



# Annual accounts of the European Labour Authority

Financial year 2023

These accounts have been drawn up by the Accounting Officer on 24/05/2024. The final accounts, together with the opinion of the Management Board, will be sent to the Commission's Accounting Officer, the European Court of Auditors, the European Parliament and the Council by 1<sup>st</sup> July 2024.

The final accounts will be published on the Agency's website: <http://ela.europa.eu>

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Accounting Officer

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Executive Director

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## CERTIFICATION OF THE ACCOUNTS

I acknowledge my responsibility for the preparation and presentation of the annual accounts of ELA in accordance with Article 102 of the Framework Financial Regulation ('FFR')<sup>1</sup> and I hereby certify that the annual accounts of the ELA for the year 2023 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 ELA'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 ELA.

*(e-signed)*

Andreas Miltos

**Accounting Officer of the  
European Labour Authority**

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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 Labour Authority is an EU body established by Regulation (EU) 2019/1149 of the European Parliament and of the Council of 16 January 2019 establishing the European Foundation for the improvement of living and working conditions (Eurofound), and repealing Council Regulation (EEC) No 1365/75, which entered into force on 31 July 2019<sup>2</sup>. Since September 2021 has its permanent seat in Bratislava, Slovakia.

#### Mission

The European Labour Authority (ELA) has been created to help Member States and the European Commission to ensure that EU rules on labour mobility and social security coordination are enforced in a fair, simple and effective way. ELA also has an important role to play in facilitating and ensuring effective labour mobility in Europe, in particular by activities of European Employment Services (EURES).

#### Main operational activities

ELA is established to help strengthen fairness and trust in the internal market by assisting Member States and the European Commission to ensure that EU rules on labour mobility and social security coordination are fairly and effectively enforced and by making it easier for citizens and businesses to obtain the benefits of the internal market.

ELA does this by performing the following tasks:

- Facilitating access to information for individuals and employers on labour mobility
- Supporting Member States in promoting cross-border job matching and coordination of EURES;
- Facilitating cooperation and the exchange of information between Member States;
- Coordinating and supporting concerted and joint inspections
- Carrying out analyses and risk assessment on issues related to cross-border labour mobility;
- Supporting Member States with capacity building in the field of labour mobility;
- Supporting Member States in tackling undeclared work;
- Mediate disputes between Member States on the application of relevant Union law.

#### Governance

The administrative and management structure of ELA consists of three entities. The Management Board of ELA provides strategic orientation and oversees ELA's activities. Next to the Management Board, there is a Stakeholder Group that provides expertise in the field of labour mobility and is composed of representatives of the Union-level social partners. The day-to-day organisation and administrative management of ELA is ensured by the Executive Director, supported in his work by Heads of Units.

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<sup>2</sup> Regulation (EU) 2019/1149 of the European Parliament and of the Council of 20 June 2019 establishing the European Labour Authority, amending Regulations (EC) No 883/2004, (EU) No 492/2011, and (EU) 2016/589 and repealing Decision (EU) 2016/344, cf. <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32019R1149>

The strategic orientation of ELA is provided by the Management Board consisting of a member from each Member State, two members from the European Commission, an independent expert appointed by the European Parliament and four members of Union-level social partners. Two representing the trade unions and two representing the employer organisations. The Management Board has also several observers from EFTA Member States and ELA's EU sister agencies.

Other activities of the Management Board, next to the overall strategic orientation, include the adoption of ELA's draft Single Programming Document, including the annual budget, adoption of the Consolidated Annual Activity Report on ELA's activities, the setting up of working groups and expert panels and the appointment of the Executive Director.

The Management Board meets at least twice a year and to ensure good cooperation and interconnectedness between the Stakeholder Group and the Management Board they have a joint meeting at least once a year.

To benefit from the expertise of stakeholders in the field of labour mobility and social security coordination, ELA has a dedicated Stakeholder Group, composed of ten representatives of Union-level partners representing sectors which are particularly involved in labour mobility. There is an equal representation between trade unions and employers organisations. Two representatives of the European Commission also take part in the Stakeholder Group.

The Stakeholder Group has an advisory role and its members receive prior briefing and can submit opinions on the draft Single Programming Document, the draft Consolidated Annual Activity Report and other issues related to EU labour mobility falling within ELA's scope.

The Stakeholder Group meets at least twice a year and in addition there is the joint meeting with the Management Board.

### **Sources of financing**

The ELA is mainly financed through a contribution from the general budget of the European Union within the financial envelope.

## **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>3</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 ELA appoints the Accounting Officer who is, amongst other tasks, responsible for preparation of the annual accounts, which are consolidated in those of the EU.

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<sup>3</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.

Following the decision nr 11/2023 of 29 September 2023 of the ELA's Management Board, Mr Andreas Miltos, the Accounting Officer of the European Union Agency for Fundamental Rights (FRA), shall, as of 1 October 2023, act as the Accounting Officer of ELA and Mr Manuel Wenigwieser, the deputy Accounting Officer of the European Union Agency for Fundamental Rights (FRA), shall, as of 1 October 2023, act as the deputy Accounting Officer of ELA.

### **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.

## **3. Budget and budget implementation**

In 2023 the commitment budget (Titles 1-3) of the ELA amounted to kEUR 39,973, an increase of kEUR 5,283 (i.e. 15%) compared to previous year (2022: kEUR 34,690). This increase is reflected in all titles. The largest part of the commitment budget, i.e. kEUR 21,197 (i.e., 53%) was allocated to the operational activities.

For commitments, the ELA reached an implementation rate of 94%, which is 4% less compared to the implementation rate of 2022 (i.e. 98%). For payments, the implementation level is 74%, which is above the implementation rate of 2022 (i.e. 56%).

In 2023, the administrative commitment budget on Titles 1 and 2 was kEUR 18,771, which represents 47% of the total ELA 2023 commitment budget. Out of this amount, 70% was allocated to the staff costs on Title 1 and 30% to the general administrative expenditure on Title 2.

The budget implementation on Title 1 (staff related expense) in terms of budget used by commitments was 92%, which is 5.7% lower compared to 2022 (i.e. 99.7%). In same context, payments reached 85%, which is higher by 4% compared to last year (i.e. 81%).

For commitments on Title 2 (administrative expense), ELA achieved an implementation rate of 81%, which is 14% lower compared to 2022 (i.e. 95%). As for the payment appropriations, the budget consumption reached 19%, which is the same as in 2022. The lower implementation rate for commitments came from IT other, hardware, software, from information, publishing and

from other infrastructure and operating infrastructure and therefore, will be paid in 2024, reflected in the carry forward exercise performed at the ELA.

The budget implementation rate on Title 3 (operational expense) for commitments is 98% and for payments 88%. The budget implementation for commitments on Title 3 was similar to 2022. The budget implementation rate for payments was on Title 3 was higher by 36% compared to last year.

## 4. Impact of the activities in the financial statements

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

- **Decrease in exchange receivables** (see note **2.3**) of kEUR 3 058 (2023: kEUR 5 681 versus 2022: kEUR 8 739) mainly refers to the decrease of the central treasury liaison accounts.
- **Increase of payables** (see note **2.4**) from kEUR 738 in 2022 to kEUR 1 368 in 2023 refers to an increase on the Commission's balancing subsidy from kEUR 538 in 2022 to kEUR 934 in 2023 as well as to an increase of the current payables from kEUR 200 in 2022 to kEUR 434 in 2023.
- **Increase in accrued charges** (see note **2.5**) of kEUR 3 053 mainly comes from the increase in commitment accruals.
- **Increase in expenses** (see notes **3.3** to **3.7**) of kEUR 8 396 mainly comes from the increase of operational expenses, the significant increase of staff expenses and expenses with other consolidated entities as well as the increase of IT and external non IT services.



# FINANCIAL STATEMENTS AND EXPLANATORY NOTES

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

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**BALANCE SHEET**

		EUR '000	
	Note	31.12.2023	31.12.2022
<b>NON-CURRENT ASSETS</b>			
<i>Property, plant and equipment</i>	2.1	1 590	1 614
		<b>1 590</b>	<b>1 614</b>
<b>CURRENT ASSETS</b>			
<i>Pre-financing</i>	2.2	-	-
<i>Exchange receivables and non-exchange recoverables</i>	2.3	5 740	8 762
		<b>5 740</b>	<b>8 762</b>
<b>TOTAL ASSETS</b>		<b>7 330</b>	<b>10 376</b>
<b>CURRENT LIABILITIES</b>			
<i>Payables</i>	2.4	(1 368)	(738)
<i>Accrued charges</i>	2.5	(11 520)	(8 467)
<i>Deferred income</i>	2.6	(1 441)	(781)
		<b>(14 329)</b>	<b>(9 986)</b>
<b>TOTAL LIABILITIES</b>		<b>(14 329)</b>	<b>(9 986)</b>
<b>NET ASSETS</b>		<b>(6 999)</b>	<b>391</b>
<i>Accumulated deficit</i>		391	(224)
<i>Economic result of the year</i>		(7 390)	615
<b>NET ASSETS</b>		<b>(6 999)</b>	<b>391</b>

## STATEMENT OF FINANCIAL PERFORMANCE

		EUR '000	
	Note	2023	2022
<b>REVENUE</b>			
<b>Revenue from non-exchange transactions</b>	3.1		
<i>European Union contribution</i>		26 787	26 397
<i>Recovery of expenses</i>		3	-
<i>Transfer of assets</i>		-	1
		<b>26 790</b>	<b>26 398</b>
<b>Revenue from exchange transactions</b>	3.2		
<i>Exchange Rate Gains</i>		-	1
		-	<b>1</b>
<b>Total revenue</b>		<b>26 790</b>	<b>26 399</b>
<b>EXPENSES</b>			
<i>Operational costs</i>	3.3	(14 345)	(13 157)
<i>Staff costs</i>	3.4	(7 978)	(5 428)
<i>Other administrative expenses</i>	3.5	(11 490)	(6 899)
<i>Finance costs</i>	3.6	(8)	(3)
<i>Exchange Rate Losses</i>		-	-
<i>Depreciation/Amortisation</i>	3.7	(359)	(296)
<b>Total expenses</b>		<b>(34 180)</b>	<b>(25 784)</b>
<b>ECONOMIC RESULT OF THE YEAR</b>		<b>(7 390)</b>	<b>615</b>

**CASHFLOW STATEMENT<sup>4</sup>**

	EUR '000	
	2023	2022
<i>Economic result of the year</i>	(7 390)	615
<b>Operating activities</b>		
<i>Depreciation and amortization</i>	359	296
<i>(Increase)/decrease in pre-financing</i>	-	75
<i>(Increase)/decrease in exchange receivables and non-exchange recoverables</i>	3 022	(8 472)
<i>Increase/(decrease) in payables</i>	630	178
<i>Increase/(decrease) in accrued charges &amp; deferred income</i>	3 713	3 472
<i>Increase/(decrease) in financial liabilities</i>	-	-
<b>Investing activities</b>		
<i>(Increase)/decrease in intangible assets and property, plant and equipment</i>	(335)	(172)
<b>NET CASHFLOW</b>	<b>-</b>	<b>(4 008)</b>
<i>Net increase/(decrease) in cash and cash equivalents</i>	-	(4 008)
<i>Cash and cash equivalents at the beginning of the year</i>	-	4 008
<i>Cash and cash equivalents at year-end</i>	-	-

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<sup>4</sup> The treasury of ELA was integrated into the Commission's treasury system. Because of this, ELA 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 31.12.2021</b>	-	<b>(224)</b>	<b>(224)</b>
<i>Allocation of the 2021 economic result</i>	(224)	224	-
<i>Economic result of the year</i>	-	615	615
<b>BALANCE AS AT 31.12.2022</b>	<b>(224)</b>	<b>615</b>	<b>391</b>
<i>Allocation of the 2022 economic result</i>	615	(615)	-
<i>Economic result of the year</i>	-	(7 390)	(7 390)
<b>BALANCE AS AT 31.12.2023</b>	<b>391</b>	<b>(7 390)</b>	<b>(6 999)</b>

# **NOTES TO THE FINANCIAL STATEMENTS**

# 1. SIGNIFICANT ACCOUNTING POLICIES

## 1.1. ACCOUNTING PRINCIPLES

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

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

## 1.2. BASIS OF PREPARATION

### 1.2.1. Reporting period

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

### 1.2.2. Currency and basis for conversion

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

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

#### Euro exchange rates

Currency	31.12.2023	31.12.2022	Currency	31.12.2023	31.12.2022
<b>BGN</b>	1.9558	1.9558	<b>SEK</b>	11.096	11.1218
<b>CZK</b>	24.724	24.1160	<b>CHF</b>	0.926	0.9847
<b>DKK</b>	7.4529	7.4365	<b>GBP</b>	0.86905	0.88693
<b>HUF</b>	382.8	400.8700	<b>JPY</b>	156.33	140.6600
<b>PLN</b>	4.3395	4.6808	<b>USD</b>	1.105	1.0666
<b>RON</b>	4.9756	4.9495			



### 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 2023**

There is no new EAR which became effective for annual periods beginning on or after 1 January 2023.

#### **New EAR adopted but not yet effective on 31 December 2023**

There is no new EAR adopted during 2023.

## **1.3. BALANCE SHEET**

Tangible or intangible items acquired whose purchase price or production cost is € 1,000 or more, with a period of use greater than one year and which are not consumables, are recorded as fixed assets.

### 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 when the expenses that relate solely to the development phase of the asset, are € 400,000 or above. The costs able to be capitalised include all directly attributable costs necessary to create, produce and prepare the asset in order for it to operate in the manner intended by management. Costs associated with research activities, uncapitalised development and maintenance costs are recognised as expenses as incurred. 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>	<i>4 % to 10 %</i>
<i>Plant and equipment</i>	<i>10 % to 25 %</i>
<i>Furniture and vehicles</i>	<i>10 % to 25 %</i>
<i>Computer hardware</i>	<i>25 % to 33 %</i>
<i>Other</i>	<i>10 % to 33 %</i>

Gains or losses on disposals are determined by comparing proceeds fewer 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 ELA 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. Cash and cash equivalents

Cash and cash equivalents are financial instruments and include cash at hand, deposits held at call or at short notice with banks, and other short-term highly liquid investments with original maturities of three months or less.

### 1.3.8. Provisions

Provisions are recognised when the ELA has a present legal or constructive obligation towards third parties as a result of past events, it is more likely than not that an outflow of resources will be required to settle the obligation, and 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.

### 1.3.9. 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.

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.

#### 1.3.10. 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. 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				
	Plant and equipment	Furniture and vehicles	Computer hardware	Other fixtures and fittings	Total
<i>Gross carrying amount at 31.12.2022</i>	-	74	162	1,725	1,961
<i>Additions</i>	-	16	234	85	335
<b>Gross carrying amount at 31.12.2023</b>	-	<b>91</b>	<b>396</b>	<b>1 809</b>	<b>2 296</b>
<i>Accumulated depreciation at 31.12.2022</i>	-	(8)	(56)	(284)	(347)
<i>Depreciation charge for the year</i>	-	(8)	(81)	(270)	(359)
<b>Accumulated depreciation at 31.12.2023</b>	-	<b>(16)</b>	<b>(137)</b>	<b>(554)</b>	<b>(706)</b>
<i>Net carrying amount at 31.12.2022</i>	-	66	107	1 441	1 614
<b>NET CARRYING AMOUNT AT 31.12.2023</b>	-	<b>75</b>	<b>259</b>	<b>1 256</b>	<b>1 590</b>
<i>Assets under construction</i>	-	-	-	-	-
<b>Total net carrying amount at 31.12.2023</b>	-	<b>75</b>	<b>259</b>	<b>1 256</b>	<b>1 590</b>

#### 2.2. 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	
	31.12.2023	31.12.2022
<i>Non-current pre-financing</i>	-	-
<i>Current pre-financing</i>	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

#### 2.3. 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.

EUR '000

	Note	31.12.2023	31.12.2022
<b>Non-current</b>			
<i>Receivables from exchange transactions</i>		-	-
		-	-
<b>Current</b>			
<i>Recoverables from non-exchange transactions</i>	2.3.1	59	23
<i>Receivables from exchange transactions</i>	2.3.1	5 681	8 739
		<b>5 740</b>	<b>8 762</b>
<b>Total</b>		<b>5 740</b>	<b>8 762</b>

### 2.3.1. Current recoverables and receivables

EUR '000

	31.12.2023	31.12.2022
<b>Recoverables from non-exchange transactions</b>		
<i>Member States</i>	59	23
	<b>59</b>	<b>23</b>
<b>Receivables from exchange transactions</b>		
<i>Customers</i>	-	-
<i>Central treasury liaison accounts</i>	4 424	8 135
<i>Deferred charges relating to exchange transactions</i>	1 251	560
<i>Staff</i>	5	5
	<b>5 681</b>	<b>8 739</b>
<b>Total</b>	<b>5 740</b>	<b>8 762</b>

Recoverables from Member States represent the amount of VAT that was paid and will be recovered from the Slovakian government.

The treasury of ELA was integrated into the Commission's treasury system. Because of this, ELA does not have any bank accounts of its own. All payments and receipts are processed via the Commission's treasury and registered on intercompany accounts which are presented under this heading. The result of the incoming and outgoing payments represents the ending cash balance. The decrease of the Receivables from exchange transactions of kEUR 3 058 mainly refers to the decrease of the central treasury liaison accounts, i.e. by 3 711 kEUR. On the other hand, the deferred charges related to exchange transactions, which mainly comprise of school fees paid in advance for 2023, have been increased by 691 kEUR.

## LIABILITIES

### 2.4. PAYABLES

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

	EUR '000	
	31.12.2023	31.12.2022
<i>Pre-financing received from EC - balancing subsidy</i>	934	538
<i>Current payables</i>	434	200
<b>Total</b>	<b>1 368</b>	<b>738</b>

The outstanding amount of balancing subsidy represents the part of the 2023 Commission's balancing subsidy that was unused during the year and is to be reimbursed to DG EMPL in 2024.

### 2.5. 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	
	31.12.2023	31.12.2022
<i>Staff accrual</i>	324	-
<i>Accrued charges with consolidated entities</i>	39	-
<i>Other accruals</i>	11 157	8 467
<b>Total</b>	<b>11 520</b>	<b>8 467</b>

The amount included under this heading is net of accrued charges clearing pre-financing. Staff accruals include staff costs for untaken leave (kEUR 262) and other accruals include operational expenses (kEUR 10 404).

### 2.6. DEFERRED INCOME

	EUR '000	
	31.12.2023	31.12.2022
<i>Deferred income</i>	1 441	781

Deferred income is the amount arising from the building lease agreement. The lease is for forty years, however, the first ten years are offered rent free. For accounting purposes, the total cost of the lease is divided across the entire lease period, including the rent free period. Even though there are no actual payments made in 2023, the average monthly charge is debited to expenses and is offset by a credit to the deferred rent account, which is a liability account.

## 2.7. LEGAL CASES

No legal cases remained open at the end of 2023.

	31.12.2023	31.12.2022
<i>No. of legal cases pending</i>	-	-

## 2.8. CONTINGENT LIABILITIES

Contingent liabilities related to amounts contracted for goods and services to be delivered in the future are based on the total value of commitments carried forward the end of the year.

	31.12.2023	31.12.2022
		<i>EUR '000</i>
<i>Amounts contracted for at the year-end for goods and services to be delivered in future</i>	30 754	26 381

### 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.

	<i>EUR '000</i>	
	2023	2022
<i>European Union subsidy – European Commission</i>	26 787	26 397
<i>Recovery of expenses</i>	3	-
<i>Transfer of assets</i>	-	1
<b>Total</b>	<b>26 790</b>	<b>26 398</b>

The heading European Union subsidy corresponds to the amounts of the Commission balancing subsidy used during 2023. Unused amounts are recorded as pre-financing liabilities under accounts payable (see note 2.4 above) and will be reimbursed to the Commission in 2024.

##### 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.

	<i>EUR '000</i>	
	2023	2022
<i>Exchange Rate Gains</i>	-	1

There was a currency exchange rate loses of EUR 135 in the year.

#### EXPENSES

##### 3.3. OPERATIONAL COSTS

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

	<i>EUR '000</i>	
	2023	2022
<i>Operational costs</i>	14 345	13 157

Included under this heading are operational expenses incurred in relation to core tasks of the Agency. The operational costs also include amounts related to expert fees, online events, online communication expenses and other operational activities.

### 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 are 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	
	2023	2022
<i>Staff costs</i>	7 978	5 428

### 3.5. OTHER EXPENSES

Included under this heading are expenses of administrative nature such as external non IT services, operating leasing expenses, communications and publications, training costs etc.

	EUR '000	
	2023	2022
<i>Expenses with other Consolidated Entities</i>	3 012	221
<i>Experts and related expenditure</i>	2 742	2 400
<i>IT Costs</i>	1 397	1 635
<i>Other external service provider (non-IT)</i>	1 739	905
<i>Land &amp; building operating lease</i>	647	664
<i>Software development</i>	600	-
<i>Training costs</i>	439	222
<i>Missions</i>	437	249
<i>Research</i>	300	-
<i>Maintenance &amp; Security</i>	79	74
<i>Insurance - Building</i>	69	54

EUR '000

	2023	2022
<i>Car &amp; Transport expenses</i>	50	-
<i>Office Supplies</i>	24	111
<i>Recruitment Costs</i>	7	263
<i>Legal Expenses</i>	-	25
<i>Communications &amp; publications</i>	(52)	76
<i>Unrealised exchange rate losses</i>	-	-
<b>Total</b>	<b>11 490</b>	<b>6 899</b>

Other expenses consist of all other non-operational costs related to the general running of the agency. The negative expense concerning 'Communications & publications' (i.e. kEUR -52) refers to the accrued charges estimated for 2022, which were lower compared to the actual expenses paid in 2023.

The operating lease expenses relate to a leasing contract for the office in Bratislava and in Brussels. The Slovak government covers the rent for the first ten years of a forty-year lease agreement. The ten-years rent free period ends in 2030. Therefore, no amounts are foreseen to be paid in the following one to five years. An overview of the amounts to be committed and paid during the remaining term of this lease contract, including rent and related charges, is as follows:

EUR '000

	Future amounts to be paid			Total
	< 1 year	1- 5 years	> 5 years	
<i>Buildings</i>	32	-	8 524	8 556
<i>IT materials and other equipment</i>	-	-	-	-
<b>Total</b>	<b>32</b>	<b>-</b>	<b>8 524</b>	<b>8 556</b>

### 3.6. FINANCE COSTS

The heading comprises of interest expense on late payment.

EUR '000

	2023	2022
<i>Finance costs</i>	8	3

### 3.7. DEPRECIATION/AMORTISATION

Included under this heading are expenses related to depreciation/amortisation.

	2023	2022
<i>Amortisation of intangible fixed assets</i>	-	-
<i>Depreciation of tangible fixed assets</i>	359	296
<b>Total</b>		

## 4. OTHER SIGNIFICANT DISCLOSURES

### 4.1. OUTSTANDING COMMITMENTS NOT YET EXPENSED

The outstanding commitments not yet expensed comprise the budgetary RAL ('Reste à Liquidier') less related amounts that have been included as expenses in the current year's statement of financial performance. The RAL represents the open budgetary commitments for which payments and/or de-commitments have not yet been made. This is the normal consequence of the existence of multi-annual programmes.

	<i>EUR '000</i>	
	<b>31.12.2023</b>	<b>31.12.2022</b>
<i>Outstanding commitments not yet expensed</i>	19 558	18 073

### 4.2. SERVICES IN KIND

The offer of the government of the Slovak Republic to host the ELA included the provision of office space. On 27 July 2021, the ELA concluded an agreement for the sub-lease of office space, as well as parking spaces. The general provisions of the sub-lease agreement include an offer by the Slovak government to pay the rent for the first ten years of a forty year lease, together with a financial contribution of more than EUR 500 per square metre for the fit-out works and office furniture. For the purpose of these accounts, the total cost of the lease is divided across the entire lease period, including the rent free period. Even though there are no actual payments made in 2023, the average monthly charge is debited to expenses and is offset by a credit to the deferred rent account, which is a liability account. The terms of the sub-lease agreement also included an up-front payment by the European Labour Authority for the additional sub-rent related to fit out expenses. The total value of the fit-out premises has been capitalised and entered into the fixed assets.

### 4.3. RELATED PARTIES

The related parties of the ELA 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.

### 4.4. KEY MANAGEMENT ENTITLEMENTS

The Executive Director, 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.

	<b>31.12.2023</b>	<b>31.12.2022</b>
<i>Executive Director</i>	<i>AD 14</i>	<i>AD 14</i>

## **4.5. EVENTS AFTER THE BALANCE SHEET DATE**

At the date of transmission of these annual accounts, no material issues were reported that would require separate disclosure under this section. The annual accounts and related notes were prepared using the most recently available information and this is reflected in the information presented.

## **4.6. OTHER EVENTS**

There are no other events to be disclosed.



## 5. FINANCIAL RISK MANAGEMENT

### 5.1. TYPES OF RISK

**Market risk** is the risk that the fair value or future cashflows 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 an EU entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

### 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 ELA 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 lifetime of those receivables the ELA is not exposed to any significant credit risk.

### 5.4. LIQUIDITY RISK

The short term financial liabilities are 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 (kEUR), some financial data in the tables below may appear not to add-up.*

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# 1. BUDGETARY PRINCIPLES AND STRUCTURE

## 1.1. BUDGETARY PRINCIPLES

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

### **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 budget of ELA. 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 which is 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. A summary of the budget of the ELA and any amending budget of the ELA, as definitively adopted, shall be published in the Official Journal of the European Union within three months of their adoption. The budget and any amending budgets shall be published on ELA's internet site within four weeks of adoption and shall be transmitted for information to the European Parliament and the Council, to the Commission and the Court of Auditors.

## 1.2. STRUCTURE AND PRESENTATION OF THE BUDGET

ELA makes use of non-differentiated appropriations for its administrative expenditure and of differentiated appropriations for its operational expenditure.

Following the provisions of the ELA Financial Regulation, the budget accounts shall consist of a statement of revenue and a statement of expenditure. The budget is distributed in the following titles:

### **Title 1**

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

### **Title 2**

Budget lines relating to all infrastructure, equipment, meetings, studies, and miscellaneous administrative expenditure.

### **Title 3**

Budget lines providing for the implementation of the activities and tasks assigned to ELA in accordance with its establishing Regulation (EC) No 2019/1149 of the European Parliament and of the Council of 20 June 2019 repealing Council Regulation (EC) No 2016/344.

### **Title 4**

These are cancelled appropriations that are not implemented during the financial year and can be re-entered in the following three financial years. Therefore, the implementation rate of Title 4 will be always zero.

### **Assigned revenue budget lines**

These relate to the financing of specific items of expenditure. They can be external or internal assigned revenue.

## 2. RESULT OF THE IMPLEMENTATION OF THE BUDGET

		EUR '000	
	Title	2023	2022
<b>Revenue</b>		<b>27 749</b>	<b>26 428</b>
<i>of which:</i>			
European Union subsidy	2	27 721	26 397
Miscellaneous revenue	3	28	30
<b>Expenditure</b>		<b>(22 087)</b>	<b>(19 597)</b>
<i>of which:</i>			
Staff expenditure	1	(11 281)	(9 117)
Administrative expenditure	2	(1 103)	(872)
Operational expenditure	3	(9 704)	(9 608)
<b>Payment appropriations carried over to the following year</b>		<b>(5 487)</b>	<b>(9 458)</b>
<i>of which:</i>			
Staff expenditure	1	(827)	(2 060)
Administrative expenditure	2	(3 444)	(3 398)
Operational expenditure	3	(1 215)	(4 000)
<b>Cancellation of unused appropriations carried over from year n-1</b>		<b>757</b>	<b>1 175</b>
<b>Evolution of assigned revenue (B)-(A)</b>		<b>3</b>	<b>(30)</b>
Unused appropriations at the end of current year (A)		28	30
Unused appropriations at the end of previous year (B)		30	-
<b>Exchange rate differences</b>		<b>-</b>	<b>-</b>
<b>Budget result</b>		<b>(934)</b>	<b>(1 453)</b>

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

	EUR '000	
	2023	2022
<b>ECONOMIC RESULT OF THE YEAR</b>	<b>(7 390)</b>	<b>615</b>
<b>Adjustment for accrual items (items not in the budgetary result but included in the economic result)</b>		
<i>Adjustments for accrual cut-off (net)</i>	3 061	3 035
<i>Unpaid invoices at year end but booked in expenses</i>	360	67
<i>Depreciation, amortization and impairment of intangible and tangible assets</i>	359	296
<i>Recovery orders issued in the year and not yet cashed</i>	-	-
<i>Payments made from carry-over of payment appropriations</i>	8 671	2 685
<i>Adjustments for PF, transfer of assets and other income</i>	-	106
<i>Other individually immaterial</i>	-	-
<b>Adjustment for budgetary items (item included in the budgetary result but not in the economic result)</b>		
<i>Asset acquisitions (less unpaid amounts)</i>	(335)	(172)
<i>New pre-financing paid in the year and remaining open as at 31 December</i>	-	-
<i>New pre-financing received in the year and remaining open as at 31 December</i>	934	-
<i>Payment appropriations carried over to next year</i>	(5 514)	(3 338)
<i>Cancellation of unused carried over payment appropriations from previous year</i>	757	1 175
<i>Automatic Carry-Over of appropriations to 2023</i>	-	(5 459)
<i>Adjustment for carry-over of assigned revenue appropriations from previous year</i>	30	-
<b>BUDGET RESULT OF THE YEAR</b>	<b>934</b>	<b>(990)</b>

## 4. IMPLEMENTATION OF BUDGET REVENUE

### 4.1. Implementation of budget revenue – Title 1

EUR '000

	Item	Income appropriations		Entitlements established			Revenue				Out-standing
		Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	
		1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	
A-100	EC SUBSIDY	29 752	29 752	27 721	-	27 721	27 721	-	27 721	93%	-
Total Chapter A-10		29 752	29 752	29 721	-	27 721	27 721	-	27 721	93%	-
<b>Total Title A-1</b>		<b>29 752</b>	<b>29 752</b>	<b>29 721</b>	<b>-</b>	<b>27 721</b>	<b>27 721</b>	<b>-</b>	<b>27 721</b>	<b>93%</b>	<b>-</b>

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

EUR '000

	Item	Income appropriations		Entitlements established			Revenue				Out-standing
		Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	
		1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	
A-200	OTHER REVENUE ADMIN	-	-	28	-	28	28	-	28	-	-
Total Chapter A-20		-	-	28	-	28	28	-	28	-	-
<b>Total Title A-2</b>		<b>-</b>	<b>-</b>	<b>28</b>	<b>-</b>	<b>28</b>	<b>28</b>	<b>-</b>	<b>28</b>	<b>-</b>	<b>-</b>



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	Item	Income appropriations		Entitlements established			Revenue				Out-standing
		Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	
		1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10=5-8
<b>GRAND TOTAL</b>		<b>29 752</b>	<b>29 752</b>	<b>27 749</b>	<b>-</b>	<b>27 749</b>	<b>27 749</b>	<b>-</b>	<b>27 749</b>	<b>93%</b>	<b>-</b>

## 5. IMPLEMENTATION OF BUDGET EXPENDITURE

### 5.1. Breakdown & changes in commitment appropriations

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

EUR '000

	Item	Budget appropriations				Additional appropriations			Total appropr. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
A-1100	BASIC SALARIES AND ALLOWANCES - TA	6 405	-	(867)	5 538	-	-	-	5 538
A-1110	BASIC SALARIES AND ALLOWANCES - CA	780	-	12	792	-	-	-	792
A-1111	ALLOWANCES - SNES	3 300	-	(250)	3 050	-	-	-	3 050
A-1112	ALLOWANCES -TRAINEESHIPS	175	-	114	289	-	-	-	289
Total Chapter A-11		10 660	-	(992)	9 669	-	-	-	9 669
A-1200	RECRUITMENT EXPENSES	70	-	(50)	20	-	-	-	20
A-1202	INSTALLATION RESETTLEMENT	463	-	(240)	223	-	-	-	223
Total Chapter A-12		533	-	(290)	243	-	-	-	243
A-1300	MISSION EXPENSES	160	-	210	370	-	-	-	370
Total Chapter A-13		160	-	210	370	-	-	-	370
A-1400	MEDICAL SERVICES	80	-	210	290	-	-	-	290
A-1401	EARLY CHILDHOOD C SCHOOL	1 200	-	(120)	1 080	-	54	54	1 134
A-1402	OTHER SOCIAL	100	-	-	100	-	1	1	101

EUR '000

	Item	Budget appropriations				Additional appropriations			Total appropr. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
Total Chapter A-14		1 380	-	90	1 470	-	55	55	1 525
A-1501	TRAINING	328	-	-	328	-	-	-	328
Total Chapter A-15		328	-	-	328	-	-	-	328
A-1600	SLAS MOUS	185	-	245	430	-	-	-	430
A-1601	INTERIM STAFF	580	-	-	580	-	-	-	580
A-1602	OTHER EXT SERVICES	10	-	42	52	-	-	-	52
Total Chapter A-16		775	-	287	1 062	-	-	-	1 062
A-1700	RECEPTION EVENTS REPRESENTATION	80	-	(60)	20	-	-	-	20
Total Chapter A-17		80	-	(60)	20	-	-	-	20
<b>Total Title A-1</b>		<b>13 916</b>	<b>-</b>	<b>(755)</b>	<b>13 161</b>	<b>-</b>	<b>55</b>	<b>55</b>	<b>13 216</b>

## 5.1.2. Breakdown &amp; changes in commitment appropriations – Title 2

EUR '000

	Item	Budget appropriations				Additional appropriations			Total approp. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
A-2101	RENT	104	-	-	104	-	-	-	104
A-2102	MAINTENANCE AND SECURITY	253	-	(35)	217	-	-	-	217
Total Chapter A-21		357	-	(35)	321	-	-	-	321
A-2200	IT HARDWARE SW&SERVICES	267	-	1 365	1 632	-	-	-	1 632
A-2202	ELECTRONIC COMMUNICATION	1 350	-	(600)	750	-	-	-	750
A-2204	OTHER IT RELATED EXPENDITURE	800	-	-	800	-	-	-	800
Total Chapter A-22		2 417	-	765	3 182	-	-	-	3 182
A-2300	FURNITURE	20	-	75	95	-	-	-	95
A-2301	OTHER EXP RELATED TO MOVABLE PROPERTY	50	-	(40)	10	-	-	-	10
Total Chapter A-23		70	-	35	105	-	-	-	105
A-2400	SLAS	576	-	-	576	-	-	-	576
A-2401	STATIONERY	25	-	-	25	-	-	-	25
A-2402	OTHER ADMIN EXP	10	-	-	10	-	-	-	10
Total Chapter A-24		611	-	-	611	-	-	-	611
A-2500	POSTAGE & DELIVERY SERVICES	30	-	-	30	-	-	-	30
Total Chapter A-25		30	-	-	30	-	-	-	30
A-2600	MANAGEMENT BOARD	200	-	(200)	-	-	-	-	-
A-2601	STAKEHOLDER GROUP	45	-	(45)	-	-	-	-	-

EUR '000

	Item	Budget appropriations				Additional appropriations			Total appropr. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
A-2602	MEETINGS AT ELA FACILITIES	20	-	(10)	10	-	-	-	10
Total Chapter A-26		265	-	(255)	10	-	-	-	10
A-2700	INTERNAL COMMUNICATION	380	-	273	653	-	-	-	653
A-2701	EXTERNAL COMMUNICATION	250	-	(48)	202	-	-	-	202
Total Chapter A-27		630	-	225	855	-	-	-	855
A-2800	OTHER INFR AND OPERATING EXP	1 236	-	(735)	501	-	-	-	501
Total Chapter A-28		1 236	-	(735)	501	-	-	-	501
<b>Total Title A-2</b>		<b>5 615</b>	<b>-</b>	<b>-</b>	<b>5 615</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 615</b>

## 5.1.3. Breakdown &amp; changes in commitment appropriations – Title 3

EUR '000

	Item	Budget appropriations				Additional appropriations			Total apppr. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
B3-100	CONCERTED AND JOINT	1 650	-	(630)	1 020	-	-	-	1 020
B3-101	ANALYSIS AND RISK AS	750	-	532	1 282	-	-	-	1 282
B3-102	TACKING UNDECLARED W	1 350	-	(127)	1 223	-	-	-	1 223
Total Chapter B3-1		3 750	-	(224)	3 526	-	-	-	3 526
B3-200	COOPERATION - NATION	1 000	-	(93)	907	-	-	-	907
B3-201	CAPACITY BUILDING	1 525	-	318	1 843	-	-	-	1 843
B3-202	MEDIATION	475	-	(425)	50	-	-	-	50
Total Chapter B3-2		3 000	-	(200)	2 800	-	-	-	2 800
B3-300	EURES	11 187	-	(510)	10 677	-	3	3	10 680
B3-301	INFORMATION AND SERV	1 492	-	(592)	900	-	-	-	900
Total Chapter B3-3		12 679	-	(1 101)	11 577	-	3	3	11 580
B3-400	SOCIAL PARTNERS AND COMMITTEES	20	-	137	157	-	-	-	157
B3-401	GOVERNANCE AND POLICY COORDINATION	220	-	173	393	-	-	-	393
B3-402	COMMUNICATION AND AWARENESS RAISING CAMPAIGNS	773	-	1 705	2 479	-	-	-	2 479
B3-403	FACILITATION OF DIGITAL TOOLS SUPPORTING LABOUR MO	-	-	265	265	-	-	-	265
Total Chapter B3-4		1 013	-	2 281	3 294	-	-	-	3 294
<b>Total Title B0-3</b>		<b>20 442</b>	<b>-</b>	<b>755</b>	<b>21 197</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>21 200</b>

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EUR '000

	Item	Budget appropriations				Additional appropriations			Total appropr. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
<b>GRAND TOTAL</b>		<b>39 973</b>	<b>-</b>	<b>-</b>	<b>39 973</b>	<b>-</b>	<b>58</b>	<b>58</b>	<b>40 031</b>

## 5.2. Breakdown & changes in payment appropriations

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

EUR '000

	Item	Budget appropriations				Additional appropriations			Total appropr. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
A-1100	BASIC SALARIES AND ALLOWANCES - TA	6 405	-	(867)	5 538	-	-	-	5 538
A-1110	BASIC SALARIES AND ALLOWANCES - CA	780	-	12	792	-	-	-	792
A-1111	ALLOWANCES - SNES	3 300	-	(250)	3 050	-	-	-	3 050
A-1112	ALLOWANCES -TRAINEESHIPS	175	-	114	289	-	-	-	289
Total Chapter A-11		10 660	-	(992)	9 669	-	-	-	9 669
A-1200	RECRUITMENT EXPENSES	70	-	(50)	20	-	-	-	20
A-1202	INSTALLATION RESETTLEMENT	463	-	(240)	223	-	-	-	223
Total Chapter A-12		533	-	(290)	243	-	-	-	243
A-1300	MISSION EXPENSES	160	-	210	370	-	-	-	370
Total Chapter A-13		160	-	210	370	-	-	-	370
A-1400	MEDICAL SERVICES	80	-	210	290	14	-	14	304
A-1401	EARLY CHILDHOOD C SCHOOL	1 200	-	(120)	1 080	-	54	54	1 134
A-1402	OTHER SOCIAL	100	-	-	100	333	1	334	434
Total Chapter A-14		1 380	-	90	1 470	347	55	402	1 872
A-1501	TRAINING	328	-	-	328	467	0	467	795



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EUR '000

	Item	Budget appropriations				Additional appropriations			Total appropr. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
Total Chapter A-15		328	-	-	328	467	-	467	795
A-1600	SLAS MOUS	185	-	245	430	-	-	-	430
A-1601	INTERIM STAFF	580	-	-	580	1 186	-	1 186	1 766
A-1602	OTHER EXT SERVICES	10	-	42	52	-	-	-	52
Total Chapter A-16		775	-	287	1 062	1 186	-	1 186	2 247
A-1700	RECEPTION EVENTS REPRESENTATION	80	-	(60)	20	30	-	30	50
Total Chapter A-17		80	-	(60)	20	30	-	30	50
<b>Total Title A-1</b>		<b>13 916</b>	<b>-</b>	<b>(755)</b>	<b>13 161</b>	<b>2 030</b>	<b>55</b>	<b>2 085</b>	<b>15 246</b>

## 5.2.2. Breakdown &amp; changes in payment appropriations – Title 2

EUR '000

	Item	Budget appropriations				Additional appropriations			Total approp. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
A-2101	RENT	104	-	-	104	-	-	-	104
A-2102	MAINTENANCE AND SECURITY	253	-	(35)	217	32	-	32	249
Total Chapter A-21		357	-	(35)	321	32	-	32	353
A-2200	IT HARDWARE SW&SERVICES	267	-	1 365	1 632	708	-	708	2 340
A-2202	ELECTRONIC COMMUNICATION	1 350	-	(600)	750	466	-	466	1 216
A-2204	OTHER IT RELATED EXPENDITURE	800	-	-	800	817	-	817	1 617
Total Chapter A-22		2 417	-	765	3 182	1 992	-	1 992	5 174
A-2300	FURNITURE	20	-	75	95	34	-	34	129
A-2301	OTHER EXP RELATED TO MOVABLE PROPERTY	50	-	(40)	10	-	-	-	10
Total Chapter A-23		70	-	35	105	34	-	34	139
A-2400	SLAS	576	-	-	576	93	-	93	669
A-2401	STATIONERY	25	-	-	25	8	-	8	33
A-2402	OTHER ADMIN EXP	10	-	-	10	77	-	77	87
Total Chapter A-24		611	-	-	611	177	-	177	788
A-2500	POSTAGE & DELIVERY SERVICES	30	-	-	30	7	-	7	37
Total Chapter A-25		30	-	-	30	7	-	7	37

EUR '000

	Item	Budget appropriations				Additional appropriations			Total appopr. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
A-2600	MANAGEMENT BOARD	200	-	(200)	-	135	-	135	135
A-2601	STAKEHOLDER GROUP	45	-	(45)	-	42	-	42	42
A-2602	MEETINGS AT ELA FACILITIES	20	-	(10)	10	9	-	9	19
Total Chapter A-26		265	-	(255)	10	186	-	186	196
A-2700	INTERNAL COMMUNICATION	380	-	273	653	155	-	155	808
A-2701	EXTERNAL COMMUNICATION	250	-	(48)	202	499	-	499	701
Total Chapter A-27		630	-	225	855	654	-	654	1 509
A-2800	OTHER INFR AND OPERATING EXP	1 236	-	(735)	501	317	-	317	817
Total Chapter A-28		1 236	-	(735)	501	317	-	317	817
<b>Total Title A-2</b>		<b>5 615</b>	<b>-</b>	<b>-</b>	<b>5 615</b>	<b>3 398</b>	<b>-</b>	<b>3 398</b>	<b>9 013</b>

## 5.2.3. Breakdown &amp; changes in payment appropriations – Title 3

EUR '000

	Item	Budget appropriations				Additional appropriations			Total apppr. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
B3-100	CONCERTED AND JOINT	825	-	9	834	-	-	-	834
B3-101	ANALYSIS AND RISK AS	375	-	316	691	-	-	-	691
B3-102	TACKING UNDECLARED W	675	-	117	792	550	-	550	1 342
Total Chapter B3-1		1 875	-	442	2 317	550	-	550	2 867
B3-200	COOPERATION - NATION	500	-	264	764	-	-	-	764
B3-201	CAPACITY BUILDING	763	-	(91)	671	310	-	310	981
B3-202	MEDIATION	238	-	50	287	-	-	-	287
Total Chapter B3-2		1 500	-	223	1 723	310	-	310	2 033
B3-300	EURES	5 594	-	(991)	4 603	3 140	3	3 143	7 746
B3-301	INFORMATION AND SERV	746	-	47	792	-	-	-	792
Total Chapter B3-3		6 339	-	(944)	5 395	3 140	3	3 143	8 538
B3-400	SOCIAL PARTNERS AND COMMITTEES	10	-	69	79	-	-	-	79
B3-401	GOVERNANCE AND POLICY COORDINATION	110	-	124	234	-	-	-	234
B3-402	COMMUNICATION AND AWARENESS RAISING CAMPAIGNS	387	-	842	1 229	-	-	-	1 229
Total Chapter B3-4		507	-	1 035	1 542	-	-	-	1 542
<b>Total Title B0-3</b>		<b>10 221</b>	<b>-</b>	<b>755</b>	<b>10 976</b>	<b>4 000</b>	<b>3</b>	<b>4 003</b>	<b>14 979</b>

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EUR '000

	Item	Budget appropriations				Additional appropriations			Total appropr. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
<b>GRAND TOTAL</b>		<b>29 752</b>	-	-	<b>29 752</b>	<b>9 428</b>	<b>58</b>	<b>9 486</b>	<b>39 239</b>

## 5.3. Implementation of commitment appropriations

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

EUR '000

	Item	Total approp. available	Commitments made					Appropriations carried over to 2024			Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
A-1100	BASIC SALARIES AND ALLOWANCES - TA	5 538	5 536	-	-	5 536	100 %	-	-	-	2	-	-	2
A-1110	BASIC SALARIES AND ALLOWANCES - CA	792	711	-	-	711	90 %	-	-	-	81	-	-	81
A-1111	ALLOWANCES - SNES	3 050	2 760	-	-	2 760	90 %	-	-	-	290	-	-	290
A-1112	ALLOWANCES - TRAINEESHIPS	289	287	-	-	287	100 %	-	-	-	1	-	-	1
Total Chapter A-11		9 669	9 294	-	-	9 294	96 %	-	-	-	374	-	-	374
A-1200	RECRUITMENT EXPENSES	20	7	-	-	7	33 %	-	-	-	13	-	-	13
A-1202	INSTALLATION RESETTLEMENT	223	219	-	-	219	98 %	-	-	-	4	-	-	4
Total Chapter A-12		243	226	-	-	226	93 %	-	-	-	17	-	-	17
A-1300	MISSION EXPENSES	370	370	-	-	370	100 %	-	-	-	-	-	-	-
Total Chapter A-13		370	370	-	-	370	100 %	-	-	-	-	-	-	-

EUR '000

	Item	Total approp. available	Commitments made					Appropriations carried over to 2024			Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
A-1400	MEDICAL SERVICES	290	84	-	-	84	29 %	-	-	-	206	-	-	206
A-1401	EARLY CHILDHOOD C SCHOOL	1 134	949	-	-	949	84 %	24	-	24	131	-	30	161
A-1402	OTHER SOCIAL	101	48	-	-	48	48 %	1	-	1	52	-	-	52
Total Chapter A-14		1 525	1 081	-	-	1 081	71 %	25	-	25	389	-	30	419
A-1501	TRAINING	328	178	-	-	178	54 %	-	-	-	150	-	-	150
Total Chapter A-15		328	178	-	-	178	54 %	-	-	-	150	-	-	150
A-1600	SLAS MOUS	430	327	-	-	327	76 %	-	-	-	103	-	-	103
A-1601	INTERIM STAFF	580	572	-	-	572	99 %	-	-	-	8	-	-	8
A-1602	OTHER EXT SERVICES	52	51	-	-	51	99 %	-	-	-	1	-	-	1
Total Chapter A-16		1 062	949	-	-	949	89 %	-	-	-	112	-	-	112
A-1700	RECEPTION EVENTS REPRESENTATION	20	9	-	-	9	47 %	-	-	-	11	-	-	11
Total Chapter A-17		20	9	-	-	9	47 %	-	-	-	11	-	-	11
<b>Total Title A-1</b>		<b>13 216</b>	<b>12 108</b>	<b>-</b>	<b>-</b>	<b>12 108</b>	<b>92 %</b>	<b>25</b>	<b>-</b>	<b>25</b>	<b>1 053</b>	<b>-</b>	<b>30</b>	<b>1 083</b>

## 5.3.2. Implementation of commitment appropriations - Title 2

EUR '000

	Item	Total approp. available	Commitments made					Appropriations carried over to 2024			Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
A-2101	RENT	104	53	0	0	53	51 %	0	0	0	51	0	0	51
A-2102	MAINTENANCE AND SECURITY	217	154	0	0	154	71 %	0	0	0	63	0	0	63
Total Chapter A-21		321	207	0	0	207	64 %	0	0	0	115	0	0	115
A-2200	IT HARDWARE SW&SERVICES	1 632	1 608	0	0	1 608	99 %	0	0	0	24	0	0	24
A-2202	ELECTRONIC COMMUNICATION	750	335	0	0	335	45 %	0	0	0	415	0	0	415
A-2204	OTHER IT RELATED EXPENDITURE	800	738	0	0	738	92 %	0	0	0	62	0	0	62
Total Chapter A-22		3 182	2 681	0	0	2 681	84 %	0	0	0	501	0	0	501
A-2300	FURNITURE	95	92	0	0	92	97 %	0	0	0	3	0	0	3
A-2301	OTHER EXP RELATED TO MOVABLE PROPERTY	10	4	0	0	4	44 %	0	0	0	6	0	0	6
Total Chapter A-23		105	96	0	0	96	92 %	0	0	0	9	0	0	9
A-2400	SLAS	576	369	0	0	369	64 %	0	0	0	207	0	0	207
A-2401	STATIONERY	25	21	0	0	21	84 %	0	0	0	4	0	0	4



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	Item	Total approp. available	Commitments made					Appropriations carried over to 2024			Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
A-2402	OTHER ADMIN EXP	10	4	-	-	4	41 %	-	-	-	6	-	-	6
Total Chapter A-24		611	394	-	-	394	65 %	-	-	-	217	-	-	217
A-2500	POSTAGE & DELIVERY SERVICES	30	7	-	-	7	24 %	-	-	-	23	-	-	23
Total Chapter A-25		30	7	-	-	7	24 %	-	-	-	23	-	-	23
A-2602	MEETINGS AT ELA FACILITIES	10	3	-	-	3	25 %	-	-	-	7	-	-	7
Total Chapter A-26		10	3	-	-	3	25 %	-	-	-	7	-	-	7
A-2700	INTERNAL COMMUNICATI ON	653	609	-	-	609	93 %	-	-	-	44	-	-	44
A-2701	EXTERNAL COMMUNICATI ON	202	65	-	-	65	32 %	-	-	-	137	-	-	137
Total Chapter A-27		855	675	-	-	675	79 %	-	-	-	180	-	-	180
A-2800	OTHER INFR AND OPERATING EXP	501	485	-	-	485	97 %	-	-	-	15	-	-	15
Total Chapter A-28		501	485	-	-	485	97 %	-	-	-	15	-	-	15
<b>Total Title A-2</b>		<b>5 615</b>	<b>4 547</b>	<b>-</b>	<b>-</b>	<b>4 547</b>	<b>81 %</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 068</b>	<b>-</b>	<b>-</b>	<b>1 068</b>

## 5.3.3. Implementation of commitment appropriations - Title 3

EUR '000

	Item	Total approp. available	Commitments made					Appropriations carried over to 2024			Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
B3-100	CONCERTED AND JOINT	1 020	1 017	-	-	1 017	100 %	-	-	-	4	-	-	4
B3-101	ANALYSIS AND RISK AS	1 282	1 281	-	-	1 281	100 %	-	-	-	2	-	-	2
B3-102	TACKING UNDECLARED W	1 223	1 222	-	-	1 222	100 %	-	-	-	1	-	-	1
Total Chapter B3-1		3 526	3 519	-	-	3 519	100 %	-	-	-	7	-	-	7
B3-200	COOPERATION - NATION	907	853	-	-	853	94 %	-	-	-	55	-	-	55
B3-201	CAPACITY BUILDING	1 843	1 843	-	-	1 843	100 %	-	-	-	0	-	-	-
B3-202	MEDIATION	50	49	-	-	49	99 %	-	-	-	1	-	-	1
Total Chapter B3-2		2 800	2 744	-	-	2 744	98 %	-	-	-	55	-	-	55
B3-300	EURES	10 680	10 677	-	-	10 677	100 %	3	-	3	-	-	-	-
B3-301	INFORMATION AND SERV	900	632	-	-	632	70 %	-	-	-	268	-	-	268
Total Chapter B3-3		11 580	11 309	-	-	11 309	98 %	3	-	3	268	-	-	268
B3-400	SOCIAL PARTNERS AND COMMITTEES	157	157	-	-	157	100 %	-	-	-	-	-	-	-

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	Item	Total approp. available	Commitments made					Appropriations carried over to 2024			Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
B3-401	GOVERNANCE AND POLICY COORDINATION	393	375	-	-	375	95 %	-	-	-	18	-	-	18
B3-402	COMMUNICATION AND AWARENESS RAISING CAMPAIGNS	2 479	2 436	-	-	2 436	98 %	-	-	-	43	-	-	43
B3-403	FACILITATION OF DIGITAL TOOLS SUPPORTING LABOUR MO	265	265	-	-	265	100 %	-	-	-	0	-	-	0
Total Chapter B3-4		3 294	3 234	-	-	3 234	98 %	-	-	-	60	-	-	60
<b>Total Title B0-3</b>		<b>21 200</b>	<b>20 806</b>	-	-	<b>20 806</b>	<b>98 %</b>	<b>3</b>	-	<b>3</b>	<b>391</b>	-	-	<b>391</b>
<b>GRAND TOTAL</b>		<b>40 031</b>	<b>37 462</b>	-	-	<b>37 462</b>	<b>94 %</b>	<b>28</b>	-	<b>28</b>	<b>2 511</b>	-	<b>30</b>	<b>2 542</b>

## 5.4. Implementation of payment appropriations

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

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	Item	Total approp. availab.	Payments made					Appropriations carried over to 2024				Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
A-1100	BASIC SALARIES AND ALLOWANCES - TA	5 538	5 536	-	-	5 536	100 %	-	-	-	-	2	-	-	2
A-1110	BASIC SALARIES AND ALLOWANCES - CA	792	711	-	-	711	90 %	-	-	-	-	81	-	-	81
A-1111	ALLOWANCES - SNES	3 050	2 760	-	-	2 760	90 %	-	-	-	-	290	-	-	290
A-1112	ALLOWANCES - TRAINEESHIPS	289	287	-	-	287	100 %	-	-	-	-	1	-	-	1
Total Chapter A-11		9 669	9 294	-	-	9 294	96 %	-	-	-	-	374	-	-	374
A-1200	RECRUITMENT EXPENSES	20	6	-	-	6	28 %	1	-	-	1	13	-	-	13
A-1202	INSTALLATION RESETTLEMENT	223	219	-	-	219	98 %	-	-	-	-	4	-	-	4
Total Chapter A-12		243	225	-	-	225	92 %	1	-	-	1	17	-	-	17
A-1300	MISSION EXPENSES	370	281	-	-	281	76 %	89	-	-	89	-	-	-	-
Total Chapter A-13		370	281	-	-	281	76 %	89	-	-	89	-	-	-	-
A-1400	MEDICAL SERVICES	304	84	-	-	92	30 %	-	-	-	-	206	-	-	212

	Item	Total approp. availab.	Payments made					Appropriations carried over to 2024				Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
A-1401	EARLY CHILDHOOD C SCHOOL	1 134	944	-	-	944	83 %	5	-	24	29	131	-	30	161
A-1402	OTHER SOCIAL	434	19	277	-	296	68 %	29	-	1	29	52	56	-	108
Total Chapter A-14		1 872	1 048	285	-	1 333	71 %	34	-	25	58	389	62	30	481
A-1501	TRAINING	795	99	355	-	453	57 %	80	-	-	80	150	113	-	262
Total Chapter A-15		795	99	355	-	453	57 %	80	-	-	80	150	113	-	262
A-1600	SLAS MOUS	430	306	-	-	306	71 %	21	-	-	21	103	-	-	103
A-1601	INTERIM STAFF	1 766	22	1 073	-	1 095	62 %	550	-	-	550	8	113	-	121
A-1602	OTHER EXT SERVICES	52	-	-	-	-	0 %	51	-	-	51	1	-	-	1
Total Chapter A-16		2 247	327	1 073	-	1 401	62 %	622	-	-	622	112	113	-	225
A-1700	RECEPTION EVENTS REPRESENTATION	50	7	29	-	37	74 %	2	-	-	2	11	-	-	11
Total Chapter A-17		50	7	29	-	37	74 %	2	-	-	2	11	-	-	11
<b>Total Title A-1</b>		<b>15 246</b>	<b>11 281</b>	<b>1 743</b>	<b>-</b>	<b>13 023</b>	<b>85 %</b>	<b>827</b>	<b>-</b>	<b>25</b>	<b>852</b>	<b>1 053</b>	<b>288</b>	<b>30</b>	<b>1 371</b>

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## 5.4.2. Implementation of payment appropriations - Title 2

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	Item	Total approp. availab.	Payments made					Appropriations carried over to 2024				Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
A-2101	RENT	104	-	-	-	-	0 %	53	-	-	53	51	-	-	51
A-2102	MAINTENANCE AND SECURITY	249	100	22	-	123	49 %	54	-	-	54	63	9	-	73
Total Chapter A-21		353	100	22	-	123	35 %	106	-	-	106	115	9	-	124
A-2200	IT HARDWARE SW&SERVICES	2 340	276	704	-	979	42 %	1 332	-	-	1 332	24	4	-	29
A-2202	ELECTRONIC COMMUNICATION	1 216	106	434	-	540	44 %	229	-	-	229	415	32	-	448
A-2204	OTHER IT RELATED EXPENDITURE	1 617	145	817	-	962	59 %	593	-	-	593	62	-	-	62
Total Chapter A-22		5 174	526	1 955	-	2 482	48 %	2 155	-	-	2 155	501	37	-	538
A-2300	FURNITURE	129	5	34	-	39	30 %	87	-	-	87	3	-	-	3
A-2301	OTHER EXP RELATED TO MOVABLE PROPERTY	10	4	-	-	4	43 %	-	-	-	-	6	-	-	6
Total Chapter A-23		139	9	34	-	43	31 %	87	-	-	87	9	-	-	9
A-2400	SLAS	669	369	93	-	462	69 %	0	-	-	0	207	-	-	207
A-2401	STATIONERY	33	15	8	-	23	70 %	6	-	-	6	4	-	-	4
A-2402	OTHER ADMIN EXP	87	4	51	-	55	63 %	0	-	-	0	6	26	-	32
Total Chapter A-24		788	389	151	-	540	68 %	6	-	-	6	217	26	-	243

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	Item	Total approp. availab.	Payments made					Appropriations carried over to 2024				Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
A-2500	POSTAGE & DELIVERY SERVICES	37	3	3	-	6	15 %	5	-	-	5	23	4	-	27
Total Chapter A-25		37	3	3	-	6	15 %	5	-	-	5	23	4	-	27
A-2600	MANAGEMENT BOARD	135	-	23	-	23	17 %	-	-	-	-	-	112	-	112
A-2601	STAKEHOLDER GROUP	42	-	21	-	21	50 %	-	-	-	-	-	21	-	21
A-2602	MEETINGS AT ELA FACILITIES	19	3	0	-	3	16 %	-	-	-	-	7	9	-	16
Total Chapter A-26		196	3	45	-	47	24 %	-	-	-	-	7	141	-	149
A-2700	INTERNAL COMMUNICATION	808	65	98	-	162	20 %	545	-	-	545	44	57	-	101
A-2701	EXTERNAL COMMUNICATION	701	9	486	-	495	71 %	57	-	-	57	137	13	-	150
Total Chapter A-27		1 509	73	584	-	657	44 %	601	-	-	601	180	70	-	251
A-2800	OTHER INFR AND OPERATING EXP	817	-	257	-	257	31 %	485	-	-	485	15	60	-	75
Total Chapter A-28		817	-	257	-	257	31 %	485	-	-	485	15	60	-	75
<b>Total Title A-2</b>		<b>9 013</b>	<b>1 103</b>	<b>3 050</b>	<b>-</b>	<b>4 153</b>	<b>46 %</b>	<b>3 444</b>	<b>-</b>	<b>-</b>	<b>3 444</b>	<b>1 068</b>	<b>348</b>	<b>-</b>	<b>1 415</b>

## 5.4.3. Implementation of payment appropriations - Title 3

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	Item	Total approp. availab.	Payments made					Appropriations carried over to 2024				Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
			2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
B3-100	CONCERTED AND JOINT	834	818	-	-	818	98 %	-	-	-	-	15	-	-	15
B3-101	ANALYSIS AND RISK AS	691	669	-	-	669	97 %	-	-	-	-	22	-	-	22
B3-102	TACKING UNDECLARED W	1 342	792	535	-	1 327	99 %	-	-	-	-	-	15	-	15
Total Chapter B3-1		2 867	2 279	535	-	2 815	98 %	-	-	-	-	37	15	-	52
B3-200	COOPERATION - NATION	764	679	-	-	679	89 %	-	85	-	85	-	-	-	-
B3-201	CAPACITY BUILDING	981	671	310	-	981	100 %	-	-	-	-	-	-	-	-
B3-202	MEDIATION	287	252	-	-	252	88 %	-	35	-	35	1	-	-	1
Total Chapter B3-2		2 033	1 602	310	-	1 912	94 %	-	120	-	120	1	-	-	1
B3-300	EURES	7 746	4 116	3 033	-	7 150	92 %	-	486	3	489	-	107	-	107
B3-301	INFORMATION AND SERV	792	775	-	-	775	98 %	-	-	-	-	18	-	-	18
Total Chapter B3-3		8 538	4 891	3 033	-	7 924	93 %	-	486	3	489	18	107	-	125
B3-400	SOCIAL PARTNERS AND COMMITTEES	79	8	-	-	8	10 %	-	70	-	70	-	-	-	-
B3-401	GOVERNANCE AND POLICY COORDINATION	234	67	-	-	67	29 %	-	167	-	167	-	-	-	-



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	Item	Total approp. availab.	Payments made					Appropriations carried over to 2024				Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
			1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13
B3-402	COMMUNICATION AND AWARENESS RAISING CAMPAIGNS	1 229	856	-	-	856	70 %	-	372	-	372	1	-	-	1
Total Chapter B3-4		1 542	931	-	-	931	60 %	-	609	-	609	1	-	-	1
<b>Total Title B0-3</b>		<b>14 979</b>	<b>9 704</b>	<b>3 878</b>	<b>-</b>	<b>13 582</b>	<b>91 %</b>	<b>-</b>	<b>1 215</b>	<b>3</b>	<b>1 218</b>	<b>57</b>	<b>122</b>	<b>-</b>	<b>179</b>
<b>GRAND TOTAL</b>		<b>39 239</b>	<b>22 087</b>	<b>8 671</b>	<b>-</b>	<b>30 759</b>	<b>78 %</b>	<b>4 272</b>	<b>1 215</b>	<b>28</b>	<b>5 514</b>	<b>2 178</b>	<b>757</b>	<b>30</b>	<b>2 966</b>

## 6. OUTSTANDING COMMITMENTS

### 6.1. Outstanding commitments – Title 1

EUR '000

	Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
		Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstanding at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
A-1100	BASIC SALARIES AND ALLOWANCES - TA	-	-	-	-	5 536	5 536	-	-	-
A-1110	BASIC SALARIES AND ALLOWANCES - CA	-	-	-	-	711	711	-	-	-
A-1111	ALLOWANCES - SNES	-	-	-	-	2 760	2 760	-	-	-
A-1112	ALLOWANCES -TRAINEESHIPS	-	-	-	-	287	287	-	-	-
Total Chapter A-11		-	-	-	-	9 294	9 294	-	-	-
A-1200	RECRUITMENT EXPENSES	-	-	-	-	7	6	-	1	1
A-1202	INSTALLATION RESETTLEMENT	-	-	-	-	219	219	-	-	-
Total Chapter A-12		-	-	-	-	226	225	-	1	1
A-1300	MISSION EXPENSES	-	-	-	-	370	281	-	89	89
Total Chapter A-13		-	-	-	-	370	281	-	89	89
A-1400	MEDICAL SERVICES	14	(6)	8	-	84	84	-	-	-
A-1401	EARLY CHILDHOOD C SCHOOL	-	-	-	-	949	944	-	5	5
A-1402	OTHER SOCIAL	333	(56)	277	-	48	19	-	29	29

EUR '000

		Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
Item		Commitm. carried for- ward from pre- vious year	Decommit. Revaluation Cancel- lations	Pay- ments	Total	Commit- ments made during the year	Pay- ments	Cancel- lation of commit. which cannot be carried forward	Commit. outstand- ing at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	
Total Chapter A-14		347	(62)	285	-	1 081	1 048	-	34	34
A-1501	TRAINING	467	(113)	355	-	178	99	-	80	80
Total Chapter A-15		467	(113)	355	-	178	99	-	80	80
A-1600	SLAS MOUS	-	-	-	-	327	306	-	21	21
A-1601	INTERIM STAFF	1 186	(113)	1 073	-	572	22	-	550	550
A-1602	OTHER EXT SERVICES	-	-	-	-	51	-	-	51	51
Total Chapter A-16		1 186	(113)	1 073	-	949	327	-	622	622
A-1700	RECEPTION EVENTS REPRESENTATION	30	-	29	-	9	7	-	2	2
Total Chapter A-17		30	-	29	-	9	7	-	2	2
<b>Total Title A-1</b>		<b>2 030</b>	<b>(288)</b>	<b>1 743</b>	<b>-</b>	<b>12 108</b>	<b>11 281</b>	<b>-</b>	<b>827</b>	<b>827</b>

## 6.2. Outstanding commitments – Title 2

EUR '000

		Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
	Item	Commitm. carried for- ward from pre- vious year	Decommit. Revaluation Cancel- lations	Pay- ments	Total	Commit- ments made during the year	Pay- ments	Cancel- lation of commit. which cannot be carried forward	Commit. outstand- ing at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
A-2101	RENT	-	-	-	-	53	-	-	53	53
A-2102	MAINTENANCE AND SECURITY	32	(9)	22	-	154	100	-	54	54
Total Chapter A-21		32	(9)	22	-	207	100	-	106	106
A-2200	IT HARDWARE SW&SERVICES	708	(4)	704	-	1 608	276	-	1 332	1 332
A-2202	ELECTRONIC COMMUNICATION	466	(32)	434	-	335	106	-	229	229
A-2204	OTHER IT RELATED EXPENDITURE	817	-	817	-	738	145	-	593	593
Total Chapter A-22		1 992	(37)	1 955	-	2 681	526	-	2 155	2 155
A-2300	FURNITURE	34	-	34	-	92	5	-	87	87
A-2301	OTHER EXP RELATED TO MOVABLE PROPERTY	-	-	-	-	4	4	-	-	-
Total Chapter A-23		34	-	34	-	96	9	-	87	87
A-2400	SLAS	93	-	93	-	369	369	-	-	-
A-2401	STATIONERY	8	-	8	-	21	15	-	6	6
A-2402	OTHER ADMIN EXP	77	(26)	51	-	4	4	-	-	-
Total Chapter A-24		177	(26)	151	-	394	389	-	6	6

EUR '000

		Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
	Item	Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstanding at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
A-2500	POSTAGE & DELIVERY SERVICES	7	(4)	3	-	7	3	-	5	5
Total Chapter A-25		7	(4)	3	-	7	3	-	5	5
A-2600	MANAGEMENT BOARD	135	(112)	23	-	-	-	-	-	-
A-2601	STAKEHOLDER GROUP	42	(21)	21	-	-	-	-	-	-
A-2602	MEETINGS AT ELA FACILITIES	9	(9)	-	-	3	3	-	-	-
Total Chapter A-26		186	(141)	45	-	3	3	-	-	-
A-2700	INTERNAL COMMUNICATION	155	(57)	98	-	609	65	-	545	545
A-2701	EXTERNAL COMMUNICATION	499	(13)	486	-	65	9	-	57	57
Total Chapter A-27		654	(70)	584	-	675	73	-	601	601
A-2800	OTHER INFR AND OPERATING EXP	317	(60)	257	-	485	-	-	485	485
Total Chapter A-28		317	(60)	257	-	485	-	-	485	485
<b>Total Title A-2</b>		<b>3 398</b>	<b>(348)</b>	<b>3 050</b>	<b>-</b>	<b>4 547</b>	<b>1 103</b>	<b>-</b>	<b>3 444</b>	<b>3 444</b>

### 6.3. Outstanding commitments – Title 3

EUR '000

	Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
		Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstand-ing at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
B3-100	CONCERTED AND JOINT	1 206	(181)	599	426	1 017	219	-	797	1 223
B3-101	ANALYSIS AND RISK AS	431	(11)	420	-	1 281	250	-	1 031	1 031
B3-102	TACKING UNDECLARED W	1 044	(38)	964	42	1 222	363	-	859	901
Total Chapter B3-1		2 681	(231)	1 983	467	3 519	832	-	2 688	3 155
B3-200	COOPERATION - NATION	536	(23)	513	-	853	166	-	686	686
B3-201	CAPACITY BUILDING	1 181	(57)	907	217	1 843	74	-	1 768	1 985
B3-202	MEDIATION	253	(1)	251	-	49	-	-	49	49
Total Chapter B3-2		1 969	(81)	1 671	217	2 744	240	-	2 504	2 720
B3-300	EURES	14 541	(1 263)	7 011	6 267	10 677	139	-	10 538	16 805
B3-301	INFORMATION AND SERV	837	(97)	551	190	632	224	-	407	597
Total Chapter B3-3		15 378	(1 360)	7 561	6 457	11 309	363	-	10 946	17 403
B3-400	SOCIAL PARTNERS AND COMMITTEES	-	-	-	-	157	8	-	149	149
B3-401	GOVERNANCE AND POLICY COORDINATION	51	(6)	44	-	375	23	-	352	352
B3-402	COMMUNICATION AND AWARENESS RAISING CAMPAIGNS	874	(16)	558	300	2 436	298	-	2 138	2 438

EUR '000

		Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
	Item	Commitm. carried for- ward from pre- vious year	Decommit. Revaluation Cancel- lations	Pay- ments	Total	Commit- ments made during the year	Pay- ments	Cancel- lation of commit. which cannot be carried forward	Commit. outstand- ing at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
B3-403	FACILITATION OF DIGITAL TOOLS SUPPORTING LABOUR MO	-	-	-	-	265	-	-	265	265
Total Chapter B3-4		924	(22)	602	300	3 234	329	-	2 905	3 204
<b>Total Title B0-3</b>		<b>20 952</b>	<b>(1 694)</b>	<b>11 818</b>	<b>7 440</b>	<b>20 806</b>	<b>1 764</b>	<b>-</b>	<b>19 042</b>	<b>26 482</b>
<b>GRAND TOTAL</b>		<b>26 381</b>	<b>(2 330)</b>	<b>16 610</b>	<b>7 440</b>	<b>37 462</b>	<b>14 148</b>	<b>-</b>	<b>23 314</b>	<b>30 754</b>

## 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.

### **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.