equality community's commitments to address essential topics related to gender equality.

Budget and budget implementation

EIGE's 2022 budget was initially planned based on 2021 estimates. Since that initial planning, EIGE was confronted with a new reality. Mainly due to the spike in inflation and rise in cost of living in Lithuania, an indexation of salaries of 2.4% and a country coefficient increase of 1.5% in the June payroll (covering the period January-June 2022) were applied. A second indexation, as well as country coefficient rise, took place in the December payroll (covering the period July-December 2022).

Based on the available information during the month of May, and together with the issues arising both from the change in the inflation and the country coefficient that were expected in December 2022, EIGE declared a need of an extra budget of EUR 505 000 in Title 1.

EIGE proactively performed a budget review in May and July to identify possible savings that would cover for this need. Due to this significant effort, EIGE identified savings of the amount of EUR 330 000. Unfortunately, these savings had to be made in the operational budget (Title 3) and impacted thus the balance between administrative expenditure and core business spending that had been scrupulously maintained over the past years (see below table).



The difference between the needs for Title 1 (EUR 505 000) and the savings (EUR 330 000) was EUR 175 000. Due to the need of budgetary resources to fulfil its statutory obligations as regards salary expenditure, EIGE requested additional funds via a budget amendment procedure. On the 11th of October, DG JUST (the Directorate-General for Justice and Consumers) confirmed that the requested appropriations, in amount of EUR 175 000, were made available to the Institute.

In the December Payroll, a second indexation of 4.5% took place, as well as a new raise of 5.8% in the country coefficient, leading to the final comparison between initial budget and final amended budget:

Title	Initial Budget	Final Budget	Difference	%
Title I	3 818 000	4 381 602	563 602	14.76%
Title II	1 130 420	1 138 158	7 738	0.68%
Title III	3 309 500	2 913 160	-396 340	-11.98%
Total	8 257 920	8 432 920	175 000	2.12%

The impact of the COVID-19 crisis had a very low effect on the budget and it only slightly influenced the expenditure on missions, trainings, and events.

A research project amounting to EUR 59 950 was contracted as a response to an emerging issue related to the Russian invasion in Ukraine and the mass influx of displaced persons (mainly women and children) arriving in the European Union. The main objective of this project is to assess the availability of specialized healthcare services in all 27 EU Member States for refugee women (girls). Particular attention will be given to the issue of sexual and reproductive rights of refugee women (girls) who were victims of conflict-related violence. The study will seek to collect high quality evidence on legal gaps and policy challenges, when providing reproductive and sexual services for women (girls) refugees arriving in receiving countries in the EU.

Commitments and payments – appropriations and implementation

Title	Fund source	Commitment appropriations	Commitments made	%	Payment appropriations	Payments made	%
1	Final adopted budget	4 381 602	4 313 037	98.4%	4 381 602	4 294 610	98.0%
	Carry-overs from 2020	0	0	—	89 463	75 405	84.3%
	Assigned revenue	164 742	90 347	54.8%	164 742	90 347	54.8%
	Total Title 1	4 546 344	4 403 384	96.9%	4 635 807	4 460 361	96.2%
2	Final adopted budget	1 138 158	1 118 526	98.3%	1 138 158	913 903	80.3%
	Carry-overs from 2020	0	0	—	410 200	371 235	90.5%
	Total Title 2	1 138 158	1 118 526	98.3%	1 548 357	1 285 138	83.0%
3	Final adopted budget	2 913 160	2 825 252	97.0%	2 913 160	1 630 823	56.0%
	Carry-overs from 2020	0	0	—	1 894 956	1 875 770	99.0%
	Assigned revenue	211 867	113 593	53.6%	271 067	133 152	49.1%
	Total Title 3	3 125 027	2 938 844	94.0%	5 079 183	3 639 746	71.7%
	Total	8 809 529	8 460 754	96.0%	11 263 348	9 385 244	83.3%

Carry Overs and cancellations

Title	Fund source	Commitment approp.	Carry-over to 2023		Cancellations		
			% of commit. approp.	Payment approp.	% of payment approp.	Commitment appropriations	Payment appropriations
1	Final adopted budget	0	0.0%	18 427	0.4%	68 565	68 565
	Carry-overs from 2020	0	—	0	0.0%	0	14 058
	Assigned revenue	74 328	45.1%	74 328	45.1%	67	67
	Total Title 1	74 328	1.6%	92 756	2.0%	68 632	82 690
2	Final adopted budget	0	0.0%	204 623	18.0%	19 632	19 632
	Carry-overs from 2020	0	—	0	0.0%	0	38 965
	Total Title 2	0	0.0%	204 623	13.2%	19 632	58 597
3	Final adopted budget	0	0.0%	1 194 429	41.0%	87 908	87 908
	Carry-overs from 2020	0	—	0	0.0%	0	19 186
	Assigned revenue	98 275	46.4%	137 915	50.9%	0	0
	Total Title 3	98 275	3.1%	1 332 344	26.2%	87 908	107 094
	Total	172 603	2.0%	1 629 722	14.5%	176 173	248 381

Impact of the activities in the financial statements

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

- **Exchange receivables** (note **2.4**): the decrease of kEUR 1 074 can be explained by a decrease in the central treasury liaison account. Due to high operational payments made from the funds carried over from 2021, as well as inflation of prices in Lithuania and higher salary payments due to higher personnel costs, the cash available to EIGE decreased from kEUR 2 691 to kEUR 1 427 in 2022.
- **Non-exchange revenue** (note **3.1**): the decrease of kEUR 336 can be explained by a decrease of revenue from the Commission's balancing subsidy (2022: kEUR 8 408 compared to 2021: kEUR 8 744). In 2021 a large amount of savings were carried forward and thus accrued in 2021 revenue. Payments made from those carried forward funds only impacted the cash balance of EIGE (see note **2.4**) but did not have any impact on the revenue from the balancing subsidy.
- **Staff costs** (note **3.4**): an increase of approximately 24% (2022: 4 340 kEUR compared to 2021 kEUR 3 512) can be explained by a double indexation of salaries and an increase in the country coefficient for Lithuania during 2022.

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	31.12.2022	31.12.2021
NON-CURRENT ASSETS			
<i>Intangible assets</i>	2.1	-	12
<i>Property, plant and equipment</i>	2.2	183	278
<i>Exchange receivables and non-exchange recoverables</i>	2.4	5	8
		188	298
CURRENT ASSETS			
<i>Pre-financing</i>	2.3	-	30
<i>Exchange receivables and non-exchange recoverables</i>	2.4	1 913	2 987
		1 913	3 017
TOTAL ASSETS		2 101	3 315
CURRENT LIABILITIES			
<i>Payables and other liabilities</i>	2.5	(464)	(567)
<i>Accrued charges</i>	2.6	(556)	(624)
		(1 020)	(1 191)
TOTAL LIABILITIES		(1 020)	(1 191)
NET ASSETS		1 081	2 123
<i>Accumulated deficit</i>		2 123	1 655
<i>Economic result of the year</i>		(1 042)	468
NET ASSETS		1 081	2 123

STATEMENT OF FINANCIAL PERFORMANCE

EUR '000

	Note	2022	2021
REVENUE			
Revenue from non-exchange transactions			
<i>Funds from the Commission</i>	3.1	8 408	8 744
		8 408	8 744
Revenue from exchange transactions			
<i>Other</i>	3.2	-	2
		-	2
Total revenue		8 408	8 746
EXPENSES			
<i>Operating costs</i>	3.3	(3 389)	(3 219)
<i>Staff costs</i>	3.4	(4 340)	(3 512)
<i>Other expenses</i>	3.5	(1 722)	(1 546)
Total expenses		(9 450)	(8 278)
ECONOMIC RESULT OF THE YEAR		(1 042)	468

CASHFLOW STATEMENT³

EUR '000

	2022	2021
<i>Economic result of the year</i>	(1 042)	468
Operating activities		
<i>Depreciation and amortization</i>	119	132
<i>(Increase)/decrease in pre-financing</i>	30	30
<i>(Increase)/decrease in exchange receivables and non-exchange recoverables</i>	1 077	(282)
<i>Increase/(decrease) in payables and other liabilities</i>	(103)	(337)
<i>Increase/(decrease) in accrued charges</i>	(69)	154
Investing activities		
<i>(Increase)/decrease in intangible assets and property, plant and equipment</i>	(12)	(165)
NET CASHFLOW	-	-
<i>Net increase/(decrease) in cash and cash equivalents</i>	-	-
<i>Cash and cash equivalents at the beginning of the year</i>	-	-
<i>Cash and cash equivalents at year-end</i>	-	-

³ Following the appointment of the Accounting Officer of the Commission as the Accounting Officer of EIGE, the treasury of EIGE was integrated into the Commission's treasury system. Because of this, EIGE does not have any bank accounts of its own. All payments and receipts are processed via the Commission's treasury system and registered on intercompany accounts, which are presented under the heading exchange receivables.

STATEMENT OF CHANGES IN NET ASSETS

EUR '000

	Accumulated Surplus/ (Deficit)	Economic result of the year	Net Assets
BALANCE AS AT 31.12.2020	1 345	310	1 655
<i>Allocation 2020 economic result</i>	310	(310)	-
<i>Economic result of the year</i>	-	468	468
BALANCE AS AT 31.12.2021	1 655	468	2 123
<i>Allocation 2021 economic result</i>	468	(468)	-
<i>Economic result of the year</i>	-	(1 042)	(1 042)
BALANCE AS AT 31.12.2022	2 123	(1 042)	1 081

NOTES TO THE FINANCIAL STATEMENT

1. SIGNIFICANT ACCOUNTING POLICIES

1.1. ACCOUNTING PRINCIPLES

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

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

1.2. BASIS OF PREPARATION

1.2.1. Reporting period

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

1.2.2. Currency and basis for conversion

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

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

Euro exchange rates

Currency	31.12.2022	31.12.2021	Currency	31.12.2022	31.12.2021
BGN	1.9558	1.9558	PLN	4.6808	4.5969
CZK	24.1160	24.8580	RON	4.9495	4.949
DKK	7.4365	7.4364	SEK	11.1218	10.2503
GBP	0.8869	0.8403	CHF	0.9847	1.0331
HRK	7.5345	7.5156	JPY	140.6600	130.3800
HUF	400.8700	369.1900	USD	1.0666	1.1326

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, financial risk of accounts receivable and the amounts disclosed in the notes concerning financial instruments, impairment allowance for financial assets at amortised cost and for financial guarantee contract liabilities, accrued revenue and charges, provisions, degree of impairment of intangible assets and property, plant and equipment, net realisable value of inventories, contingent assets and liabilities. 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 2022

There are no new EAR which became effective for annual periods beginning on or after 1 January 2022.

New EAR adopted but not yet effective at 31 December 2022

There are no new EAR adopted during 2022.

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

The classification of the financial instruments is determined at initial recognition. Based on the management model and the asset contractual cash-flow characteristics the financial assets can be classified in three categories: Financial assets at amortised cost ('AC'), financial assets at fair value through net assets/equity ('FVNA') or financial assets at fair value through surplus or deficit ('FVSD'). Based on this classification, the entity has only 'financial assets at amortised cost', which are exchange receivables.

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

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

Initial recognition and measurement

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

Subsequent measurement

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

De-recognition

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

1.3.5. Pre-financing amounts

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

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

1.3.6. Receivables and recoverables

The EU accounting rules require separate presentation of exchange and non-exchange transactions. To distinguish between the two categories, the term 'receivable' is reserved for exchange transactions,

whereas for non-exchange transactions, i.e. when the EU receives value from another entity without directly giving approximately equal value in exchange, the term 'recoverables' is used (e.g. recoverables from Member States related to own resources).

Receivables from exchange transactions meet the definition of financial instruments. The entity classified them as financial assets at amortised cost and measured them accordingly.

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

1.3.7. 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 31.12.2021</i>	328
Gross carrying amount at 31.12.2022	328
<i>Accumulated amortisation at 31.12.2021</i>	(316)
<i>Amortisation charge for the year</i>	(12)
Accumulated amortisation at 31.12.2022	(328)
NET CARRYING AMOUNT AT 31.12.2022	-
<i>NET CARRYING AMOUNT AT 31.12.2021</i>	12

The amounts under this heading entirely comprise computer software, fully depreciated at the end of 2022.

2.2. PROPERTY, PLANT AND EQUIPMENT

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

EUR '000

	Land and buildings	Plant and equipment	Furniture and vehicles	Computer hardware	Other	TOTAL
<i>Gross carrying amount at 31.12.2021</i>	6	23	238	421	162	851
<i>Additions</i>	-	-	1	4	8	12
<i>Disposals</i>	-	-	(19)	(7)	(2)	(28)
Gross carrying amount at 31.12.2022	6	23	221	419	167	836
<i>Accumulated depreciation at 31.12.2021</i>	(4)	(19)	(186)	(288)	(75)	(573)
<i>Depreciation charge for the year</i>	(1)	(1)	(15)	(55)	(35)	(107)
<i>Disposals</i>	-	-	19	7	2	28
Accumulated depreciation at 31.12.2022	(5)	(20)	(183)	(337)	(108)	(652)
NET CARRYING AMOUNT AT 31.12.2022	1	3	38	82	59	183
<i>NET CARRYING AMOUNT AT 31.12.2021</i>	1	4	52	133	87	278

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

	31.12.2022	31.12.2021
<i>Current pre-financing</i>	-	30

In 2021 the amounts under this heading related to the advance payments for fit-out works ordered by EIGE and performed in 2012 on the current premises in Gedimino prospektas 16, Vilnius. These amounts were offset against the related rent expenses in 2022.

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	31.12.2022	31.12.2021
<i>EUR '000</i>			
Non-current			
<i>Receivables from exchange transactions</i>	2.4.1	5	8
		5	8
Current			
<i>Recoverables from non-exchange transactions</i>	2.4.2	433	215
<i>Receivables from exchange transactions</i>	2.4.2	1 480	2 772
		1 913	2 987
Total		1 918	2 994

2.4.1. Non-current recoverables and receivables

The non-current receivables refer to pre-paid software licences that will be delivered in 2024-2025. The part of the licences that will be acquired in 2023 has been recognised under current receivables from exchange transactions.

2.4.2. Current recoverables and receivables

	31.12.2022	31.12.2021
<i>EUR '000</i>		
Recoverables from non-exchange transactions		
<i>Member States</i>	433	215
	433	215
Receivables from exchange transactions		
<i>Central treasury liaison accounts</i>	1 427	2 691
<i>Deferred charges relating to exchange transactions</i>	39	37
<i>Customers</i>	-	2
<i>Other</i>	13	42
	1 480	2 772
Total	1 913	2 987

The recoverables from Member States comprise mainly VAT amounts to be recovered from Lithuania. The increase of VAT receivables is in line with the overall increase of prices in Lithuania.

Following the appointment of the Accounting Officer of the Commission as the Accounting Officer of the entity, the treasury of entity has been integrated into the Commission's treasury system. The majority of payments and receipts are processed via the Commission's treasury system and registered on liaison accounts, which are presented under heading 'receivables from exchange transactions'. The decrease of the amounts on the Central treasury liaison accounts stems from high operational payments for new projects made from funds received from the Commission at the end of 2021 and an increase of payment amounts due to the inflation of prices in Lithuania and the higher salary costs.

LIABILITIES

2.5. PAYABLES AND OTHER LIABILITIES

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).

	<i>EUR '000</i>	
	31.12.2022	31.12.2021
<i>Pre-financing received from EC - delegation agreements</i>	205	428
<i>Pre-financing received from EC - balancing subsidy</i>	248	122
<i>Current payables</i>	11	15
TOTAL	464	567

The pre-financing received for delegation agreements relates to projects financed from the Commission's Instruments for Pre-Accession Assistance (IPA). The main goal of these projects is to increase the capacity of EU candidate countries and potential candidates to measure and monitor impact of gender equality policies. The IPA project was supposed to finish in 2022 but it was extended until September 2023 without an additional budget, all outstanding amounts have been recorded under the current pre-financing liability.

The amount of kEUR 248 comprises the unused amount of the 2022 Commission balancing subsidy (kEUR 8 433 in total) that is to be reimbursed by EIGE in 2023 to the Commission – for more detailed information on the use of EIGE budget see the Budget implementation reports.

2.6. ACCRUED CHARGES

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

	<i>EUR '000</i>	
	31.12.2022	31.12.2021
<i>Accrued charges</i>	556	624

Accrued charges comprise estimated operating cost of kEUR 291, estimated staff expenses of kEUR 162 (related to untaken leave and indexation of salaries) and estimated administrative expenses of kEUR 103. Unlike last year, more invoices related to 2022 operational activities were received and paid at the year-end, this, together with a significantly smaller budget, meant that the amount of the accrual for operational costs decreased compared to 2021.

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

	2022	2021
<i>Funds from the Commission</i>	8 408	8 744

This revenue comprises kEUR 8 185 (2021: kEUR 8 571) related to the 2022 balancing subsidy and kEUR 223 (2021: kEUR 173) of the operating subsidy for the programs delegated to EIGE by the Commission under the above mentioned IPA framework.

3.2. EXCHANGE REVENUE

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

EUR '000

	2022	2021
<i>Other</i>	-	2

EXPENSES

3.3. OPERATING COSTS

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

EUR '000

	2022	2021
<i>Operating costs</i>	3 389	3 219

The slight increase of operating costs by kEUR 170 can be attributed to the implementation of new programmes and activities started at the end of 2021, whose implementation was at the full speed during 2022.

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

	2022	2021
<i>Staff costs</i>	4 340	3 512

The increase in staff costs by 23% can be attributed to the unusually high inflation rate that led to an increase in the country coefficient for Lithuania from 80.1% to 87.4%, as well as double indexation of salaries that took place during 2022. Moreover, these effects were further exaggerated by the recruitment of new personnel; the average number of staff increased from 39 in 2021 to 42 in 2022.

3.5. OTHER EXPENSES

EUR '000

	2022	2021
<i>Land & Building operating lease</i>	471	439
<i>Other external service providers (non-IT) services</i>	403	274
<i>Expenses with other Consolidated entities</i>	298	294
<i>Maintenance & Security - Building</i>	198	124
<i>Depreciations and amortisation</i>	119	132
<i>Office supplies & maintenance</i>	79	136
<i>Training Costs</i>	40	60
<i>Experts and related expenditure</i>	25	9
<i>Others</i>	89	76
Total	1 722	1 546

The difference under this heading compared to last year can be largely explained by an increase in Other external service providers (non-IT) services caused mainly by expenses related to second independent evaluations of the running projects.

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

EUR '000

	Future amounts to be paid			Total
	< 1 year	1- 5 years	> 5 years	
<i>Buildings</i>	471	1 858	2 329	4 658

4. OTHER SIGNIFICANT DISCLOSURES

4.1. OUTSTANDING COMMITMENTS NOT YET EXPENSED

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.

EUR '000

	31.12.2022	31.12.2021
<i>Outstanding commitments not yet expensed</i>	1 063	1 774

The decrease between the years is directly linked to the life cycle of the operational activities of EIGE.

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

	31.12.2022	31.12.2021
<i>Director</i>	AD 14	AD 14

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

5. FINANCIAL RISK MANAGEMENT

5.1. TYPES OF RISK

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

(1) *Currency risk* is the risk that the entity operations will be affected by changes in exchange rates. This risk arises from the change in the price of one currency against another.

(2) *Interest rate risk* is the possibility of a reduction in the value of a security, especially a bond, resulting from an increase in interest rates. In general, higher interest rates will lead to lower prices of fixed rate bonds, and vice versa. The entity does not have any securities thus it is not exposed to the interest rate risk.

Credit risk is the risk of loss due to a debtor's non-payment or other failure to meet a contractual obligation. The default events include a delay in repayments, and bankruptcy.

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

5.2. CURRENCY RISKS

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

5.3. CREDIT RISK

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

5.4. LIQUIDITY RISK

The financial liabilities are mainly composed of accounts payable. All the accounts payable have remaining contractual maturity of less than 1 year.

THE BUDGET IMPLEMENTATION REPORTS AND EXPLANATORY NOTES

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

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1. BUDGETARY PRINCIPLES AND STRUCTURE

1.1. BUDGETARY PRINCIPLES

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

Principles of unity and budget accuracy

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

Principle of annuality

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

Principle of equilibrium

Revenue and payment appropriations shall be in balance.

Principle of unit of account

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

Principle of universality

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

Principle of specification

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

Principle of sound financial management

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

Principle of transparency

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

1.2. STRUCTURE AND PRESENTATION OF THE BUDGET

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

Title 1

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

Title 2

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

Title 3

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

Assigned revenue

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

2. RESULT OF THE IMPLEMENTATION OF THE BUDGET

		<i>EUR '000</i>	
	Title	2022	2021
Revenue		8 435	8 696
of which:			
European Commission contribution	2	8 433	8 693
Other revenues	5	2	3
Expenditure		(7 063)	(6 381)
of which:			
Staff expenditure	1	(4 385)	(3 776)
Administrative expenditure	2	(914)	(942)
Operational expenditure	3	(1 764)	(1 663)
Payment appropriat. carried over to the following year		(1 417)	(2 394)
of which:			
Staff expenditure	1	(18)	(89)
Administrative expenditure	2	(205)	(410)
Operational expenditure	3	(1 194)	(1 895)
Cancellation of unused appropri. carried over from year n-1		72	12
Evolution of assigned revenue (B)-(A)		222	190
Unused appropriations at the end of current year (A)		212	434
Unused appropriations at the end of previous year (B)		434	624
Exchange rate differences		(0)	(0)
Budget result		248	122

3. RECONCILIATION OF ECONOMIC RESULT WITH BUDGET RESULT

EUR '000

	2022	2021
ECONOMIC RESULT OF THE YEAR	(1 042)	468
Adjustment for accrual items (items not in the budgetary result but included in the economic result)		
<i>Adjustments for accrual cut-off (net)</i>	(67)	147
<i>Unpaid invoices at year end but booked in expenses</i>	(11)	15
<i>Depreciation, amortization and impairment of intangible and tangible assets</i>	119	132
<i>Recovery orders issued in the year and not yet cashed</i>	-	(2)
<i>Pre-financing given in previous year and cleared in the year</i>	30	30
<i>Payments made from carry-over of payment appropriations</i>	2 322	1 765
Adjustment for budgetary items (items included in the budgetary result but not in the economic result)		
<i>Asset acquisitions (less unpaid amounts)</i>	(12)	(165)
<i>Payments made from non-budget lines</i>	-	(32)
<i>New pre-financing received in the year and remaining open as at 31 December</i>	248	122
<i>Payment appropriations carried over to next year</i>	(1 457)	(2 454)
<i>Cancellation of unused carried over payment appropriations from previous year</i>	72	28
<i>Adjustment for carry-over of assigned revenue appropriations from previous year</i>	-	51
<i>Other individually immaterial</i>	46	17
BUDGET RESULT OF THE YEAR	248	122

4. IMPLEMENTATION OF BUDGET REVENUE

4.1. Implementation of budget revenue – Title 2

EUR '000

Item	Income appropriations		Entitlements established			Revenue				Out-standing
	Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	
	1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	
200 European Commission contribution	8 258	8 433	8 433	–	8 433	8 433	–	8 433	100 %	–
Total Chapter 20	8 258	8 433	8 433	–	8 433	8 433	–	8 433	100 %	–
Total Title 2	8 258	8 433	8 433	–	8 433	8 433	–	8 433	100 %	–

4.2. Implementation of budget revenue – Title 5

EUR '000

Item	Income appropriations		Entitlements established			Revenue				Out-standing
	Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	
	1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	
501 Revenues from recovered expenses	0	0	0	2	2	0	2	2	–	–
Total Chapter 50	0	0	0	2	2	0	2	2	–	–
Total Title 5	0	0	0	2	2	0	2	2	–	–
GRAND TOTAL	8 258	8 433	8 433	2	8 435	8 433	2	8 435	100 %	–

5. IMPLEMENTATION OF BUDGET EXPENDITURE

5.1. Breakdown & changes in commitment appropriations

5.1.1. Breakdown & changes in commitment appropriations – Title 1

EUR '000

Item	Budget appropriations				Additional appropriations			Total appropri- available
	Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry- overs	Assigned revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	
1100 Basic salaries	1 865	100	166	2 131	-	-	-	2 131
1101 Family allowances	220	-	57	277	-	-	-	277
1102 Expatriation and foreign-residence allowances	230	-	53	283	-	-	-	283
1103 Managerial allowances	18	-	6	24	-	-	-	24
1113 Contract agents	560	75	54	689	-	-	-	689
1114 Administrative support staff in regards of the EC external assistance Instrument for Pre-Accession (IPA)	-	-	-	-	-	85	85	85
1130 Employer's social security contributions	120	-	11	131	-	-	-	131
1141 Travel expenses for annual leave	43	-	19	62	-	-	-	62
1150 Trainees	80	-	26	106	-	-	-	106
1176 Officials on secondment from member states	170	-	53	223	-	-	-	223
1181 Daily allowances	50	-	8	58	-	-	-	58
1182 Removal cost reimbursements	10	-	11	21	-	-	-	21
1183 Travel expenses	3	-	8	11	-	-	-	11
1184 Installation allowances	30	-	38	68	-	-	-	68
Total Chapter 11	3 399	175	507	4 081	-	85	85	4 166
1210 Interview expenses	10	-	(10)	-	-	-	-	-
1220 External selection committee member reimbursements	3	-	(1)	2	-	-	-	2
1230 Miscellaneous expenditure on staff recruitment	1	-	2	3	-	-	-	3
Total Chapter 12	14	-	(10)	5	-	-	-	5
1300 Missions, duty travel, and ancillaries	42	-	(20)	21	-	0	0	21
Total Chapter 13	42	-	(20)	21	-	0	0	21

Item	Budget appropriations				Additional appropriations			Total appropri- available
	Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry- overs	Assigned revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	
1410 Medical service	30	-	18	48	-	0	0	48
1421 Social well-being of staff	15	-	6	21	-	-	-	21
1423 Other allowances and social welfare	75	-	9	84	-	0	0	85
Total Chapter 14	120	-	33	153	-	0	0	154
1500 Training	65	-	2	67	-	-	-	67
Total Chapter 15	65	-	2	67	-	-	-	67
1601 Administrative assistance from European Union institutions	37	-	-	37	-	-	-	37
1602 Interim services	120	-	(120)	-	-	-	-	-
1603 Administrative support staff in regards of the EC external assistance Instrument for Pre-Accession (IPA)	-	-	-	-	-	79	79	79
1604 Provision of HR-related services by external providers (staff survey etc.)	12	-	-	12	-	-	-	12
Total Chapter 16	169	-	(120)	49	-	79	79	128
1701 Representation costs	7	-	(5)	2	-	-	-	2
1702 Internal staff events	2	-	0	2	-	-	-	2
Total Chapter 17	9	-	(5)	5	-	-	-	5
Total Title 1	3 818	175	389	4 382	-	165	165	4 546

5.1.2. Breakdown & changes in commitment appropriations – Title 2

EUR '000

Item	Budget appropriations				Additional appropriations			Total appropri- available
	Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry- overs	Assigned revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	
2000 Renting costs	490	-	(47)	443	-	-	-	443
2010 Insurance	3	-	0	3	-	-	-	3
2030 Cleaning and maintenance	42	-	(3)	39	-	-	-	39
2040 Fitting-out of premises	1	-	-	1	-	-	-	1
2050 Security and surveillance of buildings	12	-	(3)	9	-	-	-	9
2070 Service charges	65	-	22	87	-	-	-	87
Total Chapter 20	613	-	(31)	582	-	-	-	582
2100 ICT hardware expenditure	10	-	12	22	-	-	-	22
2110 ICT software expenditure	67	-	21	88	-	-	-	88
2120 Services provided by third parties	130	-	(1)	129	-	-	-	129
2140 Telecommunication charges	15	-	1	16	-	-	-	16
Total Chapter 21	222	-	33	255	-	-	-	255
2210 New and replacement furniture, purchases furniture	-	-	1	1	-	-	-	1
2221 Purchase and maintenance of office equipment	2	-	-	2	-	-	-	2
Total Chapter 22	2	-	1	3	-	-	-	3
2300 Stationery and office supplies	2	-	-	2	-	-	-	2
2330 Legal expenses (provision)	32	-	(13)	19	-	-	-	19
2331 Other outsourced services	-	-	134	134	-	-	-	134
2352 Internal catering expenses	4	-	(0)	3	-	-	-	3
2354 Postage and delivery charges	6	-	(2)	4	-	-	-	4
2355 Financial audit and accounting	90	-	(25)	65	-	-	-	65
Total Chapter 23	133	-	94	226	-	-	-	226
2500 Administrative meeting expenditure	2	-	(2)	-	-	-	-	-

EUR '000

Item	Budget appropriations				Additional appropriations			Total appropri- available
	Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry- overs	Assigned revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	
2510 Management board	60	-	(28)	32	-	-	-	32
2511 Management board interpretation	43	-	(43)	-	-	-	-	-
2520 Experts' forum	35	-	(4)	31	-	-	-	31
Total Chapter 25	140	-	(77)	63	-	-	-	63
2700 Service level agreement with EU publications office	22	-	(12)	10	-	-	-	10
Total Chapter 27	22	-	(12)	10	-	-	-	10
Total Title 2	1 130	-	8	1 138	-	-	-	1 138

5.1.3. Breakdown & changes in commitment appropriations – Title 3

EUR '000

Item	Budget appropriations			Final adopted budget 4=1+2+3	Additional appropriations			Total approp. available 8=4+7
	Initial adopted budget 1	Amending budgets 2	Transfers 3		Carry-overs 5	Assigned revenue 6	Total 7=5+6	
3001 Translations	89	-	(8)	81	-	-	-	81
Total Chapter 30	89	-	(8)	81	-	-	-	81
3111 Missions	135	-	(43)	92	-	2	2	94
Total Chapter 31	135	-	(43)	92	-	2	2	94
3215 Research statistics and indices	480	-	(104)	376	-	-	-	376
Total Chapter 32	480	-	(104)	376	-	-	-	376
3315 Gender based violence	640	-	36	676	-	-	-	676
Total Chapter 33	640	-	36	676	-	-	-	676
3415 Implementing gender mainstreaming	1 025	-	(257)	768	-	-	-	768
Total Chapter 34	1 025	-	(257)	768	-	-	-	768
3512 Stakeholders and communication	941	-	(20)	921	-	-	-	921
Total Chapter 35	941	-	(20)	921	-	-	-	921
3602 EC external assistance Instrument for Pre-Accession (IPA) activities	-	-	-	-	-	210	210	210
Total Chapter 36	-	-	-	-	-	210	210	210
Total Title 3	3 310	-	(396)	2 913	-	212	212	3 125
GRAND TOTAL	8 258	175	(0)	8 433	-	377	377	8 810

5.2. Breakdown & changes in payment appropriations

5.2.1. Breakdown & changes in payment appropriations – Title 1

EUR '000

Item	Budget appropriations				Additional appropriations			Total appropri- available
	Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry- overs	Assigned revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
1100 Basic salaries	1 865	100	166	2 131	–	–	–	2 131
1101 Family allowances	220	–	57	277	–	–	–	277
1102 Expatriation and foreign-residence allowances	230	–	53	283	–	–	–	283
1103 Managerial allowances	18	–	6	24	–	–	–	24
1113 Contract agents	560	75	54	689	–	–	–	689
1114 Administrative support staff in regards of the EC external assistance Instrument for Pre-Accession (IPA)	–	–	–	–	–	85	85	85
1130 Employer's social security contributions	120	–	11	131	–	–	–	131
1141 Travel expenses for annual leave	43	–	19	62	–	–	–	62
1150 Trainees	80	–	26	106	–	–	–	106
1176 Officials on secondment from member states	170	–	53	223	–	–	–	223
1181 Daily allowances	50	–	8	58	–	–	–	58
1182 Removal cost reimbursements	10	–	11	21	–	–	–	21
1183 Travel expenses	3	–	8	11	–	–	–	11
1184 Installation allowances	30	–	38	68	–	–	–	68
Total Chapter 11	3 399	175	507	4 081	–	85	85	4 166
1210 Interview expenses	10	–	(10)	–	–	–	–	–
1220 External selection committee member reimbursements	3	–	(1)	2	–	–	–	2
1230 Miscellaneous expenditure on staff recruitment	1	–	2	3	55	–	55	58
Total Chapter 12	14	–	(10)	5	55	–	55	60
1300 Missions, duty travel, and ancillaries	42	–	(20)	21	0	0	0	21
Total Chapter 13	42	–	(20)	21	0	0	0	21
1410 Medical service	30	–	18	48	4	0	4	52
1421 Social well-being of staff	15	–	6	21	–	–	–	21
1423 Other allowances and social welfare	75	–	9	84	–	0	0	85
Total Chapter 14	120	–	33	153	4	0	4	157

EUR '000

Item	Budget appropriations				Additional appropriations			Total appropri- available
	Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry- overs	Assigned revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	
1500 Training	65	-	2	67	20	-	20	88
Total Chapter 15	65	-	2	67	20	-	20	88
1601 Administrative assistance from European Union institutions	37	-	-	37	2	-	2	39
1602 Interim services	120	-	(120)	-	6	-	6	6
1603 Administrative support staff in regards of the EC external assistance Instrument for Pre-Accession (IPA)	-	-	-	-	-	79	79	79
1604 Provision of HR-related services by external providers (staff survey etc.)	12	-	-	12	2	-	2	14
Total Chapter 16	169	-	(120)	49	10	79	89	138
1701 Representation costs	7	-	(5)	2	-	-	-	2
1702 Internal staff events	2	-	0	2	-	-	-	2
Total Chapter 17	9	-	(5)	5	-	-	-	5
Total Title 1	3 818	175	389	4 382	89	165	254	4 636

5.2.2. Breakdown & changes in payment appropriations – Title 2

EUR '000

Item	Budget appropriations				Additional appropriations			Total appropri- available
	Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry- overs	Assigned revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	
2000 Renting costs	490	-	(47)	443	-	-	-	443
2010 Insurance	3	-	0	3	-	-	-	3
2030 Cleaning and maintenance	42	-	(3)	39	3	-	3	42
2040 Fitting-out of premises	1	-	-	1	-	-	-	1
2050 Security and surveillance of buildings	12	-	(3)	9	1	-	1	10
2070 Service charges	65	-	22	87	0	-	0	87
Total Chapter 20	613	-	(31)	582	4	-	4	586

Item	Budget appropriations			Final adopted budget 4=1+2+3	Additional appropriations			Total 8=4+7
	Initial adopted budget 1	Amending budgets 2	Transfers 3		Carry-overs 5	Assigned revenue 6	Total 7=5+6	
2100 ICT hardware expenditure	10	-	12	22	14	-	14	36
2110 ICT software expenditure	67	-	21	88	29	-	29	117
2120 Services provided by third parties	130	-	(1)	129	30	-	30	159
2140 Telecommunication charges	15	-	1	16	2	-	2	18
Total Chapter 21	222	-	33	255	75	-	75	329
2210 New and replacement furniture, purchases furniture	-	-	1	1	-	-	-	1
2221 Purchase and maintenance of office equipment	2	-	-	2	-	-	-	2
Total Chapter 22	2	-	1	3	-	-	-	3
2300 Stationery and office supplies	2	-	-	2	-	-	-	2
2330 Legal expenses (provision)	32	-	(13)	19	8	-	8	27
2331 Other outsourced services	-	-	134	134	302	-	302	436
2352 Internal catering expenses	4	-	(0)	3	-	-	-	3
2354 Postage and delivery charges	6	-	(2)	4	0	-	0	4
2355 Financial audit and accounting	90	-	(25)	65	12	-	12	77
Total Chapter 23	133	-	94	226	322	-	322	548
2500 Administrative meeting expenditure	2	-	(2)	-	-	-	-	-
2510 Management board	60	-	(28)	32	-	-	-	32
2511 Management board interpretation	43	-	(43)	-	-	-	-	-
2520 Experts' forum	35	-	(4)	31	-	-	-	31
Total Chapter 25	140	-	(77)	63	-	-	-	63
2700 Service level agreement with EU publications office	22	-	(12)	10	10	-	10	19
Total Chapter 27	22	-	(12)	10	10	-	10	19
Total Title 2	1 130	-	8	1 138	410	-	410	1 548

5.2.3. Breakdown & changes in payment appropriations – Title 3

EUR '000

Item	Budget appropriations				Additional appropriations			Total appropri- available
	Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry- overs	Assigned revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
3001 Translations	89	-	(8)	81	5	-	5	85
Total Chapter 30	89	-	(8)	81	5	-	5	85
3111 Missions	135	-	(43)	92	1	2	3	95
Total Chapter 31	135	-	(43)	92	1	2	3	95
3215 Research statistics and indices	480	-	(104)	376	772	-	772	1 148
Total Chapter 32	480	-	(104)	376	772	-	772	1 148
3315 Gender based violence	640	-	36	676	168	-	168	844
Total Chapter 33	640	-	36	676	168	-	168	844
3415 Implementing gender mainstreaming	1 025	-	(257)	768	603	-	603	1 370
Total Chapter 34	1 025	-	(257)	768	603	-	603	1 370
3512 Stakeholders and communication	941	-	(20)	921	347	-	347	1 268
Total Chapter 35	941	-	(20)	921	347	-	347	1 268
3602 EC external assistance Instrument for Pre-Accession (IPA) activities	-	-	-	-	-	269	269	269
Total Chapter 36	-	-	-	-	-	269	269	269
Total Title 3	3 310	-	(396)	2 913	1 895	271	2 166	5 079
GRAND TOTAL	8 258	175	(0)	8 433	2 395	436	2 830	11 263

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 2023			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	2 131	2 126	-	-	2 126	100 %	-	-	-	5	-	0	5
1101 Family allowances	277	277	-	-	277	100 %	-	-	-	-	-	0	-
1102 Expatriation and foreign-residence allowances	283	283	-	-	283	100 %	-	-	-	-	-	0	-
1103 Managerial allowances	24	24	-	-	24	100 %	-	-	-	-	-	0	-
1113 Contract agents	689	689	-	-	689	100 %	-	-	-	-	-	0	-
1114 Administrative support staff in regards of the EC external assistance Instrument for Pre-Accession (IPA)	85	-	-	44	44	52 %	40	-	40	-	-	0	-
1130 Employer's social security contributions	131	131	-	-	131	100 %	-	-	-	-	-	0	-
1141 Travel expenses for annual leave	62	56	-	-	56	90 %	-	-	-	6	-	0	6
1150 Trainees	106	106	-	-	106	100 %	-	-	-	-	-	0	-
1176 Officials on secondment from member states	223	222	-	-	222	100 %	-	-	-	1	-	0	1
1181 Daily allowances	58	49	-	-	49	84 %	-	-	-	9	-	0	9
1182 Removal cost reimbursements	21	21	-	-	21	100 %	-	-	-	0	-	0	0
1183 Travel expenses	11	11	-	-	11	100 %	-	-	-	0	-	0	0
1184 Installation allowances	68	68	-	-	68	100 %	-	-	-	0	-	0	0
Total Chapter 11	4 166	4 060	-	44	4 105	99 %	40	-	40	21	-	0	21
1220 External selection committee member reimbursements	2	1	-	-	1	26 %	-	-	-	1	-	0	1
1230 Miscellaneous expenditure on staff recruitment	3	3	-	-	3	100 %	-	-	-	-	-	0	-
Total Chapter 12	5	4	-	-	4	72 %	-	-	-	1	-	0	1

Item	Total approp. available	Commitments made					Appropriations carried over to 2023			Appropriations lapsing			
		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
1300 Missions, duty travel, and ancillaries	21	14	-	-	14	67 %	-	-	-	7	-	0	7
Total Chapter 13	21	14	-	-	14	67 %	-	-	-	7	-	0	7
1410 Medical service	48	36	-	-	36	76 %	0	-	0	12	-	0	12
1421 Social well-being of staff	21	21	-	-	21	100 %	-	-	-	0	-	0	0
1423 Other allowances and social welfare	85	80	-	-	80	95 %	0	-	0	4	-	0	4
Total Chapter 14	154	138	-	-	138	90 %	0	-	0	16	-	0	16
1500 Training	67	57	-	-	57	85 %	-	-	-	10	-	0	10
Total Chapter 15	67	57	-	-	57	85 %	-	-	-	10	-	0	10
1601 Administrative assistance from European Union institutions	37	37	-	-	37	100 %	-	-	-	-	-	0	-
1603 Administrative support staff in regards of the EC external assistance Instrument for Pre-Accession (IPA)	79	-	-	46	46	58 %	34	-	34	-	-	0	-
1604 Provision of HR-related services by external providers (staff survey etc.)	12	-	-	-	-	0 %	-	-	-	12	-	0	12
Total Chapter 16	128	37	-	46	83	65 %	34	-	34	12	-	0	12
1701 Representation costs	2	1	-	-	1	47 %	-	-	-	1	-	0	1
1702 Internal staff events	2	2	-	-	2	93 %	-	-	-	0	-	0	0
Total Chapter 17	5	3	-	-	3	72 %	-	-	-	1	-	0	1
Total Title 1	4 546	4 313	-	90	4 403	97 %	74	-	74	69	-	0	69

5.3.2. Implementation of commitment appropriations - Title 2

EUR '000

Item	Total approp. available	Commitments made					Appropriations carried over to 2023			Appropriations lapsing			
		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
2000 Renting costs		442	-	-	442	100 %	-	-	-	1	-	0	1
2010 Insurance	3	3	-	-	3	100 %	-	-	-	-	-	0	-
2030 Cleaning and maintenance	39	39	-	-	39	99 %	-	-	-	0	-	0	0
2040 Fitting-out of premises	1	1	-	-	1	100 %	-	-	-	-	-	0	-
2050 Security and surveillance of buildings	9	9	-	-	9	100 %	-	-	-	-	-	0	-
2070 Service charges	87	87	-	-	87	100 %	-	-	-	0	-	0	0
Total Chapter 20	582	580	-	-	580	100 %	-	-	-	2	-	0	2
2100 ICT hardware expenditure	22	22	-	-	22	100 %	-	-	-	-	-	0	-
2110 ICT software expenditure	88	88	-	-	88	99 %	-	-	-	0	-	0	0
2120 Services provided by third parties	129	127	-	-	127	98 %	-	-	-	2	-	0	2
2140 Telecommunication charges	16	16	-	-	16	100 %	-	-	-	-	-	0	-
Total Chapter 21	255	252	-	-	252	99 %	-	-	-	3	-	0	3
2210 New and replacement furniture, purchases furniture	1	1	-	-	1	90 %	-	-	-	0	-	0	0
2221 Purchase and maintenance of office equipment	2	2	-	-	2	100 %	-	-	-	-	-	0	-
Total Chapter 22	3	3	-	-	3	97 %	-	-	-	0	-	0	0
2300 Stationery and office supplies	2	1	-	-	1	99 %	-	-	-	0	-	0	0
2330 Legal expenses (provision)	19	16	-	-	16	80 %	-	-	-	4	-	0	4
2331 Other outsourced services	134	134	-	-	134	100 %	-	-	-	0	-	0	0
2352 Internal catering expenses	3	3	-	-	3	100 %	-	-	-	-	-	0	-
2354 Postage and delivery charges	4	1	-	-	1	24 %	-	-	-	3	-	0	3
2355 Financial audit and accounting	65	65	-	-	65	100 %	-	-	-	-	-	0	-
Total Chapter 23	226	220	-	-	220	97 %	-	-	-	7	-	0	7
2510 Management board	32	32	-	-	32	100 %	-	-	-	-	-	0	-

EUR '000

Item	Total approp. available	Commitments made					Appropriations carried over to 2023			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
2520 Experts' forum	31	25	-	-	25	80 %	-	-	-	6	-	0	6
Total Chapter 25	63	57	-	-	57	90 %	-	-	-	6	-	0	6
2700 Service level agreement with EU publications office	10	7	-	-	7	76 %	-	-	-	2	-	0	2
Total Chapter 27	10	7	-	-	7	76 %	-	-	-	2	-	0	2
Total Title 2	1 138	1 119	-	-	1 119	98 %	-	-	-	20	-	0	20

5.3.3. Implementation of commitment appropriations - Title 3

EUR '000

Item	Total approp. available	Commitments made					Appropriations carried over to 2023			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	81	81	-	-	81	100 %	-	-	-	-	-	0	-
Total Chapter 30	81	81	-	-	81	100 %	-	-	-	-	-	0	-
3111 Missions	94	91	-	-	91	97 %	2	-	2	1	-	0	1
Total Chapter 31	94	91	-	-	91	97 %	2	-	2	1	-	0	1
3215 Research statistics and indices	376	369	-	-	369	98 %	-	-	-	7	-	0	7
Total Chapter 32	376	369	-	-	369	98 %	-	-	-	7	-	0	7
3315 Gender based violence	676	643	-	-	643	95 %	-	-	-	33	-	0	33
Total Chapter 33	676	643	-	-	643	95 %	-	-	-	33	-	0	33
3415 Implementing gender mainstreaming	768	768	-	-	768	100 %	-	-	-	-	-	0	-
Total Chapter 34	768	768	-	-	768	100 %	-	-	-	-	-	0	-
3512 Stakeholders and communication	921	874	-	-	874	95 %	-	-	-	47	-	0	47
Total Chapter 35	921	874	-	-	874	95 %	-	-	-	47	-	0	47

Item	Total approp. available	Commitments made					Appropriations carried over to 2023			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
3602 EC external assistance Instrument for Pre-Accession (IPA) activities	210	-	-	114	114	54 %	96	-	96	-	-	0	-
Total Chapter 36	210	-	-	114	114	54 %	96	-	96	-	-	0	-
Total Title 3	3 125	2 825	-	114	2 939	94 %	98	-	98	88	-	0	88
GRAND TOTAL	8 810	8 257	-	204	8 461	96 %	173	-	173	176	-	0	176

5.4. Implementation of payment appropriations

5.4.1. Implementation of payment appropriations - Title 1

EUR '000

Item	Total approp. availab.	Payments made					Appropriations carried over to 2023				Appropriations lapsing			
		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
1100 Basic salaries	2 131	2 126	-	-	2 126	100 %	-	-	-	-	5	-	-	5
1101 Family allowances	277	277	-	-	277	100 %	-	-	-	-	-	-	-	-
1102 Expatriation and foreign-residence allowances	283	283	-	-	283	100 %	-	-	-	-	-	-	-	-
1103 Managerial allowances	24	24	-	-	24	100 %	-	-	-	-	-	-	-	-
1113 Contract agents	689	689	-	-	689	100 %	-	-	-	-	-	-	-	-
1114 Administrative support staff in regards of the EC external assistance Instrument for Pre-Accession (IPA)	85	-	-	44	44	52 %	-	-	40	40	-	-	-	-
1130 Employer's social security contributions	131	131	-	-	131	100 %	-	-	-	-	-	-	-	-
1141 Travel expenses for annual leave	62	56	-	-	56	90 %	-	-	-	-	6	-	-	6
1150 Trainees	106	105	-	-	105	99 %	1	-	-	1	0	-	-	0
1176 Officials on secondment from member states	223	222	-	-	222	99 %	1	-	-	1	1	-	-	1
1181 Daily allowances	58	49	-	-	49	84 %	-	-	-	-	9	-	-	9
1182 Removal cost reimbursements	21	21	-	-	21	100 %	-	-	-	-	0	-	-	0
1183 Travel expenses	11	11	-	-	11	100 %	-	-	-	-	0	-	-	0
1184 Installation allowances	68	68	-	-	68	100 %	-	-	-	-	0	-	-	0
Total Chapter 11	4 166	4 059	-	44	4 103	98 %	2	-	40	42	21	-	-	21
1220 External selection committee member reimbursements	2	0	-	-	0	5 %	0	-	-	0	1	-	-	1

Item	Total approp. availab.	Payments made					Appropriations carried over to 2023					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	
1230 Miscellaneous expenditure on staff recruitment	58	2	55	-	57	97 %	2	-	-	2	-	-	-	-	
Total Chapter 12	60	2	55	-	57	94 %	2	-	-	2	1	-	-	1	
1300 Missions, duty travel, and ancillaries	21	13	0	-	13	62 %	1	-	-	1	7	0	0	7	
Total Chapter 13	21	13	0	-	13	62 %	1	-	-	1	7	0	0	7	
1410 Medical service	52	36	3	-	39	75 %	0	-	0	0	12	1	-	12	
1421 Social well-being of staff	21	21	-	-	21	100 %	-	-	-	-	0	-	-	0	
1423 Other allowances and social welfare	85	76	-	-	76	89 %	5	-	0	5	4	-	-	4	
Total Chapter 14	157	133	3	-	135	86 %	5	-	0	5	16	1	-	17	
1500 Training	88	50	9	-	59	68 %	6	-	-	6	10	12	-	22	
Total Chapter 15	88	50	9	-	59	68 %	6	-	-	6	10	12	-	22	
1601 Administrative assistance from European Union institutions	39	35	2	-	37	95 %	2	-	-	2	-	-	-	-	
1602 Interim services	6	-	6	-	6	100 %	-	-	-	-	-	-	-	-	
1603 Administrative support staff in regards of the EC external assistance Instrument for Pre-Accession (IPA)	79	-	-	46	46	58 %	-	-	34	34	-	-	-	-	
1604 Provision of HR-related services by external providers (staff survey etc.)	14	-	0	-	0	3 %	-	-	-	-	12	1	-	13	
Total Chapter 16	138	35	9	46	90	65 %	2	-	34	35	12	1	-	13	
1701 Representation costs	2	1	-	-	1	28 %	0	-	-	0	1	-	-	1	
1702 Internal staff events	2	2	-	-	2	93 %	-	-	-	-	0	-	-	0	
Total Chapter 17	5	3	-	-	3	63 %	0	-	-	0	1	-	-	1	
Total Title 1	4 636	4 295	75	90	4 460	96 %	18	-	74	93	69	14	0	83	

5.4.2. Implementation of payment appropriations - Title 2

EUR '000

Item	Total approp. availab.	Payments made				Appropriations carried over to 2023				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	443	441	-	-	441	100 %	1	-	-	1	1	-	-	1
2010 Insurance	3	3	-	-	3	100 %	-	-	-	-	-	-	-	-
2030 Cleaning and maintenance	42	35	3	-	39	91 %	3	-	-	3	0	-	-	0
2040 Fitting-out of premises	1	1	-	-	1	100 %	-	-	-	-	-	-	-	-
2050 Security and surveillance of buildings	10	8	1	-	9	91 %	1	-	-	1	-	-	-	-
2070 Service charges	87	86	0	-	86	99 %	1	-	-	1	0	-	-	0
Total Chapter 20	586	575	4	-	579	99 %	6	-	-	6	2	-	-	2
2100 ICT hardware expenditure	36	9	14	-	23	64 %	13	-	-	13	-	-	-	-
2110 ICT software expenditure	117	59	-	-	59	50 %	29	-	-	29	0	29	-	29
2120 Services provided by third parties	159	127	30	-	157	99 %	-	-	-	-	2	-	-	2
2140 Telecommunication charges	18	7	1	-	8	46 %	8	-	-	8	-	1	-	1
Total Chapter 21	329	202	45	-	247	75 %	50	-	-	50	3	30	-	33
2210 New and replacement furniture, purchases furniture	1	1	-	-	1	90 %	-	-	-	-	0	-	-	0
2221 Purchase and maintenance of office equipment	2	-	-	-	-	0 %	2	-	-	2	-	-	-	-
Total Chapter 22	3	1	-	-	1	29 %	2	-	-	2	0	-	-	0
2300 Stationery and office supplies	2	1	-	-	1	97 %	0	-	-	0	0	-	-	0
2330 Legal expenses (provision)	27	14	1	-	16	58 %	1	-	-	1	4	6	-	10
2331 Other outsourced services	436	9	302	-	311	71 %	124	-	-	124	0	-	-	0
2352 Internal catering expenses	3	3	-	-	3	100 %	-	-	-	-	-	-	-	-
2354 Postage and delivery charges	4	1	0	-	1	27 %	-	-	-	-	3	-	-	3

Item	Total approp. availab.	Payments made					Appropriations carried over to 2023					Appropriations lapsing			
		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total	
	1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13	
2355 Financial audit and accounting	77	47	12	-	59	77 %	18	-	-	18	-	-	-	-	
Total Chapter 23	548	76	315	-	392	71 %	144	-	-	144	7	6	-	13	
2510 Management board	32	32	-	-	32	100 %	-	-	-	-	-	-	-	-	
2520 Experts' forum	31	25	-	-	25	80 %	-	-	-	-	6	-	-	6	
Total Chapter 25	63	57	-	-	57	90 %	-	-	-	-	6	-	-	6	
2700 Service level agreement with EU publications office	19	4	7	-	11	56 %	4	-	-	4	2	3	-	5	
Total Chapter 27	19	4	7	-	11	56 %	4	-	-	4	2	3	-	5	
Total Title 2	1 548	914	371	-	1 285	83 %	205	-	-	205	20	39	-	59	

5.4.3. Implementation of payment appropriations - Title 3

EUR '000

Item	Total approp. availab.	Payments made					Appropriations carried over to 2023					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	85	80	5	-	85	99 %	1	-	-	1	(0)	-	-	(0)	
Total Chapter 30	85	80	5	-	85	99 %	1	-	-	1	(0)	-	-	(0)	
3111 Missions	95	83	0	-	83	88 %	8	-	2	9	1	1	-	2	
Total Chapter 31	95	83	0	-	83	88 %	8	-	2	9	1	1	-	2	
3215 Research statistics and indices	1 148	184	770	-	953	83 %	185	-	-	185	7	2	-	9	
Total Chapter 32	1 148	184	770	-	953	83 %	185	-	-	185	7	2	-	9	
3315 Gender based violence	844	66	165	-	231	27 %	577	-	-	577	33	3	-	35	
Total Chapter 33	844	66	165	-	231	27 %	577	-	-	577	33	3	-	35	
3415 Implementing gender mainstreaming	1 370	541	599	-	1 140	83 %	226	-	-	226	-	4	-	4	
Total Chapter 34	1 370	541	599	-	1 140	83 %	226	-	-	226	-	4	-	4	
3512 Stakeholders and communication	1 268	677	338	-	1 015	80 %	197	-	-	197	47	9	-	56	
Total Chapter 35	1 268	677	338	-	1 015	80 %	197	-	-	197	47	9	-	56	
3602 EC external assistance Instrument for Pre-Accession (IPA) activities	269	-	-	133	133	49 %	-	-	136	136	-	-	-	-	
Total Chapter 36	269	-	-	133	133	49 %	-	-	136	136	-	-	-	-	
Total Title 3	5 079	1 631	1 876	133	3 640	72 %	1 194	-	138	1 332	88	19	-	107	
GRAND TOTAL	11 263	6 839	2 322	223	9 385	83 %	1 417	-	212	1 630	176	72	0	248	

6. OUTSTANDING COMMITMENTS

6.1. Outstanding commitments – Title 1

EUR '000

Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
	Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstand-ing at year-end	
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	
1100 Basic salaries	-	-	-	-	2 126	2 126	-	-	-
1101 Family allowances	-	-	-	-	277	277	-	-	-
1102 Expatriation and foreign-residence allowances	-	-	-	-	283	283	-	-	-
1103 Managerial allowances	-	-	-	-	24	24	-	-	-
1113 Contract agents	-	-	-	-	689	689	-	-	-
1114 Administrative support staff in regards of the EC external assistance Instrument for Pre-Accession (IPA)	-	-	-	-	44	44	-	-	-
1130 Employer's social security contributions	-	-	-	-	131	131	-	-	-
1141 Travel expenses for annual leave	-	-	-	-	56	56	-	-	-
1150 Trainees	-	-	-	-	106	105	1	-	-
1176 Officials on secondment from member states	-	-	-	-	222	222	1	-	-
1181 Daily allowances	-	-	-	-	49	49	-	-	-
1182 Removal cost reimbursements	-	-	-	-	21	21	-	-	-
1183 Travel expenses	-	-	-	-	11	11	-	-	-
1184 Installation allowances	-	-	-	-	68	68	-	-	-
Total Chapter 11	-	-	-	-	4 105	4 103	2	-	-
1220 External selection committee member reimbursements	-	-	-	-	1	0	-	0	0
1230 Miscellaneous expenditure on staff recruitment	55	-	55	-	3	2	-	2	2
Total Chapter 12	55	-	55	-	4	2	-	2	2
1300 Missions, duty travel, and ancillaries	0	(0)	0	-	14	13	-	1	1
Total Chapter 13	0	(0)	0	-	14	13	-	1	1

Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitment outstanding at year-end
	Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstand-ing at year-end	
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
1410 Medical service	4	(1)	3	-	36	36	-	0	0
1421 Social well-being of staff	-	-	-	-	21	21	-	-	-
1423 Other allowances and social welfare	-	-	-	-	80	76	-	5	5
Total Chapter 14	4	(1)	3	-	138	133	-	5	5
1500 Training	20	(12)	9	-	57	50	-	6	6
Total Chapter 15	20	(12)	9	-	57	50	-	6	6
1601 Administrative assistance from European Union institutions	2	-	2	-	37	35	-	2	2
1602 Interim services	6	-	6	-	-	-	-	-	-
1603 Administrative support staff in regards of the EC external assistance Instrument for Pre-Accession (IPA)	-	-	-	-	46	46	-	-	-
1604 Provision of HR-related services by external providers (staff survey etc.)	2	(1)	0	-	-	-	-	-	-
Total Chapter 16	10	(1)	9	-	83	81	-	2	2
1701 Representation costs	-	-	-	-	1	1	-	0	0
1702 Internal staff events	-	-	-	-	2	2	-	-	-
Total Chapter 17	-	-	-	-	3	3	-	0	0
Total Title 1	89	(14)	75	-	4 403	4 385	2	17	17

6.2. Outstanding commitments – Title 2

EUR '000

Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
	Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstanding at year-end	
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	
2000 Renting costs	-	-	-	-	442	441	-	1	1
2010 Insurance	-	-	-	-	3	3	-	-	-
2030 Cleaning and maintenance	3	-	3	-	39	35	-	3	3
2040 Fitting-out of premises	-	-	-	-	1	1	-	-	-
2050 Security and surveillance of buildings	1	-	1	-	9	8	-	1	1
2070 Service charges	0	-	0	-	87	86	-	1	1
Total Chapter 20	4	-	4	-	580	575	-	6	6
2100 ICT hardware expenditure	14	-	14	-	22	9	-	13	13
2110 ICT software expenditure	29	(29)	-	-	88	59	-	29	29
2120 Services provided by third parties	30	-	30	-	127	127	-	-	-
2140 Telecommunication charges	2	(1)	1	-	16	7	-	8	8
Total Chapter 21	75	(30)	45	-	252	202	-	50	50
2210 New and replacement furniture, purchases furniture	-	-	-	-	1	1	-	-	-
2221 Purchase and maintenance of office equipment	-	-	-	-	2	-	-	2	2
Total Chapter 22	-	-	-	-	3	1	-	2	2
2300 Stationery and office supplies	-	-	-	-	1	1	-	0	0
2330 Legal expenses (provision)	8	(6)	1	-	16	14	-	1	1
2331 Other outsourced services	302	-	302	-	134	9	-	124	124
2352 Internal catering expenses	-	-	-	-	3	3	-	-	-
2354 Postage and delivery charges	0	-	0	-	1	1	-	-	-
2355 Financial audit and accounting	12	-	12	-	65	47	-	18	18
Total Chapter 23	322	(6)	315	-	220	76	-	144	144

Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
	Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstand-ing at year-end	
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
2510 Management board	-	-	-	-	32	32	-	-	-
2520 Experts' forum	-	-	-	-	25	25	-	-	-
Total Chapter 25	-	-	-	-	57	57	-	-	-
2700 Service level agreement with EU publications office	10	(3)	7	-	7	4	-	4	4
Total Chapter 27	10	(3)	7	-	7	4	-	4	4
Total Title 2	410	(39)	371	-	1 119	914	-	205	205

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 Cancellations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstand-ing at year-end		
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8	
3001 Translations	5	-	5	-	81	80	-	1	1	
Total Chapter 30	5	-	5	-	81	80	-	1	1	
3111 Missions	1	(1)	0	-	91	83	-	8	8	
Total Chapter 31	1	(1)	0	-	91	83	-	8	8	
3215 Research statistics and indices	772	(2)	770	-	369	184	-	185	185	
Total Chapter 32	772	(2)	770	-	369	184	-	185	185	
3315 Gender based violence	168	(3)	165	-	643	66	-	577	577	
Total Chapter 33	168	(3)	165	-	643	66	-	577	577	
3415 Implementing gender mainstreaming	603	(4)	599	-	768	541	-	226	226	
Total Chapter 34	603	(4)	599	-	768	541	-	226	226	
3512 Stakeholders and communication	347	(9)	338	-	874	677	-	197	197	
Total Chapter 35	347	(9)	338	-	874	677	-	197	197	
3602 EC external assistance Instrument for Pre-Accession (IPA) activities	59	-	59	-	114	74	-	40	40	
Total Chapter 36	59	-	59	-	114	74	-	40	40	
Total Title 3	1 954	(19)	1 935	-	2 939	1 705	-	1 234	1 234	
GRAND TOTAL	2 454	(72)	2 382	-	8 461	7 004	2	1 455	1 455	

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.