



Annual accounts of the European Public Prosecutor's Office

Financial year 2021

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CERTIFICATION OF THE ACCOUNTS

I acknowledge my responsibility for the preparation and presentation of the annual accounts of EPPO, the European Public Prosecutor's Office, in accordance with Article 102 of the Framework Financial Regulation ('FFR')¹ and I hereby certify that the annual accounts of EPPO for the year 2021 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 EPPO's assets and liabilities and the budgetary implementation. Based on this information, and on such checks as I deemed necessary to sign off the accounts, I have a reasonable assurance that the accounts present fairly, in all material aspects, the financial position, the results of the operations and the cash-flow of EPPO.

Rosa ALDEA BUSQUETS

**Accounting Officer of the
European Public Prosecutor's Office**

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

BACKGROUND INFORMATION NOTE

1. General background on the entity

Establishment

The European Public Prosecutor's Office (EPPO), which has its seat in Luxembourg, has been established by Council Regulation (EU) 1939/2017 of 12 October 2017, implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office, and in particular Articles 94 and 95 thereof.

The EPPO started operations on 1 June 2021, after the European Commission officially confirmed the starting date on 26 May 2021 and has been financially autonomous since 24 June 2021.

Mission

The EPPO is the new independent public prosecution office of the European Union. It is responsible for investigating, prosecuting and bringing to judgment crimes against the financial interests of the EU. These include several types of fraud, VAT fraud with damages above EUR 10 million, money laundering, corruption, etc.

The EPPO undertakes investigations, carries out acts of prosecution and exercises the functions of prosecutor in the competent courts of the participating Member States, until the case has been finally disposed of. Up until now, only national authorities could investigate and prosecute these crimes, but their powers stopped at the borders of their country. Organisations like Eurojust, OLAF and Europol do not have the necessary powers to carry out such criminal investigations and prosecutions.

Main operational activities

The EPPO shall be responsible for investigating, prosecuting and bringing to judgment the perpetrators of, and accomplices to, criminal offences affecting the financial interests of the Union which are provided for in Directive (EU) 2017/1371 and determined by this Regulation.

Governance

The EPPO operates as a fully independent single office across all participating EU countries, and combines European and national law-enforcement efforts.

The administrative set-up of EPPO has been finalised and the operational phase started on 1 June 2021. The Office is composed of two levels: the central level and the decentralised (national) level. The central level, with its headquarters in Luxembourg, consists of: the European Chief Prosecutor; 22 European Prosecutors (one per participating EU country), two of whom function as Deputies for the European Chief Prosecutor; and the Administrative Director. The European Chief Prosecutor and the 22 European Prosecutors constitute the College of the EPPO. The prosecutors and the Administrative Director are assisted in their work by a number of experts in areas including administrative, technical, operational and legal-technical support. The decentralised level consists of the European Delegated Prosecutors (EDPs) in the 22 participating EU Member States. The central level supervises the investigations and prosecutions carried out by the EDPs at the national level, who operate with complete independence from their national authorities.

The procedural acts of the European Public Prosecutor's Office are subject to judicial review by the national courts. The European Court of Justice – by way of preliminary rulings or judicial reviews of the EPPO acts – has residual powers to ensure a consistent application of EU law.

Sources of financing

The entity's operations are financed from the general budget of the European Union through an annual subsidy.

2. Annual accounts

Basis for preparation

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

Accounting Officer

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

In accordance with Article 50(2) of EPPO's Financial Rules, the Accounting Officer of the Commission shall also act as Accounting Officer of the EPPO.

Composition of the annual accounts

The annual accounts cover the period from financial autonomy (24 June 2021) to 31 December 2021 (thereafter 1 January to 31 December) and comprise the financial statements and the reports on the implementation of the budget. While the financial statements and the complementary notes are prepared on an accrual accounting basis, the budget implementation reports are primarily based on movements of cash.

Process from provisional accounts to discharge

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

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

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

3. Operational highlights

Achievements of the year

2021 was the first year that the EPPO was financially autonomous from the European Commission (as of 24 June 2021) and therefore producing its first set of annual accounts.

The EPPO started its operational (investigative and prosecutorial actions in line with its mandate) activities on the 1st of June 2021. In 2021 EPPO recruited heavily, both for central office staff and decentralised staff (European Delegated Prosecutors) reaching a very high staff occupancy rate by year end.

In this first year of operations, focus mostly was on setting up the operational structure and support systems to enable the functioning of the EPPO as the EU's independent prosecution office.

This included setting up and implementing the EPPO's Case Management System (CMS), the dedicated IT system that is the backbone for entering, managing and transmitting the EPPO's cases and other

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

confidential data in a secure manner. Furthermore, investment was made to set up the EPPO's main and back-up data centres including the installation of the required hardware and software.

In order to enhance the EPPO's operational and investigative scope, investments in 2021 also focused on acquiring new analytical software as well as getting access to a variety of databases that will help the EPPO to better perform its tasks according to its mandate.

In 2021, translation costs were limited since operations only started in mid year. These costs are expected to increase in the future.

Finally, a number of standard operational activities were performed in 2021, such as financing the European Delegated Prosecutors (EPPO's decentralised prosecutors in the Member States) as well as the provision of Close Security Protection services from the European Commission, to EPPO's top management due to the particular sensitivity of EPPO's mandate.

Budget and budget implementation

The budget of EPPO is financed from the General Budget of the European Union in the form of a subsidy. In 2021 this amounted initially to EUR 45 million for the whole year, nevertheless due to the late nomination of European Delegated Prosecutors (EDPs) from the Member States and later than expected start of operations, the budget was gradually reduced to EUR 35.5 million with amending budgets. In addition, EUR 9.2 million was implemented while EPPO was under the European Commission (until 24/06/21) as in the table below. Thus EPPO's budget for annual accounts purposes for 2021 was EUR 26.3 million.

IMPLEMENTATION OF EPPO'S 2021 BUDGET BY COMMISSION BEFORE FINANCIAL AUTONOMY

EUR '000

	Commitments made	Payments made
Title 1	6.176	6.176
Title 2	1.119	1.119
Title 3	1.904	1.904
TOTAL	9.199	9.199

Even though in 2020 EPPO was still part of the European Commission, it is noted that in 2021 EPPO's budget was more than 300% higher than 2020 (EUR 11.6 million). This is due to the fact that in 2017 when the EPPO regulation was approved the expected caseload of the EPPO was significantly underestimated.

The final budget implementation was 97% for commitment appropriations and for payment appropriations, 71%. 26% of the payment appropriations were carried over to 2022.

Table: 2021 Voted Budget Execution

Item	Amount (EUR million)	%
EU Subsidy	27.2	
Budget 2021	26.3	
Committed	25.3	97%
Paid	18.5	71%
Carried over to 2022	6.8	26%

Title 1 budget lines are dedicated to staff expenditure, such as salaries and allowances for EPPO personnel. Title 1 also includes recruitment expenses, staff training and administrative missions, expenses for the socio-medical infrastructure and representation costs. The paid budgetary expenses totalled EUR 7.9 million in 2021.

Title 2 budget lines refer to administrative expenditure, such as building related costs, administrative ICT and audio-visual systems and services, furniture, office equipment and transport costs. The paid budgetary expenses totalled EUR 1.4 million in 2021.

Title 3 covers the implementation of the operational activities, mainly operational translations and communication costs, investigation activities, EDPs remuneration, operational ICT (e.g. CMS) hardware, software and services as well as close protection services. The paid budgetary expenses totalled EUR 9.3 million in 2021.

Impact of the activities in the financial statements

It should be noted that the EPPO became financially autonomous as of 24 June 2021. The 2021 annual accounts are thus the first annual accounts established for this Office. Consequently, there are no comparative figures to be shown for the financial year 2020.

Before autonomy, the activities related to operational structure and support systems for the EPPO were carried out by the Commission. As a result, the kEUR 3 942 of intangible and tangible assets (see note **2.1** and **2.2**) have been transferred from the Commission.

Other significant balances at 31 December 2021 include kEUR 7 668 on the central treasury liaison accounts with the Commission, which represents the cash available to the Office (see note **2.3**).

In the statement of financial performance the most significant amount relates to the revenue from the Commission's subsidy (kEUR 26 274) that is used to cover the cost incurred by the EPPO (see note **3.1**). In 2021, the largest costs related to staff (kEUR 11 734) and to administrative expenses (kEUR 7 796) (see notes **3.4** and **3.5** respectively).

FINANCIAL STATEMENTS AND EXPLANATORY NOTES

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

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BALANCE SHEET

		EUR '000
	Note	31.12.2021
NON-CURRENT ASSETS		
<i>Intangible assets</i>	2.1	3 141
<i>Property, plant and equipment</i>	2.2	1 888
		5 028
CURRENT ASSETS		
<i>Exchange receivables</i>	2.3	8 666
		8 666
TOTAL ASSETS		13 694
CURRENT LIABILITIES		
<i>Payables</i>	2.4	(1 004)
<i>Accrued charges</i>	2.5	(3 838)
		(4 843)
TOTAL LIABILITIES		(4 843)
NET ASSETS		8 851
<i>Accumulated surplus</i>		–
<i>Economic result of the year</i>		8 851
NET ASSETS		8 851

STATEMENT OF FINANCIAL PERFORMANCE

	Note	EUR '000 2021
REVENUE		
Revenue from non-exchange transactions	3.1	
<i>Funds from the Commission</i>		26 274
<i>Transfer of assets from the Commission</i>		3 538
<i>Other</i>		404
		30 216
Revenue from exchange transactions	3.2	
<i>Other</i>		1
		1
Total revenue		30 216
EXPENSES		
<i>Operating costs</i>	3.3	(1 835)
<i>Staff costs</i>	3.4	(11 734)
<i>Other expenses</i>	3.5	(7 796)
Total expenses		(21 365)
ECONOMIC RESULT OF THE YEAR		8 851

CASHFLOW STATEMENT³

	EUR '000
	2021
<i>Economic result of the year</i>	8 851
Operating activities	
<i>Depreciation and amortization</i>	507
<i>(Increase)/decrease in exchange receivables</i>	(8 666)
<i>Increase/(decrease) in payables</i>	1 004
<i>Increase/(decrease) in accrued charges</i>	3 838
Investing activities	
<i>(Increase)/decrease in intangible assets and property, plant and equipment</i>	(5 536)
NET CASHFLOW	–
<i>Net increase/(decrease) in cash and cash equivalents</i>	–
<i>Cash and cash equivalents at the beginning of the year</i>	–
<i>Cash and cash equivalents at year-end</i>	–

³ Following the appointment of the Accounting Officer of the Commission as the Accounting Officer of EPPO, the treasury of EPPO was integrated into the Commission's treasury system. Because of this, EPPO does not have any bank accounts of its own except for an imprest account. All payments and receipts are processed via the Commission's treasury system and registered on intercompany accounts which are presented under the heading exchange receivables.

STATEMENT OF CHANGES IN NET ASSETS

			EUR '000
	Accumulated Surplus/ (Deficit)	Economic result of the year	Net Assets
<i>Economic result of the year</i>	–	8 851	8 851
BALANCE AS AT 31.12.2021	–	8 851	8 851

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.

As from 24 June 2021 EPPO was financially autonomous from the European Commission, the annual accounts presents the period starting 24 June and ending 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	31.12.2021	31.12.2020	Currency	31.12.2021	31.12.2020
BGN	1.9558	1.9558	PLN	4.5969	4.5597
CZK	26.8580	26.2420	RON	4.9490	4.8683
DKK	7.4364	7.4409	SEK	10.2503	10.0343
GBP	0.84028	0.8990	CHF	1.0331	1.0802
HRK	7.5156	7.5519	JPY	130.3800	126.4900
HUF	369.1900	363.8900	USD	1.1326	1.2271

1.2.3. Use of estimates

In accordance with IPSAS and generally accepted accounting principles, the financial statements necessarily include amounts based on estimates and assumptions by management based on the most reliable information available. Significant estimates include, but are not limited to: amounts for employee benefit liabilities, accrued and deferred revenue and charges, provisions, financial risk on accounts receivable, contingent assets and liabilities, and degree of impairment of assets. Actual results could differ from those estimates.

Reasonable estimates are an essential part of the preparation of financial statements and do not undermine their reliability. An estimate may need revision if changes occur in the circumstances on which the estimate was based or as a result of new information or more experience. By its nature, the revision of an estimate does not relate to prior periods and is not the correction of an error. The effect of a change in accounting estimate shall be recognised in the surplus or deficit in the periods in which it becomes known.

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

Revised EAR which is effective for annual periods beginning on or after 1 January 2021

In 2020, the Accounting Officer adopted the revised EAR 11 'Financial Instruments', which is mandatorily effective as of 1 January 2021. The revised EAR 11 is based on the new IPSAS 41 'Financial Instruments', the amended IPSAS 28 'Financial Instruments: Presentation' and the amended IPSAS 30 'Financial Instruments: Disclosures' which were issued in August 2018. It establishes the financial reporting principles for financial assets and financial liabilities. In accordance with the transition provisions of the revised EAR 11, the entity accounts for any changes from the initial application, on 1 January 2021. The revised EAR 11 does not require the restatement of prior periods.

Changes from the application of the revised EAR 11

The only financial instruments of the entity, are the receivables from exchange transactions. In accordance with the revised EAR 11 requirements, the entity has classified these receivables as 'financial assets at amortised cost' ('loans and receivables' in prior periods). The entity has applied the impairment requirements of the revised EAR 11 to the receivables, but no recognition of loss allowance in the accumulated surplus or deficit on 1 January 2021 was needed.

1.3. BALANCE SHEET

1.3.1. Intangible assets

An intangible asset is an identifiable non-monetary asset without physical substance. An asset is identifiable if it is either separable, or arises from binding arrangements. Acquired intangible assets are stated at historical cost less accumulated amortisation and impairment losses. Internally developed intangible assets are capitalised when the relevant criteria of the EU accounting rules are met and the expenses relate solely to the development phase of the asset. Intangible assets are amortised on a straight-line basis over their estimated useful lives (3 to 11 years).

1.3.2. Property, plant and equipment

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

Type of asset	Straight line depreciation rate
<i>Buildings</i>	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.

1.3.3. Impairment of non-financial assets

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

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

1.3.4. Financial assets

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

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 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.

Derecognition

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

1.3.5. Receivables and recoverables

The EU accounting rules require separate presentation of exchange and non-exchange transactions. To distinguish between the two categories, the term 'receivable' is reserved for exchange transactions, whereas for non-exchange transactions, i.e. when the EU receives value from another entity without directly giving approximately equal value in exchange, the term 'recoverables' is used (e.g. recoverables from Member States related to own resources).

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

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

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

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

(ii) Revenue from exchange transactions

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

1.4.2. Expenses

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

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

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

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

1.5. CONTINGENT ASSETS AND LIABILITIES

1.5.1. Contingent assets

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

1.5.2. Contingent liabilities

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

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

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

1.6. CONSOLIDATION

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

2. NOTES TO THE BALANCE SHEET

ASSETS

2.1. INTANGIBLE ASSETS

	EUR '000
	TOTAL
Gross carrying amount at 31.12.2020	-
Gross carrying amount at 31.12.2021	3 374
Accumulated amortisation at 31.12.2020	-
Amortisation charge for the year	(234)
Accumulated amortisation at 31.12.2021	(234)
NET CARRYING AMOUNT AT 31.12.2021	3 141
NET CARRYING AMOUNT AT 31.12.2020	-

The most important item under this heading is EPPO's Case Management System (CMS), the dedicated IT system that is used for entering, managing and transmitting EPPO's cases and other confidential data in a secure manner and which is linked to the Member States' systems. The development of the software began before autonomy and the value paid until then has been transferred from Commission.

2.2. PROPERTY, PLANT AND EQUIPMENT

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

	EUR '000				TOTAL
	Plant and equipment	Furniture and vehicles	Computer hardware	Other	
Gross carrying amount at 31.12.2020	-	-	-	-	-
Additions	1	261	1 602	297	2 161
Gross carrying amount at 31.12.2021	1	261	1 602	297	2 161
Accumulated depreciation at 31.12.2020	-	-	-	-	-
Depreciation charge for the year	(0)	(10)	(220)	(43)	(273)
Accumulated depreciation at 31.12.2021	(0)	(10)	(220)	(43)	(273)
NET CARRYING AMOUNT AT 31.12.2021	1	251	1 382	253	1 888
NET CARRYING AMOUNT AT 31.12.2020	-	-	-	-	-

The majority of tangible assets included under this heading were transferred to the EPPO from the Commission free of charge. The corresponding revenue from this donation has been recognised in revenue (see note 3.1).

2.3. EXCHANGE RECEIVABLES

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.

At 31 December 2021 EPPO did not have any non-current receivables. The amounts included under this heading are of a current nature and can be broken down as follows:

EUR '000

31.12.2021

<i>Central treasury liaison accounts</i>	7 668
<i>Deferred charges relating to exchange transactions</i>	968
<i>Other</i>	30
Total	8 666

The main element concerns the treasury liaison/intercompany accounts with the Commission that represent a virtual bank account of EPPO. Following the appointment of the Accounting Officer of the Commission as the Accounting Officer of EPPO, the treasury of EPPO was integrated into the Commission's treasury system. Because of this, EPPO 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 presented under this heading. The result of the incoming and outgoing payments represents the cash balance available to EPPO.

The deferred charges consist of pre-payments made during the year for services that will be delivered in 2022.

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

31.12.2021

<i>Commission subsidy</i>	894
<i>Suppliers</i>	110
Total	1 004

The heading Commission subsidy comprises the unused pre-financing amounts received from the Commission in 2021, known as the balancing subsidy. The outstanding amount will be returned to the Commission in the course of 2022.

2.5. ACCRUED CHARGES

Accruals are liabilities to pay for goods or services that have been received or supplied but - unlike payables - have not yet been invoiced or formally agreed with the supplier. They include amounts due to employees (e.g. accruals for untaken holidays). The calculation of accruals is based on the open amount of budgetary commitments at year-end. The portion of the estimated accrued charges relating to pre-financing paid has been recorded as a reduction of the pre-financing amounts. The estimated accrued charges consist of reasonable estimates based on the information available at the end of the year. At the time of the preparation of the annual accounts there was no new information to revise these figures.

EUR '000

31.12.2021

<i>Accrued charges</i>	3 838
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The accrued charges are mainly composed of estimated expenses of kEUR 1 202 for protection services and utilities costs for the building where EPPO is located, IT external operational costs for running the CMS system amounting kEUR 744, external consultancy costs kEUR 274 and other operational expenses of kEUR 58.

Accrued charges also include estimated administrative expenses of kEUR 430 and estimated staff costs of kEUR 1 130 related to untaken leave and kEUR 173 of installation allowances.

3. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

REVENUE

3.1. NON-EXCHANGE REVENUE

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

	EUR '000
	2021
<i>Funds from the Commission</i>	26 274
<i>Transfer of assets from the Commission</i>	3 538
<i>Other</i>	404
Total	30 216

During 2021, the operations of the EPPO were fully funded from the EU budget. As mentioned above the unused amount of kEUR 894 is recorded under accounts payable and will be reimbursed to the Commission in 2022 (see note **2.4**).

Included under this heading is also revenue of kEUR 3 538 from the transfer of intangible and tangible assets from the Commission to the EPPO (see note **2.1** and **2.2**) and kEUR 404 of other revenue from the transfer of the assets with values under the threshold for assets recognition. The corresponding values of the low value items have been recognised in expenses (see note **3.5**).

3.2. OTHER EXCHANGE REVENUE

	EUR '000
	2021
<i>Other</i>	1

Included under this heading are the realised and unrealised exchange gains. The corresponding foreign exchange losses are included under other expenses (see note **3.5**).

EXPENSES

3.3. OPERATING COSTS

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

	EUR '000
	2021
<i>Operating costs</i>	1 835

The operational costs include amounts related to services to maintain the CMS, services for translations, the services of Close Security Protection to EPPO's top management due to the particular sensitivity of EPPO's mandate and other operational activities. Both the amounts incurred and the amounts estimated (see note **2.5**) are included under this heading.

3.4. STAFF COSTS

This heading includes the expenses for salaries, allowances and other employment-related benefits. Based on the service level agreement between the entity and the Commission, the calculations of staff-related costs 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 an employee will receive on retirement depends on several factors, the most important of which is years of service. Both the entity staff and the EU budget contribute to the pension scheme, with the contribution percentage being revised annually in line with the changes in the Staff Regulation governing the scheme. The cost to the EU Budget is not reflected in the entity accounts. Similarly, no provision related to the future pension payments is recognised in the annual accounts of the entity, as the obligation falls to the Commission. Consequently, both the annual cost to the EU budget, and the future benefits payable to the entity staff, are accounted for in the Commission's annual accounts as part of its provision for pensions and other post-employment benefits. The pension costs included in the Commission's Statement of Financial Performance represent current service cost (rights accrued during the year due to service) and interest cost (unwinding of the liability discounting) which have arisen following the year-end actuarial valuation of the employee benefits liabilities.

	EUR '000 2021
<i>Staff costs</i>	11 734

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 2021
<i>IT operational external costs</i>	2 199
<i>Property, plant and equipment related expenses</i>	2 161
<i>Administrative expenses with EU consolidated entities</i>	1 271
<i>External non IT services</i>	891
<i>Office Supplies & maintenance</i>	729
<i>Missions</i>	295
<i>Operating leasing expenses</i>	129
<i>Training costs</i>	69
<i>Recruitment costs</i>	27
<i>Experts and related expenditure</i>	23
<i>Other</i>	1
Total	7 796

The main items under this heading are the IT operational costs incurred for the maintenance of CMS system (kEUR 2 199), property plant and equipment costs (kEUR 2 161) largely linked to the security and utilities costs of the EPPO headquarter. The administrative expenses with consolidated entities (kEUR 1 271) relate to service level agreements (SLAs) that the EPPO established with different departments of the Commission for maintenance of furniture, computers, translations or for HR services.

The heading operating leasing expenses includes mainly the rental contract of the Data center rooms. The future payments for this contract are as follows:

	EUR '000 Future amounts to be paid			
	< 1 year	1- 5 years	> 5 years	Total
<i>Buildings</i>	126	189	-	315

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 the open budgetary commitments for which payments and/or de-commitments have not yet been made. This is the normal consequence of the existence of multi-annual programmes.

	EUR '000
	31.12.2021
Outstanding commitments not yet expensed	4 095

4.2. SERVICES IN KIND

During 2021 EPPO received, from the Luxembourg government, office space free of charge. The offered office space and share of common areas totalling to 8 335 m² would cost approximately kEUR 3 901 per year. Additionally, in 2021 Luxembourg government offered the refurbishment of floors free of charge, estimated at kEUR 2 700.

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.

	31.12.2021
Director	AD 14

4.5. EVENTS AFTER REPORTING DATE

In accordance with EU accounting rule 19, Events after Reporting Date, the war in Ukraine, that began in February 2022 is a non adjusting event, thus not requiring any adjustments to the figures reported in these financial statements at 31 December 2021. For subsequent reporting periods, the war may affect the recognition and measurement of some assets and liabilities on the balance sheet and also of some revenue and expenses recognised in the statement of financial performance. Based on the facts and circumstances at the time of preparation of these financial statements, in particular the evolving situation, the financial effect of the war in Ukraine on the accounts cannot be reliably estimated.

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 life time of those receivables the entity is not exposed to any significant credit risk.

5.4. LIQUIDITY RISK

The financial liabilities are mainly composed of accounts payable. All the accounts payable have remaining contractual maturity of less than 1 year.

THE BUDGET IMPLEMENTATION REPORTS AND EXPLANATORY NOTES

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

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1. BUDGETARY PRINCIPLES AND STRUCTURE

1.1. BUDGETARY PRINCIPLES

The establishment and implementation of the EPPO budget is governed by the following basic principles set out in the Title II of the EPPO Financial Rules of 13 January 2021:

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

Principle of annuality

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

Principle of equilibrium

Revenue and payment appropriations shall be in balance.

Principle of unit of account

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

Principle of universality

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

Principle of specification

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

Principle of sound financial management

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

Principle of transparency

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

1.2. STRUCTURE AND PRESENTATION OF THE BUDGET

Following the provisions of the EPPO Financial Rules approved by the EPPO College Decision no 002/2021 of 13 January 2021, the budget accounts shall consist of a statement of revenue and a statement of expenditure. The statement of expenditure must be set out on the basis of a nomenclature with a classification by purpose. That nomenclature shall be determined by EPPO and shall make a clear distinction between administrative appropriations and operating appropriations:

Title 1

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

Title 2

Budget lines relating to all buildings, equipment and miscellaneous administrative expenditure.

Title 3

Budget lines providing for the implementation of the activities and tasks assigned to the EPPO by its establishing Regulation (EU) No. 1939/2017 of the Council of 12 October 2017.

Assigned revenue

Budget lines relating to financing of specific items of expenditure. They can be externally or internally assigned.

EPPO financial autonomy at 24 June 2021

As explained in the Operational Highlights section above because of EPPO's financial autonomy on 24 June 2021, the presentation of the budget in the table below should be read as follows:

Budget tables 2 to 6 show budgetary transactions implemented by EPPO after its financial autonomy.

Budget table 7 shows the budgetary transactions implemented the European Commission on behalf of EPPO before EPPO's financial autonomy.

2. RESULT OF THE IMPLEMENTATION OF THE BUDGET

		EUR '000
	Title	2021
Revenue		27 169
of which:		
Revenue	9	27 169
Expenditure		(18 542)
of which:		
Staff expenditure	1	(7 896)
Administrative expenditure	2	(1 386)
Operational expenditure	3	(9 260)
Payment appropriat. carried over to the following year		(6 803)
of which:		
Staff expenditure	1	(706)
Administrative expenditure	2	(2 575)
Operational expenditure	3	(3 522)
Cancellation of unused appropri. carried over from year n-1		(930)
Exchange rate differences		1
Budget result		895

3. RECONCILIATION OF ECONOMIC RESULT WITH BUDGET RESULT

EUR '000

2021

ECONOMIC RESULT OF THE YEAR	8 851
Adjustment for accrual items (items not in the budgetary result but included in the economic result)	(845)
<i>Adjustments for accrual cut-off (net)</i>	2 872
<i>Unpaid invoices at year end but booked in expenses</i>	110
<i>Depreciation of intangible and tangible assets</i>	507
<i>Recovery orders issued in the year and not yet cashed</i>	
<i>Payments made from carry-over of payment appropriations</i>	(930)
<i>Revenue from assets transfer</i>	(3 538)
<i>Other individually immaterial</i>	134
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)	(7 111)
<i>Asset acquisitions (less unpaid amounts)</i>	(1 203)
<i>New pre-financing received in the year and remaining open as at 31 December</i>	895
<i>Payment appropriations carried over to next year</i>	(6 803)
BUDGET RESULT OF THE YEAR	895

4. IMPLEMENTATION OF BUDGET REVENUE

4.1. Implementation of budget revenue – Title 9

EUR '000

Item		Income appropriations		Entitlements established			Revenue			Out-standing	
		Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total		%
		1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10=5-8
900	Contribution from the European Union	44 953	26 254	27 168	–	27 168	27 168	–	27 168	103 %	–
Total Chapter 90		44 953	26 254	27 168	–	27 168	27 168	–	27 168	103 %	–
913	Miscellaneous recoveries	0	0	1	–	1	1	–	1	-	–
Total Chapter 91		0	0	1	–	1	1	–	1	-	–
Total Title 9		44 953	26 254	27 169	–	27 169	27 169	–	27 169	103 %	–
GRAND TOTAL		44 953	26 254	27 169	–	27 169	27 169	–	27 169	103 %	–

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	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
110 Temporary agents	14 250	(8 589)	–	5 661	–	–	–	5 661
111 Contract agents	2 800	(1 653)	–	1 147	–	–	–	1 147
Total Chapter 11	17 050	(10 242)	–	6 808	–	–	–	6 808
120 Recruitment, entering and leaving the service, transfer costs	853	(518)	–	334	–	–	–	334
Total Chapter 12	853	(518)	–	334	–	–	–	334
130 Mission costs, duty travel, ancillary expenditure	30	(24)	3	9	–	–	–	9
Total Chapter 13	30	(24)	3	9	–	–	–	9
140 Social, medical and other services	520	(140)	–	380	–	–	–	380
141 Canteens, internal meetings, events and receptions	60	(58)	7	9	–	–	–	9
Total Chapter 14	580	(198)	7	389	–	–	–	389
150 Training and training related expenses	150	(83)	–	67	–	–	–	67
Total Chapter 15	150	(83)	–	67	–	–	–	67
160 External services	150	84	(10)	224	–	–	–	224
161 Interim staff and train	548	227	–	775	–	–	–	775
Total Chapter 16	698	311	(10)	999	–	–	–	999
170 Receptions, events and representation expenses	10	(7)	–	3	–	–	–	3
Total Chapter 17	10	(7)	–	3	–	–	–	3
180 Other staff expenditure	300	(83)	–	217	–	–	–	217
Total Chapter 18	300	(83)	–	217	–	–	–	217
Total Title 1	19 671	(10 844)	–	8 826	–	–	–	8 826

5.1.2. Breakdown & changes in commitment appropriations – Title 2

EUR '000

Item		Budget appropriations			Additional appropriations			Total appropri. available	
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue		Total
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
210	Rental of buildings and associated costs	1 150	1 008	–	2 158	–	–	–	2 158
211	Insurance, maintenance and cleaning	200	(128)	–	72	–	–	–	72
Total Chapter 21		1 350	880	–	2 230	–	–	–	2 230
220	Hardware, software and linked expenses	850	(434)	–	416	–	–	–	416
221	ICT services, analysis, programming, technical assistance	200	257	–	457	–	–	–	457
Total Chapter 22		1 050	(177)	–	873	–	–	–	873
230	Audiovisual, technical equipment and installations	380	320	–	700	–	–	–	700
231	Furniture	300	50	–	350	–	–	–	350
232	Transportation and removal expenses	200	(185)	–	15	–	–	–	15
Total Chapter 23		880	185	–	1 065	–	–	–	1 065
240	Office supplies, publication and library expenses	50	(45)	–	5	–	–	–	5
241	Other administrative expenditure	20	6	–	26	–	–	–	26
Total Chapter 24		70	(39)	–	31	–	–	–	31
250	Other infrastructure and operating expenditure	50	–	–	50	–	–	–	50
Total Chapter 25		50	–	–	50	–	–	–	50
Total Title 2		3 400	848	–	4 248	–	–	–	4 248

5.1.3. Breakdown & changes in commitment appropriations – Title 3

EUR '000

Item		Budget appropriations			Additional appropriations			Total appropriations 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
310	Translation and related costs	6 570	(5 445)	–	1 125	–	–	–	1 125
311	Communication and related costs	50	70	–	120	–	–	–	120
Total Chapter 31		6 620	(5 375)	–	1 245	–	–	–	1 245
320	European Delegated Prosecutors remuneration	8 840	(5 217)	(80)	3 543	–	–	–	3 543
321	Costs related to investigation activities	200	(171)	–	29	–	–	–	29
322	Costs related to the provisions of Art. 91.6	650	(650)	–	–	–	–	–	–
Total Chapter 32		9 690	(6 038)	(80)	3 572	–	–	–	3 572
330	Operational ICT hardware and software	1 050	1 719	–	2 769	–	–	–	2 769
331	Operational ICT services	2 100	172	–	2 272	–	–	–	2 272
Total Chapter 33		3 150	1 892	–	5 042	–	–	–	5 042
340	Close protection services and related costs	1 300	200	–	1 500	–	–	–	1 500
341	Operational missions expenses	300	(44)	80	336	–	–	–	336
342	Other miscellaneous operational expenses	822	662	–	1 484	–	–	–	1 484
Total Chapter 34		2 422	818	80	3 320	–	–	–	3 320
Total Title 3		21 882	(8 703)	–	13 179	–	–	–	13 179
GRAND TOTAL		44 953	(18 699)	–	26 254	–	–	–	26 254

5.2. Breakdown & changes in payment appropriations

5.2.1. Breakdown & changes in payment appropriations – Title 1

EUR '000

Item		Budget appropriations			Additional appropriations			Total	Total appropri. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue		
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
110	Temporary agents	14 250	(8 589)	–	5 661	–	–	–	5 661
111	Contract agents	2 800	(1 653)	–	1 147	–	–	–	1 147
Total Chapter 11		17 050	(10 242)	–	6 808	–	–	–	6 808
120	Recruitment, entering and leaving the service, transfer costs	853	(518)	–	334	–	–	–	334
Total Chapter 12		853	(518)	–	334	–	–	–	334
130	Mission costs, duty travel, ancillary expenditure	30	(24)	3	9	4	–	4	13
Total Chapter 13		30	(24)	3	9	4	–	4	13
140	Social, medical and other services	520	(140)	–	380	–	–	–	380
141	Canteens, internal meetings, events and receptions	60	(58)	7	9	–	–	–	9
Total Chapter 14		580	(198)	7	389	–	–	–	389
150	Training and training related expenses	150	(83)	–	67	1	–	1	68
Total Chapter 15		150	(83)	–	67	1	–	1	68
160	External services	150	84	(10)	224	–	–	–	224
161	Interim staff and train	548	227	–	775	–	–	–	775
Total Chapter 16		698	311	(10)	999	–	–	–	999
170	Receptions, events and representation expenses	10	(7)	–	3	–	–	–	3
Total Chapter 17		10	(7)	–	3	–	–	–	3
180	Other staff expenditure	300	(83)	–	217	–	–	–	217
Total Chapter 18		300	(83)	–	217	–	–	–	217
Total Title 1		19 671	(10 844)	–	8 826	6	–	6	8 832

5.2.2. Breakdown & changes in payment appropriations – Title 2

		Budget appropriations				Additional appropriations			EUR '000
Item		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	Total appropri. available
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
210	Rental of buildings and associated costs	1 150	1 008	–	2 158	22	–	22	2 180
211	Insurance, maintenance and cleaning	200	(128)	–	72	–	–	–	72
Total Chapter 21		1 350	880	–	2 230	22	–	22	2 252
220	Hardware, software and linked expenses	850	(434)	–	416	–	–	–	416
221	ICT services, analysis, programming, technical assistance	200	257	–	457	73	–	73	530
Total Chapter 22		1 050	(177)	–	873	73	–	73	946
230	Audiovisual, technical equipment and installations	380	320	–	700	166	–	166	866
231	Furniture	300	50	–	350	–	–	–	350
232	Transportation and removal expenses	200	(185)	–	15	–	–	–	15
Total Chapter 23		880	185	–	1 065	166	–	166	1 231
240	Office supplies, publication and library expenses	50	(45)	–	5	–	–	–	5
241	Other administrative expenditure	20	6	–	26	–	–	–	26
Total Chapter 24		70	(39)	–	31	–	–	–	31
250	Other infrastructure and operating expenditure	50	–	–	50	–	–	–	50
Total Chapter 25		50	–	–	50	–	–	–	50
Total Title 2		3 400	848	–	4 248	261	–	261	4 510

5.2.3. Breakdown & changes in payment appropriations – Title 3

EUR '000

		Budget appropriations			Additional appropriations			Total	Total appropriations available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue		
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
310	Translation and related costs	6 570	(5 445)	–	1 125	23	–	23	1 148
311	Communication and related costs	50	70	–	120	–	–	–	120
Total Chapter 31		6 620	(5 375)	–	1 245	23	–	23	1 267
320	European Delegated Prosecutors remuneration	8 840	(5 217)	(80)	3 543	–	–	–	3 543
321	Costs related to investigation activities	200	(171)	–	29	–	–	–	29
322	Costs related to the provisions of Art. 91.6	650	(650)	–	–	–	–	–	–
Total Chapter 32		9 690	(6 038)	(80)	3 572	–	–	–	3 572
330	Operational ICT hardware and software	1 050	1 719	–	2 769	–	–	–	2 769
331	Operational ICT services	2 100	172	–	2 272	248	–	248	2 521
Total Chapter 33		3 150	1 892	–	5 042	248	–	248	5 290
340	Close protection services and related costs	1 300	200	–	1 500	680	–	680	2 180
341	Operational missions expenses	300	(44)	80	336	–	–	–	336
342	Other miscellaneous operational expenses	822	662	–	1 484	–	–	–	1 484
Total Chapter 34		2 422	818	80	3 320	680	–	680	4 000
Total Title 3		21 882	(8 703)	–	13 179	951	–	951	14 130
GRAND TOTAL		44 953	(18 699)	–	26 254	1 218	–	1 218	27 471

5.3. Implementation of commitment appropriations

5.3.1. Implementation of commitment appropriations - Title 1

EUR '000

Item		Total approp. available	Commitments made				Appropriations carried over to 2022			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
110	Temporary agents	5 661	5 613	–	–	5 613	99 %	–	–	–	48	–	0	48
111	Contract agents	1 147	1 101	–	–	1 101	96 %	–	–	–	46	–	0	46
Total Chapter 11		6 808	6 714	–	–	6 714	99 %	–	–	–	94	–	0	94
120	Recruitment, entering and leaving the service, transfer costs	334	312	–	–	312	93 %	–	–	–	22	–	0	22
Total Chapter 12		334	312	–	–	312	93 %	–	–	–	22	–	0	22
130	Mission costs, duty travel, ancillary expenditure	9	9	–	–	9	100 %	–	–	–	–	–	0	–
Total Chapter 13		9	9	–	–	9	100 %	–	–	–	–	–	0	–
140	Social, medical and other services	380	348	–	–	348	91 %	–	–	–	32	–	0	32
141	Canteens, internal meetings, events and receptions	9	9	–	–	9	100 %	–	–	–	–	–	0	–
Total Chapter 14		389	357	–	–	357	92 %	–	–	–	32	–	0	32
150	Training and training related expenses	67	67	–	–	67	100 %	–	–	–	–	–	0	–
Total Chapter 15		67	67	–	–	67	100 %	–	–	–	–	–	0	–
160	External services	224	224	–	–	224	100 %	–	–	–	–	–	0	–
161	Interim staff and train	775	700	–	–	700	90 %	–	–	–	75	–	0	75
Total Chapter 16		999	924	–	–	924	92 %	–	–	–	75	–	0	75
170	Receptions, events and representation expenses	3	3	–	–	3	100 %	–	–	–	–	–	0	–

EUR '000

Item	Total approp. available	Commitments made				Appropriations carried over to 2022				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
Total Chapter 17	3	3	–	–	3	100 %	–	–	–	–	–	0	–
180 Other staff expenditure	217	217	–	–	217	100 %	–	–	–	–	–	0	–
Total Chapter 18	217	217	–	–	217	100 %	–	–	–	–	–	0	–
Total Title 1	8 826	8 602	–	–	8 602	97 %	–	–	–	224	–	0	224

5.3.2. Implementation of commitment appropriations - Title 2

EUR '000

Item		Total approp. available	Commitments made				Appropriations carried over to 2022			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
210	Rental of buildings and associated costs	2 158	2 023	–	–	2 023	94 %	–	–	–	135	–	0	135
211	Insurance, maintenance and cleaning	72	72	–	–	72	100 %	–	–	–	–	–	0	–
Total Chapter 21		2 230	2 095	–	–	2 095	94 %	–	–	–	135	–	0	135
220	Hardware, software and linked expenses	416	416	–	–	416	100 %	–	–	–	–	–	0	–
221	ICT services, analysis, programming, technical assistance	457	457	–	–	457	100 %	–	–	–	–	–	0	–
Total Chapter 22		873	873	–	–	873	100 %	–	–	–	–	–	0	–
230	Audiovisual, technical equipment and installations	700	548	–	–	548	78 %	–	–	–	152	–	0	152
231	Furniture	350	350	–	–	350	100 %	–	–	–	–	–	0	–
232	Transportation and removal expenses	15	15	–	–	15	100 %	–	–	–	–	–	0	–
Total Chapter 23			913	–	–	913	86 %	–	–	–	152	–	0	152
240	Office supplies, publication and library expenses	5	5	–	–	5	100 %	–	–	–	0	–	0	0
241	Other administrative expenditure	26	26	–	–	26	100 %	–	–	–	–	–	0	–
Total Chapter 24		31	31	–	–	31	100 %	–	–	–	0	–	0	0
250	Other infrastructure and operating expenditure	50	50	–	–	50	100 %	–	–	–	–	–	0	–
Total Chapter 25		50	50	–	–	50	100 %	–	–	–	–	–	0	–
Total Title 2		4 248	3 961	–	–	3 961	93 %	–	–	–	287	–	0	287

5.3.3. Implementation of commitment appropriations - Title 3

EUR '000

Item		Total approp. availabl e	Commitments made				Appropriations carried over to 2022			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
310	Translation and related costs	1 125	972	–	–	972	86 %	–	–	–	153	–	0	153
311	Communication and related costs	120	101	–	–	101	84 %	–	–	–	19	–	0	19
Total Chapter 31		1 245	1 072	–	–	1 072	86 %	–	–	–	172	–	0	172
320	European Delegated Prosecutors remuneration	3 543	3 488	–	–	3 488	98 %	–	–	–	55	–	0	55
321	Costs related to investigation activities	29	29	–	–	29	100 %	–	–	–	–	–	0	–
Total Chapter 32		3 572	3 518	–	–	3 518	98 %	–	–	–	55	–	0	55
330	Operational ICT hardware and software	2 769	2 622	–	–	2 622	95 %	–	–	–	147	–	0	147
331	Operational ICT services	2 272	2 249	–	–	2 249	99 %	–	–	–	23	–	0	23
Total Chapter 33		5 042	4 871	–	–	4 871	97 %	–	–	–	171	–	0	171
340	Close protection services and related costs	1 500	1 500	–	–	1 500	100 %	–	–	–	–	–	0	–
341	Operational missions expenses	336	336	–	–	336	100 %	–	–	–	–	–	0	–
342	Other miscellaneous operational expenses	1 484	1 484	–	–	1 484	100 %	–	–	–	–	–	0	–
Total Chapter 34		3 320	3 320	–	–	3 320	100 %	–	–	–	–	–	0	–
Total Title 3		13 179	12 781	–	–	12 781	97 %	–	–	–	398	–	0	398
GRAND TOTAL		26 254	25 345	–	–	25 345	97 %	–	–	–	909	–	0	909

5.4. Implementation of payment appropriations

5.4.1. Implementation of payment appropriations - Title 1

EUR '000

LCR 000

Item		Total approp. availab.	Payments made				Appropriations carried over to 2022				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
110	Temporary agents	5 661	5 613	–	–	5 613	99 %	–	–	–	–	48	–	–	48
111	Contract agents	1 147	1 101	–	–	1 101	96 %	–	–	–	–	46	–	–	46
Total Chapter 11		6 808	6 714	–	–	6 714	99 %	–	–	–	–	94	–	–	94
120	Recruitment, entering and leaving the service, transfer costs	334	288	–	–	288	86 %	24	–	–	24	22	–	–	22
Total Chapter 12		334	288	–	–	288	86 %	24	–	–	24	22	–	–	22
130	Mission costs, duty travel, ancillary expenditure	13	7	–	–	7	53 %	2	–	–	2	–	4	–	4
Total Chapter 13		13	7	–	–	7	53 %	2	–	–	2	–	4	–	4
140	Social, medical and other services	380	18	–	–	18	5 %	330	–	–	330	32	–	–	32
141	Canteens, internal meetings, events and receptions	9	1	–	–	1	14 %	8	–	–	8	–	–	–	–
Total Chapter 14		389	19	–	–	19	5 %	338	–	–	338	32	–	–	32
150	Training and training related expenses	68	–	0	–	0	0 %	67	–	–	67	–	1	–	1
Total Chapter 15		68	–	0	–	0	0 %	67	–	–	67	–	1	–	1
160	External services	224	136	–	–	136	61 %	87	–	–	87	–	–	–	–
161	Interim staff and train	775	612	–	–	612	79 %	88	–	–	88	75	–	–	75
Total Chapter 16		999	748	–	–	748	75 %	175	–	–	175	75	–	–	75
170	Receptions, events and representation expenses	3	1	–	–	1	24 %	2	–	–	2	–	–	–	–
Total Chapter 17		3	1	–	–	1	24 %	2	–	–	2	–	–	–	–
180	Other staff expenditure	217	119	–	–	119	55 %	98	–	–	98	–	–	–	–
Total Chapter 18		217	119	–	–	119	55 %	98	–	–	98	–	–	–	–
Total Title 1		8 832	7 896	0	–	7 896	89 %	706	–	–	706	224	6	–	229

5.4.2. Implementation of payment appropriations - Title 2

EUR '000

	Item	Total appropriations availab.	Payments made					Appropriations carried over to 2022				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
210	Rental of buildings and associated costs	2 180	565	22	–	588	27 %	1 457	–	–	1 457	135	–	–	135
211	Insurance, maintenance and cleaning	72	30	–	–	30	42 %	42	–	–	42	–	–	–	–
Total Chapter 21		2 252	595	22	–	618	27 %	1 499	–	–	1 499	135	–	–	135
220	Hardware, software and linked expenses	416	343	–	–	343	82 %	73	–	–	73	(0)	–	–	(0)
221	ICT services, analysis, programming, technical assistance	530	82	50	–	132	25 %	375	–	–	375	–	23	–	23
Total Chapter 22		946	425	50	–	475	50 %	448	–	–	448	(0)	23	–	23
230	Audiovisual, technical equipment and installations	866	10	138	–	148	17 %	538	–	–	538	152	28	–	180
231	Furniture	350	350	–	–	350	100 %	–	–	–	–	–	–	–	–
232	Transportation and removal expenses	15	–	–	–	–	0 %	15	–	–	15	–	–	–	–
Total Chapter 23			360	138	–	498	40 %	553	–	–	553	152	28	–	180
240	Office supplies, publication and library expenses	5	–	–	–	–	0 %	5	–	–	5	0	–	–	0
241	Other administrative expenditure	26	5	–	–	5	18 %	21	–	–	21	–	–	–	–
Total Chapter 24		31	5	–	–	5	15 %	26	–	–	26	0	–	–	0
250	Other infrastructure and operating expenditure	50	2	–	–	2	3 %	48	–	–	48	–	–	–	–
Total Chapter 25		50	2	–	–	2	3 %	48	–	–	48	–	–	–	–
Total Title 2		4 510	1 386	211	–	1 597	35 %	2 575	–	–	2 575	287	50	–	337

5.4.3. Implementation of payment appropriations - Title 3

EUR '000

		Total approp. availab.	Payments made					Appropriations carried over to 2022				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
Item		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
310	Translation and related costs	1 148	888	23	–	911	79 %	83	–	–	83	153	–	–	153
311	Communication and related costs	120	94	–	–	94	79 %	7	–	–	7	19	–	–	19
Total Chapter 31		1 267	982	23	–	1 005	79 %	90	–	–	90	172	–	–	172
320	European Delegated Prosecutors remuneration	3 543	3 488	–	–	3 488	98 %	–	–	–	–	55	–	–	55
321	Costs related to investigation activities	29	5	–	–	5	18 %	24	–	–	24	–	–	–	–
Total Chapter 32		3 572	3 493	–	–	3 493	98 %	24	–	–	24	55	–	–	55
330	Operational ICT hardware and software	2 769	1 268	–	–	1 268	46 %	1 354	–	–	1 354	147	–	–	147
331	Operational ICT services	2 521	559	187	–	746	30 %	1 690	–	–	1 690	23	61	–	84
Total Chapter 33		5 290	1 827	187	–	2 014	38 %	3 044	–	–	3 044	171	61	–	232
340	Close protection services and related costs	2 180	1 500	509	–	2 009	92 %	–	–	–	–	–	171	–	171
341	Operational missions expenses	336	206	–	–	206	61 %	130	–	–	130	–	–	–	–
342	Other miscellaneous operational expenses	1 484	1 251	–	–	1 251	84 %	233	–	–	233	–	–	–	–
Total Chapter 34		4 000	2 957	509	–	3 466	87 %	363	–	–	363	–	171	–	171
Total Title 3		14 130	9 260	719	–	9 978	71 %	3 522	–	–	3 522	398	232	–	630
GRAND TOTAL		27 471	18 542	930	–	19 472	71 %	6 803	–	–	6 803	909	288	–	1 197

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 Cancel-lations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstanding at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
110	Temporary agents	-	-	-	-	5 613	5 613	-	-	-
111	Contract agents	-	-	-	-	1 101	1 101	-	-	-
Total Chapter 11		-	-	-	-	6 714	6 714	-	-	-
120	Recruitment, entering and leaving the service, transfer costs	-	-	-	-	312	288	-	24	24
Total Chapter 12		-	-	-	-	312	288	-	24	24
130	Mission costs, duty travel, ancillary expenditure	4	(4)	-	-	9	7	-	2	2
Total Chapter 13		4	(4)	-	-	9	7	-	2	2
140	Social, medical and other services	-	-	-	-	348	18	-	330	330
141	Canteens, internal meetings, events and receptions	-	-	-	-	9	1	-	8	8
Total Chapter 14		-	-	-	-	357	19	-	338	338
150	Training and training related expenses	1	(1)	0	-	67	-	-	67	67
Total Chapter 15		1	(1)	0	-	67	-	-	67	67
160	External services	-	-	-	-	224	136	-	87	87
161	Interim staff and train	-	-	-	-	700	612	-	88	88
Total Chapter 16		-	-	-	-	924	748	-	175	175
170	Receptions, events and representation expenses	-	-	-	-	3	1	-	2	2
Total Chapter 17		-	-	-	-	3	1	-	2	2
180	Other staff expenditure	-	-	-	-	217	119	-	98	98
Total Chapter 18		-	-	-	-	217	119	-	98	98
Total Title 1		6	(6)	0	-	8 602	7 896	-	706	706

6.2. Outstanding commitments – Title 2

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 Cancel-lations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstanding at year-end	
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
210 Rental of buildings and associated costs	22	–	22	–	2 023	565	–	1 457	1 457
211 Insurance, maintenance and cleaning	–	–	–	–	72	30	–	42	42
Total Chapter 21	22	–	22	–	2 095	595	–	1 499	1 499
220 Hardware, software and linked expenses	–	–	–	–	416	343	–	73	73
221 ICT services, analysis, programming, technical assistance	73	(23)	50	–	457	82	–	375	375
Total Chapter 22	73	(23)	50	–	873	425	–	448	448
230 Audiovisual, technical equipment and installations	166	(28)	138	–	548	10	–	538	538
231 Furniture	–	–	–	–	350	350	–	–	–
232 Transportation and removal expenses	–	–	–	–	15	–	–	15	15
Total Chapter 23	166	(28)	138	–	913	360	–	553	
240 Office supplies, publication and library expenses	–	–	–	–	5	–	–	5	5
241 Other administrative expenditure	–	–	–	–	26	5	–	21	21
Total Chapter 24	–	–	–	–	31	5	–	26	26
250 Other infrastructure and operating expenditure	–	–	–	–	50	2	–	48	48
Total Chapter 25	–	–	–	–	50	2	–	48	48
Total Title 2	261	(50)	211	–	3 961	1 386	–	2 575	2 575

6.3. Outstanding commitments – Title 3

EUR '000

Item		Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
		Commitm. carried forward from previous year	Decommit. Revaluation 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
310	Translation and related costs	23	–	23	–	972	888	–	83	83
311	Communication and related costs	–	–	–	–	101	94	–	7	7
Total Chapter 31		23	–	23	–	1 072	982	–	90	90
320	European Delegated Prosecutors remuneration	–	–	–	–	3 488	3 488	–	–	–
321	Costs related to investigation activities	–	–	–	–	29	5	–	24	24
Total Chapter 32		–	–	–	–	3 518	3 493	–	24	24
330	Operational ICT hardware and software	–	–	–	–	2 622	1 268	–	1 354	1 354
331	Operational ICT services	248	(61)	187	–	2 249	559	–	1 690	1 690
Total Chapter 33		248	(61)	187	–	4 871	1 827	–	3 044	3 044
340	Close protection services and related costs	680	(171)	509	–	1 500	1 500	–	–	–
341	Operational missions expenses	–	–	–	–	336	206	–	130	130
342	Other miscellaneous operational expenses	–	–	–	–	1 484	1 251	–	233	233
Total Chapter 34		680	(171)	509	–	3 320	2 957	–	363	363
Total Title 3		951	(232)	719	–	12 781	9 260	–	3 522	3 522
GRAND TOTAL		1 218	(288)	930	–	25 345	18 542	–	6 803	6 803

7. IMPLEMENTATION OF EPPO'S 2021 BUDGET BY COMMISSION BEFORE FINANCIAL AUTONOMY

This table shows the part of the 2021 budget implemented by the European Commission on behalf of EPPO before its financial autonomy as explained in section 1.2 "Structure and presentation of the budget" above.

2021 COMMITMENTS AND PAYMENTS MADE BY COMMISSION, BEFORE EPPO FINANCIAL AUTONOMY

EUR '000

Item		Commitments made	Payments made
110	Temporary agents	4 849	4 849
111	Contract agents	793	793
120	Recruitment, entering and leaving the service, transfer costs	458	458
130	Mission costs, duty travel, ancillary expenditure	10	10
140	Social, medical and other services	0	0
141	Canteens, internal meetings, events and receptions	0	0
150	Training and training related expenses	32	32
160	External services	29	29
161	Interim staff and train	5	5
170	Receptions, events and representation expenses	0	0
180	Other staff expenditure	0	0
Total Title 1		6 176	6 176
210	Rental of buildings and associated costs	142	142
211	Insurance, maintenance and cleaning	128	128
220	Hardware, software and linked expenses	541	541
221	ICT services, analysis, programming, technical assistance	66	66
230	Audiovisual, technical equipment and installations	0	0
231	Furniture	200	200
232	Transportation and removal expenses	37	37
240	Office supplies, publication and library expenses	4	4
241	Other administrative expenditure	1	1
250	Other infrastructure and operating expenditure	0	0
Total Title 2		1 119	1 119
310	Translation and related costs	0	0
311	Communication and related costs	5	5
320	European Delegated Prosecutors remuneration	1 277	1 277
321	Costs related to investigation activities	3	3
322	Costs related to the provisions of Art. 91.6	0	0
330	Operational ICT hardware and software	406	406
331	Operational ICT services	78	78
340	Close protection services and related costs	0	0
341	Operational missions expenses	136	136
342	Other miscellaneous operational expenses	0	0
Total Title 3		1 904	1 904
GRAND TOTAL		9 199	9 199

8. GLOSSARY

Administrative appropriations

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

Adopted budget

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

Amending budget

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

Appropriations

Budget funding.

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

Assigned revenue

Revenue dedicated to finance specific items of expenditure.

Budget result

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

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

Budget implementation

Consumption of the budget through expenditure and revenue operations.

Budget item / Budget line / Budget position

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

Budgetary commitment

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

Cancellation of appropriations

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

Carryover of appropriations

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

Commitment appropriations

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

De-commitment

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

Differentiated appropriations

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

Economic result

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

Entitlements established

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

Exchange rate difference

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

Expenditure

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

Grants

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

Lapsing appropriations

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

For joint undertakings (and 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, 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.