



Annual accounts of the European
Union Agency for Law Enforcement
Training

Financial year 2024

CONTENTS

BACKGROUND INFORMATION NOTE	3
FINANCIAL STATEMENTS AND EXPLANATORY NOTES.....	14
BALANCE SHEET	16
STATEMENT OF FINANCIAL PERFORMANCE	17
CASHFLOW STATEMENT.....	18
STATEMENT OF CHANGES IN NET ASSETS	19
NOTES TO THE FINANCIAL STATEMENTS	20
THE BUDGET IMPLEMENTATION REPORTS AND EXPLANATORY NOTES.....	35

CERTIFICATION OF THE ACCOUNTS

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the European Union Agency for Law Enforcement Training (CEPOL) in accordance with Article 102 of the Framework Financial Regulation ('FFR')¹ and I hereby certify that the annual accounts of CEPOL for the year 2024 have been prepared in accordance with Title IX of the FFR and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions and union bodies.

I have obtained from the Authorising Officer, who certified its reliability, all the information necessary for the production of the accounts that show the CEPOL assets and liabilities and the budgetary implementation. Based on this information, and on such checks as I deemed necessary to sign off the accounts, I have a reasonable assurance that the accounts present fairly, in all material aspects, the financial position, the results of the operations and the cash-flow of CEPOL.

Anikó Kovács-Olechna
Accounting Officer of the
European Union Agency for
Law Enforcement Training

¹ COMMISSION DELEGATED REGULATION (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council.

BACKGROUND INFORMATION NOTE

1. General background on the entity

Establishment

The European Union Agency for Law Enforcement Training, known also as CEPOL, is an agency of the European Union dedicated to developing, implementing and coordinating training for law enforcement officials.

CEPOL was founded by Council Decision 200/820/JHA of 22 December 2000. Its current legal mandate stems from the Regulation (EU) 2015/2219 of the European Parliament and of the Council of 25 November 2015 and is in force since 1 July 2016.

Mission

CEPOL contributes to a safer Europe by facilitating cooperation and knowledge sharing among law enforcement officials of the EU Member States¹ and to some extent, of third countries, on issues stemming from EU priorities in the field of security; in particular those related to serious and organised crime that stem from the European Multidisciplinary Platform Against Criminal Threats (EMPACT).

Main operational activities

CEPOL brings together a network of training institutes for law enforcement officials in EU Member States and supports them in providing frontline training on security priorities, law enforcement cooperation and information exchange. CEPOL also works with EU bodies, international organisations, and third countries to ensure that the most serious security threats are tackled with a collective response.

CEPOL's current portfolio encompasses onsite training activities, online learning, exchange programmes, and scientific knowledge and research activities.

Governance

CEPOL is headed by an Executive Director, who is accountable to a Management Board. The Management Board is made up of representatives from EU Member States and the European Commission. The chair of the Management Board is a representative of one of the three Member States that have jointly prepared the Council of the European Union's 18-month programme. The Management Board meets at least twice per year. In addition, CEPOL has dedicated National Units (CNUs) in every Member State and National Contact Points in partner countries and organisations, to provide information and assistance to law enforcement officials who wish to participate in CEPOL's activities. CNUs also support CEPOL's operations.

The agency's annual work programme is built with input from this network and other stakeholders, resulting in topical and focused activities designed to meet the needs of Member States in the priority areas of the EU internal security strategy. Moreover, CEPOL assesses training needs to address EU security priorities.

Sources of financing

CEPOL does not receive any external financing. All the financial resources stem from the general budget of the European Union and can be split as follows:

- Annual balancing subsidy from the European Commission Directorate General for Migration and Home Affairs (DG HOME), the partner DG;
- Dedicated Union External Assistance funds (through Contribution agreements) to assist third countries in building their capacities in relevant law enforcement policy areas, in line with the established priorities of the Union;
- Funds received in respect to agreements (co-operation and financing) with other EU entities.

¹ Denmark is not considered Member State in relation to CEPOL in accordance with Protocol 22 on the position of Denmark in respect of the area of freedom, security and justice, annexed to the TEU and to the TFEU.

2. Annual accounts

Basis for preparation

The legal framework and the deadlines for the preparation of the annual accounts are set by the Framework Financial Regulation (FFR)². As per this regulation, the annual accounts are prepared in accordance with the rules adopted by the Accounting Officer of the Commission (EU Accounting Rules, EAR), which are based on internationally accepted accounting standards for the public sector (IPSAS).

Accounting Officer

In accordance with the FFR, the Management Board of the entity appoints the Accounting Officer who is, amongst other tasks, responsible for the preparation of the annual accounts, which are consolidated in those of the EU.

Following the decisions of the CEPOL Management Board 05/2023/MB of 25 May 2023 on the appointment of the Accounting officer of CEPOL the powers and duties of Accounting Officer of CEPOL are carried out by Aniko KOVACS-OLECHNA.

Composition of the annual accounts

The annual accounts cover the period from 1 January to 31 December and comprise the financial statements and the reports on the implementation of CEPOL's budget. While the financial statements and the complementary notes are prepared on an accrual accounting basis, the budget implementation reports are primarily based on movements of cash.

Process from provisional accounts to discharge

The provisional annual accounts prepared by the Accounting Officer are transmitted, by 1 March of the following year, to the European Court of Auditors (ECA) and to the audit company selected by the entity. Following the audit, the Accounting Officer prepares the final annual accounts and submits them to the Management Board for opinion.

The final annual accounts, together with the opinion of the Management Board, are sent to the Accounting Officer of the European Commission, ECA, the European Parliament and the Council by 1 July of the following financial year. ECA scrutinises the final annual accounts and includes any findings in its annual report for the European Parliament and the Council.

It falls to the Council to recommend, and then to the European Parliament to decide, whether to grant discharge to the Executive Director in respect to the implementation of the budget for a given financial year. Amongst other elements this decision is also based on a review of the accounts and the annual report of ECA.

² COMMISSION DELEGATED REGULATION (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council.

3. Operational highlights

Achievements of the year

CEPOL Implemented a total of 171 training activities from the Single Programming Document 2024, providing up-to-date knowledge and best practices in law enforcement to 17,779 participants. This implementation rate was a collaborative effort involving EU Member States' authorities, Framework Partners, and the Agency.

The diverse range of training activities included:

- Onsite training and study visits;
- Online courses and e-workshops;
- Webinars and webinar series;
- Online modules and other self-paced products;
- Exchange programme.

In collaboration with EU bodies and law enforcement authorities, CEPOL delivered training addressing current criminal threats within the EU, encompassing serious and organised crime, terrorism, law enforcement cooperation, information exchange and interoperability, and fundamental rights. Actively participating in the EMPACT mechanism, CEPOL identified relevant training needs and addressed gaps in knowledge, skills and competencies among law enforcement officials.

Training activities aligned with EMPACT priorities covered cybercrime, migrant smuggling, human trafficking, criminal finances, firearms smuggling, document fraud, cigarette and alcohol fraud, drug trafficking, and MTIC fraud. CEPOL coordinated the EMPACT common horizontal strategic goal (CHSG) No6 on Capacity building through training, networking, and innovation.

It has to be noted that due to the cyber-attack which was discovered in summer 2024, CEPOL had cancelled 10 onsite training activities scheduled to take place in the second half of 2024, switched off its Learning Management System - LEEd and suspended all online training until the end of the year 2024. The onsite training activities implemented by the framework partners via grant mechanism and the hosted training activities implemented in the Member States (MS), as well as the implementation of the exchange programme, continued. The Research and Science Conference, originally planned to take place in October 2024, was postponed and will be implemented in Q1 2025. As a result of the cancellations, a total of 418,500 EUR was returned to the CEPOL budget and could be reutilised to cover imminent needs.

Nevertheless, the following high-level activities could be delivered and considered successful attracting attention from the EU counterparts: Workshop for EMPACT drivers, AI workshop, CEPOL Research week, EU Law Enforcement challenge, and the Workshop on EU security threats stemming from the Hamas attacks and the Gaza Crisis.

Following the cyberattack, the rebuild of the LEEd platform had to be performed together with the respective service providers, as well as in close collaboration with the CERT EU and the DG DIGIT. In addition, CEPOL by the end of 2024 had issued more than 85000 individual notifications of a data breach in accordance with Article 35 of Regulation (EU) 2018/1725 addressed to the participants in CEPOL training activities.

Further on, preparations for the certification of CEPOL training had been initiated, as well as the SQF proof of concept had been prepared to commence in 2025. ISO 9001 and 29993 standards had been maintained through the respective audits, as well the EU-STNA methodology amendment had been prepared and adopted by the CEPOL MB. The Agency progressed with Operational Training Needs Analyses, completing operational analyses in Criminal finance, money laundering and asset recovery, Migrant smuggling and Trafficking in human beings, as well as an ad hoc analysis on regional training needs.

Throughout 2024, two important evaluations of CEPOL products had been carried out, namely Exchange Programme evaluation and the EU-STNA evaluation, both resulting in positive outcomes and encouraging

expansion of the given products. Moreover, CEPOL invested its efforts and organised three onsite training activities to address emerging training needs, as identified by the MS.

Aligned with EU policy initiatives, CEPOL continued to cooperate with the EU stakeholders (EU bodies, networks, JHA agencies and others), as well implemented learning actions considering the EU Security Union Strategy 2020-2024, the EU Strategy to tackle Organized Crime 2021-2025, EMPACT, and other relevant strategies.

In 2024, CEPOL continued the implementation of five projects (CT INFLOW, EUROMED Police, WB PaCT, TOPCOP and EU4SEC Moldova), thus covering the entire spectrum of the EU Enlargement and Neighbourhood policy areas. The projects conducted their activities according to the implementation plan, however the recent war in Ukraine and in the Middle East required some readjustment and fine tuning in scheduling the activities. Furthermore, the increased logistic and organisational costs impacted the project implementation in each region, making complicated to find appropriate services within the current ceilings.

CT INFLOW³ (1 and 2) project: The project ended on 30 June 2024. Second phase was kicked off by 01 July 2024. Project Board and Steering Committee meetings were organised and held. The project team implemented the following capacity building activities: two conferences (Judicial and LE approach to returnees and their families; Public-private partnership to cut off terrorism financing), EMISA (Enhanced Mechanism for-Information Sharing and Analysis) network co-chair meeting, back-to-back with the Strategic Cooperation Forum (SCF), three regional seminars, one regional mock-trial, five EMISA working group meetings, three mentoring visits, two individual exchanges, three online courses and seven webinars. The project furthermore delivered the MENA TESAT, the Guide and Roadmap to establish Fusion Centre (for the Libyan authorities), and the Access to justice for victims of terrorism policy paper. During the second phase under the EMISA Network, four activities, including conferences and webinars were implemented. Under the training component, the project delivered one mock trial.

EUROMED Police⁴ (V and VI) project: The EUROMED Police V project ended on 30 September 2024, the new phase was kicked off by 01 October 2024. The project implemented the following activities: Project Board and Steering Committee meetings were organised and held. The Network Capacity Building meeting onsite and the online SCF were implemented. The project organised the two pilot sub-regional EMPACT Thematic Working Group meetings on Drug trafficking. Head of Law Enforcement Training Institutes from the Arab countries and the EU Member States were invited for a joint conference on new technologies and Artificial Intelligence. One onsite national training course (on cyber forensic) and one multiplication course (on drug trafficking) were delivered. Two Train the Trainer multi-steps courses were implemented. Three mentoring pairs continued the cooperation in this year. The project developed a gamified VR module on car search. The OTNA regional report was developed, and the project organised seven onsite and one online data collection meetings during the process. The outcomes were validated by the partners in eight online national level and one regional level validation meetings. Europol implemented two study visits and organised the EU Crime Analyses Conference (CrimACon).

WB PaCT⁵ (1-2) project: The project ended on 31 March 2024, and the new phase was kicked off by 01 April 2024. Altogether, the project organised, supported and implemented 24 activities, of which 4 were online and 20 onsite. During the first phase, the SCF, a joint activity with the TOPCOP Project, and one EMPACT Support Network (ESN) workshop were implemented. In the second phase, Project Board and kick-off meetings were held. The Project team implemented three online, four regional and one beneficiary

³ Global Facility on Counter-Terrorism Information Exchange and Criminal Justice Response (CT INFLOW) project is targeting six countries of the EU South Neighbourhood and Turkey, funded by the Instrument contributing to Stability and Peace (IcSP 2018) via the European Commission's Foreign Policy Instrument (FPI.01), with a duration of 48 months (from 1 July 2024 to 30 June 2028).

⁴ Enhancing institutional capacity in the EU South Neighbourhood countries to fight organised crime (EUROMED Police VI) project is targeting nine Southern Partner Countries, is funded by the Neighbourhood, Development, and International Cooperation Instrument (NDICI – Global Europe) of the Directorate-General for Neighbourhood and Enlargement Negotiations (DG NEAR) with a duration of 48 months (from 1 October 2024 until 30 September 2028).

⁵ Western Balkans project against Crime and Terrorism (WB PaCT), funded by the Instrument of Pre-accession Assistance (IPA III) via DG NEAR. The project covers the six WB jurisdictions and has a duration of 48 months (first cycle ran from 19 October 2020 until 31 March 2024 and the second cycle is underway, running from 01 April 2024 to 31 March 2028).

level training as part of the Training Cycles. Additionally, two workshops and one webinar were conducted within the ESN framework. Implementing partner EUROPOL organised one SOCTA workshop and 2 study visits. The Project also supported participation for the beneficiaries in seven onsite capacity building activities, including EMPACT Strategic Meetings, CEPOL Research Week-Young Researchers, CrimACon and Europol's European Annual Conference. One additional onsite training was implemented with FRONTEX, which was outside the original plan.

TOPCOP⁶ 1-2 project: Currently the project is in its second phase. The first phase was completed on 30 June 2024 and implemented the following activities in 2024: one SCF and ESN workshop organised jointly with WB PaCT project, two regional trainings on organised property crime and SOCTA, two train-the-trainer courses on THB and cyber-attacks, one webinar, and six exchanges took place in the first half of the year. The project implemented activities within the mentoring programme and developed a handbook for National Firearms Focal Points. In addition, the project held an expert workshop with EU MS and Ukraine in support of war crime investigations and launched four online modules for Ukraine. Europol, the implementing partner, carried out one study visits as well as two workshops on drafting and finalization of the EaP threat assessment. The EaP threat assessment was published in June 2024. It also enabled participation of Armenia in the CEPOL Research Week-Young Researchers. One closing event and two Project Board meetings in relation to TOPCOP, were also held. Under TOPCOP 2, which was kicked off on 01 July 2024, the project organised a kick-off meeting and one project board. Further it implemented 2 workshops under ESN jointly with WB PaCT II, and carried out a national training. In addition, it enabled EaP countries to partake in the CrimACon. The project also delivered three webinars.

EU4SEC Moldova⁷ project: To efficiently tackle cybercrime by strengthening the digital forensic capabilities of the National Police, EU4Security Project and the General Police Inspectorate designed a cybercrime laboratory with advanced forensic tools and software and awarded the procurement to the supplier. To modernize the training curricula for officers, the project and the "Stefan cel Mare" Academy review the current programme with a focus on competency-based learning, alignment with EU standards and innovation. To efficiently identify the training priorities at the Ministry of Internal Affairs level, the project delivered the Operational Training Needs Analysis methodology along with training sessions. The project set a sustainable training framework for Train the Trainers, by developing the manual and delivering the first training session with a view to accredit it. The project has been proactive to the emerging training needs of the partner and delivered three courses. Overall, the project has implemented 17 activities both online and onsite.

⁶ Training and Operational Partnership against Organised Crime (TOPCOP) project covering five Eastern Partnership Countries. The project is funded by the ENPI via DG NEAR, with a duration of 48 months. (first cycle ran from 1 July 2020 until 30 June 2024, and the second cycle is underway, running from 1 July 2024 to 30 June 2028).

⁷ EU4Security Moldova (EU4SEC Moldova) project is covering Moldova. The project is funded under the Neighbourhood, Development and International Cooperation Instrument (NDICI), with a duration of 36 month (from 1 November 2023 until 31 October 2026).

Budget and budget implementation

Introduction:

The European Union Agency for Law Enforcement Training (CEPOL) operates its activities through a budget primarily subsidized by the General Budget of the European Union. In 2024, CEPOL's financial planning and execution faced several challenges and significant developments, as detailed below.

In 2024, the initial budget for CEPOL amounted to kEUR 11 435. Two budget amendments provided an additional kEUR 1,154, leading to a total budget of kEUR 12 589. This marked a 12% increase compared to the 2023 budget.

Total Regular Budget including internal assigned revenues was kEUR 12 723.

The impact on implementation

Training Delivery: CEPOL continued its training programs both onsite and online.

Cyber Incident: A significant cyber incident in June 2024 affected all business areas, necessitating IT infrastructure reinforcement and the purchase of new equipment. Some activities were postponed or canceled.

Geo-political Situation: The ongoing war in Ukraine and conflicts in the Middle East impacted law enforcement training needs and the execution of projects funded externally in these regions.

Budget Implementation:

Commitment Appropriations: CEPOL achieved 100% use of commitment appropriations for the third consecutive years. This was notable given budget reinforcement of approximately 10% of the yearly budget was received only in December.

Payment Execution: Payment execution reached 87%, with 13% of payment appropriations carried over to 2025, consistent with the previous year. The high carryover was mainly due to the inability to invoice for late-year contracting linked also to the late reception of the budget amendment.

Budget Structure:

Title 1 budget lines are dedicated to staff expenditure, such as salaries and allowances for personnel working with CEPOL. Title 1 also includes recruitment expenses, staff training and missions, expenses for the socio-medical infrastructure and representation costs. The final budget for Title 1 was kEUR 6 221. 81% was allocated for salary payments and 19% for other staff-related expenditure. This represents a 15% increase compared to the previous year (kEUR 5 389), which is mostly due to the increased salary cost and increased school fees.

Title 2 budget lines refer to administrative expenditure, such as building related costs, IT systems, furniture, office equipment, telecommunications, legal expenses, translations, and correspondence. The final budget for Title 2, including carry overs and assigned revenue, was kEUR 1551 (kEUR 620 in 2023). The difference is related to the new equipments purchased and IT services due to the cyberattak in June, 2024.

Title 3 covers the implementation of the operational expenditure and tasks assigned to CEPOL in accordance with Regulation (EU) 2015/2219 of the European Parliament and of the Council of 25 November 2015 and detailed in the Single Programming Document (SPD 2024-2027) latest adopted by the MB (22/2024/MB) on 19 November 2024. The final budget for Title 3 amounted to kEUR 4 876. 23% of the payment appropriations were carried forward for services used at the end of the year, but not yet invoiced.

In addition to the regular budget, CEPOL managed several projects with specific contribution agreements.

Title 5 (assigned revenue) is used for the implemenation this projects under Contribution Agreements

Finalized Projects:

- **CT INFLOW:** kEUR 7 500

- **EUROMED Police IV:** kEUR 6 961
- **TOPCOP:** kEUR 6 000
- **WB PaCT:** kEUR 3 000

Ongoing and New Projects:

- **Ongoing:** EU4SEC Moldova - kEUR 5 500
- **New in 2024:**
 - CT INFLOW II: kEUR 6 000
 - EUROMED Police V: kEUR 6 000
 - TOPCOP II: kEUR 4 680
 - WB PaCT II: kEUR 5 400

Total payment appropriations for these projects in 2024 totaled kEUR 27 818, with 25% of this being paid, including kEUR 1 170 for pre-financing. High carry-over amounts are attributed to front-loaded budget reception.

Revenue implementation

In 2024, CEPOL collected as revenue:

- kEUR 12 589 as EU subsidy;
- kEUR 83 as assigned revenue, originated from unused pre-financing, reimbursement of costs (repayments) and carried over kEUR 51 assigned revenue from 2023;
- In addition, CEPOL received assigned revenues kEUR 5 400 for WB PaCT 2, kEUR 2 830 CT INFLOW 2 kEUR 6 000 for Euromed Police VI and kEUR 4 680 for TOPCOP 2 as first pre-financings.

Evolution of the available commitment appropriations

EUR '000

Item	Revenue as subsidy (final adopted budget)	Assigned revenue	Carry-over of commit.- approp. from 2023	Total commit. approp. available	Commit-ments made	Carry forward of commit. approp. to 2025	Cancelled commit. approp.
	1	2	3	4=1+2+3	5	6	7
Title 1							
Staff expenditure	6 194	27	0	6 221	6 197	24	0
Title 2 Administrative expenditure	1 625	0	0	1 625	1 625	0	0
Title 3 Operational expenditure	4 770	107	0	4 877	4 818	59	0
Total Title 1-3 (regular budget)	12 589	134	0	12 723	12 640	83	0
Title 5 WB PaCT	0	5 540	0	5 540	1 232	4 308	0
Title 5 CT INFLOW	0	4 168	0	4 168	950	3 218	0
Title 5 EUROMED Police	0	7 759	0	7 759	1 776	5 983	0
Title 5 TOPCOP	0	5 693	0	5 693	1 460	4 234	0
Title 5 EU4SEC	0	2 973	0	2 973	1 880	1 093	0
Total Title 5 (other activities)	0	26 133	0	26 133	7 297	18 836	0
Grand Total	12 589	26 266	0	38 856	19 937	18 919	0

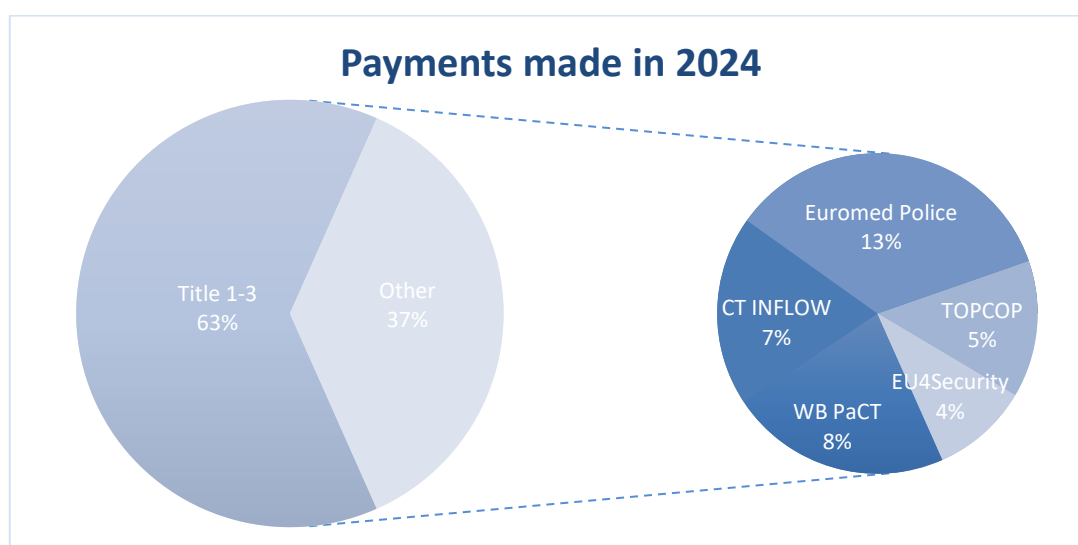
The total commitment appropriations amounted to kEUR 38 856, kEUR 19 937 commitments were made, kEUR 18 919 were carried forward to 2024, while there were no cancelled commitments.

Evolution of the available payment appropriations

EUR '000

Item	Carry-over of payment approp. from 2023	Total payment approp. available	Payments made	Carry forward of payment approp. to 2025	Cancelled carried over payment approp. from 2023
Title 1 – Staff expenditure	67	6 288	6 160	123	5
Title 2 – Administrative expenditure	161	1 786	1 369	415	1
Title 3 – Operational expenditure	1 262	6 139	4 854	1 187	98
Total Title 1-3 (regular budget)	1 490	14 213	12 383	1 725	104
Title 5 – WB PaCT	0	5 651	1 066	4 584	0
Title 5 – CT INFLOW	0	5 103	1 814	3 289	0
Title 5 – EUROMED Police	0	8 017	1 911	6 106	0
Title 5 – TOPCOP	0	6 059	1 676	4 383	0
Title 5 – EU4SEC	0	2 988	704	2 285	0
Total Title 5 (other activities)	0	27 818	7 171	20 647	0
Grand Total	1 490	42 031	19 555	22 372	104

The total payment appropriations amounted to kEUR 42 031 (kEUR 28 882 in 2023), kEUR 19 555 payments were made (kEUR 18 339 in 2023), kEUR 22 372 were carried forward to 2025, including kEUR 83 assigned revenue on Title 1 and 3 and kEUR 20 647 on Title 5.



63% (just like in 2023) of the payments were financed from the Regular Budget (EU subsidy) and 37% from assigned revenue implementing other CEPOL activities.

Cancelled appropriations

Item	EUR '000		
	Cancelled carried over payment appropriations from 2023	Cancelled commitment/payment appropriations	Total cancelled appropriations
Title 1 – Staff expenditure	5	0	5
Title 2 – Administrative expenditure	1	0	1
Title 3 – Operational expenditure	98	0	98
Total Title 1-3 (regular budget)	104	0	104
Total Title 5 (other activities)	0	0	0
Grand Total	104	0	104

In 2023 the total cancelled appropriations were kEUR 104 which is equivalent to the cancelled payment appropriations. The commitment appropriations were 0. This is slight increase compared to previous year (kEUR 95). The exchange rate gain had a small effect (kEUR 14) on the budget result which amounted to kEUR 118 in 2024. The exchange rate loss is due to the weaker Hungarian currency (HUF) compared to the EUR in 2024.

Impact of the activities in the financial statements

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

- **Total expenses:** The decrease of total expenses by kEUR 675 has been driven by the decrease of operational expenses by 14% (2024: kEUR 10 530 vs 2023: kEUR 12 249 see note **3.3**) namely due to the fact that:
 - The cancellation/suspension of the courses due to the cyberattack incident.
 - The implementation of the projects resulting from contribution agreements signed in 2024 were just an inception phase and three projects were finalised in 2024.

This decrease was compensated a bit by the increase of the salaries (see note **3.3**) and the administrative expenses with consolidated entities (see note **3.5**) due to an SLA with DG DIGIT.

- **Total revenue:** The increase of revenue by kEUR 219 is explained by the increase in the main source of CEPOL's revenue, the funding from the Commission, by 11% (2024: kEUR 18 136 vs 2023: kEUR 17 926 – see note **3.1**). This evolution was driven by larger financial needs so as to cover higher operating costs (see above).
- Increase in **the non current assets:** Due to cyberattack new equipments were purchased, *property, plant and equipment* increased with kEUR 164 (2024: kEUR 453 vs. 2023: kEUR 289) see note **2.2**. New Service Level Agreements (SLA) were signed with Europol and the *long term prefinancing* has increased to kEUR 759 (2023:0 – see note **2.3**)
- **Current exchange receivables and non-exchange recoverables:** The huge increase by 105% (2024: kEUR 23 312 compared to 2023: kEUR 11 368) is driven by the increase in the central treasury liaison accounts. It is due the first instalment to the new contribution agreements signed with DG NEAR and FPI (see note **2.4**).
- **Non-current and current liabilities:** Liabilities related to operating subsidy received from the Commission to finance these activities, reported under payables (see note **2.5**) increased accordingly (2024: kEUR 21 814, 2023: kEUR 8 928).
- Increase of the **economic result** of the year from a loss of kEUR 253 in 2023 to a profit of kEUR 203 in 2024, due to the increase – in absolute value - of revenues compared to the expenses.

FINANCIAL STATEMENTS AND EXPLANATORY NOTES

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

CONTENTS

BALANCE SHEET	16
STATEMENT OF FINANCIAL PERFORMANCE	17
CASHFLOW STATEMENT	18
STATEMENT OF CHANGES IN NET ASSETS	19
NOTES TO THE FINANCIAL STATEMENTS	20
1. SIGNIFICANT ACCOUNTING POLICIES	21
2. NOTES TO THE BALANCE SHEET	27
3. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE	30
4. OTHER SIGNIFICANT DISCLOSURES.....	33
5. FINANCIAL RISK MANAGEMENT	34

BALANCE SHEET

		EUR '000	
	Note	31.12.2024	31.12.2023
NON-CURRENT ASSETS			
<i>Intangible assets</i>	2.1	0	0
<i>Property, plant and equipment</i>	2.2	453	289
<i>Pre-financing</i>	2.3	759	0
<i>Exchange receivables and non-exchange recoverables</i>	2.4	102	101
		1 314	390
CURRENT ASSETS			
<i>Pre-financing</i>	2.3	308	176
<i>Exchange receivables and non-exchange recoverables</i>	2.4	23 312	11 368
		23 620	11 544
TOTAL ASSETS		24 933	11 934
NON-CURRENT LIABILITIES			
<i>Payables</i>	2.5	(11 802)	(1 932)
CURRENT LIABILITIES			
<i>Payables</i>	2.5	(10 012)	(6 995)
<i>Accrued charges</i>	2.6	(692)	(782)
		(22 505)	(9 709)
TOTAL LIABILITIES		(22 505)	(9 709)
NET ASSETS		2 428	2 225
<i>Accumulated profit</i>		2 225	2 478
<i>Economic result of the year</i>		203	(253)
NET ASSETS		2 428	2 225

STATEMENT OF FINANCIAL PERFORMANCE

		EUR '000	
	Note	2024	2023
REVENUE			
Revenue from non-exchange transactions	3.1		
Subsidy from the Commission		17 926	18 136
Recovery of expenses		17	4
		17 943	18 140
Revenue from exchange transactions	3.2		
Other		52	75
		52	75
		17 995	18 215
EXPENSES			
Operating costs	3.3	(10 530)	(12 249)
Staff costs	3.4	(5 628)	(5 040)
Other expenses	3.5	(1 634)	(1 178)
		(17 792)	(18 467)
ECONOMIC RESULT OF THE YEAR		203	(253)

CASHFLOW STATEMENT⁸

	EUR '000	
	2024	2023
<i>Economic result of the year</i>	203	(253)
Operating activities		
<i>Depreciation and amortisation</i>	186	162
<i>Disposals</i>	(163)	-
<i>(Increase)/decrease in pre-financing</i>	(891)	228
<i>(Increase)/decrease in exchange receivables and non-exchange recoverables</i>	(11 945)	3 298
<i>Increase/(decrease) in payables</i>	12 886	(3 032)
<i>Increase/(decrease) in accrued charges</i>	(90)	(256)
Investing activities		
<i>(Increase)/decrease in intangible assets and property, plant and equipment</i>	(186)	(147)
NET CASHFLOW	-	-

⁸ The treasury of CEPOL is integrated into the Commission's treasury system. Because of this, CEPOL does not have any bank accounts of its own. All payments and receipts are processed via the Commission's treasury system and registered on intercompany accounts which are presented under the heading of exchange receivables.

STATEMENT OF CHANGES IN NET ASSETS

	EUR '000		
	Accumulated Surplus/ (Deficit)	Economic result of the year	Net Assets
BALANCE AS AT 31.12.2022	3 872	(1 394)	2 478
<i>Allocation of the 2022 economic result</i>	<i>(1 394)</i>	<i>1 394</i>	<i>-</i>
<i>Economic result of the year</i>	<i>-</i>	<i>(253)</i>	<i>(253)</i>
BALANCE AS AT 31.12.2023	2 478	(253)	2 225
<i>Allocation of the 2023 economic result</i>	<i>(253)</i>	<i>253</i>	<i>-</i>
<i>Economic result of the year</i>	<i>-</i>	<i>203</i>	<i>203</i>
BALANCE AS AT 31.12.2024	2 225	203	2 428

NOTES TO THE FINANCIAL STATEMENTS

1. SIGNIFICANT ACCOUNTING POLICIES

1.1. ACCOUNTING PRINCIPLES

The objective of financial statements is to provide information about the financial position, performance and cash flows of an entity that is useful to a wide range of stakeholders.

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

1.2. BASIS OF PREPARATION

1.2.1. Reporting period

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

1.2.2. Currency and basis for conversion

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

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

Euro exchange rates

Currency	31.12.2024	31.12.2023	Currency	31.12.2024	31.12.2023
BGN	1.9558	1.9558	PLN	4.275	4.3395
CZK	25.185	24.724	RON	4.9743	4.9756
DKK	7.4578	7.4529	SEK	11.459	11.096
GBP	0.8292	0.8869	CHF	0.9412	0.926
NOK	11.795	11.2405	JPY	163.06	156.33
HUF	411.35	382.80	USD	1.0389	1.105

1.2.3. Use of estimates

In accordance with IPSAS and generally accepted accounting principles, the financial statements necessarily include amounts based on estimates and assumptions by management, based on the most reliable information available. Significant estimates include, but are not limited to: impairment allowance for financial assets at amortised cost, accrued revenue and charges, provisions, degree of impairment of intangible assets and property, plant and equipment, net realisable value of inventories, contingent assets and liabilities. Actual results could differ from those estimates.

Reasonable estimates are an essential part of the preparation of financial statements and do not undermine their reliability. An estimate may need revision if changes occur in the circumstances on which the estimate was based or as a result of new information or more experience. By its nature, the revision of an estimate

does not relate to prior periods and is not the correction of an error. The effect of a change in the accounting estimate shall be recognised in the surplus or deficit in the periods in which it becomes known.

1.2.4. Application of new and amended European Union Accounting Rules (EAR)

New EAR which are effective for annual periods beginning on or after 1 January 2024

There are no new EAR which became effective for annual periods beginning on or after 1 January 2024.

New EAR adopted but not yet effective at 31 December 2024

There are no new EAR adopted during 2024.

1.3. BALANCE SHEET

1.3.1. Property, plant and equipment

All property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition, construction or transfer of the asset. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits or service potential associated with the item will flow to the entity and its cost can be measured reliably. Repairs and maintenance costs are charged to the statement of financial performance during the financial period in which they are incurred. Land is not depreciated, as it is deemed to have an indefinite useful life. Assets under construction are not depreciated as these assets are not yet available for use. Depreciation on other assets is calculated using the straight-line method to allocate their cost, less their residual values over their estimated useful lives, as follows:

Type of asset	Straight line depreciation rate
<i>Buildings</i>	<i>4 % to 10 %</i>
<i>Plant and equipment</i>	<i>10 % to 25 %</i>
<i>Furniture and vehicles</i>	<i>10 % to 25 %</i>
<i>Computer hardware</i>	<i>25 % to 33 %</i>
<i>Other</i>	<i>10 % to 33 %</i>

Gains or losses on disposals are determined by comparing proceeds, less selling expenses with the carrying amount of the disposed asset and are included in the statement of financial performance.

Leases

A lease is an agreement whereby the lessor conveys to the lessee, in return for a payment or series of payments, the right to use an asset for an agreed period of time. Leases are classified as either finance leases or operating leases.

Finance leases are leases where substantially all the risks and rewards incidental to ownership are transferred to the lessee.

An operating lease is a lease other than a finance lease, i.e. a lease where the lessor retains substantially all the risks and rewards incidental to ownership of an asset. When entering an operating lease as a lessee, the operating lease payments are recognised as an expense in the statement of financial performance on a straight-line basis over the lease term with neither an asset nor a liability recognised in the balance sheet.

1.3.2. Impairment of non-financial assets

Assets that have an indefinite useful life are not subject to amortisation/depreciation and are tested annually for impairment. Assets that are subject to amortisation/depreciation are tested for impairment whenever there is an indication at the reporting date that an asset may be impaired. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable (service)

amount. The recoverable (service) amount is the higher of an asset's fair value less costs to sell and its value in use.

Intangible assets and property, plant and equipment residual values and useful lives are reviewed, and adjusted if appropriate, at least once per year. If the reasons for impairments recognised in previous years no longer apply, the impairment losses are reversed accordingly.

1.3.3. Financial assets

The classification of the financial instruments is determined at initial recognition. Based on the management model and the asset contractual cash-flow characteristics, the financial assets can be classified in three categories: Financial assets at amortised cost ('AC'), financial assets at fair value through net assets/equity ('FVNA') or financial assets at fair value through surplus or deficit ('FVSD'). Based on this classification, the entity has only 'financial assets at amortised cost', which are exchange receivables.

Financial assets at amortised cost are non-derivative financial assets that meet two conditions: 1) The entity holds them in order to collect the contractual cash flows. 2) On specified days, there are contractual cash flows that are solely payments of the principal and interest on the outstanding principal.

Financial assets at amortised cost are included in current assets, except for those with a maturity of more than 12 months from the balance sheet reporting date.

Initial recognition and measurement

Financial assets at amortised cost are initially recognised at their fair value plus the transaction costs.

Subsequent measurement

Financial assets at amortised cost are carried at amortised cost, which is the amount initially recognised minus the principal repayments, plus or minus the cumulative amortisation of the interests using the effective interest method. In addition, the entity recognises a loss allowance for expected credit losses over the lifetime of the financial assets. At each reporting date, the annual movement in the loss allowance adjusts the carrying amount of the financial asset. In the statement of financial performance, the entity recognises an impairment gain or loss for the adjustment of the loss allowance.

De-recognition

Financial assets at amortised cost are derecognised either when the rights to receive cash flows from the investments have expired or are waived, or when the entity has transferred substantially all risks and rewards of ownership to another party.

1.3.4. Pre-financing amounts

Pre-financing is a payment intended to provide the beneficiary with a cash advance, i.e. a float. It may be split into a number of payments over a period defined in the particular contract, decision, agreement or basic legal act. The float or advance is either used for the purpose for which it was provided during the period defined in the agreement or it is repaid. If the beneficiary does not incur eligible expenditure, the beneficiary has the obligation to return the pre-financing advance to the entity. Thus, as the entity retains control over the pre-financing and is entitled to a refund for the ineligible part, the amount is recognised as an asset.

Pre-financing is initially recognised on the balance sheet when cash is transferred to the recipient. It is measured at the amount of the consideration given. In subsequent periods pre-financing is measured at the amount initially recognised on the balance sheet less eligible expenses (including estimated amounts where necessary) incurred during the period.

1.3.5. Receivables and recoverables

The EU accounting rules require a separate presentation of exchange and non-exchange transactions. To distinguish between the two categories, the term 'receivable' is reserved for exchange transactions, whereas for non-exchange transactions, i.e. when the EU receives value from another entity without directly

giving an approximately equal value in exchange, the term 'recoverables' is used (e.g. recoverables from Member States related to own resources).

Receivables from exchange transactions meet the definition of financial instruments. The entity classified them as financial assets at amortised cost and measured them accordingly.

Recoverables from non-exchange transactions are carried at fair value as per the date of acquisition less the write-down for impairment. A write-down for impairment is established when there is objective evidence that the entity will not be able to collect all amounts due according to the original terms of the recoverables. The amount of the write-down is the difference between the asset's carrying amount and the recoverable amount. The amount of the write-down is recognised in the statement of financial performance.

1.3.6. Payables

Included under accounts payable are both amounts related to exchange transactions, such as the purchase of goods and services, and to non-exchange transactions, e.g. to cost claims from beneficiaries, grants or other EU funding, or pre-financing received (see note **1.4.1**).

Where grants or other funding are provided to the beneficiaries, the cost claims are recorded as payables for the requested amount, at the moment when the cost claim is received. Upon verification and acceptance of the eligible costs, the payables are valued at the accepted and eligible amount.

Payables arising from the purchase of goods and services are recognised at invoice reception for the original amount. The corresponding expenses are entered in the accounts when the supplies or services are delivered and accepted by the entity.

1.3.7. Accrued and deferred revenue and charges

Transactions and events are recognised in the financial statements in the period to which they relate. At year-end, if an invoice is not yet issued but the service has been rendered, or the supplies have been delivered by the entity or a contractual agreement exists (e.g. by reference to a contract), an accrued revenue will be recognised in the financial statements. In addition, at year-end, if an invoice is issued but the services have not yet been rendered or the goods supplied have not yet been delivered, the revenue will be deferred and recognised in the subsequent accounting period.

Expenses are also accounted for in the period to which they relate. At the end of the accounting period, accrued expenses are recognised based on an estimated amount of the transfer obligation of the period. The calculation of accrued expenses is done in accordance with detailed operational and practical guidelines issued by the Accounting Officer. These aim at ensuring that the financial statements provide a faithful representation of the economic and other phenomena they purport to represent. By analogy, if a payment has been made in advance for services or goods that have not yet been received, the expense will be deferred and recognised in the subsequent accounting period.

1.4. STATEMENT OF FINANCIAL PERFORMANCE

1.4.1. Revenue

Revenue comprises gross inflows of economic benefits or service potential received and receivable by the entity, which represents an increase in net assets, other than increases relating to contributions from owners.

Depending on the nature of the underlying transactions in the statement of financial performance, revenue is distinguished between:

(i) Revenue from non-exchange transactions

Revenue from non-exchange transactions are taxes and transfers, because the transferor provides resources to the recipient entity, without the recipient entity providing approximately equal value directly in exchange. Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes. For the EU entities, transfers mostly comprise funds received from the

European Commission (e.g. balancing subsidy to the traditional agencies, operating subsidy for the delegation agreements, etc.).

The entity shall recognise an asset in respect of transfers when the entity controls the resources as a result of a past event (the transfer) and expects to receive future economic benefits or service potential from those resources, and when the fair value can be reliably measured. An inflow of resources from a non-exchange transaction recognised as an asset (i.e. cash) is also recognised as revenue, except to the extent that the entity has a present obligation in respect of that transfer (condition), which needs to be satisfied before the revenue can be recognised. Until the condition is met the revenue is deferred and recognised as a liability.

(ii) Revenue from exchange transactions

Revenue from the sale of goods and services is recognised when the significant risk and rewards of ownership of the goods are transferred to the purchaser. Revenue associated with a transaction involving the provision of services is recognised by reference to the stage of completion of the transaction at the reporting date.

1.4.2. Expenses

Expenses are decreases in economic benefits or service potential during the reporting period in the form of outflows or consumption of assets or the incurring of liabilities that result in decreases in net assets. They include both the expenses from exchange transactions and expenses from non-exchange transactions.

Expenses from exchange transactions arising from the purchase of goods and services are recognised when the supplies are delivered and accepted by the entity. They are valued at the original invoice amount. Furthermore, at the balance sheet date, expenses related to the service delivered during the period for which an invoice has not yet been received or accepted are recognised in the statement of financial performance.

Expenses from non-exchange transactions relate to transfers to beneficiaries and can be of three types: entitlements, transfers under agreement and discretionary grants, contributions and donations. Transfers are recognised as expenses in the period during which the events giving rise to the transfer occurred, as long as the nature of the transfer is allowed by regulation or an agreement has been signed authorising the transfer; any eligibility criteria have been met by the beneficiary; and a reasonable estimate of the amount can be made.

When a request for payment or cost claim is received and meets the recognition criteria, it is recognised as an expense for the eligible amount. At year-end, incurred eligible expenses due to the beneficiaries but not yet reported are estimated and recorded as accrued expenses.

1.5. CONTINGENT ASSETS AND LIABILITIES

1.5.1. Contingent assets

A contingent asset is a possible asset that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. A contingent asset is disclosed when an inflow of economic benefits or service potential is probable.

1.5.2. Contingent liabilities

A contingent liability is either a possible obligation of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or a present obligation where it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation.

A contingent liability also arises in the rare circumstances where a present obligation exists but cannot be measured with sufficient reliability.

Contingent liabilities are not recognised in the accounts. They are disclosed if there is a remote possibility of an outflow of resources embodying economic benefits or service potential.

1.6. CONSOLIDATION

The accounts of this entity are fully consolidated in the consolidated annual accounts of the EU.

2. NOTES TO THE BALANCE SHEET

ASSETS

2.1. INTANGIBLE ASSET

The intangible assets are identifiable, non-monetary assets without physical substance (like softwares) used for more than one year. In 2024 all the old unused intangible asset were disposed (kEUR 130) which caused no change in the balance sheet, the cumulative amount is 0.

2.2. PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment are tangible assets that are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes, and are expected to be used during more than one reporting period.

	EUR'000				
	Plant and equipment	Furniture and vehicles	Computer hardware	Other	TOTAL
<i>Gross carrying amount at 31.12.2023</i>	19	98	1 576	427	2 120
<i>Additions</i>	-	9	326	15	350
<i>Disposals</i>	-	-	(34)	-	(34)
Gross carrying amount at 31.12.2024	19	107	1 868	442	2 435
<i>Accumulated depreciation at 31.12.2023</i>	(19)	(76)	(1 319)	(416)	(1 830)
<i>Depreciation charge for the year</i>	-	(9)	(168)	(9)	(186)
<i>Disposals</i>	-	-	34	-	34
Accumulated depreciation at 31.12.2024	(19)	(85)	(1 454)	(425)	(1 983)
NET CARRYING AMOUNT AT 31.12.2024	-	22	414	17	453
<i>NET CARRYING AMOUNT AT 31.12.2023</i>	-	22	257	11	289

In 2024, due to the cyberattack the acquisition rate for upgrading the infrastructure of the Agency was high, which resulted in the increase of net tangible assets under this heading.

2.3. PRE-FINANCING

Pre-financing is a payment intended to provide the beneficiary with a cash advance, i.e. a float. It may be split into a number of payments over a period defined in the particular underlying contract, decision, agreement or basic legal act.

	EUR '000	
	31.12.2024	31.12.2023
<i>Non-current pre-financing</i>	759	-
<i>Current pre-financing</i>	308	176
Total	1 067	176

The heading includes the amounts of advances on projects linked to the Service Level Agreement (SLA) with Europol. 100% pre-financing was paid to Europol for three new projects in 2024. The implementation started in 2024, thus new pre-financing on those projects, which explains the significant increase under this heading. The current pre-financing includes also amounts related to recovery of onsite training activities.

2.4. EXCHANGE RECEIVABLES & NON-EXCHANGE RECOVERABLES

Exchange transactions are transactions in which the entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange. Non-exchange transactions are transactions in which an entity either receives value from another entity without directly giving approximately equal value in exchange, or gives value to another entity without directly receiving approximately equal value in exchange.

2.4.1. Non-current recoverables and receivables

On 31.12.2024, CEPOL had kEUR 102 long-term receivables corresponding to a rent guarantee paid for the rental of additional office space. This guarantee increased compared to the previous year (2023: kEUR 101) due to an additional payment to follow up on inflation. As the renting is ended in December 2024, this amount will be paid back in 2025.

2.4.2. Current recoverables and receivables

	EUR '000	
	31.12.2024	31.12.2023
Recoverables from non-exchange transactions		
<i>Member States</i>	201	120
<i>Other</i>	-	-
Total	201	120
Receivables from exchange transactions		
<i>Central treasury liaison accounts</i>	22 292	10 579
<i>Deferred charges relating to exchange transactions</i>	661	661
<i>Other</i>	158	8
Total	23 211	11 248
Total	23 312	11 368

The heading 'Recoverables from Member States' contains VAT amounts to be recovered from Hungary. The Agency benefits from the VAT exemption via reimbursements from Hungary for purchases.

The treasury of CEPOL is integrated into the European Commission's treasury system. Because of this, CEPOL does not have any bank accounts of its own. All payments and receipts are processed via the Commission's treasury and registered on central treasury liaison (intercompany) accounts which are presented under receivables from exchange transactions.

The large increase under this heading is explained by the high operational payments from funds received from the Commission in 2024 due to four new contribution agreements signed for implementing other activities for multiannual periods. (kEUR 18 910).

The deferred charges consist of pre-payments made during the year for school fees paid in advance for 2025, but comprise also payments for licenses linked to 2025.

The increase of the other category of receivable from exchange transaction kEUR 158 in 2024 (kEUR 8 in 2023) is related to the not carried out deduction on salaries in December, due to the salary decrease in 2024, which was executed in beginning of 2025.

LIABILITIES

2.5. PAYABLES

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

	EUR '000	
	31.12.2024	31.12.2023
Non-current		
<i>Pre-financing received from EC – operating subsidy</i>	11 802	1 933
	11 802	1 933
Current		
<i>Pre-financing received from EC – operating subsidy</i>	9 821	6 342
<i>Pre-financing received from EC – balancing subsidy</i>	120	93
<i>Suppliers</i>	71	551
<i>Others</i>	-	-
<i>Members States</i>	-	7
<i>Consolidated entities</i>	-	2
	10 012	6 995
Total	21 814	8 928

The pre-financing liability related to the balancing subsidy (kEUR 120) comprises the unused amounts of the balancing subsidy received by CEPOL in 2024. The amounts will be returned to the European Commission in 2025.

The amounts under the pre-financing liability related to the operating subsidy comprise the unspent pre-financing received from the Commission for projects. WBPACT, EUROMED and TOPCOP projects were completed in 2024. These funds were mostly received in 2020, the second pre-financing for CT INFLOW project was received in 2022. In 2023 CEPOL received the pre-financing for EU4Security Moldova project. The significant increase under this heading is mainly due to new project where the funds were received for the whole implementation period (see also note 0 above). The outstanding amount will be consumed in the future.

2.6. ACCRUED CHARGES

Accruals are liabilities to pay for goods or services that have been received or supplied but unlike payables have not yet been invoiced or formally agreed with the supplier. They include amounts due to staff (e.g. accruals for untaken leave). The calculation of accruals is based on the open amount of budgetary commitments at year end. The portion of the estimated accrued charges relating to pre-financing paid has been recorded as a reduction of the pre-financing amounts.

	EUR '000	
	31.12.2024	31.12.2023
<i>Accrued charges</i>	692	782

The majority of accrued charges under this heading relate to accrued operational expenses (kEUR 400). The remainder relates to accrued staff expenses for untaken leave (kEUR 188) and accrued charges for administrative expenses, mainly for services provided by third parties (kEUR 48).

3. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

REVENUE

3.1. REVENUE FROM NON-EXCHANGE TRANSACTIONS

Revenue from non-exchange transactions relates to transactions where the transferor provides resources to the recipient entity without the recipient entity providing the approximately equal value directly in exchange. The heading mainly includes amounts received from the European Commission during the year and recoveries of operational expenses.

	EUR '000	
	2024	2023
<i>Funds from the Commission</i>	17 926	18 136
<i>Recovery of expenses</i>	17	4
Total	17 943	18 140

The heading 'Funds from the Commission' corresponds to the amounts of the balancing subsidy of kEUR 12 470 (kEUR 11 118 in 2023) used on the core activities of CEPOL in 2024, which increased due to the additional fund received from the Commission for the new IT infrastructure due to the cyberattack in June. It also includes revenue from the operating subsidy of kEUR 5 456 (kEUR 7 018 in 2023) related to cost incurred on programmes contributed to CEPOL by the Commission. Unused amounts are recorded as pre-financing liabilities under accounts payable.

3.2. REVENUE FROM EXCHANGE TRANSACTIONS

The revenue from exchange transactions and events relates to the following types of transactions: rendering of services; sale of goods; and the use by others of entity assets yielding interest, royalties and dividends.

	EUR '000	
	2024	2023
<i>Other</i>	52	75

Included under this heading are foreign exchange gains (2024: kEUR 31 vs 2023 kEUR 71). The foreign exchange gains include both amounts related to realised and unrealised exchange gains. The decrease is mainly due to the loss on the Hungarian currency (HUF) against the euro (EUR). The corresponding exchange losses are included under other expenses (see note 3.5).

Under this heading miscellaneous administrative recoveries are also included (kEUR 52).

EXPENSES

3.3. OPERATING COSTS

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

	EUR '000	
	2024	2023
<i>Operating costs</i>	10 530	12 249

Included under this heading are operating costs incurred mainly in respect to onsite and online activities, the CEPOL Exchange Programme (CEP), and capacity building projects the decrease is mainly due to the cancelled onsite activities after the cyberattack and that the old projects were in closing and new one in the implementation phases.

3.4. STAFF COSTS

This heading includes the expenses for salaries, allowances and other employment-related benefits. Based on the service level agreement between the entity and the European Commission, the calculations of staff-related costs is carried out by the Commission's Office for Administration and Payment of Individual Entitlements (also known as the Paymaster's Office - PMO). The pensions of the entity staff members are covered by the Pension Scheme of European Officials. This pension scheme is a defined benefit plan, i.e. the amount of benefit a staff member will receive on retirement depends on several factors, the most important of which is years of service. Both the entity staff and the EU budget contribute to the pension scheme, with the contribution percentage being revised annually in line with the changes in the Staff Regulations governing the scheme. The cost to the EU Budget is not reflected in the entity accounts. Similarly, no provision related to the future pension payments is recognised in the annual accounts of the entity, as the obligation falls to the Commission. Consequently, both the annual cost to the EU budget, and the future benefits payable to the entity staff, are accounted for in the Commission's annual accounts as part of its provision for pensions and other post-employment benefits. The pension costs included in the Commission's Statement of Financial Performance represent current service costs (rights accrued during the year due to service) and interest costs (unwinding of the liability discounting) which have arisen following the year-end actuarial valuation of the staff benefits' liabilities.

	EUR '000	
	2024	2023
<i>Staff costs</i>	5 628	5 040

The increase under this heading is due to the fact that posts were mostly filled during the year, some reclassifications of posts took place in 2024, and there was an increase in school fees.

3.5. OTHER EXPENSES

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

	EUR '000	
	2024	2023
<i>External IT services</i>	263	170
<i>Administrative expenses with other consolidated entities</i>	640	285
<i>Property, plant and equipment related expenses</i>	186	162
<i>Foreign exchange losses</i>	17	73
<i>External non-IT services</i>	264	249
<i>Office Supplies & maintenance</i>	132	96
<i>Recruitment costs</i>	26	54

Legal expenses	11	1
Operating leasing expenses	34	33
Missions	15	16
Training costs	36	33
Communications & publications	4	2
Other	7	4
Total	1 635	1 178

The administrative expenses overall increased in 2024 with kEUR 458. It is explained the increase of the cost of external IT services and the administrative expenses with other consolidated entities due to the Service level agreement with DG DIGIT for reinforcing the IT systems after the cyberattack, it was a bit compensated by the decrease of the exchange rate differences related to the less fluctuating HUF/EUR conversion rate in 2024.

The operating leasing expenses relate to the parking and the office contract. The future payments under these contracts are as follows:

EUR '000				
	Future amounts to be paid			Total
	< 1 year	1- 5 years	> 5 years	
Buildings	14	40	–	56
Total	14	40	–	56

It is related to the office rent in Brussels. In 2025 CEPOL will move to a new office building provided by the Hungarian host state and the current lease contract in Budapest is not renewed.

4. OTHER SIGNIFICANT DISCLOSURES

4.1. OUTSTANDING COMMITMENTS NOT YET EXPENSED

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

	EUR '000	
	31.12.2024	31.12.2023
<i>Outstanding commitments not yet expensed</i>	2 695	2 661

4.2. SERVICES IN KIND

Based on the contract between CEPOL and Hungary that entered in force on 17 October 2014, the headquarters building in Budapest and the related services (utilities, maintenance, security services, etc.) are provided to CEPOL free of charge. The contract was valid for 10 years, ended in 2024 and its yearly value is estimated to be kEUR 895. A new site agreement was signed in 2024 (entered into force on 3rd January 2025) and CEPOL has moved to a new headquarters building in the last days of December and being operational in January 2025.

4.3. RELATED PARTIES

The related parties of the entity are the other EU consolidated entities and the key management personnel of these entities. As transactions between the relevant entity and the parties involved take place as part of the normal operations of the entity and on terms and conditions that are normal for such transactions, no specific disclosures are required.

4.4. KEY MANAGEMENT ENTITLEMENTS

The Director, or head of entity, is remunerated in accordance with the Staff Regulations of the European Union, which establish the rights and obligations of all officials of the EU. The Staff Regulations are published on the Europa website.

The highest ranked civil servant of CEPOL is the Executive Director, who executes the role of the Authorising Officer.

	31.12.2024	31.12.2023
<i>Executive Director</i>	AD 14	AD 14

4.5. CYBER INCIDENT

The cyber incident, which was discovered in June 2024, affected all business areas, but had no effect on finance and accounting data.

5. FINANCIAL RISK MANAGEMENT

5.1. TYPES OF RISK

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate, because of variations in market prices. Market risk embodies not only the potential for loss, but also the potential for gain. It comprises currency risk, interest rate risk and other price risk (the entity has no significant interest rate risk and other price risk).

(1) *Currency risk* is the risk that the entity operations will be affected by changes in exchange rates. This risk arises from the change in the price of one currency against another.

(2) *Interest rate risk* is the possibility of a reduction in the value of a security, especially a bond, resulting from an increase in interest rates. In general, higher interest rates will lead to lower prices of fixed rate bonds, and vice versa. The entity does not have any securities thus it is not exposed to the interest rate risk.

Credit risk is the risk of loss due to a debtor's non-payment or other failure to meet a contractual obligation. The default events include a delay in repayments, and bankruptcy.

Liquidity risk is the risk that an EU entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

5.2. CURRENCY RISKS

At the end of the year, the financial assets are composed of exchange receivables. The financial liabilities are composed of accounts payable. Their ending balances are mainly quoted in EUR, the entity is thus not exposed to currency risk.

5.3. CREDIT RISK

At the end of the year, the financial assets comprise exchange receivables that are not past due for more than 30 days. As no credit loss is expected during the lifetime of those receivables, the entity is not exposed to any significant credit risk.

5.4. LIQUIDITY RISK

The financial liabilities are composed of kEUR 10 012 of current payables with contractual maturity less than 1 year and of kEUR 11 801 of non-current payables with contractual maturity of 3 years. As non-current payables refer to pre-financing liability, the entity is not exposed to any significant liquidity risk.

EUROPEAN UNION AGENCY FOR LAW ENFORCEMENT TRAINING
FINANCIAL YEAR 2024

THE BUDGET IMPLEMENTATION REPORTS AND EXPLANATORY NOTES

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

CONTENTS

1.	BUDGETARY PRINCIPLES AND STRUCTURE	37
2.	BUDGET RESULT	39
3.	RECONCILIATION OF ECONOMIC RESULT WITH BUDGET RESULT	40
4.	IMPLEMENTATION OF BUDGET REVENUE	41
5.	IMPLEMENTATION OF BUDGET EXPENDITURE.....	42
6.	OUTSTANDING COMMITMENTS	58
7.	GLOSSARY	63

1. BUDGETARY PRINCIPLES AND STRUCTURE

1.1. BUDGETARY PRINCIPLES

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

Principles of unity and budget accuracy

This principle means that no revenue shall be collected and no expenditure effected unless booked to a line in the budget of CEPOL. 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 euro and the accounts shall be presented in euro.

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

For each financial year, the budget of CEPOL shall forecast and authorise all revenue and expenditure considered necessary. CEPOL makes use of non-differentiated appropriations for its administrative and operational expenditure.

The statement of expenditure must be set out on the basis of a nomenclature with a classification by purpose. The budget of CEPOL is structured by Title and Chapter. The Chapters are further detailed in articles and items. The budget is planned at item level; however, it is presented to the Management Board and the Budgetary Authorities at Chapter level. The budget structure is divided into five Titles.

Title 1

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

Title 2

Budget lines relating to administrative expenditure, such as building related costs, IT systems, furniture, office equipment, telecommunication, legal expenses, translations, and correspondence.

Title 3

Budget lines providing the implementation of the operational activities and tasks assigned to CEPOL in accordance with Regulation (EU) 2015/2219 of the European Parliament and of the Council of 25 November 2015 and detailed in the Single Programming Document (SPD 2018-2020), adopted by the Management Board on 15 November 2017 (36/2017/MB).

Title 4 (assigned revenue⁹)

Budget lines exclusively created for the implementation of the EU-MENA Counter Terrorism Training Partnership Programme, which was closed in 2018.

Title 5 (assigned revenue)

Budget line is for implementing other activities through grant/delegation/contribution agreements.

⁹ Assigned revenue budget lines relate to financing of specific items of expenditure. They can be externally or internally assigned.

2. BUDGET RESULT

		EUR '000	
	Title	2024	2023
Revenue		31 583	15 187
of which:			
European Commission subsidy	1	12 673	11 397
Assigned revenues for other projects	5	18 910	3 790
Expenditure		(18 169)	(16 768)
of which:			
Staff expenditure	1	(6 099)	(5 312)
Administrative expenditure	2	(1 210)	(460)
Operational expenditure	3	(3 690)	(4 115)
Other project expenditure	5	(7 171)	(6 883)
Payment appropriat. carried over to the following year		(1 642)	(1 457)
of which:			
Staff expenditure	1	(99)	(68)
Administrative expenditure	2	(415)	(161)
Operational expenditure	3	(1 128)	(1 228)
Other project expenditure	5	0	
Cancellation of unused appropri. carried over from year n-1		71	94
Evolution of assigned revenue (B)-(A)		(11 739)	3 040
Unused appropriations at the end of current year (A)		20 731	8 991
Unused appropriations at the end of previous year (B)		8 991	12 031
Exchange rate differences		14	(2)
Budget result		118	93

3. RECONCILIATION OF ECONOMIC RESULT WITH BUDGET RESULT

	EUR '000	
	2024	2023
ECONOMIC RESULT OF THE YEAR	203	(253)
Adjustment for accrual items (items not in the budgetary result but included in the economic result)	(4 096)	(4 743)
<i>Adjustments for accrual cut-off (net)</i>	(724)	(77)
<i>Unpaid invoices at year end but booked in expenses</i>	-	2
<i>Depreciation of intangible and tangible assets</i>	186	162
<i>Recovery orders issued in the year and not yet cashed</i>	-	-
<i>Pre-financing given in previous year and cleared in the year</i>	462	490
<i>Pre-financing received in previous year but included in the budgetary result in the year</i>	(5 456)	(7 018)
<i>Payments made from carry-over of payment appropriations</i>	1 436	1 698
<i>Other individually immaterial items</i>		
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)	4 011	5 089
<i>Asset acquisitions (less unpaid amounts)</i>	(350)	(145)
<i>New pre-financing paid in the year and remaining open as at 31 December</i>	(1 264)	(301)
<i>New pre-financing received in the year and remaining open as at 31 December</i>	18 816	3 790
<i>Entitlements established in previous year and cashed in the year</i>	8	16
<i>Entitlements established on balance sheet accounts and cashed in the year</i>	106	159
<i>Payment appropriations carried over to next year</i>	(1 641)	(1 457)
<i>Cancellation of unused carried over payment appropriations from previous year</i>	104	12
<i>Adjustment for carry-over of assigned revenue appropriations from previous year</i>	(11 772)	3 038
<i>Other individually immaterial items</i>	4	(23)
BUDGET RESULT OF THE YEAR	118	93

4. IMPLEMENTATION OF BUDGET REVENUE

EUR
'000

		Income appropriations		Entitlements established			Revenue				Out-standing
	Item	Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	
		1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10=5-8
10-0	European Commission subsidy	11 435	12 589	12 670	8	12 677	12 665	8	12 673	101 %	5
Total Chapter 10-0		11 435	12 589	12 670	8	12 677	12 665	8	12 673	101 %	5
Total Title 10-0		11 435	12 589	12 670	8	12 677	12 665	8	12 673	101 %	5

4.1. Implementation of budget revenue – Title 5

EUR '000

	Item	Income appropriations		Entitlements established			Revenue				Out-standing
		Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	
		1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10=5-8
5210	Assigned revenue for WB PACT	0	0	(81)	0	(81)	(81)	0	(81)	-	0
5220	Assigned Revenue for WB PACT 2	0	0	5 400	0	5 400	5 400	0	5 400	-	0
Total Chapter 52		0	0	5 319	0	5 319	5 319	0	5 319	-	0
5300	Assigned revenue for Counter Terrorism Inflow	0	0	3	0	3	3	0	3	-	0
5310	Assigned revenue for Counter Terrorism Inflow 2	0	0	2 830	0	2 830	2 830	0	2 830	-	0
Total Chapter 53		0	0	2 832	0	2 832	2 832	0	2 832	-	0
5400	Assigned revenue for Euromed Police V	0	0	64	0	64	64	0	64	-	0
5410	Assigned revenue for Euromed Police VI	0	0	6 000	0	6 000	6 000	0	6 000	-	0
Total Chapter 54		0	0	6 064	0	6 064	6 064	0	6 064	-	0
5500	Assigned revenue for TOPCOP	0	0	15	0	15	15	0	15	-	0
5510	Assigned revenue for TOPCOP 2	0	0	4 680	0	4 680	4 680	0	4 680	-	0
Total Chapter 55		0	0	4 695	0	4 695	4 695	0	4 695	-	0
Total Title 5		0	0	18 910	0	18 910	18 910	0	18 910	-	0
GRAND TOTAL		11 435	12 589	31 580	8	31 588	31 575	8	31 583	251 %	5

5. IMPLEMENTATION OF BUDGET EXPENDITURE

5.1. Breakdown & changes in commitment appropriations

5.1.1. Breakdown & changes in commitment appropriations – Title 1

EUR '000

	Item	Budget appropriations				Additional appropriations			Total approp. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
1100	Salaries and allowances	4 488	275	296	5 059	0	0	0	5 059
Total Chapter 11		4 488	275	296	5 059	0	0	0	5 059
1200	Expenditure on recruitment	9	0	32	41	0	0	0	41
Total Chapter 12		9	0	32	41	0	0	0	41
1300	Mission travel incidental expenses -admin missions	31	0	(13)	18	0	0	0	18
Total Chapter 13		31	0	(13)	18	0	0	0	18
1410	Medical expenses	14	0	4	18	0	0	0	18
1430	Schooling and nursery	469	0	229	699	0	27	27	725
Total Chapter 14		483	0	233	716	0	27	27	743
1500	Further training language courses for staff	58	0	(1)	57	0	0	0	57
Total Chapter 15		58	0	(1)	57	0	0	0	57
1601	Admin assistance from Community institutions	167	0	(14)	153	0	0	0	153
1602	Other services and work to be contracted out	42	0	98	140	0	0	0	140
Total Chapter 16		209	0	84	293	0	0	0	293
1700	Entertainment and representation expenses	3	0	(2)	1	0	0	0	1
Total Chapter 17		3	0	(2)	1	0	0	0	1
1810	Social contacts between staff and Staff Committee	9	0	0	9	0	0	0	9
Total Chapter 18		9	0	0	9	0	0	0	9
Total Title 1		5 290	275	629	6 194	0	27	27	6 221

5.1.2. Breakdown & changes in commitment appropriations – Title 2

EUR '000

	Item	Budget appropriations				Additional appropriations			Total appropri. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
2003	Cost of renting office space & parkings	46	0	(5)	41	0	0	0	41
2010	Insurance	5	(0)	(1)	4	0	0	0	4
2040	Fitting-out of premises	5	0	24	29	0	0	0	29
Total Chapter 20		56	(0)	18	74	0	0	0	74
2100	ICT equipment&software + technical support &assist	244	790	77	1 112	0	0	0	1 112
2104	Telecommunications	60	0	(6)	54	0	0	0	54
2105	Commission IT systems	152	0	200	352	0	0	0	352
Total Chapter 21		456	790	270	1 517	0	0	0	1 517
2200	Purchase and replacement of office machinery	8	0	(3)	5	0	0	0	5
2210	Purchase and replacement of furniture	10	0	(0)	9	0	0	0	9
2250	Purchase books other works in hard copy&elect form	1	0	(1)	0	0	0	0	0
Total Chapter 22		19	0	(5)	14	0	0	0	14
2300	Stationery	12	0	(1)	11	0	0	0	11
2330	Legal expenses & consultancy services	4	0	1	5	0	0	0	5
2350	Miscellaneous insurance	1	0	(0)	1	0	0	0	1
2355	Translations	9	0	(9)	0	0	0	0	0
Total Chapter 23		27	0	(10)	16	0	0	0	16
2400	Postal and delivery charges	6	0	(2)	4	0	0	0	4
Total Chapter 24		6	0	(2)	4	0	0	0	4
Total Title 2		563	790	271	1 625	0	0	0	1 625

5.1.3. Breakdown & changes in commitment appropriations – Title 3

EUR '000

		Budget appropriations				Additional appropriations			Total appropri. available
	Item	Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
3000	Governance & Management Board & WGs & Network Meeting	173	0	(48)	125	0	0	0	125
3002	External Relations	3	0	(2)	1	0	0	0	1
3004	Communication	154	0	(44)	110	0	0	0	110
Total Chapter 30		331	0	(94)	237	0	0	0	237
3100	On-site activities	3 627	(119)	(1 016)	2 492	0	102	102	2 594
3101	Travel for on-site activities	0	0	0	0	0	0	0	0
3103	On-line activities	305	11	(199)	116	0	0	0	116
3106	Exchanges	210	(20)	(5)	185	0	3	3	189
3150	Research and Science	79	0	(42)	37	0	0	0	37
3160	Training Needs Analysis	99	0	33	131	0	0	0	131
Total Chapter 31		4 320	(129)	(1 229)	2 961	0	106	106	3 068
3200	Missions	160	13	32	206	0	0	0	206
3202	Electronic networks & platforms	200	0	81	281	0	0	0	281
3204	External support	571	204	311	1 086	0	0	0	1 086
Total Chapter 32		931	217	424	1 572	0	0	0	1 573
Total Title 3		5 582	89	(900)	4 770	0	107	107	4 877

5.1.4. Breakdown & changes in commitment appropriations – Title 5

EUR '000									
		Budget appropriations				Additional appropriations			Total appropri. available
	Item	Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
5210	WB PACT	0	0	0	0	0	140	140	140
5220	WB PACT 2	0	0	0	0	0	5 400	5 400	5 400
Total Chapter 52		0	0	0	0	0	5 540	5 540	5 540
5300	Counter-Terrorism Inflow	0	0	0	0	0	1 338	1 338	1 338
5310	Counter-Terrorism Inflow 2	0	0	0	0	0	2 830	2 830	2 830
Total Chapter 53		0	0	0	0	0	4 168	4 168	4 168
5400	Euromed Police V	0	0	0	0	0	1 759	1 759	1 759
5410	Euromed Police VI	0	0	0	0	0	6 000	6 000	6 000
Total Chapter 54		0	0	0	0	0	7 759	7 759	7 759
5500	TOPCOP	0	0	0	0	0	1 013	1 013	1 013
5510	TOPCOP 2	0	0	0	0	0	4 680	4 680	4 680
Total Chapter 55		0	0	0	0	0	5 693	5 693	5 693
5600	EU4Security Moldova	0	0	0	0	0	2 973	2 973	2 973
Total Chapter 56		0	0	0	0	0	2 973	2 973	2 973
Total Title 5		0	0	0	0	0	26 133	26 133	26 133
GRAND TOTAL		11 435	1 154	0	12 589	0	26 266	26 266	38 856

5.2. Breakdown & changes in payment appropriations

5.2.1. Breakdown & changes in payment appropriations – Title 1

EUR '000

	Item	Budget appropriations				Additional appropriations			Total appropri. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
1100	Salaries and allowances	4 488	275	296	5 059	19	0	19	5 077
Total Chapter 11		4 488	275	296	5 059	19	0	19	5 077
1200	Expenditure on recruitment	9	0	32	41	11	0	11	52
Total Chapter 12		9	0	32	41	11	0	11	52
1300	Mission travel incidental expenses -admin missions	31	0	(13)	18	0	0	0	18
Total Chapter 13		31	0	(13)	18	0	0	0	18
1410	Medical expenses	14	0	4	18	1	0	1	18
1430	Schooling and nursery	469	0	229	699	2	27	28	727
Total Chapter 14		483	0	233	716	2	27	29	745
1500	Further training language courses for staff	58	0	(1)	57	1	0	1	58
Total Chapter 15		58	0	(1)	57	1	0	1	58
1601	Admin assistance from Community institutions	167	0	(14)	153	6	0	6	159
1602	Other services and work to be contracted out	42	0	98	140	28	0	28	167
Total Chapter 16		209	0	84	293	34	0	34	327
1700	Entertainment and representation expenses	3	0	(2)	1	0	0	0	1
Total Chapter 17		3	0	(2)	1	0	0	0	1
1810	Social contacts between staff and Staff Committee	9	0	0	9	0	0	0	9
Total Chapter 18		9	0	0	9	0	0	0	9
Total Title 1		5 290	275	629	6 194	67	27	94	6 289

5.2.2. Breakdown & changes in payment appropriations – Title 2

EUR '000									
		Budget appropriations				Additional appropriations			Total appropri. available
	Item	Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
2003	Cost of renting office space & parkings	46	0	(5)	41	0	0	0	41
2010	Insurance	5	(0)	(1)	4	0	0	0	4
2040	Fitting-out of premises	5	0	24	29	0	0	0	29
Total Chapter 20		56	(0)	18	74	0	0	0	74
2100	ICT equipment&software + technical support &assist	244	790	77	1 112	100	0	100	1 211
2104	Telecommunications	60	0	(6)	54	21	0	21	75
2105	Commission IT systems	152	0	200	352	25	0	25	377
Total Chapter 21		456	790	270	1 517	146	0	146	1 663
2200	Purchase and replacement of office machinery	8	0	(3)	5	1	0	1	5
2210	Purchase and replacement of furniture	10	0	(0)	9	0	0	0	9
2250	Purchase books other works in hard copy&elect form	1	0	(1)	0	0	0	0	0
Total Chapter 22		19	0	(5)	14	1	0	1	14
2300	Stationery	12	0	(1)	11	0	0	0	11
2330	Legal expenses & consultancy services	4	0	1	5	14	0	14	18
2350	Miscellaneous insurance	1	0	(0)	1	0	0	0	1
2355	Translations	9	0	(9)	0	0	0	0	0
Total Chapter 23		27	0	(10)	16	14	0	14	30
2400	Postal and delivery charges	6	0	(2)	4	0	0	0	4
Total Chapter 24		6	0	(2)	4	0	0	0	4
Total Title 2		563	790	271	1 625	161	0	161	1 785

5.2.3. Breakdown & changes in payment appropriations – Title 3

EUR '000

	Item	Budget appropriations				Additional appropriations			Total appropri. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
3000	Governance & Management Board & WGs & Network Meeting	173	0	(48)	125	23	0	23	148
3002	External Relations	3	0	(2)	1	0	0	0	1
3004	Communication	154	0	(44)	110	103	0	103	214
Total Chapter 30		331	0	(94)	237	126	0	126	363
3100	On-site activities	3 627	(119)	(1 016)	2 492	304	102	406	2 898
3101	Travel for on-site activities	0	0	0	0	26	0	27	27
3103	On-line activities	305	11	(199)	116	185	0	185	301
3106	Exchanges	210	(20)	(5)	185	31	3	35	220
3150	Research and Science	79	0	(42)	37	94	0	94	131
3160	Training Needs Analysis	99	0	33	131	15	0	15	146
Total Chapter 31		4 320	(129)	(1 229)	2 961	656	106	762	3 723
3200	Missions	160	13	32	206	36	0	36	242
3202	Electronic networks & platforms	200	0	81	281	178	0	178	459
3204	External support	571	204	311	1 086	266	0	266	1 352
Total Chapter 32		931	217	424	1 572	480	0	480	2 053
Total Title 3		5 582	89	(900)	4 770	1 262	107	1 369	6 139

5.2.4. Breakdown & changes in payment appropriations – Title 5

EUR '000									
		Budget appropriations				Additional appropriations			Total apprpr. available
	Item	Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
5210	WB PACT	0	0	0	0	0	251	251	251
5220	WB PACT 2	0	0	0	0	0	5 400	5 400	5 400
Total Chapter 52		0	0	0	0	0	5 651	5 651	5 651
5300	Counter-Terrorism Inflow	0	0	0	0	0	2 273	2 273	2 273
5310	Counter-Terrorism Inflow 2	0	0	0	0	0	2 830	2 830	2 830
Total Chapter 53		0	0	0	0	0	5 103	5 103	5 103
5400	Euromed Police V	0	0	0	0	0	2 017	2 017	2 017
5410	Euromed Police VI	0	0	0	0	0	6 000	6 000	6 000
Total Chapter 54		0	0	0	0	0	8 017	8 017	8 017
5500	TOPCOP	0	0	0	0	0	1 379	1 379	1 379
5510	TOPCOP 2	0	0	0	0	0	4 680	4 680	4 680
Total Chapter 55		0	0	0	0	0	6 059	6 059	6 059
5600	EU4Security Moldova	0	0	0	0	0	2 988	2 988	2 988
Total Chapter 56		0	0	0	0	0	2 988	2 988	2 988
Total Title 5		0	0	0	0	0	27 818	27 818	27 818
GRAND TOTAL		11 435	1 154	0	12 589	1 490	27 952	29 442	42 031

5.3. Implementation of commitment appropriations

5.3.1. Implementation of commitment appropriations - Title 1

EUR
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	Item	Total approp. available	Commitments made					Appropriations carried over to 2025			Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
1100	Salaries & allowances	5 059	5 059	0	0	5 059	100 %	0	0	0	0	0	0	0
Total Chapter 11		5 059	5 059	0	0	5 059	100 %	0	0	0	0	0	0	0
1200	Expenditure on recruitment	41	41	0	0	41	100 %	0	0	0	0	0	0	0
Total Chapter 12		41	41	0	0	41	100 %	0	0	0	0	0	0	0
1300	Mission travel -admin	18	18	0	0	18	100 %	0	0	0	0	0	0	0
Total Chapter 13		18	18	0	0	18	100 %	0	0	0	0	0	0	0
1410	Medical expenses	18	18	0	0	18	100 %	0	0	0	0	0	0	0
1430	Schooling & nursery	725	699	0	3	701	97 %	24	0	24	0	0	0	0
Total Chapter 14		743	716	0	3	719	97 %	24	0	24	0	0	0	0
1500	Further training language courses	57	57	0	0	57	100 %	0	0	0	0	0	0	0
Total Chapter 15		57	57	0	0	57	100 %	0	0	0	0	0	0	0
1601	Admin assistance from Community inst.	153	153	0	0	153	100 %	0	0	0	0	0	0	0
1602	Other services and work to be contracted	140	140	0	0	140	100 %	0	0	0	0	0	0	0
Total Chapter 16		293	293	0	0	293	100 %	0	0	0	0	0	0	0
1700	Entertainment and representation exp.	1	1	0	0	1	100 %	0	0	0	0	0	0	0
Total Chapter 17		1	1	0	0	1	100 %	0	0	0	0	0	0	0
1810	Social contacts between staff and Staff Committee	9	9	0	0	9	100 %	0	0	0	0	0	0	0
Total Chapter 18		9	9	0	0	9	100 %	0	0	0	0	0	0	0
Total Title 1		6 221	6 194	0	3	6 197	100 %	24	0	24	0	0	0	0

5.3.2. Implementation of commitment appropriations - Title 2

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	Item	Total approp. available	Commitments made					Appropriations carried over to 2025			Appropriations lapsing			
			from final adopt. budget	from carry- overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry- overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+ 11+12
2003	Cost of renting office space & parkings	41	41	0	0	41	100 %	0	0	0	0	0	0	0
2010	Insurance	4	4	0	0	4	100 %	0	0	0	0	0	0	0
2040	Fitting-out of premises	29	29	0	0	29	100 %	0	0	0	0	0	0	0
Total Chapter 20		74	74	0	0	74	100 %	0	0	0	0	0	0	0
2100	ICT equipment & software + techn. support & assist	1 112	1 112	0	0	1 112	100 %	0	0	0	0	0	0	0
2104	Telecommunications	54	54	0	0	54	100 %	0	0	0	0	0	0	0
2105	Commission IT systems	352	352	0	0	352	100 %	0	0	0	0	0	0	0
Total Chapter 21		1 517	1 517	0	0	1 517	100 %	0	0	0	0	0	0	0
2200	Purchase and replacement of office machinery	5	5	0	0	5	100 %	0	0	0	0	0	0	0
2210	Purchase and replacement of furniture	9	9	0	0	9	100 %	0	0	0	0	0	0	0
Total Chapter 22		14	14	0	0	14	100 %	0	0	0	0	0	0	0
2300	Stationery	11	11	0	0	11	100 %	0	0	0	0	0	0	0
2330	Legal expenses & consultancy service	5	5	0	0	5	100 %	0	0	0	0	0	0	0
2350	Misc.insurance	1	1	0	0	1	100 %	0	0	0	0	0	0	0
Total Chapter 23		16	16	0	0	16	100 %	0	0	0	0	0	0	0
2400	Postal and delivery	4	4	0	0	4	100 %	0	0	0	0	0	0	0
Total Chapter 24		4	4	0	0	4	100 %	0	0	0	0	0	0	0
Total Title 2		1 625	1 625	0	0	1 625	100 %	0	0	0	0	0	0	0

5.3.3. Implementation of commitment appropriations - Title 3

EUR '000

		Total approp. available	Commitments made					Appropriations carried over to 2025			Appropriations lapsing			
	Item		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
3000	Governance & Management Board & WGs & Network Meeting	125	125	0	0	125	100 %	0	0	0	0	0	0	0
3002	External Relations	1	1	0	0	1	100 %	0	0	0	0	0	0	0
3004	Communication	110	110	0	0	110	100 %	0	0	0	0	0	0	0
Total Chapter 30		237	237	0	0	237	100 %	0	0	0	0	0	0	0
3100	On-site activities	2 594	2 492	0	44	2 536	98 %	59	0	59	0	0	0	0
3101	Travel for on-site activities	0	0	0	0	0	0 %	0	0	0	0	0	0	0
3103	On-line activities	116	116	0	0	116	100 %	0	0	0	0	0	0	0
3106	Exchanges	189	185	0	3	189	100 %	0	0	0	0	0	0	0
3150	Research and Science	37	37	0	0	37	100 %	0	0	0	0	0	0	0
3160	Training Needs Analysis	131	131	0	0	131	100 %	0	0	0	0	0	0	0
Total Chapter 31		3 068	2 961	0	47	3 008	98 %	59	0	59	0	0	0	0
3200	Missions	206	206	0	0	206	100 %	0	0	0	0	0	0	0
3202	Electronic networks & platforms	281	281	0	0	281	100 %	0	0	0	0	0	0	0
3204	External support	1 086	1 086	0	0	1 086	100 %	0	0	0	0	0	0	0
Total Chapter 32		1 573	1 572	0	0	1 573	100 %	0	0	0	0	0	0	0
Total Title 3		4 877	4 770	0	47	4 818	99 %	59	0	59	0	0	0	0

5.3.4. Implementation of commitment appropriations - Title 5

EUR '000

	Item	Total approp. available	Commitments made					Appropriations carried over to 2025			Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
5210	WB PACT	140	0	0	140	140	100 %	0	0	0	0	0	0	0
5220	WB PACT 2	5 400	0	0	1 092	1 092	20 %	4 308	0	4 308	0	0	0	0
Total Chapter 52		5 540	0	0	1 232	1 232	22 %	4 308	0	4 308	0	0	0	0
5300	Counter-Terrorism Inflow	1 338	0	0	654	654	49 %	684	0	684	0	0	0	0
5310	Counter-Terrorism Inflow 2	2 830	0	0	296	296	10 %	2 534	0	2 534	0	0	0	0
Total Chapter 53		4 168	0	0	950	950	23 %	3 218	0	3 218	0	0	0	0
5400	Euromed Police V	1 759	0	0	1 112	1 112	63 %	647	0	647	0	0	0	0
5410	Euromed Police VI	6 000	0	0	664	664	11 %	5 336	0	5 336	0	0	0	0
Total Chapter 54		7 759	0	0	1 776	1 776	23 %	5 983	0	5 983	0	0	0	0
5500	TOPCOP	1 013	0	0	541	541	53 %	472	0	472	0	0	0	0
5510	TOPCOP 2	4 680	0	0	918	918	20 %	3 762	0	3 762	0	0	0	0
Total Chapter 55		5 693	0	0	1 460	1 460	26 %	4 234	0	4 234	0	0	0	0
5600	EU4Security Moldova	2 973	0	0	1 880	1 880	63 %	1 093	0	1 093	0	0	0	0
Total Chapter 56		2 973	0	0	1 880	1 880	63 %	1 093	0	1 093	0	0	0	0
Total Title 5		26 133	0	0	7 297	7 297	28 %	18 836	0	18 836	0	0	0	0
GRAND TOTAL		38 856	12 589	0	7 347	19 936	51 %	18 919	0	18 919	0	0	0	0

5.4. Implementation of payment appropriations

5.4.1. Implementation of payment appropriations - Title 1

EUR'000

	Item	Total approp. availab.	Payments made					Appropriations carried over to 2025				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
1100	Salaries and allowances	5 077	5 059	13	0	5 072	100 %	0	0	0	0	0	5	0	5
Total Chapter 11		5 077	5 059	13	0	5 072	100 %	0	0	0	0	0	5	0	5
1200	Exp. on recruitment	52	16	11	0	27	52 %	25	0	0	25	0	0	0	0
Total Chapter 12		52	16	11	0	27	52 %	25	0	0	25	0	0	0	0
1300	Mission travel incidental expenses -admin missions	18	15	0	0	15	83 %	3	0	0	3	0	0	0	0
Total Chapter 13		18	15	0	0	15	83 %	3	0	0	3	0	0	0	0
1410	Medical expenses	18	17	1	0	18	98 %	0	0	0	0	0	0	0	0
1430	Schooling and nursery	727	699	2	3	703	97 %	0	0	24	24	0	0	0	0
Total Chapter 14		745	716	2	3	721	97 %	0	0	24	24	0	0	0	0
1500	Further training language courses for staff	58	40	1	0	41	71 %	17	0	0	17	0	0	0	0
Total Chapter 15		58	40	1	0	41	71 %	17	0	0	17	0	0	0	0
1601	Admin assistance from Community institutions	159	129	6	0	135	85 %	24	0	0	24	0	0	0	0
1602	Other services and work to be contracted out	167	110	27	0	138	82 %	30	0	0	30	0	0	0	0
Total Chapter 16		327	239	34	0	273	84 %	53	0	0	53	0	0	0	0
1700	Entertainment and representation expenses	1	1	0	0	1	100 %	0	0	0	0	0	0	0	0
Total Chapter 17		1	1	0	0	1	100 %	0	0	0	0	0	0	0	0
1810	Social contacts between staff and Staff Committee	9	9	0	0	9	100 %	0	0	0	0	0	0	0	0
Total Chapter 18		9	9	0	0	9	100 %	0	0	0	0	0	0	0	0
Total Title 1		6 289	6 096	62	3	6 160	98 %	99	0	24	123	0	6	0	6

5.4.2. Implementation of payment appropriations - Title 2

EUR'000															
		Total approp. availab.	Payments made					Appropriations carried over to 2025				Appropriations lapsing			
	Item		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
2003	Cost of renting office space & parkings	41	41	0	0	41	100 %	0	0	0	0	0	0	0	0
2010	Insurance	4	4	0	0	4	100 %	0	0	0	0	0	0	0	0
2040	Fitting-out of premises	29	4	0	0	4	13 %	25	0	0	25	0	0	0	0
Total Chapter 20		74	48	0	0	48	66 %	25	0	0	25	0	0	0	0
2100	ICT equipment&software + technical support	1 211	935	100	0	1 035	85 %	177	0	0	177	(0)	0	0	0
2104	Telecommunications	75	43	21	0	64	85 %	10	0	0	10	0	0	0	0
2105	Commission IT systems	377	156	25	0	181	48 %	196	0	0	196	0	0	0	0
Total Chapter 21		1 663	1 134	145	0	1 280	77 %	383	0	0	383	(0)	0	0	0
2200	Purchase and replacement of office machinery	5	5	0	0	5	99 %	0	0	0	0	0	0	0	0
2210	Purchase and replacement of furniture	9	9	0	0	9	100 %	0	0	0	0	0	0	0	0
Total Chapter 22		14	14	0	0	14	100 %	0	0	0	0	0	0	0	0
2300	Stationery	11	8	0	0	8	71 %	3	0	0	3	0	0	0	0
2330	Legal expenses & consultancy services	18	1	14	0	14	79 %	4	0	0	4	0	0	0	0
2350	Miscellaneous insurance	1	1	0	0	1	100 %	0	0	0	0	0	0	0	0
Total Chapter 23		30	9	14	0	23	77 %	7	0	0	7	0	0	0	0
2400	Postal and delivery	4	4	0	0	4	89 %	0	0	0	0	0	0	0	0
Total Chapter 24		4	4	0	0	4	89 %	0	0	0	0	0	0	0	0
Total Title 2		1 785	1 210	160	0	1 369	77 %	415	0	0	415	(0)	1	0	1

5.4.3. Implementation of payment appropriations - Title 3

EUR'000

		Total approp. availab.	Payments made					Appropriations carried over to 2025				Appropriations lapsing			
	Item		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
3000	Governance & Management Board & WGs & Network Meeting	148	114	23	0	137	92 %	11	0	0	11	0	0	0	0
3002	External Relations	1	1	0	0	1	100 %	0	0	0	0	0	0	0	0
3004	Communication	214	15	102	0	117	55 %	95	0	0	95	0	2	0	2
Total Chapter 30		363	130	125	0	255	70 %	106	0	0	106	0	2	0	2
3100	On-site activities	2 898	2 141	253	44	2 437	84 %	351	0	59	410	0	51	0	51
3101	Travel for on-site activities	27	0	10	0	10	38 %	0	0	0	0	0	16	0	16
3103	On-line activities	301	43	177	0	221	73 %	73	0	0	73	0	8	0	8
3106	Exchanges	220	177	31	3	212	96 %	8	0	0	8	0	0	0	0
3150	Research and Science	131	24	85	0	109	83 %	13	0	0	13	0	10	0	10
3160	Training Needs Analysis	146	58	15	0	73	50 %	73	0	0	73	0	0	0	0
Total Chapter 31		3 723	2 444	571	47	3 062	82 %	517	0	59	576	0	85	0	85
3200	Missions	242	191	30	0	222	92 %	15	0	0	15	0	6	0	6
3202	Electronic networks & platforms	459	126	176	0	302	66 %	155	0	0	155	0	2	0	2
3204	External support	1 352	752	262	0	1 014	75 %	334	0	0	334	0	4	0	4
Total Chapter 32		2 053	1 068	468	0	1 537	75 %	504	0	0	504	0	11	0	11
Total Title 3		6 139	3 643	1 164	47	4 854	79 %	1 128	0	59	1 187	0	98	0	98

5.4.4. Implementation of payment appropriations - Title 5

EUR'000

		Total approp. availab.	Payments made					Appropriations carried over to 2025				Appropriations lapsing			
	Item		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
5210	WB PACT	251	0	0	251	251	100 %	0	0	0	0	0	0	0	0
5220	WB PACT 2	5 400	0	0	816	816	15 %	0	0	4 584	4 584	0	0	0	0
Total Chapter 52		5 651	0	0	1 066	1 066	19 %	0	0	4 584	4 584	0	0	0	0
5300	Counter-Terrorism Inflow	2 273	0	0	1 590	1 590	70 %	0	0	684	684	0	0	0	0
5310	Counter-Terrorism Inflow 2	2 830	0	0	224	224	8 %	0	0	2 605	2 605	0	0	0	0
Total Chapter 53		5 103	0	0	1 814	1 814	36 %	0	0	3 289	3 289	0	0	0	0
5400	Euromed Police V	2 017	0	0	1 349	1 349	67 %	0	0	668	668	0	0	0	0
5410	Euromed Police VI	6 000	0	0	562	562	9 %	0	0	5 438	5 438	0	0	0	0
Total Chapter 54		8 017	0	0	1 911	1 911	24 %	0	0	6 106	6 106	0	0	0	0
5500	TOPCOP	1 379	0	0	907	907	66 %	0	0	472	472	0	0	0	0
5510	TOPCOP 2	4 680	0	0	769	769	16 %	0	0	3 911	3 911	0	0	0	0
Total Chapter 55		6 059	0	0	1 676	1 676	28 %	0	0	4 383	4 383	0	0	0	0
5600	EU4Security Moldova	2 988	0	0	704	704	24 %	0	0	2 285	2 285	0	0	0	0
Total Chapter 56		2 988	0	0	704	704	24 %	0	0	2 285	2 285	0	0	0	0
Total Title 5		27 818	0	0	7 171	7 171	26 %	0	0	20 647	20 647	0	0	0	0
GRAND TOTAL		42 031	10 948	1 386	7 221	19 555	47 %	1 642	0	20 731	22 372	0	104	0	104

6. OUTSTANDING COMMITMENTS

6.1. Outstanding commitments – Title 1

EUR '000

	Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
		Commitm. carried for- ward from pre- vious year	Decommit. Revaluation Cancel- lations	Pay- ments	Total	Commit- ments made during the year	Pay- ments	Cancel- lation of commit. which cannot be carried forward	Commit. outstand- ing at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
1100	Salaries and allowances	19	(5)	13	0	5 059	5 059	0	0	0
Total Chapter 11		19	(5)	13	0	5 059	5 059	0	0	0
1200	Expenditure on recruitment	11	0	11	0	41	16	0	25	25
Total Chapter 12		11	0	11	0	41	16	0	25	25
1300	Mission travel incidental expenses -admin missions	0	(0)	0	0	18	15	0	3	3
Total Chapter 13		0	(0)	0	0	18	15	0	3	3
1410	Medical expenses	1	0	1	0	18	17	0	0	0
1430	Schooling and nursery	2	0	2	0	701	701	0	0	0
Total Chapter 14		2	0	2	0	719	719	0	0	0
1500	Further training language courses for staff	1	(0)	1	0	57	40	0	17	17
Total Chapter 15		1	(0)	1	0	57	40	0	17	17
1601	Admin assistance from Community institutions	6	0	6	0	153	129	0	24	24
1602	Other services and work to be contracted out	28	(0)	27	0	140	110	0	30	30
Total Chapter 16		34	(0)	34	0	293	239	0	53	53
1700	Entertainment and representation expenses	0	0	0	0	1	1	0	0	0
Total Chapter 17		0	0	0	0	1	1	0	0	0
1810	Social contacts between staff and Staff Committee	0	0	0	0	9	9	0	0	0
Total Chapter 18		0	0	0	0	9	9	0	0	0
Total Title 1		67	(6)	62	0	6 197	6 099	0	99	99

6.2. Outstanding commitments – Title 2

EUR '000

		Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
	Item	Commitm. carried for- ward from pre- vious year	Decommit. Revaluation Cancel- lations	Pay- ments	Total	Commit- ments made during the year	Pay- ments	Cancel- lation of commit. which cannot be carried forward	Commit. outstand- ing at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
2003	Cost of renting office space & parkings	0	0	0	0	41	41	0	0	0
2010	Insurance	0	0	0	0	4	4	0	0	0
2040	Fitting-out of premises	0	(0)	0	0	29	4	0	25	25
Total Chapter 20		0	(0)	0	0	74	48	0	25	25
2100	ICT equipment&software + technical support &assist	100	(0)	100	0	1 112	935	0	177	177
2104	Telecommunications	21	(0)	21	0	54	43	0	10	10
2105	Commission IT systems	25	0	25	0	352	156	0	196	196
Total Chapter 21		146	(0)	145	0	1 517	1 134	0	383	383
2200	Purchase and replacement of office machinery	1	(0)	0	0	5	5	0	0	0
2210	Purchase and replacement of furniture	0	0	0	0	9	9	0	0	0
Total Chapter 22		1	(0)	0	0	14	14	0	0	0
2300	Stationery	0	0	0	0	11	8	0	3	3
2330	Legal expenses & consultancy services	14	0	14	0	5	1	0	4	4
2350	Miscellaneous insurance	0	0	0	0	1	1	0	0	0
Total Chapter 23		14	0	14	0	16	9	0	7	7
2400	Postal and delivery charges	0	(0)	0	0	4	4	0	0	0
Total Chapter 24		0	(0)	0	0	4	4	0	0	0
Total Title 2		161	(1)	160	0	1 625	1 210	0	415	415

6.3. Outstanding commitments – Title 3

EUR '000

		Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
	Item	Commitm. carried for- ward from pre- vious year	Decommit. Revaluation Cancel- lations	Pay- ments	Total	Commit- ments made during the year	Pay- ments	Cancel- lation of commit. which cannot be carried forward	Commit. outstand- ing at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
3000	Governance & Management Board & WGs & Network Meeting	23	0	23	0	125	114	0	11	11
3002	External Relations	0	0	0	0	1	1	0	0	0
3004	Communication	103	(2)	102	0	110	15	0	95	95
Total Chapter 30		126	(2)	125	0	237	130	0	106	106
3100	On-site activities	304	(51)	253	0	2 536	2 185	0	351	351
3101	Travel for on-site activities	26	(16)	10	0	0	0	0	0	0
3103	On-line activities	185	(8)	177	0	116	43	0	73	73
3106	Exchanges	31	0	31	0	189	181	0	8	8
3150	Research and Science	94	(10)	85	0	37	24	0	13	13
3160	Training Needs Analysis	15	0	15	0	131	58	0	73	73
Total Chapter 31		656	(85)	571	0	3 008	2 491	0	517	517
3200	Missions	36	(6)	30	0	206	191	0	15	15
3202	Electronic networks & platforms	178	(2)	176	0	281	126	0	155	155
3204	External support	266	(4)	262	0	1 086	752	0	334	334
Total Chapter 32		480	(11)	468	0	1 573	1 068	0	504	504
Total Title 3		1 262	(98)	1 164	0	4 818	3 690	0	1 128	1 128

6.4. Outstanding commitments – Title 5

EUR '000

	Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
		Commitm. carried for- ward from pre- vious year	Decommit. Revaluation Cancel- lations	Pay- ments	Total	Commit- ments made during the year	Pay- ments	Cancel- lation of commit. which cannot be carried forward	Commit. outstand- ing at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
5210	WB PACT	194	(83)	111	0	140	140	0	0	0
5220	WB PACT 2	0	0	0	0	1 092	816	0	276	276
Total Chapter 52		194	(83)	111	0	1 232	956	0	276	276
5300	Counter-Terrorism Inflow	1 247	(312)	935	0	654	654	0	0	0
5310	Counter-Terrorism Inflow	0	0	0	0	296	224	0	71	71
Total Chapter 53		1 247	(312)	935	0	950	879	0	71	71
5400	Euromed Police	421	(162)	257	2	1 112	1 092	0	20	21
5410	Euromed Police VI	0	0	0	0	664	562	0	102	102
Total Chapter 54		421	(162)	257	2	1 776	1 654	0	121	123
5500	TOPCOP	613	(247)	366	0	541	541	0	0	0
5510	TOPCOP 2	0	0	0	0	918	769	0	149	149
Total Chapter 55		613	(247)	366	0	1 460	1 310	0	149	149
5600	EU4Security Moldova	31	(15)	16	0	1 880	688	0	1 192	1 192
Total Chapter 56		31	(15)	16	0	1 880	688	0	1 192	1 192
Total Title 5		2 505	(820)	1 684	2	7 297	5 487	0	1 809	1 811
GRAND TOTAL		3 995	(924)	3 069	2	19 936	16 485	0	3 451	3 453

7. GLOSSARY

Administrative appropriations

Appropriations to cover the running costs of the entities (staff, buildings, office equipment).

Adopted budget

Draft budget becomes the adopted budget as soon as approved by the budgetary authority.

Amending budget

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

Appropriations

Budget funding.

The budget forecasts both commitments (legal pledges to provide finance) and payments (cash or bank transfers to the beneficiaries). Appropriations for commitments and payments often differ — differentiated appropriations — because multiannual programmes and projects are usually fully committed in the year they are decided and are paid over the years as the implementation of the programme and project progresses.

Assigned revenue

Revenue dedicated to finance specific items of expenditure.

Budget result

The difference between income received and amounts paid, including adjustments for carry-overs, cancellations and exchange rate differences.

For agencies, the resulting amount will have to be reimbursed to the funding authority.

Budget implementation

Consumption of the budget through expenditure and revenue operations.

Budget item / Budget line / Budget position

Revenue and expenditure are shown in the budget structure in accordance with a binding nomenclature, which reflects the nature and purpose of each item, as imposed by the budgetary authority. The individual headings (title, chapter, article or item) provide a formal description of the nomenclature.

Budgetary commitment

Operation by which the responsible authorising officer reserves the budget appropriations necessary to cover for subsequent payments to honour legal commitments.

Cancellation of appropriations

Appropriations which have not been used by the end of the financial year and which cannot be carried over, shall be cancelled.

Carryover of appropriations

Exception to the principle of annuality in so far as appropriations that could not be used in a given budget year may, under strict conditions, be exceptionally carried over for use during the following year.

Commitment appropriations

Commitment appropriations cover the total value of legal obligations (contracts, grant agreements or decisions) that could be signed in the current financial year.

De-commitment

Operation whereby the responsible authorising officer cancels wholly or partly the reservation of appropriations previously made by means of a budgetary commitment.

Differentiated appropriations

Differentiated appropriations are used to finance multiannual operations; they cover, for the current financial year, the total cost of the legal obligations entered into force for operations whose implementation extends over more than one financial year.

Economic result

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

Entitlements established

Right to collect income from a debtor as recognised through the issuing of a recovery order.

Exchange rate difference

The difference resulting from currency exchange rates applied to the transactions concerning countries outside the euro area, or from the revaluation of assets and liabilities in foreign currencies at the date of the accounts.

Expenditure

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

Grants

Direct financial contributions from the budget to third-party beneficiaries, engaged in activities that serve Union policies.

Lapsing appropriations

Unused appropriations to be cancelled at the end of the financial year. Lapsing means the cancellation of all or part of the authorisation to make expenditures and/or incur liabilities, as represented by an appropriation.

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

Legal basis / basic act

The legal act adopted by the legislative authority (usually the Council and European Parliament) specifying the objective of a Union spending programme, the purpose of the appropriations, the rules for intervention, the expiry date and the relevant financial rules to serve as a legal basis for the implementation of the spending programme.

Legal commitment

The act whereby the Authorising Officer enters into an obligation towards third parties which results in a charge for the Union budget.

Common forms of legal commitments are contracts in the case of procurement, grant agreements and grant decisions.

Non-differentiated appropriations

Appropriations which meet annual needs and must therefore be committed during the budget year. Only amounts qualifying for automatic carryover can be disbursed in the following year. Non-differentiated appropriations which have not been used, i.e. committed, by the end of the year, are cancelled (unless, exceptionally, permission is given by a Commission decision for a non-automatic carryover). Non-differentiated appropriations apply to administrative expenditure and commitment appropriations equal payment appropriations.

Operational appropriations

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

Outstanding commitments

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

Payment appropriations

Payment appropriations cover expenditure due in the current year, arising from legal commitments entered in the current year and/or earlier years.

RAL (Reste à liquider)

Amount remaining to be paid on a budgetary commitment at a given moment. Cf. Outstanding commitments

Surplus

Positive difference between revenue and expenditure, which has to be returned to the funding authority. Cf. Budget result

Transfer between budget lines

Transfers between budget lines imply the relocation of appropriations from one budget line to another, in the course of the financial year, and thereby they constitute an exception to the budgetary principle of specification.