



REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT

Financial year 2019

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

1. BUDGETARY PRINCIPLES, STRUCTURE AND HIGHLIGHTS OF THE BUDGETARY IMPLEMENTATION

1.1. BUDGETARY PRINCIPLES

The establishment and implementation of the ACER budget is governed by the following basic principles set out in the Title II of the ACER Financial Regulation 2019:

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 ACER budget. No expenditure may be committed or authorised in excess of the appropriations authorised by the budget. An appropriation may be entered in the budget only if it is for an item of expenditure considered necessary.

Principle of annuality

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

Principle of equilibrium

Revenue and payment appropriations shall be in balance.

Principle of unit of account

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

Principle of universality

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

Principle of specification

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

Principle of sound financial management

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

Principle of transparency

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

1.2. STRUCTURE AND PRESENTATION OF THE BUDGET

Following the provisions of the ACER Financial Regulation approved by Administrative Board decision no 08/2019 of 21 June 2019, the budget accounts shall consist of a statement of revenue and a statement of expenditure. The statement of expenditure must be set out on the basis of a nomenclature with a classification by purpose. That nomenclature shall be determined by ACER and shall make a clear distinction between administrative appropriations and operating appropriations:

Title 1 budget lines relate to staff expenditure such as salaries and allowances for personnel working with ACER. It also includes recruitment expenses, staff missions, expenses for the socio-medical infrastructure and representation costs.

Title 2 budget lines relate to all buildings, equipment and miscellaneous administrative expenditure.

Title 3 budget lines provide for the implementation of the activities and tasks assigned to the ACER by its establishing Regulation (EU) No. 2019/942 of the European Parliament and of the Council of 5 June 2019 (recast).

Assigned revenue budget lines relate to financing of specific items of expenditure. They can be external or internal assigned.

1.3. HIGHLIGHTS OF THE BUDGETARY IMPLEMENTATION

During the financial year 2019, the operations of the Agency were fully subsidised from the general budget of the Union. The approved subsidy for the financial year 2019 amounted to EUR 16 147 153 and there was no agreement reached for any contribution towards the Agency from the EFTA countries. The implementation rates of the 2019 appropriations reached a level of 99.50% for commitments and 81.35% for payments, well above the pre-set targets of 95 % and 75 % respectively. Commitment and payment appropriations amounting to EUR 83 995 were cancelled mainly due to lower than expected mission orders, use of medical services, consultancy costs, participation to meetings, workshops expenditure and information material. An amount of EUR 2 961 446 has been carried over to 2020 to cover contractual obligations that remained open at 31 December 2019.

During the financial year, the Agency collected assigned revenues amounting to a total of EUR 96 236 stemming mainly from recovered damages, overpaid amounts and contribution to services provided to third parties. Only a small part of these were not consumed during the year (EUR 3 812) and will be returned to the general budget.

In addition to the current year appropriations, an amount of EUR 2 648 236 in payment appropriations was carried forward from the financial year 2018 to honour the open commitments estimated by the Agency at that point in time. By the end of the financial year 2019, out of this amount EUR 2 534 251 was consumed, which brought the implementation rate of these funds to 95.70 %. The difference of EUR 113 984 has been cancelled and will be returned to the general budget during 2020. The cancelled amount was mainly due to lower than expected value of claims for reimbursement for missions and organised meetings, actual consumption level of utilities, IT consultancy services and cancelled contracts for underperformance of contractor. Unused commitment appropriations of the year 2018 that were automatically carried over and amounting to EUR 4 197 are also returned to the general budget.

The 2019 budget outturn amounts to EUR 198 348 and will be returned to the Commission in the course of 2020.

2. RESULT OF THE IMPLEMENTATION OF THE BUDGET

		EUR '000	
	Title	2019	2018
Revenue		16 243	13 566
of which:			
Revenue	9	16 243	13 566
Expenditure		(13 198)	(10 813)
of which:			
Staff expenditure	1	(9 033)	(8 276)
Administrative expenditure	2	(1 881)	(1 807)
Operational expenditure	3	(2 284)	(730)
Payment appropriat. carried over to the following year		(2 932)	(2 648)
of which:			
Staff expenditure	1	(215)	(176)
Administrative expenditure	2	(831)	(950)
Operational expenditure	3	(1 887)	(1 522)
Cancellation of unused appropr. carried over from year n-1		114	87
Evolution of assigned revenue (B)-(A)		(29)	1
Unused appropriations at the end of current year (A)		33	4
Unused appropriations at the end of previous year (B)		4	5
Exchange rate differences		(0)	0
Budget result		198	192

3. RECONCILIATION OF ECONOMIC RESULT WITH BUDGET RESULT

	EUR '000	
	2019	2018
ECONOMIC RESULT OF THE YEAR	(155)	(2 462)
Adjustment for accrual items (items not in the budgetary result but included in the economic result)	3 872	5 086
<i>In-kind contributions validated in the year</i>		
<i>Adjustments for accrual cut-off (net)</i>	(144)	558
<i>Unpaid invoices at year end but booked in expenses</i>	30	
<i>Depreciation of intangible and tangible assets</i>	1 455	1 426
<i>Recovery orders issued in the year and not yet cashed</i>	(3)	(11)
<i>Pre-financing given in previous year and cleared in the year</i>	-	160
<i>Payments made from carry-over of payment appropriations</i>	2 534	2 953
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)	(3 518)	(2 432)
<i>Asset acquisitions (less unpaid amounts)</i>	(807)	(41)
<i>Payments made from non-budget lines</i>		100
<i>New pre-financing received in the year and remaining open as at 31 December</i>	80	105
<i>Payment appropriations carried over to next year</i>	(2 932)	(2 648)
<i>Cancellation of unused carried over payment appropriations from previous year</i>	114	87
<i>Other individually immaterial</i>	27	(35)
BUDGET RESULT OF THE YEAR	198	192

4. IMPLEMENTATION OF BUDGET REVENUE

4.1. Implementation of budget revenue – Title 9

EUR '000

Item	Income appropriations			Entitlements established			Revenue			Out-standing
	1 Initial budget	2 Final budget	3 Current year	4 Carried over	5=3+4 Total	6 On entitlements of current year	7 On entitlements carried over	8=6+7 Total	9=8/2 %	
901 Subsidy from the EU general budget	15 853	15 853	16 147	-	16 147	16 147	-	16 147	102 %	-
902 Others	294	294	93	3	96	93	3	96	33 %	-
Total Chapter 90	16 147	16 147	16 240	3	16 243	16 240	3	16 243	101 %	-
Total Title 9	16 147	16 147	16 240	3	16 243	16 240	3	16 243	101 %	-
GRAND TOTAL	16 147	16 147	16 240	3	16 243	16 240	3	16 243	101 %	-

5. IMPLEMENTATION OF BUDGET EXPENDITURE

5.1. Breakdown & changes in commitment appropriations

5.1.1. Breakdown & changes in commitment appropriations – Title 1

Item	Budget appropriations			Additional appropriations			Total appropri- available
	Initial adopted budget	Amending budgets	Transfers	Final budget adopted	Carry-overs	Assigned revenue	
	1	2	3	4=1+2+3	5	6	7=5+6
1100 Basic salaries and correction	4 560	-	(144)	4 416	-	-	4 416
1101 Family allowances	640	-	76	717	-	-	717
1102 Expatriation and foreign residence allowances	759	-	(43)	716	-	-	716
1110 Contract agents	1 276	-	197	1 473	-	-	1 473
1111 Seconded National Experts	191	-	(22)	169	-	3	172
1120 Training and information for staff	175	-	(65)	110	-	-	110
1130 Insurance against sickness	183	-	2	184	-	-	184
1131 Insurance against accidents and occupational disease	22	-	(1)	21	-	-	21
1132 Unemployment insurance for temporary staff	74	-	(4)	70	-	-	70
1140 Birth and death grants	1	-	0	1	-	-	1
1141 Annual travel expense from place of work to origin	83	-	(13)	70	-	-	70
1142 Schooling fees	285	-	25	310	-	1	312
1150 Overtime	43	-	(43)	-	-	-	-
1160 Expenditure related to recruitment	62	-	(24)	38	-	-	38
1161 Travel expenses taking up duty	8	-	(7)	1	-	-	1
1162 Installation, resettlement and transfer allowances	54	-	6	60	-	-	60
1163 Temporary daily subsistence allowances	79	-	(44)	35	-	-	35
1170 Supplementary clerical and interim services	431	-	(7)	423	-	-	423
1171 Administrative assistance	129	-	12	141	-	1	142
1172 Trainees	150	-	(27)	123	-	-	123
Total Chapter 11	9 205	-	(125)	9 080	-	5	9 085
1200 Mission expenses - Administrative staff	40	-	(5)	35	-	1	36
1201 Mission expenses - Director	30	-	-	30	-	-	30
1202 Mission expenses - Director office staff	30	-	-	30	-	-	30
Total Chapter 12	100	-	(5)	95	-	1	96
1300 Medical services and equipment	52	-	-	52	-	-	52
Total Chapter 13	52	-	-	52	-	-	52
1401 Social welfare of staff	24	-	-	24	-	-	24
1410 Staff Committee	17	-	-	17	-	-	17
Total Chapter 14	41	-	-	41	-	-	41
Total Title 1	9 397	-	(130)	9 267	-	6	9 274

5.1.2. Breakdown & changes in commitment appropriations – Title 2

Item	Budget appropriations						Additional appropriations			Total appropri- available
	Initial adopted budget	Amending budgets	Transfers	Final budget adopted	Carry-overs	Assigned revenue	Total			
	1	2	3	4=1+2+3	5	6	7=5+6	8=4+7		
2000 Rent	656	-	-	656	-	-	-	656		
2001 Removal costs	12	-	(6)	6	-	-	-	6		
2010 Utilities	160	-	(8)	152	-	-	-	152		
2011 Cleaning and maintenance	165	-	(13)	153	-	-	-	153		
2020 Insurance	12	-	(5)	7	-	-	-	7		
2030 Security and surveillance of buildings	95	-	24	119	-	1	1	120		
2031 Health and safety at work	3	-	-	3	-	-	-	3		
2040 Other expenditure on buildings	20	-	8	28	-	-	-	28		
Total Chapter 20	1 123	-	0	1 124	-	1	1	1 124		
2100 Consumables	10	-	-	10	-	-	-	10		
2101 Software	30	-	(27)	3	-	-	-	3		
2102 Subscriptions IT	300	-	34	334	-	-	-	334		
2103 Disaster recovery site	45	-	(13)	32	-	-	-	32		
Total Chapter 21	385	-	(5)	380	-	-	-	380		
2210 Purchase of furniture	10	-	2	12	-	-	-	12		
2220 Transportation costs	175	-	(20)	155	-	-	-	155		
2230 Library acquisitions	127	-	-	127	-	-	-	127		
Total Chapter 22	312	-	(18)	294	-	-	-	294		
2300 Stationery and office supplies	30	-	(9)	22	-	-	-	22		
2310 Bank charges	0	-	-	0	-	-	-	0		
2320 Legal expenses	65	-	-	65	-	-	-	65		
2322 Expert consultations - Gas	80	-	67	147	-	-	-	147		
2323 Expert consultations - Electricity	80	-	(55)	25	-	-	-	25		
2324 Expert consultations - Administration	53	-	(29)	24	-	-	-	24		
2325 External audit expenses	11	-	-	11	-	-	-	11		
2326 Information security	45	-	0	45	-	-	-	45		
2327 Expert consultations - MSC	25	-	-	25	-	-	-	25		
2328 Data protection	30	-	-	30	-	-	-	30		
2330 Administrative Board meetings	34	-	-	34	-	-	-	34		
2331 Board of Regulators meetings	82	-	-	82	-	-	-	82		
2332 Board of Appeal	130	-	34	164	-	-	-	164		
2333 External participants to meetings	8	-	-	8	-	-	-	8		
2334 EU Agencies Network	4	-	-	4	-	-	-	4		
Total Chapter 23	677	-	9	686	-	-	-	686		
2400 Postal charges	9	-	4	13	-	-	-	13		
2410 Telecommunications subscriptions and charges	75	-	(2)	73	-	-	-	73		
2420 Hardware and other equipment	80	-	96	176	-	-	-	176		
Total Chapter 24	164	-	98	262	-	-	-	262		
Total Title 2	2 661	-	84	2 745	-	1	1	2 745		

5.1.3. Breakdown & changes in commitment appropriations – Title 3

Item	Budget appropriations			Additional appropriations			Total appropri- available
	Initial adopted budget	Amending budgets	Transfers	Final budget adopted	Carry-overs	Assigned revenue	
	1	2	3	4=1+2+3	5	6	7=5+6
							8=4+7
3000 Representation expenses - Director office	3	-	-	3	-	-	3
3001 Representation expenses - Administration	1	-	(0)	0	-	-	0
3002 Representation expenses - Electricity	1	-	-	1	-	-	1
3003 Representation expenses - MIT	1	-	(1)	-	-	-	-
3004 Representation expenses - Gas	1	-	-	1	-	-	1
3005 Representation expenses - MSC	1	-	(1)	-	-	-	-
Total Chapter 30	7	-	(2)	5	-	-	5
3100 Operational Missions - Gas Department	60	-	(13)	47	-	0	47
3101 Operational Missions - Electricity Department	60	-	30	90	-	0	90
3102 Operational Missions - MIT	45	-	(19)	26	-	-	26
3103 Operational Missions - MSC	25	-	(9)	16	-	-	16
Total Chapter 31	190	-	(11)	179	-	1	180
3200 Public hearings, workshops, conferences	70	-	(10)	60	-	-	60
3201 Website set-up and maintenance	50	-	15	65	-	-	65
3202 Publications, information material	39	-	(24)	15	-	-	15
Total Chapter 32	158	-	(19)	140	-	-	140
3300 Translation at CDT	226	-	(39)	187	-	-	187
Total Chapter 33	226	-	(39)	187	-	-	187
3400 Insurance	7	-	(3)	5	-	-	5
Total Chapter 34	7	-	(3)	5	-	-	5
3500 Infrastructure, hardware licenses, deployment, service desk and operations	1 750	-	19	1 769	-	29	1 799
3501 Software maintenance, development, testing and software licenses	800	-	-	800	-	63	863
3502 Surveillance and BI tools customisation, licenses and consultancy	700	-	-	700	-	-	700
3503 Studies, technical writing, coordination, QA and information security	250	-	100	350	-	-	350
Total Chapter 35	3 500	-	120	3 620	-	92	3 712
Total Title 3	4 089	-	46	4 135	-	93	4 228
GRAND TOTAL	16 147	-	(0)	16 147	-	100	16 248

5.2. Breakdown & changes in payment appropriations

5.2.1. Breakdown & changes in payment appropriations – Title 1

Item	Budget appropriations			Additional appropriations			Total appropriations	Total appropriate available
	Initial budget adopted	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue		
	1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
1100 Basic salaries and correction	4 560	-	(144)	4 416	-	-	-	4 416
1101 Family allowances	640	-	76	717	-	-	-	717
1102 Expatriation and foreign residence allowances	759	-	(43)	716	-	-	-	716
1110 Contract agents	1 276	-	197	1 473	-	-	-	1 473
1111 Seconded National Experts	191	-	(22)	169	-	3	3	172
1120 Training and information for staff	175	-	(65)	110	56	-	56	167
1130 Insurance against sickness	183	-	2	184	-	-	-	184
1131 Insurance against accidents and occupational disease	22	-	(1)	21	-	-	-	21
1132 Unemployment insurance for temporary staff	74	-	(4)	70	-	-	-	70
1140 Birth and death grants	1	-	0	1	-	-	-	1
1141 Annual travel expense from place of work to origin	83	-	(13)	70	-	-	-	70
1142 Schooling fees	285	-	25	310	-	1	1	312
1150 Overtime	43	-	(43)	-	-	-	-	-
1160 Expenditure related to recruitment	62	-	(24)	38	10	-	10	48
1161 Travel expenses taking up duty	8	-	(7)	1	-	-	-	1
1162 Installation, resettlement and transfer allowances	54	-	6	60	-	-	-	60
1163 Temporary daily subsistence allowances	79	-	(44)	35	-	-	-	35
1170 Supplementary clerical and interim services	431	-	(7)	423	59	-	59	482
1171 Administrative assistance	129	-	12	141	26	1	27	168
1172 Trainees	150	-	(27)	123	-	-	-	123
Total Chapter 11	9 205	-	(125)	9 080	151	5	156	9 236
1200 Mission expenses - Administrative staff	40	-	(5)	35	1	1	2	37
1201 Mission expenses - Director	30	-	-	30	3	-	3	33
1202 Mission expenses - Director office staff	30	-	-	30	1	-	1	31
Total Chapter 12	100	-	(5)	95	5	1	6	101
1300 Medical services and equipment	52	-	-	52	19	-	19	71
Total Chapter 13	52	-	-	52	19	-	19	71
1401 Social welfare of staff	24	-	-	24	0	-	0	24
1410 Staff Committee	17	-	-	17	2	-	2	18
Total Chapter 14	41	-	-	41	2	-	2	42
Total Title 1	9 397	-	(130)	9 267	176	6	182	9 450

5.2.2. Breakdown & changes in payment appropriations – Title 2

Item	Budget appropriations			Additional appropriations			Total appropri- available
	Initial budget adopted	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	
	1	2	3	4=1+2+3	5	6	7=5+6
2000 Rent	656	-	-	656	-	-	656
2001 Removal costs	12	-	(6)	6	5	-	11
2010 Utilities	160	-	(8)	152	16	-	168
2011 Cleaning and maintenance	165	-	(13)	153	12	-	164
2020 Insurance	12	-	(5)	7	-	-	7
2030 Security and surveillance of buildings	95	-	24	119	8	1	127
2031 Health and safety at work	3	-	-	3	-	-	3
2040 Other expenditure on buildings	20	-	8	28	2	-	30
Total Chapter 20	1 123	-	0	1 124	43	1	1 167
2100 Consumables	10	-	-	10	0	-	10
2101 Software	30	-	(27)	3	26	-	29
2102 Subscriptions IT	300	-	34	334	111	-	446
2103 Disaster recovery site	45	-	(13)	32	22	-	54
Total Chapter 21	385	-	(5)	380	159	-	539
2210 Purchase of furniture	10	-	2	12	55	-	67
2220 Transportation costs	175	-	(20)	155	0	-	155
2230 Library acquisitions	127	-	-	127	6	-	133
Total Chapter 22	312	-	(18)	294	61	-	355
2300 Stationery and office supplies	30	-	(9)	22	9	-	30
2310 Bank charges	0	-	-	0	-	-	0
2320 Legal expenses	65	-	-	65	9	-	74
2321 Expert consultations - MIT	-	-	-	-	190	-	190
2322 Expert consultations - Gas	80	-	67	147	97	-	243
2323 Expert consultations - Electricity	80	-	(55)	25	78	-	103
2324 Expert consultations - Administration	53	-	(29)	24	-	-	24
2325 External audit expenses	11	-	-	11	16	-	27

EUR '000

Item	Budget appropriations			Additional appropriations			Total appropri- available
	Initial budget adopted 1	Amending budgets 2	Transfers 3	Final adopted budget 4=1+2+3	Carry-overs 5	Assigned revenue 6	
2326 Information security	45	-	0	45	36	-	82
2327 Expert consultations - MSC	25	-	-	25	112	-	137
2328 Data protection	30	-	-	30	17	-	47
2330 Administrative Board meetings	34	-	-	34	17	-	51
2331 Board of Regulators meetings	82	-	-	82	27	-	109
2332 Board of Appeal	130	-	34	164	1	-	165
2333 External participants to meetings	8	-	-	8	3	-	11
2334 EU Agencies Network	4	-	-	4	-	-	4
Total Chapter 23	677	-	9	686	613	-	1 298
2400 Postal charges	9	-	4	13	2	-	14
2410 Telecommunications subscriptions and charges	75	-	(2)	73	9	-	82
2420 Hardware and other equipment	80	-	96	176	63	-	240
Total Chapter 24	164	-	98	262	75	-	336
Total Title 2	2 661	-	84	2 745	950	1	3 696

5.2.3. Breakdown & changes in payment appropriations – Title 3

Item	Budget appropriations			Additional appropriations			Total appropri- available
	Initial budget adopted	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	
	1	2	3	4=1+2+3	5	6	7=5+6
3000 Representation expenses - Director office	3	-	-	3	1	-	1
3001 Representation expenses - Administration	1	-	(0)	0	-	-	0
3002 Representation expenses - Electricity	1	-	-	1	0	-	0
3003 Representation expenses - MIT	1	-	(1)	-	-	-	-
3004 Representation expenses - Gas	1	-	-	1	0	-	0
3005 Representation expenses - MSC	1	-	(1)	-	-	-	-
Total Chapter 30	7	-	(2)	5	1	-	1
3100 Operational Missions - Gas Department	60	-	(13)	47	8	0	8
3101 Operational Missions - Electricity Department	60	-	30	90	9	0	10
3102 Operational Missions - MIT	45	-	(19)	26	3	-	3
3103 Operational Missions - MSC	25	-	(9)	16	5	-	5
Total Chapter 31	190	-	(11)	179	26	1	27
3200 Public hearings, workshops, conferences	70	-	(10)	60	11	-	11
3201 Website set-up and maintenance	50	-	15	65	88	-	88
3202 Publications, information material	39	-	(24)	15	2	-	2
Total Chapter 32	158	-	(19)	140	101	-	101
3300 Translation at CDT	226	-	(39)	187	41	-	41
Total Chapter 33	226	-	(39)	187	41	-	41
3400 Insurance	7	-	(3)	5	-	-	5
Total Chapter 34	7	-	(3)	5	-	-	5
3500 Infrastructure, hardware licenses, deployment, service desk and operations	1 750	-	19	1 769	810	29	840
3501 Software maintenance, development, testing and software licenses	800	-	-	800	350	63	413
3502 Surveillance and BI tools customisation, licenses and consultancy	700	-	-	700	84	-	84
3503 Studies, technical writing, coordination, QA and information security	250	-	100	350	110	-	110
Total Chapter 35	3 500	-	120	3 620	1 354	92	1 446
Total Title 3	4 089	-	46	4 135	1 522	93	1 615
GRAND TOTAL	16 147	-	(0)	16 147	2 648	100	2 749
							18 896

EUR '000

5.3. IMPLEMENTATION OF COMMITMENT APPROPRIATIONS

5.3.1. Implementation of commitment appropriations – Title 1

Item	Total approp. available				Commitments made				Appropriations carried over to 2020				Appropriations lapsing				EUR '000	
	1	2	3	4	5=2+3+4	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total				
1100 Basic salaries and correction	4 416	4 416	-	-	4 416	100 %	-	-	-	-	-	-	-	-	-	-	-	-
1101 Family allowances	717	717	-	-	717	100 %	-	-	-	-	-	-	-	-	-	-	-	-
1102 Expatriation and foreign residence allowances	716	716	-	-	716	100 %	-	-	-	-	-	-	-	-	-	-	-	-
1110 Contract agents	1 473	1 473	-	-	1 473	100 %	-	-	-	-	-	-	-	-	-	-	-	-
1111 Seconded National Experts	172	169	-	-	169	98 %	3	-	3	-	-	-	-	-	-	-	-	-
1120 Training and information for staff	110	110	-	-	110	100 %	-	-	-	-	-	-	-	-	-	-	-	-
1130 Insurance against sickness	184	184	-	-	184	100 %	-	-	-	-	-	-	-	-	-	-	-	-
1131 Insurance against accidents and occupational disease	21	21	-	-	21	100 %	-	-	-	-	-	-	-	-	-	-	-	-
1132 Unemployment insurance for temporary staff	70	70	-	-	70	100 %	-	-	-	-	-	-	-	-	-	-	-	-
1140 Birth and death grants	1	1	-	-	1	100 %	-	-	-	-	-	-	-	-	-	-	-	-
1141 Annual travel expense from place of work to origin	70	70	-	-	70	100 %	-	-	-	-	-	-	-	-	-	-	-	-
1142 Schooling fees	312	309	-	-	309	99 %	1	-	1	-	1	-	1	-	1	-	1	2
1160 Expenditure related to recruitment	38	38	-	-	38	100 %	-	-	-	-	-	-	-	-	-	-	-	-
1161 Travel expenses taking up duty	1	1	-	-	1	100 %	-	-	-	-	-	-	-	-	-	-	-	-
1162 Installation, resettlement and transfer allowances	60	60	-	-	60	100 %	-	-	-	-	-	-	-	-	-	-	-	-
1163 Temporary daily subsistence allowances	35	35	-	-	35	100 %	-	-	-	-	-	-	-	-	-	-	-	-
1170 Supplementary clerical and interim services	423	418	-	-	418	99 %	-	-	-	5	-	-	-	-	-	-	-	5
1171 Administrative assistance	142	141	-	-	141	99 %	-	-	-	-	-	-	-	-	-	-	-	1
1172 Trainees	123	123	-	-	123	100 %	-	-	-	-	-	-	-	-	-	-	-	-

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Item	Commitments made				Appropriations carried over to 2020				Appropriations lapsing				
	Total approp. available	from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
1100 Basic salaries and correction	4 416	4 416	-	-	4 416	100 %	-	-	-	-	-	-	-
1101 Family allowances	717	717	-	-	717	100 %	-	-	-	-	-	-	-
Total Chapter 11	9 085	9 074	-	-	9 074	100 %	4	-	4	6	-	1	8
1200 Mission expenses - Administrative staff	36	35	-	-	35	97 %	-	-	-	-	-	1	1
1201 Mission expenses - Director	30	30	-	-	30	100 %	-	-	-	-	-	-	-
1202 Mission expenses - Director office staff	30	30	-	-	30	99 %	-	-	-	0	-	-	0
Total Chapter 12	96	95	-	-	95	99 %	-	-	-	0	-	1	1
1300 Medical services and equipment	52	40	-	-	40	78 %	-	-	-	12	-	-	12
Total Chapter 13	52	40	-	-	40	78 %	-	-	-	12	-	-	12
1401 Social welfare of staff	24	22	-	-	22	91 %	-	-	-	2	-	-	2
1410 Staff Committee	17	16	-	-	16	99 %	-	-	-	0	-	-	0
Total Chapter 14	41	38	-	-	38	94 %	-	-	-	2	-	-	2
Total Title 1	9 274	9 247	-	-	9 247	100 %	4	-	4	20	-	3	23

5.3.2. Implementation of commitment appropriations - Title 2

Item	Total approp. available				Commitments made				Appropriations carried over to 2020				Appropriations lapsing			
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12			
2000 Rent	656	656	-	-	656	100 %	-	-	-	0	-	-	0			
2001 Removal costs	6	6	-	-	6	100 %	-	-	-	-	-	-	-			
2010 Utilities	152	149	-	-	149	98 %	-	-	-	3	-	-	3			
2011 Cleaning and maintenance	153	150	-	-	150	98 %	-	-	-	3	-	-	3			
2020 Insurance	7	7	-	-	7	100 %	-	-	-	0	-	-	0			
2030 Security and surveillance of buildings	120	119	-	-	119	99 %	-	-	-	-	-	1	1			
2031 Health and safety at work	3	2	-	-	2	73 %	-	-	-	1	-	-	1			
2040 Other expenditure on buildings	28	25	-	-	25	89 %	-	-	-	3	-	-	3			
Total Chapter 20	1 124	1 114	-	-	1 114	99 %	-	-	-	10	-	1	11			
2100 Consumables	10	10	-	-	10	100 %	-	-	-	0	-	-	0			
2101 Software	3	3	-	-	3	97 %	-	-	-	0	-	-	0			
2102 Subscriptions IT	334	334	-	-	334	100 %	-	-	-	-	-	-	-			
2103 Disaster recovery site	32	32	-	-	32	100 %	-	-	-	0	-	-	0			
Total Chapter 21	380	379	-	-	379	100 %	-	-	-	0	-	-	0			
2210 Purchase of furniture	12	12	-	-	12	98 %	-	-	-	0	-	-	0			
2220 Transportation costs	155	155	-	-	155	100 %	-	-	-	0	-	-	0			
2230 Library acquisitions	127	126	-	-	126	100 %	-	-	-	1	-	-	1			
Total Chapter 22	294	293	-	-	293	100 %	-	-	-	1	-	-	1			
2300 Stationery and office supplies	22	21	-	-	21	100 %	-	-	-	0	-	-	0			
2310 Bank charges	0	0	-	-	0	100 %	-	-	-	-	-	-	-			
2320 Legal expenses	65	65	-	-	65	100 %	-	-	-	0	-	-	0			
2322 Expert consultations - Gas	147	146	-	-	146	99 %	-	-	-	1	-	-	1			
2323 Expert consultations - Electricity	25	25	-	-	25	100 %	-	-	-	-	-	-	-			
2324 Administration	24	24	-	-	24	100 %	-	-	-	0	-	-	0			

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Item	Total approp. available				Commitments made				Appropriations carried over to 2020				Appropriations lapsing			
	1	2	3	4	5=2+3+4	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total		
							6=5/1	7	8	9=7+8	10	11	12	13=10+11+12		
2325 External audit expenses	11	11	-	-	11	100 %	-	-	-	-	-	-	-	-		
2326 Information security	45	45	-	-	45	100 %	-	-	-	-	0	-	-	0		
2327 Expert consultations - MSC	25	25	-	-	25	100 %	-	-	-	-	-	-	-	-		
2328 Data protection	30	30	-	-	30	100 %	-	-	-	-	-	-	-	-		
2330 Administrative Board meetings	34	34	-	-	34	100 %	-	-	-	-	-	-	-	-		
2331 Board of Regulators meetings	82	82	-	-	82	100 %	-	-	-	-	-	-	-	-		
2332 Board of Appeal	164	149	-	-	149	91 %	-	-	-	-	15	-	-	15		
2333 External participants to meetings	8	3	-	-	3	35 %	-	-	-	-	5	-	-	5		
2334 EU Agencies Network	4	4	-	-	4	97 %	-	-	-	-	0	-	-	0		
Total Chapter 23	686	664	-	-	664	97 %	-	-	-	-	22	-	-	22		
2400 Postal charges	13	13	-	-	13	100 %	-	-	-	-	-	-	-	-		
2410 Telecommunications subscriptions and charges	73	73	-	-	73	100 %	-	-	-	-	-	-	-	-		
2420 Hardware and other equipment	176	176	-	-	176	100 %	-	-	-	-	0	-	-	0		
Total Chapter 24	262	262	-	-	262	100 %	-	-	-	-	0	-	-	0		
Total Title 2	2 745	2 712	-	-	2 712	99 %	-	-	-	-	33	-	1	33		

5.3.3. Implementation of commitment appropriations - Title 3

Item	Total approp. available				Commitments made				Appropriations carried over to 2020				Appropriations lapsing			
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12			
3000 Representation expenses - Director office	3	2	-	-	2	77 %	-	-	-	1	-	-	1			
3001 Representation expenses - Administration	0	0	-	-	0	90 %	-	-	-	0	-	-	0			
3002 Representation expenses - Electricity	1	1	-	-	1	97 %	-	-	-	0	-	-	0			
3004 Representation expenses - Gas	1	1	-	-	1	100 %	-	-	-	-	-	-	-			
Total Chapter 30	5	4	-	-	4	87 %	-	-	-	1	-	-	1			
3100 Operational Missions - Gas Department	47	47	-	-	47	99 %	-	-	-	-	-	0	0			
3101 Operational Missions - Electricity Department	90	89	-	-	89	98 %	-	-	-	1	-	0	2			
3102 Operational Missions - MIT	26	26	-	-	26	100 %	-	-	-	0	-	-	0			
3103 Operational Missions - MSC	16	13	-	-	13	83 %	-	-	-	3	-	-	3			
Total Chapter 31	180	175	-	-	175	97 %	-	-	-	4	-	1	5			
3200 Public hearings, workshops, conferences	60	52	-	-	52	87 %	-	-	-	8	-	-	8			
3201 Website set-up and maintenance	65	65	-	-	65	100 %	-	-	-	0	-	-	0			
3202 Publications, information material	15	9	-	-	9	64 %	-	-	-	5	-	-	5			
Total Chapter 32	140	127	-	-	127	91 %	-	-	-	13	-	-	13			
3300 Translation at CDT	187	179	-	-	179	96 %	-	-	-	8	-	-	8			
Total Chapter 33	187	179	-	-	179	96 %	-	-	-	8	-	-	8			
3400 Insurance	5	5	-	-	5	100 %	-	-	-	-	-	-	-			
Total Chapter 34	5	5	-	-	5	100 %	-	-	-	-	-	-	-			
3500 Infrastructure, hardware licenses, deployment, service desk and operations	1 799	1 769	-	-	1 769	98 %	29	-	29	-	-	-	-			

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Item	Commitments made				Appropriations carried over to 2020				Appropriations lapsing				
	Total approp. available	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
3501 Software maintenance, development, testing and software licenses	863	800	-	63	863	100 %	-	-	-	-	-	-	-
3502 Surveillance and BI tools customisation, licenses and consultancy	700	699	-	-	699	100 %	-	-	-	1	-	-	1
3503 Studies, technical writing, coordination, QA and information security	350	350	-	-	350	100 %	-	-	-	-	-	-	-
Total Chapter 35	3 712	3 619	-	63	3 682	99 %	29	-	29	1	-	-	1
Total Title 3	4 228	4 108	-	63	4 171	99 %	29	-	29	27	-	1	28
GRAND TOTAL	16 248	16 067	-	63	16 130	99 %	33	-	33	80	-	4	84

5.4. IMPLEMENTATION OF PAYMENT APPROPRIATIONS

5.4.1. Implementation of payment appropriations – Title 1

Item	Total approp. availab.	Payments made				Appropriations carried over to 2020				Appropriations lapsing				EUR '000
		from final adopt. budget	from carry-overs	from assign. revenue	Total	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total	
1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13	
1100 Basic salaries and correction	4 416	4 416	-	4 416	100 %	-	-	-	-	-	-	-	-	
1101 Family allowances	717	717	-	717	100 %	-	-	-	-	-	-	-	-	
1102 Expatriation and foreign residence allowances	716	716	-	716	100 %	-	-	-	-	-	-	-	-	
1110 Contract agents	1 473	1 473	-	1 473	100 %	-	-	-	-	-	-	-	-	
1111 Seconded National Experts	172	169	-	169	98 %	-	-	3	3	-	-	-	-	
1120 Training and information for staff	167	83	50	132	80 %	28	-	-	28	-	7	-	7	
1130 Insurance against sickness	184	184	-	184	100 %	-	-	-	-	-	-	-	-	
1131 Insurance against accidents and occupational disease	21	21	-	21	100 %	-	-	-	-	-	-	-	-	
1132 Unemployment insurance for temporary staff	70	70	-	70	100 %	-	-	-	-	-	-	-	-	
1140 Birth and death grants	1	1	-	1	100 %	-	-	-	-	-	-	-	-	
1141 Annual travel expense from place of work to origin	70	70	-	70	100 %	-	-	-	-	-	-	-	-	
1142 Schooling fees	312	211	-	211	68 %	98	-	1	99	1	-	1	2	
1160 Expenditure related to recruitment	48	32	10	42	88 %	6	-	-	6	-	0	-	0	
1161 Travel expenses taking up duty	1	1	-	1	100 %	-	-	-	-	-	-	-	-	
1162 Installation, resettlement and transfer allowances	60	60	-	60	100 %	-	-	-	-	-	-	-	-	
1163 Temporary daily subsistence allowances	35	35	-	35	100 %	-	-	-	-	-	-	-	-	
1170 Supplementary clerical and interim services	482	398	57	454	94 %	20	-	-	20	5	2	-	7	
1171 Administrative assistance	168	106	26	132	79 %	35	-	-	35	-	-	1	1	

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Item	Payments made				Appropriations carried over to 2020				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
1172 Trainees	123	123	-	-	123	100 %	-	-	-	-	-	-	-	-
Total Chapter 11	9 236	8 887	142	-	9 029	98 %	187	-	4	191	6	9	1	17
Mission expenses - Administrative staff	37	33	1	-	34	92 %	2	-	-	2	-	0	1	1
1201 Mission expenses - Director	33	30	2	-	32	98 %	-	-	-	-	-	1	-	1
1202 Mission expenses - Director office staff	31	30	1	-	30	98 %	0	-	-	0	0	0	-	0
Total Chapter 12	101	93	4	-	97	96 %	2	-	-	2	0	1	1	3
1300 Medical services and equipment	71	20	17	-	38	54 %	20	-	-	20	12	1	-	13
Total Chapter 13	71	20	17	-	38	54 %	20	-	-	20	12	1	-	13
1401 Social welfare of staff	24	16	0	-	17	69 %	5	-	-	5	2	-	-	2
1410 Staff Committee	18	16	1	-	17	93 %	1	-	-	1	0	0	-	1
Total Chapter 14	42	32	1	-	34	79 %	6	-	-	6	2	0	-	3
Total Title 1	9 450	9 033	164	-	9 197	97 %	215	-	4	219	20	12	3	35

5.4.2. Implementation of payment appropriations - Title 2

Item	Total approp. availab.				Payments made				Appropriations carried over to 2020					Appropriations lapsing				EUR '000
	1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13				
	from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total					
2000 Rent	656	656	-	-	100 %	-	-	-	-	0	-	-	-	0				
2001 Removal costs	11	4	5	8	78 %	2	-	-	2	-	0	-	-	0				
2010 Utilities	168	133	14	147	87 %	16	-	-	16	3	3	-	-	6				
2011 Cleaning and maintenance	164	134	11	145	89 %	15	-	-	15	3	1	-	-	4				
2020 Insurance	7	7	-	7	100 %	-	-	-	-	0	-	-	-	0				
2030 Security and surveillance of buildings	127	93	6	99	78 %	26	-	-	26	-	1	1	-	2				
2031 Health and safety at work	3	2	-	2	73 %	-	-	-	-	1	-	-	-	1				
2040 Other expenditure on buildings	30	10	2	13	42 %	15	-	-	15	3	-	-	-	3				
Total Chapter 20	1 167	1 040	38	1 078	92 %	74	-	-	74	10	5	1	-	15				
2100 Consumables	10	5	0	5	54 %	5	-	-	5	0	-	-	-	0				
2101 Software	29	3	26	28	100 %	-	-	-	-	0	-	-	-	0				
2102 Subscriptions IT	446	118	93	211	47 %	217	-	-	217	-	18	-	-	18				
2103 Disaster recovery site	54	10	22	32	59 %	22	-	-	22	0	-	-	-	0				
Total Chapter 21	539	136	141	277	51 %	243	-	-	243	0	18	-	-	18				
2210 Purchase of furniture	67	5	55	60	89 %	7	-	-	7	0	-	-	-	0				
2220 Transportation costs	155	155	0	155	100 %	-	-	-	-	0	-	-	-	0				
2230 Library acquisitions	133	95	6	101	76 %	31	-	-	31	1	0	-	-	1				
Total Chapter 22	355	255	61	316	89 %	38	-	-	38	1	0	-	-	1				
2300 Stationery and office supplies	30	18	9	27	87 %	4	-	-	4	0	0	-	-	0				
2310 Bank charges	0	0	-	0	66 %	0	-	-	0	-	-	-	-	-				
2320 Legal expenses	74	60	9	69	93 %	5	-	-	5	0	0	-	-	0				
2321 Expert consultations - MIT	190	-	190	190	100 %	-	-	-	-	-	-	-	-	-				
2322 Expert consultations - Gas	243	57	97	154	63 %	88	-	-	88	1	-	-	-	1				
2323 Expert consultations - Electricity	103	-	78	78	76 %	25	-	-	25	-	-	-	-	-				

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Item	Total approp. availab .				Payments made				Appropriations carried over to 2020				Appropriations lapsing			
	1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13		
	from final adopt. budget	from assign. revenue	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		
2324 Expert consultations - Administration	24	-	-	-	-	0 %	24	-	-	24	0	-	-	0		
2325 External audit expenses	27	-	16	-	16	60 %	11	-	-	11	-	-	-	-		
2326 Information security	82	26	36	-	62	76 %	20	-	-	20	0	-	-	0		
2327 Expert consultations - MSC	137	15	111	-	127	92 %	10	-	-	10	-	1	-	1		
2328 Data protection	47	10	17	-	27	58 %	20	-	-	20	-	-	-	-		
2330 Administrative Board meetings	51	23	17	-	40	78 %	11	-	-	11	-	0	-	0		
2331 Board of Regulators meetings	109	43	24	-	67	61 %	39	-	-	39	-	3	-	3		
2332 Board of Appeal	165	119	-	-	119	72 %	30	-	-	30	15	1	-	16		
2333 External participants to meetings	11	1	-	-	1	7 %	2	-	-	2	5	3	-	8		
2334 EU Agencies Network	4	4	-	-	4	97 %	-	-	-	-	0	-	-	0		
Total Chapter 23	1 298	376	604	-	980	76 %	288	-	-	288	22	8	-	30		
2400 Postal charges	14	9	0	-	9	65 %	4	-	-	4	-	1	-	1		
2410 Telecommunications subscriptions and charges	82	44	9	-	53	65 %	29	-	-	29	-	0	-	0		
2420 Hardware and other equipment	240	22	63	-	85	36 %	154	-	-	154	0	-	-	0		
Total Chapter 24	336	75	73	-	148	44 %	187	-	-	187	0	1	-	2		
Total Title 2	3 696	1 881	918	-	2 799	76 %	831	-	-	831	33	32	-	66		

5.4.3. Implementation of payment appropriations - Title 3

Item	Payments made										Appropriations carried over to 2020					Appropriations lapsing			EUR '000
	Total approp. availab.	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	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						
3000 Representation expenses - Director office	3	2	0	-	2	60 %	0	-	-	0	1	1	-	1					
3001 Representation expenses - Administration	0	0	-	-	0	90 %	-	-	-	-	0	-	-	0					
3002 Representation expenses - Electricity	1	1	0	-	1	98 %	-	-	-	-	0	-	-	0					
3004 Representation expenses - Gas	1	1	0	-	1	75 %	0	-	-	0	-	-	-	-					
Total Chapter 30	6	4	1	-	4	72 %	0	-	-	0	1	1	-	1					
3100 Operational Missions - Gas Department	55	44	6	-	50	92 %	3	-	-	3	-	1	0	2					
3101 Operational Missions - Electricity Department	100	82	9	-	91	91 %	7	-	-	7	1	0	0	2					
3102 Operational Missions - MIT	29	21	2	-	23	78 %	5	-	-	5	0	1	-	1					
3103 Operational Missions - MSC	21	13	5	-	18	84 %	0	-	-	0	3	0	-	3					
Total Chapter 31	206	159	23	-	182	89 %	15	-	-	15	4	3	1	8					
3200 Public hearings, workshops, conferences	71	35	10	-	45	64 %	17	-	-	17	8	0	-	8					
3201 Website set-up and maintenance	153	-	88	-	88	57 %	65	-	-	65	0	-	-	0					
3202 Publications, information material	17	7	2	-	9	52 %	3	-	-	3	5	-	-	5					
Total Chapter 32	240	42	100	-	142	59 %	85	-	-	85	13	0	-	13					
3300 Translation at CDT	228	118	41	-	159	70 %	61	-	-	61	8	-	-	8					
Total Chapter 33	228	118	41	-	159	70 %	61	-	-	61	8	-	-	8					
3400 Insurance	5	5	-	-	5	100 %	-	-	-	-	-	-	-	-					
Total Chapter 34	5	5	-	-	5	100 %	-	-	-	-	-	-	-	-					
3500 Infrastructure, hardware licenses, deployment, service desk and operations	2 609	756	789	-	1 544	59 %	1 014	-	29	1 043	-	22	-	22					

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Item	Total approp. availab.				Payments made			Appropriations carried over to 2020				Appropriations lapsing			
	1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13	
	from final adopt. budget	from assign. revenue	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	
3501 Software maintenance, development, testing and software licenses	1 213	642	307	63	1 012	83 %	158	-	-	158	-	43	-	43	
3502 Surveillance and BI tools customisation, licenses and consultancy	784	496	82	-	579	74 %	202	-	-	202	1	2	-	3	
3503 Studies, technical writing, coordination, QA and information security	460	-	110	-	110	24 %	350	-	-	350	-	0	-	0	
Total Chapter 35	5 066	1 894	1 288	63	3 245	64 %	1 725	-	29	1 754	1	66	-	67	
Total Title 3	5 750	2 221	1 452	63	3 736	65 %	1 887	-	29	1 916	27	70	1	98	
GRAND TOTAL	18 896	13 135	2 534	63	15 732	83 %	2 932	-	33	2 965	80	114	4	198	

6. COMMITMENTS OUTSTANDING

6.1. Commitments outstanding – Title 1

Item	Commitments outstanding at the end of previous year			Commitments of the current year					Total commitments outstanding at year-end
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	
	Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstand-ing at year-end	Total commitments outstanding at year-end
1100	-	-	-	4	4	4	-	-	9
1101	-	-	-	-	717	717	-	-	-
1102	-	-	-	-	716	716	-	-	-
1110	-	-	-	-	1 473	1 473	-	-	-
1111	-	-	-	-	169	169	-	-	-
1120	56	(7)	50	50	110	83	-	28	28
1130	-	-	-	-	184	184	-	-	-
1131	-	-	-	-	21	21	-	-	-
1132	-	-	-	-	70	70	-	-	-
1140	-	-	-	-	1	1	-	-	-
1141	-	-	-	-	70	70	-	-	-
1142	-	-	-	-	309	211	-	98	98
1160	10	(0)	10	10	38	32	-	6	6
1161	-	-	-	-	1	1	-	-	-
1162	-	-	-	-	60	60	-	-	-
1163	-	-	-	-	35	35	-	-	-
1170	59	(2)	57	57	418	398	-	20	20
1171	26	-	26	26	141	106	-	35	35

EUR '000

Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	
1172 Trainees	-	-	-	-	123	123	-	-	-
Total chapter 11	151	(9)	142	-	9 074	8 887	-	187	187
1200 Mission expenses - Administrative staff	1	(0)	1	-	35	33	-	2	2
1201 Mission expenses - Director	3	(1)	2	-	30	30	-	-	-
1202 Mission expenses - Director office staff	1	(0)	1	-	30	30	-	0	0
Total chapter 12	5	(1)	4	-	95	93	-	2	2
1300 Medical services and equipment	19	(1)	17	-	40	20	-	20	20
Total chapter 13	19	(1)	17	-	40	20	-	20	20
1401 Social welfare of staff	0	-	0	-	22	16	-	5	5
1410 Staff Committee	2	(0)	1	-	16	16	-	1	1
Total chapter 14	2	(0)	1	-	38	32	-	6	6
Total Title 1	176	(12)	164	-	9 247	9 033	-	215	215

6.2. Commitments outstanding – Title 2

EUR '000

Item	Commitments outstanding at the end of previous year			Commitments of the current year				Total commitment outstanding at year-end	
	1	2	3	4=1+2+3	5	6	7		8=5-6-7
	Commitment carried forward from previous year	Decommitment Revaluation Cancellations	Payments	Total	Commitments made during the year	Payments	Cancellation of commitment which cannot be carried forward	Commitment outstanding at year-end	
2000 Rent	-	-	-	-	656	656	-	-	-
2001 Removal costs	5	(0)	5	-	6	4	-	2	2
2010 Utilities	16	(3)	14	-	149	133	-	16	16
2011 Cleaning and maintenance	12	(1)	11	-	150	134	-	15	15
2020 Insurance	-	-	-	-	7	7	-	-	-
2030 Security and surveillance of buildings	8	(1)	6	-	119	93	-	26	26
2031 Health and safety at work	-	-	-	-	2	2	-	-	-
2040 Other expenditure on buildings	2	-	2	-	25	10	-	15	15
Total chapter 20	43	(5)	38	-	1 114	1 040	-	74	74
2100 Consumables	0	-	0	-	10	5	-	5	5
2101 Software	26	-	26	-	3	3	-	-	-
2102 Subscriptions IT	111	(18)	93	-	334	118	-	217	217
2103 Disaster recovery site	22	-	22	-	32	10	-	22	22
Total chapter 21	159	(18)	141	-	379	136	-	243	243
2210 Purchase of furniture	55	-	55	-	12	5	-	7	7
2220 Transportation costs	0	-	0	-	155	155	-	-	-
2230 Library acquisitions	6	(0)	6	-	126	95	-	31	31
Total chapter 22	61	(0)	61	-	293	255	-	38	38
2300 Stationery and office supplies	9	(0)	9	-	21	18	-	4	4
2310 Bank charges	-	-	-	-	0	0	-	0	0
2320 Legal expenses	9	(0)	9	-	65	60	-	5	5
2321 Expert consultations - MIT	190	-	190	-	-	-	-	-	-

EUR '000

Item	Commitments outstanding at the end of previous year			Commitments of the current year						Total commitment outstanding at year-end
	1	2	3	4=1+2+3	5	6	7	8=5-6-7	9=4+8	
	Commitm. carried forward from previous year	Decommit. Revaluations	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		
2322	97	-	97	-	146	57	-	88	88	
2323	78	-	78	-	25	-	-	25	25	
2324	-	-	-	-	24	-	-	24	24	
2325	16	-	16	-	11	-	-	11	11	
2326	36	-	36	-	45	26	-	20	20	
2327	112	(1)	111	-	25	15	-	10	10	
2328	17	-	17	-	30	10	-	20	20	
2330	17	(0)	17	-	34	23	-	11	11	
2331	27	(3)	24	-	82	43	-	39	39	
2332	1	(1)	-	-	149	119	-	30	30	
2333	3	(3)	-	-	3	1	-	2	2	
2334	-	-	-	-	4	4	-	-	-	
Total chapter 23	613	(8)	604	-	664	376	-	288	288	
2400	2	(1)	0	-	13	9	-	4	4	
2410	9	(0)	9	-	73	44	-	29	29	
2420	63	-	63	-	176	22	-	154	154	
Total chapter 24	75	(1)	73	-	262	75	-	187	187	
Total Title 2	950	(32)	918	-	2 712	1 881	-	831	831	

6.3. Commitments outstanding – Title 3

EUR '000

Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitment outstanding at year-end
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	
	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	
3000	Representation expenses - Director office	1	(1)	0	2	2	-	0	0
3001	Representation expenses - Administration	-	-	-	0	0	-	-	-
3002	Representation expenses - Electricity	0	-	0	1	1	-	-	-
3004	Representation expenses - Gas	0	-	0	1	1	-	0	0
Total chapter 30		1	(1)	1	4	4	-	0	0
3100	Operational Missions - Gas Department	8	(1)	6	47	44	-	3	3
3101	Operational Missions - Electricity Department	9	(0)	9	89	82	-	7	7
3102	Operational Missions - MIT	3	(1)	2	26	21	-	5	5
3103	Operational Missions - MSC	5	(0)	5	13	13	-	0	0
Total chapter 31		26	(3)	23	175	159	-	15	15
3200	Public hearings, workshops, conferences	11	(0)	10	52	35	-	17	17
3201	Website set-up and maintenance	88	-	88	65	-	-	65	65
3202	Publications, information material	2	-	2	9	7	-	3	3
Total chapter 32		101	(0)	100	127	42	-	85	85
3300	Translation at CDT	41	-	41	179	118	-	61	61
Total chapter 33		41	-	41	179	118	-	61	61
3400	Insurance	-	-	-	5	5	-	-	-
Total chapter 34		-	-	-	5	5	-	-	-
3500	Infrastructure, hardware licenses, deployment, service desk and operations	810	(22)	789	1 769	756	-	1 014	1 014
3501	Software maintenance, development, testing and software licenses	350	(43)	307	863	705	-	158	158

EUR '000

Item	Commitments outstanding at the end of previous year			Commitments of the current year				Total commitments outstanding at year-end	
	1	2	3	4=1+2-3	5	6	7		8=5-6-7
	Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstand-ing at year-end	
3502 Surveillance and BI tools customisation, licenses and consultancy	84	(2)	82	-	699	496	-	202	202
3503 Studies, technical writing, coordination, QA and information security	110	(0)	110	-	350	-	-	350	350
Total chapter 35	1 354	(66)	1 288	-	3 682	1 957	-	1 725	1 725
Total Title 3	1 522	(70)	1 452	-	4 171	2 284	-	1 887	1 887
GRAND TOTAL	2 648	(114)	2 534	-	16 130	13 198	-	2 932	2 932

7. GLOSSARY

ABAC

This is the name given to the Commission's accounting system, which since 2005 has been enriched by accrual accounting rules. Apart from the cash-based budget accounts, the Commission produces accrual-based accounts which recognise revenue when earned, rather than when collected. Expenses are recognised when incurred rather than when paid. This contrasts with cash basis budgetary accounting that recognises transactions and other events only when cash is received or paid.

Accounting

The act of recording and reporting financial transactions, including the creation of the transaction, its recognition, processing, and summarisation in the financial statements.

Accounting Officer

The role, powers and responsibilities of the accounting officer are set out in the Financial Regulation:

- proper implementation of payments,
- collection of revenue,
- recovery of amounts and offsetting,
- keeping, preparing and presenting the accounts,
- laying down the accounting rules and methods and the chart of accounts,
- laying down and validating the accounting systems and validating systems laid down by the authorising officer to supply or justify accounting information (local systems),
- treasury management,
- designation of the Imprest Administrators,
- opening and closing bank accounts in the name of the Institution.

Administrative appropriations

Administrative appropriations cover the running costs of the Institutions and entities (staff, buildings, office equipment).

Adjustment

Amending budget or transfer of funds from one budget item to another.

Adopted budget

Draft budget becomes the adopted budget as soon as approved by the Budgetary Authority.

Cf. Budget

Agencies

EU bodies having a distinct legal personality, and to whom budget implementing powers may be delegated under strict conditions. They are subject to a distinct discharge from the discharge authority.

Amending budget

Decision adopted during the budget year to amend (increase, decrease, transfer) aspects of the adopted budget of that year.

Annuality

The budgetary principle according to which expenditure and revenue is programmed and authorised for one year, starting on 1 January and ending on 31 December.

Appropriations

Budget funding.

The budget forecasts both commitments (legal pledges to provide finance, provided that certain conditions are fulfilled) 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. Non-differentiated appropriations apply to administrative expenditure and commitment appropriations equal payment appropriations.

Assigned revenue External/Internal

Dedicated revenue received to finance specific items of expenditure.

Main sources of external assigned revenue *are financial contributions from third countries to programmes financed by the Union.*

Main sources of internal assigned revenue are revenue from third parties in respect of goods, services or work supplied at their request, revenue arising from the repayment of amounts wrongly paid and revenue from the sale of publications and films, including those on an electronic medium.

The complete list of items constituting assigned revenue is given in the Financial Regulation Art. 21.

Authorising Officer by Delegation (AOD)

The AOD is responsible in each entity for authorising revenue and expenditure operations in accordance with the principles of sound financial management and for ensuring that the requirements of legality and regularity are complied with.

The AOD is responsible for taking all financial decision concerning actions under his/her responsibility. Particularly, he/she must take decisions to implement the budget based on his/her risk analysis.

Budget

Annual financial plan, drawn up according to budgetary principles, that provides forecasts and authorises, for each financial year, an estimate of future costs and revenue and expenditures and their detailed description and justification, the latter included in budgetary remarks.

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 as provided in the Financial Regulation for agencies.

Budget implementation

Consumption of the budget through expenditure and revenue operations.

Budget item / Budget line / Budget position

As far as the budget structure is concerned, revenue and expenditure are shown in the budget 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 authority

Institutions with decisional powers on budgetary matters: for the EU institutions, the European Parliament and the Council of Ministers.

For the agencies and joint undertakings, their board is the budgetary authority.

Budgetary commitment

A budgetary commitment is a reservation of appropriations to cover for subsequent expenses.

Cancellation of appropriations

Unused appropriations that may no longer be used.

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 cost of legal obligations (contracts, grant agreements/decisions) that could be signed in the current financial year. Financial Regulation Art. 7: *Commitment appropriations cover the total cost in the current financial year of legal obligations (contracts, grant agreements/decisions) entered into for operations extending over more than one year.*

De-commitment

Cancellation of a reservation of appropriations.

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. Financial Regulation Art. 7: *Differentiated appropriations are entered for multiannual operations. They consist of commitment appropriations and payment appropriations.*

Earmarked revenue

Revenue earmarked for a specific purpose, such as income from foundations, subsidies, gifts and bequests, including the earmarked revenue specific to each institution.

Cf. Assigned revenue

Economic result

Impact on the balance sheet of expenditure and revenue based on accrual accounting rules.

Entitlements established

Entitlements are recovery orders that the European Union must establish for collecting income.

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 currency at the closure.

Expenditure

Term used to describe spending the budget from all types of funds sources.

Financial regulation (FR)

Adopted through the ordinary legislative procedure after consulting the European Court of Auditors, this regulation lays down the rules for the establishment and implementation of the general budget of the European Union.

For reference, Regulation (EU, Euratom) No 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union

Funds Source

Type of appropriations

Grants

Direct financial contributions, by way of donation, from the budget in order to finance either an action intended to help achieve an objective part of an EU policy or the functioning of a body, which pursues an aim of general European interest or has an objective forming part of an EU policy.

Implementation

Cf. Budget implementation

Income

Cf. Revenue

Joint Undertakings (JUs)

A legal EU-body established under the Treaty on the Functioning of the European Union. The term can be used to describe any collaborative structure proposed for the *"efficient execution of Union research, technological development and demonstration programmes"*.

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, which is represented by an appropriation.

Only for joint undertakings, as specified in their Financial Rules, any unused appropriations may be entered in the estimate of revenue and expenditure of up to the following three financial years (the so-called "N+3" rule). Hence, lapsing appropriations for JUs could be re-activated until financial year "N+3".

Legal base (basic act)

The legal base or basis is, as a general rule, a law based on an article in the Treaty on the Functioning of the European Union giving competence to the Community for a specific policy area and setting out the conditions for fulfilling that competence including budget implementation. Certain articles from the treaty authorise the Commission to undertake certain actions, which imply spending, without there being a further legal act.

Legal commitment

A legal commitment establishes a legal obligation towards third parties.

Non-differentiated appropriations

Non-differentiated appropriations are for operations of an annual nature. (Financial Regulation Art. 9). In the EU Budget, non-differentiated appropriations apply to administrative expenditure, for agricultural market support and direct payments.

Operational appropriations

Operational appropriations finance the different policies, mainly in the form of grants or procurement.

Outstanding commitment

Outstanding commitments (or RAL, from the French 'reste à liquider') are defined as the amount of appropriations committed that have not yet been paid or legal commitments having not fully given rise to liquidation by payments. They stem directly from the existence of multiannual programmes and the dissociation between commitment and payment appropriations.

Outturn

Cf. Budget result

Payment

A payment is a disbursement to honour legal obligations.

Payment appropriations

Payment appropriations cover expenditure due in the current year, arising from legal commitments entered in the current year and/or earlier years (Financial Regulation Art. 7).

RAL

Sum of outstanding commitments. Cf. Outstanding commitments

Recovery

The recovery order is the procedure by which the Authorising officer by Delegation (AOD) registers an entitlement by the Commission in order to retrieve the amount, which is due. The entitlement is the right that the Commission has to claim the sum, which is due by a debtor, usually a beneficiary.

Result

Cf. Budget result

Revenue

Term used to describe income from all sources financing the budget.

Rules of application

Detailed rules for the implementation of the financial regulation. They are set out in a Commission regulation adopted after consulting all institutions and cannot alter the financial regulation upon which they depend.

Surplus

Positive difference between revenue and expenditure (Cf. Budget result) which has to be returned to the funding authority as provided in the Financial Regulation.

Transfer

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. However, they are expressly authorised by the Treaty on the Functioning of the European Union under the conditions laid down in the Financial Regulation. The Financial Regulation identifies different types of transfers depending on whether they are between or within budget titles, chapters, articles or headings and require different levels of authorisation.