



Annual accounts of the European  
Union Agency for Law Enforcement  
Training

Financial year 2023

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## 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')<sup>1</sup> and I hereby certify that the annual accounts of CEPOL for the year 2023 have been prepared in accordance with Title IX of the FFR and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions and union bodies.

I have obtained from the Authorising Officer, who certified its reliability, all the information necessary for the production of the accounts that show the 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

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

# BACKGROUND INFORMATION NOTE

## 1. General background on the entity

### Establishment

The European 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 States<sup>1</sup> 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 parent 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.

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<sup>1</sup> 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)<sup>2</sup>. As per this regulation, the annual accounts are prepared in accordance with the rules adopted by the Accounting Officer of the Commission (EU Accounting Rules, EAR), which are based on internationally accepted accounting standards for the public sector (IPSAS).

### Accounting Officer

In accordance with the FFR, the Management Board of the 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 15/2023/MB of 5 October 2023 deputising the Accounting Officer during her absence by Andrea Tóth on behalf of the Joint Undertakings' Accounting Back Office and the 07/2024/MB of 5 April 2024 revoking the 15/2023/MB decision and the powers and duties of Accounting Officer of CEPOL back to 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.

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

### 3. Operational highlights

#### Achievements of the year

CEPOL Implemented a total of 248 training activities from the Single Programming Document 2023, providing up-to-date knowledge and best practices in law enforcement to 39,666 participants (based on available data on 11 January, 2024). This high 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;
- Online modules and other self-paced products;
- Exchange programmes.

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 topics such as cybercrime; migrant smuggling; trafficking in human beings; fraud, economic and financial crimes; firearms trafficking; drug trafficking; environmental crime and child sexual exploitation. CEPOL coordinated the EMPACT common horizontal strategic goal (CHSG) no 6 'Capacity building through training, networking and innovation'.

The CEPOL Cybercrime Academy (CCA) continued to deliver highly needed cyber-related topics on all EMPACT cyber priorities, as well as crosscutting topics such as OSINT, digital forensics, and cryptocurrency investigations, and notably, a new workshop on Artificial Intelligence. In cooperation with EUROPOL, and other partners, the CCA updated the Cybercrime Training Competency framework.

CEPOL collaborated extensively with JHA Agencies, the European Commission, and other entities such as the European Judicial Training Network (EJTN), OSCE, etc. Joint activities covered topics such as cybercrime, environmental crime, cross-border drug investigations, international asset recovery, trafficking in human beings and hate crime.

Aligned with EU policy initiatives, CEPOL implemented learning actions considering the EU Security Union Strategy 2020-2024, the EU Strategy to tackle Organised Crime 2021-2025, EMPACT, and other relevant strategies.

The agency modernised its serious and organised crime portfolio by implementing various actions, such as multi-step learning programmes, virtual reality training, and new courses on financial investigations.

Aspects of fundamental rights have been addressed as horizontal topics throughout the training portfolio. Specialised activities on the topic included addressing victim protection, vulnerable persons, and policing diverse societies. Collaboration with organisations like the Fundamental Rights Agency (FRA), the Council of Europe, etc. enhanced the focus on fundamental rights.

The Exchange Plugin on LEEed, CEPOL's Law Enforcement Education platform, facilitated 683 applications, with 131 officials from 30 countries participating in the CEPOL Exchange programme across different thematic areas, with a 93% satisfaction rate.

Efforts to respond to emerging issues included tailor-made courses for the Ukrainian General Prosecutors Office and a workshop on threats to EU Security stemming from the Gaza conflict (activity carried forward to beginning of 2024).

Regarding scientific knowledge and research, CEPOL published issues of the European Law Enforcement Research Bulletin, issued a call for papers on environmental crime, and increased the availability of e-books and e-journals. In 2023, the CEPOL Research and Science Correspondents continued to play a significant role, contributing to EU-STNA/EMPACT priorities and engaging in scientific matters.

CEPOL extended its online learning platform, LEEd to law enforcement agencies in Slovakia and CEPOL's International Cooperation Unit (ICU), with plans to deliver additional online environments in the future. Moodle training and preparations for a Moodle Educators Certification programme were initiated.

The agency progressed with Training Needs Analyses, completing four operational training needs analyses (OTNAs) on cyber-attacks, high-risk criminal networks, leadership and management, and online fraud schemes. A training needs assessment on bi- and multilateral cooperation was launched, and a feasibility study on the Sectoral Qualifications Framework was concluded. Furthermore, during the first half of 2023, CEPOL conducted a mid-term review of the EU-STNA 2022-2025 which confirmed the validity of the reports' findings, showing that the identified core capability gaps remain fully valid in the context of the EU's current economic and political environment.

CEPOL also introduced a Training Quality Index (TQI) in 2023, a KPI focusing on six elements relevant to training quality.

In 2023, CEPOL continued the implementation of four projects (CT INFLOW, EUROMED Police, WB PaCT and TOPCOP) and kicked off a new project (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 the conflict in the Middle East required some readjustment and fine tuning in scheduling the activities. Furthermore, the rising energy prices and the resulting increased logistic and organisational costs impacted the project implementation in each region, making it complicated to find appropriate services within the current ceilings.

**CT INFLOW project:** 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.1), with a duration of 48 months (from 1 April 2020 until 31 March 2024). Under the EU-MENA Information Sharing and Analysis (EMISA) Network, the team implemented 22 activities, including conferences and webinars. Two workshops for Single Points of Contact were also implemented to exchange information and CT analysis. A Steering Committee and two Project Board meetings were organised and held to ensure smooth project implementation and monitoring. Two workshops with the Turkish National Police Academy were organised. Furthermore, one sub-regional and two national training courses were implemented in the MENA region and Europe, while three webinars were also delivered. Under the Exchange programme, 10 exchanges between EU and MENA countries, three study visits to Belgium, the Netherlands and Spain and seven mentoring activities were implemented. Furthermore, the CT INFLOW team delivered 11 regional training activities, three seminars, one webinar and 14 exchanges for the judicial sector. The first MENA Terrorism Situation and Trend Report (TE-SAT) was delivered based on inputs received from the implemented 8 capacity building activities. The technical supply to AFRIPOL was purchased, currently waiting for customs clearance.

**EUROMED Police project:** Enhancing institutional capacity in the EU South Neighbourhood countries to fight organised crime (EUROMED Police) project, targeting nine Southern Partner Countries, is funded by the European Neighbourhood Instrument (ENI) of the Directorate-General for Neighbourhood and Enlargement Negotiations (DG NEAR) with a duration of 48 months (from 1 April 2020 until 30 September 2024). Advisory Committee, Project Board and Steering Committee meetings were organised and held. One regional, six sub-regional, seven onsite national training courses and one workshop were delivered. One online course and eight webinars were organised, and ten exchanges, 23 mentor programme meetings and four study visits were conducted throughout the year. The implementing partner, EUROPOL, conducted workshops and study visits for the Network of Analysts (ANASPOC).

**WB PaCT project:** The Western Balkans project against Crime and Terrorism (WB PaCT), is funded by the Instrument of Pre-accession (IPA II) via DG NEAR. The project covers the six WB jurisdictions with a duration of 36 months (from 19 October 2020 until 18 February 2024). Project Board and JHAA WB6 coordination meetings were organised. Altogether 21 activities (four regional, one national training, three webinars, two online and 11 onsite workshops) were delivered.

**TOPCOP Project:** The Training and Operational Partnership against Organised Crime (TOPCOP) project covering six Eastern Partnership Countries. The project is funded by the European Neighbourhood Instrument (ENI) via DG NEAR, with a duration of 48 months (from 1 July 2020 until 30 June 2024). Steering committee, Advisory Committee and Project Board meetings were held. At the same time eight regional, three sub-regional and one national training course were held together with 14 webinars, one online course, 36 exchanges, 33 mentor meetings and three study visits. Furthermore, the implementing partner, EUROPOL organised workshops for the Single Points of Contact for Analysis (ANASPOCs). The project provided capacity-building activities outside the original plan to answer the new and emerging training needs deriving from the war in Ukraine. As a member of the EU Support Hub for Moldova, the project put special effort into facilitating the creation of sustainable professional networks in the region and exchanging best practices, sharing knowledge, ensuring synergies and reinforcing EU and Moldova operational and strategic expertise and cooperation. These changes did not have an impact on the original project budget.

**EU4SEC Moldova project:** EU4Security Moldova (EU4SEC Moldova) project is dedicated to Moldova. The project is funded under the Neighbourhood, Development and International Cooperation Instrument (NDICI), with a duration of 36 months (from 1 November 2023 until 31 October 2026). The inception phase has started, and a national assessment mission was conducted.

## Budget and budget implementation

The regular budget of CEPOL (Titles 1–3) is financed from the General Budget of the European Union in a form of subsidy. In 2023, the voted budget slightly increased compared to 2022. This budget amounted to kEUR 11 211 in 2023 (compared to kEUR 10 845 in 2022).

### The impact on implementation

In 2023 CEPOL continued delivering both onsite and online training. However, some uncertainty continued in respect of availability to travel, increase in flight prices and unavailability of alternative travel options.

The geo-political situation in the region, the war in Ukraine, the conflict in the Middle East had a direct impact on law enforcement training needs and also on the implementation of planned activities organised within the scope of CEPOL's externally funded projects in that region.

The implementation in terms of the final adopted budget used by commitments reached 100%, the payments reached 87%, while 13% of payment appropriations of the final adopted budget were carried over to 2024. The relatively high amount of funds carried forward to 2024 is linked to the fact that the invoicing, for the implemented onsite activities in the last months of the year of the work programme, could not take place before the end of the year. The total available regular budget, including the assigned revenues was kEUR 11 426.

**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 5 389. 83% was allocated for salary payments and 17% for other staff-related expenditure. This represents a 10% increase compared to the previous year (kEUR 4 919), which is mostly due to the salary increase (coefficient change).

**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 620 (kEUR 447 in 2022). The difference is due to the increased prices and purchases of new laptops, screens and additional licenses contracted.

**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 2023-2025) adopted by the MB (16/2023/MB) on 5 October 2023. The final budget for Title 3 amounted to kEUR 5 423. 19% of the payment appropriations were carried forward for services used at the end of the year, but not yet invoiced.

**Title 5 (assigned revenue)** was created for implementing other operational activities through contribution agreements.

In 2023, four projects (contracted in 2020- kEUR 23 461 project portfolio- details in the previous section) and their implementation continued:

- CT INFLOW, total estimated cost of the action (48 months): kEUR 7 500;
- EUROMED Police, total estimated cost of the action (48 months): kEUR 6 961;
- TOPCOP, total estimated cost of the action (48 months): kEUR 6 000;
- WB PaCT, total estimated cost of the action (36 months): kEUR 3 000.

Besides, one new contract was signed and the inception phase started in November 2023:

- EU4SEC Moldova, total estimated cost of the action (36 months): kEUR 5 500.

The total payment appropriations for these projects in 2023 amounted to kEUR 15 791 out of which kEUR 6 882 were paid (kEUR 5 550 in 2022), which is due to the increase of implemented activities. The relatively high carry-over to 2024 (kEUR 8 909) is linked to the fact that four projects received all the contracted amount by 2023.

### Revenue implementation

In 2023, CEPOL collected as revenue:

- kEUR 11 211 as EU subsidy;
- kEUR 215 as assigned revenue, originated from unused pre-financing, reimbursement of costs (repayments);
- In addition, CEPOL received assigned revenues kEUR 790 as third pre-financing for CT INFLOW and kEUR 3 000 as first pre-financing for EU4SEC Moldova

### Evolution of the available commitment appropriations

EUR '000

Item	Revenue as subsidy (final adopted budget)	Assigned revenue	Carry-over of commit.-. apprpr. from 2022	Total commit. apprpr. available	Commit-me nts made	Carry forward of commit. apprpr. to 2024	Cancelled commit. apprpr.
	1	2	3	4=1+2+3	5	6	7
Title 1 Staff expenditure	5 379	4	0	5 383	5 379	3	0
Title 2 Administrative expenditure	620	0	0	620	620	0	0
Title 3 Operational expenditure	5 212	211	0	5 423	5 376	47	0
<b>Total Title 1-3 (regular budget)</b>	<b>11 211</b>	<b>215</b>	<b>0</b>	<b>11 426</b>	<b>11 375</b>	<b>50</b>	<b>0</b>
Title 5 WB PaCT	0	1 004	0	1 004	865	139	0
Title 5 CT INFLOW	0	3 935	0	3 935	2 911	1 024	0
Title 5 EUROMED Police	0	3 461	0	3 461	1 929	1 532	0
Title 5 TOPCOP	0	2 806	0	2 806	2 055	751	0
Title 5 EU4SEC	0	3 000	0	3 000	43	2 957	0
<b>Total Title 5 (other activities)</b>	<b>0</b>	<b>14 206</b>	<b>0</b>	<b>14 206</b>	<b>7 803</b>	<b>6 403</b>	<b>0</b>
<b>Grand Total</b>	<b>11 211</b>	<b>14 421</b>	<b>0</b>	<b>25 632</b>	<b>19 178</b>	<b>6 453</b>	<b>0</b>

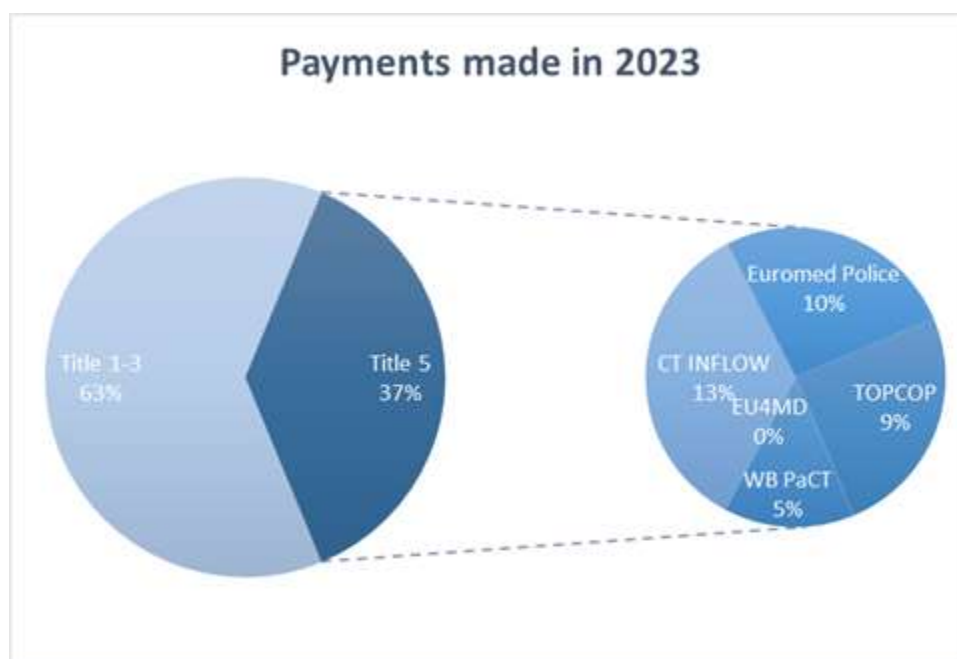
The total commitment appropriations amounted to kEUR 25 632, kEUR 19 178 commitments were made, kEUR 6 453 were carried forward to 2024, while there were no cancelled commitments.

### Evolution of the available payment appropriations

EUR '000

Item	Carry-over of payment apprpr. from 2022	Total payment apprpr. available	Payments made	Carry forward of payment apprpr. to 2024	Cancelled carried over payment apprpr. from 2022
Title 1 – Staff expenditure	76	5 458	5 389	70	0
Title 2 – Administrative expenditure	43	663	199	160	3
Title 3 – Operational expenditure	1 546	6 969	5 569	1 309	92
<b>Total Title 1-3 (regular budget)</b>	<b>1 665</b>	<b>13 091</b>	<b>11 457</b>	<b>1 539</b>	<b>95</b>
Title 5 – WB PaCT	0	1 295	963	332	0
Title 5 – CT INFLOW	0	4 660	2 388	2 271	0
Title 5 – EUROMED Police	0	3 750	1 797	2 953	0
Title 5 – TOPCOP	0	3 086	1 722	1 364	0
Title 5 – EU4SEC	0	3 000	12	2 988	0
<b>Total Title 5 (other activities)</b>	<b>0</b>	<b>15 791</b>	<b>6 882</b>	<b>8 908</b>	<b>0</b>
<b>Grand Total</b>	<b>1 665</b>	<b>28 882</b>	<b>18 339</b>	<b>10 448</b>	<b>95</b>

The total payment appropriations amounted to kEUR 28 882 (kEUR 31 331 in 2022), kEUR 18 339 payments were made (kEUR 17 400 in 2022), kEUR 10 448 were carried forward to 2024, including kEUR 83 assigned revenue on Title 1 and 3 and kEUR 8 908 on Title 5.



63% (68% in 2022) of the payments were financed from the Regular Budget (EU subsidy) and 37% (32% in 2022) from assigned revenue implementing other CEPOL activities.

### Cancelled appropriations

Item	EUR '000		
	Cancelled carried over payment appropriations from 2022	Cancelled commitment/payment appropriations	Total cancelled appropriations
Title 1 – Staff expenditure	0	0	0
Title 2 – Administrative expenditure	3	0	3
Title 3 – Operational expenditure	92	0	92
<b>Total Title 1-3 (regular budget)</b>	<b>95</b>	<b>0</b>	<b>95</b>
<b>Total Title 5 (other activities)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>	<b>95</b>	<b>0</b>	<b>95</b>

In 2023 the total cancelled appropriations were kEUR 95 which is equivalent to the cancelled payment appropriations. The commitment appropriations were 0. This is a significant decrease compared to last year (kEUR 236). The exchange rate gain had a small effect (kEUR -2) on the budget result which amounted to kEUR 93 in 2023 (kEUR 283 in 2022). The exchange rate loss is due to the stronger Hungarian currency (HUF) compared to the EUR in 2023.

## 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 increase of total expenses by kEUR 539 has been driven by the increase of staff costs by 11% (2023: kEUR 5 040 vs 2022: kEUR 4 538 – see note **3.3**) namely due to the fact that:
  - The coefficient for Hungary increased from 75.6 to 86.7 which resulted to higher salary costs.
  - The school fees were higher due to the high inflation in Hungary.
  - The implementation of the projects resulting from contribution agreements signed in 2020 and ending in 2024 continued at high speed in 2023.
- **Total revenue:** The increase of revenue by kEUR 1 681 is explained by the increase in the main source of CEPOL's revenue, the funding from the Commission, by 13% (2023: kEUR 18 136 vs 2022: kEUR 16 084 – see note **3.1**). This evolution was driven by larger financial needs so as to cover higher operating costs (see above).
- **Current exchange receivables and non-exchange recoverables:** The decrease by 22% (2023: kEUR 11 368 compared to 2022: kEUR 14 685) is driven by the decrease in the central treasury liaison accounts. Due to high operational payments made from the funds carried over from 2022, the cash available to CEPOL decreased from kEUR 13 904 to kEUR 10 579 in 2023 (see note **2.3**).
- **Non-current liabilities:** The decrease by 42% (2023: kEUR 1 932 vs 2022: kEUR 4 156) is directly linked to the progress made on the implementation of the projects, which started in 2021 and will end by 2024, and to the decrease of the outstanding operating subsidy received from the Commission to finance these activities (see note **2.4**).

# 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.*

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**BALANCE SHEET**

		EUR '000	
	Note	31.12.2023	31.12.2022
<b>NON-CURRENT ASSETS</b>			
<i>Property, plant and equipment</i>	2.1	289	305
<i>Pre-financing</i>	2.2	0	116
<i>Exchange receivables and non-exchange recoverables</i>	2.3	101	82
		<b>390</b>	<b>502</b>
<b>CURRENT ASSETS</b>			
<i>Pre-financing</i>	2.2	176	288
<i>Exchange receivables and non-exchange recoverables</i>	2.3	11 368	14 685
		<b>11 544</b>	<b>14 973</b>
<b>TOTAL ASSETS</b>		<b>11 934</b>	<b>15 476</b>
<b>NON-CURRENT LIABILITIES</b>			
<i>Payables</i>	2.4	(1 932)	(4 156)
<b>CURRENT LIABILITIES</b>			
<i>Payables</i>	2.4	(6 995)	(7 804)
<i>Accrued charges</i>	2.5	(782)	(1 038)
		<b>(9 709)</b>	<b>(12 998)</b>
<b>TOTAL LIABILITIES</b>		<b>(9 709)</b>	<b>(12 998)</b>
<b>NET ASSETS</b>		<b>2 225</b>	<b>2 478</b>
<i>Accumulated profit</i>		2 478	3 872
<i>Economic result of the year</i>		(253)	(1 394)
<b>NET ASSETS</b>		<b>2 225</b>	<b>2 478</b>

## STATEMENT OF FINANCIAL PERFORMANCE

	Note	2023	EUR '000 2022
<b>REVENUE</b>			
<b>Revenue from non-exchange transactions</b>	3.1		
<i>Subsidy from the Commission</i>		18 136	16 085
<i>Recovery of expenses</i>		4	3
		<b>18 140</b>	<b>16 088</b>
<b>Revenue from exchange transactions</b>			
<i>Other</i>	3.2	75	445
		<b>75</b>	<b>445</b>
		<b>18 215</b>	<b>16 533</b>
<b>EXPENSES</b>			
<i>Operating costs</i>	3.3	(12 249)	(12 090)
<i>Staff costs</i>	3.4	(5 040)	(4 538)
<i>Other expenses</i>	3.5	(1 178)	(1 299)
		<b>(18 467)</b>	<b>(17 927)</b>
<b>ECONOMIC RESULT OF THE YEAR</b>		<b>(253)</b>	<b>(1 394)</b>

**CASHFLOW STATEMENT<sup>3</sup>**

	EUR '000	
	2023	2022
<i>Economic result of the year</i>	( 253)	(1 394)
<b>Operating activities</b>		
<i>Depreciation and amortisation</i>	162	218
<i>(Increase)/decrease in pre-financing</i>	228	263
<i>(Increase)/decrease in exchange receivables and non-exchange recoverables</i>	3 298	3 803
<i>Increase/(decrease) in payables</i>	(3 032)	(2 831)
<i>Increase/(decrease) in accrued charges</i>	(256)	18
<b>Investing activities</b>		
<i>(Increase)/decrease in intangible assets and property, plant and equipment</i>	(147)	(76)
<b>NET CASHFLOW</b>	-	-

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<sup>3</sup> 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
<b>BALANCE AS AT 31.12.2021</b>	<b>2 442</b>	<b>1 430</b>	<b>3 872</b>
<i>Allocation of the 2021 economic result</i>	1 430	(1 430)	-
<i>Economic result of the year</i>	-	(1 394)	(1 394)
<b>BALANCE AS AT 31.12.2022</b>	<b>3 872</b>	<b>(1 394)</b>	<b>2 478</b>
<i>Allocation of the 2022 economic result</i>	(1 394)	1 394	-
<i>Economic result of the year</i>	-	(253)	(253)
<b>BALANCE AS AT 31.12.2023</b>	<b>2 478</b>	<b>(253)</b>	<b>2 225</b>

# **NOTES TO THE FINANCIAL STATEMENTS**

# 1. SIGNIFICANT ACCOUNTING POLICIES

## 1.1. ACCOUNTING PRINCIPLES

The objective of financial statements is to provide information about the financial position, performance and 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	31.12.2023	31.12.2022	Currency	31.12.2023	31.12.2022
<b>BGN</b>	<b>1.9558</b>	1.9558	<b>PLN</b>	<b>4.3395</b>	4.6808
<b>CZK</b>	<b>24.724</b>	24.116	<b>RON</b>	<b>4.9756</b>	4.9495
<b>DKK</b>	<b>7.4529</b>	7.4365	<b>SEK</b>	<b>11.096</b>	11.1218
<b>GBP</b>	<b>0.8869</b>	0.8869	<b>CHF</b>	<b>0.926</b>	0.9847
<b>NOK</b>	<b>11.2405</b>	10.4812	<b>JPY</b>	<b>156.33</b>	140.66
<b>HUF</b>	<b>382.80</b>	400.87	<b>USD</b>	<b>1.105</b>	1.0666

### 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 2023**

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

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

There are no new EAR adopted during 2023.

## 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>	4 % to 10 %
<i>Plant and equipment</i>	10 % to 25 %
<i>Furniture and vehicles</i>	10 % to 25 %
<i>Computer hardware</i>	25 % to 33 %
<i>Other</i>	10 % to 33 %

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. 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 31.12.2022</i>	19	95	1 444	415	1 973
<i>Additions</i>		4	131	12	147
<b>Gross carrying amount at 31.12.2023</b>	<b>19</b>	<b>98</b>	<b>1 576</b>	<b>427</b>	<b>2 120</b>
<i>Accumulated depreciation at 31.12.2022</i>	(19)	(67)	(1 170)	(412)	(1 668)
<i>Depreciation charge for the year</i>	(0)	(9)	(149)	(4)	(162)
<b>Accumulated depreciation at 31.12.2023</b>	<b>(19)</b>	<b>(76)</b>	<b>(1 319)</b>	<b>(416)</b>	<b>(1 830)</b>
<b>NET CARRYING AMOUNT AT 31.12.2023</b>	<b>-</b>	<b>22</b>	<b>257</b>	<b>11</b>	<b>289</b>
<i>NET CARRYING AMOUNT AT 31.12.2022</i>	-	28	274	3	305

In 2023, the acquisition rate for upgrading the infrastructure of the Agency was low, which resulted in the decrease of net tangible assets under this heading.

#### 2.2. PRE-FINANCING

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

	EUR '000	
	31.12.2023	31.12.2022
<i>Non-current pre-financing</i>	-	116
<i>Current pre-financing</i>	176	288
<b>Total</b>	<b>176</b>	<b>404</b>

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 projects in 2020. The implementation continued in 2023 and will end in 2024, thus the pre-financing was partially cleared with expenses incurred on those projects, which explains the decrease under this heading.

#### 2.3. EXCHANGE RECEIVABLES & NON-EXCHANGE RECOVERABLES

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

### 2.3.1. Non-current recoverables and receivables

On 31.12.2023, CEPOL had kEUR 101 long-term receivables corresponding to a rent guarantee paid for the rental of additional office space. This guarantee increased compared to the previous year (2022: kEUR 81) due to an additional payment to follow up on inflation.

### 2.3.2. Current recoverables and receivables

	31.12.2023	31.12.2022
<i>EUR '000</i>		
<b>Recoverables from non-exchange transactions</b>		
<i>Member States</i>	120	215
<i>Other</i>	-	1
<b>Total</b>	<b>120</b>	<b>216</b>
<b>Receivables from exchange transactions</b>		
<i>Central treasury liaison accounts</i>	10 579	13 904
<i>Deferred charges relating to exchange transactions</i>	661	513
<i>Other</i>	8	52
<b>Total</b>	<b>11 248</b>	<b>14 469</b>
<b>Total</b>	<b>11 368</b>	<b>14 685</b>

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 decrease under this heading is a combined effect of high operational payments from funds received from the Commission since 2020 for implementing other activities for multiannual periods. Out of the five projects, four will be completed in 2024 and one was just signed towards the end of 2023 and the first pre-financing was received (kEUR 3 000).

The deferred charges consist of pre-payments made during the year for school fees paid in advance for 2024, but comprise also payments for licenses, space renting and insurance fees, all linked to 2024.

## LIABILITIES

### 2.4. PAYABLES

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

EUR '000

	31.12.2023	31.12.2022
<b>Non-current</b>		
<i>Pre-financing received from EC – operating subsidy</i>	1 933	4 156
	<b>1 933</b>	<b>4 156</b>
<b>Current</b>		
<i>Pre-financing received from EC – operating subsidy</i>	6 342	7 347
<i>Pre-financing received from EC – balancing subsidy</i>	93	283
<i>Suppliers</i>	551	158
<i>Others</i>	-	-
<i>Members States</i>	7	16
<i>Consolidated entities</i>	2	-
	<b>6 995</b>	<b>7 804</b>
<b>Total</b>	<b>8 928</b>	<b>11 960</b>

The pre-financing liability related to the balancing subsidy (kEUR 93) comprises the unused amounts of the balancing subsidy received by CEPOL in 2023. The amounts will be returned to the European Commission in 2024.

The amounts under the pre-financing liability related to the operating subsidy comprise the unspent pre-financing received from the Commission for delegated projects. WBPACT, EUROMED and TOPCOP projects are to be completed in 2024. These funds were mostly received in 2020, the third pre-financing for CT INFLOW project was received in 2023. In 2023 CEPOL received the pre-financing for EU4Security Moldova project. The long-term pre-financing is exclusively related to EU4Security Moldova, which runs for 36 months. The timeline for the implementation of these projects explains the overall decrease of those liabilities with kEUR 3 229.

## 2.5. ACCRUED CHARGES

Accruals are liabilities to pay for goods or services that have been received or supplied but unlike payables have not yet been invoiced or formally agreed with the supplier. They include amounts due to 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

	31.12.2023	31.12.2022
<i>Accrued charges</i>	782	1 038

The majority of accrued charges under this heading relate to accrued operational expenses (kEUR 454). The remainder relates to accrued staff expenses for untaken leave (kEUR 280) 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.

	<i>EUR '000</i>	
	2023	2022
<i>Funds from the Commission</i>	18 136	16 085
<i>Recovery of expenses</i>	4	3
<b>Total</b>	<b>18 140</b>	<b>16 088</b>

The heading 'Funds from the Commission' corresponds to the amounts of the balancing subsidy of kEUR 11 118 (kEUR 10 562 in 2022) used on the core activities of CEPOL in 2023, which increased due to more training and other activities implemented in 2023 and the salaries' increase due to the significant coefficient change from 75.6% to 86.7% from May 2023. It also includes revenue from the operating subsidy of kEUR 7 018 (kEUR 5 523 in 2022) 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.

	<i>EUR '000</i>	
	2023	2022
<i>Other</i>	75	445

Included under this heading are foreign exchange gains (2023: kEUR 71 vs 2022 kEUR 202). The foreign exchange gains include both amounts related to realised and unrealised exchange gains. The decrease is mainly due to the gain 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 3).

#### EXPENSES

##### 3.3. OPERATING COSTS

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

	<i>EUR '000</i>	
	2023	2022
<i>Operating costs</i>	12 249	12 090

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.

### 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	
	2023	2022
<i>Staff costs</i>	5 040	4 538

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 2023, and there was an increase in salaries and 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	
	2023	2022
<i>External IT services</i>	170	319
<i>Administrative expenses with other consolidated entities</i>	285	299
<i>Property, plant and equipment related expenses</i>	162	218
<i>Foreign exchange losses</i>	73	155
<i>External non-IT services</i>	249	149
<i>Office Supplies &amp; maintenance</i>	96	44
<i>Recruitment costs</i>	54	32
<i>Legal expenses</i>	1	26
<i>Operating leasing expenses</i>	33	23
<i>Missions</i>	16	15
<i>Training costs</i>	33	14
<i>Experts expenses</i>	-	-
<i>Communications &amp; publications</i>	2	3
<i>Other</i>	4	2
<b>Total</b>	<b>1 178</b>	<b>1 299</b>

The administrative expenses overall decreased in 2023 with kEUR 121. While the cost of external non-IT services increased, it was compensated by the decrease of the exchange rate differences due to the less fluctuating HUF/EUR conversion rate in 2023, and by the decrease of the cost of the IT services. The latter is due to the lower cost of IT licences paid compared to 2022 when the agency moved to the cloud.

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	
<i>Buildings</i>	240	54	-	170
<b>Total</b>	<b>240</b>	<b>53</b>	<b>-</b>	<b>170</b>

In 2024 CEPOL will move to a new office building provided by the Hungarian host state and the current lease contract will not be 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	
	31.12.2023	31.12.2022
<i>Outstanding commitments not yet expensed</i>	2 661	3 197

### 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 is valid for 10 years and its yearly value is estimated to be kEUR 842.

### 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.

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

## 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 6 995 of current payables with contractual maturity less than 1 year and of kEUR 1 933 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.

# **THE BUDGET IMPLEMENTATION REPORTS AND EXPLANATORY NOTES**

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

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# 1. BUDGETARY PRINCIPLES AND STRUCTURE

## 1.1. BUDGETARY PRINCIPLES

The establishment and implementation of the budget of 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 revenue<sup>4</sup>)**

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.

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<sup>4</sup> 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	2023	2022
<b>Revenue</b>		<b>15 187</b>	<b>14 121</b>
of which:			
European Commission subsidy	1	11 397	11 160
Assigned revenue for main operational projects	3		-
Assigned revenues for other projects	5	3 790	2 960
<b>Expenditure</b>		<b>(16 768)</b>	<b>(15 124)</b>
of which:			
Staff expenditure	1	(5 312)	(4 842)
Administrative expenditure	2	(460)	(403)
Operational expenditure	3	(4 115)	(4 329)
Other project expenditure	5	(6 883)	(5 550)
<b>Payment appropriat. carried over to the following year</b>		<b>(1 457)</b>	<b>(1 664)</b>
of which:			
Staff expenditure	1	(68)	(77)
Administrative expenditure	2	(161)	(43)
Operational expenditure	3	(1 228)	(1 544)
Other project expenditure	5		-
<b>Cancellation of unused appropri. carried over from year n-1</b>		<b>94</b>	<b>135</b>
<b>Evolution of assigned revenue (B)-(A)</b>		<b>3 040</b>	<b>2 769</b>
Unused appropriations at the end of current year (A)		8 991	12 031
Unused appropriations at the end of previous year (B)		12 031	14 800
<b>Exchange rate differences</b>		<b>(2)</b>	<b>47</b>
<b>Budget result</b>		<b>93</b>	<b>283</b>

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

	EUR '000	
<b>ECONOMIC RESULT OF THE YEAR</b>	<b>(253)</b>	<b>(1 394)</b>
<b>Adjustment for accrual items (items not in the budgetary result but included in the economic result)</b>	<b>(4 743)</b>	<b>(2 220)</b>
<i>Adjustments for accrual cut-off (net)</i>	(77)	(40)
<i>Unpaid invoices at year end but booked in expenses</i>	2	2
<i>Depreciation of intangible and tangible assets</i>	162	218
<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>	490	620
<i>Pre-financing received in previous year but included in the budgetary result in the year</i>	(7 018)	(5 523)
<i>Payments made from carry-over of payment appropriations</i>	1 698	2 485
<i>Other individually immaterial items</i>		18
<b>Adjustment for budgetary items (item included in the budgetary result but not in the economic result)</b>	<b>5 089</b>	<b>3 897</b>
<i>Asset acquisitions (less unpaid amounts)</i>	(145)	(76)
<i>New pre-financing paid in the year and remaining open as at 31 December</i>	(301)	(316)
<i>New pre-financing received in the year and remaining open as at 31 December</i>	3 790	2 960
<i>Entitlements established in previous year and cashed in the year</i>	16	1
<i>Entitlements established on balance sheet accounts and cashed in the year</i>	159	51
<i>Payment appropriations carried over to next year</i>	(1 457)	(1 664)
<i>Cancellation of unused carried over payment appropriations from previous year</i>	12	135
<i>Adjustment for carry-over of assigned revenue appropriations from previous year</i>	3 038	2 769
<i>Other individually immaterial items</i>	(23)	37
<b>BUDGET RESULT OF THE YEAR</b>	<b>93</b>	<b>283</b>

## 4. IMPLEMENTATION OF BUDGET REVENUE

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	
10-0	European Commission subsidy	11 211	11 211	11 390	15	11 405	11 382	15	11 397	102 %	8
Total Chapter 10-0		11 211	11 211	11 390	15	11 405	11 382	15	11 397	102 %	8
<b>Total Title 10-0</b>		<b>11 211</b>	<b>11 211</b>	<b>11 390</b>	<b>15</b>	<b>11 405</b>	<b>11 382</b>	<b>15</b>	<b>11 397</b>	<b>102 %</b>	<b>8</b>

## 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	
50-0	Assigned revenue for Counter Terrorism Inflow	0	0	790	0	790	790	0	790	-	0
Total Chapter 50-0		0	0	790	0	790	790	0	790	-	0
<b>Total Title 53-0</b>		<b>0</b>	<b>0</b>	<b>790</b>	<b>0</b>	<b>790</b>	<b>790</b>	<b>0</b>	<b>790</b>	<b>-</b>	<b>0</b>

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	
50-0	Assigned Revenue for EU4Security Moldova	0	0	3 000	0	3 000	3 000	0	3 000	-	0
Total Chapter 50-0		0	0	3 000	0	3 000	3 000	0	3 000	-	0
<b>Total Title 56-0</b>		<b>0</b>	<b>0</b>	<b>3 000</b>	<b>0</b>	<b>3 000</b>	<b>3 000</b>	<b>0</b>	<b>3 000</b>	<b>-</b>	<b>0</b>

<b>GRAND TOTAL</b>	<b>11 211</b>	<b>11 211</b>	<b>15 179</b>	<b>15</b>	<b>15 195</b>	<b>15 171</b>	<b>15</b>	<b>15 187</b>	<b>135 %</b>	<b>8</b>
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## 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 apppr. available
	Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry- overs	Assigned revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
1100 Salaries and allowances	4 400	-	111	4 511	-	-	-	4 511
<b>Total Chapter 11</b>	<b>4 400</b>	<b>-</b>	<b>111</b>	<b>4 511</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 511</b>
1200 Expenditure on recruitment	9	-	15	24	-	-	-	24
<b>Total Chapter 12</b>	<b>9</b>	<b>-</b>	<b>15</b>	<b>24</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24</b>
1300 Mission expenses, travel expenses, incidental expenditure for administrative missions	30	-	(14)	16	-	-	-	16
<b>Total Chapter 13</b>	<b>30</b>	<b>-</b>	<b>(14)</b>	<b>16</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16</b>
1410 Medical expenses	14	-	(0)	14	-	-	-	14
1430 Schooling and nursery	460	-	99	559	-	3	3	562
<b>Total Chapter 14</b>	<b>474</b>	<b>-</b>	<b>99</b>	<b>573</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>574</b>
1500 Further training, language courses, retraining for staff	57	-	(25)	32	-	-	-	32
<b>Total Chapter 15</b>	<b>57</b>	<b>-</b>	<b>(25)</b>	<b>32</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32</b>
1601 Payment for administrative assistance from Community institutions	140	-	18	158	-	-	-	158
1602 Other services and work to be contracted out	65	-	(8)	57	-	-	-	57
<b>Total Chapter 16</b>	<b>205</b>	<b>-</b>	<b>9</b>	<b>214</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>214</b>
1700 Entertainment and representation expenses	3	-	(2)	1	-	-	-	1
<b>Total Chapter 17</b>	<b>3</b>	<b>-</b>	<b>(2)</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>
1810 Social contacts between staff	9	-	-	9	-	-	-	9
<b>Total Chapter 18</b>	<b>9</b>	<b>-</b>	<b>-</b>	<b>9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9</b>
<b>Total Title 1</b>	<b>5 187</b>	<b>-</b>	<b>193</b>	<b>5 381</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>5 384</b>

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

*EUR '000*

Item	Initial adopted budget	Budget appropriations			Final adopted budget	Additional appropriations			Total approp. available
		Amending budgets	Transfers			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, parking	45	-	(4)	41	-	-	-	41	
2010 Insurance	5	-	(3)	2	-	-	-	2	
2040 Fitting-out of premises	5	-	(2)	3	-	-	-	3	
<b>Total Chapter 20</b>	<b>55</b>	<b>-</b>	<b>(9)</b>	<b>46</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>56</b>	
2100 ICT acquisition and maintenance of equipment and software, technical support and assistance	250	-	73	323	-	-	-	323	
2104 Telecommunications	60	-	(2)	58	-	-	-	58	
2105 Commission IT systems	137	-	15	152	-	-	-	152	
<b>Total Chapter 21</b>	<b>447</b>	<b>-</b>	<b>86</b>	<b>533</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>532</b>	
2200 Purchase and replacement of office machinery	8	-	(3)	5	-	-	-	5	
2210 Purchase and replacement of furniture	9	-	(5)	5	-	-	-	5	
2250 Purchase of books and other works in hard copy and in electronic form	1	-	(1)	-	-	-	-	0	
<b>Total Chapter 22</b>	<b>18</b>	<b>-</b>	<b>(9)</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10</b>	
2300 Stationery	12	-	-	12	-	-	-	12	
2330 Legal expenses, consultancy services	5	-	10	15	-	-	-	15	
2350 Miscellaneous insurance	1	-	-	1	-	-	-	1	
2355 Translations	8	-	(7)	1	-	-	-	1	
<b>Total Chapter 23</b>	<b>26</b>	<b>-</b>	<b>3</b>	<b>29</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29</b>	
2400 Postal and delivery charges	6	-	(3)	3	-	-	-	3	
<b>Total Chapter 24</b>	<b>6</b>	<b>-</b>	<b>(3)</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>	
<b>Total Title 2</b>	<b>552</b>	<b>-</b>	<b>68</b>	<b>620</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>620</b>	

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

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
3000 Governance, Management Board, Working Groups, Network Meetings	170	-	(22)	148	-	-	-	148
3002 External Relations	3	-	-	3	-	-	-	3
3004 Communication	151	-	-	151	-	-	-	151
<b>Total Chapter 30</b>	<b>324</b>	<b>-</b>	<b>(22)</b>	<b>302</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>302</b>
3100 On-site activities	2 431	-	(410)	2 021	-	147	147	2 168
3101 Travel for on-site activities	1 129	-	(119)	1 009	-	60	60	1 070
3103 Online activities	424	-	(183)	241	-	-	-	241
3106 Exchanges	144	-	40	184	-	4	4	188
3150 Research and Science	80	-	17	97	-	-	-	97
3160 Training Needs Analysis	28	-	3	31	-	-	-	31
<b>Total Chapter 31</b>	<b>4 236</b>	<b>-</b>	<b>(652)</b>	<b>3 584</b>	<b>-</b>	<b>211</b>	<b>211</b>	<b>3 795</b>
3200 Missions	120	-	116	236	-	-	-	236
3202 Electronic networks, platforms	390	-	(82)	308	-	-	-	308
3204 External support	403	-	379	782	-	-	-	782
<b>Total Chapter 32</b>	<b>913</b>	<b>-</b>	<b>413</b>	<b>1 326</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 326</b>
<b>Total Title 3</b>	<b>5 473</b>	<b>-</b>	<b>(261)</b>	<b>5 212</b>	<b>-</b>	<b>211</b>	<b>211</b>	<b>5 423</b>

## 5.1.4. Breakdown &amp; changes in commitment appropriations – Title 5

*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	
5210 Western Balkans Partnership against Crime and Terrorism	-	-	-	-	-	1 004	1 004	1 004
<b>Total Chapter 52</b>	-	-	-	-	-	1 004	1 004	1 004
5300 Counter-Terrorism Information Exchange and Criminal Justice Responses	-	-	-	-	-	3 935	3 935	3 935
<b>Total Chapter 53</b>	-	-	-	-	-	3 935	3 935	3 935
5400 Euromed Police	-	-	-	-	-	3 461	3 461	3 461
<b>Total Chapter 54</b>	-	-	-	-	-	3 461	3 461	3 461
5500 Training and Operational Partnership against Organised Crime project	-	-	-	-	-	2 806	2 806	2 806
<b>Total Chapter 55</b>	-	-	-	-	-	2 806	2 806	2 806
5600 EU4Security Moldova	-	-	-	-	-	3 000	3 000	3 000
<b>Total Chapter 56</b>	-	-	-	-	-	3 000	3 000	3 000
<b>Total Title 5</b>	-	-	-	-	-	<b>14 206</b>	<b>14 206</b>	<b>14 206</b>
<b>GRAND TOTAL</b>	<b>11 212</b>	-	-	<b>11 213</b>	-	<b>14 420</b>	<b>14 420</b>	<b>25 634</b>

## 5.2. Breakdown & changes in payment appropriations

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

*EUR '000*

Item	Initial adopted budget	Budget appropriations			Additional appropriations			Total approp. available
		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	4 400	–	111	4 511	–	–	–	4 511
<b>Total Chapter 11</b>	<b>4 400</b>	<b>–</b>	<b>111</b>	<b>4 511</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>4 511</b>
1200 Expenditure on recruitment	9	–	15	24	8	–	8	32
<b>Total Chapter 12</b>	<b>9</b>	<b>–</b>	<b>15</b>	<b>24</b>	<b>8</b>	<b>–</b>	<b>8</b>	<b>32</b>
1300 Mission expenses, travel expenses, incidental expenditure for administrative missions	30	–	(14)	16	2	–	2	18
<b>Total Chapter 13</b>	<b>30</b>	<b>–</b>	<b>(14)</b>	<b>16</b>	<b>2</b>	<b>–</b>	<b>2</b>	<b>18</b>
1410 Medical expenses	14	–	–	14	–	–	–	14
1430 Schooling and nursery	460	–	99	559	–	–	–	588
<b>Total Chapter 14</b>	<b>474</b>	<b>–</b>	<b>99</b>	<b>573</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>602</b>
1500 Further training, language courses, retraining for staff	57	–	(25)	32	7	–	7	39
<b>Total Chapter 15</b>	<b>57</b>	<b>–</b>	<b>(25)</b>	<b>32</b>	<b>7</b>	<b>–</b>	<b>7</b>	<b>39</b>
1601 Payment for administrative assistance from Community institutions	140	–	18	158	10	–	10	167
1602 Other services and work to be contracted out	65	–	(8)	57	24	–	24	81
<b>Total Chapter 16</b>	<b>205</b>	<b>–</b>	<b>9</b>	<b>214</b>	<b>34</b>	<b>–</b>	<b>34</b>	<b>248</b>
1700 Entertainment and representation expenses	3	–	(2)	1	–	–	–	1
<b>Total Chapter 17</b>	<b>3</b>	<b>–</b>	<b>(2)</b>	<b>1</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>1</b>
1810 Social contacts between staff	9	–	–	9	–	–	–	9
<b>Total Chapter 18</b>	<b>9</b>	<b>–</b>	<b>–</b>	<b>9</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>9</b>
<b>Total Title 1</b>	<b>5 187</b>	<b>–</b>	<b>193</b>	<b>5 380</b>	<b>51</b>	<b>–</b>	<b>51</b>	<b>5 460</b>

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

*EUR '000*

Item	Initial adopted budget	Budget appropriations			Final adopted budget	Additional appropriations			Total approp. available
		Amending budgets	Transfers			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, parking	45	-	(4)	41	1	-	1	42	
2010 Insurance	5	-	(3)	2	-	-	-	2	
2040 Fitting-out of premises	5	-	(2)	3	-	-	-	4	
<b>Total Chapter 20</b>	<b>55</b>	<b>-</b>	<b>(9)</b>	<b>46</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>47</b>	
2100 ICT acquisition and maintenance of equipment and software, technical support and assistance	250	-	73	323	15	-	15	338	
2104 Telecommunications	60	-	(2)	58	17	-	17	75	
2105 Commission IT systems	137	-	15	152	-	-	-	152	
<b>Total Chapter 21</b>	<b>447</b>	<b>-</b>	<b>85</b>	<b>532</b>	<b>32</b>	<b>-</b>	<b>32</b>	<b>564</b>	
2200 Purchase and replacement of office machinery	8	-	(3)	5	-	-	-	5	
2210 Purchase and replacement of furniture	9	-	(5)	5	-	-	-	5	
2250 Purchase of books and other works in hard copy and in electronic form	1	-	(1)	0	-	-	-	0	
<b>Total Chapter 22</b>	<b>18</b>	<b>-</b>	<b>(9)</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10</b>	
2300 Stationery	12	-	-	12	1	-	1	13	
2330 Legal expenses, consultancy services	5	-	10	15	7	-	7	22	
2350 Miscellaneous insurance	1	-	-	1	-	-	-	1	
2355 Translations	8	-	(7)	1	-	-	-	1	
<b>Total Chapter 23</b>	<b>26</b>	<b>-</b>	<b>3</b>	<b>28</b>	<b>8</b>	<b>-</b>	<b>8</b>	<b>37</b>	
2400 Postal and delivery charges	6	-	(3)	3	1	-	1	5	
<b>Total Chapter 24</b>	<b>6</b>	<b>-</b>	<b>(-3)</b>	<b>3</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>5</b>	
<b>Total Title 2</b>	<b>552</b>	<b>-</b>	<b>68</b>	<b>621</b>	<b>42</b>	<b>-</b>	<b>42</b>	<b>665</b>	

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

*EUR '000*

Item	Initial adopted budget	Budget appropriations			Final adopted budget	Additional appropriations			Total approp. available
		Amending budgets	Transfers			Carry-overs	Assigned revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	8=4+7	
3000 Governance, Management Board, Working Groups, Network Meetings	170	-	(22)	148	22	-	22	171	
3002 External Relations	3	-	-	3	11	-	11	13	
3004 Communication	151	-	-	151	60	-	60	211	
<b>Total Chapter 30</b>	<b>324</b>	<b>-</b>	<b>(22)</b>	<b>302</b>	<b>93</b>	<b>-</b>	<b>93</b>	<b>395</b>	
3100 Onsite activities	2 431	-	(410)	2 021	481	147	628	2 649	
3101 Travel for onsite activities	1 129	-	(119)	1 009	12	60	73	1 082	
3103 Online activities	424	-	(183)	241	378	-	378	619	
3106 Exchanges	144	-	40	184	1	4	4	188	
3150 Research and Science	80	-	17	97	64	-	64	161	
3160 Training Needs Analysis	28	-	3	31	49	-	49	79	
<b>Total Chapter 31</b>	<b>4 236</b>	<b>-</b>	<b>(652)</b>	<b>3 584</b>	<b>985</b>	<b>211</b>	<b>1 196</b>	<b>4 780</b>	
3200 Missions	120	-	116	236	11	-	11	247	
3202 Electronic networks, platforms	390	-	(82)	308	212	-	212	521	
3204 External support	403	-	379	782	245	-	245	1 028	
<b>Total Chapter 32</b>	<b>913</b>	<b>-</b>	<b>414</b>	<b>1 327</b>	<b>468</b>	<b>-</b>	<b>468</b>	<b>1 795</b>	
<b>Total Title 3</b>	<b>5 473</b>	<b>-</b>	<b>(260)</b>	<b>5 213</b>	<b>1 546</b>	<b>211</b>	<b>1 757</b>	<b>6 970</b>	

## 5.2.4. Breakdown &amp; changes in payment appropriations – Title 5

*EUR '000*

Item	Budget appropriations				Additional appropriations			Total appr. available
	Initial adopted budget 1	Amending budgets 2	Transfers 3	Final adopted budget 4=1+2+3	Carry- overs 5	Assigned revenue 6	Total 7=5+6	
5210 Western Balkans Partnership against Crime and Terrorism	-	-	-	-	-	1 295	1 295	1 295
<b>Total Chapter 52</b>	-	-	-	-	-	1 295	1 295	1 295
5300 Counter-Terrorism Information Exchange and Criminal Justice Responses	-	-	-	-	-	4 659	4 659	4 659
<b>Total Chapter 53</b>	-	-	-	-	-	4 659	4 659	4 659
5400 Euromed Police	-	-	-	-	-	3 750	3 750	3 750
<b>Total Chapter 54</b>	-	-	-	-	-	3 750	3 750	3 750
5500 Training and Operational Partnership against Organised Crime project	-	-	-	-	-	3 086	3 086	3 086
<b>Total Chapter 55</b>	-	-	-	-	-	3 086	3 086	3 086
5600 EU4Security Moldova	-	-	-	-	-	3 000	3 000	3 000
<b>Total Chapter 56</b>	-	-	-	-	-	3 000	3 000	3 000
<b>Total Title 5</b>	-	-	-	-	-	<b>15 790</b>	<b>15 790</b>	<b>15 790</b>
<b>GRAND TOTAL</b>	<b>11 211</b>	-	-	<b>11 211</b>	<b>1 665</b>	<b>16 005</b>	<b>17 671</b>	<b>28 882</b>

## 5.3. Implementation of commitment appropriations

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

Item	Total approp. available	Commitments made					Appropriations carried over to 2023			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 and allowances	4 511	4 511	-	-	4 511	100 %	-	-	-	-	-	-	-
<b>Total Chapter 11</b>	<b>4 511</b>	<b>4 511</b>	<b>-</b>	<b>-</b>	<b>4 511</b>	<b>100 %</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1200 Expenditure on recruitment	24	24	-	-	24	100 %	-	-	-	-	-	-	-
<b>Total Chapter 12</b>	<b>24</b>	<b>24</b>	<b>-</b>	<b>-</b>	<b>24</b>	<b>100 %</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1300 Mission expenses, travel expenses, incidental expenditure for administrative missions	16	16	-	-	16	100 %	-	-	-	-	-	-	-
<b>Total Chapter 13</b>	<b>16</b>	<b>16</b>	<b>-</b>	<b>-</b>	<b>16</b>	<b>100 %</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1410 Medical expenses	14	14	-	-	14	100 %	-	-	-	-	-	-	-
1430 Schooling and nursery	562	559	-	1	560	99 %	-	-	-	-	-	-	-
<b>Total Chapter 14</b>	<b>576</b>	<b>573</b>	<b>-</b>	<b>1</b>	<b>574</b>	<b>100 %</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1500 Further training, language courses, retraining for staff	32	32	-	-	32	100 %	-	-	-	-	-	-	-
<b>Total Chapter 15</b>	<b>32</b>	<b>32</b>	<b>-</b>	<b>-</b>	<b>32</b>	<b>100 %</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1601 Payment for administrative assistance from Community institutions	158	158	-	-	158	100 %	-	-	-	-	-	-	-
1602 Other services and work to be contracted out	57	57	-	-	57	100 %	-	-	-	-	-	-	-
<b>Total Chapter 16</b>	<b>215</b>	<b>215</b>	<b>-</b>	<b>-</b>	<b>215</b>	<b>100 %</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1700 Entertainment and representation expenses	1	1	-	-	1	100 %	-	-	-	-	-	-	-
<b>Total Chapter 17</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>100 %</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Annual accounts of the European Union Agency for Law Enforcement Training 2023

Item	Total approp. available	Commitments made				Appropriations carried over to 2023			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
1810 Social contacts between staff	9	9	-	-	9	100 %	-	-	-	-	-	-	-
Total Chapter 18	9	9	-	-	9	100 %	-	-	-	-	-	-	-
<b>Total Title 1</b>	<b>5 384</b>	<b>5 384</b>	<b>-</b>	<b>1</b>	<b>5 385</b>	<b>100 %</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 5.3.2. Implementation of commitment appropriations - Title 2

EUR '000

Item	Total approp. available	Commitments made					Appropriations carried over to 2023			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, parking	41	41	-	-	41	100 %	-	-	-	-	-	-	-
2010 Insurance	2	1	-	-	2	100 %	-	-	-	-	-	-	-
2040 Fitting-out of premises	3	3	-	-	3	100 %	-	-	-	-	-	-	-
<b>Total Chapter 20</b>	<b>46</b>	<b>46</b>	<b>-</b>	<b>-</b>	<b>46</b>	<b>100 %</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2100 ICT acquisition and maintenance of equipment and software, technical support and assistance	323	323	-	-	323	100 %	-	-	-	-	-	-	-
2104 Telecommunications	58	58	-	-	58	100 %	-	-	-	-	-	-	-
2105 Commission IT systems	152	152	-	-	152	100 %	-	-	-	-	-	-	-
<b>Total Chapter 21</b>	<b>532</b>	<b>532</b>	<b>-</b>	<b>-</b>	<b>532</b>	<b>100 %</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2200 Purchase and replacement of office machinery	5	5	-	-	5	100 %	-	-	-	-	-	-	-
2210 Purchase and replacement of furniture	5	5	-	-	5	100 %	-	-	-	-	-	-	-
2250 Purchase of books and other works in hard copy and in electronic form	-	-	-	-	-	86 %	-	-	-	-	-	-	-
<b>Total Chapter 22</b>	<b>10</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>10</b>	<b>99 %</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2300 Stationery	12	12	-	-	12	100 %	-	-	-	-	-	-	-
2330 Legal expenses, consultancy services	15	15	-	-	15	100 %	-	-	-	-	-	-	-
2350 Miscellaneous insurance	1	1	-	-	1	100 %	-	-	-	-	-	-	-
2355 Translations	1	1	-	-	1	100 %	-	-	-	-	-	-	-
<b>Total Chapter 23</b>	<b>29</b>	<b>29</b>	<b>-</b>	<b>-</b>	<b>29</b>	<b>100 %</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2400 Postal and delivery charges	3	3	-	-	3	100 %	-	-	-	-	-	-	-
<b>Total Chapter 24</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>100 %</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Title 2</b>	<b>620</b>	<b>620</b>	<b>-</b>	<b>-</b>	<b>620</b>	<b>100 %</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 5.3.3. Implementation of commitment appropriations - Title 3

EUR '000

Item	Total approp. available	Commitments made				Appropriations carried over to 2023			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
3000 Governance, Management Board, Working Groups, Network Meetings	148	148	-	-	148	100 %	-	-	-	-	-	-	-
3002 External Relations	3	3	-	-	3	100 %	-	-	-	-	-	-	-
3004 Communication	151	151	-	-	151	100 %	-	-	-	-	-	-	-
<b>Total Chapter 30</b>	<b>302</b>	<b>302</b>	<b>-</b>	<b>-</b>	<b>302</b>	<b>100 %</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
3100 Onsite activities	2 168	2 021	-	103	2 125	98 %	44	-	44	-	-	-	-
3101 Travel for on-site activities	1 070	1 009	-	60	1 070	100 %	-	-	-	-	-	-	-
3103 Online activities	241	241	-	-	241	100 %	-	-	-	-	-	-	-
3106 Exchange	188	184	-	-	184	100 %	3	-	3	-	-	-	-
3150 Research and Science	97	97	-	-	97	100 %	-	-	-	-	-	-	-
3160 Training Needs Analysis	60	60	-	-	31	100 %	-	-	-	-	-	-	-
<b>Total Chapter 31</b>	<b>3 824</b>	<b>3 612</b>	<b>-</b>	<b>163</b>	<b>3 748</b>	<b>100 %</b>	<b>47</b>	<b>-</b>	<b>47</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
3200 Missions	236	236	-	-	236	100 %	-	-	-	-	-	-	-
3202 Electronic networks, platforms	308	308	-	-	308	100 %	-	-	-	-	-	-	-
3204 External support	782	782	-	-	782	100 %	-	-	-	-	-	-	-
<b>Total Chapter 32</b>	<b>1 326</b>	<b>1 326</b>	<b>-</b>	<b>-</b>	<b>1 326</b>	<b>100 %</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Title 3</b>	<b>5 452</b>	<b>5 240</b>	<b>-</b>	<b>163</b>	<b>5 376</b>	<b>100 %</b>	<b>47</b>	<b>-</b>	<b>47</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 5.3.4. Implementation of commitment appropriations - Title 5

EUR  
'000

Item	Total approp. available	Commitments made					Appropriations carried over to 2023			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 Western Balkans Partnership against Crime and Terrorism	1 004	-	-	866	866	86 %	138	-	138	-	-	-	-
<b>Total Chapter 52</b>	<b>1 004</b>	<b>-</b>	<b>-</b>	<b>866</b>	<b>866</b>	<b>86 %</b>	<b>138</b>	<b>-</b>	<b>138</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
5300 Counter-Terrorism Information Exchange and Criminal Justice Responses	3 935	-	-	2 911	2 911	74 %	1 024	-	1 024	-	-	-	-
<b>Total Chapter 53</b>	<b>3 935</b>	<b>-</b>	<b>-</b>	<b>2 911</b>	<b>2 911</b>	<b>74 %</b>	<b>1 024</b>	<b>-</b>	<b>1 024</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
5400 Euromed Police	3 461	-	-	1 929	1 929	56 %	1 532	-	1 532	-	-	-	-
<b>Total Chapter 54</b>	<b>3 461</b>	<b>-</b>	<b>-</b>	<b>1 929</b>	<b>1 929</b>	<b>56 %</b>	<b>1 532</b>	<b>-</b>	<b>1 532</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
5500 Training and Operational Partnership against Organised Crime project	2 806	-	-	2 055	2 055	73 %	751	-	751	-	-	-	-
<b>Total Chapter 55</b>	<b>2 806</b>	<b>-</b>	<b>-</b>	<b>2 055</b>	<b>2 055</b>	<b>73 %</b>	<b>751</b>	<b>-</b>	<b>751</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
5600	3 000	-	-	42	42	1%	2 958	-	2 958	-	-	-	-
<b>Total Chapter 56</b>	<b>3 000</b>	<b>-</b>	<b>-</b>	<b>42</b>	<b>42</b>	<b>1%</b>	<b>2 958</b>	<b>-</b>	<b>2 958</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Title 5</b>	<b>14 206</b>	<b>-</b>	<b>-</b>	<b>7 803</b>	<b>7 803</b>	<b>58 %</b>	<b>6 403</b>	<b>-</b>	<b>6 403</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GRAND TOTAL</b>	<b>25 631</b>	<b>11 211</b>	<b>-</b>	<b>7 967</b>	<b>19 179</b>	<b>75 %</b>	<b>6 453</b>	<b>-</b>	<b>6 453</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 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 2023				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	4 511	4 492	-	-	4 492	100 %	19	-	-	19	-	-	-	-
<b>Total Chapter 11</b>	<b>4 511</b>	<b>4 492</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>100 %</b>	<b>19</b>	<b>-</b>	<b>-</b>	<b>19</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1200 Expenditure on recruitment	32	13	8	-	21	66 %	11	-	-	11	-	-	-	-
<b>Total Chapter 12</b>	<b>32</b>	<b>13</b>	<b>8</b>	<b>-</b>	<b>21</b>	<b>66 %</b>	<b>11</b>	<b>-</b>	<b>-</b>	<b>11</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1300 Mission expenses, travel expenses, incidental expenditure for administrative missions	18	15	2	-	17	99 %	-	-	-	-	-	-	-	-
<b>Total Chapter 13</b>	<b>18</b>	<b>15</b>	<b>2</b>	<b>-</b>	<b>17</b>	<b>99 %</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1410 Medical expenses	14	13	-	-	13	96%	1	-	-	1	-	-	-	-
1430 Schooling and nursery	588	557	25	1	583	99%	2	-	3	5	-	-	-	-
<b>Total Chapter 14</b>	<b>602</b>	<b>570</b>	<b>25</b>	<b>1</b>	<b>596</b>	<b>98%</b>	<b>3</b>	<b>-</b>	<b>3</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1500 Further training, language courses, retraining for staff	39	31	7	-	38	96 %	1	-	-	1	-	-	-	-
<b>Total Chapter 15</b>	<b>39</b>	<b>31</b>	<b>7</b>	<b>-</b>	<b>39</b>	<b>96 %</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1601 Payment for administrative assistance from Community institutions	167	151	10	-	161	96%	6	-	-	6	-	-	-	-
1602 Other services and work to be contracted out	81	29	24	-	53	66%	28	-	-	28	-	-	-	-
<b>Total Chapter 16</b>	<b>248</b>	<b>180</b>	<b>34</b>	<b>-</b>	<b>214</b>	<b>81 %</b>	<b>34</b>	<b>-</b>	<b>-</b>	<b>34</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1700 Entertainment and representation expenses	1	1	-	-	1	90 %	-	-	-	-	-	-	-	-
<b>Total Chapter 17</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>90 %</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1810 Social contacts between staff	9	9	-	-	9	100 %	-	-	-	-	-	-	-	-
<b>Total Chapter 18</b>	<b>9</b>	<b>9</b>	<b>-</b>	<b>-</b>	<b>9</b>	<b>100 %</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Title 1</b>	<b>5 460</b>	<b>5 311</b>	<b>76</b>	<b>1</b>	<b>5 388</b>	<b>91 %</b>	<b>68</b>	<b>-</b>	<b>-</b>	<b>71</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 5.4.2. Implementation of payment appropriations - Title 2

EUR '000

Item	Total approp. availab.	Payments made					Appropriations carried over to 2023					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
2003 Cost of renting office space, parking	42	41	1	-	42	100%	-	-	-	-	-	-	-	-	-
2010 Insurance	2	2	-	-	2	100%	-	-	-	-	-	-	-	-	-
2040 Fitting-out of premises	4	3	-	-	3	88%	-	-	-	-	-	-	-	-	-
<b>Total Chapter 20</b>	<b>48</b>	<b>46</b>	<b>1</b>	<b>-</b>	<b>48</b>	<b>96%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2100 ICT acquisition and maintenance of equipment and software, technical support and assistance	338	223	14	-	237	70 %	100	-	-	100	-	1	-	1	
2104 Telecommunications	75	37	16	-	53	71%	21	-	-	21	-	1	-	1	
2105 Commission IT systems	152	127	-	-	127	84%	25	-	-	25	-	-	-	-	
<b>Total Chapter 21</b>	<b>565</b>	<b>387</b>	<b>30</b>	<b>-</b>	<b>417</b>	<b>75%</b>	<b>146</b>	<b>-</b>	<b>-</b>	<b>146</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>2</b>	
2200 Purchase and replacement of office machinery	5	4	1	-	5	90%	1	-	-	1	-	-	-	-	
2210 Purchase and replacement of furniture	5	5	-	-	5	100%	-	-	-	-	-	-	-	-	
2250 Purchase of books and other works in hard copy and in electronic form	-	-	-	-	0	98%	-	-	-	-	-	-	-	-	
<b>Total Chapter 22</b>	<b>10</b>	<b>9</b>	<b>1</b>	<b>-</b>	<b>10</b>	<b>96%</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
2300 Stationery	13	12	1	-	13	100%	-	-	-	-	-	-	-	-	
2330 Legal expenses, consultancy services	22	2	6	-	8	35%	14	-	-	14	-	1	-	1	
2350 Miscellaneous insurance	1	1	-	-	1	100%	-	-	-	-	-	-	-	-	
2355 Translations	1	1	-	-	1	100 %	-	-	-	-	-	-	-	-	
<b>Total Chapter 23</b>	<b>37</b>	<b>16</b>	<b>7</b>	<b>-</b>	<b>23</b>	<b>100%</b>	<b>14</b>	<b>-</b>	<b>-</b>	<b>14</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	
2400 Postal and delivery charges	5	3	-	-	3	75%	-	-	-	-	-	1	-	1	
<b>Total Chapter 24</b>	<b>5</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>75%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	
<b>Total Title 2</b>	<b>665</b>	<b>461</b>	<b>39</b>	<b>-</b>	<b>501</b>	<b>85%</b>	<b>161</b>	<b>-</b>	<b>-</b>	<b>161</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>4</b>	

## 5.4.3. Implementation of payment appropriations - Title 3

EUR '000

Item	Total approp. availab.	Payments made				Appropriations carried over to 2023				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
3000 Governance, Management Board, Working Groups, Network Meetings	171	125	22	-	147	86%	23	-	-	23	-	-	-	-
3002 External Relations	13	3	8	-	11	83%	-	-	-	-	-	2	-	2
3004 Communication	211	48	58	-	106	50%	103	-	-	103	-	2	-	2
<b>Total Chapter 30</b>	<b>395</b>	<b>176</b>	<b>88</b>	<b>-</b>	<b>264</b>	<b>73%</b>	<b>126</b>	<b>-</b>	<b>-</b>	<b>126</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>4</b>
3100 Onsite activities	2 649	1 751	439	70	2 260	85%	271	-	77	347	-	42	-	42
3101 Travel for onsite activities	1 082	983	7	60	1 051	97%	26	-	-	26	-	5	-	5
3103 Online activities	619	55	354	-	410	66%	185	-	-	185	-	24	-	24
3106 Exchanges	188	153	-	-	153	81%	31	-	3	35	-	-	-	-
3150 Research and Science	161	3	61	-	64	40%	94	-	-	94	-	3	-	3
3160 Training Needs Analysis	79	16	49	-	64	81%	15	-	-	15	-	-	-	-
<b>Total Chapter 31</b>	<b>4 778</b>	<b>2 961</b>	<b>910</b>	<b>130</b>	<b>4 002</b>	<b>75%</b>	<b>622</b>	<b>-</b>	<b>80</b>	<b>702</b>	<b>-</b>	<b>74</b>	<b>-</b>	<b>74</b>
3200 Missions	247	200	11	-	211	85%	36	-	-	36	-	-	-	-
3202 Electronic networks, platforms	521	130	210	-	340	65%	178	-	-	178	-	2	-	2
3204 External support	1 028	153	-	-	153	81%	31	-	3	35	-	-	-	-
<b>Total Chapter 32</b>	<b>1 796</b>	<b>483</b>	<b>221</b>	<b>-</b>	<b>704</b>	<b>77%</b>	<b>245</b>	<b>-</b>	<b>3</b>	<b>249</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>2</b>
<b>Total Title 3</b>	<b>6 969</b>	<b>3 620</b>	<b>1 219</b>	<b>130</b>	<b>4 970</b>	<b>75%</b>	<b>993</b>	<b>-</b>	<b>83</b>	<b>1 077</b>	<b>-</b>	<b>80</b>	<b>-</b>	<b>80</b>

## 5.4.4. Implementation of payment appropriations - Title 5

EUR '000

Item	Total approp. availab.	Payments made					Appropriations carried over to 2023					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	
5210 Western Balkans Partnership against Crime and Terrorism	1 295	-	-	963	963	74 %	-	-	332	332	-	-	-	-	
<b>Total Chapter 52</b>	<b>1 295</b>	<b>-</b>	<b>-</b>	<b>963</b>	<b>963</b>	<b>74 %</b>	<b>-</b>	<b>-</b>	<b>332</b>	<b>332</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
5300 Counter-Terrorism Information Exchange and Criminal Justice Responses	4 659	-	-	2 389	2 389	51 %	-	-	2 271	2 271	-	-	-	-	
<b>Total Chapter 53</b>	<b>4 659</b>	<b>-</b>	<b>-</b>	<b>2 389</b>	<b>2 389</b>	<b>51 %</b>	<b>-</b>	<b>-</b>	<b>2 271</b>	<b>2 271</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
5400 Euromed Police	3 750	-	-	1 797	1 797	48 %	-	-	1 953	1 953	-	-	-	-	
<b>Total Chapter 54</b>	<b>3 750</b>	<b>-</b>	<b>-</b>	<b>1 797</b>	<b>1 797</b>	<b>48 %</b>	<b>-</b>	<b>-</b>	<b>1 953</b>	<b>1 953</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
5500 Training and Operational Partnership against Organised Crime project	3 086	-	-	1 722	1 722	56 %	-	-	1 364	1 364	-	-	-	-	
<b>Total Chapter 55</b>	<b>3 086</b>	<b>-</b>	<b>-</b>	<b>1 722</b>	<b>1 722</b>	<b>56 %</b>	<b>-</b>	<b>-</b>	<b>1 364</b>	<b>1 364</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
5600 EU4Security Moldova	3 000	-	-	12	12	0%	-	-	2 988	2 988	-	-	-	-	
<b>Total Chapter 56</b>	<b>3 000</b>	<b>-</b>	<b>-</b>	<b>12</b>	<b>12</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>2 988</b>	<b>2 988</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Title 5</b>	<b>15 790</b>	<b>-</b>	<b>-</b>	<b>6 883</b>	<b>6 883</b>	<b>46 %</b>	<b>-</b>	<b>-</b>	<b>8 908</b>	<b>8 908</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>GRAND TOTAL</b>	<b>28 882</b>	<b>9 754</b>	<b>1 570</b>	<b>7 014</b>	<b>18 338</b>	<b>63 %</b>	<b>1 457</b>	<b>-</b>	<b>8 991</b>	<b>10 448</b>	<b>-</b>	<b>95</b>	<b>-</b>	<b>95</b>	

## 6. OUTSTANDING COMMITMENTS

### 6.1. Outstanding commitments – Title 1

EUR '000

Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
	Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. 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	-	-	-	-	4 511	4 492	-	19	19
Total Chapter 11	-	-	-	-	4 511	4 492	-	19	19
1200 Expenditure on recruitment	8	-	8	-	24	13	-	11	11
Total Chapter 12	8	-	8	-	24	13	-	11	11
1300 Mission expenses, travel expenses, incidental expenditure for administrative missions	2	-	2	-	16	15	-	-	-
Total Chapter 13	2	-	2	-	16	15	-	-	-
1410 Medical expenses	-	-	-	-	14	13	-	1	1
1430 Schooling and nursery	25	-	25	-	560	558	-	2	2
Total Chapter 14	25	-	25	-	574	571	-	3	3
1500 Further training, language courses, retraining for staff	7	-	7	-	32	31	-	1	1
Total Chapter 15	7	-	7	-	32	31	-	1	1
1601 Payment for administrative assistance from Community institutions	10	-	10	-	158	151	-	6	6
1602 Other services and work to be contracted out	24	-	24	-	57	29	-	28	28
Total Chapter 16	34	-	34	-	215	180	-	34	34
1700 Entertainment and representation expenses	-	-	-	-	1	1	-	-	-
Total Chapter 17	-	-	-	-	1	1	-	-	-
1810 Social contacts between staff	-	-	-	-	9	9	-	-	-
Total Chapter 18	-	-	-	-	9	9	-	-	-
<b>Total Title 1</b>	<b>76</b>	<b>-</b>	<b>66</b>	<b>-</b>	<b>5 382</b>	<b>5 312</b>	<b>-</b>	<b>68</b>	<b>68</b>

## 6.2. Outstanding commitments – Title 2

EUR '000

Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitment outstanding at year-end
	Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstand-ing at year-end	
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
2003 Cost of renting office space, parking	1	-	1	-	41	41	-	-	-
2010 Insurance	-	-	-	-	2	2	-	-	-
2040 Fitting-out of premises	-	-	-	-	3	3	-	-	-
<b>Total Chapter 20</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>46</b>	<b>46</b>	<b>-</b>	<b>-</b>	<b>-</b>
2100 ICT acquisition and maintenance of equipment and software, technical support and assistance	15	(1)	14	-	323	223	-	100	100
2104 Telecommunications	17	(1)	16	-	58	37	-	21	21
2105 Commission IT systems	-	-	-	-	152	127	-	25	25
<b>Total Chapter 21</b>	<b>32</b>	<b>(1)</b>	<b>31</b>	<b>-</b>	<b>532</b>	<b>387</b>	<b>-</b>	<b>146</b>	<b>146</b>
2200 Purchase and replacement of office machinery	1	-	1	-	5	4	-	1	1
2210 Purchase and replacement of furniture	-	-	-	-	5	5	-	-	-
2250 Purchase of books and other works in hard copy and in electronic form	-	-	-	-	-	-	-	-	-
<b>Total Chapter 22</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>10</b>	<b>9</b>	<b>-</b>	<b>1</b>	<b>1</b>
2300 Stationery	1	-	1	-	12	12	-	-	-
2330 Legal expenses, consultancy services	7	(1)	6	-	15	2	-	14	14
2350 Miscellaneous insurance	-	-	-	-	1	1	-	-	-
2355 Translations	-	-	-	-	1	1	-	-	-
<b>Total Chapter 23</b>	<b>8</b>	<b>(1)</b>	<b>7</b>	<b>-</b>	<b>19</b>	<b>16</b>	<b>-</b>	<b>14</b>	<b>14</b>
2400 Postal and delivery charges	1	(1)	-	-	3	3	-	-	-
<b>Total Chapter 24</b>	<b>1</b>	<b>(1)</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Title 2</b>	<b>43</b>	<b>(3)</b>	<b>40</b>	<b>-</b>	<b>568</b>	<b>461</b>	<b>-</b>	<b>161</b>	<b>161</b>

### 6.3. Outstanding commitments – Title 3

EUR '000

Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
	Commitm. carried 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, Working Groups, Network Meetings	22	-	22	-	148	125	-	23	23
3002 External Relations	11	(2)	8	-	3	3	-	-	-
3004 Communication	60	(2)	58	-	151	48	-	103	103
<b>Total Chapter 30</b>	<b>93</b>	<b>(4)</b>	<b>89</b>	<b>-</b>	<b>302</b>	<b>176</b>	<b>-</b>	<b>126</b>	<b>126</b>
3100 Onsite activities	481	(42)	439	-	2 125	1 821	-	304	304
3101 Travel for on-site activities	12	(5)	7	-	1 070	1 043	-	26	26
3103 Online activities	378	(24)	354	-	241	55	-	185	185
3106 Exchanges	1	-	-	-	184	153	-	31	31
3150 Research and Science	64	(3)	61	-	97	3	-	94	94
3160 Training Needs Analysis	49	-	49	-	31	16	-	15	15
<b>Total Chapter 31</b>	<b>985</b>	<b>(74)</b>	<b>910</b>	<b>-</b>	<b>3 748</b>	<b>3 091</b>	<b>-</b>	<b>655</b>	<b>655</b>
3200 Missions	11	-	11	-	236	200	-	36	36
3202 Electronic networks, platforms	212	(2)	210	-	308	130	-	178	178
3204 External support	245	(12)	234	-	782	517	-	266	266
<b>Total Chapter 32</b>	<b>468</b>	<b>(14)</b>	<b>455</b>	<b>-</b>	<b>1 327</b>	<b>847</b>	<b>-</b>	<b>480</b>	<b>480</b>
<b>Total Title 3</b>	<b>1 549</b>	<b>(92)</b>	<b>1 454</b>	<b>-</b>	<b>5 377</b>	<b>4 114</b>	<b>-</b>	<b>1 261</b>	<b>1 261</b>

## 6.4. Outstanding commitments – Title 5

EUR '000

Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitment outstanding at year-end
	Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstand-ing at year-end	
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	
5210 Western Balkans Partnership against Crime and Terrorism	551	(260)	290	1	866	673	–	193	194
<b>Total Chapter 52</b>	<b>551</b>	<b>(260)</b>	<b>290</b>	<b>1</b>	<b>866</b>	<b>673</b>	<b>–</b>	<b>193</b>	<b>194</b>
5300 Counter-Terrorism Information Exchange and Criminal Justice Responses	1 101	(376)	562	162	2 911	1 826	–	1 085	1 247
<b>Total Chapter 53</b>	<b>1 101</b>	<b>(376)</b>	<b>562</b>	<b>162</b>	<b>2 911</b>	<b>1 826</b>	<b>–</b>	<b>1 085</b>	<b>1 247</b>
5400 Euromed Police	524	(235)	286	3	1 929	1 511	–	418	421
<b>Total Chapter 54</b>	<b>524</b>	<b>(235)</b>	<b>286</b>	<b>3</b>	<b>1 929</b>	<b>1 511</b>	<b>–</b>	<b>418</b>	<b>421</b>
5500 Training and Operational Partnership against Organised Crime project	404	(124)	279	1	2 055	1 443	–	612	613
<b>Total Chapter 55</b>	<b>404</b>	<b>(124)</b>	<b>279</b>	<b>1</b>	<b>2 055</b>	<b>1 443</b>	<b>–</b>	<b>612</b>	<b>613</b>
5600 EU4Security Moldova	–	–	–	–	42	12	–	31	31
<b>Total</b>					<b>42</b>	<b>12</b>		<b>31</b>	<b>31</b>
<b>Total Title 5</b>	<b>2 580</b>	<b>(995)</b>	<b>1 417</b>	<b>167</b>	<b>7 803</b>	<b>5 465</b>	<b>–</b>	<b>2 339</b>	<b>2 506</b>
<b>GRAND TOTAL</b>	<b>4 245</b>	<b>(1 090)</b>	<b>2 988</b>	<b>167</b>	<b>19 179</b>	<b>15 350</b>	<b>–</b>	<b>3 828</b>	<b>3 995</b>

## 7. GLOSSARY

### **Administrative appropriations**

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

### **Adopted budget**

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

### **Amending budget**

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

### **Appropriations**

Budget funding.

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

### **Assigned revenue**

Revenue dedicated to finance specific items of expenditure.

### **Budget result**

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

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

### **Budget implementation**

Consumption of the budget through expenditure and revenue operations.

### **Budget item / Budget line / Budget position**

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

### **Budgetary commitment**

Operation by which the 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.