



Final Annual Accounts

Financial year 2012

Vilnius, April 2013

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1 Introduction

Subject: European Institute for Gender Equality's 2012 Annual accounts

Attachment: European Institute for Gender Equality's 2012 Annual accounts

The European Institute for Gender Equality (EIGE) is a regulatory agency of the European Union, which has been given specific objectives related to contribution and strengthening of the promotion of gender equality.

The Institute was established to contribute to and strengthen the promotion of gender equality, including gender mainstreaming in all EU policies and the resulting national policies, and the fight against discrimination based on sex, and to raise EU citizens' awareness of gender equality by providing technical assistance to the EU institutions and the authorities of the Member States, which cannot be sufficiently achieved by the Member States and can therefore, by reason of the scale of the action, be better achieved at EU level, the EU may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty. In accordance with the principle of proportionality, as set out in that Article, this Regulation does not go beyond what is necessary to achieve those objectives.

The Institute shall collect, analyse and disseminate relevant objective, comparable and reliable information as regards gender equality, including results from research and best practice. The Institute shall set up and coordinate a European Network on Gender Equality, involving the centres, bodies, organisations and experts dealing with gender equality and gender mainstreaming.

The Institute shall make information on gender mainstreaming available to public and private organisations; and provide information to the EU Institutions on gender equality and gender mainstreaming in the accession and candidate countries.

The Institute shall publish an annual report on its activities.

The objectives of financial statements are to provide information about the financial position, performance and cash flows of EIGE.

The financial statements have been prepared according to the accounting rules adopted by the European Commission's accountant, following the principles of accrual-based accountancy where the economic outturn, balance and cash flow are concerned.

The general accounts are accrual accounts which mean that the effects of transactions and other events are recognised when those transactions or events occur (and not only when cash or its equivalent is received or paid). They are based on the IPSAS (International Public Sector Accounting Standards). The general accounts allow for the preparation of the financial statements as they show all revenues and expenses for the financial year and are designed to establish the financial position in the form of a balance sheet at 31 December.

The budget execution is prepared on the basis of a modified cash accounting. In cash accounting system, payments made and revenue received are recorded. Modified cash accounts means that payment appropriations carried over are also recorded. They are used to produce the budgetary outturn account and reports on budget implementation.

These provisions lead to discrepancies between the general accounts and the budget accounts.

The accounting policies have been applied consistently throughout the period.

According to Article 82 of EIGE Financial Regulation, EIGE's Accounting Officer shall send to the Commission's Accounting Officer and the Court of Auditors by no later than 1st of March of the following year its provisional accounts, together with the report on budgetary and financial management during the year.

The Director shall send the final accounts, together with the opinion of the Management Board, to the Commission's Accounting Officer, the Court of Auditors, the European Parliament and the Council, by 1st of July of the following year at the latest.

1.1 Legal Framework

This report has been prepared in accordance with Article 76 of the Financial Regulation of the Agency adopted 04 September 2009, adopted by Management Board decision no: EIGE/2009/MB/11.

1.2 Accounting principles

Based on Article 78 of the Financial Regulation of EIGE, the financial statements are drawn up in accordance with the generally accepted accounting principles specified in the detailed rules for implementing the general Financial Regulation, namely:

a) Going concern basis principle

The going-concern principle means that for the purposes of preparing the financial statements, EIGE is deemed to be established for an indefinite duration.

b) Principle of prudence

The principle of prudence means that assets and income have not been overstated and liabilities and charges have not been understated. No hidden reserves or undue provisions have been created.

c) Principle of consistent accounting methods

The principle of consistent accounting methods means that the structure of the components of the financial statements and the accounting methods and valuation rules has not been changed from one year to the next.

d) Principle of comparability of information

The principle of comparability of information means that for each item the financial statements also show the amount of the corresponding item the previous year.

Where, pursuant to previous paragraph, the presentation or the classification of one of the components of the financial statements is changed, the corresponding amounts for the previous year have been made comparable and reclassified. Where it has been impossible to reclassify items, this shall be explained in the annex.

e) Materiality principle

The materiality principle means that all operations which are of significance for the information sought have been taken into account in the financial statements. Materiality has been assessed in particular by reference to the nature of the transaction or the amount.

Transactions may be aggregated where:

- (a) The transactions are identical in nature, even if the amounts are large;
- (b) The amounts are negligible;
- (c) Aggregation makes for clarity in the financial statements.

f) No-netting principle

The no-netting principle means that receivables and debts may not be off-set against each other, nor may charges and income, save where charges and income derive from the same transaction, from similar transactions or from hedging operations and provided that they are not individually material.

g) Principle of reality over appearance

The principle of reality over appearance means that accounting events recorded in the financial statements have been presented by reference to their economic nature.

h) Accrual-based accounting principle

The accrual-based accounting principle means that transactions and events have been entered in the accounts when they occurred and not when amounts were actually paid or recovered. They shall be booked to the financial years to which they relate.

Currency

EIGE 2012 financial statements are presented in Euros.

Transactions in foreign currencies

Economic transactions in other currencies than in Euros have been converted into Euros on the basis of European Commission's official rate "Infor-Euro".

Due to the Agency's location outside of Euro-zone, a substantial number of transactions during reporting period occurred in Lithuanian Litas. In any case, the currency exchange rate between Euro and Litas is fixed at 3.4528 Litas for 1 Euro.

2 Financial statements 2012

2.1 Balance Sheet

Balance Sheet - Assets	Note	2012	2011	Variations
ASSETS				
NON CURRENT ASSETS				
INTANGIBLE ASSETS	3.1.1.1			
<i>Computer software</i>		37.797,20	87.909,00	-50.111,80
TOTAL INTANGIBLE ASSETS		37.797,20	87.909,00	-50.111,80
EQUIPMENT	3.1.1.2			
<i>Furniture and Rolling Stock</i>		53.424,00	59.062,00	-5.638,00
<i>Computer Hardware</i>		105.792,40	106.218,00	-425,60
<i>Other fixtures and fittings</i>		34.014,00	38.227,00	-4.213,00
TOTAL TANGIBLE ASSETS		193.230,40	203.507,00	-10.276,60
<i>Long-term receivables</i>	3.1.1.3	270.000,00	0,00	270.000,00
TOTAL NON CURRENT ASSETS		501.027,60	291.416,00	209.611,60
CURRENT ASSETS				
SHORT-TERM PRE-FINANCING	3.1.2.1			
Short-term pre-financing		200.302,60	130.838,00	69.464,60
SHORT-TERM RECEIVABLES	3.1.2.2			
Current Receivables		109.331,00	128.297,74	-18.966,74
Current receivables with consolidated EC entities		0,00	0,00	0
Other short-term receivables		5.711,20	15.554,55	-9.843,35
CASH AND CASH EQUIVALENTS	3.1.2.3	3.016.418,38	4.404.945,69	-1.388.527,31
TOTAL CURRENT ASSETS		3.331.763,18	4.679.635,98	-1.347.872,80
TOTAL		3.832.790,78	4.971.051,98	-1.138.261,20

Balance Sheet – Liabilities	Note	2012	2011	Variations
LIABILITIES				
CAPITAL				
ACCUMULATED SURPLUS/DEFICIT		3.327.886,03	1.995.883,04	1.332.002,99
ECONOMIC RESULT OF THE YEAR (LOSS)		-577.357,75	1.332.002,99	-1.909.360,74
Total Net Assets		2.750.528,28	3.327.886,03	-577.357,75
CURRENT LIABILITIES	3.1.4			
Short-term provisions		84.021,96	17.021,96	67.000,00
Current Payables		21.025,95	156.296,80	-135.270,85
Sundry payables		1.136,83	0,00	1.136,83
Accrual Liabilities Payables		175.505,90	210.469,12	-34.963,22
Untaken leave		55.777,63	48.095,83	7.681,80
Other Passive accruals and Deferrals		59.965,88	54.881,95	5.083,93
Consolidated EC Accounts Payables		684.828,35	1.156.400,29	-471.571,94
TOTAL CURRENT LIABILITIES		1.082.262,50	1.643.165,95	-560.903,45
TOTAL		3.832.790,78	4.971.051,98	-1.138.261,20

2.2 Economic outturn account

Economic Outturn Account	Note	2012	2011	Variations
OPERATING REVENUES				
OTHER OPERATING REVENUES		7.177.033,83	6.373.602,59	803.431,24
REVENUE FROM ADMINISTRATIVE OPERATIONS		2.693,00	4.688,72	-1.995,72
TOTAL OPERATING REVENUES		7.179.726,83	6.378.291,31	801.435,52
OPERATING EXPENSES	3.2.2			
ADMINISTRATIVE EXPENSES				
Administrative expenses				
Staff expenses		-2.577.433,57	-2.144.112,19	-433.321,38
Fixed asset related expenses		-87.087,43	-66.310,67	-20.776,76
Other administrative expenses		-1.100.963,21	-712.434,04	-388.529,17
Operating expenses				
Operating expenses		-0,00	-4.910,32	4.910,32
Operational activities		-3.990.605,37	-2.117.334,04	-1.873.271,33
TOTAL OPERATING EXPENSES		-7.756.089,58	-5.045.101,26	-2.710.988,32
SURPLUS/DEFICIT FROM OPERATING ACTIVITIES		-576.362,75	1.333.190,05	-1.909.552,80
FINANCIAL EXPENSES	3.2.3	-995,00	-1.187,06	192,06
ECONOMIC RESULT OF THE YEAR		-577.357,75	1.332.002,99	-1.909.360,74

2.3 Cash flow

(Indirect method)

	2012	2011
Cash Flows from ordinary activities		
Surplus/(deficit) from ordinary activities	-577.357,75	1.332.002,99
Operating activities		
<u>Adjustments</u>		
Amortization (intangible fixed assets) +	19.820,00	28.538,80
Depreciation (tangible fixed assets) +	69.977,23	37.771,87
Increase/(decrease) in Provisions for risks and liabilities	67.000,00	17.021,96
(Increase)/decrease in Long term Receivables -/+	-270.000,00	0,00
(Increase)/decrease in Short term Pre-financing	-69.464,60	-133.284,70
(Increase)/decrease in Short term Receivables	28.810,09	-103.506,86
(Increase)/decrease in Receivables related to consolidated EU entities	0,00	2.704,64
Increase/(decrease) in Accounts payable	-156.331,51	118.789,11
Increase/(decrease) in Liabilities related to consolidated EU entities	-471.571,94	-684.869,25
Net cash Flow from operating activities	-1.359.118,48	617.615,26
Cash Flows from investing activities		
Increase of tangible and intangible fixed assets (-)	-29.408,83	-316.427,67
Net cash flow from investing activities	-29.408,83	-316.427,67
Net increase/(decrease) in cash and cash equivalents	-1.388.527,31	301.187,59
Cash and cash equivalents at the beginning of the period	4.404.945,69	4.103.758,10
Cash and cash equivalents at the end of the period	3.016.418,38	4.404.945,69

2.4 Statement of changes in equity

Net assets	Reserves		Accumulated Surplus / Deficit	Economic result of the year	Net assets (total)
	Fair value reserve	Other reserves			
Balance as of 31 December 2011	0.00	0.00	1,995,883.04	1,332,002.99	3,327,886.03
Changes in accounting policies 1)	0.00	0.00	0.00		0.00
Balance as of 1 January 2012	0.00	0.00	1,995,883.04	1,332,002.99	3,327,886.03
Other 2)	0.00				0.00
Fair value movements					0.00
Movement in Guarantee Fund reserve					0.00
Allocation of the Economic Result of Previous Year			1,332,002.99	-1,332,002.99	0.00
Amounts credited to Member States					0.00
Economic result of the year	0.00	0.00		-577,357.75	-577,357.75
Balance as of 31 December 2012	0.00	0.00	3,327,886.03	-577,357.75	2,750,528.28

3 Annex to Financial Statements

3.1 Notes to the Balance Sheet

3.1.1 Non-current assets

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

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

EIGE assets are tagged with label stickers. The physical inventory check of Agency's assets is to be performed annually.

The assets were valued in the financial statements at their purchase price minus depreciations, in order to give a fair view of EIGE assets.

Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life. The depreciation method chosen is the straight-line method. EIGE fixed assets are depreciated on a monthly basis. The depreciation rates are the coefficients used at the European Commission. The applied depreciation annual percentage rates per asset types are as follows:

Intangible fixed assets:

Computer software	25.0%
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Tangible fixed assets:

Specific equipment	25.0%
Computers, servers, printers etc.	25.0%
Telecommunications and audio-visual equipment	25.0%
Office furniture	10.0% and 25.0%

3.1.1.1 Intangible fixed assets

Intangible assets are identifiable non-monetary assets without physical substance.

EIGE intangible fixed assets consist of computer software and licenses.

2012		Internally generated Computer Software	Other Computer Software	Total Computer Software
Gross carrying amounts 01.01.2012	+		117,157.20	117,157.20
Additions	+			0.00
Disposals	-			0.00
Transfer between headings	+/-		-37,430.00	-37,430.00
Other changes (2)	+/-		-4,437.60	-4,437.60
Gross carrying amounts 31.12.2012		0.00	75,289.60	75,289.60
Accumulated amortization and impairment 01.01.2012	-		-29,248.20	-29,248.20
Amortization	-		-19,820.00	-19,820.00
Write-back of amortization	+			0.00
Disposals	+			0.00
Impairment (2)	-			0.00
Write-back of impairment	+			0.00
Transfer between headings	+/-		9,357.00	9,357.00
Other changes (2)	+/-		2,218.80	2,218.80
Accumulated amortization and impairment 31.12.2012	↑	0.00	-37,492.40	-37,492.40
Net carrying amounts 31.12.2012		0.00	37,797.20	37,797.20

3.1.1.2 Tangible fixed assets

Tangible fixed assets are assets that are held by EIGE 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.

EIGE tangible fixed assets consist of office furniture, printing and mailing equipment, computers, servers and accessories, printers, copying equipment, audio-visual equipment, security equipment and other electronic office equipment.

2012		Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Total
Gross carrying amounts 01.01.2012	+	129,989.95	68,663.70	50,969.00	249,622.65
Additions	+	15,622.66	7,215.15	9,685.42	32,523.23
Disposals	-				0.00
Transfer between headings	+/-	37,430.00			37,430.00
Other changes (1)	+/-	1,312.00			1,312.00
Gross carrying amounts 31.12.2012		184,354.61	75,878.85	60,654.42	320,887.88
					0.00
Accumulated amortization and impairment 01.01.2012	-	-23,771.95	-9,601.70	-12,742.00	-46,115.65
Depreciation	-	-43,225.66	-12,853.15	-13,898.42	-69,977.23
Write-back of depreciation	+				0.00
Disposals	+				0.00
Impairment (1)	-				0.00
Write-back of impairment	+				0.00
Transfer between headings	+/-	-9,357.00			-9,357.00
Other changes (1)	+/-	-2,207.60			-2,207.60
Accumulated amortization and impairment 31.12.2012		-78,562.21	-22,454.85	-26,640.42	-127,657.48
Net carrying amounts 31.12.2012		105,792.40	53,424.00	34,014.00	193,230.40

3.1.1.3 Long term receivables

Under this position is recognised the amount of 300.000 EUR paid in December 2012 for fit-out works, less 30.000 EUR recognised as short term pre-finance as it will be set off against rent expenses in 2013. The built long term receivables item will be set off against rent over a 9 years period, 2014 -2022. The transaction is part of the operating lease contract for the new premises in Gedimino prospektas 16, Vilnius.

3.1.2 Current assets

3.1.2.1 Short-term pre-financing

Pre-financing is a payment intended to provide the beneficiary with a float, i.e. cash advance. At the end of the year the amount of the pre-financing open is 200.302,60 EUR.

3.1.2.2 Short-term receivables

Receivables are carried at original recognised amount less write-down for impairment. A write-down for impairment of receivables is established when there is objective evidence that EIGE will not be able to collect all amounts due according to the original terms of receivables.

EIGE receivables comprise mainly of VAT to be recovered from Lithuanian Taxation Authorities. In accordance with taxation regulations, EIGE is entitled to VAT exempt purchases with a value of greater than 800.00 LTL. As of 31.12.2012 the outstanding VAT amount equalled 109.331,00 Euros, relating to invoices paid during year 2012.

The amount of 3.349,51 EUR represents the accrued interests.

Finally, the amount of 2.361,69 EUR has to be recovered from staff.

3.1.2.3 Cash and equivalents

The bank balance at the end of the reporting period (31/12/2012):

ING	2.758.592,62 EUR
SEB	890.204,87 LT
SEB	7,25 EUR

EIGE received three financial transfers from the European Commission for a total amount of € 7.741.800, 00 which is the amount foreseen as subsidy for 2012. In addition to that EIGE received in advance 95.000,00 EUR as pre-finance for the 2013 IPA programme.

3.1.3 Non-current liabilities

EIGE does not present non-current liabilities.

3.1.4 Current liabilities

3.1.4.1 Short-terms provisions

The Commission adopted on 24 November 2011 a Proposal for a Council Regulation adjusting the remuneration and pension of EU civil servants by 1.7%. On 19 December, the Council formally took a decision not to adopt the Commission proposal to **adjust the remuneration**

and pensions of EU staff. Moreover, the Council decided to bring an action before the Court of Justice against the Commission for not applying the Exception Clause. The Commission decided on 11 January to bring an action against the Council in the Court of Justice for not adopting the annual adjustment to remuneration and pensions of EU staff.

Therefore, in compliance with the EU accounting rules, EIGE booked in its 2011 accounts a short term provision for these outstanding salary payments relating to July-December 2011. As there was no solution found to this issue in 2012, a new provision was built for 2012 in amount of 54.000 EUR.

3.1.4.2 Accounts payable

Payables are amounts due to a creditor, including transactions arising from the purchase of goods and services. EIGE accounts payable are stated at the amount they are to be paid within one year.

Current payables consist of amounts owed by EIGE at the end of the reporting period for invoices, claims and requests for reimbursement that have been received.

Sundry payables comprises of amounts to be paid with regards to the Agency's staff (salaries, social contributions etc.) and for items which were delivered in 2012 but invoiced next year.

Accrued charges represent estimate of liabilities that are not supported by an invoice or a cost claim or an expense summary at the end of the reporting period. Accrued and deferred charges have been estimated on the basis of accounting information provided by authorising officers.

Unspent holiday leave reflects EIGE staff holiday days carried over to the following year.

The amount of 684.828,35 EUR, the major portion of accounts payable, was booked as Consolidated EC accounts payable which can be break down as follows:

- 564.996,98 EUR – balance of the budgetary outturn 2012
- 95.000,00 EUR – pre-finance received for 2013 IPA programme
- 23.665,70 EUR – interests collected for bank accounts balances in 2012
- 1.165,67 EUR – amount owed to ECH

3.2 Notes to the economic outturn account

3.2.1 Operating revenue

In accordance with the principle of accrual-based accounting, the financial statements shall show the income for the financial year, i.e. when they were recognised, regardless of the date of collection.

- 7.176.803,02 EUR European Commission Subsidy
- 230,81 EUR Exchange rate gains
- 2.693,00 EUR Reclassification of expenses as fixed assets

3.2.2 Operating expenses

In accordance with the principle of accrual-based accounting, the financial statements shall show the charges for the financial year, i.e. when they were recognised, regardless of the date of payment.

Administrative expenses relate to the Agency's administrative activities (budget titles 1: Staff and 2: Other administrative expenditure).

Staff expenses include EIGE staff related costs (basic salaries, allowances, contract agents, family allowances, insurance, social contributions etc.) covered by the Conditions of Employment of Other Servants of the European Communities.

Fixed assets expenses reflect depreciation charges for the year.

Administrative expenses consist of other expenses incurred from EIGE daily activities, such as rent of premises, Seconded National Experts' allowances, meetings organizing expenses, office supplies etc.

Account	Description	2012	2011	Delta
60140000	Direct Centralised Mgt - Other	0.00	2,256.80	-2,256.80
60810000	Agencies/JU : Operational activities	3,971,711.66	2,117,334.04	1,854,377.62
61001000	Rent of Land & Buildings	129,610.47	9,564.98	120,045.49
61001500	Rental Expenses - Other	33,278.56	0.00	33,278.56
61002000	Maintenance & Security - Building	47,949.09	33,368.82	14,580.27
61004000	Taxes related to Building	0.00	560.08	-560.08
61010000	Office Supplies & maintenance	99,584.49	69,465.51	30,118.98
61020000	Communications & publications	27,929.04	17,381.91	10,547.13
61030000	Publicity and Legal Expenses	12,379.37	882.80	11,496.57
61050000	Transport Expensesar & transport expens	2,034.21	0.00	2,034.21
61060000	Recruitment costs	36,734.42	28,891.37	7,843.05
61070000	Training Costs	39,909.46	49,672.44	-9,762.98
61080000	Missions	42,193.67	16,007.98	26,185.69
61095000	OTHER EXTERNAL SERVICE PROVIDER (NON-IT	61,381.78	33,915.91	27,465.87
61100000	Expenses with other Consolidated entiti	567,978.65	452,722.24	115,256.41
62000000	Staff Costs (excluding ENDS and others	1,704,420.83	1,760,910.68	-56,489.85
62020000	Pensioners & Chomage Temporaire	0.00	2,857.69	-2,857.69
62030000	Employer's contribution for social secu	97,858.41	95,505.40	2,353.01
62050000	Allowances (excluding ENDS and other Ex	610,824.96	222,073.54	388,751.42
62051000	Allowances dor ENDS and other Experts	164,329.37	62,764.88	101,564.49
63010000	Depreciation of intangible fixed assets	17,601.20	35,035.80	-17,434.60
63020000	Depreciation of tangible fixed assets	69,486.23	31,274.87	38,211.36
63700000	Provn for other liabilities and charges	13,000.00	0.00	13,000.00
64800000	Unrealised Exchange Rate Losses	0.03	-44.99	45.02
64850000	Realised Exchange Rate Losses	4,937.94	1,264.91	3,673.03
64860000	EX Diff/Ajustement current operations (955.74	1,433.60	-477.86
		7,756,089.58	5,045,101.26	2,710,988.32

3.2.3 Financial expenses

Bank charges, 995, 00 Euros

3.3 *Contingent liabilities*

Operating lease

EIGE had not operating lease expenses during 2012 even the rent paid is quite similar to such kind of expenses. Nevertheless, the new premises contract is an operational lease contract which will produce its effects starting 2013 over a period of 10 years.

Commitments for future funding

Contractual commitments, for which budget commitments as of 31.12.2012 had not yet been made, are related to the new premises contract which will cover a 10 years period with a total value of around 4,5 million EUR.

Besides that there is the usual so-called carry-over of payments for commitments done in current year which have not been paid during the current year which are disclosed below.

Carry-over payment appropriations to 2013

Budget Title	Type of expenditure	Automatic Carryover of Payment Appropriations to 2013
1	Staff	60.243,19
2	Administrative expenses	276.021,61
3	Operational expenses	2.111.106,30
	Total	2.447.371,10

Legal cases

EIGE has two open litigations at the end of 2012, one regarding staff and one procurement. A provision of 13.000 EUR was built for 'staff case'.

3.4 Related parties

EIGE is managed by the Director who also performs the duties of Authorising Officer. However, in accordance with EIGE Financial Regulation Article 34, the Director may delegate his/her powers of budget implementation to staff of the Agency covered by the Staff Regulations, in accordance with the conditions laid down by the financial rules, within the meaning of Article 185 of the general Financial Regulation, adopted by the Management Board.

As of 31.12.2012 EIGE had in total 1 Authorising Officer and 1 Authorising Officer by sub-delegation who are temporary agents in the following grades:

Grade	Number of persons
AD13	1
AD10	1
Total	2

3.5 Events after the balance sheet date

No material issues were reported to the Accounting Officer of the Agency that would require separate disclosure under this section.

4 Reports on implementation of the budget 2012

4.1 Budgetary principles

In Accordance with EIGE Financial Regulation Title II, the establishment and implementation of the budget of the Agency shall comply with the following principles:

a) 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 Agency's budget.

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

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

b) Principle of annuality

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

c) Principle of equilibrium

This means that the budget revenue and payment appropriations must be in balance.

d) Principle of unit of account

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

e) Principle of universality

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

f) Principle of specification

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

g) Principle of sound financial management

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

h) Principle of transparency

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

4.2 Revenue 2012

In Euros

Type of revenue	Revenue Budget
Commission subsidy (for the operating budget - Titles 1,2 and 3 - of the agency)	7.741.800,00
Total	7.741.800,00

4-3 Budgetary outturn account

	2012	2011
REVENUE		
Balancing Commission subsidy	7.741.800,00	7.530.000,00
TOTAL REVENUE (a)	7.741.800,00	7.530.000,00
EXPENDITURE		
<i>Title I: Staff</i>		
Payments	2.698.518,68	2.287.572,82
Appropriations carried over	60.243,19	34.642,79
<i>Title II: Administrative Expenses</i>		
Payments	804.695,08	279.419,08
Appropriations carried over	276.021,61	193.377,31
<i>Title III: Operating Expenditure</i>		
Payments	1.447.336,66	760.146,85
Appropriations carried over	2.111.106,30	3.111.531,83
TOTAL EXPENDITURE (b)	7.397.921,52	6.666.690,68
OUTTURN FOR THE FINANCIAL YEAR (a-b)	343.878,48	863.309,32
Cancellation of unused payment appropriations carried over from previous year	+	221.913,18
Exchange differences for the year (gain +/-loss -)	+/-	-794,68
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR	564.996,98	1.156.400,29
Balance Year N-1	+/-	1.156.400,29
Positive balance from Year N-1 reimbursed in year N to the Commission	-	-1.156.400,29
Result used for determining amounts in general accounting	564.996,98	1.156.400,29
Commission subsidy - agency registers accrued revenue and Commission accrued expense	7.176.803,02	6.373.599,71
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1	564.996,98	1.156.400,29

Not included in the budget outturn:

Interest generated by 31/12/N on the Commission balancing subsidy funds and to be reimbursed to the Commission (liability)	+	23,665,70	54,881,95
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4.4 Reconciliation economic outturn versus budgetary outturn N=2012

	sign +/-	amount
Economic result (- for loss) of the consolidation reporting package including table M2	+/-	-577,357.75
Adjustment for accrual items (items not in the budgetary result but included in the economic result)		
A Adjustments for Accrual Cut-off (reversal 31.12.N-1)	-	-415,275.64
B Adjustments for Accrual Cut-off (cut-off 31.12.N)	+	311,501.70
C Amount from liaison account with Commission booked in the Economic Outturn Account	-	0.00
D Unpaid invoices at year end but booked in charges (class 6)	+	0.00
E Depreciation of intangible and tangible assets (1)	+	87,067.43
F Provisions (1)	+	67,000.00
G Value reductions (1)	+	0.00
H Recovery Orders issued in 2012 in class 7 and not yet cashed	-	0.00
Ia Prefinancing given in previous year and cleared in the year	+	130,838.00
Ib Prefinancing received in previous year and cleared in the year	-	0.00
J Payments made from carry over of payment appropriations	+	3,117,639.00
K Other *)	+/-	-2,693.00
L Exchange rate differences (2) (3)	+/-	794.68
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)		
M Asset acquisitions (less unpaid amounts)	-	-24,006.03
N New pre-financing paid in the year 2012 and remaining open as at 31.12.2012	-	-470,302.60
O New pre-financing received in the year 2012 and remaining open as at 31.12.2012	+	564,996.98
P Budgetary recovery orders issued before 2012 and cashed in the year	+	0.00
Q Budgetary recovery orders issued in 2012 on balance sheet accounts (not 7 or 6 accounts) and cashed	+	0.00
R Capital payments on financial leasing (they are budgetary payments but not in the economic result)	-	0.00
S Payment appropriations carried over to 2013	-	-2,447,371.00
T Cancellation of unused carried over payment appropriations from previous year	+	221,913.18
U Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	0.00
V Payments for pensions (they are budgetary payments but booked against provisions)	-	0.00
W Payments for stocks of leave and supplementary hours (they are budgetary payments but booked against provisions)	-	0.00
X Other **)	+/-	0.00
total		564,764.95
Budgetary result (+ for surplus) (4)		564,996.98
Delta not explained		232.03

4.5 Current year appropriations C1 – committed in 2012 and paid in 2012

Fund Source: C1

Budget Line Position	Commit. Approp. Transact. Amt. (1)	Commitment Amount Accepted (2)	Commitment Amt. In Workflow (3)	% Committed (2/1)	Paym. Approp. Transact. Amount (4)	Payment Amt. Accepted (5)	Payment Amt. In Workflow (6)	% Paid (5/4)
A-1100	1,393,500.00	1,331,574.03	0.00	95.56 %	1,393,500.00	1,331,574.03	0.00	95.56 %
A-1101	180,000.00	178,799.16	0.00	99.33 %	180,000.00	178,799.16	0.00	99.33 %
A-1102	254,000.00	253,654.53	0.00	99.86 %	254,000.00	253,654.53	0.00	99.86 %
A-1103	11,000.00	10,975.13	0.00	99.77 %	11,000.00	10,975.13	0.00	99.77 %
A-1113	345,000.00	311,165.00	0.00	90.19 %	345,000.00	311,165.00	0.00	90.19 %
A-1130	140,000.00	99,858.41	0.00	71.33 %	140,000.00	99,858.41	0.00	71.33 %
A-1141	50,000.00	39,199.15	0.00	78.40 %	50,000.00	39,199.15	0.00	78.40 %
A-1150	31,000.00	29,497.11	0.00	95.15 %	31,000.00	29,497.11	0.00	95.15 %
A-1176	171,000.00	171,000.00	0.00	100.00 %	171,000.00	158,125.37	0.00	92.47 %
A-1181	40,000.00	39,740.69	0.00	99.35 %	40,000.00	39,740.69	0.00	99.35 %
A-1182	20,000.00	13,964.25	0.00	69.82 %	20,000.00	13,964.25	0.00	69.82 %
A-1183	15,000.00	2,264.38	0.00	15.10 %	15,000.00	2,264.38	0.00	15.10 %
A-1184	43,500.00	42,730.56	0.00	98.23 %	43,500.00	42,730.56	0.00	98.23 %
A-1210	33,000.00	30,850.56	0.00	93.49 %	33,000.00	30,850.56	0.00	93.49 %
A-1220	7,000.00	4,442.60	0.00	63.47 %	7,000.00	4,442.60	0.00	63.47 %
A-1230	3,000.00	2,718.36	0.00	90.61 %	3,000.00	2,718.36	0.00	90.61 %
A-1300	45,000.00	34,024.92	0.00	75.61 %	45,000.00	30,874.92	0.00	68.61 %
A-1410	27,000.00	17,661.40	0.00	65.41 %	27,000.00	10,751.61	0.00	39.82 %
A-1423	11,000.00	8,565.48	0.00	77.87 %	11,000.00	8,565.48	0.00	77.87 %
A-1500	55,000.00	55,000.00	0.00	100.00 %	55,000.00	47,218.80	0.00	85.85 %
A-1601	30,000.00	30,000.00	0.00	100.00 %	30,000.00	24,485.44	0.00	81.62 %

A-1602	40,000.00	40,000.00	0.00	100.00 %	40,000.00	19,781.99	0.00	49.45 %
A-1701	13,000.00	10,713.53	0.00	82.41 %	13,000.00	6,918.53	0.00	53.22 %

Fund Source: C1

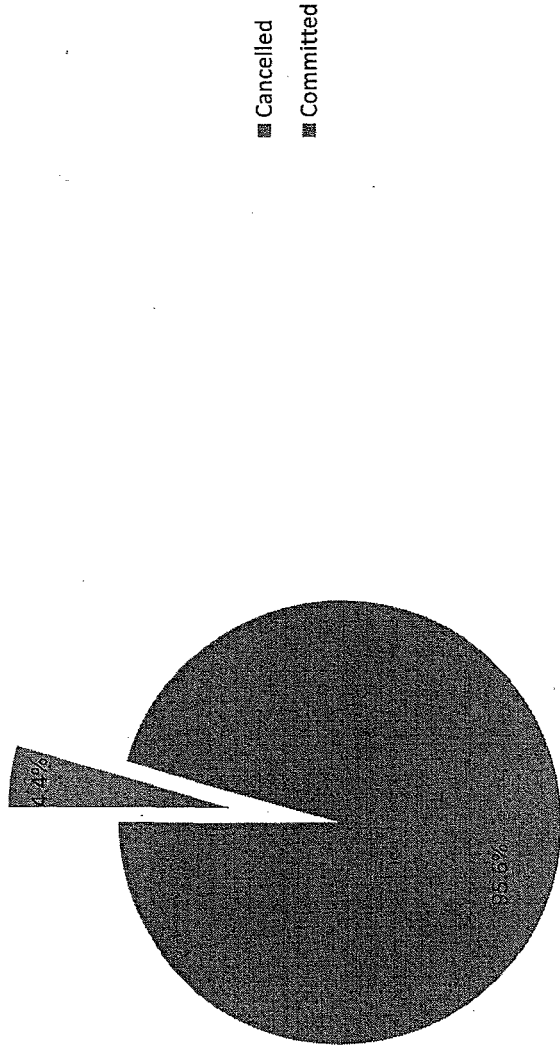
Budget Line Position	Commit. Approp. Transact. Amnt. (1)	Commitment Amount Accepted (2)	Commitment Amnt. In Workflow (3)	% Committed (2/1)	Paym. Approp. Transact. Amount (4)	Payment Amnt. Accepted (5)	Payment Amnt. In Workflow (6)	% Paid (5/4)
A-1702	2,000.00	362.62	0.00	18.13 %	2,000.00	362.62	0.00	18.13 %
A-2000	465,800.00	462,889.02	0.00	99.38 %	465,800.00	462,889.02	0.00	99.38 %
A-2020	29,000.00	23,500.00	0.00	81.03 %	29,000.00	19,837.18	0.00	68.40 %
A-2030	9,000.00	9,000.00	0.00	100.00 %	9,000.00	8,229.20	0.00	91.44 %
A-2040	22,500.00	5,000.00	0.00	22.22 %	22,500.00	1,146.61	0.00	5.10 %
A-2050	16,000.00	13,000.00	0.00	81.25 %	16,000.00	11,746.86	0.00	73.42 %
A-2100	75,000.00	74,959.26	0.00	99.95 %	75,000.00	5,063.84	0.00	6.75 %
A-2110	84,000.00	81,723.16	0.00	97.29 %	84,000.00	36,748.16	0.00	43.75 %
A-2120	5,000.00	500.00	0.00	10.00 %	5,000.00	242.74	0.00	4.85 %
A-2130	36,000.00	35,400.00	0.00	98.33 %	36,000.00	35,400.00	0.00	98.33 %
A-2210	66,000.00	64,250.40	0.00	97.35 %	66,000.00	0.00	0.00	0.00 %
A-2221	14,000.00	13,053.24	0.00	93.24 %	14,000.00	11,438.33	0.00	81.70 %
A-2251	30,000.00	29,661.75	0.00	98.87 %	30,000.00	7,383.00	0.00	24.61 %
A-2300	5,000.00	4,788.80	0.00	95.78 %	5,000.00	4,788.80	0.00	95.78 %
A-2320	1,500.00	1,500.00	0.00	100.00 %	1,500.00	847.08	0.00	56.47 %
A-2321	6,500.00	6,500.00	0.00	100.00 %	6,500.00	4,868.22	0.00	74.90 %
A-2329	1,000.00	0.00	0.00	0.00 %	1,000.00	0.00	0.00	0.00 %
A-2330	30,400.00	29,750.00	0.00	97.86 %	30,400.00	5,200.00	0.00	17.11 %
A-2352	500.00	54.74	0.00	10.95 %	500.00	54.74	0.00	10.95 %
A-2353	4,100.00	4,068.42	0.00	99.23 %	4,100.00	0.00	0.00	0.00 %
A-2359	4,500.00	3,000.00	0.00	66.67 %	4,500.00	2,037.00	0.00	45.27 %
A-2400	500.00	500.00	0.00	100.00 %	500.00	135.93	0.00	27.19 %

A-2410	24,000.00	19,500.00	0.00	81.25 %	24,000.00	18,156.60	0.00	75.65 %
A-2420	26,000.00	25,740.64	0.00	99.00 %	26,000.00	24,571.38	0.00	94.51 %
A-2500	3,000.00	349.53	0.00	11.65 %	3,000.00	349.53	0.00	11.65 %

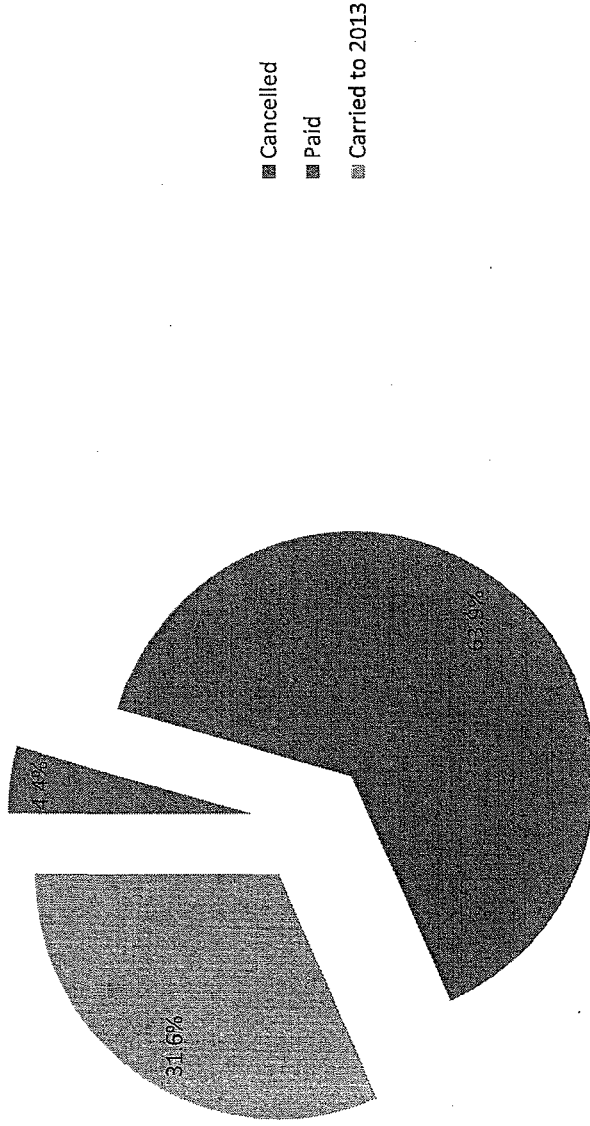
Fund Source : C1

Budget Line Position	Commit. Approp. Transact. Amnt. (1)	Commitment Amount Accepted (2)	Commitment Amnt. In Workflow (3)	% Committed (2/1)	Paym. Approp. Transact. Amount (4)	Payment Amnt. Accepted (5)	Payment Amnt. In Workflow (6)	% Paid (5/4)
A-2510	55,000.00	40,951.13	0.00	74.46 %	55,000.00	40,951.13	0.00	74.46 %
A-2511	25,000.00	22,984.00	0.00	91.94 %	25,000.00	22,984.00	0.00	91.94 %
A-2520	77,000.00	59,192.02	0.00	76.87 %	77,000.00	59,192.02	0.00	76.87 %
A-2600	35,000.00	34,646.12	0.00	98.99 %	35,000.00	12,675.68	0.00	36.22 %
A-2700	16,500.00	13,000.00	0.00	78.79 %	16,500.00	6,503.57	0.00	39.42 %
A-2710	20,000.00	1,254.46	0.00	6.27 %	20,000.00	1,254.46	0.00	6.27 %
A-2800	0.00	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00 %
B3-001	200,000.00	200,000.00	0.00	100.00 %	200,000.00	57,559.50	0.00	28.78 %
B3-211	920,025.00	913,620.56	0.00	99.30 %	920,025.00	421,100.49	0.00	45.77 %
B3-212	315,000.00	307,199.11	0.00	97.52 %	315,000.00	256,933.30	0.00	81.57 %
B3-213	24,975.00	24,975.00	0.00	100.00 %	24,975.00	0.00	0.00	0.00 %
B3-311	395,000.00	394,894.16	0.00	99.97 %	395,000.00	167,655.47	0.00	42.44 %
B3-321	665,000.00	664,316.54	0.00	99.90 %	665,000.00	244,303.95	0.00	36.74 %
B3-411	206,452.82	206,452.82	0.00	100.00 %	206,452.82	60,470.89	0.00	29.29 %
B3-412	120,000.00	119,951.70	0.00	99.96 %	120,000.00	27,719.99	0.00	23.10 %
B3-413	207,547.18	207,340.00	0.00	99.90 %	207,547.18	1,499.49	0.00	0.72 %
B3-511	370,000.00	369,944.34	0.00	99.98 %	370,000.00	143,918.15	0.00	38.90 %
B3-521	170,000.00	149,748.73	0.00	99.81 %	170,000.00	66,175.43	0.00	38.93 %
Sum:	7,744,800.00	7,397,921.52	0.00	95.56 %	7,744,800.00	4,950,550.42	0.00	63.95 %

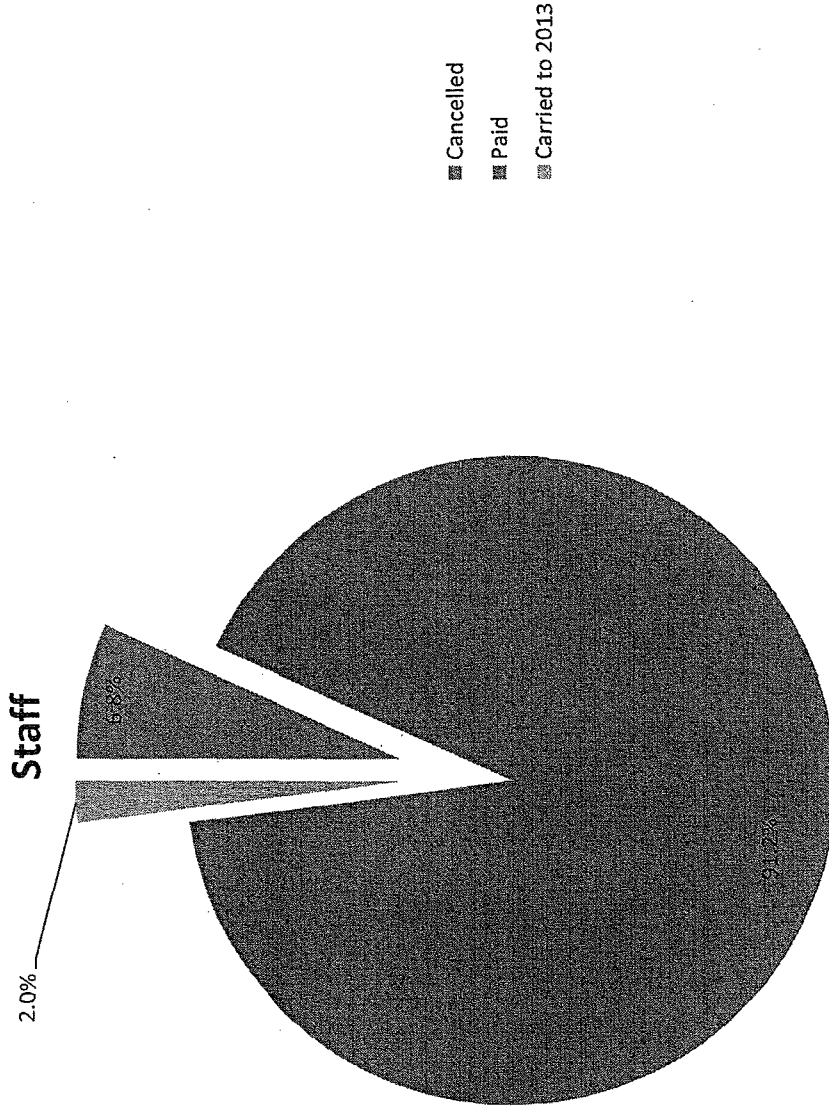
**2012 Budget execution
Fund source C1**



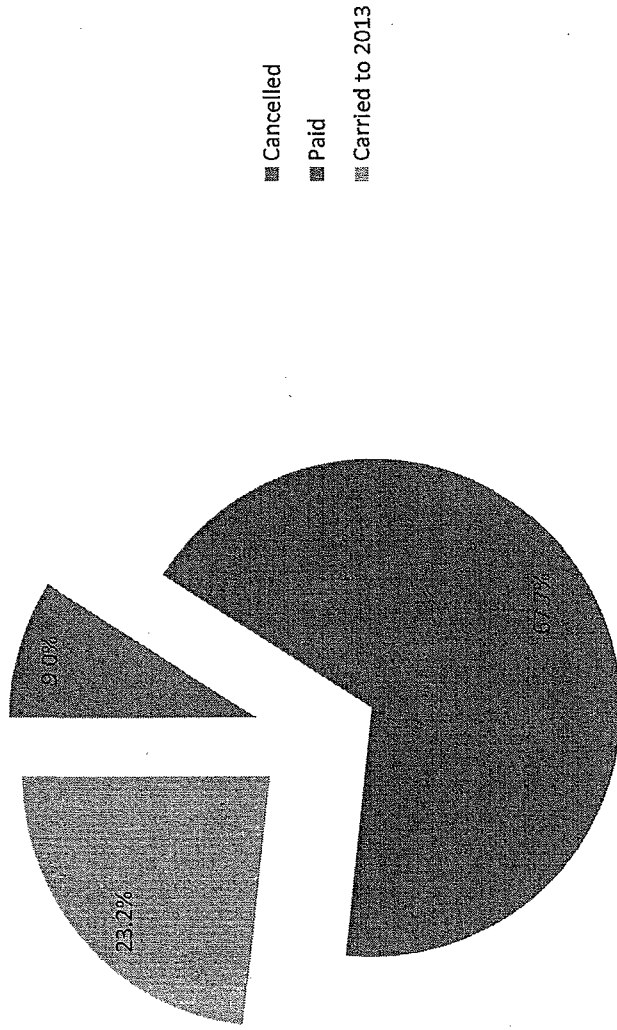
2012 Budget execution Fund source C1



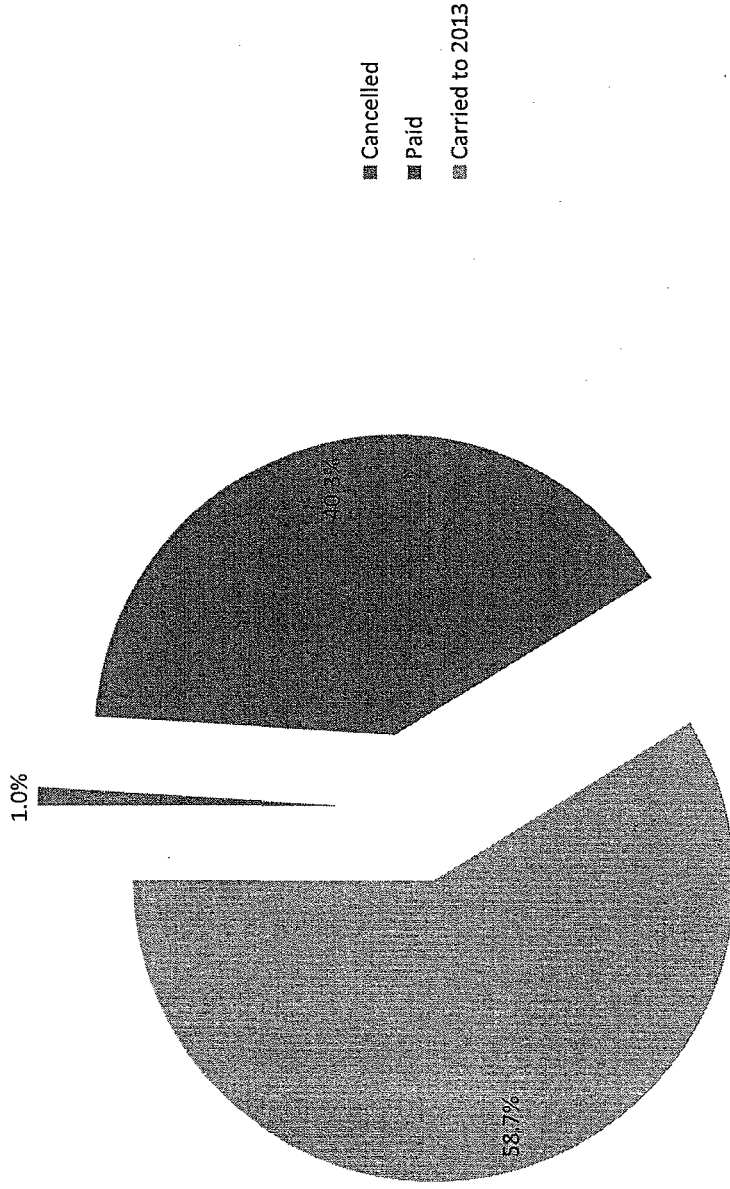
**2012 Budget execution
Fund source C1**



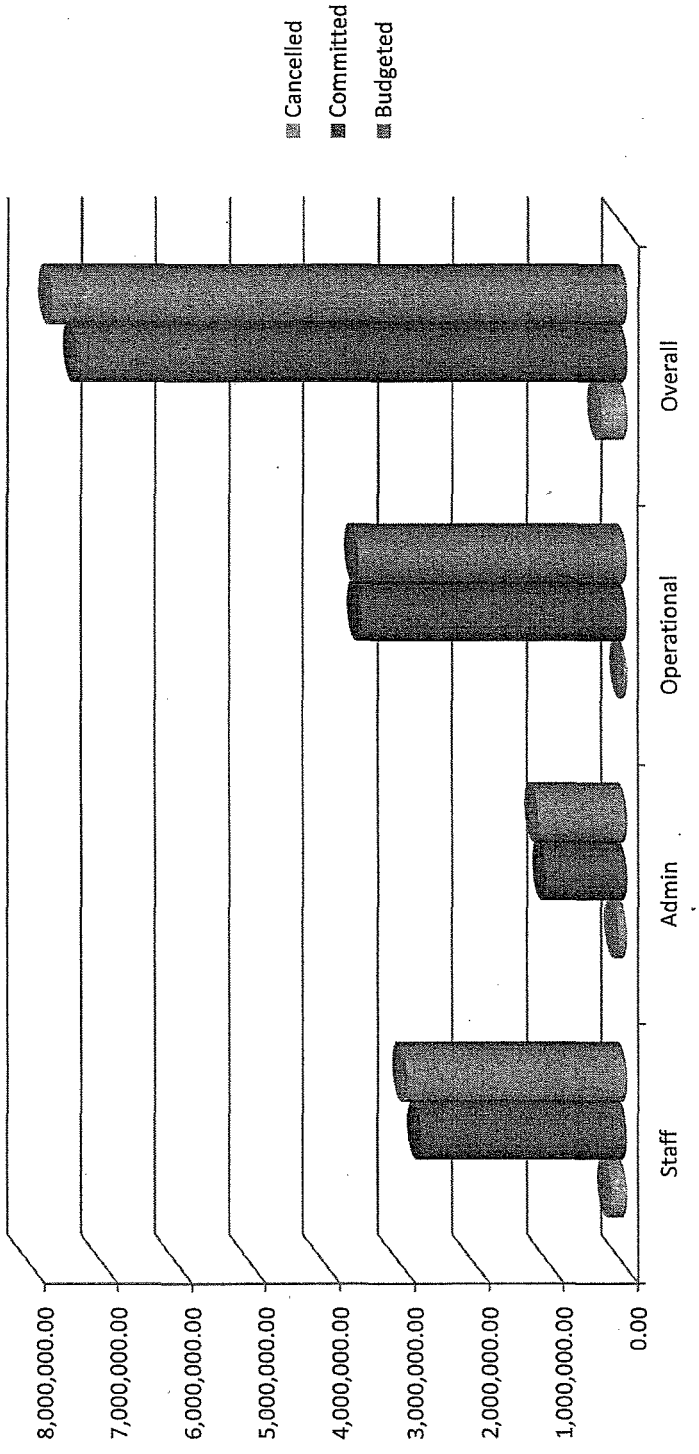
**2012 Budget execution
Fund source C1
Admin**



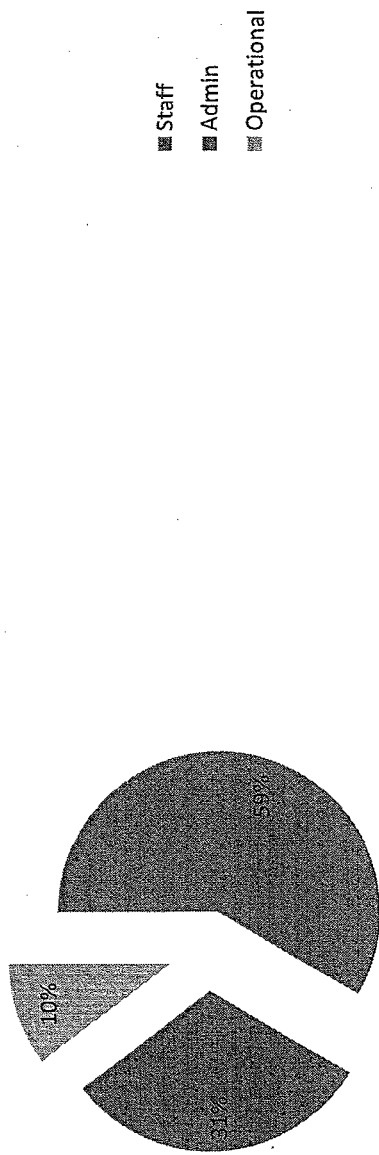
**2012 Budget execution
Fund source C1
Operational**



2012 Budget execution Fund source C1



2012 Budget execution
Fund source C1 - Cancellations percentages
 by titles, out of the total



Commitments are entered in the accounts on the basis of the legal commitments engaged by 31 December and payments on the basis of the payments made by the accounting officer by 31 December of that year.

Non-differentiated appropriations corresponding to obligations duly contracted at the close of the financial year are carried over automatically to the following financial year only.

4.6 Automatic carryover of payment appropriations – committed in 2011 and paid in 2012

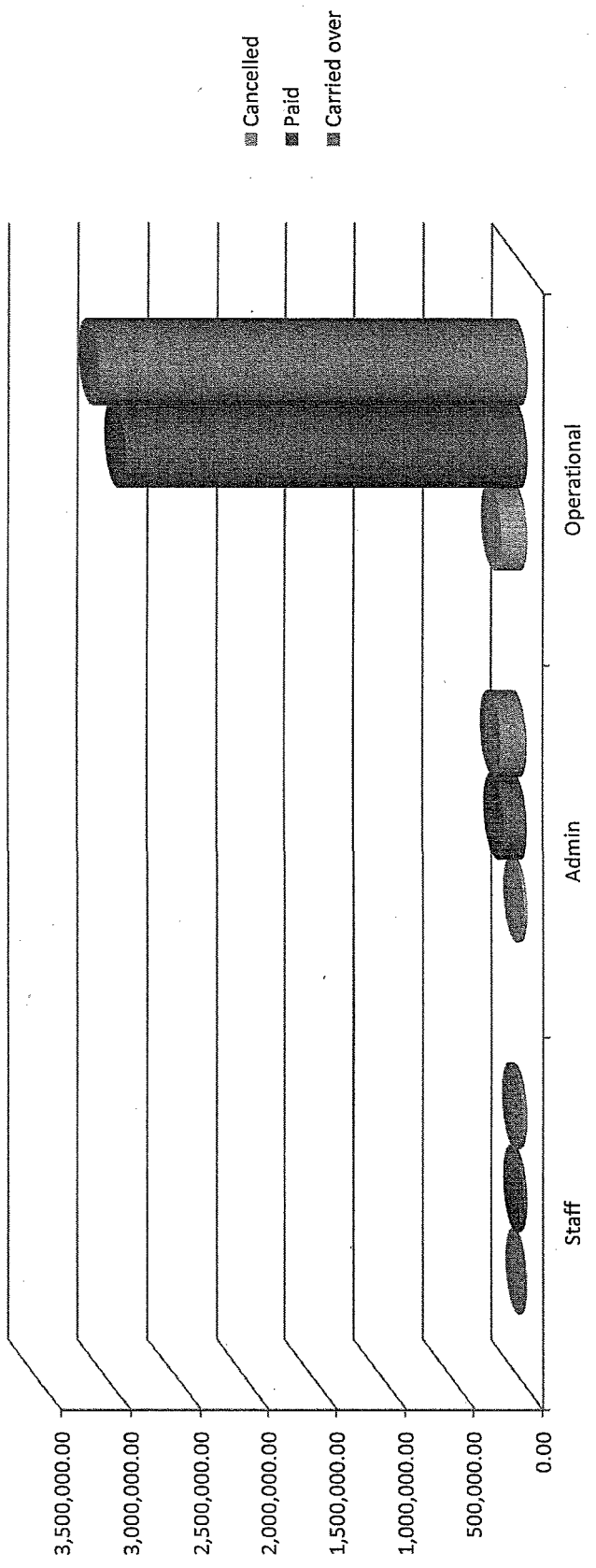
Fund Source : C8

Budget Line Position	Commit. Approp. Transact. Amnt. (1)	Commitment Amount Accepted (2)	Commitment Amnt. In Workflow (3)	% Committed (2/1)	Paym. Approp. Transact. Amount (4)	Payment Amnt. Accepted (5)	Payment Amnt. In Workflow (6)	% Paid (5/4)
A-1300	690.00	460.01	0.00	66.67 %	690.00	460.01	0.00	66.67 %
A-1410	10,848.73	7,600.11	0.00	70.06 %	10,848.73	7,600.11	0.00	70.06 %
A-1500	10,242.58	8,326.02	0.00	81.29 %	10,242.58	8,326.02	0.00	81.29 %
A-1601	2,624.47	1,224.15	0.00	46.64 %	2,624.47	1,224.15	0.00	46.64 %
A-1602	9,416.00	9,197.78	0.00	97.68 %	9,416.00	9,197.78	0.00	97.68 %
A-1701	821.01	0.00	0.00	0.00 %	821.01	0.00	0.00	0.00 %
A-2020	3,039.99	2,203.99	0.00	72.50 %	3,039.99	2,203.99	0.00	72.50 %
A-2030	651.17	560.23	0.00	86.03 %	651.17	560.23	0.00	86.03 %
A-2040	4,152.20	2,333.11	0.00	56.19 %	4,152.20	2,333.11	0.00	56.19 %
A-2050	1,194.91	987.93	0.00	82.68 %	1,194.91	987.93	0.00	82.68 %
A-2100	10,818.77	10,818.77	0.00	100.00 %	10,818.77	10,818.77	0.00	100.00 %
A-2110	13,338.00	13,338.00	0.00	100.00 %	13,338.00	13,338.00	0.00	100.00 %
A-2210	23,504.50	23,504.50	0.00	100.00 %	23,504.50	23,504.50	0.00	100.00 %
A-2300	8,909.92	8,394.27	0.00	94.21 %	8,909.92	8,394.27	0.00	94.21 %
A-2320	431.46	418.52	0.00	97.00 %	431.46	418.52	0.00	97.00 %
A-2330	6,200.00	4,424.92	0.00	71.37 %	6,200.00	4,424.92	0.00	71.37 %
A-2400	1,500.00	0.00	0.00	0.00 %	1,500.00	0.00	0.00	0.00 %
A-2410	1,357.69	898.35	0.00	66.17 %	1,357.69	898.35	0.00	66.17 %
A-2510	47,520.69	35,373.05	0.00	74.44 %	47,520.69	35,373.05	0.00	74.44 %
A-2520	49,010.05	44,572.19	0.00	90.95 %	49,010.05	44,572.19	0.00	90.95 %

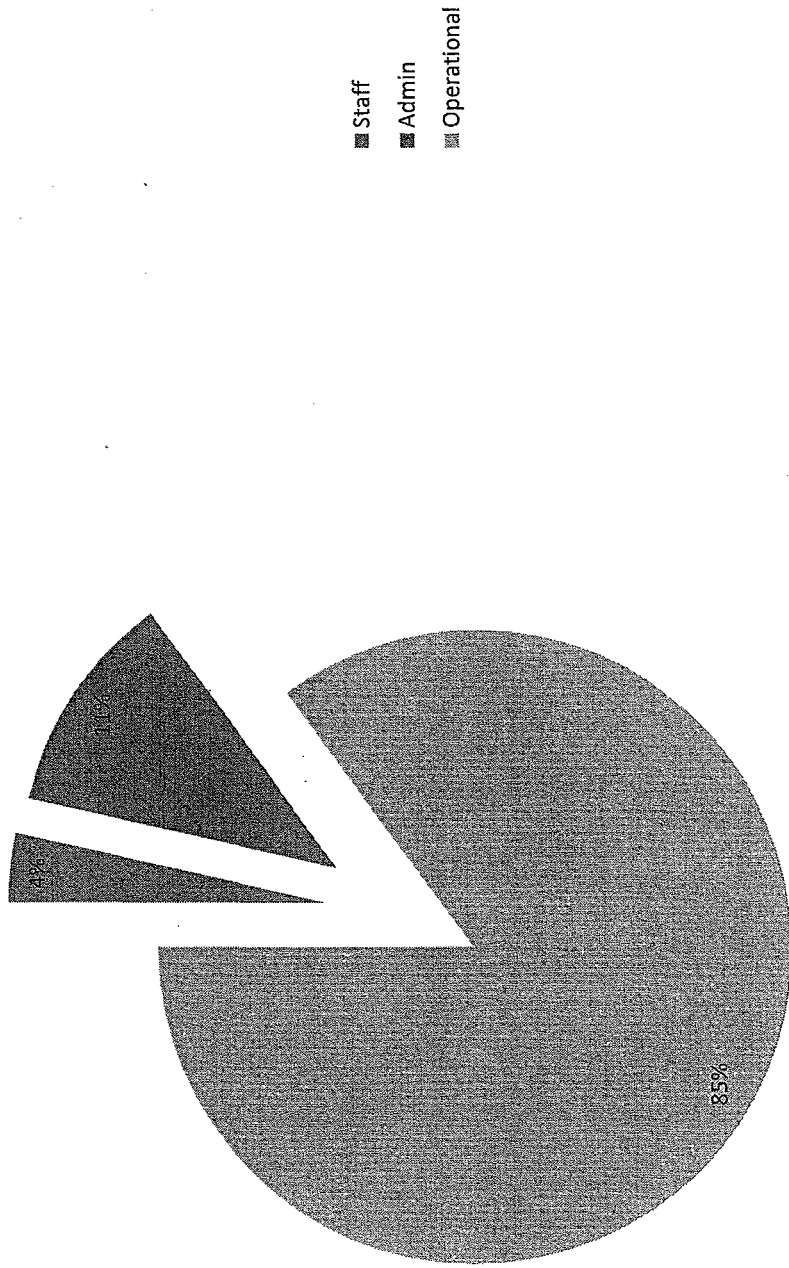
Fund Source : C8

Budget Line Position	Commit. Approp. Transact. Amnt. (a)	Commitment Amount Accepted (2)	Commitment Amnt. In Workflow (3)	% Committed (2/a)	Paym. Approp. Transact. Amount (4)	Payment Amnt. Accepted (5)	Payment Amnt. In Workflow (6)	% Paid (5/a)
A-2600	180.76	0.00	0.00	0.00 %	180.76	0.00	0.00	0.00 %
A-2710	1,117.20	0.00	0.00	0.00 %	1,117.20	0.00	0.00	0.00 %
A-2800	20,450.00	20,450.00	0.00	100.00 %	20,450.00	20,450.00	0.00	100.00 %
B3-001	245,571.50	232,563.50	0.00	94.70 %	245,571.50	232,563.50	0.00	94.70 %
B3-211	315,246.11	292,578.29	0.00	92.81 %	315,246.11	292,578.29	0.00	92.81 %
B3-212	59,162.00	59,162.00	0.00	100.00 %	59,162.00	59,162.00	0.00	100.00 %
B3-221	476,217.75	468,399.73	0.00	98.36 %	476,217.75	468,399.73	0.00	98.36 %
B3-311	304,595.49	303,757.98	0.00	99.73 %	304,595.49	303,757.98	0.00	99.73 %
B3-321	200.00	141.69	0.00	70.85 %	200.00	141.69	0.00	70.85 %
B3-322	484,670.00	484,670.00	0.00	100.00 %	484,670.00	484,670.00	0.00	100.00 %
B3-411	419,168.85	390,440.38	0.00	93.15 %	419,168.85	390,440.38	0.00	93.15 %
B3-511	373,676.98	343,226.00	0.00	91.85 %	373,676.98	343,226.00	0.00	91.85 %
B3-521	433,023.15	347,613.28	0.00	80.28 %	433,023.15	347,613.28	0.00	80.28 %
Sum:	3,339,551.93	3,117,638.75	0.00	93.36 %	3,339,551.93	3,117,638.75	0.00	93.36 %

2012 Budget execution Fund source C8



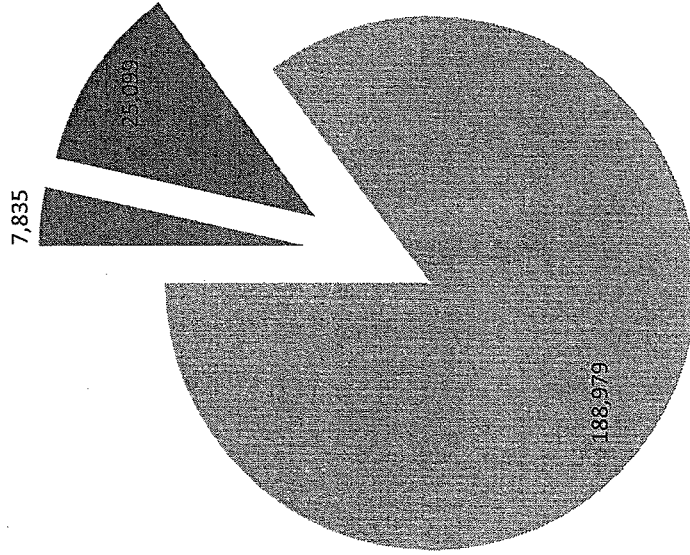
**2012 Budget execution
Fund source C8 - Cancelled**



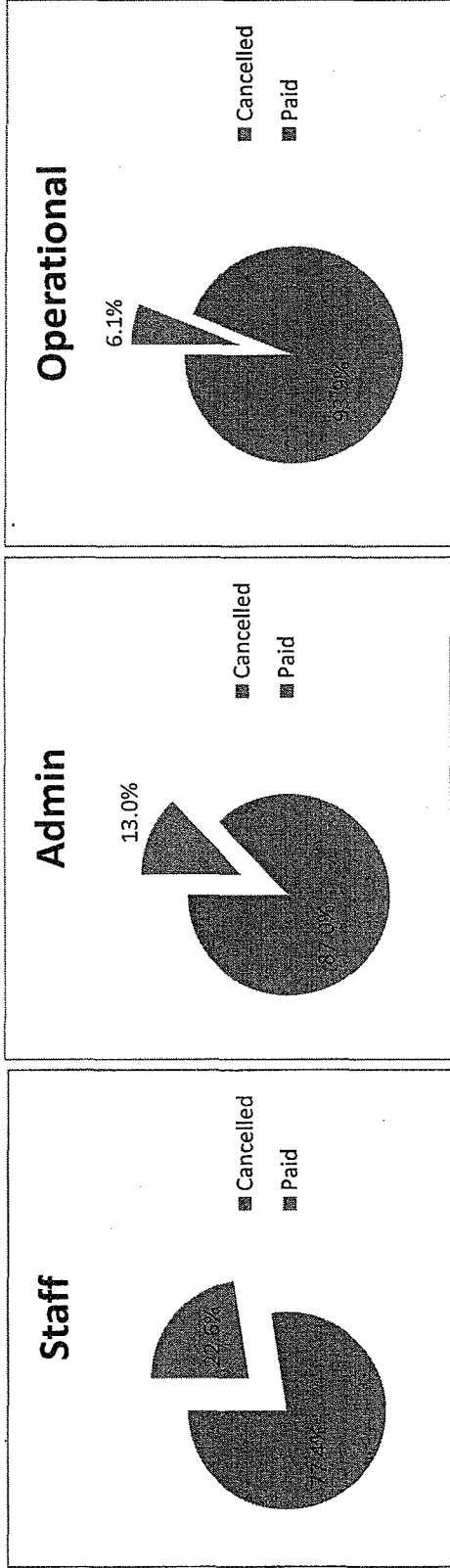
2012 Budget execution Fund source C8 - Cancelled

Values in EUR

■ Staff ■ Admin ■ Operational



2012 Budget execution - Fund source C8



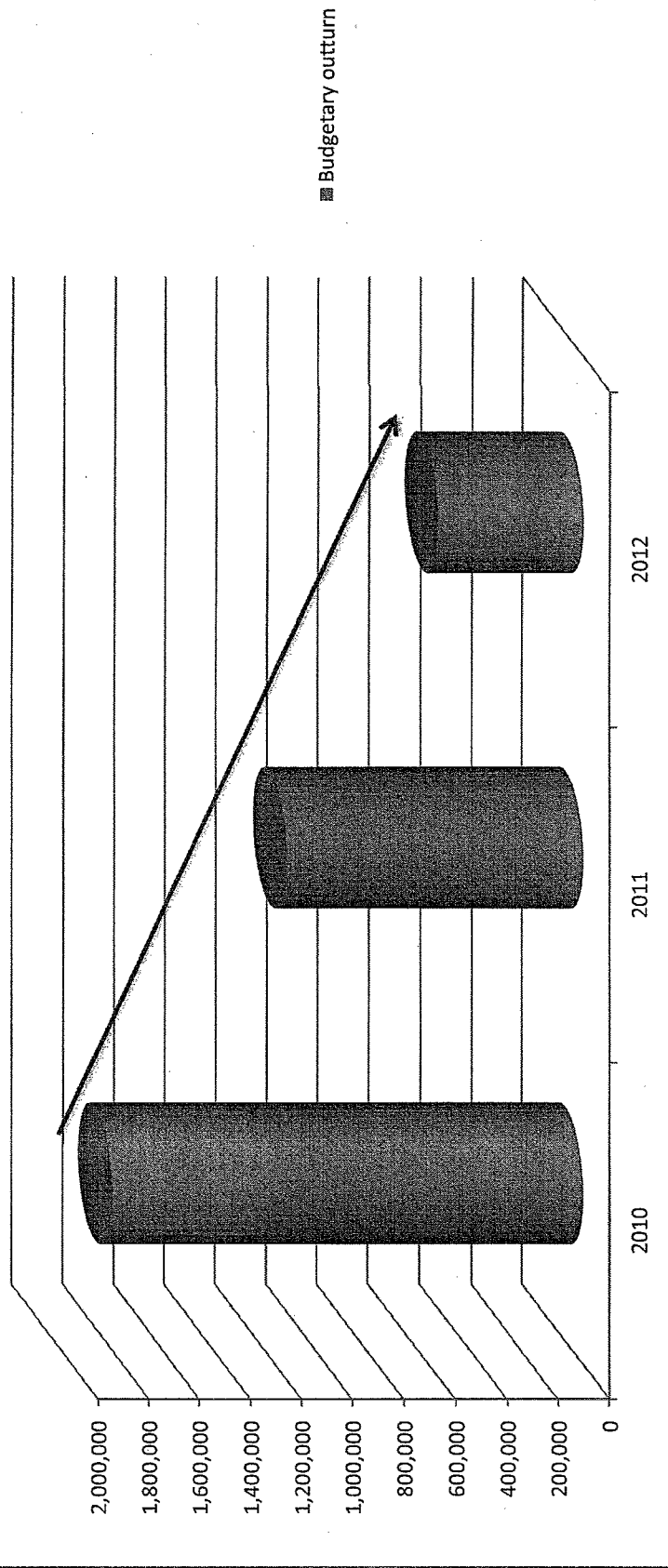
4.7 Budget execution evolution 2010 - 2012

One of the most powerful performance indicators related to budget execution is the balance of the budgetary outturn for the financial year.

Here below is the evolution of this performance indicator over the period 2010 – 2012.

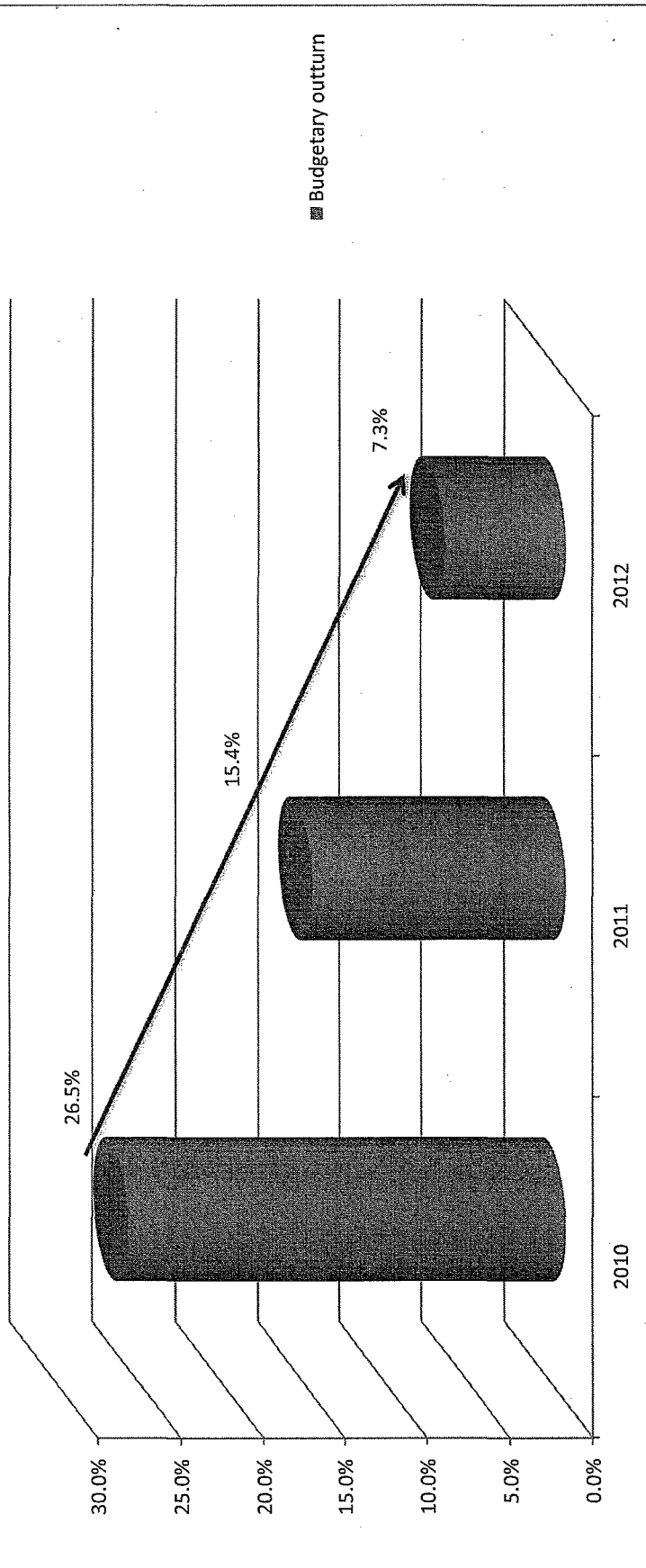
➤ 2012	564.997 EUR
➤ 2011	1.156.400 EUR
➤ 2010	1.841.269 EUR

Budgetary outturn evolution (EUR)



Budgetary outturn

as percentage of the subsidy received



The evolution of this indicator shows an important improvement from year to year which confirms the evolution of the staff performance in implementing the budget.

5. Staff 2012

Category & grade	Establishment plan 2012		Posts actually filled at 31.12.2011		Posts filled in by external publication in 2012		Promotion / reclassification in 2012		Departures 2012		Posts actually filled at 31.12.2012	
	perm	temp	perm	temp	perm ¹	temp ²	perm	temp	perm	temp	perm	temp
AD 16												
AD 15												
AD 14												
AD 13		1		1								1
AD 12												
AD 11		1		1								1
AD 10		1		1								1
AD 9		1										
AD 8		6		4								4
AD 7		4		3		3				1		5
AD 6		1		1		2						3
AD 5		8		8		1				1		8
Total AD		23		19		6		0		2		23
AST 11												
AST 10												
AST 9												

¹ Recruitment + transfer

² All new contracts, including the inter-agency job market

AST 8																								
AST 7																								
AST 6			2																			2		
AST 5		3																						
AST 4		2	5			1																1	5	
AST 3																								
AST 2																								
AST 1																								
Total AST		7	7			1					0											1	7	
Total		30	26			6				0												3	30	