

## DECISION OF THE MANAGEMENT BOARD

*Event:* *Written procedure - EIGE.MB.WP-2026.004*

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*Date:* *25 June 2026, Vilnius*

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*Reference:* *MB/2026/009*

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**Title:** **Management Board Opinion on EIGE's 2025 Final Annual Accounts**

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*Having regard to*

- Regulation (EC) No 1922/2006 of 20 December 2006 establishing the European Institute for Gender Equality (hereinafter 'EIGE' or 'the Agency'), and in particular Article 15(5) thereof, and
- Management Board Decision No MB/2019/024 of 20 December 2019 adopting the Financial Regulation of EIGE, and in particular Article 102(3) thereof,

*Whereas*

- (1) EY Reviseurs d'entreprises S.R.L./Bedrijfsrevisoren B.V. has certified the annual accounts after conducting a financial audit on 10 June 2026.
- (2) The Accounting Officer bears the responsibility for drawing up the final accounts and the Director is obliged to forward them to the Management Board for an opinion.
- (3) By 1 July 2026 at the latest, the final accounts for 2025 should be sent together with the Management Board Opinion to the Commission, European Court of Auditors and the Budgetary Authority.

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### **DECISION:**

#### *Article 1*

Based on the European Court of Auditors' preliminary observations on the Agency's accounts for 2025, the Management Board has obtained sufficient assurance to conclude that the said accounts enclosed herewith, taken as a whole, present a true and fair view of the Agency's financial position and financial performance as well as its budget implementation.



An EU Agency

*Article 2*  
*Entry into force*

This Decision shall take effect on the day following its adoption.

Helen  
a Valas

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Helena Valas  
Chairperson  
Management Board



# Final annual accounts of the European Institute for Gender Equality

Financial year 2025

## CONTENTS

CERTIFICATION OF THE ACCOUNTS .....	3
BACKGROUND INFORMATION NOTE .....	4
FINANCIAL STATEMENTS AND EXPLANATORY NOTES.....	9
BALANCE SHEET .....	10
STATEMENT OF FINANCIAL PERFORMANCE .....	11
CASHFLOW STATEMENT.....	12
STATEMENT OF CHANGES IN NET ASSETS .....	13
THE BUDGET IMPLEMENTATION REPORTS AND EXPLANATORY NOTES.....	28

# 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')<sup>1</sup> and I hereby certify that the annual accounts of the EIGE for the year 2025 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.

Stephen Temkow

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

Stephen  
Temkow

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<sup>1</sup> 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)<sup>2</sup>. 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 12 October 2023, Stephen Temkow was appointed to act as the Accounting Officer of EIGE as of 1 November 2023 taking over from the Accounting Officer of the Commission. He is currently also the Accounting Officer of European Centre for the Development of Vocational Training (Cedefop) an agency based in Thessaloniki, Greece.

### 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.

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<sup>2</sup> 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

In 2025, the Agency continued to strengthen its position as the EU's evidence source for gender equality. We continued to deliver research to shape policy discussions and action, we communicated effectively for awareness raising, and we kept up our stakeholder engagement across EU institutions, Member States, the youth, civil society and the media.

Following the Gender Equality Index release in 2024, the year began with the publication of its Thematic Focus report on tackling violence against women and tackling gender inequalities with the latest survey data.

This particular edition of the Index thematic focus generated strong engagement from institutional stakeholders and the media. This was in part due to a first-of-its-kind press briefing organised in cooperation with the European Commission and WAVE, enabling a more qualitative and evidence-based discussion on violence against women.

The 2025 Gender Equality Index also marked the first major methodological upgrade since its launch more than a decade ago. Recognising that Europe in 2025 differs significantly from 2013, the Agency updated the methodology to better reflect changes in work patterns, caring roles and digitalisation, ensuring the Index remains aligned with current social and economic realities.

The 2025 Gender Equality Index release event held in Brussels and online featured voices and expertise from stakeholders across the board: EU level (including Commissioner Hadja Lahbib), Member States (including Commissioner for Gender Equality, Josie Christodoulou from Cyprus) and the media, who created critical conversation covering key policy priorities and how to move forward from ingrained gender inequalities.

Beyond the Index, the Agency addressed critical data gaps by publishing operational guidance and indicators to measure emerging and under-reported forms of violence, notably a new measurement framework on cyber and online violence against women and girls.

Mid-year, the Agency also published a high-impact report demonstrating that stronger institutional gender equality mechanisms are associated with faster progress, providing concrete evidence to support capacity-building efforts and sustained budgetary investment at national level.

This research was complemented by foresight work mapping future gender equality challenges across areas such as digitalisation, labour, health and poverty, reinforcing EIGE's contribution to forward-looking policymaking.

During the June EPSCO Council meeting on Advancing Gender Equality in the AI-Driven Digital Age, the council conclusions were based on the European Institute for Gender Equality's Beijing Platform for Action +30 (BPfA) report: 'Impact Driver: Marking milestones and opportunities for gender equality in the EU'.

On a similar note, EIGE published a policy brief on gender stereotypes: 'Perception to policy: Dismantling gender stereotypes in the European Union' in support of the Danish Presidency in the second term of the year.

And as always, the Agency remained of steadfast technical support to the European Commission for Directives related to the mandate such as the Directive on Combatting Violence Against Women and Domestic Violence and the Pay Transparency Directive.

Communications played a key role in amplifying evidence across the Agency's channels.

EIGE continued to translate complex data into clear, targeted messages through press briefings, news items, visual explainers, social media content and tailored publications aimed at policymakers and wider audiences.

Communicating about different types of violence against women was a particular priority. In early autumn, the Agency launched an awareness-raising campaign promoting zero tolerance to sexual harassment at work.

In October, EIGE published a practical workbook on communicating about violence against women, designed to support communicators in crafting values-led, evidence-based messages and responding to gendered disinformation. Developed through the Communications Lab and informed by expert input and peer learning, the resource responded directly to identified needs among institutional and civil society communicators.

Stakeholder engagement was intensified throughout the year, reinforcing EIGE's role at the centre of Europe's gender equality dialogue.

The Brussels Liaison Office continued to monitor EU policy developments closely and identify opportunities for EIGE to contribute evidence. Internally developed strategies on strategic positioning and communications laid the groundwork for more structured engagement, with preparations underway for a quality consultations strategy.

Throughout 2025, the Director held strategic bilateral meetings with senior EU officials, including Commissioners, Commission Vice-Presidents and senior representatives of the Council Secretariat. Following the European Parliament elections, emphasis was placed on strengthening relationships with parliamentary committees and political groups. EIGE actively participated in hearings and bilateral meetings, bringing gender equality evidence closer to EU decision-making. In October, a delegation from the Parliament's FEMM Committee visited EIGE, acknowledging the relevance and impact of the Agency's work.

The Agency also responded to calls for evidence from the European Commission, contributing data-driven analysis and strategic foresight to a wide range of EU initiatives, including the EU Gender Equality Strategy 2026–2030, the Strategic Foresight Report, the Quality Jobs Roadmap and the Action Plan on the European Pillar of Social Rights. All contributions were published on EIGE's website, for both transparency and wider use.

Engagement with Member States remained a priority, particularly with Council Presidencies. EIGE supported gender equality discussions under the Polish and Danish Presidencies, with the Director addressing EU Ministers for Equality at both informal and formal EPSCO meetings. Country visits to upcoming Presidencies, including Cyprus, Lithuania and Ireland, laid the groundwork for closer cooperation. In December, the Gender Equality Index 2025 launch event in Brussels brought together key stakeholders to discuss updated results, gender stereotypes and their links to progress.

And finally, international cooperation advanced with the signing of a new 48-month IPA project with the European Commission, supporting beneficiary countries in producing Gender Equality Indices, strengthening gender mainstreaming tools and improving data on violence against women. To improve responsiveness and visibility of support, EIGE also introduced the concept of a Stakeholder Support Centre, to be further developed in 2026.

Overall, EIGE's 2025 mix of refreshed methodologies, concrete measurement tools, strategic communications and proactive stakeholder engagement strengthened the link between evidence and policy action across the EU.

## Budget and budget implementation

### Commitments, payments and carry forwards are presented as follows:

Note: In the table below, the percentages for Commitment and Payment Appropriations under R0 are shown separately from the total to avoid combining annual and multiannual appropriations.

Fund Source	Commitment appropriations	Commitments	% Commitments	Payment appropriations	Payments	% Payments
<b>C1</b>	10,485,107.40	10,241,917.90	98%	10,485,107.40	8,335,798.21	80%
<b>C8</b>				1,732,681.37	1,702,771.45	98%
<b>C4</b>	761.49	761.49	100%	761.49	761.49	100%
<b>C5</b>	1,305.93	1,025.93	79%	1,305.93	1,025.93	79%
<b>Total</b>	<b>10,487,174.82</b>	<b>10,243,705.32</b>	<b>98%</b>	<b>12,219,856.19</b>	<b>10,040,357.08</b>	<b>82%</b>
<b>R0</b>	1,442,041.29	24,024.63	2%	1,418,016.66	14,429.63	1%

### Carry Overs:

Note: In the table below the percentage Automatic Carryover of Payment Appropriations to 2026 exceed 100% as commitments were entered into in 2025 but will be paid in 2026

Fund Source	Automatic Carryover of Commitment Appropriations to 2026	Automatic Carryover of Payment Appropriations to 2026	% Automatic Carryover of Payment Appropriations to 2026
<b>C1</b>	0	1,906,119.69	18%
<b>C2</b>	0	0	n/a
<b>C8</b>	0	0	n/a
<b>C4</b>	0	0	n/a
<b>C5</b>	280	280	21%
<b>R0</b>	1,418,016.66	1,427,611.66	101%

# **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.*

**BALANCE SHEET**

		EUR '000	
	Note	31.12.2025	31.12.2024
<b>NON-CURRENT ASSETS</b>			
<i>Intangible assets</i>	2.1	-	-
<i>Property, plant and equipment</i>	2.2	64	40
<i>Exchange receivables and non-exchange recoverables</i>	2.4	9	-
		<b>73</b>	<b>40</b>
<b>CURRENT ASSETS</b>			
<i>Pre-financing</i>	2.3	-	-
<i>Exchange receivables and non-exchange recoverables</i>	2.4	3 641	1 898
		<b>3 641</b>	<b>1 898</b>
<b>TOTAL ASSETS</b>		<b>3 714</b>	<b>1 938</b>
<b>NON-CURRENT LIABILITIES</b>			
<i>Payables</i>	2.5	(1 008)	(136)
<b>CURRENT LIABILITIES</b>			
<i>Payables and other liabilities</i>	2.5	(687)	(136)
<i>Accrued charges</i>	2.6	(437)	(842)
		<b>(1 125)</b>	<b>(978)</b>
<b>TOTAL LIABILITIES</b>		<b>(2 132)</b>	<b>(978)</b>
<b>NET ASSETS</b>		<b>1 581</b>	<b>959</b>
<i>Accumulated results brought forward</i>		959	1 199
<i>Economic result of the year</i>		622	(240)
<b>NET ASSETS</b>		<b>1 581</b>	<b>959</b>

## STATEMENT OF FINANCIAL PERFORMANCE

	Note	2025	2024
<i>EUR '000</i>			
<b>REVENUE</b>			
<b>Revenue from non-exchange transactions</b>			
<i>Funds from the Commission</i>	3.1	10 226	9 319
		<b>10 226</b>	<b>9 319</b>
<b>Revenue from exchange transactions</b>			
<i>Other</i>	3.2	1	3
		-	-
<b>Total revenue</b>		<b>10 227</b>	<b>9 322</b>
<b>EXPENSES</b>			
<i>Operating costs</i>	3.3	(2 232)	(3 103)
<i>Staff costs</i>	3.4	(5 619)	(4 957)
<i>Other expenses</i>	3.5	(1 754)	(1 503)
<b>Total expenses</b>		<b>(9 605)</b>	<b>(9 562)</b>
<b>ECONOMIC RESULT OF THE YEAR</b>		<b>622</b>	<b>(240)</b>

**CASHFLOW STATEMENT<sup>3</sup>**

	EUR '000	
	2025	2024
<i>Economic result of the year</i>	622	(240)
<b>Operating activities</b>		
<i>Depreciation and amortization</i>	28	60
<i>(Increase)/decrease in pre-financing</i>	-	1
<i>(Increase)/decrease in exchange receivables and non-exchange recoverables</i>	(1 752)	34
<i>Increase/(decrease) in payables and other liabilities</i>	1 559	(65)
<i>Increase/(decrease) in accrued charges</i>	(405)	209
<b>Investing activities</b>		
<i>(Increase)/decrease in intangible assets and property, plant and equipment</i>	(52)	-
<b>NET CASHFLOW</b>	<b>-</b>	<b>-</b>
<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>	-	-

<sup>3</sup> 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
<b>BALANCE AS AT 31.12.2023</b>	<b>1 081</b>	<b>118</b>	<b>1 199</b>
<i>Allocation 2023 economic result</i>	118	(118)	–
<i>Economic result of the year</i>	–	(240)	(240)
<b>BALANCE AS AT 31.12.2024</b>	<b>1 199</b>	<b>(240)</b>	<b>959</b>
<i>Allocation 2024 economic result</i>	(240)	240	–
<i>Economic result of the year</i>	–	622	622
<b>BALANCE AS AT 31.12.2025</b>	<b>959</b>	<b>622</b>	<b>1 581</b>

## **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	31.12.2025	31.12.2024	Currency	31.12.2025	31.12.2024
<b>BGN</b>	<b>1.9558</b>	1.9558	<b>PLN</b>	<b>4.221</b>	4.2755
<b>CZK</b>	<b>24.237</b>	25.185	<b>RON</b>	<b>5.096</b>	4.9743
<b>DKK</b>	<b>7.468</b>	7.4578	<b>SEK</b>	<b>10.821</b>	11.459
<b>GBP</b>	<b>0.8726</b>	0.8292	<b>CHF</b>	<b>0.931</b>	0.9412
<b>HRK</b>	<b>N/A</b>	N/A	<b>JPY</b>	<b>184.09</b>	163.06
<b>HUF</b>	<b>385.15</b>	411.35	<b>USD</b>	<b>1.175</b>	1.0390

### 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 2025**

There are no new EAR which became effective for annual periods beginning on or after 1 January 2025.

##### **New EAR adopted but not yet effective at 31 December 2025**

There are no new EAR adopted during 2025.

## 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
	<b>TOTAL</b>
Gross carrying amount at 31.12.2024	326
Disposals	-
<b>Gross carrying amount at 31.12.2025</b>	<b>326</b>
Accumulated amortisation at 31.12.2024	(326)
Amortisation charge for the year	-
Disposals	-
<b>Accumulated amortisation at 31.12.2025</b>	<b>(326)</b>
<b>NET CARRYING AMOUNT AT 31.12.2025</b>	<b>-</b>
NET CARRYING AMOUNT AT 31.12.2024	-

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
Gross carrying amount at 31.12.2024	6	6	180	410	162	764
Additions	-	-	5	23	24	52
Disposals	-	-	-	-	-	-
<b>Gross carrying amount at 31.12.2025</b>	<b>6</b>	<b>6</b>	<b>185</b>	<b>433</b>	<b>186</b>	<b>816</b>
Accumulated depreciation at 31.12.2024	(6)	(5)	(159)	(404)	(150)	(724)
Depreciation charge for the year	-	(1)	(4)	(9)	(14)	(28)
Disposals	-	-	-	-	-	-
<b>Accumulated depreciation at 31.12.2025</b>	<b>(6)</b>	<b>(6)</b>	<b>(163)</b>	<b>(413)</b>	<b>(165)</b>	<b>(752)</b>
<b>NET CARRYING AMOUNT AT 31.12.2025</b>	<b>-</b>	<b>-</b>	<b>22</b>	<b>20</b>	<b>21</b>	<b>64</b>
NET CARRYING AMOUNT AT 31.12.2024	-	1	21	6	11	40

#### 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	
	31.12.2025	31.12.2024
Current pre-financing	-	-

## 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	31.12.2025	31.12.2024
<i>EUR '000</i>			
<b>Non-current</b>			
<i>Receivables from exchange transactions</i>	2.4.1	9	0
		<b>9</b>	<b>0</b>
<b>Current</b>			
<i>Recoverables from non-exchange transactions</i>	2.4.2	341	350
<i>Receivables from exchange transactions</i>	2.4.2	3 301	1 549
		<b>3 641</b>	<b>1 898</b>
<b>Total</b>		<b>3 650</b>	<b>1 898</b>

### 2.4.1. Non-current recoverables and receivables

The non-current receivables in 2025 refer to 3 years extension on VEEAM back up licenses.

### 2.4.2. Current recoverables and receivables

	31.12.2025	31.12.2024
<i>EUR '000</i>		
<b>Recoverables from non-exchange transactions</b>		
<i>Member States</i>	341	350
	<b>341</b>	<b>350</b>
<b>Receivables from exchange transactions</b>		
<i>Central treasury liaison accounts</i>	3 262	1 494
<i>Deferred charges relating to exchange transactions</i>	39	34
<i>Customers</i>	–	–
<i>Other</i>	–	20
	<b>3 301</b>	<b>1 549</b>
<b>Total</b>	<b>3 641</b>	<b>1 898</b>

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

The treasury of EIGE 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'.

## 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).

	EUR '000	
	31.12.2025	31.12.2024
<b>Non-current</b>		
<i>Pre-financing received from EC - delegation agreements</i>	1 008	-
	<b>1 008</b>	<b>0</b>
<b>Current</b>		
<i>Pre-financing received from EC - delegation agreements</i>	407	4
<i>Pre-financing received from EC - balancing subsidy</i>	273	117
<i>Current payables:-</i>		
<i>Suppliers</i>	7	8
<i>Member states</i>	-	7
	<b>687</b>	<b>136</b>
<b>Total</b>	<b>1 695</b>	<b>136</b>

The pre-financing received for delegation agreements relates to projects financed from the Commission's Instrument 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. A new IPA project was started in 2025 with a grant of kEUR 1 425 received in the year; of this amount kEUR 14 has been expended in 2025. An additional amount of kEUR 4 remains on the account from 2024. This kEUR 4 will be returned or recorded as income in 2026 according to the instructions of the donor.

The amount of kEUR 273 comprises the unused amount of the 2025 Commission balancing subsidy (kEUR 10 485 in total) that is to be reimbursed by EIGE in 2026 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.

	EUR '000	
	31.12.2025	31.12.2024
<i>Accrued charges</i>	437	842

Accrued charges comprise estimated operating cost of kEUR 245, estimated staff expenses of kEUR 123 (related to untaken leave) and estimated administrative expenses of kEUR 69.

### 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	
	2025	2024
<i>Funds from the Commission, of which: -</i>		
<i>DG Justice</i>	10 212	9 315
<i>IPA framework funds</i>	14	4
<b>Total</b>	<b>10 226</b>	<b>9 319</b>

This revenue comprises kEUR 10 212 (10 485 - 273) (2024: kEUR 9 315) related to the 2025 balancing subsidy and kEUR 14 (2024: kEUR 4) 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	
	2025	2024
<i>Other</i>	1	3

#### EXPENSES

##### 3.3. OPERATING COSTS

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

	EUR '000	
	2025	2024
<i>Operating costs</i>	2 232	3 103

The decrease in operating costs by kEUR 871 can be attributed the cyclic nature of the work program where activities tend to cluster at the year end hence occasionally slipping into the following year. Budgets for operating costs are essentially the same year on year.

##### 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	
	2025	2024
<i>Staff costs</i>	5 619	4 957

The increase in staff costs by 13% can be attributed to the continued high inflation rate which lead to an increase in the indexation rate and the coefficient for Lithuania, which increased from 86.7 to 87.4.

Additionally, the annual reclassifications and automatic step increases are a factor in the rise in salary costs. The average number of staff was 43, slightly higher than in 2024.

### 3.5. OTHER EXPENSES

	EUR '000	
	2025	2024
<i>Land &amp; Building operating lease</i>	494	483
<i>Other external service providers (non-IT) services</i>	134	129
<i>Expenses with other Consolidated entities</i>	587	346
<i>Maintenance &amp; Security - Building</i>	205	165
<i>Depreciations and amortisation</i>	28	60
<i>Office supplies &amp; maintenance</i>	138	125
<i>Training Costs</i>	59	94
<i>Experts and related expenditure</i>	21	39
<i>Others</i>	88	61
<b>Total</b>	<b>1 754</b>	<b>1 503</b>

The increase under this heading compared to last year can be largely explained by a increase in expenses with other consolidated entities. The 2025 figure is inflated due to expenses related to the evaluation of several projects, as well as the preparation of the 360° assessment of EIGE staff members. In addition, the increase in contracts with the Commission (ARES, SUMMA, DG HR etc.) contributed significantly to this rise.

Office supplies and maintenance saw an increase mainly due to the replacement of the security system in the EU house.

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:

	Future amounts to be paid			Total
	< 1 year	1- 5 years	> 5 years	
<i>Buildings</i>	454	1 955	1 451	3 859

## 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 decommitments have not yet been made. This is the normal consequence of the existence of multi-annual programmes.

	<i>EUR '000</i>	
	31.12.2025	31.12.2024
<i>Outstanding commitments not yet expensed</i>	1 906	1 733

The increase 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

	31.12.2025	31.12.2024
<i>Director</i>	<i>AD 14</i>	<i>AD 14</i>

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

## 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.*

# **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	2025	2024
<b>Revenue</b>		<b>11 911</b>	<b>9 435</b>
of which:			
European Commission contribution	2	11 910	9 432
Other revenues	5	1	3
<b>Expenditure</b>		<b>(8 352)</b>	<b>(7 655)</b>
of which:			
Staff expenditure	1	(5 787)	(5 122)
Administrative expenditure	2	(1 349)	(1 095)
Operational expenditure	3	(1 216)	(1 438)
<b>Payment appropriat. carried over to the following year</b>		<b>(1 906)</b>	<b>(1 732)</b>
of which:			
Staff expenditure	1	(9)	(31)
Administrative expenditure	2	(293)	(255)
Operational expenditure	3	(1 604)	(1 446)
<b>Cancellation of unused appropri. carried over from year n-1</b>		<b>30</b>	<b>66</b>
<b>Evolution of assigned revenue (B)-(A)</b>		<b>(1 409)</b>	<b>3</b>
Unused appropriations at the end of current year (A)		1 428	18
Unused appropriations at the end of previous year (B)		18	21
<b>Exchange rate differences</b>		<b>(0)</b>	<b>(0)</b>
<b>Budget result</b>		<b>273</b>	<b>117</b>

### 3. RECONCILIATION OF ECONOMIC RESULT WITH BUDGET RESULT

	EUR '000	
	2025	2024
<b>ECONOMIC RESULT OF THE YEAR</b>	<b>622</b>	<b>(240)</b>
<b>Adjustment for accrual items (items not in the budgetary result but included in the economic result)</b>		
<i>Adjustments for accrual reverse 31.12.N-1</i>	(855)	(632)
<i>Adjustments for accrual 31.12.N</i>	438	855
<i>Unpaid invoices at year end but booked in expenses</i>	-	8
<i>Reverse previous years invoices booked in charges</i>	(8)	-
<i>Depreciation, amortization and impairment of intangible and tangible assets</i>	28	60
<i>Pre-financing given in previous year and cleared in the year</i>	-	1
<i>Pre-financing received in previous year and cleared in the year</i>	-	(4)
<i>Payments made from carry-over of payment appropriations</i>	1 703	1 615
<b>Adjustment for budgetary items (items included in the budgetary result but not in the economic result)</b>		
<i>Asset acquisitions (less unpaid amounts)</i>	(52)	-
<i>Payments made from non-budget lines to clear in 2026</i>	-	-
<i>New pre-financing received in the year and remaining open as at 31 December</i>	1 684	117
<i>Payment appropriations carried over to next year</i>	(3 334)	(1 750)
<i>Cancellation of unused carried over payment appropriations from previous year</i>	30	66
<i>Adjustment for carry-over of assigned revenue appropriations from previous year</i>	18	21
<i>Other</i>		
<b>BUDGET RESULT OF THE YEAR</b>	<b>273</b>	<b>117</b>

## 4. IMPLEMENTATION OF BUDGET REVENUE

### 4.1. Implementation of budget revenue – Title 2

Item	Income appropriations			Entitlements established			Revenue			Out-standing 10=5-8
	Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	
20-0 EUROPEAN COMMISSION CONTRIBUTION	1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10=5-8
	0	0	10 485	0	10 485	10 485	0	10 485	-	0
Total Chapter 20-0	0	0	10 485	0	10 485	10 485	0	10 485	-	0
<b>Total Title 20-0</b>	<b>0</b>	<b>0</b>	<b>10 485</b>	<b>0</b>	<b>10 485</b>	<b>10 485</b>	<b>0</b>	<b>10 485</b>	<b>-</b>	<b>0</b>

EUR '000

Item	Income appropriations			Entitlements established			Revenue			Out-standing 10=5-8
	Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	
20-2 EC EXTERNAL ASSISTANCE INSTRUMENT FOR PRE-ACCESSIO	1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10=5-8
	0	0	1 425	0	1 425	1 425	0	1 425	-	0
Total Chapter 20-2	0	0	1 425	0	1 425	1 425	0	1 425	-	0
<b>Total Title 20-2</b>	<b>0</b>	<b>0</b>	<b>1 425</b>	<b>0</b>	<b>1 425</b>	<b>1 425</b>	<b>0</b>	<b>1 425</b>	<b>-</b>	<b>0</b>

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### 4.2. Implementation of budget revenue – Title 5

Final annual accounts of the European Institute for Gender Equality 2025

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		%
50-1 REVENUES FROM RECOVERED EXPENSES	1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10=5-8
	0	0	1	0	1	1	0	1	-	0
Total Chapter 50-1	0	0	1	0	1	1	0	1	-	0
<b>Total Title 50-1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>-</b>	<b>0</b>
<b>GRAND TOTAL</b>			<b>11 911</b>	<b>0</b>	<b>11 911</b>	<b>11 911</b>	<b>0</b>	<b>11 911</b>	<b>-</b>	<b>0</b>

## 5. IMPLEMENTATION OF BUDGET EXPENDITURE

### 5.1. Breakdown & changes in commitment appropriations

#### 5.1.1. Breakdown & changes in commitment appropriations – Title 1

Item	Initial adopted budget			Budget appropriations			Additional appropriations			Total approp. available
	1	2	3	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
						4=1+2+3	5	6	7=5+6	8=4+7
1100	2 733	0	184	0	184	2 917	0	0	0	2 917
1101	328	0	16	0	16	344	0	0	0	344
1102	348	0	13	0	13	361	0	0	0	361
1103	29	0	(1)	0	(1)	28	0	0	0	28
1113	1 013	0	191	0	191	1 204	0	0	0	1 204
1114	0	0	0	0	0	0	0	758	758	758
1130	151	0	(1)	0	(1)	150	0	0	0	150
1141	75	0	(7)	0	(7)	68	0	0	0	68
1150	165	0	0	0	0	165	0	0	0	165
1176	300	0	7	0	7	307	0	0	0	307
1181	30	0	(13)	0	(13)	17	0	0	0	17
1182	10	0	(10)	0	(10)	0	0	0	0	0
1183	3	0	(2)	0	(2)	1	0	0	0	1
1184	20	0	(13)	0	(13)	7	0	0	0	7
<b>Total Chapter 11</b>	<b>5 205</b>	<b>0</b>	<b>363</b>	<b>0</b>	<b>363</b>	<b>5 568</b>	<b>0</b>	<b>758</b>	<b>758</b>	<b>6 326</b>

Final annual accounts of the European Institute for Gender Equality 2025

1230	MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT	2	0	(1)	1	0	0	0	1
<b>Total Chapter 12</b>		<b>2</b>	<b>0</b>	<b>(1)</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>
1300	MISSIONS DUTY TRAVEL AND ANCILLARIES	20	0	19	39	0	0	0	39
<b>Total Chapter 13</b>		<b>20</b>	<b>0</b>	<b>19</b>	<b>39</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39</b>
1410	MEDICAL SERVICE	21	0	(8)	13	0	0	0	13
1421	SOCIAL WELL BEING OF STAFF	20	0	4	24	0	0	0	24
1423	OTHER ALLOWANCES AND SOCIAL WELFARE	115	0	12	127	0	0	0	127
<b>Total Chapter 14</b>		<b>156</b>	<b>0</b>	<b>8</b>	<b>164</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>164</b>
1500	TRAINING	80	0	0	80	0	0	0	80
<b>Total Chapter 15</b>		<b>80</b>	<b>0</b>	<b>0</b>	<b>80</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80</b>
1601	ADMINISTRATIVE ASSISTANCE FROM EUROPEAN UNION INST	45	0	13	58	0	0	0	58
1603	ADMINISTRATIVE SUPPORT STAFF IN REGARDS OF THE EC	0	0	0	0	0	0	0	0
1604	PROVISION OF HR RELATED SERVICES BY EXTERNAL PROVI	15	0	(12)	3	0	0	0	3
<b>Total Chapter 16</b>		<b>60</b>	<b>0</b>	<b>1</b>	<b>61</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>61</b>
1701	REPRESENTATION COSTS	1	0	0	1	0	0	0	1
1702	INTERNAL STAFF EVENTS	3	0	13	16	0	0	0	16
<b>Total Chapter 17</b>		<b>4</b>	<b>0</b>	<b>13</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>
<b>Total Title 1</b>		<b>5 527</b>	<b>0</b>	<b>404</b>	<b>5 931</b>	<b>0</b>	<b>759</b>	<b>759</b>	<b>6 690</b>

5.1.1.2. Breakdown & changes in commitment appropriations – Title 2

Item	Initial adopted budget			Budget appropriations			Additional appropriations			Total approp. available
	1	2	3	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
						4=1+2+3	5	6	7=5+6	8=4+7
2000 RENTING COSTS	517	0	(22)	0	0	495	0	0	0	495
2010 INSURANCE	3	0	0	0	0	3	0	0	0	3
2030 CLEANING AND MAINTENANCE	48	0	4	0	4	52	0	0	0	52
2040 FITTING OUT OF PREMISES	10	0	(10)	0	(10)	0	0	0	0	0
2050 SECURITY AND SURVEILLANCE OF BUILDINGS	17	0	4	0	4	21	0	0	0	21
2070 SERVICE CHARGES	115	0	7	0	7	122	0	0	0	122
<b>Total Chapter 20</b>	<b>710</b>	<b>0</b>	<b>(17)</b>	<b>0</b>	<b>(17)</b>	<b>693</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>693</b>
2100 ICT HARDWARE EXPENDITURE	50	0	140	0	140	190	0	0	0	190
2110 ICT SOFTWARE EXPENDITURE	112	0	0	0	0	112	0	0	0	112
2120 SERVICES PROVIDED BY THIRD PARTIES	141	0	128	0	128	269	0	0	0	269
2140 TELECOMMUNICATION CHARGES	9	0	7	0	7	16	0	0	0	16
<b>Total Chapter 21</b>	<b>312</b>	<b>0</b>	<b>275</b>	<b>0</b>	<b>275</b>	<b>587</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>587</b>
2210 NEW AND REPLACEMENT FURNITURE PURCHASES FURNITURE	2	0	2	0	2	4	0	0	0	4
2221 PURCHASE AND MAINTENANCE OF OFFICE EQUIPMENT	2	0	0	0	0	2	0	0	0	2
<b>Total Chapter 22</b>	<b>4</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>
2300 STATIONERY AND OFFICE SUPPLIES	3	0	0	0	0	3	0	0	0	3
2330 LEGAL EXPENSES (PROVISION)	30	0	2	0	2	32	0	0	0	32
2331 OTHER OUTSOURCED SERVICES	2	0	158	0	158	160	0	0	0	160
2352 INTERNAL CATERING EXPENSES	6	0	2	0	2	8	0	0	0	8
2354 POSTAGE AND DELIVERY CHARGES	3	0	0	0	0	3	0	0	0	3

Final annual accounts of the European Institute for Gender Equality 2025

2355	FINANCIAL AUDIT AND ACCOUNTING	95	0	(2)	93	0	0	0	0	93
2359	OTHER EXPENDITURE	0	0	1	1	0	0	0	0	1
Total Chapter 23		138	0	161	299	0	0	0	0	299
2500	ADMINISTRATIVE MEETING EXPENDITURE	1	0	0	1	0	0	0	0	1
2510	MANAGEMENT BOARD	87	0	(49)	37	0	1	1	1	38
2511	MANAGEMENT BOARD INTERPRETATION	49	0	(49)	0	0	0	0	0	0
2520	EXPERTS' FORUM	45	0	(23)	22	0	0	0	0	22
Total Chapter 25		181	0	(122)	60	0	1	1	1	61
2700	SERVICE LEVEL AGREEMENT WITH EU PUBLICATIONS OFFICE	55	0	(8)	47	0	0	0	0	47
Total Chapter 27		55	0	(8)	47	0	0	0	0	47
<b>Total Title 2</b>		<b>1 401</b>	<b>0</b>	<b>291</b>	<b>1 691</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1 693</b>

5.1.1.3. Breakdown & changes in commitment appropriations – Title 3

Item	Initial adopted budget			Budget appropriations			Additional appropriations			Total approp. available
	1	2	3	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
3001 TRANSLATIONS	30	0	(25)	0	0	5	0	0	0	5
Total Chapter 30	30	0	(25)	0	0	5	0	0	0	5
3111 MISSIONS	142	0	(42)	0	0	100	0	1	1	101
Total Chapter 31	142	0	(42)	0	0	100	0	1	1	101
3215 RESEARCH STATISTICS AND INDICES	545	0	(83)	0	0	463	0	0	0	463
Total Chapter 32	545	0	(83)	0	0	463	0	0	0	463
3315 GENDER BASED VIOLENCE	950	0	(333)	0	0	617	0	0	0	617
Total Chapter 33	950	0	(333)	0	0	617	0	0	0	617
3415 IMPLEMENTING GENDER MAINSTREAMING	955	0	(18)	0	0	937	0	0	0	937
Total Chapter 34	955	0	(18)	0	0	937	0	0	0	937
3512 STAKEHOLDERS AND COMMUNICATION	935	0	(193)	0	0	742	0	0	0	742
Total Chapter 35	935	0	(193)	0	0	742	0	0	0	742
3602 EC EXTERNAL ASSISTANCE INSTRUMENT FOR PRE ACCESSIO	0	0	0	0	0	0	0	683	683	683
Total Chapter 36	0	0	0	0	0	0	0	683	683	683
<b>Total Title 3</b>	<b>3 557</b>	<b>0</b>	<b>( 694)</b>	<b>0</b>	<b>( 694)</b>	<b>2 863</b>	<b>0</b>	<b>684</b>	<b>684</b>	<b>3 547</b>
<b>GRAND TOTAL</b>	<b>10 485</b>	<b>0</b>	<b>( 0)</b>	<b>0</b>	<b>( 0)</b>	<b>10 485</b>	<b>0</b>	<b>1 444</b>	<b>1 444</b>	<b>11 929</b>

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## 5.2. Breakdown & changes in payment appropriations

### 5.2.1. Breakdown & changes in payment appropriations – Title 1

Item	Initial adopted budget			Budget appropriations			Additional appropriations			Total approp. available
	1	2	3	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	2 733	0	184	2 917	0	0	0	0	2 917	
1101 FAMILY ALLOWANCES	328	0	16	344	0	0	0	0	344	
1102 EXPATRIATION AND FOREIGN RESIDENCE ALLOWANCES	348	0	13	361	0	0	0	0	361	
1103 MANAGERIAL ALLOWANCES	29	0	( 1)	28	0	0	0	0	28	
1113 CONTRACT AGENTS	1 013	0	191	1 204	0	0	0	0	1 204	
1114 ADMINISTRATIVE SUPPORT STAFF IN REGARDS OF THE EC	0	0	0	0	0	758	758	0	758	
1130 EMPLOYER'S SOCIAL SECURITY CONTRIBUTIONS	151	0	( 1)	150	0	0	0	0	150	
1141 TRAVEL EXPENSES FOR ANNUAL LEAVE	75	0	( 7)	68	0	0	0	0	68	
1150 TRAINEES	165	0	0	165	0	0	0	0	165	
1176 OFFICIALS ON SECONDMENT FROM MEMBER STATES	300	0	7	307	0	0	0	0	307	
1181 DAILY ALLOWANCES	30	0	( 13)	17	0	0	0	0	17	
1182 REMOVAL COST REIMBURSEMENTS	10	0	( 10)	0	0	0	0	0	0	
1183 TRAVEL EXPENSES	3	0	( 2)	1	0	0	0	0	1	
1184 INSTALLATION ALLOWANCES	20	0	( 13)	7	0	0	0	0	7	
<b>Total Chapter 11</b>	<b>5 205</b>	<b>0</b>	<b>363</b>	<b>5 568</b>	<b>0</b>	<b>758</b>	<b>758</b>	<b>0</b>	<b>6 326</b>	
1230 MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT	2	0	( 1)	1	0	0	0	0	1	
<b>Total Chapter 12</b>	<b>2</b>	<b>0</b>	<b>( 1)</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	
1300 MISSIONS DUTY TRAVEL AND ANCILLARIES	20	0	19	39	1	0	0	1	41	

Final annual accounts of the European Institute for Gender Equality 2025

Total Chapter 13	20	0	19	39	1	0	1	41
1410 MEDICAL SERVICE	21	0	( 8)	13	3	0	3	16
1421 SOCIAL WELL BEING OF STAFF	20	0	4	24	0	0	0	24
1423 OTHER ALLOWANCES AND SOCIAL WELFARE	115	0	12	127	0	0	0	127
<b>Total Chapter 14</b>	<b>156</b>	<b>0</b>	<b>8</b>	<b>164</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>167</b>
1500 TRAINING	80	0	0	80	8	0	8	88
<b>Total Chapter 15</b>	<b>80</b>	<b>0</b>	<b>0</b>	<b>80</b>	<b>8</b>	<b>0</b>	<b>8</b>	<b>88</b>
1601 ADMINISTRATIVE ASSISTANCE FROM EUROPEAN UNION INST	45	0	13	58	10	0	10	68
1603 ADMINISTRATIVE SUPPORT STAFF IN REGARDS OF THE EC	0	0	0	0	0	0	0	0
1604 PROVISION OF HR RELATED SERVICES BY EXTERNAL PROVI	15	0	( 12)	3	0	0	0	3
<b>Total Chapter 16</b>	<b>60</b>	<b>0</b>	<b>1</b>	<b>61</b>	<b>10</b>	<b>0</b>	<b>10</b>	<b>71</b>
1701 REPRESENTATION COSTS	1	0	0	1	0	0	0	1
1702 INTERNAL STAFF EVENTS	3	0	13	16	9	0	9	25
Total Chapter 17	4	0	13	17	9	0	9	26
<b>Total Title 1</b>	<b>5 527</b>	<b>0</b>	<b>404</b>	<b>5 931</b>	<b>31</b>	<b>759</b>	<b>789</b>	<b>6 720</b>

5.2.2. Breakdown & changes in payment appropriations – Title 2

Item	Initial adopted budget			Budget appropriations			Additional appropriations			Total approp., available
	1	2	3	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
						4=1+2+3	5	6	7=5+6	8=4+7
2000 RENTING COSTS	517	0	( 22)	0		495	0	0	0	495
2010 INSURANCE	3	0	0	0		3	0	0	0	3
2030 CLEANING AND MAINTENANCE	48	0	4	0		52	4	0	4	56
2040 FITTING OUT OF PREMISES	10	0	( 10)	0		0	0	0	0	0
2050 SECURITY AND SURVEILLANCE OF BUILDINGS	17	0	4	0		21	25	0	25	46
2070 SERVICE CHARGES	115	0	7	0		122	2	0	2	123
<b>Total Chapter 20</b>	<b>710</b>	<b>0</b>	<b>( 17)</b>	<b>0</b>		<b>693</b>	<b>31</b>	<b>0</b>	<b>31</b>	<b>724</b>
2100 ICT HARDWARE EXPENDITURE	50	0	140	0		190	29	0	29	219
2110 ICT SOFTWARE EXPENDITURE	112	0	0	0		112	16	0	16	128
2120 SERVICES PROVIDED BY THIRD PARTIES	141	0	128	0		269	125	0	125	394
2140 TELECOMMUNICATION CHARGES	9	0	7	0		16	1	0	1	17
<b>Total Chapter 21</b>	<b>312</b>	<b>0</b>	<b>275</b>	<b>0</b>		<b>587</b>	<b>171</b>	<b>0</b>	<b>171</b>	<b>758</b>
2210 NEW AND REPLACEMENT FURNITURE PURCHASES FURNITURE	2	0	2	0		4	7	0	7	11
2221 PURCHASE AND MAINTENANCE OF OFFICE EQUIPMENT	2	0	0	0		2	0	0	0	2
<b>Total Chapter 22</b>	<b>4</b>	<b>0</b>	<b>2</b>	<b>0</b>		<b>6</b>	<b>7</b>	<b>0</b>	<b>7</b>	<b>13</b>
2300 STATIONERY AND OFFICE SUPPLIES	3	0	0	0		3	0	0	0	3
2330 LEGAL EXPENSES (PROVISION)	30	0	2	0		32	0	0	0	33
2331 OTHER OUTSOURCED SERVICES	2	0	158	0		160	0	0	0	160

Final annual accounts of the European Institute for Gender Equality 2025

2352	INTERNAL CATERING EXPENSES	6	0	2	8	0	0	0	0	8
2354	POSTAGE AND DELIVERY CHARGES	3	0	0	3	0	0	0	0	3
2355	FINANCIAL AUDIT AND ACCOUNTING	95	0	( 2)	93	24	0	0	24	116
2359	OTHER EXPENDITURE	0	0	1	1	0	0	0	0	1
	<b>Total Chapter 23</b>	<b>138</b>	<b>0</b>	<b>161</b>	<b>299</b>	<b>24</b>	<b>0</b>	<b>0</b>	<b>24</b>	<b>323</b>
2500	ADMINISTRATIVE MEETING EXPENDITURE	1	0	0	1	0	0	0	0	1
2510	MANAGEMENT BOARD	87	0	( 49)	37	0	1	1	1	38
2511	MANAGEMENT BOARD INTERPRETATION	49	0	( 49)	0	0	0	0	0	0
2520	EXPERTS' FORUM	45	0	( 23)	22	6	0	0	6	27
	<b>Total Chapter 25</b>	<b>181</b>	<b>0</b>	<b>( 122)</b>	<b>60</b>	<b>6</b>	<b>1</b>	<b>1</b>	<b>7</b>	<b>67</b>
2700	SERVICE LEVEL AGREEMENT WITH EU PUBLICATIONS OFFICE	55	0	( 8)	47	17	0	0	17	64
	<b>Total Chapter 27</b>	<b>55</b>	<b>0</b>	<b>( 8)</b>	<b>47</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>17</b>	<b>64</b>
	<b>Total Title 2</b>	<b>1 401</b>	<b>0</b>	<b>291</b>	<b>1 691</b>	<b>256</b>	<b>1</b>	<b>1</b>	<b>257</b>	<b>1 948</b>

5.2.3. Breakdown & changes in payment appropriations – Title 3

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Item	Budget appropriations			Additional appropriations			Total appropri. available
	Initial adopted budget 1	Amending budgets 2	Transfers 3	Final adopted budget 4=1+2+3	Carry-overs 5	Assigned revenue 6	
3001 TRANSLATIONS	30	0	( 25)	5	5	0	5
Total Chapter 30	30	0	( 25)	5	5	0	5
3111 MISSIONS	142	0	( 42)	100	4	1	5
Total Chapter 31	142	0	( 42)	100	4	1	5
3215 RESEARCH STATISTICS AND INDICES	545	0	( 83)	463	451	0	451
Total Chapter 32	545	0	( 83)	463	451	0	451
3315 GENDER BASED VIOLENCE	950	0	( 333)	617	154	0	154
Total Chapter 33	950	0	( 333)	617	154	0	154
3415 IMPLEMENTING GENDER MAINSTREAMING	955	0	( 18)	937	519	0	519
Total Chapter 34	955	0	( 18)	937	519	0	519
3512 STAKEHOLDERS AND COMMUNICATION	935	0	( 193)	742	313	0	313
Total Chapter 35	935	0	( 193)	742	313	0	313
3602 EC EXTERNAL ASSISTANCE INSTRUMENT FOR PRE ACCESSIO	0	0	0	0	0	683	683
Total Chapter 36	0	0	0	0	0	683	683
<b>Total Title 3</b>	<b>3 557</b>	<b>0</b>	<b>( 694)</b>	<b>2 863</b>	<b>1 446</b>	<b>684</b>	<b>2 131</b>
<b>GRAND TOTAL</b>	<b>10 485</b>	<b>0</b>	<b>( 0)</b>	<b>10 485</b>	<b>1 733</b>	<b>1 444</b>	<b>3 177</b>

## 5.3. Implementation of commitment appropriations

### 5.3.1. Implementation of commitment appropriations - Title 1

Item	Total approp. available				Commitments made			Appropriations carried over to 2026				Appropriations lapsing			Total 13=10+11+12
	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	2 917	2 816	0	0	2 816	97 %	0	0	0	102	0	0	102	0	
1101 FAMILY ALLOWANCES	344	344	0	0	344	100 %	0	0	0	0	0	0	0	0	
1102 EXPATRIATION AND FOREIGN RESIDENCE ALLOWANCES	361	361	0	0	361	100 %	0	0	0	0	0	0	0	0	
1103 MANAGERIAL ALLOWANCES	28	28	0	0	28	100 %	0	0	0	0	0	0	0	0	
1113 CONTRACT AGENTS	1 204	1 204	0	0	1 204	100 %	0	0	0	0	0	0	0	0	
1114 ADMINISTRATIVE SUPPORT STAFF IN REGARDS OF THE EC	758	0	0	14	14	2 %	744	0	744	0	0	0	0	0	
1130 EMPLOYER'S SOCIAL SECURITY CONTRIBUTIONS	150	150	0	0	150	100 %	0	0	0	0	0	0	0	0	
1141 TRAVEL EXPENSES FOR ANNUAL LEAVE	68	68	0	0	68	100 %	0	0	0	0	0	0	0	0	
1150 TRAINEES	165	152	0	0	152	92 %	0	0	0	13	0	0	13	13	

Final annual accounts of the European Institute for Gender Equality 2025

1176	OFFICIALS ON SECONDMENT FROM MEMBER STATES	307	307	0	0	307	100 %	0	0	0	0	0	0	0	0	0	0	0
1181	DAILY ALLOWANCES	17	17	0	0	17	100 %	0	0	0	0	0	0	0	0	0	0	0
1183	TRAVEL EXPENSES	1	1	0	0	1	100 %	0	0	0	0	0	0	0	0	0	0	0
1184	INSTALLATION ALLOWANCES	7	7	0	0	7	100 %	0	0	0	0	0	0	0	0	0	0	0
	<b>Total Chapter 11</b>	<b>6 326</b>	<b>5 453</b>	<b>0</b>	<b>14</b>	<b>5 468</b>	<b>86 %</b>	<b>744</b>	<b>0</b>	<b>744</b>	<b>115</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>115</b>	<b>0</b>
1230	MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT	1	1	0	0	1	100 %	0	0	0	0	0	0	0	0	0	0	0
	<b>Total Chapter 12</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>100 %</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1300	MISSIONS DUTY TRAVEL AND ANCILLARIES	39	38	0	0	38	97 %	0	0	0	1	0	0	0	0	0	0	1
	<b>Total Chapter 13</b>	<b>39</b>	<b>38</b>	<b>0</b>	<b>0</b>	<b>38</b>	<b>97 %</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>
1410	MEDICAL SERVICE	13	7	0	0	7	52 %	0	0	0	6	0	0	0	0	0	0	6
1421	SOCIAL WELL BEING OF STAFF	24	22	0	0	22	91 %	0	0	0	2	0	0	0	0	0	0	2
1423	OTHER ALLOWANCES AND SOCIAL WELFARE	127	127	0	0	127	100 %	0	0	0	0	0	0	0	0	0	0	0
	<b>Total Chapter 14</b>	<b>164</b>	<b>156</b>	<b>0</b>	<b>0</b>	<b>156</b>	<b>95 %</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8</b>	<b>0</b>
1500	TRAINING	80	63	0	0	63	79 %	0	0	0	17	0	0	0	0	0	17	0
	<b>Total Chapter 15</b>	<b>80</b>	<b>63</b>	<b>0</b>	<b>0</b>	<b>63</b>	<b>79 %</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>	<b>0</b>
1601	ADMINISTRATIVE ASSISTANCE FROM EUROPEAN UNION INST	58	58	0	0	58	100 %	0	0	0	0	0	0	0	0	0	0	0

Final annual accounts of the European Institute for Gender Equality 2025

1603	ADMINISTRATIVE SUPPORT STAFF IN REGARDS OF THE EC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1604	PROVISION OF HR RELATED SERVICES BY EXTERNAL PROVI	3	1	0	0	1	30 %	0	0	0	2	0	0	0	0	0	0	0	2
	<b>Total Chapter 16</b>	<b>61</b>	<b>59</b>	<b>0</b>	<b>0</b>	<b>59</b>	<b>96 %</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>
1701	REPRESENTATION COSTS	1	1	0	0	1	58 %	0	0	0	0	0	0	0	0	0	0	0	0
1702	INTERNAL STAFF EVENTS	16	11	0	0	11	70 %	0	0	0	5	0	0	0	0	0	0	0	5
	<b>Total Chapter 17</b>	<b>17</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>12</b>	<b>70 %</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>
	<b>Total Title 1</b>	<b>6 690</b>	<b>5 782</b>	<b>0</b>	<b>14</b>	<b>5 796</b>	<b>87 %</b>	<b>744</b>	<b>0</b>	<b>744</b>	<b>149</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>149</b>

5.3.2. Implementation of commitment appropriations - Title 2

EUR '000

Item	Total approp. available				Commitments made				Appropriations carried over to 2026				Appropriations lapsing		
	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	495	494	0	0	494	100 %	0	0	0	1	0	0	1		
2010 INSURANCE	3	3	0	0	3	100 %	0	0	0	0	0	0	0		
2030 CLEANING AND MAINTENANCE	52	52	0	0	52	100 %	0	0	0	0	0	0	0		
2050 SECURITY AND SURVEILLANCE OF BUILDINGS	21	19	0	0	19	91 %	0	0	0	2	0	0	2		
2070 SERVICE CHARGES	122	121	0	0	121	100 %	0	0	0	0	0	0	0		
<b>Total Chapter 20</b>	<b>693</b>	<b>690</b>	<b>0</b>	<b>0</b>	<b>690</b>	<b>100 %</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>		
2100 ICT HARDWARE EXPENDITURE	190	188	0	0	188	99 %	0	0	0	2	0	0	2		
2110 ICT SOFTWARE EXPENDITURE	112	102	0	0	102	91 %	0	0	0	10	0	0	10		
2120 SERVICES PROVIDED BY THIRD PARTIES	269	264	0	0	264	98 %	0	0	0	5	0	0	5		
2140 TELECOMMUNICATION CHARGES	16	15	0	0	15	92 %	0	0	0	1	0	0	1		
<b>Total Chapter 21</b>	<b>587</b>	<b>568</b>	<b>0</b>	<b>0</b>	<b>568</b>	<b>97 %</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19</b>	<b>0</b>	<b>0</b>	<b>19</b>		
2210 NEW AND REPLACEMENT FURNITURE PURCHASES FURNITURE	4	0	0	0	0	8 %	0	0	0	4	0	0	4		



*Final annual accounts of the European Institute for Gender Equality 2025*

Total Chapter 27	47	45	0	0	0	0	0	0	0	0	2	2	0	0	2
<b>Total Title 2</b>	<b>1 693</b>	<b>1 641</b>	<b>0</b>	<b>1</b>	<b>1 642</b>	<b>97 %</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>50</b>

5.3.3. Implementation of commitment appropriations - Title 3

Item	Total approp. available					Commitments made			Appropriations carried over to 2026				Appropriations lapsing			Total
	1	2	3	4	5	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	
3001 TRANSLATIONS	5	5	0	0	0	0	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12	
Total Chapter 30	5	5	0	0	0	0	5	99 %	0	0	0	0	0	0	0	0
3111 MISSIONS	101	100	0	1	101	101	100 %	100 %	0	0	0	0	0	0	0	0
Total Chapter 31	101	100	0	1	101	101	100 %	100 %	0	0	0	0	0	0	0	0
RESEARCH STATISTICS AND INDICES	463	458	0	0	458	458	99 %	99 %	0	0	0	5	0	0	0	5
Total Chapter 32	463	458	0	0	458	458	99 %	99 %	0	0	0	5	0	0	0	5
3315 GENDER BASED VIOLENCE	617	613	0	0	613	613	99 %	99 %	0	0	0	4	0	0	0	4
Total Chapter 33	617	613	0	0	613	613	99 %	99 %	0	0	0	4	0	0	0	4
IMPLEMENTING GENDER MAINSTREAMING	937	934	0	0	934	934	100 %	100 %	0	0	0	3	0	0	0	3
Total Chapter 34	937	934	0	0	934	934	100 %	100 %	0	0	0	3	0	0	0	3
STAKEHOLDERS AND COMMUNICATION	742	710	0	0	710	710	96 %	96 %	0	0	0	32	0	0	0	32
Total Chapter 35	742	710	0	0	710	710	96 %	96 %	0	0	0	32	0	0	0	32

Final annual accounts of the European Institute for Gender Equality 2025

3602	683	0	0	10	10	1 %	674	0	674	0	0	0	0	0
EC EXTERNAL ASSISTANCE INSTRUMENT FOR PRE ACCESSIO	683	0	0	10	10	1 %	674	0	674	0	0	0	0	0
Total Chapter 36	683	0	0	10	10	1 %	674	0	674	0	0	0	0	0
<b>Total Title 3</b>	<b>3 547</b>	<b>2 819</b>	<b>0</b>	<b>10</b>	<b>2 829</b>	<b>80 %</b>	<b>674</b>	<b>0</b>	<b>674</b>	<b>44</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44</b>
<b>GRAND TOTAL</b>	<b>11 929</b>	<b>10 242</b>	<b>0</b>	<b>26</b>	<b>10 268</b>	<b>86 %</b>	<b>1 418</b>	<b>0</b>	<b>1 418</b>	<b>243</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>243</b>

## 5.4. Implementation of payment appropriations

### 5.4.1. Implementation of payment appropriations - Title 1

Item	Total approp. availab.			Payments made			Appropriations carried over to 2026				Appropriations lapsing			EUR '000
	1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	
		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
1100	BASIC SALARIES	2 917	2 816	0	0	2 816	97 %	0	0	0	102	0	0	102
1101	FAMILY ALLOWANCES	344	344	0	0	344	100 %	0	0	0	0	0	0	0
1102	EXPATRIATION AND FOREIGN RESIDENCE ALLOWANCES	361	361	0	0	361	100 %	0	0	0	0	0	0	0
1103	MANAGERIAL ALLOWANCES	28	28	0	0	28	100 %	0	0	0	0	0	0	0
1113	CONTRACT AGENTS	1 204	1 204	0	0	1 204	100 %	0	0	0	0	0	0	0
1114	ADMINISTRATIVE SUPPORT STAFF IN REGARDS OF THE EC	758	0	0	14	14	2 %	0	744	744	0	0	0	0
1130	EMPLOYER'S SOCIAL SECURITY CONTRIBUTIONS	150	150	0	0	150	100 %	0	0	0	0	0	0	0
1141	TRAVEL EXPENSES FOR ANNUAL LEAVE	68	68	0	0	68	100 %	0	0	0	0	0	0	0
1150	TRAINEES	165	152	0	0	152	92 %	0	0	0	13	0	0	13
1176	OFFICIALS ON SECONDMENT FROM MEMBER STATES	307	307	0	0	307	100 %	0	0	0	0	0	0	0

Final annual accounts of the European Institute for Gender Equality 2025

1181	DAILY ALLOWANCES	17	17	0	0	17	100 %	0	0	0	0	0	0	0	0	0	0	0
1183	TRAVEL EXPENSES	1	1	0	0	1	100 %	0	0	0	0	0	0	0	0	0	0	0
1184	INSTALLATION ALLOWANCES	7	7	0	0	7	100 %	0	0	0	0	0	0	0	0	0	0	0
	Total Chapter 11	6 326	5 453	0	14	5 468	86 %	0	0	744	744	115	0	0	0	0	0	115
1230	MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT	1	1	0	0	1	100 %	0	0	0	0	0	0	0	0	0	0	0
	Total Chapter 12	1	1	0	0	1	100 %	0	0	0	0	0	0	0	0	0	0	0
1300	MISSIONS DUTY TRAVEL AND ANCILLARIES	41	38	0	0	38	94 %	0	0	0	0	1	1	1	0	0	0	2
	Total Chapter 13	41	38	0	0	38	94 %	0	0	0	0	1	1	1	0	0	0	2
1410	MEDICAL SERVICE	16	5	1	0	6	36 %	1	0	0	1	6	3	0	0	0	0	9
1421	SOCIAL WELL BEING OF STAFF	24	22	0	0	22	91 %	0	0	0	0	2	0	0	0	0	0	2
1423	OTHER ALLOWANCES AND SOCIAL WELFARE	127	127	0	0	127	100 %	0	0	0	0	0	0	0	0	0	0	0
	Total Chapter 14	167	154	1	0	155	93 %	1	0	0	1	8	3	0	0	0	0	11
1500	TRAINING	88	61	7	0	68	78 %	2	0	0	2	17	0	0	0	0	0	18
	Total Chapter 15	88	61	7	0	68	78 %	2	0	0	2	17	0	0	0	0	0	18
1601	ADMINISTRATIVE ASSISTANCE FROM EUROPEAN UNION INST	68	57	10	0	67	99 %	0	0	0	0	0	0	0	0	0	0	1
1603	ADMINISTRATIVE SUPPORT STAFF IN REGARDS OF THE EC	0	0	0	0	0	0 %	0	0	0	0	0	0	0	0	0	0	0
1604	PROVISION OF HR RELATED SERVICES BY EXTERNAL PROVI	3	1	0	0	1	30 %	0	0	0	0	2	0	0	0	0	0	2
	Total Chapter 16	71	58	10	0	68	95 %	0	0	0	1	2	0	0	0	0	0	3

Final annual accounts of the European Institute for Gender Equality 2025

1701	REPRESENTATION COSTS	1	1	0	0	1	58 %	0	0	0	0	0	0	0	0	0
1702	INTERNAL STAFF EVENTS	25	5	7	0	12	49 %	6	0	0	6	5	2	0	0	7
	Total Chapter 17	26	6	7	0	13	49 %	6	0	0	6	5	2	0	0	7
	<b>Total Title 1</b>	<b>6 720</b>	<b>5 772</b>	<b>24</b>	<b>14</b>	<b>5 811</b>	<b>86 %</b>	<b>9</b>	<b>0</b>	<b>744</b>	<b>754</b>	<b>149</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>156</b>

5.4.2. Implementation of payment appropriations - Title 2

Item	Total approp. availab.		Payments made				Appropriations carried over to 2026				Appropriations lapsing			
	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
		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
2000	495	494	0	0	494	100 %	0	0	0	0	1	0	0	1
2010	3	3	0	0	3	100 %	0	0	0	0	0	0	0	0
2030	56	47	4	0	51	91 %	5	0	0	5	0	0	0	0
2050	46	7	25	0	32	68 %	12	0	0	12	2	1	0	3
2070	123	120	1	0	121	98 %	2	0	0	2	0	0	0	0
<b>Total Chapter 20</b>	<b>724</b>	<b>672</b>	<b>29</b>	<b>0</b>	<b>701</b>	<b>97 %</b>	<b>18</b>	<b>0</b>	<b>0</b>	<b>18</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
2100	219	88	29	0	116	53 %	100	0	0	100	2	0	0	2
2110	128	65	12	0	77	60 %	37	0	0	37	10	4	0	15
2120	394	257	125	0	382	97 %	7	0	0	7	5	0	0	5
2140	17	8	0	0	8	48 %	7	0	0	7	1	0	0	2
<b>Total Chapter 21</b>	<b>758</b>	<b>417</b>	<b>166</b>	<b>0</b>	<b>583</b>	<b>77 %</b>	<b>151</b>	<b>0</b>	<b>0</b>	<b>151</b>	<b>19</b>	<b>5</b>	<b>0</b>	<b>23</b>
2210	11	0	7	0	8	69 %	0	0	0	0	4	0	0	4
2221	2	0	0	0	0	0 %	0	0	0	0	2	0	0	2
<b>Total Chapter 22</b>	<b>13</b>	<b>0</b>	<b>7</b>	<b>0</b>	<b>8</b>	<b>58 %</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>6</b>

Final annual accounts of the European Institute for Gender Equality 2025

2300	STATIONERY AND OFFICE SUPPLIES	3	2	0	0	2	67 %	0	0	0	0	1	0	0	1
2330	LEGAL EXPENSES (PROVISION)	33	21	0	0	21	66 %	10	0	0	10	1	0	0	1
2331	OTHER OUTSOURCED SERVICES	160	73	0	0	73	46 %	75	0	0	75	11	0	0	11
2352	INTERNAL CATERING EXPENSES	8	8	0	0	8	100 %	0	0	0	0	0	0	0	0
2354	POSTAGE AND DELIVERY CHARGES	3	1	0	0	1	28 %	0	0	0	0	2	0	0	2
2355	FINANCIAL AUDIT AND ACCOUNTING	116	77	24	0	101	86 %	16	0	0	16	0	0	0	0
2359	OTHER EXPENDITURE	1	0	0	0	0	38 %	0	0	0	0	0	0	0	0
	<b>Total Chapter 23</b>	<b>323</b>	<b>183</b>	<b>24</b>	<b>0</b>	<b>206</b>	<b>64 %</b>	<b>101</b>	<b>0</b>	<b>0</b>	<b>101</b>	<b>16</b>	<b>0</b>	<b>0</b>	<b>16</b>
2500	ADMINISTRATIVE MEETING EXPENDITURE	1	0	0	0	0	0 %	0	0	0	0	1	0	0	1
2510	MANAGEMENT BOARD	38	33	0	1	34	88 %	0	0	0	0	5	0	0	5
2520	EXPERTS' FORUM	27	22	6	0	27	99 %	0	0	0	0	0	0	0	0
	<b>Total Chapter 25</b>	<b>67</b>	<b>54</b>	<b>6</b>	<b>1</b>	<b>61</b>	<b>91 %</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>6</b>
2700	SERVICE LEVEL AGREEMENT WITH EU PUBLICATIONS OFFIC	64	22	15	0	37	58 %	23	0	0	23	2	2	0	4
	<b>Total Chapter 27</b>	<b>64</b>	<b>22</b>	<b>15</b>	<b>0</b>	<b>37</b>	<b>58 %</b>	<b>23</b>	<b>0</b>	<b>0</b>	<b>23</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>4</b>
	<b>Total Title 2</b>	<b>1 948</b>	<b>1 348</b>	<b>247</b>	<b>1</b>	<b>1 597</b>	<b>82 %</b>	<b>293</b>	<b>0</b>	<b>0</b>	<b>293</b>	<b>50</b>	<b>8</b>	<b>0</b>	<b>58</b>

Final annual accounts of the European Institute for Gender Equality 2025

5.4.3. Implementation of payment appropriations - Title 3

EUR  
'000

Item	Total approp. availab.		Payments made				Appropriations carried over to 2026				Appropriations lapsing			
	1	2	3	4	5	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
		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
3001 TRANSLATIONS	10	5	5	0	10	100 %	0	0	0	0	0	0	0	0
Total Chapter 30	10	5	5	0	10	100 %	0	0	0	0	0	0	0	0
3111 MISSIONS	105	98	4	1	103	98 %	2	0	0	2	0	0	0	0
Total Chapter 31	105	98	4	1	103	98 %	2	0	0	2	0	0	0	0
RESEARCH STATISTICS AND INDICES	913	166	451	0	617	68 %	292	0	0	292	5	0	0	5
Total Chapter 32	913	166	451	0	617	68 %	292	0	0	292	5	0	0	5
3315 GENDER BASED VIOLENCE	771	88	150	0	237	31 %	525	0	0	525	4	5	0	9
Total Chapter 33	771	88	150	0	237	31 %	525	0	0	525	4	5	0	9
IMPLEMENTING GENDER MAINSTREAMING	1 456	349	519	0	868	60 %	585	0	0	585	3	0	0	3
Total Chapter 34	1 456	349	519	0	868	60 %	585	0	0	585	3	0	0	3
3512 STAKEHOLDERS AND COMMUNICATION	1 055	509	303	0	812	77 %	201	0	0	201	32	10	0	42
Total Chapter 35	1 055	509	303	0	812	77 %	201	0	0	201	32	10	0	42
EC EXTERNAL ASSISTANCE INSTRUMENT FOR PRE ACCESSIO	683	0	0	0	0	0 %	0	0	683	683	0	0	0	0
Total Chapter 36	683	0	0	0	0	0 %	0	0	683	683	0	0	0	0
<b>Total Title 3</b>	<b>4 993</b>	<b>1 215</b>	<b>1 431</b>	<b>1</b>	<b>2 647</b>	<b>53 %</b>	<b>1 604</b>	<b>0</b>	<b>683</b>	<b>2 287</b>	<b>44</b>	<b>15</b>	<b>0</b>	<b>59</b>

*Final annual accounts of the European Institute for Gender Equality 2025*

<b>GRAND TOTAL</b>	<b>13 662</b>	<b>8 336</b>	<b>1 703</b>	<b>16</b>	<b>10 055</b>	<b>74 %</b>	<b>1 906</b>	<b>0</b>	<b>1 428</b>	<b>3 334</b>	<b>243</b>	<b>30</b>	<b>0</b>	<b>273</b>
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## 6. OUTSTANDING COMMITMENTS

### 6.1. Outstanding commitments – Title 1

EUR '000

Item	Commitments outstanding at the end of previous year			Commitments of the current year			Total commitment, outstanding at year-end		
	1	2	3	4=1+2+3	5	6		7	8=5-6-7
	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	
1100	0	0	0	0	2 816	2 816	0	0	0
1101	0	0	0	0	344	344	0	0	0
1102	0	0	0	0	361	361	0	0	0
1103	0	0	0	0	28	28	0	0	0
1113	0	0	0	0	1 204	1 204	0	0	0
1114	0	0	0	0	14	14	0	0	0
1130	0	0	0	0	150	150	0	0	0
1141	0	0	0	0	68	68	0	0	0
1150	0	0	0	0	152	152	0	0	0
1176	0	0	0	0	307	307	0	0	0
1181	0	0	0	0	17	17	0	0	0
1183	0	0	0	0	1	1	0	0	0
1184	0	0	0	0	7	7	0	0	0
<b>Total Chapter 11</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5 468</b>	<b>5 468</b>	<b>0</b>	<b>0</b>	<b>0</b>

Final annual accounts of the European Institute for Gender Equality 2025

1230	MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT	0	0	0	0	0	1	1	0	0	0	0
<b>Total Chapter 12</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1300	MISSIONS DUTY TRAVEL AND ANCILLARIES	1	( 1)	0	0	38	38	38	0	0	0	0
<b>Total Chapter 13</b>		<b>1</b>	<b>( 1)</b>	<b>0</b>	<b>0</b>	<b>38</b>	<b>38</b>	<b>38</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1410	MEDICAL SERVICE	3	( 3)	1	0	7	5	0	1	0	1	1
1421	SOCIAL WELL BEING OF STAFF	0	0	0	0	22	22	0	0	0	0	0
1423	OTHER ALLOWANCES AND SOCIAL WELFARE	0	0	0	0	127	127	0	0	0	0	0
<b>Total Chapter 14</b>		<b>3</b>	<b>( 3)</b>	<b>1</b>	<b>0</b>	<b>156</b>	<b>154</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
1500	TRAINING	8	( 0)	7	0	63	61	0	2	2	2	2
<b>Total Chapter 15</b>		<b>8</b>	<b>( 0)</b>	<b>7</b>	<b>0</b>	<b>63</b>	<b>61</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
1601	ADMINISTRATIVE ASSISTANCE FROM EUROPEAN UNION INST	10	( 0)	10	0	58	57	0	0	0	0	0
1604	PROVISION OF HR RELATED SERVICES BY EXTERNAL PROVI	0	0	0	0	1	1	0	0	0	0	0
<b>Total Chapter 16</b>		<b>10</b>	<b>( 0)</b>	<b>10</b>	<b>0</b>	<b>59</b>	<b>58</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1701	REPRESENTATION COSTS	0	0	0	0	1	1	0	0	0	0	0
1702	INTERNAL STAFF EVENTS	9	( 2)	7	0	11	5	0	6	6	6	6
<b>Total Chapter 17</b>		<b>9</b>	<b>( 2)</b>	<b>7</b>	<b>0</b>	<b>12</b>	<b>6</b>	<b>0</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>Total Title 1</b>		<b>31</b>	<b>( 7)</b>	<b>24</b>	<b>0</b>	<b>5 796</b>	<b>5 787</b>	<b>0</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>

## 6.2. Outstanding commitments – Title 2

EUR '000

Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitment, outstanding at year-end
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	
	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	Total commitment, outstanding at year-end
2000 RENTING COSTS	0	0	0	0	494	494	0	0	0
2010 INSURANCE	0	0	0	0	3	3	0	0	0
2030 CLEANING AND MAINTENANCE	4	0	4	0	52	47	0	5	5
2050 SECURITY AND SURVEILLANCE OF BUILDINGS	25	( 1)	25	0	19	7	0	12	12
2070 SERVICE CHARGES	2	( 0)	1	0	121	120	0	2	2
<b>Total Chapter 20</b>	<b>31</b>	<b>( 1)</b>	<b>29</b>	<b>0</b>	<b>690</b>	<b>672</b>	<b>0</b>	<b>18</b>	<b>18</b>
2100 ICT HARDWARE EXPENDITURE	29	0	29	0	188	88	0	100	100
2110 ICT SOFTWARE EXPENDITURE	16	( 4)	12	0	102	65	0	37	37
2120 SERVICES PROVIDED BY THIRD PARTIES	125	0	125	0	264	257	0	7	7
2140 TELECOMMUNICATION CHARGES	1	( 0)	0	0	15	8	0	7	7
<b>Total Chapter 21</b>	<b>171</b>	<b>( 5)</b>	<b>166</b>	<b>0</b>	<b>568</b>	<b>417</b>	<b>0</b>	<b>151</b>	<b>151</b>
2210 NEW AND REPLACEMENT FURNITURE PURCHASES FURNITURE	7	0	7	0	0	0	0	0	0
<b>Total Chapter 22</b>	<b>7</b>	<b>0</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2300 STATIONERY AND OFFICE SUPPLIES	0	0	0	0	2	2	0	0	0
2330 LEGAL EXPENSES (PROVISION)	0	( 0)	0	0	31	21	0	10	10
2331 OTHER OUTSOURCED SERVICES	0	0	0	0	148	73	0	75	75

Final annual accounts of the European Institute for Gender Equality 2025

2352	INTERNAL CATERING EXPENSES	0	0	0	0	8	0	0	0	0	0	0
2354	POSTAGE AND DELIVERY CHARGES	0	( 0)	0	0	1	0	0	0	0	0	0
2355	FINANCIAL AUDIT AND ACCOUNTING	24	0	24	0	93	77	0	0	16	16	16
2359	OTHER EXPENDITURE	0	0	0	0	0	0	0	0	0	0	0
	<b>Total Chapter 23</b>	<b>24</b>	<b>( 0)</b>	<b>24</b>	<b>0</b>	<b>283</b>	<b>183</b>	<b>0</b>	<b>0</b>	<b>101</b>	<b>101</b>	<b>101</b>
2510	MANAGEMENT BOARD	0	0	0	0	34	34	0	0	0	0	0
2520	EXPERTS' FORUM	6	( 0)	6	0	22	22	0	0	0	0	0
	<b>Total Chapter 25</b>	<b>6</b>	<b>( 0)</b>	<b>6</b>	<b>0</b>	<b>55</b>	<b>55</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2700	SERVICE LEVEL AGREEMENT WITH EU PUBLICATIONS OFFIC	17	( 2)	15	0	45	22	0	0	23	23	23
	<b>Total Chapter 27</b>	<b>17</b>	<b>( 2)</b>	<b>15</b>	<b>0</b>	<b>45</b>	<b>22</b>	<b>0</b>	<b>0</b>	<b>23</b>	<b>23</b>	<b>23</b>
	<b>Total Title 2</b>	<b>256</b>	<b>( 8)</b>	<b>247</b>	<b>0</b>	<b>1 642</b>	<b>1 349</b>	<b>0</b>	<b>0</b>	<b>293</b>	<b>293</b>	<b>293</b>

### 6.3. Outstanding commitments – Title 3

EUR '000

Item	Commitments outstanding at the end of previous year				Commitments of the current year			Total commitment, outstanding at year-end	
	1	2	3	4=1+2-3	5	6	7		8=5-6-7
	Commitment carried forward from previous year	Decommitment, Revaluation Cancellations	Payments	Total	Commitments made during the year	Payments	Cancellation of commitment, which cannot be carried forward	Commitment outstanding at year-end	
3001 TRANSLATIONS	5	0	5	0	5	5	0	0	0
Total Chapter 30	5	0	5	0	5	5	0	0	0
3111 MISSIONS	4	( 0)	4	0	101	99	0	2	2
Total Chapter 31	4	( 0)	4	0	101	99	0	2	2
3215 RESEARCH STATISTICS AND INDICES	451	0	451	0	458	166	0	292	292
Total Chapter 32	451	0	451	0	458	166	0	292	292
3315 GENDER BASED VIOLENCE	154	( 5)	150	0	613	88	0	525	525
Total Chapter 33	154	( 5)	150	0	613	88	0	525	525
3415 IMPLEMENTING GENDER MAINSTREAMING	519	0	519	0	934	349	0	585	585
Total Chapter 34	519	0	519	0	934	349	0	585	585
3512 STAKEHOLDERS AND COMMUNICATION	313	( 10)	303	0	710	509	0	201	201
Total Chapter 35	313	( 10)	303	0	710	509	0	201	201
3602 EC EXTERNAL ASSISTANCE INSTRUMENT FOR PRE ACCESSIO	0	0	0	0	10	0	0	10	10
Total Chapter 36	0	0	0	0	10	0	0	10	10
<b>Total Title 3</b>	<b>1 446</b>	<b>( 15)</b>	<b>1 431</b>	<b>0</b>	<b>2 829</b>	<b>1 216</b>	<b>0</b>	<b>1 613</b>	<b>1 613</b>

*Final annual accounts of the European Institute for Gender Equality 2025*

<b>GRAND TOTAL</b>	<b>1 733</b>	<b>( 30)</b>	<b>1 703</b>	<b>0</b>	<b>10 268</b>	<b>8 352</b>	<b>0</b>	<b>1 916</b>	<b>1 916</b>
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## 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.