

REPORT

FINAL ACCOUNTS 2024 EUROPEAN INSURANCE AND OCCUPATIONAL PENSIONS AUTHORITY

EIOPA-BoS-25/221
28 May 2025



eiopa

European Insurance and
Occupational Pensions Authority

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CERTIFICATION EIOPA FINAL ANNUAL ACCOUNTS

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the Authority in accordance with Article 102 of the Framework Financial Regulation (FFR)¹ and I hereby certify that the annual accounts of the Authority for the year 2024 have been prepared in accordance with Title IX of the FFR and the accounting rules adopted by the European Commission's² 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 Authority'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 the Authority.

Frankfurt am Main,

28 May 2025

[signed]

Tanja Leimbach
Accounting Officer

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) 2024/2509 of the European Parliament and of the Council of 23 September 2024.

² European Commission hereinafter „Commission“.

FINANCIAL STATEMENTS OF EIOPA

(Articles 97 (a) and 98 EIOPA Financial Regulation)

1. REPRESENTATION OF THE ORGANISATION

1.1. ESTABLISHMENT AND LEGAL STATUS

The European Insurance and Occupational Pensions Authority (EIOPA) was established by Regulation (EU) No 1094/2010 of the European Parliament and the Council of 24 November 2010 establishing a European Supervisory Authority (European Insurance and Occupational Pensions Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/79/EC (hereinafter “EIOPA Regulation”).

EIOPA is a Union body with legal personality. It was established on 1 January 2011 and took up activities as the legal successor of the Committee of European Insurance and Occupational Pensions Supervisors (CEIOPS). The seat of EIOPA is in Frankfurt am Main, Germany, at Westhafenplatz 1.

According to article 1(6) of the Regulation (EU) no 1094/2010 of the European Parliament and the Council the objective of EIOPA is to protect the public interest by contributing to short, medium and long-term stability and effectiveness of the financial system, for the Union economy, its citizens and business.

EIOPA shall contribute to:

- ▶ improving the functioning of the internal market, including in particular a sound, effective and consistent level of regulation and supervision,
- ▶ ensuring the integrity, transparency, efficiency and orderly functioning of financial markets,
- ▶ strengthening international supervisory coordination,
- ▶ preventing regulatory arbitrage and promoting equal conditions of competition,
- ▶ ensuring the taking of risks related to insurance, reinsurance and occupational pensions activities is appropriately regulated and supervised,
- ▶ enhancing customer and consumer protection,
- ▶ enhancing supervisory convergence across the internal market.

EIOPA is a body of the Union as referred to in Title IV, Chapter 3, Section 2 of The Financial Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024. For the purposes of the Financial Regulation, it is represented by its Executive Director, Mr Fausto Parente, with effect of 1 April 2016. The EIOPA Board of Supervisors renewed Mr Parente's mandate for another term of 5 years with its decision of 29 September 2020. The Protocol on the Privileges and Immunities of the European Union applies to EIOPA.

EIOPA is composed of the following bodies:

1. The Board of Supervisors. The Board of Supervisors is the main decision-making body of EIOPA. It shall give guidance to the work of the Authority. It also adopts the annual and multi-annual work programme as well as the budget of the Authority. It is composed of a Chairperson (non-voting in the decisions on the financial provisions of EIOPA), the heads of 27 national public authorities competent for the supervision of financial institutions in each Member State (voting members) as well as permanent representatives where more than one national authority is responsible for the supervision, the heads of 3 EEA EFTA national authorities (Iceland, Liechtenstein and Norway (non-voting)). The status of non-voting members is granted to the Commission, the European Systemic Risk Board (ESRB), the European Banking Authority (EBA), the European Securities and Market Authority (ESMA) and the European Free Trade Association Surveillance Authority (EFTA SA). The Board of Supervisors may grant observer status to heads of national authorities of acceding countries, competent for the supervision of financial institutions. It meets at least twice a year and at least twice per year together with EIOPA's Stakeholder Groups, and may create internal committees and panels for specific tasks. It appoints and dismisses the Executive Director.
2. The Management Board. The Management Board shall ensure that the Authority carries out its mission and performs the tasks assigned to it. It shall exercise its budgetary powers and propose to the Board of Supervisors the annual and multi-annual work programmes. It is composed of a Chairperson and six other members of the Board of Supervisors elected by the voting members of the Board of Supervisors for a term of two-and-a-half-years. The Management Board meets before every meeting of the Board of Supervisors, at least five times a year.
3. The Chairperson. The Chairperson prepares the work of the Board of Supervisors and chairs its meetings. Together with six other members of the Board of Supervisors, elected by and from the voting members of the Board of Supervisors, the Chairperson forms the Management Board. The Chairperson is appointed for a term of five years, which can be extended once. The Chairperson is a voting member of the Board of Supervisors in relation to decisions requiring simple majority.
4. The Executive Director. The Executive Director is responsible for the management of the Authority and its functioning. He shall implement the annual work programme, prepare the

multi-annual work programme, implement the Authority's budget and prepare the work of the Management Board. The Executive Director participates in meetings of the Management Board without the right to vote. He is appointed for a five-year term which can be extended once.

5. The Board of Appeal. The Board of Appeal is a joint body of the European Supervisory Authorities. It is composed of six members and six alternates. Two members of the Board of Appeal and two alternates are appointed by the Management Board of the Authority. The term of the members is five years with an option to extend once. The Board of Appeal designates its President who convenes meetings when necessary.

2. LEGAL BASE FOR DRAWING UP THE ANNUAL ACCOUNTS

The financial statements of EIOPA have been established in accordance with Title IX “Presentation of the Accounts and Accounting” of the Financial Regulation of EIOPA and article 102 of the FFR, and especially 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.

These rules adapt the International Public Sector Accounting Standards (and in some cases the International Financial Reporting Standards) to the specific environment of the EU, while the reports on implementation of the budget continue to be primarily based on movements of cash.

The accounting system of EIOPA comprises general accounts and budget accounts. These accounts are kept in Euro on the basis of the calendar year. The budget accounts give a detailed picture of the implementation of the budget. They are based on the modified cash accounting principle³. The general accounts allow for the preparation of the financial statements as they show all charges and income for the financial year and are designed to establish the financial position in the form of a balance sheet as at 31 December.

The EIOPA financial statements have been drawn up using the methods of preparation as set out in the accounting rules laid down by the Commission’s Accounting Officer.

³ This differs from cash-based accounting due to elements such as carryovers.

3. EIOPA FINANCIAL STATEMENTS

3.1. EIOPA - BALANCE SHEET - ASSETS

Amounts in EUR

	Notes n°	31.12.2024	31.12.2023	31.12.2023 (reclassified)*
ASSETS				
NON CURRENT ASSETS	4.4.1			
Intangible assets	4.4.1.1	2,929,580.50	3,034,069.82	3,034,069.82
Property, plant and equipment	4.4.1.2	895,108.19	1,098,469.31	1,098,469.31
Land and buildings		0.00	0.00	0.00
Plant and equipment		0.00	0.00	0.00
Computer hardware		34,092.60	83,295.60	83,295.60
Furniture and vehicles		186,872.89	239,619.98	239,619.98
Other fixtures and fittings		674,142.70	775,553.73	775,553.73
Property, plant and equipment under construction		0.00	0.00	0.00
Long-term receivables & recoverables		0.00	0.00	0.00
Long-term receivables & recoverables		0.00	0.00	0.00
Long-term receivables & recoverables with consolidated Commission entities		0.00	0.00	0.00
TOTAL NON CURRENT ASSETS		3,824,688.69	4,132,539.13	4,132,539.13
CURRENT ASSETS	4.4.2			
Short-term receivables		2,198,968.05	2,229,706.01	2,229,706.01
Current receivables	4.4.2.1	521,322.59	334,627.34	334,627.34
Current receivables consolidated EU entities		0.00	0.00	0.00
Sundry receivables	4.4.2.2	64,457.81	74,266.88	74,266.88
Pre-paid expenses		0.00	0.00	0.00
Deferred charges and accrued income	4.4.2.3	747,441.72	1,017,457.66	1,017,457.66
Deferred charges and accrued income with consolidated EU entities	4.4.2.4	865,745.93	803,354.13	803,354.13
Short-term pre-financing	4.4.2.5	0.00	-104,868.30	0.00
Short-term pre-financing	4.4.2.5	0.00	-104,868.30	0.00
Cash and cash equivalents	4.4.2.6	2,133,083.19	2,156,331.00	2,156,331.00
TOTAL CURRENT ASSETS		4,332,051.24	4,281,168.71	4,386,037.01
TOTAL		8,156,739.93	8,413,707.84	8,518,576.14

* Details of the reclassified 2024 figures are disclosed in chapter 4.4.4.6 Accounts Payable with Consolidated EU Entities.

3.2. EIOPA - BALANCE SHEET - LIABILITIES

Amounts in EUR

	Notes n°	31.12.2024	31.12.2023	31.12.2023 (reclassified)
LIABILITIES				
CAPITAL	4.4.3.1			
Accumulated surplus/deficit	4.4.3.1	5,916,365.82	7,750,084.41	7,750,084.41
Economic result for the year - profit/(loss)	4.4.3.1	-565,730.66	-1,833,718.59	-1,833,718.59
TOTAL CAPITAL		5,350,635.16	5,916,365.82	5,916,365.82
NON-CURRENT LIABILITIES	4.4.3			
Provisions for risks and charges	4.4.3.2	993,057.34	970,204.40	970,204.40
Other financial liabilities		0.00	0.00	0.00
Accrued charges and deferred income	4.4.3.3	212,965.53	189,751.58	189,751.58
TOTAL NON-CURRENT LIABILITIES		1,206,022.87	1,159,955.98	1,159,955.98
CURRENT LIABILITIES	4.4.4			
Provisions for risks and charges	4.4.4.1	238,168.00	0.00	0.00
Accounts payable		1,361,913.90	1,337,386.04	1,442,254.34
Current payables	4.4.4.2	18,274.47	13,074.61	13,074.61
Sundry payables	4.4.4.3	28,833.64	13,096.85	13,096.85
Accrued charges and deferred income	4.4.4.4	1,151,219.42	1,097,520.17	1,097,520.17
Accrued charges and deferred income with consolidated EU entities	4.4.4.5	8,000.00	78,470.00	78,470.00
Accounts payable with consolidated EU entities	4.4.4.6	155,586.37	135,224.41	240,092.71
<i>Pre-financing received from consolidated EU entities</i>		<i>155,586.37</i>	<i>135,224.41</i>	<i>240,092.71</i>
TOTAL CURRENT LIABILITIES		1,600,081.90	1,337,386.04	1,442,254.34
TOTAL		8,156,739.93	8,413,707.84	8,518,576.14

* Details of the reclassified 2024 figures are disclosed in chapter 4.4.4.6 Accounts Payable with Consolidated EU Entities.

3.3. EIOPA - STATEMENT OF FINANCIAL PERFORMANCE

Amounts in EUR

	Notes n°	2024	2023
European Union contribution	4.5.1.1	14,095,664.18	13,494,523.26
Other operating revenue	4.5.1.2	23,413,769.79	23,120,948.82
TOTAL OPERATING REVENUE	4.5.1	37,509,433.97	36,615,472.08
Administrative expenses	4.5.2.1	-30,750,912.64	-28,945,326.30
All Staff expenses		-23,301,798.24	-21,505,122.86
Fixed asset related expenses		-1,037,402.04	-878,936.23
Other administrative expenses		-6,411,712.36	-6,561,267.21
Operational expenses	4.5.2.2	-7,407,230.41	-9,699,977.61
Other operational expenses		-7,407,230.41	-9,699,977.61
TOTAL OPERATING EXPENSES	4.5.2	-38,158,143.05	-38,645,303.91
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES		-648,709.08	-2,029,831.83
Financial revenues	4.5.3	83,722.13	196,609.24
Financial expenses	4.5.3	-743.71	-496.00
SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES	4.5.3	82,978.42	196,113.24
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES	4.5.4	-565,730.66	-1,833,718.59
ECONOMIC RESULT OF THE YEAR	4.5.4	-565,730.66	-1,833,718.59

3.4. EIOPA - CASH FLOW TABLE (INDIRECT METHOD)

Amounts in EUR

	2024	2023	2023 (reclassified)
Cash Flows from ordinary activities			
Surplus/(deficit) from ordinary activities	-565,730.66	-1,833,718.59	-1,833,718.59
Operating activities			
<u>Adjustments</u>			
Amortization (intangible fixed assets) +	722,599.03	570,193.35	570,193.35
Depreciation (tangible fixed assets) +	314,803.01	308,742.88	308,742.88
Increase/(decrease) in long-term provisions for risks and liabilities	22,852.94	70,999.09	70,999.09
Increase/(decrease) in short-term provisions for risks and liabilities	238,168.00	0.00	0.00
(Increase)/decrease in inventories	0.00	0.00	0.00
(Increase)/decrease in long term pre-financing	0.00	0.00	0.00
(Increase)/decrease in short term pre-financing	0.00	94,730.63	-10,137.67
(Increase)/decrease in long term receivables and recoverables	0.00	0.00	0.00
(Increase)/decrease in short term Receivables and recoverables	93,129.76	433,832.14	433,832.14
(Increase)/decrease in receivables related to consolidated EU entities	-62,391.80	985,897.46	985,897.46
Increase/(decrease) in value reduction for doubtful debts	0.00	0.00	0.00
Increase/(decrease) in long-term financial liabilities	0.00	0.00	0.00
Increase/(decrease) in short-term financial liabilities	0.00	0.00	0.00
Increase/(decrease) in other long-term liabilities	23,213.95	103,693.39	103,693.39
Increase/(decrease) in other short-term liabilities (accrued charges and deferred income)	-16,770.75	-141,636.08	-141,636.08
Increase/(decrease) in short-term payables	20,936.65	21,634.20	21,634.20
Increase/(decrease) in Liabilities related to consolidated EU entities	-84,506.34	-371,483.41	-266,615.11
Other non-cash movements			
Net cash Flow from operating activities	706,303.79	242,885.06	242,885.06
Cash Flows from investing activities			
(Increase)/Decrease in intangible assets and property, plant and equipment	-729,551.60	-855,361.33	-855,361.33
Other proceeds from intangible assets and property, plant and equipment	0.00	0.00	0.00
Net cash flow from investing activities	-729,551.60	-855,361.33	-855,361.33
Increase/(decrease) in Employee benefits	0.00	0.00	0.00
Net increase/(decrease) in cash and cash equivalents	-23,247.81	-612,476.27	-612,476.27
Cash and cash equivalents at the beginning of the period	2,156,331.00	2,768,807.27	2,768,807.27
Cash and cash equivalents at the end of the period	2,133,083.19	2,156,331.00	2,156,331.00

3.5. EIOPA – STATEMENT OF CHANGES IN NET ASSETS

Amounts in EUR

Net assets	Accumulated Surplus / Deficit	Economic result of the year	Net assets (total)
Balance as of 31 December 2023	7,750,084.41	-1,833,718.59	5,916,365.82
Other	0.00	0.00	0.00
Fair value movements	0.00	0.00	0.00
Movement in Guarantee Fund reserve	0.00	0.00	0.00
Allocation of the Economic Result of Previous Year	-1,833,718.59	1,833,718.59	0.00
Amounts credited to Member States	0.00	0.00	0.00
Economic result of the year	0.00	-565,730.66	-565,730.66
Balance as of 31 December 2024	5,916,365.82	-565,730.66	5,350,635.16

4. REPRESENTATION OF THE ORGANISATION

4.1. ACCOUNTING PRINCIPLES

General accounting principles based on internationally accepted accounting standards for the public sector as referred to in the EIOPA Financial Regulation and article 80 of The Financial Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast). The overall consideration (or accounting principles) to be followed when preparing the financial statements are laid down in EU Accounting Rule 2 and are the same as those described in IPSAS 1, that is:

▶ **Principle of going concern**

The going-concern principle means that the Agency is deemed to be established for an indefinite duration. Would there be objective indications that the Agency is to cease its activities, the accounting officer shall present this information in the annex, indicating the reasons. She shall apply the accounting rules with a view to determining its liquidation value.

▶ **Principle of prudence**

The principle of prudence means that assets and income shall not be overstated and liabilities and charges shall not be understated. However, the principle of prudence does not allow the creation of hidden reserves or undue provisions

▶ **Principle of consistent accounting methods**

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

The Agency's accounting officer may not depart from the principle of consistent accounting methods other than in exceptional circumstances, in particular:

- (a) in the event of a significant change in the nature of the entity's operations;
- (b) where the change made is for the sake of a more appropriate presentation of the accounting operations.

▶ **Principle of comparability of information**

The principle of comparability of information means that for each item the financial statements shall also show the amount of the corresponding item in the previous year. Where the presentation or the classification of one of the components of the financial statements is

changed, the corresponding amounts for the previous year shall be made comparable and reclassified. Where it is impossible to reclassify items, this shall be explained in the annex to the financial statements.

▶ **Principle of materiality**

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

Transactions may be aggregated where:

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

▶ **Principle of “no netting”**

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

▶ **Principle of reality over appearance**

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

▶ **Principle of accrual-based accounting**

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

▶ **Exceptions to the accounting principles**

Where, in a specific case, the accounting officer considers that an exception should be made to the content of one of the accounting principles defined above this exception must be duly substantiated and reported in the annex to the financial statements.

4.2. BASIS FOR PREPARATION

4.2.1. CURRENCY AND BASIS FOR CONVERSION

Functional and reporting currency

The financial statements are presented in Euros, which is the functional and reporting currency of the EU and EIOPA according to its Financial Regulation.

Transactions and balances

Foreign currency transactions are recorded 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 translation of monetary items in foreign currency into Euros at year-end are recognised in the statement of financial performance.

4.2.2. CHART OF ACCOUNTS

The chart of accounts used by EIOPA follows the structure of the chart of accounts of the Commission (PCUE).

4.2.3. USE OF ESTIMATES

Preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect reported amounts presented and disclosed in the Financial Statements of EIOPA. Significant estimates and assumptions in these financial statements require judgment and are used for, but not limited to, accrued income and charges, provisions, contingent assets and liabilities. Actual results reported in future periods may be different from these estimates. Changes in estimates are reflected in the period in which they become known.

4.2.4. INTANGIBLE ASSETS

Intangible assets are identifiable non-monetary assets without physical substance. Acquired computer software licences are stated at historical cost less accumulated amortisation and impairment losses. The assets are amortised on a straight-line basis over their estimated useful lives. The estimated useful lives of intangible assets depend on their specific economic lifetime or legal lifetime determined by an agreement. Currently EIOPA uses a 25% amortisation rate for its intangible assets. Amortisation is the systematic allocation of the depreciable amount of an intangible asset over its useful life (EU Accounting Rule 6). For more details on EIOPA's intangible assets refer to chapter 4.4.1.

Internally developed intangible assets are capitalised when the relevant criteria of the EU Accounting rules are met. The costs capitalisable include all directly attributable costs necessary to create, produce and prepare the asset to be capable of operating in the manner intended by management. Costs associated with research activities, non-capitalisable development costs and maintenance costs are recognised as expenses as incurred. EIOPA's threshold for capitalisation of internally developed intangible assets is EUR 150,000. Non-capitalisable development costs for internally developed assets not reaching this threshold are disclosed as research activities.

4.2.5. PROPERTY, PLANT AND EQUIPMENT

All property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition or construction 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 EIOPA 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.

Assets under construction are not depreciated as these assets are not yet available for use. Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life (EU Accounting Rule 7).

The depreciation and amortisation of EIOPA's intangible and tangible assets is calculated using the straight-line method with the following rates:

Asset type	Depreciation rate used by EIOPA
<u>Intangible assets</u>	
Software for personal computers and servers	9%-33%
Other intangible assets	9%-33%
<u>Intangible assets under construction</u>	0.0%
<u>Tangible assets</u>	
<u>Furniture and vehicles</u>	10%-25%
Office, laboratory and workshop furniture	10%-25%
Equipment and decorations for garden, kitchen, canteen, restaurant, crèche and school	10%-25%
Furniture for restaurant/cafeteria/bar area	10%-25%
Antiques, artistic works, collectors' items	0.0%
<u>Computer hardware</u>	
Computers, servers, accessories, data transfer equipment, printers, screens	25%-33%
Copying equipment, digitising and scanning equipment	25%-33%
<u>Other fixtures and fittings</u>	

Asset type	Depreciation rate used by EIOPA
Telecommunications equipment	10%-33%
Audio-visual equipment	10%-33%
Other	10%-33%
<u>Tangible fixed assets under construction</u>	0.0%

4.2.6. LEASES

Leases of tangible assets, where EIOPA would have substantially all the risks and rewards of ownership, are classified as finance leases. Finance leases are capitalised at the inception of the lease at the lower of the fair value of the leased asset and the present value of the minimum lease payments. Each lease payment is allocated between the liability and finance charges so as to achieve a constant rate on the finance balance outstanding. The rental obligations, net of finance charges, are included in other liabilities (non-current and current). The interest element of the finance cost is charged to the statement of financial performance over the lease period so as to produce a constant periodic interest rate on the remaining balance of the liability for each period. The assets held under finance leases are depreciated over the shorter of the assets' useful life and the lease term.

Leases where the lessor retains a significant portion of the risks and rewards inherent to ownership are classified as operating leases. Payments made under operating leases are recognised as an expense in the statement of financial performance on a straight-line basis over the period of the lease. For more details on EIOPA's operational lease liabilities please see chapter 4.8.

4.2.7. FINANCIAL ASSETS

EIOPA's financial assets comprise receivables and current bank accounts. Receivables arise when EIOPA provides money, goods or services directly to a debtor with no intention of trading the receivable. They are included in current assets, except for maturities of more than 12 months of the balance sheet date. See also chapter 4.9 "Financial Instruments".

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

Cash and cash-equivalents are financial instruments and classified as available for sale financial assets. They include cash at hand and deposits held at call with banks.

4.2.8. PROVISIONS

Provisions are recognised when the EU body has a present legal or constructive obligation towards third parties as a result of past events, it is more likely than not that an outflow of resources will be required to settle the obligation, and the amount can be reliably estimated. The amount of the provision is the best estimate of the expenditures expected to be required to settle the present obligation at the reporting date.

4.2.9. FINANCIAL LIABILITIES

EIOPA's financial liabilities consist of its payables. They are classified as current liabilities, except for maturities of more than 12 months after the balance sheet date. See also chapter 4.9 "Financial Instruments".

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

4.2.10. ACCRUED AND DEFERRED INCOME AND CHARGES

According to the EU Accounting rules, transactions and events are recognised in the financial statements 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 practical guidelines (EIOPA carry forward guidelines) which aim at ensuring that the financial statements reflect a true and fair view.

Revenue is also accounted for in the period to which it relates. At year-end, if an invoice is not yet issued but the service has been rendered, the supplies have been delivered by the EU body or a contractual agreement exists, an accrued income 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 or charges will be deferred and recognised in the subsequent accounting period.

4.2.11. REVENUES

Non-exchange revenue is the major part of EIOPA's revenue and includes the funding by the Member States, the EFTA states and the EU subsidy from the Commission.

Exchange revenue is the revenue from the sale of goods and services. It 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. Interest income consists of received bank interest.

4.2.12. EXPENSES

According to the principle of accrual-based accounting, the financial statements take account of expenses relating to the reporting period, without taking into consideration the payment date; meaning when the goods or services are used or consumed.

Exchange expenses arising from the purchase of goods and services are recognised when the supplies are delivered and accepted by EIOPA. They are valued at original invoice cost.

Non-exchange expenses 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 (Financial Regulation, Staff Regulations, or other regulation) or a contract 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.

4.2.13. 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 EIOPA. It is not recognised because the amount of the obligation cannot be measured with sufficient reliability. A contingent asset is disclosed when an inflow of economic benefits or service potential is probable. EIOPA does not hold contingent assets.

4.2.14. CONTINGENT LIABILITIES

A contingent liability is a possible obligation 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 EU body; or a present obligation that arises from past events but is not recognised because: it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation or, in the rare circumstances where the amount of the obligation cannot be measured with sufficient reliability. Chapter 4.8 provides further details on EIOPA's contingent liabilities.

4.3. EIOPA PREMISES

For its premises, EIOPA holds a rental agreement with a German real estate firm. It amended this agreement, concluded originally for 10 years in 2006, by single amendments, each for 10 years, along its continuous growth to add more office space. In 2018, EIOPA launched an initiative to harmonise the rental conditions and, in June 2019, signed an amendment to confirm a single end date of the lease on 30 June 2028 and a harmonised rent for the entire facilities from 1 July 2019 onwards. The free use of office space has been agreed for July 2023 and July 2024. In March 2020, EIOPA rented another half floor of the premises from August 2020 onwards concluded until the single-end date in 2028. For these facilities, EIOPA cannot benefit from rent incentives.

An exit clause of the amendment entitles EIOPA for early termination in case it is closed down or its seat is transferred to a location outside Germany. In such a case EIOPA has the right to terminate the contract after 3 years and thereafter every year under the condition of compensation payments. The initial payment is 23 monthly rents excluding utilities and handling fees, and decreases thereafter, to come down to 3 monthly rents, if the contract is terminated after 8 years.

The amendment also re-determines EIOPA's obligations at the end of the lease. The property owner waives EIOPA's obligation to refurbish and reinstate the facilities. EIOPA is only required to clean the premises and remove the IT cabling installed. A final payment of 3.6 monthly rents replaces the refurbishment and reinstatement obligation.

The revision of the rent terms led to a revalidation of the long-term liabilities disclosed in the EIOPA annual accounts 2019, namely the reinstatement provision and the long-term financial liability, the underlying fixed assets, the deferred income as well as the contingent liabilities.

EIOPA launched an initiative to review the floor layouts of its premises in 2020. The Workspace Strategy project responds to the need to implement a modern working environment for EIOPA's staff throughout the years 2020 to 2022. According to the rental agreement, EIOPA is entitled to recover from the landlord expenditure incurred for the refurbishing and reconstruction of its premises related to such initiatives. The total eligible amount during the term of the rental agreement is EUR 300,000.00 with a maximum recovery of EUR 100,000.00 per year.

In April 2025, EIOPA entered into a new rental agreement with a commercial enterprise from Luxembourg. The rental agreement is concluded for an initial term of 11 years from 1 April 2028. The provisional end date is on 31 March 2039. The landlord grants a rent-free period during the first 9 months of the lease. Ancillary costs remain payable during this period. EIOPA is entitled to terminate the rental agreement before the provisional end date with effect as of 31 December 2034 and subject to an 18-month notification period, if the Federal Republic of Germany decides to exit from the European Union. A compensation for the monetary loss suffered by the landlord is payable by EIOPA in such case.

4.4. EIOPA FINANCIAL STATEMENTS

4.4.1. NON-CURRENT ASSETS

According to the accounting rules, assets are considered as such in case their nominal value exceeds EUR 420.00. Assets are carried at their cost less any accumulated depreciation and any accumulated impairment losses. EIOPA uses the straight-line depreciation method. Depreciation takes place pro-rata temporis from the month of first use or delivery of the asset in the EIOPA premises in line with the depreciation rates used by the European Communities. EIOPA uses the asset registration system of the Commission to capture its assets.

In 2024, EIOPA did not acquire a significant number of new assets and disposed of obsolete telecommunication equipment of which most already fully amortised at the date of the closure. EIOPA reports no material impairments.

The net value of EIOPA's assets at the date of establishing the financial statements was **EUR 3,824,688.69** (EUR 4,132,539.13) comprising:

- ▶ Computer software at **EUR 1,089,321.50** (EUR 1,045,742.71) of which EUR 1,087,379.51 (EUR 1,026,609.94) for internally generated software;
- ▶ Other intangible assets at **EUR 8,520.02** (EUR 9,169.93);
- ▶ Intangible assets under construction **EUR 1,831,738.98** (EUR 1,979,157.18). The total development expenditure incurred in 2024 before deployment of final products amounted to EUR 618,109.71;
- ▶ Computer hardware at **EUR 34,092.60** (EUR 83,295.60);
- ▶ Furniture and rolling stock at **EUR 186,872.89** (EUR 239,619.98);
- ▶ Fixtures and fittings at **EUR 674,142.70** (EUR 775,553.73), including EUR 406,606.77 related to long-term liabilities in the context of the rental agreement. These fixed assets are amortised over their useful life until the end date of the rental agreement on 30 June 2028.

The total research expenditure generated in 2024 was equal to EUR 16,803.57.

In 2024, EIOPA continued the development activities of own software products, platforms and tools.

- ▶ EIOPA's existing **Business Intelligence (BI) system** was designed, procured and organised back in 2013-2016. Due to several factors it became clear that the existing solution was out-of-date and required a substantial enhancement. EIOPA set up a BI 2.0 project during which it transpired that significant improvements were needed in two large domains: technology and governance of the BI and data analytics framework. This resulted in carrying out a comprehensive analysis

which went on until the end of May 2021, and completed the research phase. The total expenditure incurred for research activities by EIOPA staff and external consultants was equal to EUR 976,433.43. The project team kicked off the development activities in June 2021 and pursued these throughout 2023 and 2024, to ensure full integration of all reports in EIOPA's new IT infrastructure with a new data center provider. The final deployment and entry in production is expected in 2025. At the date of closure, the total expenditure incurred for development activities was EUR 1,576,418.95 of which EUR 422,984.67 relate to 2024.

- ▶ The development of a **Digital Regulatory Repository (DRR)** solution is supposed to generate an integrated platform shared by the European Banking Authority (EBA) and EIOPA. It shall deliver a robust solution for the continuous EBA and EIOPA reporting framework development process. The main areas for collaboration are data point modelling, validation and calculation rules management and taxonomy generation for the new demand of regulatory requirements. The project is divided in an analysis phase and an evolutionary phase. The analysis phase kicked off in October 2021 finished in June 2022 and delivered a proposal for the prototype of the future platform. The evolutionary phase started in September 2022 and completed in April 2024. The solution was deployed in production on 1 May 2024. The total expenditure incurred for research activities was EUR 193,846.53. The development expenditure incurred was equal to EUR 765,527.91 of which EUR 28,553.79 incurred in 2024.
- ▶ In 2022, EIOPA kicked off the research activities for the development of a **platform** shared with EBA and ESMA to meet the requirements of **article 31a of the EIOPA Regulation on fitness and propriety**. The purpose of this platform is that the NCAs of the Member States can consult and exchange information on insurance undertakings. The research activities finished in 2023 and generated total research costs of EUR 68,379.81 of which EUR 30,164.38 incurred in 2022. The development phase kicked off in 2023 generated total development expenditure amounting to EUR 246,310.49 by the date of closure, EUR 157,561.72 in 2024. Final testing of the platform by the NCAs' started in 2025, the deployment in production was on 15 May 2025.
- ▶ EIOPA launched a project to replace the existing **Insurance Undertakings Registers**, in production since June 2016, by new and more innovative Insurance Undertakings Registers. From March to June 2021 a consultant evaluated high-level quantitative and qualitative alternatives and recommended a traditional approach for the future solution based on the software of EIOPA's Information and Cooperation Platform. The second phase to determine the functional and non-functional requirements as well as the high-level architecture design of the future registers concluded the research phase at the end of 2023 addressing final updates of the functional requirements. The accumulated research costs at the end of 2023 were equal to EUR 276,633.87

The development of a new registers addresses the requirements of the **Insurance Distribution Directive (IDD)** (Directive 2016/97). NCAs shall report to EIOPA information on all the sanctions that they impose on insurance distributors as well as annually aggregate information on sanctions. The project was kicked off in the second half of 2023 and generated research expenditure equal to EUR 43,714.09.

Upon the review of the requirements of both projects, EIOPA decided for an integrated approach for the development these registers. Although the purpose of both registers is different, they can be hosted on the same platform and their functionalities are similar. The development activities kicked off in October 2024. By the date of closure the development costs incurred were equal to EUR 9,009.53 at the date of closure and will continue in 2025.

4.4.1.1. INTANGIBLE FIXED ASSETS

Amounts in EUR

2024		Computer Software	Other Intangible assets	Intangible assets under construction	Total
Gross carrying amounts 01.01.2024	+	10,794,801.11	20,033.96	1,979,157.18	12,793,992.25
Additions	+	0.00	0.00	618,109.71	618,109.71
Disposals	-	0.00	0.00	0.00	0.00
Transfer between headings	+/-	765,527.91	0.00	-765,527.91	0.00
Other changes	+/-	0.00	0.00	0.00	0.00
Gross carrying amounts 31.12.2024		11,560,329.02	20,033.96	1,831,738.98	13,412,101.96
Accumulated amortisation and impairment 01.01.2024	-	-9,749,058.40	-10,864.03	0.00	-9,759,922.43
Amortization	-	-721,949.12	-649.91	0.00	-722,599.03
Write-back of amortization	+	0.00	0.00	0.00	0.00
Disposals	+	0.00	0.00	0.00	0.00
Impairment	-	0.00	0.00	0.00	0.00
Write-back of impairment	+	0.00	0.00	0.00	0.00
Transfer between headings	+/-	0.00	0.00	0.00	0.00
Other changes	+/-	0.00	0.00	0.00	0.00
Accumulated amortisation and impairment 31.12.2024		-10,471,007.52	-11,513.94	0.00	-10,482,521.46
Net carrying amounts 31.12.2024		1,089,321.50	8,520.02	1,831,738.98	2,929,580.50

4.4.1.2. TANGIBLE FIXED ASSETS

Amounts in EUR

2024		Furniture and vehicles	Computer hardware	Other Fixtures and Fittings	Tangible assets under construction	Total
Gross carrying amounts 01.01.2024	+	894,037.77	667,052.00	2,711,554.19	0.00	4,272,643.96
Additions	+	3,806.05	0.00	107,635.84	0.00	111,441.89
Disposals	-	0.00	-230,034.39	-38,291.68	0.00	-268,326.07
Transfer between headings	+/-	0.00	0.00	0.00	0.00	0.00
Other changes	+/-	0.00	0.00	0.00	0.00	0.00
Gross carrying amounts 31.12.2024		897,843.82	437,017.61	2,780,898.35	0.00	4,115,759.78
Accumulated amortisation and impairment 01.01.2024	-	-654,417.79	-583,756.40	-1,936,000.46	0.00	-3,174,174.65
Depreciation	-	-56,553.14	-48,141.00	-209,046.87	0.00	-313,741.01
Write-back of depreciation	+	0.00	0.00	0.00	0.00	0.00
Disposals	+	0.00	230,034.39	38,291.68	0.00	268,326.07
Impairment	-	0.00	-1,062.00	0.00	0.00	-1,062.00
Write-back of impairment	+	0.00	0.00	0.00	0.00	0.00
Transfer between headings	+/-	0.00	0.00	0.00	0.00	0.00
Other changes	+/-	0.00	0.00	0.00	0.00	0.00
Accumulated amortisation and impairment 31.12.2024		-710,970.93	-402,925.01	-2,106,755.65	0.00	-3,220,651.59
Net carrying amounts 31.12.2024		186,872.89	34,092.60	674,142.70	0.00	895,108.19

4.4.2. CURRENT ASSETS

4.4.2.1. CURRENT RECEIVABLES

Total current receivables were equal to **EUR 521,322.59** (EUR 334,627.34). The receivable from Member States equal to EUR 263,371.05 was mainly for recoverable VAT and energy tax from the German tax authorities pre-paid on supplier invoices. At the date of establishing these accounts EUR 139,150.64 had been settled by the Member States. The recoverable VAT of EUR 257,585.80 was for VAT pre-paid on supplier invoices in 2024 but not claimed in the year from the German fiscal authorities.

Current receivables	31.12.2024			31.12.2023		
Receivables from	Gross Total EUR	Amounts written down (-) EUR	Net Value EUR	Gross Total EUR	Amounts written down (-) EUR	Net Value EUR
Customers	0.00	0.00	0.00	0.00	0.00	0.00
Staff	0.00	0.00	0.00	0.00	0.00	0.00
Member States	263,371.05	0.00	263,371.05	242,734.16	0.00	242,734.16
Third States	365.74	0.00	365.74	0.00	0.00	0.00
VAT	257,585.80	0.00	257,585.80	91,893.18	0.00	91,893.18
Consol. EU entities	0.00	0.00	0.00	0.00	0.00	0.00
Total	521,322.59	0.00	521,322.59	334,627.34	0.00	334,627.34

4.4.2.2. SUNDRY RECEIVABLES

Sundry receivables of **EUR 64,457.81** (EUR 74,266.88) stemmed from pre-payments to EIOPA staff and also included accounts receivable from staff.

Sundry receivables	31.12.2024			31.12.2023		
Receivables from	Gross Total EUR	Amounts written down (-) EUR	Net Value EUR	Gross Total EUR	Amounts written down (-) EUR	Net Value EUR
Staff	64,457.81	0.00	64,457.81	74,266.88	0.00	74,266.88
Total	64,457.81	0.00	64,457.81	74,266.88	0.00	74,266.88

4.4.2.3. DEFERRED CHARGES AND ACCRUED INCOME

EIOPA incurred deferred charges of **EUR 726,272.63** (EUR 1,017,457.66) for prepaid expenses of maintenance and services contracts in 2024. Accrued income with third parties was equal to **EUR 21,169.09** for revenue incurred but not invoiced in 2024 including the repayment of legal expenses, bank interest earned and late payment interest.

4.4.2.4. DEFERRED CHARGES AND ACCRUED INCOME WITH CONSOLIDATED EU ENTITIES

This position was equal to **EUR 865,745.93** (EUR 803,354.13) and included deferred charges of EUR 827,737.17 (EUR 780,610.38) from a service level agreement with the Commission for the delivery of information technology services and EUR 38,008.76 from service level agreements with other consolidated EU entities.

4.4.2.5. SHORT-TERM PRE-FINANCING

The short-term pre-financing position disclosed in 2023 (EUR 104,868.30 credit balance) was reclassified to Accounts Payable with Consolidated EU Entities in accordance with EU consolidation provisions as explained in chapter 4.4.4.6. This reclassification has no effect on the statement of financial performance.

4.4.2.6. CASH AND CASH EQUIVALENTS

At the date of closure EIOPA held one current bank account with ING Belgium S.A./nv. EIOPA closed the bank accounts held with Crédit Agricole Ile de France and UniCredit Bank GmbH following a procurement for banking services in 2024.

EIOPA's cash and equivalent positions correspond to the funds held on these bank accounts with a total of **EUR 2,133,083.19** (EUR 2,156,331.00) at year-end.

For the execution of payments EIOPA makes use of bank transfers generated by the centralised ABAC/SAP system of the Commission.

4.4.3. NON-CURRENT LIABILITIES

4.4.3.1. CAPITAL

EIOPA's capital was equal to **EUR 5,350,635.16** (EUR 5,916,365.82) at year-end. It is the result of the accumulated surplus on 1 January 2024, EUR 5,916,365.82, and the deficit of the current year equal to EUR 565,730.66. The reserves decreased further, with a notably lower reduction than in the past year. The reasons of this evolution are mainly of non-budgetary nature. These have positive and negative effects on the economic result while the total negative effects prevail over the positive effects.

Positive effects result from:

- ▶ The full recovery of annual budgetary contributions associated to high levels of budget execution at commitment level. This resulted in low payables from pre-financing received.
- ▶ Carry-over of legal commitments entered into in 2024. EIOPA recovered and recognised the income in 2024 while a significant amount of the corresponding expenses will incur in 2025.
- ▶ Pre-paid expenses recognised in deferred charges for the proportion of expenses to incur in 2025. Compared to 2023, the positive impact is slightly lower.
- ▶ EIOPA's investments in intangible and tangible fixed assets. Compared to the previous year the investments decreased so that the positive effects on the economic result are lower.

Negative impacts result from:

- ▶ Expenses recognised for untaken leave payables, increase of provisions for risk and charges and the annual depreciation of intangible and tangible fixed assets. These expenses reduced the economic result without corresponding cash and income received.
- ▶ The net book value of fixed assets decreased while the expenses of the annual depreciation, especially for own software products, was higher than in 2023.
- ▶ Expenses recognised in the annual accounts 2024 resulting from legal commitments carried over in 2023 while the recovery was made and the corresponding income recognised in 2023.

4.4.3.2. PROVISIONS FOR RISK AND CHARGES (NON-CURRENT)

The provision for risks and charges was equal to **EUR 993,057.34** (EUR 970,204.40). The total provision includes an amount for the removal of the IT cabling as well as the obligation to settle a lump sum payment of 3.6 monthly rents at the end date of the lease on 30 June 2028. One indexations of the rent in October 2024 led to a slight increase of the provision and the underlying fixed assets. The amount disclosed is the estimate of the future liability at its present value on 31 December 2024, including the effects of annual interest incurred, and reflects the uncertainty of the amount of the total future liability. EIOPA uses the discount rates published by the German Federal Bank for long-term liabilities for the calculation of the obligation. The expected due date of the provision is the end date of the rental agreement on 30 June 2028.

Amounts in EUR

Description	01.01.2024	Additional provisions	Unused amounts reversed	Amounts used	Transfer to current	Present value adjustments (discount)	Other	31.12.2024
	(+)	(+)	(-)	(-)	(-)	(+/-)	(+/-)	
Dilapidation	970,204.40	22,484.23	0.00	0.00	0.00	368.71	0.00	993,057.34
Total	970,204.40	22,484.23	0.00	0.00	0.00	368.71	0.00	993,057.34

4.4.3.3. ACCRUED CHARGES AND DEFERRED INCOME (NON-CURRENT)

The liability disclosed equal to **EUR 212,965.53** (EUR 189,751.58) corresponds to the balance of deferred income in 2024 with a long-term nature of which the maturity is greater than one year.

The amount relates to a capital contribution (EUR 151,145.91) rendered by the property owner in 2014 as set out in the EIOPA rental agreement. The balance at the date of closure was **EUR 11,033.05** (EUR 23,069.15).

EIOPA could benefit from the free use of office space in July 2023 and July 2024. The total amount of this incentive reached EUR 295,668.74 after the last effective indexation applied in September 2023. These savings have been distributed on a straight-line basis over the duration of the rental agreement until the end date on 30 June 2028. In 2023, the balance of the deferred income turned from debit to credit as an effect of the free use of office space in July 2023 and further increased in 2024 for the free use of office space in July 2024. The value of the rent in July 2023 was EUR 146,153.60 and EUR 149,515.14 in July 2024. The rent payments made by EIOPA in 2024 were lower than the annual expenditure incurred. The balance of the deferred income was **EUR 88,310.60** (EUR 7,586.89).

According to the rental agreement, EIOPA is entitled to recover a maximum of EUR 100,000.00 from the landlord per year for expenditure incurred in relation to services delivered for the refurbishment and reconstruction of the facilities. The amount recovered in 2020 was EUR 99,234.97. In 2021 and 2023 EIOPA recovered EUR 100,000.00 each year. The effects of these incentives have been distributed on a straight-line basis over the remaining duration of the rental agreement until 30 June 2028. After recognition of the annual income and the reduction for the income deferred with a short-term nature, the balance at the date of closure was **EUR 113,621.88** (EUR 159,095.54).

4.4.4. CURRENT LIABILITIES

4.4.4.1. PROVISIONS FOR RISK AND CHARGES (CURRENT)

The provision for risks and charges was equal to **EUR 238,168.00** for the estimated future liabilities from court proceedings before the European General Court. This amount includes EIOPA's estimated future expenses for legal advice and possible costs of the complainants. Regarding the outcome of these legal proceedings, EIOPA estimates that an adverse outcome is likely with chances above 50%.

Amounts in EUR

Description	01.01.2024	Additional provisions	Unused amounts reversed	Amounts used	Transfer to current	Present value adjustments (discount)	Other	31.12.2024
	(+)	(+)	(-)	(-)	(-)	(+/-)	(+/-)	
Legal cases	0.00	238,168.00	0.00	0.00	0.00	0.00	0.00	238,168.00
Total	0.00	238,168.00	0.00	0.00	0.00	0.00	0.00	238,168.00

4.4.4.2. CURRENT PAYABLES

Current payables amounted to **EUR 18,274.47** (EUR 13,074.61) for unpaid VAT on supplier invoices received by year-end.

4.4.4.3. SUNDRY PAYABLES

The balance disclosed for sundry payables was **EUR 28,833.64** (EUR 13,096.85) as an effect of short-term liabilities and recoverable family allowances.

4.4.4.4. ACCRUED CHARGES AND DEFERRED INCOME (CURRENT)

The total for accrued charges and deferred income was **EUR 1,151,219.42** (EUR 1,097,520.17), excluding accrued charges with consolidated entities. The amount of accrued charges was EUR 1,109,022.85 (EUR 1,111,050.16) and of deferred income EUR 92,834.07 (EUR 59,491.47). Other passive accruals had a debit balance amounting to EUR 50,637.50 (EUR 73,021.46 debit balance).

Accrued charges equal to EUR 558,202.20 incurred for services rendered and goods delivered to EIOPA before the end of the year and invoiced or claimed by external experts in 2025. An amount of EUR 550,820.65 was accrued for untaken leave liabilities.

In December 2024, the final budget amendment was approved to inscribe bank interest earned of EUR 91,490.01. Of these earnings, an amount of EUR 39,815.54 was used to close the financing gap of the annual contribution to the EU Pensions Scheme which is only financed by the Member States and the EFTA states. The total annual contribution to the EU Pension Scheme was higher than foreseen in the initial approved budget due to salary indexations and an increase in the pension contribution rate that materialised in the course of 2024. EIOPA accrued an **income** of EUR 39,815.54 in the annual accounts for the bank interest used in 2024 and recovered this outstanding amount from the Member States and EFTA states in January 2025, together with the claim for the first instalment of the annual budgetary contribution. This measure offset the balance resulting from the financing gap in 2024. An amount of EUR 10,821.96 was for other receivables to be reconciled.

The liability disclosed for the **deferred income** was EUR 92,834.07 (EUR 59,491.47). It relates to the capital contribution from 2014 (EUR 12,036.09) and the rent incentive received between 2020 and 2023 for the refurbishing and reconstruction of the EIOPA premises (EUR 45,473.65). This position also includes the effect for the free use of office space in 2023 and 2024. The balance was EUR 35,324.33. The negative effect from previous years reversed by the rent-free periods granted by the landlord in July 2023 and July 2024.

The deferred income is reduced by the annual recognition of income and had a maturity of less than one year at the date of closure.

The short-term pre-financing position disclosed in Current-Pre-Financing in 2023 (EUR 104,868.30 credit balance) was reclassified in accordance with EU consolidation provisions. This reclassification has no effect on the statement of financial performance.

4.4.4.5. ACCRUED CHARGES AND DEFERRED INCOME WITH CONSOLIDATED ENTITIES

EIOPA did not incur deferred income with consolidated entities in 2024. The amount of accrued charges with consolidated entities was equal to **EUR 8,000.00** for services delivered to EIOPA in 2024 and paid in 2025.

4.4.4.6. ACCOUNTS PAYABLE WITH CONSOLIDATED EU ENTITIES

The open payable with consolidated entities was **EUR 155,586.37** (EUR 135,224.41). An amount of EUR 94,490.64 has been recognised for the budgetary surplus 2024 to be repaid to the Commission in 2025. The open short-term pre-financing recovered from Directorate General for Structural Reform Support (DG Reform) in 2024 in the framework of service level agreements concluded between 2022 and 2024 is EUR 61,095.73. EIOPA will use these funds in 2025.

4.5. EIOPA STATEMENT OF FINANCIAL PERFORMANCE

4.5.1. REVENUE

4.5.1.1. UNION CONTRIBUTION (NON-EXCHANGE REVENUE)

Revenue generated stemming from the community subsidy was equal to **EUR 14,095,664.18** (EUR 13,494,523.26).

4.5.1.2. OTHER OPERATING REVENUE

The revenue generated by operating activities in 2024 was **EUR 23,413,769.79** (EUR 23,120,948.82) broken-down as follows:

Revenue from non-exchange transactions:

- ▶ Revenue from Member State contributions: **EUR 22,048,373.63** (EUR 21,269,428.68);
- ▶ Revenue from EFTA states: **EUR 682,612.18** (EUR 658,496.24);
- ▶ Revenue from consolidated entities: **EUR 583,007.52** (EUR 1,127,279.10) of which EUR 527,281.27 stemmed from service level agreements with DG Reform and EUR 55,726.25 from other consolidated entities.

Revenue from exchange transactions:

- ▶ Fixed assets related income: **EUR 29,031.48** (EUR 28,985.04);

- ▶ Income from other exchange operations: **EUR 68,320.03** (EUR 31,702.44) stemming from recovery operations with external parties;
- ▶ Exchange rate gains: **EUR 2,424.95** (EUR 5,057.32).

In accordance with the weighting votes set out in article 3(3) of the Protocol (No. 36) on transnational transitions (recital No. 68 EIOPA Regulation) EIOPA is financed by Union funds (40%) and contributions from Member States (60%). In addition, EIOPA receives contributions from the EFTA states.

The Community subsidy constitutes for the budget of EIOPA a balancing subsidy which counts as pre-financing. If the balance of the budget result is positive it shall be repaid to the Commission up to the amount of the Community subsidy paid during the year. Based on an agreement reached with the Commission in 2012, EIOPA recovers from the Commission in year N+2 the surplus of year N. It then becomes part of the annual budget. In practice this means that in 2024 EIOPA recovered the budgetary surplus 2022 from the Commission as part of its annual budget and inscribed it in the budget accounts with the voted appropriations. The share of the surplus corresponding to the contributions received from Member States and the EFTA states was deducted from their original budgetary contributions and thereby reduced their payment obligations. The redistribution key followed the payments received in 2022.

In 2024, the Community subsidy was equal to **EUR 14,095,664.18** (EUR 13,494,523.26) divided between fresh credits (EUR 13,588,956.36) and the budget result 2022 repaid by the Commission (EUR 506,707.82).

4.5.2. OPERATING EXPENSES

4.5.2.1. ADMINISTRATIVE EXPENSES

Administrative expenses were split into:

- ▶ Staff expenses equal to **EUR 23,301,798.24** (EUR 21,505,122.86) for salaries, employer's contributions to the social security and allowances to staff.
- ▶ Fixed assets related expenses equal to **EUR 1,037,402.04** (EUR 878,936.23) for regular depreciation and impairments of intangible and tangible fixed assets.
- ▶ Other administrative expenses equal to **EUR 6,411,712.36** (EUR 6,561,267.21). These included:
 - ▶ EUR 3,191,180.77 (EUR 3,021,791.41) for building related expenditure (office lease and other maintenance costs);
 - ▶ An amount of EUR 9,069.59 (EUR 9,526.68) reflecting the spending for operating lease;

- ▶ This position also contained “other expenses” in an amount of EUR 1,942,256.20 (EUR 2,428,673.19) for office supplies and maintenance, publicity and legal advice, contributions to insurances, recruitment, training, staff travel, expert reimbursements, IT maintenance and other external services providers;
- ▶ Exchange rate losses equal to EUR 6,088.78 (EUR 48,012.81);
- ▶ EUR 1,263,117.02 (EUR 1,093,263.12) were allocated to expenditure with consolidated entities under service level agreements with the Commission (translations, IT system maintenance).

4.5.2.2. OPERATIONAL EXPENSES

The total amount was **EUR 7,407,230.41** (EUR 9,699,977.61) for EIOPA’s operational activities. EIOPA invested a part for the migration to a new data centre and for running IT projects. This amount included in addition expenditure for the development of a Common Supervisory Culture with focus on training for national supervisors, staff exchanges and secondments but also for working group meetings (staff travel and catering), translations, legal advice and publications of an operational nature.

4.5.3. NON-OPERATING ACTIVITIES

In 2024, EIOPA generated revenues from non-operating activities amounting to **EUR 83,722.13** (EUR 196,609.24). The balance includes bank interest earnings, interest for payments received past the due date and other revenue for the annual adjustment of EIOPA’s long-term liabilities associated to the rental agreement. Expenses for non-operating activities equal to **EUR 743.71** (EUR 496.00) incurred for interest charged on the balances of current bank accounts and for other financial operations.

4.5.4. ECONOMIC RESULT OF THE YEAR

The economic result of the year was a deficit of **EUR 565,730.66** (EUR 1,833,718.59).

This result is determined by the European Community accounting rules consisting of

- ▶ on one hand, in a calculation based on a cash principle and on the budgetary outturn for the determination of the revenue from the Communities (Commission subsidy), the Member States and the EFTA states to inscribe in the Statement of Financial Performance,
- ▶ and on the other hand, the calculation of the expenditure in the Statement of Financial Performance on a full accrual-based accounting principle.

Chapter 4.4.3.1 further outlines the reasons for the decrease of the reserves.

4.6. NOTES TO THE EIOPA CASH FLOW TABLE

The cash flow provides a basis to assess the ability of the Authority to generate cash and cash equivalents, and the needs of the Authority to utilise those cash flows.

EIOPA uses the indirect method to prepare its cash flow table. The cash flows are classified by operating, investing and financing activities.

The operating cash flow represents the economic outturn of the financial year adjusted for the effects of transactions with non-cash nature (e.g. deferrals, accruals, depreciation). EIOPA's operating cash flow in 2024 was **EUR 706,303.79** (EUR 242,885.06). This evolution reflects effects of the annual depreciation, the increase in provisions and liabilities which is compensated by the decrease in receivables and the settlement of liabilities with consolidated entities.

The cash flow from investing activities was negative at **EUR 729,551.60** (EUR 855,361.33). EIOPA used the carry overs of 2023 and the funds received in 2024 to invest in IT projects and continued its investing activities in tangible and intangible fixed assets. As a result of the operating and investing activities, the cash and cash equivalents decreased by **EUR 23,247.81** (EUR 612,476.27 decrease).

4.7. NOTES TO THE STATEMENT OF CHANGES IN CAPITAL

Accumulated surplus at 1 January 2023	EUR 7,750,084.41
Economic result 2023	EUR -1,833,718.59
Capital at 1 January 2024	EUR 5,916,365.82
Economic Result of the Year 2024	EUR -565,730.66
Capital at 31 December 2024	EUR 5,350,635.16

4.8. CONTINGENT LIABILITIES AND OTHER SIGNIFICANT DISCLOSURES

4.8.1. OPERATING LEASE LIABILITIES AND OUTSTANDING COMMITMENTS

A contingent liability is disclosed in the notes to the financial statements when EIOPA has a possible obligation resulting of a past event and it is possible that an outflow of resources embodying economic benefits or service potential will be required to settle the required obligation. This should be in the near future.

The contingent liability of EIOPA was **EUR 19,399,704.23** (EUR 22,159,762.07) for contractual obligations related to operational leases. It included an amount of **EUR 1,327,955.21**

(EUR 1,643,829.95) representing the outstanding budget commitments carried over to 2025 after deducting all eligible expenses that have been booked already in the statement of financial performance (accrued expenses). The obligations related to the operating lease of IT equipment and services contracts were equal to **EUR 7,787,768.71** (EUR 8,003,439.47).

The potential future obligations borne by the EIOPA rental agreement for its premises have been calculated under the assumption of no price indexation and no interruption of the current leases for the entire office space until the provisional end date of the rental contract in June 2028. The total amount of the contingency inherent to the EIOPA premises was **EUR 10,283,980.31** (EUR 12,512,492.65) at the date of establishing these accounts. The obligation was increased by the price indexations applied in October 2024. No further price indexation occurred.

The table below outlines EIOPA's contingent obligations.

	Budget commitments EUR	IT equipment EUR	Rental obligations EUR
Less than 1 year	1,327,955.21	1,515,092.61	2,938,280.09
Between 1 and 5 years	0.00	6,272,676.10	7,345,700.22
Above 5 years	0.00	0.00	0.00
Total	1,327,955.21	7,787,768.71	10,283,980.31

4.8.2. LEGAL CASES

At the date of establishing these accounts, the possible future liability of legal cases filed against EIOPA in 2023 and 2024 was estimated at EUR 187,223.00. This amount includes EIOPA's estimated future expenses for legal advice and possible costs of the complainants. Regarding the outcome of these legal proceedings, EIOPA estimates that an adverse outcome is unlikely with chances below 50%. The individual cases concern court proceedings before the European General Court, the Court of Justice and legal proceedings raised with EIOPA's Board of Appeal. Two cases reached the final stage and EIOPA estimates that these cases could be resolved in the first half of 2025. Other cases reached the first instance which is expected to be concluded in the course of 2025. Common to these legal proceedings is the uncertainty as to the outcome, the total possible financial impact to EIOPA as well as the timing of the liability.

At the beginning of 2022 ESMA, together with EBA, EIOPA and ERA, published a contract notice for the open call for tenders (PROC/2021/12), for the signature of multiple framework contracts for the provision of various IT systems related services. On 23 January 2023, ESMA was formally notified of the application in Case T-750/22, "UniSystems Luxembourg et Unisystems systimata pliroforikis v ESMA" lodged in front of the EU General Court in relation to the outcome of the joint procurement procedure ref. PROC/2021/12, for which ESMA was the leading entity. On 25 January 2023, the Executive Director of ESMA informed EIOPA's Executive's Director about this case. Although the case

has been opened against ESMA it is worthwhile to mention that, at the date of establishing these accounts, EIOPA had signed one specific contract under the aforementioned framework contract amounting to EUR 266,327.25. This being said, to date EIOPA is not aware of any application for interim measures filed by the applicant and therefore it is not possible, at this stage, to make a reliable estimate of any potential costs, if any, EIOPA might incur.

4.8.3. OTHER SIGNIFICANT DISCLOSURES

EIOPA has received new mandates and tasks following the adoption of the **Digital Operational Resilience Act (DORA)** legislative proposal, which entered into force in 2023 (with application date in 2025, respectively). The legal financial statements (LFS) annexed to the legislative proposals had allocated 18 fee-funded posts to the three ESAs altogether under DORA from 2023 onwards. The revised DORA LFS eliminated the 2023 posts and increased the fee-funded posts allocated to all three ESAs to 18 posts in 2024 and 30 posts in 2025, with no split between the ESAs provided. In any event, EIOPA could not levy fees in 2023 and 2024 given that the Regulation did not apply at the time and started applying from January 2025. Moreover, while the LFS is supporting the legislative proposals provided for the fee-funded oversight and supervisory tasks, it did not provide any for the development of the associated policy mandates and for the set-up of DORA oversight. Therefore, with the entry into force of the regulation in the course of 2023, EIOPA had to redeploy internal resources for the development of the policy mandates conferred by DORA and for the set-up of the supervisory and oversight functions. In response to a request from the ESAs for funds to recruit staff to work on DORA oversight preparations, the Commission provided EIOPA with additional EU funds in 2024 (EUR 146,000.00) and in 2025 (EUR 331,735.00), matched by NCA contributions according to the usual funding ratio.

4.9. FINANCIAL INSTRUMENTS

Financial instruments comprise cash, current receivables and recoverables, current payables, amounts due to and from consolidated entities. Financial instruments give rise to liquidity, credit, interest rate and foreign currency risks, information about which and how they are managed is set out below. Prepayments, accrued income, accruals and deferred income are not included.

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'. It establishes the financial reporting principles for financial assets and financial liabilities.

The carrying amounts of financial instruments were as follows:

Financial Assets

The only financial assets 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 31 December 2024 was needed.

	2024 EUR	2023 EUR
Current receivables	521,322.59	334,627.34
Current receivables with EU entities	0.00	0.00
Sundry and other receivables	64,457.81	74,266.88
Cash and deposits	2,133,083.19	2,156,331.00
Total	2,718,863.59	2,565,225.22

Current receivables relate to recoverable VAT from the German fiscal authorities and receivables from staff.

Financial Liabilities

	2024 EUR	2023 EUR	2023 (reclassified)
Current payables	18,274.47	13,074.61	13,074.61
Other payables	28,833.64	13,096.85	13,096.85
Accounts payable with EU entities	155,586.37	135,224.41	240,092.71
Total	202,694.48	161,395.87	266,264.17

4.9.1. LIQUIDITY RISK

Liquidity risk is the risk that arises from selling an asset; for example, the risk that a given security or asset cannot be traded quickly enough in the market to prevent a loss or meet an obligation. Liquidity risk arises from the ongoing financial obligations, including settlement of payables.

Details of contractual maturities for assets and liabilities form an important source of information for the management of liquidity risk.

Bank accounts opened in the name of the EU body may not be overdrawn. Treasury and payment operations are highly automated and rely on modern information systems. Specific procedures are applied to guarantee system security and to ensure segregation of duties in line with the Financial Regulation, the internal control standards and audit principles. EU budget principles ensure that overall cash resources for a given year are always sufficient for the execution of all payments.

EIOPA's liabilities had remaining contractual maturities as summarised below:

Amounts in EUR

31 December 2024	< 1 year	1 – 5 years	> 5 years	Total
Payables with third parties	47,108.11	0.00	0.00	47,108.11
Payables with consolidated entities	155,586.37	0.00	0.00	155,586.37
Total liabilities	202,694.48	0.00	0.00	202,694.48

4.9.2. CREDIT RISK

Credit risk is the risk of loss due to a debtor's/borrower's non-payment of a loan or other line of credit (either the principal or interest or both) or other failure to meet a contractual obligation. The default events include a delay in repayments, restructuring of borrower repayments and bankruptcy.

Treasury resources are kept with commercial banks. EIOPA recovers contributions from national supervisory authorities and the Commission up to 3 times per year to ensure appropriate cash management and to maintain a minimum cash balance on its bank account. This is with a view to limit its risk exposure. Requests to the Commission are accompanied by cash forecasts. The overall treasury balances fluctuated between approximately EUR 0.8 million and EUR 11.4 million taking into account payment time limits for the recovery of contributions and the total of EUR 37.3 million of payments executed in 2024.

In addition, specific guidelines are applied for the selection of commercial banks in order to further minimise counterparty risk to which EIOPA is exposed.

All commercial banks are selected by call for tenders. The minimum short term credit rating required for admission to the tendering procedures is Moody's P-1 or equivalent (S&P A-1 or Fitch F1). A lower level may be accepted in specific and duly justified circumstances.

The table below shows the maximum exposure to credit risk by EIOPA. All receivables were not past due nor impaired at the reporting date.

Amounts in EUR

	2024	2023
<i>Current and customer receivables (A)</i>	<i>263,736.79</i>	<i>242,734.16</i>
VAT	257,585.80	91,893.18
Recovery of expenses	0.00	0.00
Consolidated EU entities	0.00	0.00
Total Financial assets	521,322.59	334,627.34
<i>Impairment (B)</i>	<i>0.00</i>	<i>0.00</i>
<i>Guarantees (C)</i>	<i>0.00</i>	<i>0.00</i>
Total credit risk (A+B+C)	263,736.79	242,734.16

4.9.3. MARKET RISK

Market Risk can be split into interest rate risk and currency risk.

EIOPA is mainly concerned by the interest rate risk. Interest rate risk arises from cash. It is recognised that interest rates fluctuate and the EU body accepts the risk and does not consider it to be material. EIOPA's treasury does not borrow any money; as a consequence it is not exposed to interest rate risk. It does, however, earn interest on balances it holds on its banks accounts

Overnight balances held on commercial bank accounts earn interest on a daily basis. This is based on variable market rates to which a contractual margin (positive or negative) is applied. For most of the accounts, the interest calculation is linked to the EURIBOR (Euro InterBank Offer Rate) or the ECB deposit facility rate and is adjusted to reflect any fluctuations of this rate. In case the resulting interest rate to be applied is less than 0, then a fixed rate is applied for a certain period of time. As a result no risk exists that EIOPA earns interest at rates lower than market rates.

The interest rate sensitivity analysis undertaken shows that, if interest rates had been 1% lower/higher and all other variables remained constant, the surplus/deficit would decrease/increase by an amount of EUR 21,330.00.

4.10. RELATED PARTY DISCLOSURE

Key management personnel hold positions of responsibility within the Agency. They are responsible for the strategic direction and operational management of the entity and are entrusted with significant authority to execute their mandate.

Highest grade description	Grade	Number of persons of this grade
Chairperson	AD 15	1
Executive Director	AD 15	1

The transactions of the Agency with the key management personnel for its activity period as autonomous entity during the financial year 2024 consisted only of the payment of the salary and allowances to the Chairperson in grade AD 15 and the Executive Director in grade AD 15 as determined by the Staff Regulations of the Officials of the European Communities. No single related party risk was revealed in 2024.

4.11. IMPACTS OF THE UKRAINE WAR AND THE ISRAEL-HAMAS CONFLICT

The Ukraine war began 24 February 2022 with the ground invasion of Russian troops on Ukrainian territory. The operation is ongoing at the date of establishing these accounts. In October 2023, a new Israel-Hamas conflict in Gaza and Southern Israel started. The impacts on the world economy and trade continue to remain significant. Economic uncertainty has become an ever-significant reality across the globe. In 2024, EIOPA recovered the full annual budgetary contributions 2024 from the Member States and the EFTA states. At the date of establishing these accounts, EIOPA had already recovered 70% of the annual budgetary contributions 2025 from the NCAs of the Member States and the EFTA states. So far, there is no indication of adverse effects that would impede EIOPA from the recovery of the outstanding budgetary contributions from the Commission, the Members States and EFTA states in 2025. Thus, EIOPA's ability to meet the contractual obligations stemming from services and supplies contract is not affected.

The analysis did not provide for evidence of an adverse effect of the recoverable amounts of the software products currently under development. There is no indication that EIOPA would not be able to complete the development of the products.

The analysis of contracts concluded for the delivery of goods and services did not lead to the conclusion that EIOPA would experience shortages of such deliverables due to impacts of the war to the contracting parties.

The rental agreement of EIOPA's premises determines a price indexation of the monthly rent when the German Consumer Price Index fluctuates by more than 2%. In 2024, the rent was indexed once in October 2024, as an effect of the rise in inflation. In February 2024, the monthly utilities advance payments increased to compensate inflation. Since then, no further indexation was applied.

The ECB deposit facility rate, the reference parameter for calculating EIOPA's interest income from cash held on banks, fell throughout the year but did not have negative impacts on EIOPA's operations. For reference see chapter 4.5.3 Non-Operating Activities.

Other than the effects mentioned in chapter 6.3, EIOPA has not experienced other significant price increases that would be directly attributable to the Ukraine war and the Israel-Hamas conflict and which could lead to a request to increase the EIOPA budget for 2025.

To pre-empt hacker attacks, EIOPA has taken preventive measures and invested in cyber-security initiatives and products.

For subsequent reporting periods, both conflicts 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 both conflicts cannot be reliably estimated.

BUDGET IMPLEMENTATION REPORTS

1. INTRODUCTION

1.1. BUDGETARY PRINCIPLES

EIOPA presents the budget accounts in accordance with the EIOPA Financial Regulation.

The budget of EIOPA is established and implemented according to budgetary principles as provided for in the EIOPA Financial Regulation (article 5)⁴.

Principle of unity and budget accuracy

The budget is the instrument which, for each financial year, forecasts and authorises the revenue and expenditure considered necessary for the Agency's activities. No revenue shall be collected and no expenditure effected unless booked to a line in the budget. An appropriation must not be entered in the budget if it is not for an item of expenditure considered necessary. No expenditure may be committed or authorised in excess of the appropriations authorised by the budget.

Principle of annuality

The appropriations entered in the budget shall be authorised for one financial year which shall run from 1 January to 31 December, inclusive. Commitments shall be entered in the accounts on the basis of the legal commitments entered into up to 31 December. Payments shall be entered in the accounts for a financial year on the basis of the payments effected by the accounting officer by 31 December of that year at the latest.

Principle of equilibrium

The Agency's budget revenue and payment appropriations must be in balance. Commitment appropriations may not exceed the amount of the voted budget, plus own revenue and any other revenue. The Agency may not raise loans.

⁴ Please refer to the EIOPA Financial Regulation: https://www.eiopa.europa.eu/document/download/d872f353-2c62-4052-bb3a-581f2d7f01a1_en?filename=EIOPA%27s%20Financial%20Regulation.pdf

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 all expenditure. All revenue and expenditure shall be entered in full without any adjustment against each other.

Principle of specification

The appropriations in their entirety shall be earmarked for specific purposes by title and chapter; the chapters shall be further subdivided into articles and items. The Executive Director may authorise transfers from one article to another within each chapter.

Principle of sound financial management

Budget appropriations shall be used in accordance with the principle of sound financial management, that is to say, in accordance with the principles of economy, efficiency and effectiveness. The principle of economy requires that the resources used by the Agency for the pursuit of its activities shall be made available in due time, in appropriate quantity and quality and at the best price. The principle of efficiency is concerned with the best relationship between resources employed and results achieved. The principle of effectiveness is concerned with attaining the specific objectives set and achieving the intended results.

Principle of transparency

The budget shall be drawn up and implemented and the accounts presented in compliance with the principle of transparency. The budget, as finally adopted, shall be published in the Official Journal of the European Communities and amending budgets shall be published in an appropriate way within two months of their adoption.

1.2. MAIN EVENTS OF THE FINANCIAL YEAR

MAJOR DEVELOPMENTS

In 2024, the global economy continued to face challenges, with geopolitical tensions increasing further, Russia's war of aggression against Ukraine continuing and new tensions and a conflict in the Middle East since October. Inflation peaked in 2022 and gradually abided in 2023, yet remained above inflation targets. EIOPA remained vigilant, adapting its supervisory approach to address evolving risks. In view of implementing its 2023-2026 strategy, EIOPA continued to bolster financial resilience in the insurance and pensions sectors, and to ensure strong and consistent protection of

consumer interests across the European Union. EIOPA continued to show its adaptability and resilience in the face of changing economic conditions, which underlined once more the need for effective supervision. Collaborative efforts with national supervisors remained essential to navigating uncertainties and ensuring a unified approach to safeguarding financial stability and consumer interests in the European Union.

BUDGET, FINANCE AND PROCUREMENT

EIOPA has met and exceeded all its internal targets regarding commitment, payment and carry-forward implementation for year 2024. Most of the planned procurement procedures were successfully initiated. EIOPA continued to lead inter-institutional procedures on behalf of other EU agencies - this time presenting an opportunity to join our planned procurement procedure for XBRL and DPM developments and for behavioural studies. At the same time EIOPA joined 22 procurement procedures last year resulting in cost savings and increased efficiency.

DELEGATION AND SUB-DELEGATION

The “Charter of tasks and responsibilities of authorising officers by delegation” has been drawn up in accordance with the provisions of the Staff Regulations, the Conditions of Employment of Other Servants, the Financial Regulation, and identifies the tasks entrusted to authorising officers by delegation, their rights and duties and the responsibilities they assume in their capacity as authorising officers by delegation.

EIOPA’s Financial Circuits, updated in May 2022, detail all the budget lines and thresholds that the Authorising Officers by delegation are appointed to authorise. In the case of EIOPA the Executive Director (ED) shall execute the Authorising Officer function. He can authorise all transactions (commitments, payments, recovery orders, etc.) on all budget lines.

The Heads of Departments can be the Authorising Officers by Delegation (AOD) for all appropriations and transactions below or equal to the thresholds set in the Directive 2014/24/EU⁵ on all budget lines, as such thresholds are being updated by the European Commission every second year.

The Heads of Units of the Information Technology, Human Resources, Finance and Corporate Services Units can be the AOD for all appropriations and transactions below or equal to EUR 60,000 on all budget lines. The Budget Expert/Senior Budget Expert can be the AOD for all appropriation and transactions below or equal EUR 60,000 for the budget lines related to administrative and operational missions.

⁵ Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC Text with EEA relevance

In case of absence of the ED, for operational purposes and in order to ensure continuity of service, the authority to approve legal and budgetary commitments and financial transactions for all appropriations with no ceiling can be delegated by the ED to Heads of Departments or Heads of Units, including up to two Heads of Department as permanent delegation.

HUMAN RESOURCES MANAGEMENT

By the end of 2024, EIOPA employed 191 full-time equivalents (FTEs). Throughout the year, the Authority has also continued to foster a rewarding and inclusive work environment by drafting a policy on reasonable accommodation, promoting equal opportunities and gender balance at all career stages. This has been achieved through a range of initiatives, including targeted selection and recruitment procedures, providing a talent development programme, as well as promotion and internal mobility opportunities. Additionally, EIOPA has maintained its commitment to advancing human resources development not only within its own organisation, throughout dedicated trainings, and staff development programs, but also on the broader EUAN stage, through the promotion of the staff exchange programmes and inter-agency mobility.

In 2024, EIOPA, as part of the TROIKA of the EU Agencies Network (EUAN), played a central role in advancing human resources development not only within its own organization but also on the broader EUAN stage.

EIOPA continued to foster cooperation with EPSO in jointly representing both EUAN and the EU institutions at EU job fairs. The mutually beneficial partnership has allowed the Network to showcase the diverse and appealing job opportunities.

Internally EIOPA has continued the implementation of the Diversity and Inclusion Strategy and its detailed Action Plan, in line with the adopted EUAN Charter on Diversity. Having implemented 19 actions, it's the highest amongst all EU Agencies, including developing the Reasonable Accommodation policy.

In 2024, EIOPA extended the Talent Development Programme to male colleagues.

Regarding talent acquisition, 2024 was a significant year marked by the joint recruitment together with EBA and ESMA of DORA positions. In view of efficiency, budgetary constraints and care for the environment, recruitment continued to be performed remotely, except for managerial positions. Further implementation of SYSPER as the e-HR management system has been achieved. The E-Recruitment project concluded successfully in 2023, has been instrumental to increase efficiency and effectiveness in this area. In addition both the on-boarding and the off-boarding tools were fully functioning, providing timely and efficient processes to all stakeholders.

In view of the need to adapt in an agile manner to job market and Agency requirements, as a result of a vacant position of a AST7, after duly compliant process, it was converted into AD7.

Staff and management alike continued to be provided with dedicated training to deal with the new working situation at their best. A realignment of the organigram has been conducted during the first part of the year to better meet the needs of EIOPA now and in the future. Internal moves to facilitate cross-fertilization and increase knowledge sharing have been implemented in the course of the second half of the year. Furthermore, staff exchanges have been concluded with the ECB Banking Supervision and at EUAN level with the EMA (European Medicines Agency) and EEA (European Environmental Agency). A staff exchange programme amongst the European Supervisory Authorities (ESA's) has been implemented in 2024, commencing in January 2025.

In the second half of 2024, two surveys were launched on anti-harassment and on staff engagement. The results have been analysed and the first action plan in response to the Prevention of Harassment survey drafted together with staff (dedicated Task Force) is being implemented. In December 2024, the Management Team started collaborative initiatives involving both Management and Staff to come up with the Staff Engagement Action Plan for 2025.

Finally, under EIOPA's lead, the ESA's University network programme, implemented in 2023, which consists of 48 universities from 18 different EU countries continues to work with the aim to: participate in career fairs of the universities, circulate and promote traineeship vacancies, give guest lectures, provide feedback on courses upon invitation and cooperate on any other projects.

EUROPEAN, STAKEHOLDERS AND INTERNATIONAL ENGAGEMENT

To further strengthen its role as a strong and trusted supervisory authority, EIOPA has continued to enhance its relationships with EU institutions, reinforce its cooperation with stakeholders, and facilitate international dialogue to achieve convergent practices. These efforts underscore EIOPA's commitment to shaping effective regulatory frameworks and ensuring robust cross-border alignment.

In 2024, EIOPA delivered 71 external speaking engagements, alongside with 18 interviews (including the Financial Times, Bloomberg, national financial media in Finland, Denmark, Frankfurter Allgemeine Zeitung etc.). Furthermore, EIOPA Senior Management engaged in 115 meetings with European stakeholders.

INTERACTIONS WITH EU INSTITUTIONS

Throughout the year, EIOPA has maintained close interactions with the European Commission, the European Parliament, and the Council, thereby engaging in several regular and ad-hoc meetings with their representatives, both at staff and Senior Management level. In its advisory capacity, EIOPA has provided technical advice in its areas of competence, to support evidence-based policymaking. The Authority has also worked closely with the Co-legislators on a number of relevant legislative files, ensuring that insurance and pensions fund sectors' specificities are reflected in legislation, to effectively serve both consumers' and businesses' interests. In view of the new EU institutional

cycle, EIOPA published a factsheet on the Authority's strategic priorities, organised a workshop with the European Parliament ECON Committee staff, and established relations with relevant new staff in the European Parliament and European Commission.

FURTHER COOPERATION AT EUROPEAN LEVEL

EIOPA has also maintained strong relations with other European institutions and bodies, including the ECB and the SSM. Within the framework of the European System of Financial Supervision (ESFS), EIOPA has continued to work closely with EBA, ESMA, the ESRB, and national supervisors to ensure consistent supervision and regulatory convergence across the EU. Until February 2024, EIOPA has continued to lead the EU Network of Agencies (EUAN), which comprises 51 decentralised EU Agencies and Joint Undertakings (JUs) tasked with the design and implementation of key EU policies across a diverse range of areas. Together, the EU agencies have worked towards building a greener, more digital, and resilient Europe, while addressing institutional changes.

JOINT COMMITTEE

EIOPA has also continued to work closely with the other ESAs, including in the context of the Joint Committee. Through the Joint Committee, the three ESAs have continued to coordinate activities on cross-sectorial issues, such as joint risk assessments, sustainable finance, operational risks, digital and cyber resilience, consumer protection (in particular, the PRIIPs Regulation), financial innovation, securitisation, financial conglomerates, central clearing and the European Single Access Point (ESAP).

ENGAGING WITH STAKEHOLDERS

EIOPA has continued to rely on extensive engagement with its two stakeholder groups (SHGs): the Insurance and Reinsurance Stakeholder Group (IRSG) and the Occupational Pensions Stakeholder Group (OPSG), each consisting of 30 members. The two SHGs were recently renewed. New members began their four-year mandates on July 1, 2024⁶. To ensure active and comprehensive engagement with stakeholders on a particular subject, EIOPA has continued to organize consultations, roundtable events, workshops, and similar outreach activities. Additionally, EIOPA has continued to engage with consumer groups, industry, academics and students through speaking engagements and visits. Records of visitors and meetings are published on the Authority's website⁷.

⁶ The final composition of the IRSG can be found [\[here\]](#); and the final composition of the OPSG can be found [\[here\]](#).

⁷ https://www.eiopa.europa.eu/about/accountability-and-transparency/record-meetings_en

ENVIRONMENTAL MANAGEMENT

Having finalised the establishment and validation of its environmental management system, the Authority obtained ISO 14001:2015 certification on 28 November 2022. The formal EMAS accreditation by the Hessen authorities was granted on 28 February 2023.

Throughout 2024, EIOPA continued to maintain and refine its environmental management approach in line with the EMAS-prescribed regular audit cycle. In June 2024, an internal audit confirmed the Authority's compliance with all legal and regulatory requirements and noted three non-conformities for which corrective actions have subsequently been taken. This was followed by an external verification audit in November 2024, which found no non-conformities and reconfirmed EIOPA's compliance with the requirements of EMAS and ISO 14001.

2. EIOPA BUDGET STRUCTURE AND BUDGET ACCOUNTS

Every year, EIOPA estimates its revenue and expenditure for the year and draws up a draft budget which it sends to the Commission. The Commission sends it to the budgetary authority. On the basis of this draft budget, the Council sets out its position, which is then the subject of negotiations between the two arms of the budgetary authority. The President of the European Parliament declares that the joint draft has been finally adopted, thus making the budget enforceable.

The budget inscribed in the EIOPA budget accounts at the beginning of each year is based on the European Union contribution adopted by the budgetary authority. The Board of Supervisors adopts the full budget which comprises contributions from the Commission (40%) and the National Supervisory Authorities of the Member States (60%) in accordance with the weighting votes set out in article 3(3) of the Protocol (No. 36) on transnational transitions (recital Nr 68 EIOPA Regulation). The EFTA states fund EIOPA with a defined ratio that supplements the contributions of the National Supervisory Authorities of the Member States. Since 2016, the Member States and EFTA states finance 60% of the employer contribution to the EU pension scheme according to article 83a of the Staff Regulations. Other income consists of revenue from administrative agreements and service level agreements with DG Reform, from bank interest and from internal assigned revenue, mainly from refunds or in a few cases from amounts wrongly paid.

During the year in question, amending budgets can be adopted. The task of executing the budget is the responsibility of EIOPA.

The structure of EIOPA's budget accounts is determined by administrative and operational budget titles. Titles I and II are reserved for the administrative lines whereas Title III contains the operational lines. Details are explained below.

Title I: Staff and staff related expenditure concerns basic salaries for Temporary Agents and contractual staff, family allowances, expenditure for seconded national experts and local staff, external experts, employer social security contributions, recruitment expenses, staff missions, staff training, expenses for the socio-medical infrastructure and representation costs.

Title II: Administrative expenditure covers rental and property expenses, IT and telecommunication costs, expenses for legal advice, office supplies, postage, publication expenditure and costs relating to the organisation of EIOPA's working group meetings.

Title III: Operational expenditure is reserved for the tasks and powers assigned to the Authority according to Regulation (EU) 2019/2175 of the European Parliament and of the Council of 18 December 2019.⁸ Especially the financing of EIOPA's IT projects in the framework of the IT Strategy Implementation Plan but also the development of a Common Supervisory Culture. The major focus of this initiative lays on training for national supervisors, staff exchanges and secondments. In addition, this title reserves expenditure for operational meetings (missions and catering), non-administrative translations, legal advice as well as for publications.

Since 2021, EIOPA is using a more harmonised budget structure to increase efficiencies in the budget planning and monitoring process.

The budget distinguishes between two types of appropriations: Differentiated and non-differentiated appropriations. Non-differentiated appropriations are used to finance operations of an annual nature (which comply with the principle of annuality). Differentiated appropriations are used to reconcile the principle of annuality with the need to manage multi-annual operations. Differentiated appropriations are split into commitment and payment appropriations:

- ▶ **Commitment appropriations:** cover the total cost of the legal obligations entered into for the current financial year for operations extending over a number of years. However, budgetary commitments for actions extending over more than one financial year may be broken down over several years into annual instalments where the basic act so provides.
- ▶ **Payment appropriations:** cover expenditure arising from commitments entered into in the current financial year and/or earlier financial years.

EIOPA only makes use of non-differentiated appropriations. Therefore, commitment and payment appropriations inscribed in the budget accounts are equal.

EIOPA's total available budget appropriations of the year derive from different sources of origin:

- ▶ **Budget appropriations** from the initial adopted budget and amending budgets which form the main part of the available budget appropriations;
- ▶ **Appropriations carried over** from previous years;
- ▶ **Internal assigned revenue**, which consists of refunds and appropriations made available again as a result of repayment of payments on account. Carry over is possible for one year only.

⁸ (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_.2019.334.01.0001.01.ENG&toc=OJ:L:2019:334:TOC)

Composition of the total available budget:

Initial adopted budget = appropriations voted in year N-1;
+ Amending budgets adopted;
= Final adopted budget
+ Additional appropriations:
 ▶ assigned revenue
 ▶ appropriations carried over from the previous financial year
= Total available budget

3. EIOPA BUDGET RESULT

Amounts in EUR

		2024	2023
REVENUE			
Member States contributions	+	22,093,464.51	21,222,161.97
Balancing Commission subsidy		13,683,447.00	13,367,877.00
Surplus 2022	+	506,707.82	261,870.67
Contributions from EFTA states	+	684,075.55	657,032.87
Revenue from Operations (income from bank operations)		51,674.47	150,945.40
Other income	+	50,479.07	431,887.28
Other subsidy from Commission (DG Reform SLAs)		483,508.70	883,874.00
TOTAL REVENUE (a)		37,553,357.12	36,975,649.19
EXPENDITURE			
<i>Title I: Staff</i>			
Payments	-	25,909,583.34	24,607,030.11
Appropriations carried over	-	58,872.62	153,876.32
<i>Title II: Administrative Expenses</i>			
Payments	-	3,526,468.05	3,295,041.95
Appropriations carried over	-	339,237.19	276,383.01
<i>Title III: Operational Expenditure</i>			
Payments	-	5,772,313.33	6,785,522.35
Appropriations carried over	-	2,149,424.51	1,951,033.83
TOTAL EXPENDITURE (b)		37,755,899.04	37,068,887.57
OUTTURN FOR THE FINANCIAL YEAR (a-b)		-202,541.92	-93,238.38
Cancellation of unused payment appropriations carried over from previous year	+	41,228.05	136,659.14
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	259,468.34	94,879.27
Exchange differences for the year (gain +/loss -)	+/-	-3,663.83	-3,075.62
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		94,490.64	135,224.41
Balance year N-1	+/-	135,224.41	506,707.82
Positive balance from year N-1 reimbursed in year N to the Commission	-	-135,224.41	-506,707.82
Result used for determining amounts in general accounting		94,490.64	135,224.41
Commission subsidy - agency registers accrued revenue and Commission accrued expense		14,095,664.18	13,494,523.26
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1		94,490.64	135,224.41

4. EIOPA RECONCILIATION OF THE ACCRUAL BASED WITH THE BUDGET RESULT

Amounts in EUR		
	2024	2023
	amount	amount
Economic result (- for loss)	-565,730.66	-1.833.718,59
Adjustment for accrual items (items not in the budgetary result but included in the economic result)		
Adjustments for Accrual Cut-off (reversal 31.12.N-1)	719,361.65	1,999,372.18
Adjustments for Accrual Cut-off (cut- off 31.12.N)		
Accrued charges	1,117,022.85	1,111,050.16
Accrued income	-83,095.55	-71,473.83
Deferred charges	-1,592,018.56	-1,798,068.04
Deferred income (increase +/decrease -)	-92,958.58	-9,600.02
Unpaid invoices at year end but booked in charges (class 6)	0.00	0.00
Depreciation of intangible and tangible assets	1,037,402.04	878,936.23
Changes to provisions	261,020.94	70,999.09
Changes in other long-term liabilities	0.00	0.00
Recovery Orders issued in 2024 in class 7 and not yet cashed	-6,647.84	0.00
Pre-financing given in previous year and cleared in the year	0.00	0.00
Pre-financing received in previous year and cleared in the year	0.00	0.00
Payments made from carry over of payment appropriations	2,080,596.77	2,599,614.64
Other	-8,389.34	-47,295.84
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)		
Asset acquisitions (less unpaid amounts)	-729,551.60	-855,361.33
New pre-financing paid in the year 2024 and remaining open as at 31.12.2024	0.00	0.00
New pre-financing received in the year 2024 and remaining open as at 31.12.2024	155,586.37	240,092.71
Budgetary recovery orders issued before 2024 and cashed in the year	48,730.08	0.00
Budgetary recovery orders issued in 2024 on balance sheet accounts (not 7 or 6 accounts) and cashed	0.00	0.00
Capital payments on financial leasing (they are budgetary payments but not in the economic result)	0.00	0.00
Payment appropriations carried over to 2024	-2,547,534.32	-2,381,293.16
Cancellation of unused carried over payment appropriations from previous year	41,228.05	137,090.94
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	259,468.34	94,879.27
Other	0.00	0.00
Budgetary result (+ for surplus)	94,490.64	135,224.41

5. EIOPA BUDGET IMPLEMENTATION

5.1. EIOPA REVENUE OF THE YEAR

Amounts in EUR

	Income appropriations		Entitlements established			Revenue received				Out-standing
	Initial budget	Final budget	Current year	Carried over from 2023	Total	On entitlem. of current year	On entitlem. carried over	Total	%	
	1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	
10-0 Contributions Members States	22,053,426.39	22,343,268.49	22,048,373.63	47,266.71	22,095,640.34	22,046,197.80	47,266.71	22,093,464.51	98.88%	2,175.83
40-0 Contributions EFTA states	682,768.61	691,742.05	682,612.18	1,463.37	684,075.55	682,612.18	1,463.37	684,075.55	98.89%	0.00
20-0 Commission subsidy	13,740,130.00	13,886,130.00	13,683,447.00	0.00	13,683,447.00	13,683,447.00	0.00	13,683,447.00	102.19%	0.00
20-0 Surplus 2022			506,707.82	0.00	506,707.82	506,707.82	0.00	506,707.82		0.00
60-1 Revenue from bank interest	0.00	51,674.47	51,674.47	0.00	51,674.47	51,674.47	0.00	51,674.47	100.00%	0.00
<u>General Revenue</u>	<u>36,476,325.00</u>	<u>36,972,815.01</u>	<u>36,972,815.10</u>	<u>48,730.08</u>	<u>37,021,545.18</u>	<u>36,970,639.27</u>	<u>48,730.08</u>	<u>37,019,369.35</u>	<u>100.13%</u>	<u>2,175.83</u>
90-0 Assigned revenue DG Reform	539,177.00	588,377.00	483,508.70	0.00	483,508.70	483,508.70	0.00	483,508.70	100.00%	0.00
FINAL BUDGET	37,015,502.00	37,561,192.01	37,456,323.80	48,730.08	37,505,053.88	37,454,147.97	48,730.08	37,502,878.05	99.84%	2,175.83
90-0 Other income	0.00	0.00	54,951.08	0.00	54,951.08	50,479.07	0.00	50,479.07	--	4,472.01
TOTAL APPROPRIATIONS	37,015,502.00	37,561,192.01	37,511,274.88	48,730.08	37,560,004.96	37,504,627.04	48,730.08	37,553,357.12	101.57%	6,647.84

5.2. EIOPA EXPENDITURE OF THE YEAR

The tables below summarises the break-down and **changes in commitment and payment appropriations** 2024 by budget title. For the break-down by budget line please refer to chapters 1.1 and 1.2 of the Annex.

Amounts in EUR

Commitment appropriations		Budget appropriations				Additional appropriations			Total appopr. available
		Initial budget adopted	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
Title	Description	1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
Title I	Staff expenditure	25,855,496.00	444,815.54	-725,850.41	25,574,461.13	0.00	395,324.60	395,324.60	25,969,785.73
Title II	Infrastructure and Administrative Expenditure	3,744,265.00	51,674.47	-121,217.78	3,674,721.69	0.00	190,983.55	190,983.55	3,865,705.24
Title III	Operational Expenditure	6,876,564.00	0.00	847,068.19	7,723,632.19	0.00	198,260.60	198,260.60	7,921,892.79
GRAND TOTAL		36,476,325.00	496,490.01	0.00	36,972,815.01	0.00	784,568.75	784,568.75	37,757,383.76

Payment appropriations		Budget appropriations				Additional appropriations			Total appopr. available
		Initial budget adopted	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
Title	Description	1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
Title I	Staff expenditure	25,855,496.00	444,815.54	-725,850.41	25,574,461.13	153,876.32	395,324.60	549,200.92	26,123,662.05
Title II	Infrastructure and Administrative Expenditure	3,744,265.00	51,674.47	-121,217.78	3,674,721.69	262,169.04	190,983.55	453,152.59	4,127,874.28
Title III	Operational Expenditure	6,876,564.00	0.00	847,068.19	7,723,632.19	1,705,779.46	198,260.60	1,904,040.06	9,627,672.25
GRAND TOTAL		36,476,325.00	496,490.01	0.00	36,972,815.01	2,121,824.82	784,568.75	2,906,393.57	39,879,208.58

FINAL ACCOUNTS 2024 EUROPEAN INSURANCE AND OCCUPATIONAL PENSIONS AUTHORITY

EIOPA(2025)0144419

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Amounts in EUR

Below table marks the budget implementation of commitments and payments from EIOPA's final budget including the DG Reform financing.

Amounts in EUR

Budget description	Initial adopted budget 2024	Amending budgets 2024	Transfer 2024	Final 2024 budget following transfers	Variance % 5= (4-1)/1	Committed 2024	% committed 7=6/4	Paid 2024	% paid 9=8/4	carry-forward to 2025	% carry – forward 11=10/4
	1	2	3	4		6		8		10=6-8	
Title I Staff Expenditure	26,240,828.00	473,115.54	-759,735.37	25,954,208.17	-1.09%	25,952,878.40	99.99%	25,909,583.34	99.83%	43,295.06	0.17%
Title II Administrative Exp.	3,861,242	62,174.47	-87,332.82	3,836,083.65	-0.65%	3,802,198.69	99.12%	3,521,384.55	91.80%	280,814.14	7.32%
Title III Operational Exp.	6,913,432	10,400.00	847,068.19	7,770,900.19	12.40%	7,756,964.75	99.82%	5,636,095.89	72.53%	2,120,868.86	27.29%
GRAND TOTAL	37,015,502.00	545,690.01	0.00	37,561,192.01	1.47%	37,512,041.84	99.87%	35,067,063.78	93.36%	2,444,978.06	6.51%

The tables below highlight the budget **implementation in commitment and payment appropriations** by budget title in 2024. See chapter 1.3 and chapter 1.4 of the Annex for the implementation by budget line.

Amounts in EUR

	Total approp. available	Commitments made					Appropriations carried over to 2025			Appropriations lapsing			
		from final Budget adopted	from carryovers	from assign. reven.	Total	%	Assign. Revenue	By decision	Total	from final adopt. budget	from carry- overs	from assign. revenue	Total
Title	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+ 11+12
Title I Staff expenditure	25,969,785.73	25,573,131.36	0.00	379,747.04	25,952,878.40	100%	15,577.56	0.00	15,577.56	1,329.77	0.00	0.00	1,329.77
Title II Administrative Expenditure	3,865,705.24	3,674,721.69	0.00	132,560.50	3,807,282.19	98%	58,423.05	0.00	58,423.05	0.00	0.00	0.00	0.00
Title III Operational Expenditure	7,921,892.79	7,723,477.24	0.00	169,704.95	7,893,182.19	100%	28,555.65	0.00	28,555.65	154.95	0.00	0.00	154.95
GRAND TOTAL	37,757,383.76	36,971,330.29	0.00	682,012.49	37,653,342.78	100%	102,556.26	0.00	102,556.26	1,484.72	0.00	0.00	1,484.72

Amounts in EUR

	Payments made						Appropriations carried over to 2023				Appropriations lapsing			
	Total approp. availab.	from final budget adopted	from carry- overs	from assign. rev.	Total	%	Auto- matic carry-overs	By dec.	Assign. rev.	Total	from final adopt. budget	from carry- overs	from ass. rev.	Total
Title	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
Title I Staff expenditure	26,123,662.05	25,529,836.30	143,510.85	379,747.04	26,053,094.19	100%	43,295.06	0.00	15,577.56	58,872.62	1,329.77	10,365.47	0.00	11,695.24
Title II Administrative Expenditure	4,127,874.28	3,393,907.55	253,234.77	132,560.50	3,779,702.82	92%	280,814.14	0.00	58,423.05	339,237.19	0.00	8,934.27	0.00	8,934.27
Title III Operational Expenditure	9,627,672.25	5,605,232.15	1,683,851.15	167,081.18	7,456,164.48	77%	2,118,245.09	0.00	31,179.42	2,149,424.51	154.95	21,928.31	0.00	22,083.26
GRAND TOTAL	39,879,208.58	34,528,976.00	2,080,596.77	679,388.72	37,288,961.49	93.50%	2,442,354.29	0.00	105,180.03	2,547,534.32	1,484.72	41,228.05	0.00	42,712.77

The table shows the **commitment implementation** by budget title, the first part for commitments carried forward from in 2023 to 2024 and the second part for commitments made in 2024 and carried forward to 2025. See also chapter 1.5 of the Annex.

Amounts in EUR

		Commitments outstanding at the end of previous year				Commitments of the year				Total commitments outstanding at year-end
		Comm. carried forward from prev. year	Decommitment revaluation cancellation.	Payments	Total	Commitments made during the year	Payment	Cancel. commit without carry forward	Commitment outstanding at year-end	
Title	Description	1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
Title I	Staff expenditure	153,876.32	-10,365.47	143,510.85	0.00	25,952,878.40	25,909,583.34	0.00	43,295.06	43,295.06
Title II	Administrative Expenditure	262,169.04	-8,934.27	253,234.77	0.00	3,807,282.19	3,526,468.05	0.00	280,814.14	280,814.14
Title III	Operational Expenditure	1,705,779.46	-21,928.31	1,683,851.15	0.00	7,893,182.19	5,772,313.33	0.00	2,120,868.86	2,120,868.86
GRAND TOTAL		2,121,824.82	-41,228.05	2,080,596.77	0.00	37,653,342.78	35,208,364.72	0.00	2,444,978.06	2,444,978.06

Below table marks the budget implementation of commitments and payments from EIOPA's final budget including the DG Reform financing.

Amounts in EUR

Budget description	Initial adopted budget 2024	Amending budgets 2024	Transfer 2024	Final 2024 budget	Variance % 5= (4-1)/1	Committed 2024	% committed 7=6/4	Paid 2024	% paid 9=8/4	carry-forward to 2025	% carry – forward 11=10/4
	1	2	3	4		6		8		10=6-8	
Title I Staff Expenditure	26,240,828.00	473,115.54	-759,735.37	25,954,208.17	-1.09%	25,952,878.40	99.99%	25,909,583.34	99.83%	43,295.06	0.17%
Title II Administrative Exp.	3,861,242	62,174.47	-87,332.82	3,836,083.65	-0.65%	3,802,198.69	99.12%	3,521,384.55	91.80%	280,814.14	7.32%
Title III Operational Exp.	6,913,432	10,400.00	847,068.19	7,770,900.19	12.40%	7,743,534.48	99.65%	5,622,665.62	72.36%	2,120,868.86	27.29%
GRAND TOTAL	37,015,502.00	545,690.01	0.00	37,561,192.01	1.47%	37,498,611.57	99.83%	35,053,633.51	93.32%	2,444,978.06	6.51%

6. EIOPA NOTES TO THE BUDGET IMPLEMENTATION REPORTS

6.1. BUDGET RESULT

The budget shall provide a detailed record of budgetary implementation. The budget accounts shall record all budgetary revenue and expenditure operations of the Authority.

Revenue mainly comprises the budgetary contributions received from the Commission, Member States and EFTA states as well as from other sources such as administrative agreements and service level agreements, bank interest earned and internal assigned revenue. The amounts entered in the accounts are those actually received during the course of the year.

The Community subsidy constitutes for the budget of EIOPA a balancing subsidy which counts as pre-financing. If the balance of the budgetary outturn account is positive it shall be repaid to the Commission up to the amount of the Community subsidy paid during the year. The modalities of this process are further outlined in chapter 4.5.1 "Revenue".

For the purpose of calculating the budget result for the year, expenditure comprises payments made against the year's appropriations plus any of the appropriations for that year that are carried over to the following year. Payments made against the year's appropriations means payments that are made by the accounting officer by 31 December of the financial year. This result represents the difference between:

- ▶ total revenue received for the financial year; and
- ▶ total payments made against current year's appropriations plus the total amount of that year's appropriations carried over to the following year.

The following positions are added to or deducted from the resulting figure:

- ▶ the net balance of cancellations of payment appropriations carried over from previous years is added;
- ▶ the evolution of assigned revenue (addition); and
- ▶ the net exchange-rate gains recorded during the year are added and the exchange rate losses are deducted.

Payment appropriations carried over include: automatic carryovers and carryovers by decision. The cancellation of unused payment appropriations carried over from the previous year shows the cancellations of appropriations carried over automatically and by decision.

6.2. RECONCILIATION OF THE ACCRUAL BASED WITH THE BUDGET RESULT

In accordance with the Financial Regulation, the economic result of the year is calculated on the basis of accrual accounting principles, while the budget result is based on modified cash accounting rules. As the economic result and the budget result both cover the same underlying transactions, it is a useful control to ensure that they are reconcilable.

The actual budgetary revenue for a financial year corresponds to the revenue collected from entitlements established in the course of the year and amounts collected from entitlements established in previous years. Therefore, the entitlements established in the current year but not yet collected are to be deducted from the economic result for reconciliation purposes as they do not form part of the budgetary revenue. On the contrary the entitlements established in previous years and collected in the current year must be added to the economic result for reconciliation purposes.

The accrued revenue mainly consists of receivables from Member States and EFTA states as well as of other third parties and consolidated entities. It also includes other effects such as payments made to third parties during the financial year concerning services of the following year (deferred charges), or income released on an annual basis as a result of multi-annual contracts with an incentive clause (deferred income).

Only the net-effect, i.e. accrued revenue for the current year minus reversals of accrued revenue from the previous year, is taken into consideration.

Net accrued expenses mainly consist of accruals made for year-end cut-off purposes, i.e. eligible expenses incurred by beneficiaries of EIOPA funds but not yet reported to EIOPA. While accrued expenses are not considered as budgetary expenditure, payments made in the current year relating to invoices registered in previous years are part of the current year's budgetary expenditure.

The net effect of pre-financing is the combination of (1) the new pre-financing amounts paid in the current year and recognised as budgetary expenditure of the year and (2) the clearing of the pre-financing paid in current year or previous years through the acceptance of eligible costs. The latter represent an expense in accrual terms but not in the budgetary accounts since the payment of the initial pre-financing had already been considered as a budgetary expenditure at the time of its payment.

Besides the payments made against the year's appropriations, the appropriations for that year that are carried forward to the next year also need to be taken into account in calculating the budget result for the year. The same applies for the budgetary payments made in the current year from carry-overs from previous years, and the cancellation of unused payment appropriations.

The movement in provisions relates to year-end estimates made in the financial statements that do not impact the budgetary accounts. Other reconciling amounts comprise different elements such as asset depreciation, asset acquisitions, capital lease payments and financial participations for which the budgetary and accrual accounting treatments differ.

6.3. ANNUAL BUDGET

On 20 December 2023, the Board of Supervisors adopted the 2024 budget equal to **EUR 37,015,502.00**. The final adopted budget is equal to **EUR 37,561,192.01** and includes EUR 588,377.00 financed through service level agreements signed with DG Reform. As an effect of two budget amendments EIOPA's budget increased by EUR 545,690.01 in comparison to the initial budget 2024. A first budget amendment was approved on 3 June 2024 to include funding of EUR 405,000.00 for DORA preparations and to inscribe additional revenue of EUR 49,200.00 to which EIOPA is entitled under a service level agreement with DG Reform. On 18 December 2024, a second budget amendment was approved to inscribe bank interest earned of EUR 91,490.01 of which EUR 39,815.54 were allocated to close the financing gap for the final amount of the contribution to the EU Pensions Scheme, which was higher than the approved budget due to salary indexations and an increase in the pension contribution rate that materialised in the course of 2024.

6.4. BUDGET REVENUE

The European Union grants EIOPA a subsidy of 40% of the annual budget. With effect of 2022 the Member States and the EFTA states finance 60% of the annual budget. The individual contributions are calculated according to the weighting of votes set out in Article 3(3) of the Protocol (No 36) on transitional provisions. In the past, EFTA states paid their contributions according to the weighting factor on top of the Member States contributions. In addition, since 2016 the Member States and EFTA states pay the employer's contributions to the EU pensions' scheme in accordance with Article 83a of the Staff Regulations. Any budget surplus from two years before (i.e. year N-2) will be set off with the annual contributions of the present year according to the financing key applied two years before and therefore, reduces the payment of the contributions of the present year.

In 2024, EIOPA recovered the annual contributions from the Commission, the Member States and the EFTA states in two instalments based on the budget adopted and in accordance with EIOPA's

expected cash needs throughout the year. The final budget adopted in December 2024 adjusted the amount of the contribution to the EU pensions' scheme to reflect the amount paid to the EU pension's scheme in 2024 (EUR 2,205,815.54). The amount recovered throughout 2024 (EUR 2,166,000.00) was lower than the final amount adopted in December 2024. EIOPA inscribed the additional funds (EUR 39,815.54) in the budget accounts but launched the recovery of the outstanding amount from the Member States and the EFTA states in January 2025 together with the recovery of the 1st annual installment of the annual contribution 2025.

The total **revenue received** in 2024 was equal to **EUR 37,553,357.12** (EUR 36,975,649.19) originating from:

- ▶ Contributions from Member States of **EUR 22,093,464.51** (EUR 21,222,161.97) of which EUR 2,139,574.83 for the employer contribution to the EU pension scheme;
- ▶ Contributions from EFTA states of **EUR 684,075.55** (EUR 657,032.87) of which EUR 66,240.71 for the employer contribution to the EU pension scheme;
- ▶ The balancing subsidy of the Commission equal to **EUR 13,683,447.00** (EUR 13,367,877.00);
- ▶ The EIOPA budget surplus 2022 of **EUR 506,707.82** (EUR 261,870.67 in 2021) repaid by the Commission in 2024;
- ▶ Revenue from bank interest of **EUR 51,674.47** (EUR 150,945.40);
- ▶ And other income of **EUR 533,987.77** (EUR 1,315,761.28) from:
 - ▶ Internal assigned revenue from three Service Level Agreement concluded with DG Reform in between 2022 and 2024: **EUR 483,508.70** (EUR 883,874.00);
 - ▶ Other revenue: **EUR 50,479.07** of which EUR 41,591.71 stemmed from other internal assigned revenue and EUR 8,887.36 from the recovery of late payment interest.

6.5. BUDGET EXPENDITURE

The total of commitment appropriations available in 2024 were equal to **EUR 37,757,383.76** (EUR 37,110,303.13). The amount of commitment appropriations originated from:

- ▶ Fresh credits as part of the annual budget 2024 adopted by the Board of Supervisors equal to **EUR 36,972,815.01** (EUR 35,830,617.98);
- ▶ Internal assigned revenue equal to **EUR 588,377.00** (EUR 883,874.00) received from DG Reform in 2023 and 2024;
- ▶ Other internal assigned revenue amounting to **EUR 196,191.75** (EUR 395,811.15) comprising amounts carried over from 2023 and revenue generated from debit notes issued in 2024.

The total amount of commitments made from the available appropriations was **EUR 37,653,342.78** (EUR 36,809,419.23) which is an implementation rate slightly below 100%. The commitment implementation rate from DG Reform funding reached 89.6% which corresponds to an absolute total of EUR 527,281.28.

EIOPA executed eight budget transfers during the year to reallocate budget within and between titles.

The final amount of available payment appropriations was **EUR 39,879,208.58** (EUR 39,846,576.91) comprising:

- ▶ Fresh credits as part of the annual budget 2024 adopted by the Board of Supervisors equal to **EUR 36,972,815.01** (EUR 35,830,617.98);
- ▶ Internal assigned revenue equal to **EUR 588,377.00** (EUR 883,874.00) received from DG Reform in 2023 and 2024;
- ▶ Other internal assigned revenue amounting to **EUR 196,191.75** (EUR 395,811.15) comprising amounts carried over from 2023 and revenue generated from debit notes issued in 2024;
- ▶ Payment appropriations from legal commitments carried forward in 2023 equal to **EUR 2,121,824.82** (EUR 2,736,273.78).

The total amount of payments made from the available appropriations was **EUR 37,288,961.49** (EUR 37,287,209.05) which corresponds to a payment implementation rate of 93.50%. Payments made from funds financed by DG Reform were equal to EUR 524,657.51 which is an implementation rate of 89.2%.

The total amount of appropriations carried over from 2024 to 2025 was **EUR 2,547,534.32** (EUR 2,381,293.16). The amount includes:

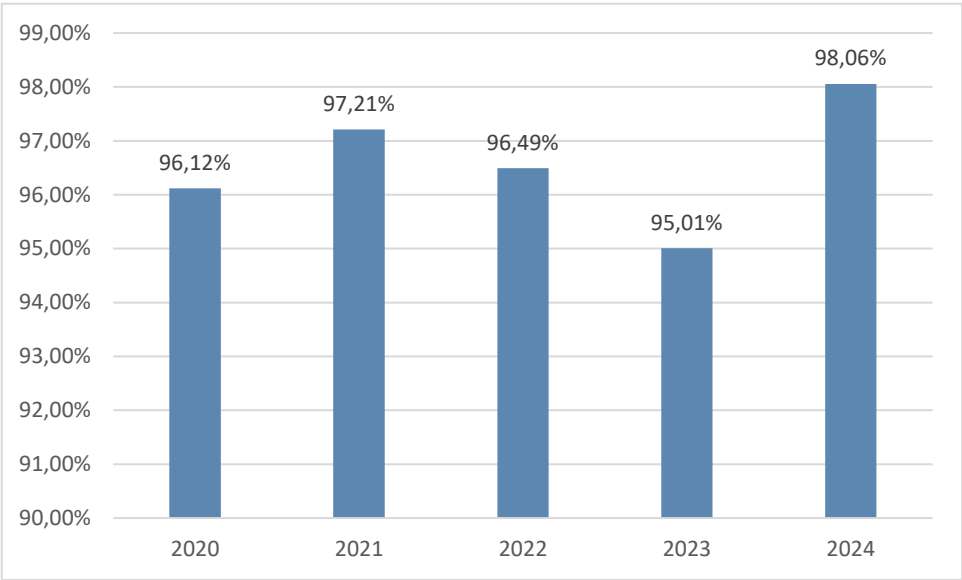
- ▶ The carry-forward of legal commitments entered into in 2024 amounting to **EUR 2,444,978.06** (EUR 2,121,824.82), including EUR 2,623.77 from internal assigned revenue stemming from DG Reform funding.
- ▶ Budget carry-overs of internal assigned revenue equal to **EUR 102,556.26** (EUR 259,468.34) of which EUR 61,095.72 from DG Reform funding.

EIOPA duly justified these carry forwards by contracts and obligations concluded in 2024 and to be honoured in 2025.

The payment implementation rate of outstanding commitments from 2023 reached 98.06%. The total amount of payments made was **EUR 2,080,596.77**. The amount of unused legal commitments carried forward from 2023 to 2024 was **EUR 41,228.05**.

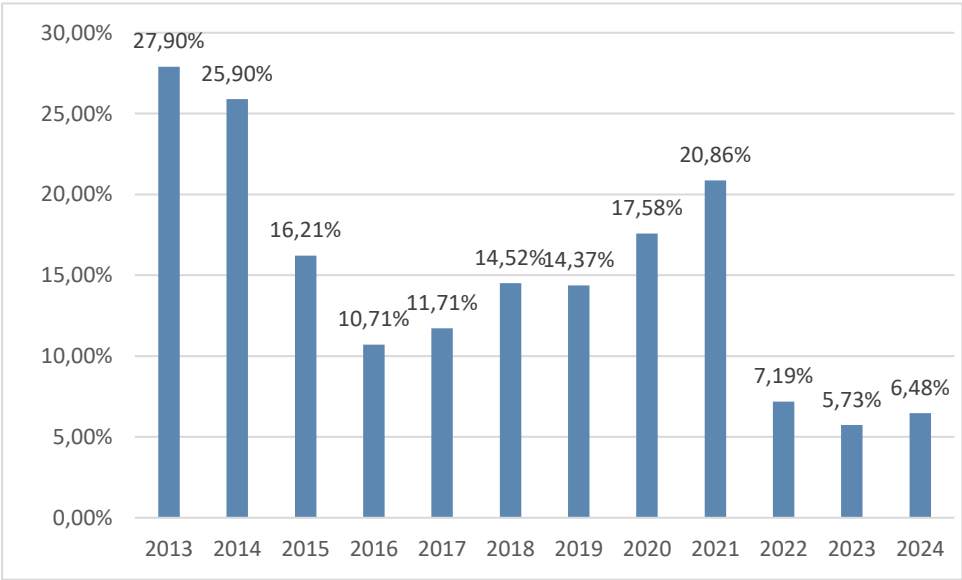
The following chart provides an overview of the implementation rate of legal commitments carried forward.

Chart: Overview of the carry-forward implementation over the last five years



The below chart reflects the evolution of commitments outstanding at the end of the year since EIOPA’s establishment.

Chart: Carry-forward to the following year percentages – comparison 2013 to 2024



The Annex on the following pages provides a detailed overview of EIOPA’s budget implementation by budget line.

ANNEX

1.1. BREAK-DOWN IN COMMITMENT APPROPRIATIONS BY BUDGET LINE⁹

Title I: Staff Expenditure

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
A-1000	Salaries, allowances, insurances	17,627,430.00	365,000.00	259,182.24	18,251,612.24	0.00	172,570.00	172,570.00	18,424,182.24
A-1010	Seconded national experts	1,450,000.00	0.00	-413,000.00	1,037,000.00	0.00	15,577.56	15,577.56	1,052,577.56
A-1011	Contract agents	2,846,066.00	0.00	-410,746.62	2,435,319.38	0.00	188,172.00	188,172.00	2,623,491.38
A-1012	Trainees	200,000.00	0.00	-84,704.03	115,295.97	0.00	0.00	0.00	115,295.97
A-1013	Service Level Agreements	175,000.00	0.00	-3,726.65	171,273.35	0.00	0.00	0.00	171,273.35
Total Chapter A-10		22,298,496.00	365,000.00	-652,995.06	22,010,500.94	0.00	376,319.56	376,319.56	22,386,820.50
A-1180	Recruitment expenses	185,000.00	0.00	59,194.99	244,194.99	0.00	0.00	0.00	244,194.99
Total Chapter A-11		185,000.00	0.00	59,194.99	244,194.99	0.00	0.00	0.00	244,194.99
A-1200	EU pension contributions	2,126,000.00	79,815.54	0.00	2,205,815.54	0.00	19,005.04	19,005.04	2,224,820.58
Total Chapter A-12		2,126,000.00	79,815.54	0.00	2,205,815.54	0.00	19,005.04	19,005.04	2,224,820.58

⁹ Numbers in the tables are rounded up or down. This may lead to rounding differences in the balance totals disclosed.

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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
A-1300	Administrative mission expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Chapter A-13		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-1400	Socio-medical infrastructure	93,000.00	0.00	-23,231.98	69,768.02	0.00	0.00	0.00	69,768.02
Total Chapter A-14		93,000.00	0.00	-23,231.98	69,768.02	0.00	0.00	0.00	69,768.02
A-1500	Training	200,000.00	0.00	-71,509.72	128,490.28	0.00	0.00	0.00	128,490.28
Total Chapter A-15		200,000.00	0.00	-71,509.72	128,490.28	0.00	0.00	0.00	128,490.28
A-1601	External services	180,000.00	0.00	-132,462.35	47,537.65	0.00	0.00	0.00	47,537.65
Total Chapter A-16		180,000.00	0.00	-132,462.35	47,537.65	0.00	0.00	0.00	47,537.65
A-1700	Receptions and events	5,000.00	0.00	-4,030.40	969.60	0.00	0.00	0.00	969.60
Total Chapter A-17		5,000.00	0.00	-4,030.40	969.60	0.00	0.00	0.00	969.60
A-1800	Social welfare	745,000.00	0.00	99,186.03	844,186.03	0.00	0.00	0.00	844,186.03
Total Chapter A-18		745,000.00	0.00	99,186.03	844,186.03	0.00	0.00	0.00	844,186.03
A-1800	Other staff related expenditure	23,000.00	0.00	-1.92	22,998.08	0.00	0.00	0.00	22,998.08
Total Chapter A-19		23,000.00	0.00	-1.92	22,998.08	0.00	0.00	0.00	22,998.08
Total Title A-1		25,855,496.00	444,815.54	-725,850.41	25,574,461.13	0.00	395,324.60	395,324.60	25,969,785.73

Title II: Infrastructure and Administrative Expenditure

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
A-2000	Rental of building and associated costs	3,126,845.00	51,674.47	-145,336.65	3,033,182.82	0.00	166,441.83	166,441.83	3,199,624.65
A-2050	Fitting out premises and misc expenditure building	3,000.00	0.00	-3,000.00	0.00	0.00	0.00	0.00	0.00
Total Chapter A-20		3,126,845.00	51,674.47	-145,336.65	3,033,182.82	0.00	166,441.83	166,441.83	3,199,624.65
A-2100	3,000.00	422,000.00	0.00	49,001.57	471,001.57	0.00	23,138.38	23,138.38	494,139.95
Total Chapter A-21		422,000.00	0.00	49,001.57	471,001.57	0.00	23,138.38	23,138.38	494,139.95
A-2201	Furniture and associated costs	3,000.00	0.00	3,317.84	6,317.84	0.00	0.00	0.00	6,317.84
A-2202	Movable property and associated costs	12,000.00	0.00	172.51	12,172.51	0.00	0.00	0.00	12,172.51
Total Chapter A-22		15,000.00	0.00	3,490.35	18,490.35	0.00	0.00	0.00	18,490.35
A-2300	Administrative expenditure	108,520.00	0.00	-17,418.26	91,101.74	0.00	1,403.34	1,403.34	92,505.08
A-2330	Miscellaneous insurance	30,000.00	0.00	-6,493.79	23,506.21	0.00	0.00	0.00	23,506.21
Total Chapter A-23		138,520.00	0.00	-23,912.05	114,607.95	0.00	1,403.34	1,403.34	116,011.29
A-2400	Postal and delivery charges	1,500.00	0.00	0.00	1,500.00	0.00	0.00	0.00	1,500.00
A-2410	Telecommunications	36,400.00	0.00	-1,400.00	35,000.00	0.00	0.00	0.00	35,000.00
Total Chapter A-24		37,900.00	0.00	-1,400.00	36,500.00	0.00	0.00	0.00	36,500.00
A-2501	Meeting expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Chapter A-25		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

A-2701	Information and publishing	1,000.00	0.00	-61.00	939.00	0.00	0.00	0.00	939.00
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FINAL ACCOUNTS 2024 EUROPEAN INSURANCE AND OCCUPATIONAL PENSIONS AUTHORITY

EIOPA(2025)0144419

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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
Total Chapter A-27	1,000.00	0.00		939.00	0.00	0.00	0.00	939.00
Total Title A-2	3,744,265.00	51,674.47	-121,217.78	3,674,721.69	0.00	190,983.55	190,983.55	3,865,705.24

Title III: Operating Expenditure

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
B3-100	Organisation of training and events	170,000.00	0.00	-43,276.30	126,723.70	0.00	5,800.00	5,800.00	132,523.70
B3-101	International cooperation	75,000.00	0.00	3,959.19	78,959.19	0.00	0.00	0.00	78,959.19
Total Chapter B3-1		245,000.00	0.00	-39,317.11	205,682.89	0.00	5,800.00	5,800.00	211,482.89
B3-200	Operational information and Data Management	5,262,164.00	0.00	1,012,912.80	6,275,076.80	0.00	136,217.38	136,217.38	6,411,294.18
Total Chapter B3-2		5,262,164.00	0.00	1,012,912.80	6,275,076.80	0.00	136,217.38	136,217.38	6,411,294.18
B3-300	Operational missions expenses	300,000.00	0.00	-33,500.00	266,500.00	0.00	56,232.26	56,232.26	322,732.26
B3-301	Communication and operational documentation expend	258,000.00	0.00	-65,614.41	192,385.59	0.00	0.06	0.06	192,385.65
B3-302	Legal advice	150,000.00	0.00	-6,350.00	143,650.00	0.00	0.00	0.00	143,650.00
B3-303	Operational translations and documentation	80,000.00	0.00	-23,151.00	56,849.00	0.00	0.00	0.00	56,849.00
B3-304	General meeting expenses	95,400.00	0.00	0.00	95,400.00	0.00	10.90	10.90	95,410.90
B3-306	Other operational expenditure	300,000.00	0.00	20,721.08	320,721.08	0.00	0.00	0.00	320,721.08
B3-307	Stakeholder group meetings	158,000.00	0.00	-68,000.00	90,000.00	0.00	0.00	0.00	90,000.00
B3-309	Board of Supervisors meetings	8,000.00	0.00	-744.39	7,255.61	0.00	0.00	0.00	7,255.61
B3-310	Board of Appeal meetings	20,000.00	0.00	50,111.22	70,111.22	0.00	0.00	0.00	70,111.22
Total Chapter B3-3		1,369,400.00	0.00	-126,527.50	1,242,872.50	0.00	56,243.22	56,243.22	1,299,115.72
Total Title B0-3		6,876,564.00	0.00	847,068.19	7,723,632.19	0.00	198,260.60	198,260.60	7,921,892.79
GRAND TOTAL		36,476,325.00	496,490.01	0.00	36,972,815.01	0.00	784,568.75	784,568.75	37,757,383.76

1.2. BREAK-DOWN IN PAYMENT APPROPRIATIONS BY BUDGET LINE¹⁰**Title I: Staff Expenditure**

Item		Budget appropriations				Additional appropriations			Total appropr. 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	
A-1000	Salaries, allowances, insurances	17,627,430.00	365,000.00	259,182.24	18,251,612.24	0.00	172,570.00	172,570.00	18,424,182.24
A-1010	Seconded national experts	1,450,000.00	0.00	-413,000.00	1,037,000.00	0.00	15,577.56	15,577.56	1,052,577.56
A-1011	Contract agents	2,846,066.00	0.00	-410,746.62	2,435,319.38	0.00	188,172.00	188,172.00	2,623,491.38
A-1012	Trainees	200,000.00	0.00	-84,704.03	115,295.97	0.00	0.00	0.00	115,295.97
A-1013	Service Level Agreements	175,000.00	0.00	-3,726.65	171,273.35	0.00	0.00	0.00	171,273.35
Total Chapter A-10		22,298,496.00	365,000.00	-652,995.06	22,010,500.94	0.00	376,319.56	376,319.56	22,386,820.50
A-1180	Recruitment expenses	185,000.00	0.00	59,194.99	244,194.99	0.00	0.00	0.00	244,194.99
Total Chapter A-11		185,000.00	0.00	59,194.99	244,194.99	0.00	0.00	0.00	244,194.99
A-1200	EU pension contributions	2,126,000.00	79,815.54	0.00	2,205,815.54	0.00	19,005.04	19,005.04	2,224,820.58
Total Chapter A-12		2,126,000.00	79,815.54	0.00	2,205,815.54	0.00	19,005.04	19,005.04	2,224,820.58
A-1300	Administrative mission expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Chapter A-13		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-1400	Socio-medical infrastructure	93,000.00	0.00	-23,231.98	69,768.02	19,588.08	0.00	19,588.08	89,356.10
Total Chapter A-14		93,000.00	0.00	-23,231.98	69,768.02	19,588.08	0.00	19,588.08	89,356.10

¹⁰ Numbers in the tables are rounded up or down. This may lead to rounding differences in the balance totals disclosed.

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EIOPA(2025)0144419

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Item		Budget appropriations				Additional appropriations			Total appropr. 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	
A-1500	Training	200,000.00	0.00	-71,509.72	128,490.28	63,749.51	0.00	63,749.51	192,239.79
Total Chapter A-15		200,000.00	0.00	-71,509.72	128,490.28	63,749.51	0.00	63,749.51	192,239.79
A-1601	External services	180,000.00	0.00	-132,462.35	47,537.65	67,237.28	0.00	67,237.28	114,774.93
Total Chapter A-16		180,000.00	0.00	-132,462.35	47,537.65	67,237.28	0.00	67,237.28	114,774.93
A-1700	Receptions and events	5,000.00	0.00	-4,030.40	969.60	0.00	0.00	0.00	969.60
Total Chapter A-17		5,000.00	0.00	-4,030.40	969.60	0.00	0.00	0.00	969.60
A-1800	Social welfare	745,000.00	0.00	99,186.03	844,186.03	550.00	0.00	550.00	844,736.03
Total Chapter A-18		745,000.00	0.00	99,186.03	844,186.03	550.00	0.00	550.00	844,736.03
A-1900	Other staff related expenditure	23,000.00	0.00	-1.92	22,998.08	2,751.45	0.00	2,751.45	25,749.53
Total Chapter A-19		23,000.00	0.00	-1.92	22,998.08	2,751.45	0.00	2,751.45	25,749.53
Total Title A-1		25,855,496.00	444,815.54	-725,850.41	25,574,461.13	153,876.32	395,324.60	549,200.92	26,123,662.05

Title II: Infrastructure and Administrative Expenditure

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	
A-2000	Rental of building and associated costs	3,126,845.00	51,674.47	-145,336.65	3,033,182.82	70,030.33	166,441.83	236,472.16	3,269,654.98
A-2050	Fitting out premises and misc expenditure building	3,000.00	0.00	-3,000.00	0.00	101,614.39	0.00	101,614.39	101,614.39
Total Chapter A-20		3,129,845.00	51,674.47	-148,336.65	3,033,182.82	171,644.72	166,441.83	338,086.55	3,371,269.37
A-2100	Hardware and software purchase and maintenance	422,000.00	0.00	49,001.57	471,001.57	41,843.06	23,138.38	64,981.44	535,983.01
Total Chapter A-21		422,000.00	0.00	49,001.57	471,001.57	41,843.06	23,138.38	64,981.44	535,983.01
A-2201	Furniture and associated costs	3,000.00	0.00	3,317.84	6,317.84	0.00	0.00	0.00	6,317.84
A-2202	Movable property and associated costs	12,000.00	0.00	172.51	12,172.51	1,144.96	0.00	1,144.96	13,317.47
Total Chapter A-22		15,000.00	0.00	3,490.35	18,490.35	1,144.96	0.00	1,144.96	19,635.31
A-2300	Administrative expenditure	108,520.00	0.00	-17,418.26	91,101.74	9,434.77	1,403.34	10,838.11	101,939.85
A-2330	Miscellaneous insurance	30,000.00	0.00	-6,493.79	23,506.21	23,628.43	0.00	23,628.43	47,134.64
Total Chapter A-23		138,520.00	0.00	-23,912.05	114,607.95	33,063.20	1,403.34	34,466.54	149,074.49
A-2400	Postal and delivery charges	1,500.00	0.00	0.00	1,500.00	0.00	0.00	0.00	1,500.00
A-2410	Telecommunications	36,400.00	0.00	-1,400.00	35,000.00	14,473.10	0.00	14,473.10	49,473.10
Total Chapter A-24		37,900.00	0.00	-1,400.00	36,500.00	14,473.10	0.00	14,473.10	50,973.10
A-2501	Meeting expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Chapter A-25		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-2701	Information and publishing	1,000.00	0.00	-61.00	939.00	0.00	0.00	0.00	939.00

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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	
Total Chapter A-27	1,000.00	0.00	-61.00	939.00	0.00	0.00	0.00	939.00
Total Title A-2	3,744,265.00	51,674.47	-121,217.78	3,674,721.69	262,169.04	190,983.55	453,152.59	4,127,874.28

Title III: Operating Expenditure

Item		Budget appropriations				Additional appropriations			Total appropr. 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	
B3-100	Organisation of training and events	170,000.00	0.00	-43,276.30	126,723.70	113,382.54	5,800.00	119,182.54	245,906.24
B3-101	International cooperation	75,000.00	0.00	3,959.19	78,959.19	0.00	0.00	0.00	78,959.19
Total Chapter B3-1		245,000.00	0.00	-39,317.11	205,682.89	113,382.54	5,800.00	119,182.54	324,865.43
B3-200	Operational information and Data Management	5,262,164.00	0.00	1,012,912.80	6,275,076.80	1,270,469.83	136,217.38	1,406,687.21	7,681,764.01
Total Chapter B3-2		5,262,164.00	0.00	1,012,912.80	6,275,076.80	1,270,469.83	136,217.38	1,406,687.21	7,681,764.01
B3-300	Operational missions expenses	300,000.00	0.00	-33,500.00	266,500.00	20,071.12	56,232.26	76,303.38	342,803.38
B3-301	Communication and operational documentation expend	258,000.00	0.00	-65,614.41	192,385.59	446.22	0.06	446.28	192,831.87
B3-302	Legal advice	150,000.00	0.00	-6,350.00	143,650.00	17,966.00	0.00	17,966.00	161,616.00
B3-303	Operational translations and documentation	80,000.00	0.00	-23,151.00	56,849.00	0.00	0.00	0.00	56,849.00
B3-304	General meeting expenses	95,400.00	0.00	0.00	95,400.00	539.08	10.90	549.98	95,949.98
B3-306	Other operational expenditure	300,000.00	0.00	20,721.08	320,721.08	271,376.00	0.00	271,376.00	592,097.08
B3-307	Stakeholder group meetings	158,000.00	0.00	-68,000.00	90,000.00	11,528.67	0.00	11,528.67	101,528.67
B3-309	Board of Supervisors meetings	8,000.00	0.00	-744.39	7,255.61	0.00	0.00	0.00	7,255.61
B3-310	Board of Appeal meetings	20,000.00	0.00	50,111.22	70,111.22	0.00	0.00	0.00	70,111.22
Total Chapter B3-3		1,369,400.00	0.00	-126,527.50	1,242,872.50	321,927.09	56,243.22	378,170.31	1,621,042.81
Total Title B0-3		6,876,564.00	0.00	847,068.19	7,723,632.19	1,705,779.46	198,260.60	1,904,040.06	9,627,672.25
GRAND TOTAL		36,476,325.00	496,490.01	0.00	36,972,815.01	2,121,824.82	784,568.75	2,906,393.57	39,879,208.58

1.3. IMPLEMENTATION IN COMMITMENT APPROPRIATIONS BY BUDGET LINE¹¹

Title I: Staff Expenditure

Item		Total appr. available	Commitments made					Appropriations carried over to 2024			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
A-1000	Salaries, allowances, insurances	18,424,182.24	18,251,612.24	0.00	172,570.00	18,424,182.24	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-1010	Seconded national experts	1,052,577.56	1,036,860.23	0.00	0.00	1,036,860.23	98.51%	15,577.56	0.00	15,577.56	139.77	0.00	0.00	139.77
A-1011	Contract agents	2,623,491.38	2,435,319.38	0.00	188,172.00	2,623,491.38	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-1012	Trainees	115,295.97	115,295.97	0.00	0.00	115,295.97	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-1013	Service Level Agreements	171,273.35	171,273.35	0.00	0.00	171,273.35	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Chapter A-10		22,386,820.50	22,010,361.17	0.00	360,742.00	22,371,103.17	99.93%	15,577.56	0.00	15,577.56	139.77	0.00	0.00	139.77
A-1180	Recruitment expenses	244,194.99	244,194.99	0.00	0.00	244,194.99	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Chapter A-11		244,194.99	244,194.99	0.00	0.00	244,194.99	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-1200	EU pension contributions	2,224,820.58	2,205,815.54	0.00	19,005.04	2,224,820.58	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Chapter A-12		2,224,820.58	2,205,815.54	0.00	19,005.04	2,224,820.58	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-1300	Administrative mission expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

¹¹ Numbers in the tables are rounded up or down. This may lead to rounding differences in the balance totals disclosed.

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Item		Total appr. available	Commitments made				Appropriations carried over to 2024			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 A-13		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-1400	Socio-medical infrastructure	69,768.02	69,768.02	0.00	0.00	69,768.02	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Chapter A-14		69,768.02	69,768.02	0.00	0.00	69,768.02	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-1500	Training	128,490.28	128,490.28	0.00	0.00	128,490.28	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Chapter A-15		128,490.28	128,490.28	0.00	0.00	128,490.28	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-1601	External services	47,537.65	47,537.65	0.00	0.00	47,537.65	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Chapter A-16		47,537.65	47,537.65	0.00	0.00	47,537.65	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-1700	Receptions and events	969.60	969.60	0.00	0.00	969.60	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Chapter A-17		969.60	969.60	0.00	0.00	969.60	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-1800	Social welfare	844,186.03	844,186.03	0.00	0.00	844,186.03	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Chapter A-18		844,186.03	844,186.03	0.00	0.00	844,186.03	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-1900	Other staff related expenditure	22,998.08	21,808.08	0.00	0.00	21,808.08	94.83%	0.00	0.00	0.00	1,190.00	0.00	0.00	1,190.00
Total Chapter A-19		22,998.08	21,808.08	0.00	0.00	21,808.08	94.83%	0.00	0.00	0.00	1,190.00	0.00	0.00	1,190.00
Total Title A-1		25,969,785.73	25,573,131.36	0.00	379,747.04	25,952,878.40	99.93%	15,577.56	0.00	15,577.56	1,329.77	0.00	0.00	1,329.77

Title II: Infrastructure and Administrative Expenditure

Item		Total approp. available	Commitments made					Appropriations carried over to 2024			Appropriations lapsing			
			from final adopt. budget	from carry- overs	from assign. revenue	Total	%	Assign. revenue	By decisi on	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
A-2000	Rental of building and associated costs	3,199,624.65	3,033,182.82	0.00	132,165.87	3,165,348.69	98.93%	34,275.96	0.00	34,275.96	0.00	0.00	0.00	0.00
A-2050	Fitting out premises & misc expenditure building	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Chapter A-20		3,199,624.65	3,033,182.82	0.00	132,165.87	3,165,348.69	98.93%	34,275.96	0.00	34,275.96	0.00	0.00	0.00	0.00
A-2100	Hardware and software purchase and maintenance	494,139.95	471,001.57	0.00	394.63	471,396.20	95.40%	22,743.75	0.00	22,743.75	0.00	0.00	0.00	0.00
Total Chapter A-21		494,139.95	471,001.57	0.00	394.63	471,396.20	95.40%	22,743.75	0.00	22,743.75	0.00	0.00	0.00	0.00
A-2201	Furniture and associated costs	6,317.84	6,317.84	0.00	0.00	6,317.84	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-2202	Movable property and associated costs	12,172.51	12,172.51	0.00	0.00	12,172.51	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Chapter A-22		18,490.35	18,490.35	0.00	0.00	18,490.35	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00

A-2300	Administrative expenditure	92,505.08	91,101.74	0.00	0.00	91,101.74	98.48%	1,403.34	0.00	1,403.34	0.00	0.00	0.00	0.00
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Item		Total approp. available	Commitments made					Appropriations carried over to 2024			Appropriations lapsing			
			from final adopt. budget	from carry- overs	from assign. revenue	Total	%	Assign. revenue	By decisi on	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
A-2330	Miscellaneous insurance	23,506.21	23,506.21	0.00	0.00	23,506.21	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Chapter A-23		116,011.29	114,607.95	0.00	0.00	114,607.95	98.79%	1,403.34	0.00	1,403.34	0.00	0.00	0.00	0.00
A-2400	Postal and delivery charges	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-2410	Telecommunications	35,000.00	35,000.00	0.00	0.00	35,000.00	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Chapter A-24		36,500.00	36,500.00	0.00	0.00	36,500.00	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-2501	Meeting expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Chapter A-25		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-2701	Information and publishing	939.00	939.00	0.00	0.00	939.00	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Chapter A-27		939.00	939.00	0.00	0.00	939.00	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Title A-2		3,865,705.24	3,674,721.69	0.00	132,560.50	3,807,282.19	98.49%	58,423.05	0.00	58,423.05	0.00	0.00	0.00	0.00

Title III: Operating Expenditure

Item		Total approp. available	Commitments made					Appropriations carried over to 2024			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
B3-100	Organisation of training and events	132,523.70	126,723.70	0.00	5,490.00	132,213.70	99.77%	310.00	0.00	310.00	0.00	0.00	0.00	0.00
B3-101	International cooperation	78,959.19	78,959.19	0.00	0.00	78,959.19	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Chapter B3-1		211,482.89	205,682.89	0.00	5,490.00	211,172.89	99.85%	310.00	0.00	310.00	0.00	0.00	0.00	0.00
B3-200	Operational information and Data Management	6,411,294.18	6,275,076.80	0.00	136,217.38	6,411,294.18	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Chapter B3-2		6,411,294.18	6,275,076.80	0.00	136,217.38	6,411,294.18	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B3-300	Operational missions expenses	322,732.26	266,345.05	0.00	27,997.51	294,342.56	91.20%	28,234.75	0.00	28,234.75	154.95	0.00	0.00	154.95
B3-301	Communication and operational documentation expend	192,385.65	192,385.59	0.00	0.06	192,385.65	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B3-302	Legal advice	143,650.00	143,650.00	0.00	0.00	143,650.00	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B3-303	Operational translations and documentation	56,849.00	56,849.00	0.00	0.00	56,849.00	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B3-304	General meeting expenses	95,410.90	95,400.00	0.00	0.00	95,400.00	99.99%	10.90	0.00	10.90	0.00	0.00	0.00	0.00

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Item		Total approp. available	Commitments made					Appropriations carried over to 2024			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
B3-306	Other operational expenditure	320,721.08	320,721.08	0.00	0.00	320,721.08	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B3-307	Stakeholder group meetings	90,000.00	90,000.00	0.00	0.00	90,000.00	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B3-309	Board of Supervisors meetings	7,255.61	7,255.61	0.00	0.00	7,255.61	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B3-310	Board of Appeal meetings	70,111.22	70,111.22	0.00	0.00	70,111.22	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Chapter B3-3		1,299,115.72	1,242,717.55	0.00	27,997.57	1,270,715.12	97.81%	28,245.65	0.00	28,245.65	154.95	0.00	0.00	154.95
Total Title B0-3		7,921,892.79	7,723,477.24	0.00	169,704.95	7,893,182.19	99.64%	28,555.65	0.00	28,555.65	154.95	0.00	0.00	154.95
GRAND TOTAL		37,757,383.76	36,971,330.29	0.00	682,012.49	37,653,342.78	99.72%	102,556.26	0.00	102,556.26	1,484.72	0.00	0.00	1,484.72

1.4. IMPLEMENTATION IN PAYMENT APPROPRIATIONS BY BUDGET LINE¹²**Title I: Staff Expenditure**

Item		Total approp. availab.	Payments made					Appropriations carried over to 2024				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
A-1000	Salaries, allowances, insurances	18,424,182.24	18,251,612.24	0.00	172,570.00	18,424,182.24	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-1010	Seconded national experts	1,052,577.56	1,036,860.23	0.00	0.00	1,036,860.23	98.51%	0.00	0.00	15,577.56	15,577.56	139.77	0.00	0.00	139.77
A-1011	Contract agents	2,623,491.38	2,435,319.38	0.00	188,172.00	2,623,491.38	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-1012	Trainees	115,295.97	115,295.97	0.00	0.00	115,295.97	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-1013	Service Level Agreements	171,273.35	171,273.35	0.00	0.00	171,273.35	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Chapter A-10		22,386,820.50	22,010,361.17	0.00	360,742.00	22,371,103.17	99.93%	0.00	0.00	15,577.56	15,577.56	139.77	0.00	0.00	139.77
A-1180	Recruitment expenses	244,194.99	244,194.99	0.00	0.00	244,194.99	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Chapter A-11		244,194.99	244,194.99	0.00	0.00	244,194.99	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-1200	EU pension contributions	2,224,820.58	2,205,815.54	0.00	19,005.04	2,224,820.58	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Chapter A-12		2,224,820.58	2,205,815.54	0.00	19,005.04	2,224,820.58	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

¹² Numbers in the tables are rounded up or down. This may lead to rounding differences in the balance totals disclosed.

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Item		Total approp. availab.	Payments made					Appropriations carried over to 2024				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
A-1300	Administrative mission expenses	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Chapter A-13		0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-1400	Socio-medical infrastructure	89,356.10	42,523.06	18,084.82	0.00	60,607.88	67.83%	27,244.96	0.00	0.00	27,244.96	0.00	1,503.26	0.00	1,503.26
Total Chapter A-14		89,356.10	42,523.06	18,084.82	0.00	60,607.88	67.83%	27,244.96	0.00	0.00	27,244.96	0.00	1,503.26	0.00	1,503.26
A-1500	Training	192,239.79	117,778.14	59,582.94	0.00	177,361.08	92.26%	10,712.14	0.00	0.00	10,712.14	0.00	4,166.57	0.00	4,166.57
Total Chapter A-15		192,239.79	117,778.14	59,582.94	0.00	177,361.08	92.26%	10,712.14	0.00	0.00	10,712.14	0.00	4,166.57	0.00	4,166.57
A-1601	External services	114,774.93	44,344.69	62,858.77	0.00	107,203.46	93.40%	3,192.96	0.00	0.00	3,192.96	0.00	4,378.51	0.00	4,378.51
Total Chapter A-16		114,774.93	44,344.69	62,858.77	0.00	107,203.46	93.40%	3,192.96	0.00	0.00	3,192.96	0.00	4,378.51	0.00	4,378.51
A-1700	Receptions and events	969.60	424.60	0.00	0.00	424.60	43.79%	545.00	0.00	0.00	545.00	0.00	0.00	0.00	0.00
Total Chapter A-17		969.60	424.60	0.00	0.00	424.60	43.79%	545.00	0.00	0.00	545.00	0.00	0.00	0.00	0.00
A-1800	Social welfare	844,736.03	844,186.03	362.87	0.00	844,548.90	99.98%	0.00	0.00	0.00	0.00	0.00	187.13	0.00	187.13
Total Chapter A-18		844,736.03	844,186.03	362.87	0.00	844,548.90	99.98%	0.00	0.00	0.00	0.00	0.00	187.13	0.00	187.13
A-1900	Other staff related expenditure	25,749.53	20,208.08	2,621.45	0.00	22,829.53	88.66%	1,600.00	0.00	0.00	1,600.00	1,190.00	130.00	0.00	1,320.00
Total Chapter A-19		25,749.53	20,208.08	2,621.45	0.00	22,829.53	88.66%	1,600.00	0.00	0.00	1,600.00	1,190.00	130.00	0.00	1,320.00
Total Title A-1		26,123,662.05	25,529,836.30	143,510.85	379,747.04	26,053,094.19	99.73%	43,295.06	0.00	15,577.56	58,872.62	1,329.77	10,365.47	0.00	11,695.24

Title II: Infrastructure and Administrative Expenditure

Item		Total approp. availab.	Payments made					Appropriations carried over to 2024				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
A-2000	Rental of building and associated costs	3,269,654.98	2,924,217.88	67,797.53	132,165.87	3,124,181.28	95.55%	108,964.94	0.00	34,275.96	143,240.90	0.00	2,232.80	0.00	2,232.80
A-2050	Fitting out premises, misc expenditure building	101,614.39	0.00	100,845.72	0.00	100,845.72	99.24%	0.00	0.00	0.00	0.00	0.00	768.67	0.00	768.67
Total Chapter A-20		3,371,269.37	2,924,217.88	168,643.25	132,165.87	3,225,027.00	95.66%	108,964.94	0.00	34,275.96	143,240.90	0.00	3,001.47	0.00	3,001.47
A-2100	Hardware and software purchase and maintenance	535,983.01	326,451.70	38,618.38	394.63	365,464.71	68.19%	144,549.87	0.00	22,743.75	167,293.62	0.00	3,224.68	0.00	3,224.68
Total Chapter A-21		535,983.01	326,451.70	38,618.38	394.63	365,464.71	68.19%	144,549.87	0.00	22,743.75	167,293.62	0.00	3,224.68	0.00	3,224.68
A-2201	Furniture and associated costs	6,317.84	906.78	0.00	0.00	906.78	14.35%	5,411.06	0.00	0.00	5,411.06	0.00	0.00	0.00	0.00
A-2202	Movable property and associated costs	13,317.47	7,635.40	273.31	0.00	7,908.71	59.39%	4,537.11	0.00	0.00	4,537.11	0.00	871.65	0.00	871.65
Total Chapter A-22		19,635.31	8,542.18	273.31	0.00	8,815.49	44.90%	9,948.17	0.00	0.00	9,948.17	0.00	871.65	0.00	871.65
A-2300	Administrative expenditure	101,939.85	87,660.40	7,924.82	0.00	95,585.22	93.77%	3,441.34	0.00	1,403.34	4,844.68	0.00	1,509.95	0.00	1,509.95
A-2330	Miscellaneous insurance	47,134.64	23,506.21	23,301.91	0.00	46,808.12	99.31%	0.00	0.00	0.00	0.00	0.00	326.52	0.00	326.52
Total Chapter A-23		149,074.49	111,166.61	31,226.73	0.00	142,393.34	95.52%	3,441.34	0.00	1,403.34	4,844.68	0.00	1,836.47	0.00	1,836.47
A-2400	Postal and delivery charges	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-2410	Telecommunications	49,473.10	21,090.18	14,473.10	0.00	35,563.28	71.88%	13,909.82	0.00	0.00	13,909.82	0.00	0.00	0.00	0.00

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Item		Total approp. availab.	Payments made					Appropriations carried over to 2024				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
Total Chapter A-24		50,973.10	22,590.18	14,473.10	0.00	37,063.28	72.71%	13,909.82	0.00	0.00	13,909.82	0.00	0.00	0.00	0.00
A-2501	Meeting expenses	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Chapter A-25		0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-2701	Information and publishing	939.00	939.00	0.00	0.00	939.00	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Chapter A-27		939.00	939.00	0.00	0.00	939.00	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Title A-2		4,127,874.28	3,393,907.55	253,234.77	132,560.50	3,779,702.82	91.57%	280,814.14	0.00	58,423.05	339,237.19	0.00	8,934.27	0.00	8,934.27

Title III: Operating Expenditure

Item		Total approp. availab.	Payments made					Appropriations carried over to 20242				Appropriations lapsing			
			from final adopt. budget	from carry- overs	from assign. revenue	Total	%	Autom. carry- overs	By decisio n	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
B3-100	Organisation of training and events	245,906.24	124,053.11	106,234.35	5,490.00	235,777.46	95.88%	2,670.59	0.00	310.00	2,980.59	0.00	7,148.19	0.00	7,148.19
B3-101	International cooperation	78,959.19	78,959.19	0.00	0.00	78,959.19	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Chapter B3-1		324,865.43	203,012.30	106,234.35	5,490.00	314,736.65	96.88%	2,670.59	0.00	310.00	2,980.59	0.00	7,148.19	0.00	7,148.19
B3-200	Operational information and Data Management	7,681,764.01	4,433,756.29	1,259,586.19	136,217.38	5,829,559.86	75.89%	1,841,320.51	0.00	0.00	1,841,320.51	0.00	10,883.64	0.00	10,883.64
Total Chapter B3-2		7,681,764.01	4,433,756.29	1,259,586.19	136,217.38	5,829,559.86	75.89%	1,841,320.51	0.00	0.00	1,841,320.51	0.00	10,883.64	0.00	10,883.64
B3-300	Operational missions expenses	342,803.38	249,235.37	20,071.12	25,373.74	294,680.23	85.96%	17,109.68	0.00	30,858.52	47,968.20	154.95	0.00	0.00	154.95
B3-301	Communication and operational documentation expend	192,831.87	176,599.85	446.22	0.06	177,046.13	91.81%	15,785.74	0.00	0.00	15,785.74	0.00	0.00	0.00	0.00
B3-302	Legal advice	161,616.00	109,005.00	14,271.50	0.00	123,276.50	76.28%	34,645.00	0.00	0.00	34,645.00	0.00	3,694.50	0.00	3,694.50
B3-303	Operational translations and documentation	56,849.00	49,589.00	0.00	0.00	49,589.00	87.23%	7,260.00	0.00	0.00	7,260.00	0.00	0.00	0.00	0.00
B3-304	General meeting expenses	95,949.98	86,859.78	337.10	0.00	87,196.88	90.88%	8,540.22	0.00	10.90	8,551.12	0.00	201.98	0.00	201.98
B3-306	Other operational expenditure	592,097.08	143,291.79	271,376.00	0.00	414,667.79	70.03%	177,429.29	0.00	0.00	177,429.29	0.00	0.00	0.00	0.00

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Item		Total approp. availab.	Payments made					Appropriations carried over to 20242				Appropriations lapsing			
			from final adopt. budget	from carry- overs	from assign. revenue	Total	%	Autom. carry- overs	By decisio n	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
B3-307	Stakeholder group meetings	101,528.67	76,515.94	11,528.67	0.00	88,044.61	86.72%	13,484.06	0.00	0.00	13,484.06	0.00	0.00	0.00	0.00
B3-309	Board of Supervisors meetings	7,255.61	7,255.61	0.00	0.00	7,255.61	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B3-310	Board of Appeal meetings	70,111.22	70,111.22	0.00	0.00	70,111.22	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Chapter B3-3		1,621,042.81	968,463.56	318,030.61	25,373.80	1,311,867.97	80.93%	274,253.99	0.00	30,869.42	305,123.41	154.95	3,896.48	0.00	4,051.43
Total Title B0-3		9,627,672.25	5,605,232.15	1,683,851.15	167,081.18	7,456,164.48	77.45%	2,118,245.09	0.00	31,179.42	2,149,424.51	154.95	21,928.31	0.00	22,083.26
GRAND TOTAL		39,879,208.58	34,528,976.00	2,080,596.77	679,388.72	37,288,961.49	93.50%	2,442,354.29	0.00	105,180.03	2,547,534.32	1,484.72	41,228.05	0.00	42,712.77

1.5. COMMITMENTS OUTSTANDING BY BUDGET LINE¹³**Title I: Staff Expenditure**

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	Payments	Total	Commit- ments made during the year	Payments	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	
A-1000	Salaries, allowances, insurances	0.00	0.00	0.00	0.00	18,424,182.24	18,424,182.24	0.00	0.00	0.00
A-1010	Seconded national experts	0.00	0.00	0.00	0.00	1,036,860.23	1,036,860.23	0.00	0.00	0.00
A-1011	Contract agents	0.00	0.00	0.00	0.00	2,623,491.38	2,623,491.38	0.00	0.00	0.00
A-1012	Trainees	0.00	0.00	0.00	0.00	115,295.97	115,295.97	0.00	0.00	0.00
A-1013	Service Level Agreements	0.00	0.00	0.00	0.00	171,273.35	171,273.35	0.00	0.00	0.00
Total Chapter A-10		0.00	0.00	0.00	0.00	22,371,103.17	22,371,103.17	0.00	0.00	0.00
A-1180	Recruitment expenses	0.00	0.00	0.00	0.00	244,194.99	244,194.99	0.00	0.00	0.00
Total Chapter A-11		0.00	0.00	0.00	0.00	244,194.99	244,194.99	0.00	0.00	0.00
A-1200	EU pension contributions	0.00	0.00	0.00	0.00	2,224,820.58	2,224,820.58	0.00	0.00	0.00
Total Chapter A-12		0.00	0.00	0.00	0.00	2,224,820.58	2,224,820.58	0.00	0.00	0.00
A-1300	Administrative mission expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

¹³ Numbers in the tables are rounded up or down. This may lead to rounding differences in the balance totals disclosed.

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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	Payments	Total	Commitments made during the year	Payments	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	
Total Chapter A-13		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-1400	Socio-medical infrastructure	19,588.08	-1,503.26	18,084.82	0.00	69,768.02	42,523.06	0.00	27,244.96	27,244.96
Total Chapter A-14		19,588.08	-1,503.26	18,084.82	0.00	69,768.02	42,523.06	0.00	27,244.96	27,244.96
A-1500	Training	63,749.51	-4,166.57	59,582.94	0.00	128,490.28	117,778.14	0.00	10,712.14	10,712.14
Total Chapter A-15		63,749.51	-4,166.57	59,582.94	0.00	128,490.28	117,778.14	0.00	10,712.14	10,712.14
A-1601	External services	67,237.28	-4,378.51	62,858.77	0.00	47,537.65	44,344.69	0.00	3,192.96	3,192.96
Total Chapter A-16		67,237.28	-4,378.51	62,858.77	0.00	47,537.65	44,344.69	0.00	3,192.96	3,192.96
A-1700	Receptions and events	0.00	0.00	0.00	0.00	969.60	424.60	0.00	545.00	545.00
Total Chapter A-17		0.00	0.00	0.00	0.00	969.60	424.60	0.00	545.00	545.00
A-1800	Social welfare	550.00	-187.13	362.87	0.00	844,186.03	844,186.03	0.00	0.00	0.00
Total Chapter A-18		550.00	-187.13	362.87	0.00	844,186.03	844,186.03	0.00	0.00	0.00
A-1900	Other staff related expenditure	2,751.45	-130.00	2,621.45	0.00	21,808.08	20,208.08	0.00	1,600.00	1,600.00
Total Chapter A-19		2,751.45	-130.00	2,621.45	0.00	21,808.08	20,208.08	0.00	1,600.00	1,600.00
Total Title A-1		153,876.32	-10,365.47	143,510.85	0.00	25,952,878.40	25,909,583.34	0.00	43,295.06	43,295.06

Title II: Infrastructure and Administrative Expenditure

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EIOPA(2025)0144419

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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	Payments	Total	Commitments made during the year	Payments	Cancellation 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	
A-2000	Rental of building and associated costs	70,030.33	-2,232.80	67,797.53	0.00	3,165,348.69	3,056,383.75	0.00	108,964.94	108,964.94
A-2050	Fitting out premises and misc expenditure building	101,614.39	-768.67	100,845.72	0.00	0.00	0.00	0.00	0.00	0.00
Total Chapter A-20		171,644.72	-3,001.47	168,643.25	0.00	3,165,348.69	3,056,383.75	0.00	108,964.94	108,964.94
A-2100	Hardware and software purchase and maintenance	41,843.06	-3,224.68	38,618.38	0.00	471,396.20	326,846.33	0.00	144,549.87	144,549.87
Total Chapter A-21		41,843.06	-3,224.68	38,618.38	0.00	471,396.20	326,846.33	0.00	144,549.87	144,549.87
A-2201	Furniture and associated costs	0.00	0.00	0.00	0.00	6,317.84	906.78	0.00	5,411.06	5,411.06
A-2202	Movable property and associated costs	1,144.96	-871.65	273.31	0.00	12,172.51	7,635.40	0.00	4,537.11	4,537.11
Total Chapter A-22		1,144.96	-871.65	273.31	0.00	18,490.35	8,542.18	0.00	9,948.17	9,948.17
A-2300	Administrative expenditure	9,434.77	-1,509.95	7,924.82	0.00	91,101.74	87,660.40	0.00	3,441.34	3,441.34
A-2330	Miscellaneous insurance	23,628.43	-326.52	23,301.91	0.00	23,506.21	23,506.21	0.00	0.00	0.00
Total Chapter A-23		33,063.20	-1,836.47	31,226.73	0.00	114,607.95	111,166.61	0.00	3,441.34	3,441.34
A-2400	Postal and delivery charges	0.00	0.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00	0.00
A-2410	Telecommunications	14,473.10	0.00	14,473.10	0.00	35,000.00	21,090.18	0.00	13,909.82	13,909.82
Total Chapter A-24		14,473.10	0.00	14,473.10	0.00	36,500.00	22,590.18	0.00	13,909.82	13,909.82
A-2501	Meeting expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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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	Payments	Total	Commit- ments made during the year	Payments	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	
Total Chapter A-25		0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-2701	Information and publishing	0.00	0.00	0.00	0.00	939.00	939.00	0.00	0.00	0.00
Total Chapter A-27		0.00	0.00	0.00	0.00	939.00	939.00	0.00	0.00	0.00
Total Title A-2		262,169.04	-8,934.27	253,234.77	0.00	3,807,282.19	3,526,468.05	0.00	280,814.14	280,814.14

Title III: Operating Expenditure

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	Payments	Total	Commitments made during the year	Payments	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	
B3-100	Organisation of training and events	113,382.54	-7,148.19	106,234.35	0.00	132,213.70	129,543.11	0.00	2,670.59	2,670.59
B3-101	International cooperation	0.00	0.00	0.00	0.00	78,959.19	78,959.19	0.00	0.00	0.00
Total Chapter B3-1		113,382.54	-7,148.19	106,234.35	0.00	211,172.89	208,502.30	0.00	2,670.59	2,670.59
B3-200	Operational information and Data Management	1,270,469.83	-10,883.64	1,259,586.19	0.00	6,411,294.18	4,569,973.67	0.00	1,841,320.51	1,841,320.51
Total Chapter B3-2		1,270,469.83	-10,883.64	1,259,586.19	0.00	6,411,294.18	4,569,973.67	0.00	1,841,320.51	1,841,320.51
B3-300	Operational missions expenses	20,071.12	0.00	20,071.12	0.00	294,342.56	274,609.11	0.00	19,733.45	19,733.45
B3-301	Communication and operational documentation expend	446.22	0.00	446.22	0.00	192,385.65	176,599.91	0.00	15,785.74	15,785.74
B3-302	Legal advice	17,966.00	-3,694.50	14,271.50	0.00	143,650.00	109,005.00	0.00	34,645.00	34,645.00
B3-303	Operational translations and documentation	0.00	0.00	0.00	0.00	56,849.00	49,589.00	0.00	7,260.00	7,260.00
B3-304	General meeting expenses	539.08	-201.98	337.10	0.00	95,400.00	86,859.78	0.00	8,540.22	8,540.22
B3-306	Other operational expenditure	271,376.00	0.00	271,376.00	0.00	320,721.08	143,291.79	0.00	177,429.29	177,429.29
B3-307	Stakeholder group meetings	11,528.67	0.00	11,528.67	0.00	90,000.00	76,515.94	0.00	13,484.06	13,484.06

FINAL ACCOUNTS 2024 EUROPEAN INSURANCE AND OCCUPATIONAL PENSIONS AUTHORITY

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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	Payments	Total	Commitments made during the year	Payments	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	
B3-309	Board of Supervisors meetings	0.00	0.00	0.00	0.00	7,255.61	7,255.61	0.00	0.00	0.00
B3-310	Board of Appeal meetings	0.00	0.00	0.00	0.00	70,111.22	70,111.22	0.00	0.00	0.00
Total Chapter B3-3		321,927.09	-3,896.48	318,030.61	0.00	1,270,715.12	993,837.36	0.00	276,877.76	276,877.76
Total Title B0-3		1,705,779.46	-21,928.31	1,683,851.15	0.00	7,893,182.19	5,772,313.33	0.00	2,120,868.86	2,120,868.86
GRAND TOTAL		2,121,824.82	-41,228.05	2,080,596.77	0.00	37,653,342.78	35,208,364.72	0.00	2,444,978.06	2,444,978.06

1.6. EIOPA ESTABLISHMENT PLAN 2024

Function group and grade	2024	
	Final budget	Filled as at 31/12/2024
AD 16	1	0
AD 15	1	2
AD 14	2	0
AD 13	4	2
AD 12	7	4
AD 11	9	4
AD 10	15	11
AD 9	19	15
AD 8	21	15
AD 7	24 ¹⁴	29
AD 6	16	24
AD 6 DG Reform	1	1
AD 6 RIS	0	0
AD 5	6	19
AD 5 DORA	5	2
AD total	131	128
AST 11	0	0
AST 10	0	0
AST 9	0	0
AST 8	2	0
AST 7	1 ¹⁵	0
AST 6	4	4
AST 5	5	4
AST 5 DORA	1	0

¹⁴ Including +1 AD7 approved by EIOPA BoS.

¹⁵ Excluding -1 AST approved by EIOPA BoS.

Function group and grade	2024	
	Final budget	Filled as at 31/12/2024
AST 5 RIS	0	0
AST 4	1	3
AST 3	0	1
AST 2	0	0
AST 1	0	0
AST total	14	12
TOTAL	145	140 ¹⁶

* Some posts are in practice filled at a lower grade.

Contract Agents	Filled as at: 31.12.2023	Filled as at: 31.12.2024
Function Group IV	9	9
Function Group III	25	26
Function Group II	1	1
Function Group I	0	0
Total	35	36

Seconded National Experts	18	12
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¹⁶ Including 5 offer letters.

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