



Annual accounts

Financial year 2018

European Institute for Gender Equality, Vilnius, May 24, 2019

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1 Assurance

The annual accounts of the European Institute for Gender Equality for the year 2018 have been prepared in accordance with the Title IV Chapter 4 Section 3 and Title XIII of the Financial Regulation applicable to the general budget of the European Union, the accounting rules adopted by the Commission's Accounting Officer and the accounting principles and methods adopted by myself.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the European Institute for Gender Equality in accordance with Article 77 of the Financial Regulation.

I have obtained from the authorising officer, who certified its reliability, all the information necessary for the production of the accounts that show the European Institute for Gender Equality's assets and liabilities and the budgetary implementation.

I hereby certify that 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 European Institute for Gender Equality.



Cristian IACOB
Accounting officer

2 Introduction

The European Institute for Gender Equality, EIGE, is a regulatory agency of the European Union, established by the Regulation (EC) No 1922/2006 of the European Parliament and of the Council of 20 December 2006 and has as main objectives to contribute to and strengthen the promotion of gender equality, including gender mainstreaming in all Community policies and the resulting national policies and the fight against discrimination based on sex and to raise EU citizens' awareness of gender equality by providing technical assistance to the Community institutions, in particular the Commission and the authorities of the Member States.

The European Institute for Gender Equality, EIGE, has its seat in Gedimino prospektas 16, Lt-01103, Vilnius, Lithuania and is registered in the taxpayers' register of Vilnius under the number 2900764882. EIGE is a legal entity on its own, controlled by EU through its executive arm, the European Commission, and through the decisional body of the agency, the Management Board. Its budget, overwhelmingly provided by and part of the European Union budget and its accounts consolidated within the accounts of the Union are provisions of the establishment act of the Agency.

3 Financial statements

3.1 Legal framework, accounting principles, conventions

3.1.1 Legal Framework

These accounts have been prepared according to the provisions of title IX of the Financial Rules of the European Institute for Gender Equality, adopted by the Management Board on January 16, 2014, following the provisions of title IX of the Regulation (EU, EURATOM) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002.

3.1.2 Accounting principles

The accounting principles used in drawing up the financial statements are the ones embedded in the accounting referential which is made up of the accounting rules adopted by European Commission. In addition to that, there are the instructions for year- end closure and the "Budget outturn result", the last one being the accounting source for recognising the revenues generated by the EU balancing contribution to the budget.

The assets and liabilities are recognised in the Financial statements at historical cost.

The use of estimates is mainly done at the end of the year. The estimates are based on the information provided by the authorising officers, the most important ones being the accrued expenses for the commitments carried forward to the following year and for the untaken holiday leave.

The budget of the agency is quasi stable over the foreseeable period and the budget for the implementation of its objectives, as enshrined in the founding regulation, is fully provided by the European Union.

3.1.3 Conventions

Throughout the chapter 3 and 4 of the present report, the mathematical symbols will be interpreted as follows:

- "+" is associated with debit transactions
- "-" is associated with credit transactions
- "+" shows normally an asset in the balance sheet and an expense in the statement of financial performance
- "-" shows normally a liability in the balance sheet and a revenue in the statement of financial performance

3.1.4 Reporting currency

The currency used to present the annual accounts is euro as stated by article 21 of chapter 4 under title II of the Financial Rules of the European Institute for Gender Equality, adopted by the Management Board on January 16, 2014.

Economic transactions in other currencies than euro have been converted into euro using European Commission's official rate "Infor-Euro".

Lithuania, the host country of the Institute, has adopted euro as its own currency on the 1st of January 2015.

3.2 Composition of the financial statements

The financial statements comprise:

- a) the balance sheet where all assets and liabilities are disclosed
- b) the statement of financial performance where revenue and expenditure are reported
- c) the cash flow statement where the variation of the treasury is explained
- d) the statement of changes in net assets showing an overview of the movements during the year in reserves and accumulated results

The financial statements report is accompanied by notes, supplementing and commenting on the information presented and, at the same time, supplying additional information prescribed by internationally accepted accounting practice.

3.3 Statement of financial position

STATEMENT OF FINANCIAL POSITION	Notes	Year 2018 (1)	Year 2017 (2)	Delta (3) = (1)-(2)
1. ASSETS		2,538,085.32	2,161,148.60	376,936.72
1. Long-term assets	A1	418,097.60	422,468.60	-4,371.00
1. Intangible assets		180,785.20	128,508.20	52,277.00
2. Fixed assets		136,883.40	173,960.40	-37,077.00
3. Other long-term assets		100,429.00	120,000.00	-19,571.00
2. Short-term assets	A2	2,119,987.72	1,738,680.00	381,307.72
1. Receivables - third parties		331,330.15	362,032.27	-30,702.12
2. Pre-finance paid		30,042.00	30,000.00	42.00
3. Deferred charges		27,011.00	5,699.21	21,311.79
4. Bank accounts		1,731,604.57	1,340,948.52	390,656.05
2. LIABILITIES		-2,538,085.32	-2,161,148.60	-376,936.72
1. Short-term liabilities		-378,819.49	-566,465.60	187,646.11
1. Payables - third parties	L1	0.00	-2,936.44	2,936.44
2. Pre-finance received	L2	-86,714.07	-151,095.39	64,381.32
3. Accrued charges	L3	-267,807.58	-322,890.00	55,082.42
4. Provisions	L4	-23,000.00	-78,000.00	55,000.00
5. Other liabilities	L5	-1,297.84	-11,543.77	10,245.93
2. Long-term liabilities		-550,000.00	-167,544.48	-382,455.52
1. Pre-finance received	L6	-550,000.00	-167,544.48	-382,455.52
3. NET ASSETS/LIABILITIES		-1,609,265.83	-1,427,138.52	-182,127.31
1 Result of the year	L7	-182,127.31	726,044.23	-908,171.54
2. Result of the previous years	L8	-1,427,138.52	-2,153,182.75	726,044.23
Control (= 0)		0.00	0.00	0.00

3.4 Statement of financial performance

STATEMENT of FINANCIAL PERFORMANCE	Notes	Year 2018	Year 2017	Delta
		(1)	(2)	(3) = (1) - (2)
1. REVENUE		-7,917,357.97	-7,616,546.88	-300,811.09
1. Exchange		-32.42	-522.67	490.25
1. Bank interests		0.00	-471.39	471.39
2. Exchange rate gains		-32.42	-51.28	18.86
2. Non- exchange		-7,917,325.55	-7,616,024.21	-301,301.34
1. Revenue with consolidated entities	R1	-7,861,830.41	-7,604,268.16	-257,562.25
2. Recovered expenses	R2	-495.14	-11,756.05	11,260.91
3. Unused provisions	R3	-55,000.00	0.00	-55,000.00
2. EXPENDITURE		7,735,230.66	8,342,591.11	-607,360.45
1. Staff	E1	3,193,853.78	3,111,617.41	82,236.37
1. Remuneration		2,403,247.66	2,343,772.00	59,475.66
2. Allowances		572,799.74	487,232.65	85,567.09
3. Contributions, social securities		108,167.55	98,370.26	9,797.29
4. Training		54,545.98	120,270.42	-65,724.44
5. Recruitment		17,665.16	31,491.52	-13,826.36
6. Other		37,427.69	30,480.56	6,947.13
2. Administrative		1,592,204.14	1,934,730.11	-342,525.97
1. Building and associated	E2	554,807.43	550,424.30	4,383.13
2. Depreciation/ amortization	E3	119,222.59	111,921.73	7,300.86
3. Provisions	E4	0.00	78,000.00	-78,000.00
4. With consolidated entities	E5	429,979.95	661,000.06	-231,020.11
5. Legal	E6	51,481.90	50,245.00	1,236.90
6. Other administrative	E7	436,712.27	483,139.02	-46,426.75
3. Operational		2,948,964.69	3,295,944.80	-346,980.11
1. Operational	E8	2,948,964.69	3,295,944.80	-346,980.11
4. Financial		208.05	298.79	-90.74
1. Exchange rate losses	E9	208.05	298.79	-90.74
Economic outturn 2018		-182,127.31	726,044.23	-908,171.54

3.5 Cash flow

CASH-FLOW TABLE (INDIRECT METHOD)	Year 2018 (1)	Year 2017 (2)	Delta (3) (1)-(2)
Surplus (deficit) of the year +(-)	182,127.31	-726,044.23	908,171.54
Operating activities			
Amortisation of intangible fixed assets (+)	58,073.90	40,273.70	17,800.20
Depreciation of Tangible Assets (+)	61,148.69	71,648.03	-10,499.34
Decrease (-) in Provisions	-55,000.00	78,000.00	-133,000.00
Decrease (+) in Long Term Receivables	30,000.00	30,000.00	0.00
Decrease (+) in Short-Term Receivables	30,660.12	-30,336.06	60,996.18
Decrease (-) in Accounts Payable	304,891.83	-49,661.00	354,552.83
Increase (+)/ decrease(-) in accrued charges	-55,082.42	98,896.70	-153,979.12
Increase (-) in accrued income	0.00	0.00	0.00
Increase (-)/ decrease(+) in deferred charges	-31,740.79	13,132.00	-44,872.79
Net cash flow from operating activities (1)	525,078.64	-474,090.86	999,169.50
Cash flows from investing activities			
Increase of intangible assets (-)	-110,350.90	-56,665.70	-53,685.20
Increase of tangible assets (-)	-24,071.69	-21,628.03	-2,443.66
Net cash flow from investing activities (2)	-134,422.59	-78,293.73	-56,128.86
Change in cash and cash equivalents - total (3) = (1)+(2)	390,656.05	-552,384.59	943,040.64
Cash and cash equivalents at the beginning of the period (4)	1,340,948.52	1,893,333.11	-552,384.59
Cash and cash equivalents at the end of the period (5) = (3)+(4)	1,731,604.57	1,340,948.52	390,656.05

Note

A negative variation of the post 'Change in cash and cash equivalents' is usually associated with a better budget implementation performance compared with the previous year.

The change in cash and equivalents, 390.665, 05 EUR, is explained by the variation of the net cash from operating activities, 525.078, 64 EUR, and from investing activities, -134.422, 59 EUR. However, it has to be said that the amount of 550.000 EUR was received on 31.12.2018, pre-finance for a new IPA programme, which would offset completely the positive contribution from operating activities to the cash flow.

If we deduct the impact of this last minute contribution to the variation of the cash and cash equivalents at the end of the year, the latter becomes negative, - 159.334,95 EUR, and confirms, even at a slower pace, the remarkable performance of the previous year.

3.6 Statement of changes in net assets

Net assets 2018	Reserves		Accumulated Surplus (+) / Deficit (-)	Economic result of the year	Net assets (total)
	Fair				
Balance as of 31 December 2017	0.00	0.00	2,153,182.75	-726,044.23	1,427,138.52
Changes in accounting policies 1)					0.00
Balance as of 31 December 2017	0.00	0.00	2,153,182.75	-726,044.23	1,427,138.52
Other 2)					0.00
Fair value movements					0.00
Movement in Guarantee Fund reserve					0.00
Allocation of the Economic Result of Previous Year			-726,044.23	726,044.23	0.00
Amounts credited to Member States					0.00
Economic Result of the year - Changes for 2017 final closure					0.00
Economic Result of the year - Prov. Closure 2018				182,127.31	182,127.31
Balance as of 31 December 2018	0.00	0.00	1,427,138.52	182,127.31	1,609,265.83

Note

The balance represents the accumulated surplus of the economic result over the years.

4 Annex to Financial Statements

4.1 Notes to the Statement of financial position

4.1.1 Non-current assets (A1)

STATEMENT OF FINANCIAL POSITION	Year 2018 (1)	Year 2017 (2)	Delta (3) (1)-(2)
1. Long-term assets	418,097.60	422,468.60	-4,371.00
1. Intangible assets	180,785.20	128,508.20	52,277.00
1. Computer software	180,785.20	128,508.20	52,277.00
2. Fixed assets	136,883.40	173,960.40	-37,077.00
1. Buildings	2,865.00	3,432.00	-567.00
2. Plant, Machinery & Equipment	5,748.00	7,897.00	-2,149.00
3. Furniture and Vehicles	81,219.00	90,028.00	-8,809.00
4. Computer Hardware	44,831.40	70,137.40	-25,306.00
5. Other Fixtures and Fittings	2,220.00	2,466.00	-246.00
3. Other long-term assets	100,429.00	120,000.00	-19,571.00
1. Deferred charges	10,429.00	0.00	10,429.00
2. Other receivables	90,000.00	120,000.00	-30,000.00
Long term assets total	418,097.60	422,468.60	-4,371.00

Assets are resources controlled by EIGE as a result of past events and from which future economic benefits or service potential are expected to flow to the entity.

Fixed assets are assets with an acquisition price value above 420.00 euros, expected to be used for more than one year. Assets, which do not fall under the above described criteria, have been charged against expenses and are reflected in the statement of financial performance. Repairs and maintenance are recognised as running expenses during the financial period in which they are incurred.

EIGE's assets are tagged with label stickers. A physical inventory is performed at least once in three years. In 2017 EIGE performed such an inventory, identifying its fixed assets, registered and managed through its assets management system, ABAC ASSETS.

The fixed assets are presented in the financial statements at their acquisition price less depreciation and impairment.

The intangible assets are presented in the financial statements at their acquisition price less amortization and impairment.

Depreciation/amortization is the systematic allocation of the economic value of a capitalised asset over its economic useful life. The depreciation/amortization is recorded using the straight-line method. EIGE's capitalised assets are depreciated/ amortized on a monthly basis. The depreciation/amortization rates are the coefficients used at the European Commission and they are embedded in the catalogue of assets managed by the European Commission, meaning that once an item is selected out of the catalogue the associated depreciation rate is automatically transferred to the item and not chosen manually by the operator. The applied depreciation/amortization annual percentage rates used are within the following ranges :

- 2100 -> IT Software: 9 - 33%
- 2210 -> Elements of buildings: 4 – 10%
- 2300 -> Plant, machinery, equipment: 10 - 25%
- 2400 -> Furniture : 10 - 25%
- 2410 -> IT hardware: 25 - 33%
- 2420 -> Other fixtures: 10 - 33%

When the face value of a fixed asset or an intangible asset is higher than the value of the equivalent asset in the market, a further depreciation of the asset is recognised through the impairment process after a thorough evaluation, following the provisions of the accounting rule 18, "Impairment of assets". No impairments were recognised in the present accounts.

4.1.1.1 Intangible assets

Intangible assets are identifiable, non-current assets, without physical substance, valued initially above the threshold of 420 euros.

- EIGE's intangible assets consist of computer software and licenses.
- There are no internally developed intangible assets.
- The threshold above which the incurred expenses, having as scope the creation and/or development of intangible assets, should be capitalized is set at 150.000 EUR.

2018		Computer Software Gross amount	Other Intangible assets (1)	Intangible assets under construction	Intangible assets under Leasing Gross amount	Total
		211200	213200	214000	215200	
Gross carrying amounts 31.12.2017 - Provisional closure	+	307,280.21				307,280.21
Additions	+	110,350.90				110,350.90
Disposals	-					0.00
Transfer between headings	+/-					0.00
Other changes (2)	+/-					0.00
Gross carrying amounts 31.12.2018		417,631.11	0.00	0.00	0.00	417,631.11
		Computer Software Accum Depreciation	Other Intangible assets Acc Depr		Intangible assets FinLease Acc Depreciation	
		211800	213800		215800	
Accumul. Amort. & impair. 31.12.2017 - Provisional closure	-	-178,772.01				-178,772.01
Amortization	-	-58,073.90				-58,073.90
Write-back of amortization	+					0.00
Disposals	+					0.00
Impairment (2)	-					0.00
Write-back of impairment	+					0.00
Transfer between headings	+/-					0.00
Other changes (2)	+/-					0.00
Accumulated amortization and impairment 31.12.2018	▲	-236,845.91	0.00	0.00	0.00	-236,845.91
Net carrying amounts 31.12.2018		180,785.20	0.00	0.00	0.00	180,785.20

4.1.1.2 Tangible fixed assets

Tangible fixed assets are non-current assets, valued above the threshold of 420 euros, held by EIGE for use in the production or supply of goods or services, for rental to others or for administrative purposes, expected to be used for more than one year.

EIGE's tangible fixed assets portfolio is made up of constituent elements of buildings, office furniture, paintings, printing and mailing equipment, computers, servers and accessories, printers, copying equipment, audio-visual equipment, security equipment and other electronic office equipment.

2018		Land Gross Amount	Buildings Gross Amount	Plant and Equipment Gross Amount	Furniture and vehicles Gross Amount	Computer hardware Gross Amount	Other Fixtures and Fittings Gross Amount	Land & Building Under Construction	Other PPE Under Construction	Land&Buildings under Leasing Gross Amount	Other PPE under Leasing Gross Amount	Total
		221200	222200	230200	240200	241200	242200	244200	244400	252200	255200	
Gross carrying amounts 31.12.2017 - Provisional	+	0.00	5,653.02	19,210.61	208,602.19	410,197.12	94,538.11		0.00	0.00	0.00	738,201.05
Additions	+				8,904.00	14,156.69	1,011.00					24,071.69
Disposals	-											0.00
Transfer between headings	+/-											0.00
Other changes (1)	+/-											0.00
Gross carrying amounts 31.12.2018		0.00	5,653.02	19,210.61	217,506.19	424,353.81	95,549.11	0.00	0.00	0.00	0.00	762,272.74
		Land Accum Depreciation	Buildings Accum Depreciation	Plant and Equipment Accum Depreciation	Furniture and vehicles Accum Depreciation	Computer hardware Accum Depreciation	Other Fixtures and Fittings Accum Depreciation			Land&Buildings under Leasing Accum Depreciation	Other PPE under Leasing Accum Depreciation	
		221800	222800	230800	240800	241800	242800			252800	255800	
Accumul. Amort. & impair. 31.12.2017 - Provisional	-	0.00	-2,221.02	-11,313.61	-118,574.19	-340,059.72	-92,072.11					-64,240.65
Depreciation	-		-967.00	-2,149.00	-17,713.00	-39,462.69	-1,257.00					-61,148.69
Write-back of depreciation	+											0.00
Disposals	+											0.00
Impairment (1)	-											0.00
Write-back of impairment	+											0.00
Transfer between headings	+/-											0.00
Other changes (1)	+/-											0.00
Accumulated amortization and impairment 31.12.2018		0.00	-2,788.02	-13,462.61	-136,287.19	-379,522.41	-93,329.11			0.00	0.00	-625,389.34
Net carrying amounts 31.12.2018		0.00	2,865.00	5,748.00	81,219.00	44,831.40	2,220.00	0.00	0.00	0.00	0.00	136,883.40

4.1.1.3 Long-term assets – receivables, other

The first position stands for deferred expenditure to 2020.

The second one reflects the payment for fit-out works, ordered by EIGE, covered by the operating lease contract for the actual premises in Gedimino prospektas 16, Vilnius.

Its balance, 90k EUR, represents the open paid amount for the fit out works performed in 2012 to the actual premises, will be offset against rent expenses over a period of 3 years, from 2020 to 2022. The amount is to be recovered from the landlord in case the contract is terminated because of the latter's fault.

4.1.2 Current assets (A2)

STATEMENT OF FINANCIAL POSITION	Year 2018 (1)	Year 2017 (2)	Delta (3) (1)-(2)
2. Short-term assets	2,119,987.72	1,738,680.00	381,307.72
1. Receivables - third parties	331,330.15	362,032.27	-30,702.12
2. Pre-finance paid	30,042.00	30,000.00	42.00
3. Deferred charges	27,011.00	5,699.21	21,311.79
4. Bank accounts	1,731,604.57	1,340,948.52	390,656.05

4.1.2.1 Short-term receivable

Receivables are carried at initial recognised value less write-down for impairment. A write-down for impairment of receivables is established when there is objective evidence that EIGE will not be able to collect all due amounts at the initially recorded value into accounting system.

The main part of the receivables, 327.552 EUR, is represented by the VAT paid in the reported year. The debt is to be recovered from Lithuanian Taxation Authorities in the following year.

According to taxation regulations, EIGE is entitled to recover the VAT paid for purchases with a value above 240 EUR. The rest, 3.778,15 EUR, represents the amount to be recovered from staff.

4.1.2.2 Short-term advance payments

The biggest part of the balance of this post, "Pre-finance paid", in amount of 30.000 EUR, is the short term part of the amount of 300.000 EUR, paid in December 2012 for fit-out works, executed by the landlord, in connection with EIGE's premises and on EIGE's demand. The balance will be charged to rent expenses in the statement of financial performance of the following year.

4.1.2.3 Accruals/ deferrals

The position "Deferred charges", in amount of 27.011, 00 EUR, represents expenditure paid in the reported period and to be consumed in future periods. It has the nature of a pre-finance but

it's different by its administrative character and the established custom, for certain type of expenditure, to be invoiced on an annual basis. The balance will be charged to the statement of financial performance in the year the services are consumed.

4.1.2.4 Cash and equivalents

All liquidities are deposited in a current bank account open at ING Brussels.

4.1.3 Current liabilities (L1 to L5)

STATEMENT OF FINANCIAL POSITION	Year 2018 (1)	Year 2017 (2)	Delta (3) (1)-(2)
1. Short-term liabilities	-378,819.49	-566,465.60	187,646.11
1. Payables - third parties	0.00	-2,936.44	2,936.44
2. Pre-finance received	-86,714.07	-151,095.39	64,381.32
3. Accrued charges	-267,807.58	-322,890.00	55,082.42
4. Provisions	-23,000.00	-78,000.00	55,000.00
5. Other liabilities	-1,297.84	-11,543.77	10,245.93

Current liabilities are present obligations of the Institute, the settlement of which is expected to be done within one year.

4.1.3.1 Accounts payable (L1)

Payables are amounts due to a creditor, including transactions arising from the purchase of goods and services.

Current payables consist of present obligations of EIGE, at the end of the reporting period, for invoices, claims and requests for reimbursement received and which are to be settled in less than one year.

4.1.3.2 Pre-finance (L2)

Pre-financing is a payment intended to provide the beneficiary with a float. It may be split into a number of payments over a period defined in the particular pre-financing agreement. The float or advance is repaid or used for the purpose for which it was provided during the period defined in the agreement.

DG Justice	EU contribution 2018	-82,095.78
DG NEAR	IPA 2017	-4,618.29
		-86,714.07

4.1.3.3 Accrued charges (L3)

Accrued charges represent an estimate of liabilities not supported by an invoice, a cost claim or an expense summary at the end of the reporting period. Accrued charges have been estimated based on the information provided by authorising officers.

CFWD accruals	-167,507.58
Untaken leave 2018 carried	-100,300.00
	-267,807.58

The 'CFWD accruals' was built based on the open commitments at the end of the year and which have been carried to the following year.

The second position was built based on the reported untaken leave in the reported period, carried to the following year. The method used was changed compared to the previous year, using this time specific data provided by PMO to EIGE instead of the tool provided by the European Commission. The reason for doing that is to provide a better estimation of the costs. By changing the method, the correspondent item reported in the previous year would have been increased by around 15k EUR.

4.1.3.4 Provisions (L4)

Provisions are liabilities with uncertainty in time or/and amount.

Based on subsequent events to the closing of the reported period, the provision built in 2017 for pending legal cases was reduced by 52.000 EUR, in accordance with the new estimation provided by EIGE's legal representative and the provision for uncollected VAT, 3.000 EUR, was downed to zero, the VAT being collected in full.

4.1.3.5 Other liabilities (L5)

The balance, -1.297, 84 EUR, stands, in principal, for liabilities in connection with actual and former staff members.

4.1.4 Non-current liabilities (L6)

The balance of -550.000, 00 EUR stands for the open pre-finance paid by DG NEAR for the last IPA project. The financier is entitled to be repaid the unused paid pre-finance at the end of the contract, 30.06.2021.

4.1.5 Risks related to financial assets and liabilities

4.1.5.1 Credit risk

Credit risk is generated by the quality of the financial assets. The better rated the financial assets are, the lower is the risk.

The repartition of the financial assets by credit ratings is as follows:

- Prime and high - 1.731.604, 57 EUR
- Upper medium – 327.552, 00 EUR
- Never defaulted - 161.260, 15 EUR

Based on the credit rate distribution the risk is very low.

4.1.5.2 Liquidity risk

Liquidity risk is the risk an entity cannot meet its short-term debts. The indicator is measured by the difference between short-term assets and short-term liabilities. If positive, the risk is on a lower side of the scale. The more negative the indicator the more important the risk becomes.

With a positive balance of around 1.700.000 EUR for net current assets less current liabilities, the liquidity risk is, practically, zero.

4.1.5.3 Foreign currency risk

This risk measures the exposure of the entity to the risk of the volatility of the currencies in which its financial assets and liabilities are held and of the exchange rate at which they can be exchanged among them. If there are multiple currencies in which the financial assets and/or liabilities are denominated and those currencies are volatile then the risk is bigger but, in this case, it is the risk to lose or to gain, depending on the direction of the compounded fluctuation. On the other part of the spectrum, where the majority of the assets/liabilities is held in one currency, the risk remains only at the level of the volatility of the main currency.

In EIGE's case all its financial assets and liabilities are denominated in EUR so the only exposure is given by the volatility of this currency in the currencies' market.

4.2 Notes to the Statement of financial performance

4.2.1 Revenues (R1, R2)

Revenues are increases in economic benefits during the accounting period in the form of inflows or enhancements of assets or decreases of liabilities that result in increases in equity, other than those relating to contributions from equity owners.

The overwhelming part of the revenue is financed by EU balancing contribution.

This revenue has been recognised following the 'closing instructions' received from Commission's accounting officer.

The same rules have been applied to the revenue funded by recovered expenses while the revenue financing IPA programme has been recognised based on the discharge reports or accruals approved or confirmed by the financer, DG NEAR.

STATEMENT of FINANCIAL PERFORMANCE	Notes	Year 2018 (1)	Year 2017 (2)	Delta (3) = (1) - (2)
1. REVENUE		-7,917,357.97	-7,616,546.88	-300,811.09
1. Exchange		-32.42	-522.67	490.25
1. Bank interests		0.00	-471.39	471.39
2. Exchange rate gains		-32.42	-51.28	18.86
2. Non- exchange		-7,917,325.55	-7,616,024.21	-301,301.34
1. Revenue with consolidated entities	R1	-7,861,830.41	-7,604,268.16	-257,562.25
2. Recovered expenses	R2	-495.14	-11,756.05	11,260.91
3. Unused provisions	R3	-55,000.00	0.00	-55,000.00

Revenues with consolidated entities:

- -7.698.904, 22 EUR – revenues financed by the EU balancing contribution to the reported year budget
- -162.926, 19 EUR – revenues financed by DG NEAR within IPA programme 2017

Recovered expenses

- - 495, 14 EUR – revenues recognised on recovered expenses.

Unused provisions

- -55.000 EUR – revenues from unused provisions for pending legal cases and uncollected VAT.

4.2.2 Expenses (E1 to E9)

Expenses are decreases in economic benefits during the accounting period in the form of outflows or depletions of assets or incurrences of liabilities that result in decreases in equity, other than those relating to distributions to equity owners.

Expenses are disclosed in the statement of the financial performance of the year for goods and services consumed in the year, irrespective of the time of the payment or the time of the documents stating the expenditure.

4.2.2.1 Personnel expenses (E1)

STATEMENT of FINANCIAL PERFORMANCE	Notes	Year 2018	Year 2017	Delta
		(1)	(2)	(3) = (1) - (2)
2. EXPENDITURE				
1. Staff	E1	3,193,853.78	3,111,617.41	82,236.37
1. Remuneration		2,403,247.66	2,343,772.00	59,475.66
2. Allowances		572,799.74	487,232.65	85,567.09
3. Contributions, social securities		108,167.55	98,370.26	9,797.29
4. Training		54,545.98	120,270.42	-65,724.44
5. Recruitment		17,665.16	31,491.52	-13,826.36
6. Other		37,427.69	30,480.56	6,947.13

The increase of the costs with personnel is explained mainly by the general indexation of the salaries at EU level, the advancement in grade of personnel and other allowances paid in addition to the ones awarded based on Staff regulation.

All salary calculations giving the total staff expenses included in the Statement of financial performance of the Agency are externalised to the Office for administration and payment of individual entitlements (also known as the Paymaster's Office-PMO) which is a central office of the European Commission.

4.2.2.2 Administrative expenses (E2 to E7)

STATEMENT of FINANCIAL PERFORMANCE	Notes	Year 2018	Year 2017	Delta
		(1)	(2)	(3) = (1) - (2)
2. EXPENDITURE				
2. Administrative		1,592,204.14	1,934,730.11	-342,525.97
1. Building and associated	E2	554,807.43	550,424.30	4,383.13
2. Depreciation/ amortization	E3	119,222.59	111,921.73	7,300.86
3. Provisions	E4	0.00	78,000.00	-78,000.00
4. With consolidated entities	E5	429,979.95	661,000.06	-231,020.11
5. Legal	E6	51,481.90	50,245.00	1,236.90
6. Other administrative	E7	436,712.27	483,139.02	-46,426.75

E2. Under this post the expenses with rent, maintenance, insurance paid for

EIGE's headquarter are recognised. The rent is indexed on prices' yearly evolution.

E3. The depreciation of fixed assets and the amortization of intangible assets are charged monthly, on a straight – line method, to the statement of financial performance.

E4. No provisions have been built in 2018.

E5. The amount represents services delivered by consolidated entities. The main service providers are represented by DGs or Offices of the European Commission and the Centre for translation which is an European agency. The services rendered are IT related, maintenance of the accounting system, ABAC – SAP, HR related, management of the payroll, translation and publication etc. The big decrease compared to the previous year is explained by a major reduction of the translation services in the reported year.

E6. Legal services provided to EIGE during the reported year.

E7. Under this post all other administrative expenses like office supplies and maintenance, other than that of the building, IT and communications, post, meetings of the Management Board and of the Experts' forum, other services delivered by third parties are recognised.

4.2.2.3 Operational expenses (E8)

STATEMENT of FINANCIAL PERFORMANCE	Notes	Year 2018	Year 2017	Delta
		(1)	(2)	(3) = (1) - (2)
2. EXPENDITURE				
3. Operational		2,948,964.69	3,295,944.80	-346,980.11
1. Operational	E8	2,948,964.69	3,295,944.80	-346,980.11

The negative gap of the operational expenditure in the reported year compared to the previous one is given by a bigger backlog carried forward to previous year but also by a decreasing operational budget, both in nominal but also in relative terms.

4.2.2.4 Financial expenses (Eg)

Nothing relevant.

4.3 Contingent liabilities, other significant disclosures.

4.3.1 Contingent liabilities

A contingent liability is a possible obligation that arises from past events and of which existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events, not entirely within the control of EIGE, or a present obligation that arises from past events, not recognised on the balance sheet because it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation or the amount of the obligation cannot be measured with sufficient reliability.

4.3.2 Other significant disclosures

- Commitments open at the end of the year and carried forward for next year consumption, netted of the liabilities already recognised in the balance sheet, 1.253.164 EUR.
- Operating lease commitments, not covered by budgetary commitments, including penalties, covering the period until the commitments can be denounced, 1.574.400 EUR, out of which 394.000 EUR for the upcoming year and the rest for a period between one and five years.
- Other contractual commitments, not covered by budgetary commitments, including penalties, covering the period until the commitments can be denounced, 51.304 EUR
- In two Court cases, open at the end of 2017, where a Court decision was pronounced in 2018, EIGE was the winning party, the Court ordering to the plaintiffs to reimburse EIGE its legal and representation costs.
- EIGE's Director is also EIGE's Authorising Officer and is a temporary agent, grade AD13. The authorising officers by delegation, the heads of the three units, are temporary agents, grades 10 and 11. The four authorising officers are also the members of the management of the agency.
The total net remuneration paid to the management of the agency in 2018 amounted to 389.087 EUR.
- EIGE's director has waived off the right to recover a debt of 4.395,80 EUR in relation with a former staff member, based on the proposal submitted by the responsible HR officer.

4.4 Events after the balance sheet date

Court decisions have been pronounced in the two open legal cases at the end of the reported period, founding EIGE non-compliant with some applicable procurement procedures. However, as the result of the procurement procedures was not altered in this way, the Court ordered EIGE to pay only 75% of the representation and legal costs of the plaintiffs and, at the same time, rejected all of their other financial claims.

There is one recovery order open at the end of the year, partially cashed, the outstanding amount being of 2.570, 68 EUR. The recovery order was drawn on the Lithuanian Tax Authority for VAT paid in the previous year. The open balance was collected in May 2019.

5 Reports on implementation of the budget 2018

5.1 Introduction

5.1.1 Main events of the year that had an influence on the budget and its implementation

The budget of the year 2018, along with the single programming document covering the period 2018-2020, have been adopted by the Management Board of the Institute at its meetings of 10 November and 12 December 2017. There were no amending budgets during the year. The transfers between different budget lines, were based on articles 27 and 28, chapter 6 of the Financial Rules of the Institute, adopted by the Management Board on January 16, 2014, have redistributed the initial expenditure budget among its budget lines (items).

The annual work programme, part of the single programming document, was used as financing decision for operational expenditure, in line with the provisions of article 68 of chapter 5 of the above mentioned Financial Rules.

The implementation of the budget is realised through procurement procedures following the provisions of the Regulation on the financial rules applicable to the general budget of the European Union.

5.1.2 Explanation on the budget structure and principles

The budget is the instrument for implementing the revenues and expenditure. It is structured in titles, chapters, articles and items.

The revenue side of the budget is presented on fund sources, showing the source of the funds used for financing the expenditure.

Total appropriations available are made up of the appropriations of the year, the assigned revenue in the year and appropriations carried over from the previous year.

The expenditure side of the budget is managed through two types of appropriations, commitment and payment appropriations. Commitment appropriations show the funds that can be engaged in contractual commitment and payment appropriations show the funds

available for paying contractual commitments entered into during the year or those ones reported from the previous years.

The appropriations used in EIGE are only non-differentiated, meaning that commitment appropriations are equal to the payment appropriations. However, the payment appropriations carried over from the previous year to cover outstanding commitments at the end of previous year, carried forward to the current year, do not have a counter part in the commitments appropriations as the respective appropriations have been committed in the previous year.

The structure used for presenting and managing the expenditure side of the budget is made up of three titles:

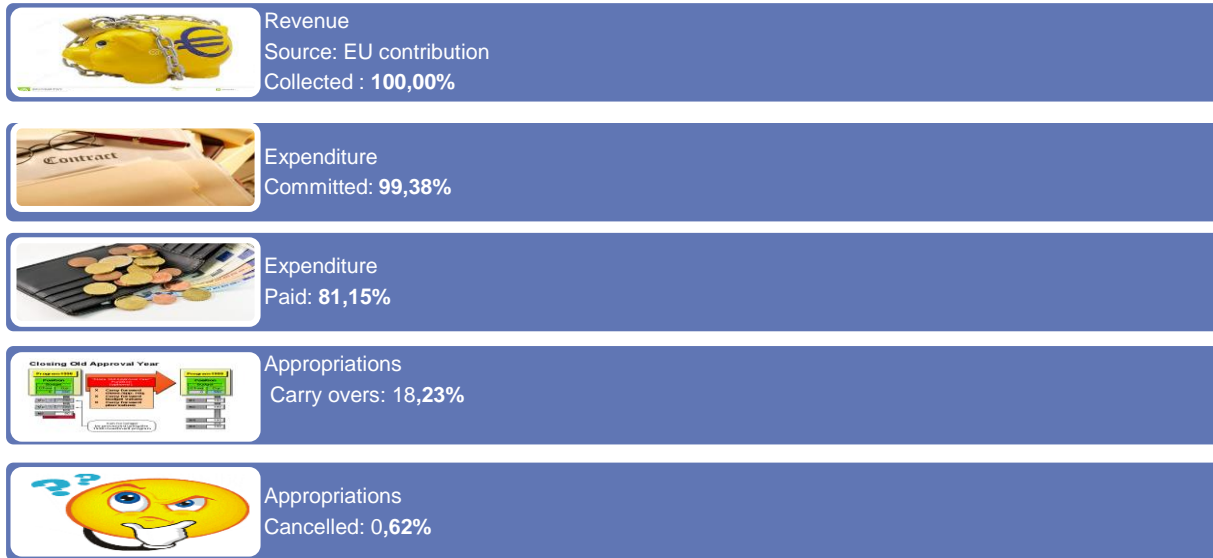
- 1. Staff
- 2. Administration
- 3. Operating expenditure

The structure is further detailed into chapters, article and items.

The initial voted budget can be amended through the year, following the same procedure as the one used for voting the initial one and is open to transfers among different articles, under the authority of the Director or of the Management Board, according to the specific provisions in the financial rules of the Institute.

The budget preparation and implementation have to comply with budgetary principles. The four fundamental budgetary principles, of unity, annuality, universality and specification define the main characteristics of the budget, meaning that there is only one budget, authorised for one year, total revenue is meant to cover total expenditure but the budget expenditure has to be further detailed, from titles to items. The full list of budgetary principles is detailed in the next paragraph.

5.1.3 Key data and budgetary principles



Note

All indicators above refer to the voted budget, fund source C₁, and do not include the budget funded by assigned revenue, fund sources C₄, C₅ and Ro.

The budget implementation rates are within the thresholds defined by the European Court of Auditors for a good financial management, except for expenditure in title 3, "Operating expenditure" which, with a carried over rate of the payment appropriations of 36, 67%, is above the threshold of 30, 00%.

However, even if this indicator is slightly below the one achieved in the previous year, 33, 94%, it stands now firm in the band 30% - 40% compared to 50% - 60% in the period 2012-2016.

Budgetary principles

According to EIGE's Financial Rules, title II, the establishment and implementation of Institute's budget shall comply with the following principles:

a) Principle of unity and budget accuracy

This principle states that there is only one budget, no revenue shall be collected and no expenditure effected unless booked to a line in the budget.

An appropriation must not be entered in the budget if it is not for an item of expenditure considered necessary.

No expenditure may be committed or authorised in excess of the appropriations authorised by the budget.

b) Principle of annuality

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

c) Principle of equilibrium

The budget revenue and payment appropriations must be in balance.

d) Principle of unit of account

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

e) 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.

f) Principle of specification

The appropriations in their entirety shall be earmarked for specific purposes by title and chapter; the chapters shall be further subdivided into articles and items.

g) Principle of sound financial management

Budget appropriations shall be used in accordance with the principle of sound financial management – in accordance with the principles of economy, efficiency and effectiveness.

h) Principle of transparency

The budget is established and implemented and the accounts presented in compliance with the principle of transparency - the budget and amending budgets are published in the Official Journal of the European Communities.

5.2 Budget result

	2018	2017	
REVENUE			
Balancing Commission subsidy	+	7,781,000.00	7,628,000.00
Other subsidy from Commission (Phare, IPA, Delegation agreement, ...)	+		200,000.00
Fee income	+		0.00
Other income	+	4,495.14	13,015.08
TOTAL REVENUE (a)		7,785,495.14	7,841,015.08
EXPENDITURE			
<i>Title I: Staff</i>			
Payments	-	3,366,543.58	3,188,877.46
Appropriations carried over	-	42,142.12	127,196.96
<i>Title II: Administrative Expenses</i>			
Payments	-	897,963.89	819,759.91
Appropriations carried over	-	150,086.07	177,084.57
<i>Title III: Operating Expenditure</i>			
Payments	-	2,243,517.21	2,239,778.78
Appropriations carried over	-	1,237,304.13	1,266,747.88
TOTAL EXPENDITURE (b)		7,937,557.00	7,819,445.56
OUTTURN FOR THE FINANCIAL YEAR (a-b)		-152,061.86	21,569.52
Cancellation of unused payment appropriations carried over from previous year	+	33,754.01	34,865.35
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	200,579.26	71,496.58
Exchange differences for the year (gain +/- loss -)	+/-	-175.63	-247.51
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		82,095.78	127,683.94
Balance year N-1	+/-	127,683.94	167,327.04
Positive balance from year N-1 reimbursed in year N to the Commission	-	-127,683.94	-167,327.04
Result used for determining amounts in general accounting		82,095.78	127,683.94
Commission subsidy - agency registers accrued revenue and Commission accrued expense		7,698,904.22	
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1		82,095.78	

The budget result is the measure of the implementation of the total appropriations available in the year. A positive balance shows, except for the influence of the exchange rate differences, the appropriations cancelled in the year and the amount has to be returned to the European Commission, up to the amount of the EU contribution to the budget paid during the year. If the budget result is negative, the amount has to be reintegrated in the budget of the following year as payment appropriation.

5.3 Budget revenue

Budget Title/ item	Appropriations 2018	Assigned revenue 2018	Carried over from 2017	Total appropriations 2018
2. EU Contribution	7,781,000.00	0.00	200,001.45	7,981,001.45
200. EU contribution	7,781,000.00	0.00	0.00	7,781,000.00
202. IPA funds	0.00	0.00	200,001.45	200,001.45
5. Other revenue	0.00	4,495.14	579.26	5,074.40
501. Other revenue	0.00	4,495.14	579.26	5,074.40
Total	7,781,000.00	4,495.14	200,580.71	7,986,075.85

5.4 Budget expenditure

5.4.1 Appropriations available, commitments and payments, by title

Budget Title/ Commitment appropriations	Appropriations 2018	Assigned revenue 2018	Carried over from 2017	Carried over from assigned 2017	Total appropriations 2018
1. Staff	3,365,302.41	0.00	0.00	56,222.17	3,421,524.58
2. Administration	1,058,183.00	0.00	0.00	0.00	1,058,183.00
3. Operating	3,357,514.59	4,495.14	0.00	144,358.54	3,506,368.27
Total	7,781,000.00	4,495.14	0.00	200,580.71	7,986,075.85

Budget Title/ Payment appropriations	Appropriations 2018	Assigned revenue 2018	Carried over from 2017	Carried over from assigned 2017	Total appropriations 2018
1. Staff	3,365,302.41	0.00	48,775.70	56,222.17	3,470,300.28
2. Administration	1,058,183.00	0.00	177,084.57	0.00	1,235,267.57
3. Operating	3,357,514.59	4,495.14	1,144,589.88	144,358.54	4,650,958.15
Total	7,781,000.00	4,495.14	1,370,450.15	200,580.71	9,356,526.00

5.4.2 Budget implementation - summary

FS/ Title	Credits	Committed	Com %	Cfwd	Cfwd %	C/ o	C/ o %	Cancelled	Cancelled %
C1	7,781,000.00	7,733,060.41	99.4%	1,418,701.28	18.2%	0.00	0.0%	47,939.59	0.6%
1. Staff	3,365,302.41	3,353,042.79	99.6%	41,420.07	1.2%	0.00	0.0%	12,259.62	0.4%
2. Administration	1,058,183.00	1,044,049.96	98.7%	146,086.07	13.8%	0.00	0.0%	14,133.04	1.3%
3. Operating	3,357,514.59	3,335,967.66	99.4%	1,231,195.14	36.7%	0.00	0.0%	21,546.93	0.6%
C4	4,495.14	0.00	0.0%	0.00	0.0%	4,495.14	100.0%	0.00	0.0%
2. Administration	4,000.00	0.00	0.0%	0.00	0.0%	4,000.00	100.0%	0.00	0.0%
3. Operating	495.14	0.00	0.0%	0.00	0.0%	495.14	100.0%	0.00	0.0%
C5	579.26	0.00	0.0%	0.00	0.0%	0.00	0.0%	579.26	100.0%
1. Staff	579.26	0.00	0.0%	0.00	0.0%	0.00	0.0%	579.26	100.0%
R0	200,001.45	195,628.08	97.8%	1,962.53	1.0%	4,373.37	2.2%	0.00	0.0%
1. Staff	55,642.91	55,520.86	99.8%	600.00	1.1%	122.05	0.2%	0.00	0.0%
3. Operating	144,358.54	140,107.22	97.1%	1,362.53	0.9%	4,251.32	2.9%	0.00	0.0%
Total	7,986,075.85	7,928,688.49	99.3%	1,420,663.81	17.8%	8,868.51	0.1%	48,518.85	0.6%

FS/ Title	Pay Credits	Paid	Paid %	Carried over	Carried over %	Cancelled	Cancelled %
C1	7,781,000.00	6,314,359.13	81.2%	1,418,701.28	18.2%	47,939.59	0.6%
1. Staff	3,365,302.41	3,311,622.72	98.4%	41,420.07	1.2%	12,259.62	0.4%
2. Administration	1,058,183.00	897,963.89	84.9%	146,086.07	13.8%	14,133.04	1.3%
3. Operating	3,357,514.59	2,104,772.52	62.7%	1,231,195.14	36.7%	21,546.93	0.6%
C4	4,495.14	0.00	0.0%	4,495.14	100.0%	0.00	0.0%
2. Administration	4,000.00	0.00	0.0%	4,000.00	100.0%	0.00	0.0%
3. Operating	495.14	0.00	0.0%	495.14	100.0%	0.00	0.0%
C5	579.26	0.00	0.0%	0.00	0.0%	579.26	100.0%
1. Staff	579.26	0.00	0.0%	0.00	0.0%	579.26	100.0%
C8	1,370,450.15	1,336,696.14	97.5%	0.00	0.0%	33,754.01	2.5%
1. Staff	48,775.70	41,346.65	84.8%	0.00	0.0%	7,429.05	15.2%
2. Administration	177,084.57	158,588.51	89.6%	0.00	0.0%	18,496.06	10.4%
3. Operating	1,144,589.88	1,136,760.98	99.3%	0.00	0.0%	7,828.90	0.7%
R0	200,001.45	193,665.55	96.8%	6,335.90	3.2%	0.00	0.0%
1. Staff	55,642.91	54,920.86	98.7%	722.05	1.3%	0.00	0.0%
3. Operating	144,358.54	138,744.69	96.1%	5,613.85	3.9%	0.00	0.0%
Total	9,356,526.00	7,844,720.82	83.8%	1,429,532.32	15.3%	82,272.86	0.9%

Note

C/o – carry over of the appropriations to the next year

CFWD – carry forward of the outstanding commitments at the end of the year to the next year

Cancelled – unused appropriations at the end of the year and cancelled

RAL – reste à liquider, outstanding commitments at the end of the reported year

C1 – fund source associated with the appropriations of the year

C4 – fund source associated with appropriations internally assigned in the reported year

C8 – fund source associated with the payment appropriations of the precedent year carried over to the reported year.

Ro – fund source associated with appropriations carried over to the reported year, funded by revenue externally assigned in the previous year or with appropriations of the year funded by revenue externally assigned in the reported year

FS – fund source

5.4.3 Budget implementation (item level)

FS/Item	Comm.Credits	Committed	Committed %	CFWD	Cfwd %	C/O	C/ o %	Cancelled	Cancelled %
C1	7,781,000.00	7,733,060.41	99.4%	1,418,701.28	18.2%	0.00	0.0%	47,939.59	0.6%
EIGE-B2018-A01100-C1-EIGE	1,631,921.98	1,631,921.98	100.0%	0.00	0.0%	0.00	0.0%	0.00	0.0%
EIGE-B2018-A01101-C1-EIGE	203,440.23	203,440.23	100.0%	0.00	0.0%	0.00	0.0%	0.00	0.0%
EIGE-B2018-A01102-C1-EIGE	196,657.01	196,657.01	100.0%	0.00	0.0%	0.00	0.0%	0.00	0.0%
EIGE-B2018-A01103-C1-EIGE	19,000.00	18,934.45	99.7%	0.00	0.0%	0.00	0.0%	65.55	0.3%
EIGE-B2018-A01113-C1-EIGE	576,860.63	576,860.63	100.0%	0.00	0.0%	0.00	0.0%	0.00	0.0%
EIGE-B2018-A01130-C1-EIGE	108,167.55	108,167.55	100.0%	0.00	0.0%	0.00	0.0%	0.00	0.0%
EIGE-B2018-A01141-C1-EIGE	37,055.18	37,055.18	100.0%	0.00	0.0%	0.00	0.0%	0.00	0.0%
EIGE-B2018-A01150-C1-EIGE	69,000.00	68,000.00	98.6%	1,047.35	1.5%	0.00	0.0%	1,000.00	1.4%
EIGE-B2018-A01176-C1-EIGE	100,450.00	100,037.02	99.6%	0.00	0.0%	0.00	0.0%	412.98	0.4%
EIGE-B2018-A01181-C1-EIGE	19,000.00	18,252.65	96.1%	0.00	0.0%	0.00	0.0%	747.35	3.9%
EIGE-B2018-A01182-C1-EIGE	2,688.15	2,688.15	100.0%	0.00	0.0%	0.00	0.0%	0.00	0.0%
EIGE-B2018-A01183-C1-EIGE	3,600.50	3,600.50	100.0%	0.00	0.0%	0.00	0.0%	0.00	0.0%
EIGE-B2018-A01184-C1-EIGE	8,310.61	8,310.61	100.0%	0.00	0.0%	0.00	0.0%	0.00	0.0%
EIGE-B2018-A01210-C1-EIGE	19,365.54	19,365.54	100.0%	7,764.09	40.1%	0.00	0.0%	0.00	0.0%
EIGE-B2018-A01220-C1-EIGE	3,000.00	2,993.32	99.8%	928.00	30.9%	0.00	0.0%	6.68	0.2%
EIGE-B2018-A01230-C1-EIGE	6,840.00	4,943.39	72.3%	945.00	13.8%	0.00	0.0%	1,896.61	27.7%
EIGE-B2018-A01300-C1-EIGE	38,000.00	37,725.92	99.3%	3,026.12	8.0%	0.00	0.0%	274.08	0.7%
EIGE-B2018-A01410-C1-EIGE	28,000.00	28,000.00	100.0%	819.84	2.9%	0.00	0.0%	0.00	0.0%
EIGE-B2018-A01421-C1-EIGE	9,535.67	9,359.17	98.1%	500.00	5.2%	0.00	0.0%	176.50	1.9%
EIGE-B2018-A01423-C1-EIGE	42,492.36	42,422.36	99.8%	0.00	0.0%	0.00	0.0%	70.00	0.2%
EIGE-B2018-A01500-C1-EIGE	69,684.00	64,431.30	92.5%	4,268.00	6.1%	0.00	0.0%	5,252.70	7.5%
EIGE-B2018-A01601-C1-EIGE	33,000.00	33,000.00	100.0%	1,322.31	4.0%	0.00	0.0%	0.00	0.0%
EIGE-B2018-A01602-C1-EIGE	99,000.00	99,000.00	100.0%	6,632.09	6.7%	0.00	0.0%	0.00	0.0%
EIGE-B2018-A01604-C1-EIGE	16,000.00	14,499.50	90.6%	14,167.27	88.5%	0.00	0.0%	1,500.50	9.4%
EIGE-B2018-A01701-C1-EIGE	7,000.00	6,997.59	100.0%	0.00	0.0%	0.00	0.0%	2.41	0.0%
EIGE-B2018-A01702-C1-EIGE	17,233.00	16,378.74	95.0%	0.00	0.0%	0.00	0.0%	854.26	5.0%
EIGE-B2018-A02000-C1-EIGE	393,005.51	393,005.51	100.0%	0.00	0.0%	0.00	0.0%	0.00	0.0%
EIGE-B2018-A02010-C1-EIGE	2,300.00	2,299.00	100.0%	0.00	0.0%	0.00	0.0%	1.00	0.0%
EIGE-B2018-A02030-C1-EIGE	30,314.01	29,660.15	97.8%	2,578.66	8.5%	0.00	0.0%	653.86	2.2%
EIGE-B2018-A02040-C1-EIGE	840.00	840.00	100.0%	125.00	14.9%	0.00	0.0%	0.00	0.0%
EIGE-B2018-A02050-C1-EIGE	30,000.00	30,000.00	100.0%	2,414.36	8.0%	0.00	0.0%	0.00	0.0%
EIGE-B2018-A02070-C1-EIGE	71,880.00	71,740.78	99.8%	0.00	0.0%	0.00	0.0%	139.22	0.2%
EIGE-B2018-A02100-C1-EIGE	86,400.00	86,037.99	99.6%	52,540.00	60.8%	0.00	0.0%	362.01	0.4%
EIGE-B2018-A02110-C1-EIGE	74,226.46	67,789.39	91.3%	21,607.30	29.1%	0.00	0.0%	6,437.07	8.7%
EIGE-B2018-A02120-C1-EIGE	105,497.00	105,435.00	99.9%	37,310.00	35.4%	0.00	0.0%	62.00	0.1%
EIGE-B2018-A02140-C1-EIGE	9,083.72	9,083.72	100.0%	2,762.37	30.4%	0.00	0.0%	0.00	0.0%
EIGE-B2018-A02221-C1-EIGE	8,000.00	7,831.08	97.9%	1,420.67	17.8%	0.00	0.0%	168.92	2.1%
EIGE-B2018-A02300-C1-EIGE	1,700.00	1,698.75	99.9%	0.00	0.0%	0.00	0.0%	1.25	0.1%
EIGE-B2018-A02330-C1-EIGE	31,750.00	30,924.88	97.4%	7,927.75	25.0%	0.00	0.0%	825.12	2.6%
EIGE-B2018-A02331-C1-EIGE	12,500.00	12,005.81	96.0%	0.00	0.0%	0.00	0.0%	494.19	4.0%
EIGE-B2018-A02352-C1-EIGE	3,500.00	3,216.52	91.9%	373.76	10.7%	0.00	0.0%	283.48	8.1%
EIGE-B2018-A02354-C1-EIGE	6,000.00	3,259.61	54.3%	110.62	1.8%	0.00	0.0%	2,740.39	45.7%
EIGE-B2018-A02355-C1-EIGE	15,660.00	15,660.00	100.0%	15,660.00	100.0%	0.00	0.0%	0.00	0.0%
EIGE-B2018-A02359-C1-EIGE	1,183.00	1,183.00	100.0%	0.00	0.0%	0.00	0.0%	0.00	0.0%
EIGE-B2018-A02500-C1-EIGE	807.05	807.05	100.0%	0.00	0.0%	0.00	0.0%	0.00	0.0%
EIGE-B2018-A02510-C1-EIGE	45,705.00	43,740.47	95.7%	0.00	0.0%	0.00	0.0%	1,964.53	4.3%
EIGE-B2018-A02511-C1-EIGE	44,896.00	44,896.00	100.0%	0.00	0.0%	0.00	0.0%	0.00	0.0%
EIGE-B2018-A02520-C1-EIGE	49,557.41	49,557.41	100.0%	0.00	0.0%	0.00	0.0%	0.00	0.0%
EIGE-B2018-A02600-C1-EIGE	29,377.84	29,377.84	100.0%	0.00	0.0%	0.00	0.0%	0.00	0.0%
EIGE-B2018-A02700-C1-EIGE	4,000.00	4,000.00	100.0%	1,255.58	31.4%	0.00	0.0%	0.00	0.0%
EIGE-B2018-B03001-C1-EIGE	166,500.00	166,500.00	100.0%	22,799.90	13.7%	0.00	0.0%	0.00	0.0%
EIGE-B2018-B03111-C1-EIGE	118,000.00	115,973.83	98.3%	8,790.39	7.4%	0.00	0.0%	2,026.17	1.7%
EIGE-B2018-B03215-C1-EIGE	1,271,500.00	1,268,464.74	99.8%	526,357.66	41.4%	0.00	0.0%	3,035.26	0.2%
EIGE-B2018-B03315-C1-EIGE	370,000.00	367,633.82	99.4%	198,351.58	53.6%	0.00	0.0%	2,366.18	0.6%
EIGE-B2018-B03415-C1-EIGE	674,657.30	667,158.14	98.9%	289,420.80	42.9%	0.00	0.0%	7,499.16	1.1%
EIGE-B2018-B03512-C1-EIGE	756,857.29	750,237.13	99.1%	185,474.81	24.5%	0.00	0.0%	6,620.16	0.9%
C4	4,495.14	0.00	0.0%	0.00	0.0%	4,495.14	100.0%	0.00	0.0%
EIGE-B2018-A02330-C4-EIGE	4,000.00	0.00	0.0%	0.00	0.0%	4,000.00	100.0%	0.00	0.0%
EIGE-B2018-B03111-C4-EIGE	495.14	0.00	0.0%	0.00	0.0%	495.14	100.0%	0.00	0.0%
C5	579.26	0.00	0.0%	0.00	0.0%	0.00	0.0%	579.26	100.0%
EIGE-B2018-A01601-C5-EIGE	579.26	0.00	0.0%	0.00	0.0%	0.00	0.0%	579.26	100.0%
R0	200,001.45	195,628.08	97.8%	1,962.53	1.0%	4,373.37	2.2%	0.00	0.0%
EIGE-B2018-A01114-R0-EIGE	48,637.91	48,515.86	99.7%	0.00	0.0%	122.05	0.3%	0.00	0.0%
EIGE-B2018-A01603-R0-EIGE	7,005.00	7,005.00	100.0%	600.00	8.6%	0.00	0.0%	0.00	0.0%
EIGE-B2018-B03602-R0-EIGE	144,358.54	140,107.22	97.1%	1,362.53	0.9%	4,251.32	2.9%	0.00	0.0%
Total	7,986,075.85	7,928,688.49	99.3%	1,420,663.81	17.8%	8,868.51	0.1%	48,518.85	0.6%

FS/ Item	Pay Credits	Paid	Paid %	Carried over	C/o %	Cancelled	Cancelled %
C1	7,781,000.00	6,314,359.13	81.2%	1,418,701.28	18.2%	47,939.59	0.6%
EIGE-B2018-A01100-C1-EIGE	1,631,921.98	1,631,921.98	100.0%	0.00	0.0%	0.00	0.0%
EIGE-B2018-A01101-C1-EIGE	203,440.23	203,440.23	100.0%	0.00	0.0%	0.00	0.0%
EIGE-B2018-A01102-C1-EIGE	196,657.01	196,657.01	100.0%	0.00	0.0%	0.00	0.0%
EIGE-B2018-A01103-C1-EIGE	19,000.00	18,934.45	99.7%	0.00	0.0%	65.55	0.3%
EIGE-B2018-A01113-C1-EIGE	576,860.63	576,860.63	100.0%	0.00	0.0%	0.00	0.0%
EIGE-B2018-A01130-C1-EIGE	108,167.55	108,167.55	100.0%	0.00	0.0%	0.00	0.0%
EIGE-B2018-A01141-C1-EIGE	37,055.18	37,055.18	100.0%	0.00	0.0%	0.00	0.0%
EIGE-B2018-A01150-C1-EIGE	69,000.00	66,952.65	97.0%	1,047.35	1.5%	1,000.00	1.4%
EIGE-B2018-A01176-C1-EIGE	100,450.00	100,037.02	99.6%	0.00	0.0%	412.98	0.4%
EIGE-B2018-A01181-C1-EIGE	19,000.00	18,252.65	96.1%	0.00	0.0%	747.35	3.9%
EIGE-B2018-A01182-C1-EIGE	2,688.15	2,688.15	100.0%	0.00	0.0%	0.00	0.0%
EIGE-B2018-A01183-C1-EIGE	3,600.50	3,600.50	100.0%	0.00	0.0%	0.00	0.0%
EIGE-B2018-A01184-C1-EIGE	8,310.61	8,310.61	100.0%	0.00	0.0%	0.00	0.0%
EIGE-B2018-A01210-C1-EIGE	19,365.54	11,601.45	59.9%	7,764.09	40.1%	0.00	0.0%
EIGE-B2018-A01220-C1-EIGE	3,000.00	2,065.32	68.8%	928.00	30.9%	6.68	0.2%
EIGE-B2018-A01230-C1-EIGE	6,840.00	3,998.39	58.5%	945.00	13.8%	1,896.61	27.7%
EIGE-B2018-A01300-C1-EIGE	38,000.00	34,699.80	91.3%	3,026.12	8.0%	274.08	0.7%
EIGE-B2018-A01410-C1-EIGE	28,000.00	27,180.16	97.1%	819.84	2.9%	0.00	0.0%
EIGE-B2018-A01421-C1-EIGE	9,535.67	8,859.17	92.9%	500.00	5.2%	176.50	1.9%
EIGE-B2018-A01423-C1-EIGE	42,492.36	42,422.36	99.8%	0.00	0.0%	70.00	0.2%
EIGE-B2018-A01500-C1-EIGE	69,684.00	60,163.30	86.3%	4,268.00	6.1%	5,252.70	7.5%
EIGE-B2018-A01601-C1-EIGE	33,000.00	31,677.69	96.0%	1,322.31	4.0%	0.00	0.0%
EIGE-B2018-A01602-C1-EIGE	99,000.00	92,367.91	93.3%	6,632.09	6.7%	0.00	0.0%
EIGE-B2018-A01604-C1-EIGE	16,000.00	332.23	2.1%	14,167.27	88.5%	1,500.50	9.4%
EIGE-B2018-A01701-C1-EIGE	7,000.00	6,997.59	100.0%	0.00	0.0%	2.41	0.0%
EIGE-B2018-A01702-C1-EIGE	17,233.00	16,378.74	95.0%	0.00	0.0%	854.26	5.0%
EIGE-B2018-A02000-C1-EIGE	393,005.51	393,005.51	100.0%	0.00	0.0%	0.00	0.0%
EIGE-B2018-A02010-C1-EIGE	2,300.00	2,299.00	100.0%	0.00	0.0%	1.00	0.0%
EIGE-B2018-A02030-C1-EIGE	30,314.01	27,081.49	89.3%	2,578.66	8.5%	653.86	2.2%
EIGE-B2018-A02040-C1-EIGE	840.00	715.00	85.1%	125.00	14.9%	0.00	0.0%
EIGE-B2018-A02050-C1-EIGE	30,000.00	27,585.64	92.0%	2,414.36	8.0%	0.00	0.0%
EIGE-B2018-A02070-C1-EIGE	71,880.00	71,740.78	99.8%	0.00	0.0%	139.22	0.2%
EIGE-B2018-A02100-C1-EIGE	86,400.00	33,497.99	38.8%	52,540.00	60.8%	362.01	0.4%
EIGE-B2018-A02110-C1-EIGE	74,226.46	46,182.09	62.2%	21,607.30	29.1%	6,437.07	8.7%
EIGE-B2018-A02120-C1-EIGE	105,497.00	68,125.00	64.6%	37,310.00	35.4%	62.00	0.1%
EIGE-B2018-A02140-C1-EIGE	9,083.72	6,321.35	69.6%	2,762.37	30.4%	0.00	0.0%
EIGE-B2018-A02221-C1-EIGE	8,000.00	6,410.41	80.1%	1,420.67	17.8%	168.92	2.1%
EIGE-B2018-A02300-C1-EIGE	1,700.00	1,698.75	99.9%	0.00	0.0%	1.25	0.1%
EIGE-B2018-A02330-C1-EIGE	31,750.00	22,997.13	72.4%	7,927.75	25.0%	825.12	2.6%
EIGE-B2018-A02331-C1-EIGE	12,500.00	12,005.81	96.0%	0.00	0.0%	494.19	4.0%
EIGE-B2018-A02352-C1-EIGE	3,500.00	2,842.76	81.2%	373.76	10.7%	283.48	8.1%
EIGE-B2018-A02354-C1-EIGE	6,000.00	3,148.99	52.5%	110.62	1.8%	2,740.39	45.7%
EIGE-B2018-A02355-C1-EIGE	15,660.00	0.00	0.0%	15,660.00	100.0%	0.00	0.0%
EIGE-B2018-A02359-C1-EIGE	1,183.00	1,183.00	100.0%	0.00	0.0%	0.00	0.0%
EIGE-B2018-A02500-C1-EIGE	807.05	807.05	100.0%	0.00	0.0%	0.00	0.0%
EIGE-B2018-A02510-C1-EIGE	45,705.00	43,740.47	95.7%	0.00	0.0%	1,964.53	4.3%
EIGE-B2018-A02511-C1-EIGE	44,896.00	44,896.00	100.0%	0.00	0.0%	0.00	0.0%
EIGE-B2018-A02520-C1-EIGE	49,557.41	49,557.41	100.0%	0.00	0.0%	0.00	0.0%
EIGE-B2018-A02600-C1-EIGE	29,377.84	29,377.84	100.0%	0.00	0.0%	0.00	0.0%
EIGE-B2018-A02700-C1-EIGE	4,000.00	2,744.42	68.6%	1,255.58	31.4%	0.00	0.0%
EIGE-B2018-B03001-C1-EIGE	166,500.00	143,700.10	86.3%	22,799.90	13.7%	0.00	0.0%
EIGE-B2018-B03111-C1-EIGE	118,000.00	107,183.44	90.8%	8,790.39	7.4%	2,026.17	1.7%
EIGE-B2018-B03215-C1-EIGE	1,271,500.00	742,107.08	58.4%	526,357.66	41.4%	3,035.26	0.2%
EIGE-B2018-B03315-C1-EIGE	370,000.00	169,282.24	45.8%	198,351.58	53.6%	2,366.18	0.6%
EIGE-B2018-B03415-C1-EIGE	674,657.30	377,737.34	56.0%	289,420.80	42.9%	7,499.16	1.1%
EIGE-B2018-B03512-C1-EIGE	756,857.29	564,762.32	74.6%	185,474.81	24.5%	6,620.16	0.9%

C4	4,495.14	0.00	0.0%	4,495.14	100.0%	0.00	0.0%
EIGE-B2018-A02330-C4-EIGE	4,000.00	0.00	0.0%	4,000.00	100.0%	0.00	0.0%
EIGE-B2018-B03111-C4-EIGE	495.14	0.00	0.0%	495.14	100.0%	0.00	0.0%
C5	579.26	0.00	0.0%	0.00	0.0%	579.26	100.0%
EIGE-B2018-A01601-C5-EIGE	579.26	0.00	0.0%	0.00	0.0%	579.26	100.0%
C8	1,370,450.15	1,336,696.14	97.5%	0.00	0.0%	33,754.01	2.5%
EIGE-B2018-A01176-C8-EIGE	285.59	139.98	49.0%	0.00	0.0%	145.61	51.0%
EIGE-B2018-A01300-C8-EIGE	3,328.74	2,451.57	73.6%	0.00	0.0%	877.17	26.4%
EIGE-B2018-A01410-C8-EIGE	858.57	146.00	17.0%	0.00	0.0%	712.57	83.0%
EIGE-B2018-A01500-C8-EIGE	28,008.35	26,391.63	94.2%	0.00	0.0%	1,616.72	5.8%
EIGE-B2018-A01601-C8-EIGE	4,252.60	2,300.27	54.1%	0.00	0.0%	1,952.33	45.9%
EIGE-B2018-A01602-C8-EIGE	12,041.85	9,917.20	82.4%	0.00	0.0%	2,124.65	17.6%
EIGE-B2018-A02030-C8-EIGE	2,192.13	2,192.13	100.0%	0.00	0.0%	0.00	0.0%
EIGE-B2018-A02050-C8-EIGE	2,234.59	1,918.86	85.9%	0.00	0.0%	315.73	14.1%
EIGE-B2018-A02100-C8-EIGE	8,122.21	8,122.21	100.0%	0.00	0.0%	0.00	0.0%
EIGE-B2018-A02110-C8-EIGE	83,024.25	82,775.73	99.7%	0.00	0.0%	248.52	0.3%
EIGE-B2018-A02120-C8-EIGE	11,644.00	11,644.00	100.0%	0.00	0.0%	0.00	0.0%
EIGE-B2018-A02140-C8-EIGE	4,666.26	3,060.23	65.6%	0.00	0.0%	1,606.03	34.4%
EIGE-B2018-A02210-C8-EIGE	7,408.00	7,408.00	100.0%	0.00	0.0%	0.00	0.0%
EIGE-B2018-A02221-C8-EIGE	1,511.91	649.74	43.0%	0.00	0.0%	862.17	57.0%
EIGE-B2018-A02330-C8-EIGE	41,445.00	26,484.77	63.9%	0.00	0.0%	14,960.23	36.1%
EIGE-B2018-A02354-C8-EIGE	1,364.41	1,130.65	82.9%	0.00	0.0%	233.76	17.1%
EIGE-B2018-A02355-C8-EIGE	10,400.00	10,400.00	100.0%	0.00	0.0%	0.00	0.0%
EIGE-B2018-A02359-C8-EIGE	500.00	430.00	86.0%	0.00	0.0%	70.00	14.0%
EIGE-B2018-A02700-C8-EIGE	2,571.81	2,372.19	92.2%	0.00	0.0%	199.62	7.8%
EIGE-B2018-B03001-C8-EIGE	121,892.10	121,581.20	99.7%	0.00	0.0%	310.90	0.3%
EIGE-B2018-B03111-C8-EIGE	8,110.06	5,874.03	72.4%	0.00	0.0%	2,236.03	27.6%
EIGE-B2018-B03215-C8-EIGE	619,018.13	616,786.90	99.6%	0.00	0.0%	2,231.23	0.4%
EIGE-B2018-B03315-C8-EIGE	210,385.14	207,562.62	98.7%	0.00	0.0%	2,822.52	1.3%
EIGE-B2018-B03415-C8-EIGE	101,238.72	101,073.18	99.8%	0.00	0.0%	165.54	0.2%
EIGE-B2018-B03512-C8-EIGE	83,945.73	83,883.05	99.9%	0.00	0.0%	62.68	0.1%
R0	200,001.45	193,665.55	96.8%	6,335.90	3.2%	0.00	0.0%
EIGE-B2018-A01114-R0-EIGE	48,637.91	48,515.86	99.7%	122.05	0.3%	0.00	0.0%
EIGE-B2018-A01603-R0-EIGE	7,005.00	6,405.00	91.4%	600.00	8.6%	0.00	0.0%
EIGE-B2018-B03602-R0-EIGE	144,358.54	138,744.69	96.1%	5,613.85	3.9%	0.00	0.0%
Grand Total	9,356,526.00	7,844,720.82	83.8%	1,429,532.32	15.3%	82,272.86	0.9%

5.5 Evolution of commitments outstanding at the end of the reported year

5.5.1 Outstanding commitments at the end of reported year (RAL)

FS/ Title	Credits	Committed	Com %	RAL	RAL %	C/ o	C/ o %	Cancelled	Cancelled %
C1	7,781,000.00	7,733,060.41	99.4%	1,418,701.28	18.2%	0.00	0.0%	47,939.59	0.6%
1. Staff	3,365,302.41	3,353,042.79	99.6%	41,420.07	1.2%	0.00	0.0%	12,259.62	0.4%
2. Administration	1,058,183.00	1,044,049.96	98.7%	146,086.07	13.8%	0.00	0.0%	14,133.04	1.3%
3. Operating	3,357,514.59	3,335,967.66	99.4%	1,231,195.14	36.7%	0.00	0.0%	21,546.93	0.6%
C4	4,495.14	0.00	0.0%	0.00	0.0%	4,495.14	100.0%	0.00	0.0%
2. Administration	4,000.00	0.00	0.0%	0.00	0.0%	4,000.00	100.0%	0.00	0.0%
3. Operating	495.14	0.00	0.0%	0.00	0.0%	495.14	100.0%	0.00	0.0%
C5	579.26	0.00	0.0%	0.00	0.0%	0.00	0.0%	579.26	100.0%
1. Staff	579.26	0.00	0.0%	0.00	0.0%	0.00	0.0%	579.26	100.0%
R0	200,001.45	195,628.08	97.8%	1,962.53	1.0%	4,373.37	2.2%	0.00	0.0%
1. Staff	55,642.91	55,520.86	99.8%	600.00	1.1%	122.05	0.2%	0.00	0.0%
3. Operating	144,358.54	140,107.22	97.1%	1,362.53	0.9%	4,251.32	2.9%	0.00	0.0%
Total	7,986,075.85	7,928,688.49	99.3%	1,420,663.81	17.8%	8,868.51	0.1%	48,518.85	0.6%

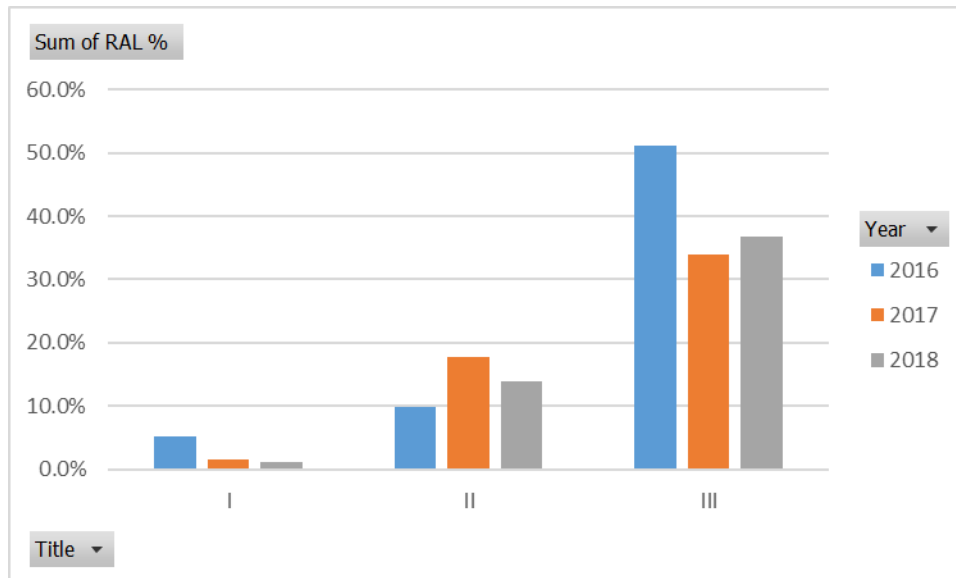
5.5.2 Evolution of the outstanding commitments at the end of the year (RAL)

The information presented below shows the evolution of the outstanding commitments at the end of the reported year carried forward to the following one.

The indicator, expressed as a percentage out of the commitments appropriations, is used to measure the performance of the budget implementation, a lower rate being associated with a better performance.

For reference, the European Court of Auditors set out the following thresholds under which the budget implementation is considered to be performant, which means a lower value reflects a better performance in budget implementation:

- Title I -> 10%
- Title II -> 20%
- Title III -> 30%



EIGE maintains its very good results in what concerns title I and II commitment and payment implementation rates and it is getting closer in title III, moving from carry forwards of 50% to 60% in 2012-2016 to 34% - 37% in 2017-2018, which is just a step away in closing the gap to 30%, the threshold set by the European Court of Auditors.

However, the cancellation rate of the appropriations, which might be interpreted as an ultimate indicator for budget implementation performance, a lower rate being associated with a better performance, around 2% since 2012, is far below the threshold of 4% set by European Commission and which triggers a penalty on the following year budget for those agencies that go above it. EIGE has never been penalised in the past 6 years.

6 Annexes

6.1 Full description of budget items

Item	Short description	Full description
1 1 0 0	Basic salaries	Applicable Staff Regulations in particular Articles 62 and 66 thereof and Art. 2 of the Conditions of Employment of Other Servants (CEOS). This appropriation is intended to cover basic salaries of temporary agents.
1 1 0 1	Family allowances	Applicable Staff Regulations, and in particular Articles 42a, 42b, 62, 67, 68, 68a of the Staff Regulations and Section I of Annex VII thereto.
1 1 0 2	Expatriation and foreign-residence allowances	Applicable Staff Regulations in particular Articles 62 and 69 thereof and Article 4 of Annex VII thereto. This appropriation is intended to cover the expatriation and foreign-residence allowances for temporary agents.
1 1 0 3	Managerial allowances	This appropriation is intended to cover managerial allowances.
1 1 1 3	Contract Agents	CEOS, and in particular Art. 3 and Title IV thereof. This appropriation is intended to cover remuneration, allowances, indemnities, social contributions and all other remuneration related costs for contract agents.
1 1 1 4	IPA Administrative/support staff	This appropriation is intended to cover remuneration, allowances and indemnities for one contract agent for a period of one year including the employer share in the social security system, funded under the provisions of the EC external assistance Instrument for
1 1 3 0	Employer's social security contribution	Art. 72 of the Staff Regulations and art. 28 and 95 of the CEOS thereof. This appropriation is intended to cover the employer's contribution.
1 1 4 1	Travel expenses for annual leave	Applicable Staff Regulations and in particular Article 8 of Annex VII thereto as well as Art. 26 and 92 of the CEOS. This appropriation is intended to cover the flat-rate travel expenses for relevant staff, their spouses and dependants, from their place
1 1 5 0	Trainees	This appropriation is intended to enable the Institute to have a traineeship programme.
1 1 7 6	Officials on secondment from Member States	This appropriation is intended to enable the Institute to organise a secondment programme for national experts from Member States.
1 1 8 1	Daily allowances	Applicable Staff Regulations and in particular Articles 20 and 71 thereof and Article 10 of Annex VII thereto, as well as Articles 25 and 92 of the CEOS. This appropriation is intended to cover the daily subsistence allowances to temporary agents able to prove that they
1 1 8 2	Removal cost reimbursements	Applicable Staff Regulations and in particular Articles 20 and 71 thereof and Article 9 of Annex VII thereto. This appropriation is intended to cover the removal costs of temporary agents obliged to change residence after taking up their appointment or when
1 1 8 3	Travel in expenses	Applicable Staff Regulations and in particular Articles 20 and 71 thereof and Article 7 of Annex VII thereto and Art. 22 and 92 CEOS. This appropriation is intended to cover the travel expenses of temporary agents (including members of their families) entering or
1 1 8 4	Installation allowances	Applicable Staff Regulations in particular Articles 5 and 6 of Annex VII thereto and Art. 23 of the CEOS. This appropriation is intended to cover the installation allowances for temporary agents obliged to change residence after taking up
1 1 9 0	Salary weightings	Applicable Staff Regulations and in particular Articles 64 and 65 thereof and Art. 20 and 92 of CEOS. This appropriation is intended to cover the impact of salary weightings applicable to the remuneration of relevant staff and to
1 1 9 1	Adjustments to remuneration	This appropriation is intended to cover the effects of any salary adjustments decided by the Council during the financial year.
1 2 1 0	Interview expenses	This appropriation is intended to cover the reimbursement of candidates' interview expenses (travel, accommodation, etc.)
1 2 2 0	External selection committee member reimbursements	This appropriation is intended to cover the reimbursement of mission expenses (travel, accommodation, etc.) of external selection committee members.
1 2 3 0	Miscellaneous expenditure on staff recruitment	Applicable Staff Regulations and in particular Articles 27 to 31 and 33 thereof and Annex VII thereto. This appropriation is intended to cover the expenditure involved in recruitment procedures, reimbursement of pre-recruitment
1 3 0 0	Missions expense, duty travel expense and ancillary expenditure	incurred by staff in connection with duty travel. This appropriation is intended to cover travel agency fees.
1 4 1 0	Medical service	This appropriation is intended to cover all expenditure related to the medical service for staff, preventative actions and the travel expenses of the Agency medical adviser, notably Art. 59 of the Staff Regulations, as well as staff annual medical examinations.
1 4 2 1	Social well-being of staff	This appropriation is intended to cover costs related to sports and leisure and other health related activities to promote well-being of staff.
1 4 2 3	Other social welfare	This appropriation is intended to cover costs related to supplementary education allowances for staff members having children in pre-school/school. New BL title
1 5 0 0	Training	Staff Regulations applicable to officials of the European Union, and in particular Article 24a of the Staff Regulations and Art. 11 and 81 of the CEOS.
1 6 0 1	Admin.assistance from European Union institutions or bodies	This appropriation is intended to cover the expenditure for administrative assistance given to ETOE, such as training, assistance with the payroll and other fees by PMO under Service level agreement, specific evaluation needs, interagency permanent secretariat,
1 6 0 2	Interim services	This appropriation is intended to cover the costs for temporary assistance provided by interim employment services.
1 6 0 3	IPA Administrative/support staff	This appropriation is intended to cover an assistant position.
1 6 0 4	Provision of HR related services by external providers (staff survey, legal, etc.)	This appropriation is intended to cover the costs of HR related services provided by external contractors, such as staff survey, legal HR related services or other similar services.
1 7 0 1	Representation costs	This appropriation is intended to cover the costs incurred by authorised staff in meeting the agency's obligations in respect of representation in the interests of the service.
1 7 0 2	Internal staff events	This appropriation is intended to cover representation expenses related to staff events.
1 7 0 3	Other representation	
2 0 0 0	Renting costs	This appropriation is intended to cover the payment of rents relating to building or part(s) of building occupied by the Institute, parking and storage spaces, etc.
2 0 1 0	Insurance	This appropriation is intended to cover the insurance policy premiums on the building occupied by the Institute, including the contents, civil liability and professional liability.
2 0 2 0	Water, gas, electricity and heating	This appropriation is intended to cover water, gas, electricity and heating costs.
2 0 3 0	Cleaning and maintenance	This appropriation is intended to cover the costs of cleaning premises (regular cleaning, purchase of maintenance, waste management, washing, laundry and drycleaning products, etc) and maintenance of equipment and technical installations (lifts,
2 0 4 0	Fitting-out of premises	This appropriation is intended to cover the fitting-out of the premises, alterations to partitioning, alterations to technical installations and other specialist works on locks, electrical equipment, plumbing, painting, floor coverings, etc. It also covers expenditure for
2 0 5 0	Security and surveillance of buildings	This appropriation is intended to cover the expenditure on buildings for security and safety, in particular contracts governing building surveillance, hire and replenishment of extinguishers, purchase and maintenance of fire-fighting equipment, costs of carrying out
2 0 6 0	Aquisition of immovable property	
2 0 7 0	Service charges	This appropriation is intended to cover service charges costs as described in the agreement of renting the premises.
2 0 9 0	Administrative expenditure, taxes	The appropriation is intended to cover expenditure on buildings not specially provided for in Chapter 20, for example administrative expenses other than services (water, gas, electricity), expenses relating to buildings occupied by a number of tenants, expenses
2 1 0 0	ICT hardware expenditure	This appropriation is intended to cover the purchase, installation and maintenance of telecommunications, technical and data-processing equipment.

Item	Short description	Full description
2 1 1 0	ICT software expenditure	This appropriation is intended to cover expenditure on software licences, installation, development and maintenance of information systems and data-processing consumables. This appropriation is not intended for purely operations / KMC related software.
2 1 2 0	Services provided by third parties	This appropriation is intended to cover expenditure on ICT services provided by other entities and needed for the administration of the Institute.
2 1 3 0	ICT operating expenditure	p.m.
2 1 4 0	Telecommunication charges	This appropriations is intended to cover fixed rental costs, subscription charges, the costs of communications (internet, telephone, telex, telegraph, TV, audio- and videoconferencing).
2 1 5 0	Telecommunication equipment	Telecommunication equipment
2 2 1 0	New and replacement furniture purchases, furniture maintenance and repair	This appropriation is intended to cover Institute's requirements for furniture, soft furnishings, kitchen equipment and installations.
2 2 2 1	Purchase and maintenance of office equipment	This appropriation is intended to cover Institute's requirements for office equipment purchases and maintenance.
2 2 3 1	Purchase of vehicle	This appropriation is intended to cover vehicle purchase
2 2 3 2	Vehicle upkeep, petrol and hiring means of transport	This appropriation is intended to cover the cost of hiring other means of transport (taxi, bus, car hire).
2 2 5 1	Documentation and library expenditure	This appropriation was intended to cover the purchase of specialised equipment, maintenance and the upkeep of Resource and Documentation Center.
2 3 0 0	Stationery and office supplies	This appropriation is intended to cover the cost of purchasing stationery such as paper, envelopes, etc. and office supplies.
2 3 2 0	Bank charges	This appropriation is intended to cover bank charges.
2 3 2 1	Exchange rate losses	This appropriation is intended to cover exchange rate losses incurred by the Agency in the management of its budget, in so far as such losses cannot be offset against exchange rate gains.
2 3 2 9	Other financial charges	This appropriation is intended to cover other financial charges
2 3 3 0	Legal expenses (provision)	This appropriation is intended to cover the Agency's legal expenses.
2 3 4 0	Damages	This appropriation is intended to cover damages payable.
2 3 5 0	Miscellaneous insurance	This appropriation is intended to cover the special insurance for the Agency's accountant and the imprest account holder.
2 3 5 2	Internal catering expenses	This appropriation is intended to cover expenditure for the Agency's internal catering, such as refreshments and snacks at meetings, coffee, tea, water and vending machines.
2 3 5 3	Departmental removals	This item is intended to cover the cost of removals and related costs.
2 3 5 4	Postage and delivery charges	This appropriation is intended to cover expenditure on postal and delivery charges, including parcels sent by post and courier services.
2 3 5 5	Financial Audit	This item is intended to cover the cost of the annual financial audit of the Agency's financial statements.
2 3 5 9	Other expenditure	This appropriation is intended to cover other operating expenditure not specifically provided for.
2 5 0 0	Admin meeting expenditure	This appropriation is intended to cover organisational expenses for external meetings other than Management Board and Experts' Forum. This appropriation is intended to cover maintenance of drinking water system and costs related to catering services.
2 5 1 0	Management Board	This appropriation is intended to cover travel expenses of Management Board members as well as the organisational expenses for these meetings.
2 5 1 1	Management Board interpretation	This appropriation is intended to cover interpretation expenses for Management Board meetings.
2 5 2 0	Experts' Forum	This appropriation is intended to cover travel, subsistence and accommodation expenses of Experts' Forum members as well as organisation expenses for these meetings.
2 5 2 1	Experts' Forum interpretation (provision)	
2 6 0 0	Running costs in connection with operational activities	This appropriation is intended to cover running costs in connection with operational activities not specifically provided for.
2 7 0 0	SLA with EU Publications Office	This appropriation is intended to cover expenditure under Service Level Agreement with Publications Office (PO) of the European Union
2 7 1 0	Other expenditures for information and publishing	This appropriation is intended to cover other relevant expenditure not covered by Publication Office.
2 8 0 0	Studies	This appropriation is intended to cover expenditure for specialised studies contracted to experts or consultants when the Agency does not have the relevant expertise.
3 0 0 1	Translations	This appropriation is intended to cover translation services: press releases and events; Resource Documentation Centre related; Summaries, Main findings, Reports, Studies, Brochures, Leaflets, GE Glossary, Other concepts, ADMIN Unit related.
3 1 1 1	Missions	This appropriation is intended to cover all operational missions expenditure, e.g. on travel expenses, the payment of daily allowances and ancillary or exceptional expenses incurred in connection with missions related to the different activity areas in the
3 2 1 5	Research, statistics and indices	This appropriation is intended to cover expenditure related to Beijing Platform for Action activities, Gender Equality Index, Database on Gender Statistics and EIGE's own research initiatives when related to BPfA, Index or Database.
3 3 1 5	Gender Based Violence	This appropriation is intended to cover expenditure related to Gender Based Violence activities.
3 4 1 5	Implementing Gender Mainstreaming	This appropriation is intended to cover all expenditure related to the mentioned activity area including:
3 5 1 2	Stakeholders and Communication	This appropriation is intended to cover expenditure related to Resource Documentation Centre, EuroGender activities, communications and stakeholder related activities, and EIGE's own research initiatives when related only to
3 6 0 1	Effective Organisation	
3 6 0 2	IPA activities	

6.2 Abbreviations and definitions

Cancelled – unused appropriations at the end of the year and cancelled.

CFWD – carry forward of the outstanding commitments at the end of the year to the following year.

C/o – carry over of the appropriations to the following year.

C1 – fund source associated with the appropriations of the year.

C4 – appropriations made available during the reporting period financed by internally assigned revenue.

C5 – appropriations carried over to the reported year, funded by revenue internally assigned in the preceding year.

C8 – payment appropriations of the precedent year carried over to the reported year.

Ro – appropriations carried over to the reported year, funded by revenue externally assigned in the previous year or appropriations of the year funded by revenue externally assigned in the reported year.

RAL – reste à liquider, outstanding commitments at the end of the year.

Residual budget – unused appropriations at the end of the year.