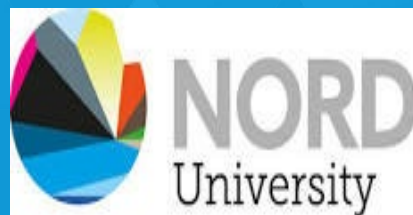


Seanca 1 KP-E: Përfshirja e temave të agregimit dhe konsolidimit në programet mësimore universitare dhe në programet e formimit profesional

# Kontabiliteti & auditimi për administrim të qëndrueshëm biznesi në HKR & Master për financë në EAQ



12 nëntor 2025

Giuseppe Grossi

Doktor dhe profesor në kontabilitet  
Universiteti Kristianstad (Suedi)  
Universiteti Nord (Norvegji)



**CFRR**   
Centre for Financial and  
Sustainability Reporting Reform



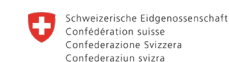
**PULSAR** 

Public Sector Accounting and Reporting Program

PULSAR is an initiative of:



PULSAR is co-funded by:



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# konsolidimit në programet universitare master



2

## Master of Science in Accounting and Auditing for Sustainable Business Management - 60 credits

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**Programme code:** SAAC2

**Degree:** Degree of Master (60 credits)

**Entry requirements:** Bachelor of Science with the equivalence of 180 credits including at least 90 credits in business administration. At least 15 credits must be in intermediate accounting, management accounting, corporate governance, auditing and at least 15

[Apply here !\[\]\(9c2e8d1b5bd77cb5c9f83b7a9cff79fd\_img.jpg\)](#)

# Master Shkencor për kontabilitet dhe auditim për administrim të qëndrueshëm biznesi – 60 kredite



## Mundësitë për karrierë

Programi ju jep aftësi të avancuara për parimet e kontabilitetit ndërkombëtar dhe raportimin e qëndrueshmërisë - kompetenca që kërkohen shumë në tregun e punës dhe që hapin një gamë të gjerë mundësish karriere. Pas diplomimit, do të jeni një vlerë për organizatat si në sektorin publik ashtu edhe në atë privat në mbarë botën, të përgatitur mirë për role të tilla si:

- **Konsulent për qëndrueshmërinë**
- **Specialist për auditimin**
- **Konsulent për kontabilitetin**
- **Shef finance**

Nëse dëshironi të eksploroni më tej fushën e kontabilitetit dhe auditimit, programi ofron një bazë të fortë për studime akademike. Do të jeni të përgatitur mirë për të ndjekur një karrierë kërkimore dhe për të kontribuar në çuarjen përpara të njohurive për praktikatat ndërkombëtare të kontabilitetit, auditimit dhe qëndrueshmërisë.

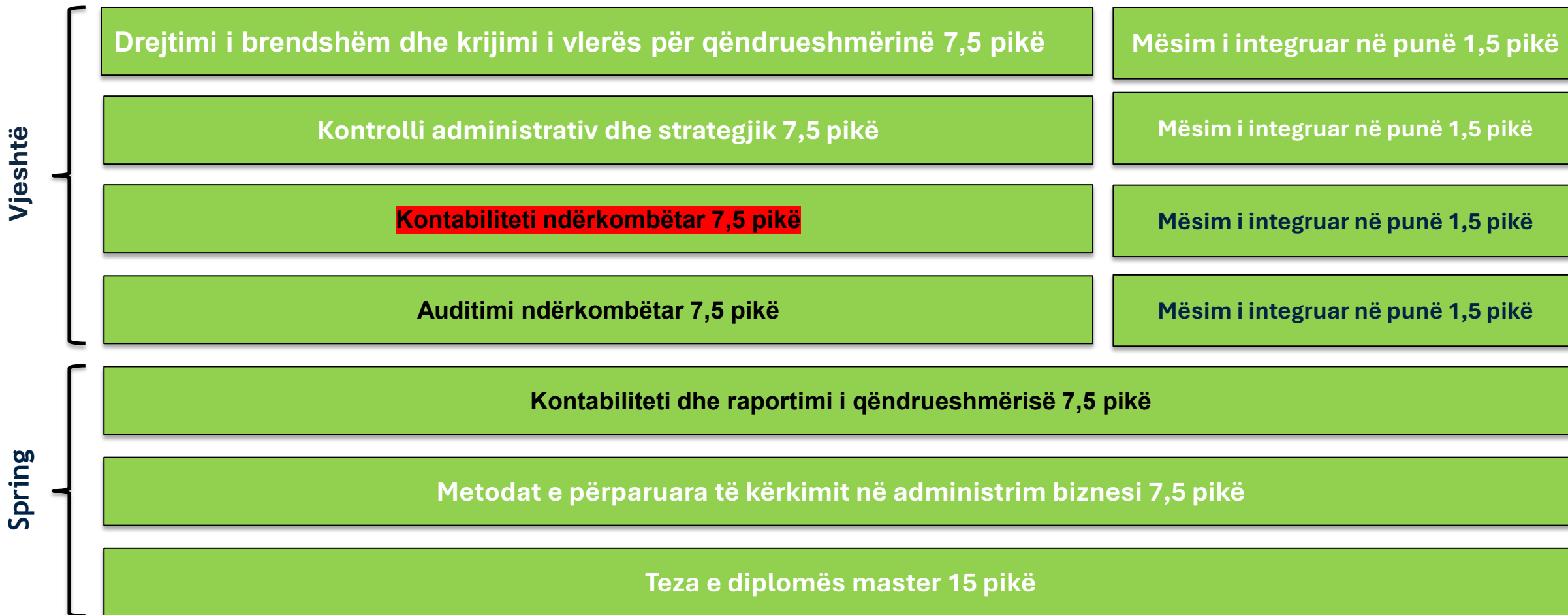
# Roli i kontabilitetit dhe auditimit në nxitjen e transformimit të qëndrueshëm

Sigurimi i transparencës dhe llogaridhënies në punën për qëndrueshmërinë



- Profesionistët e kontabilitetit dhe auditimit luajnë rol kritik në krijimin e kornizave të besueshme për matjen dhe raportimin e treguesve matës mjedisorë, socialë dhe të qeverisjes (MSQ).
  - Përmes sigurimit të saktësisë dhe përputhshmërisë, rritin besimin e palëve të interesit dhe dëshmojnë angazhimin e shoqërisë tregtare për praktikën e qëndrueshme.
- ## 2. Orientimi i vendimmarrjes me informacione për financa të qëndrueshme
- Kontabilistët sigurojnë njohuri të bazuara në të dhëna për rrjedhojat financiare të nismave për qëndrueshmërinë, për t'i ndihmuar organizatat.
  - Ndhmojnë shoqëritë tregtare të marrin vendime të informuara në lidhje me shpërndarjen e burimeve, strategjitë e pakësimit të karbonit dhe investime afatgjata në teknologjitë e gjelbra.
- ## 3. Nxitja e pajtueshmërisë me standardet rregullatore në ndryshim
- Profesionistët e auditimit sigurohen që organizatat të përmbushin rregullat me fokus qëndrueshmërinë dhe standardet globale të raportimit.
  - Ndhmojnë shoqëritë tregtare të qëndrojnë një hap përpara standardeve në zhvillim, për të ruajtur reputacionin dhe për të përmirësuar pozicionimin në treg.

# Struktura e programit master për kontabilitet





## Moduli 1 – Kontabiliteti i sektorit privat

1. Standardet Ndërkombëtare të Raportimit Financiar: hyrje teorike
2. Konvergjenca dhe divergjenca globale e SNRF-ve dhe prezantimi i rasteve
3. SNRF - Aktivet
4. SNRF – Kontratat e qirasë dhe instrumentet financiare
5. SNRF - Të ardhurat, tatimi dhe përfitimet e punonjësve
6. SNRF - Paraqitja e pasqyrave financiare
7. SNRF për konsolidimin - Pasqyra e të ardhurave dhe shpenzimeve
8. SNRF për konsolidimin – Pasqyra e bilancit

## Moduli 2 – Kontabiliteti i sektorit publik

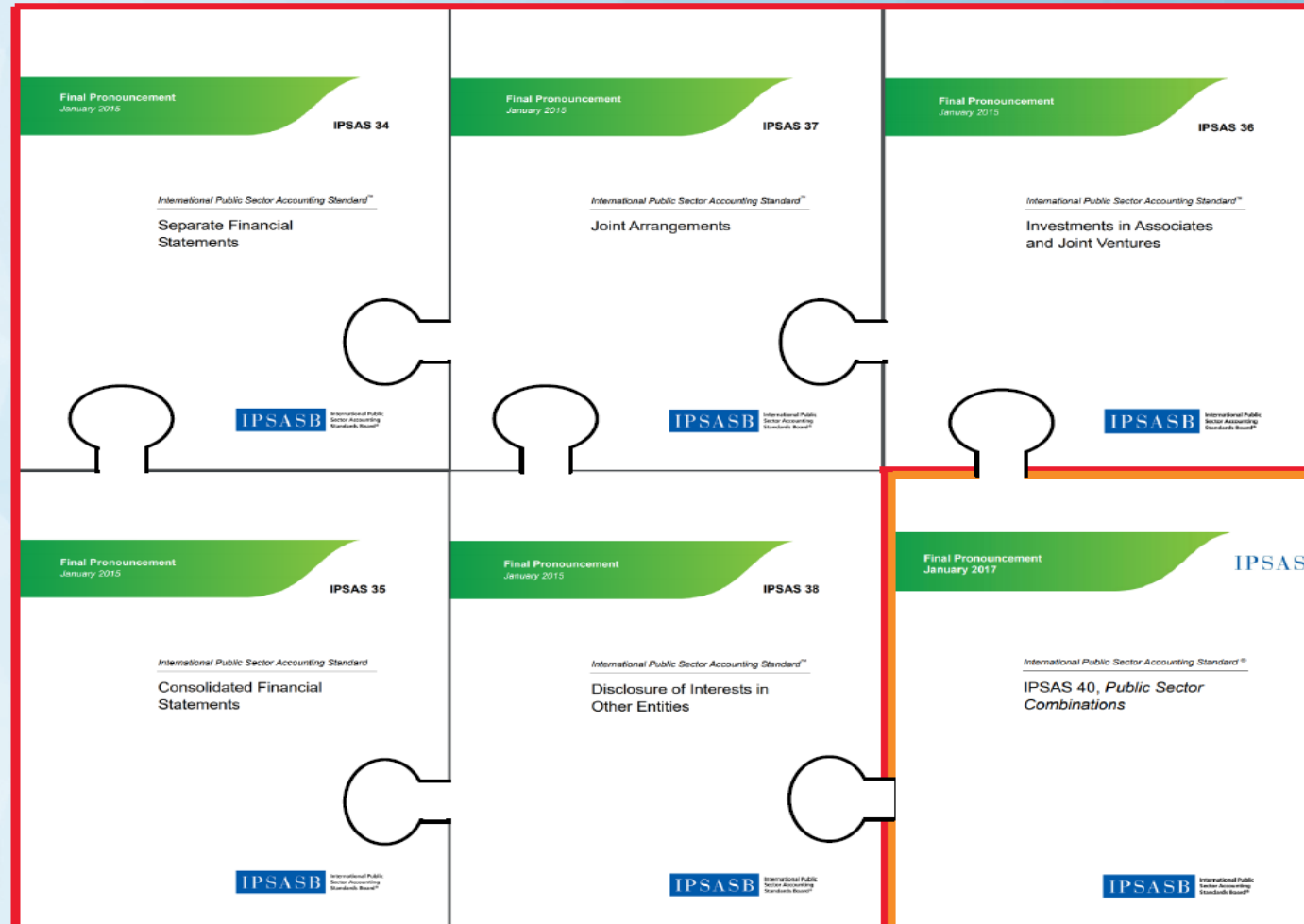
1. Kontabiliteti në sektorin publik: hyrje teorike
2. BSNKSP: Misioni, struktura e drejtimit dhe procesi i rregullt
3. SNKSP: Prezantim i përgjithshëm, dhënia e informacioneve shpjeguese dhe matja
4. Dhe përmbledhje e literaturës për SNKSP-të
5. Qasja e SNKSP-ve për konsolidimin
6. Kontabiliteti i qeverisjes si e tërë
7. Dhjetë vjet pasqyra të konsoliduara në Britaninë e Madhe
8. Përvoja e BE-së (Estonia)
9. Reagimi në nivel kombëtar ndaj SNKSP-ve në vendet e Bashkimit Evropian dhe në ekonomitë në zhvillim

# Qasja e BSNKSP-së për konsolidimin: standardet



7

**Accounting  
for Interests  
in Other  
Entities**



**Accounting  
for  
Combinations  
with Other  
Entities**

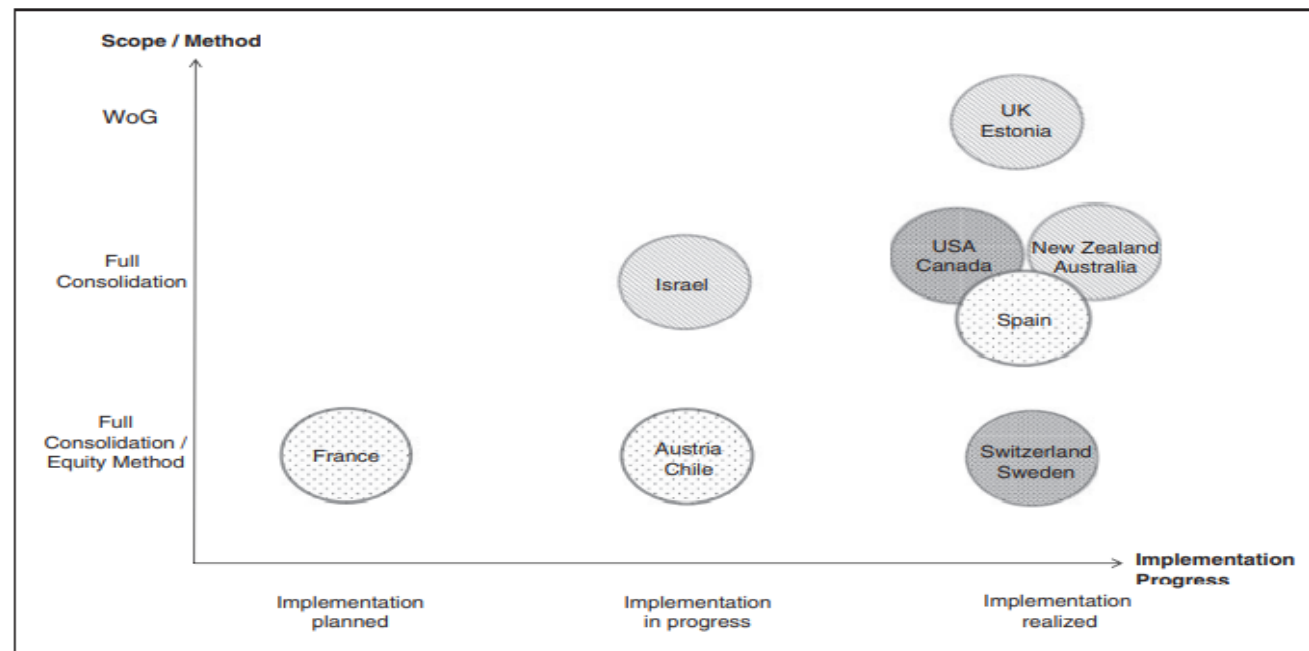
# Qasjet e konsolidimit në vendet e OECD-së



**Table 2.** Consolidation practice in OECD countries

Country	Accounting standard	CFS since:	Perspective of consolidation
Group I			
Australia	AASB (IFRS)	1997	Control
Canada	PSAB	2003	Control, GFS
Chile	Decreto Ley N°1.263 Oficio CGR	1975	GFS
Denmark	National Act	2005	Budgetary, GFS
Estonia	IPSAS	2004	Control
Israel	IPSAS	2003	Organisational, control
New Zealand	NZ GAAP (based on IFRS, IPSAS from 2014)	1991	Control
Slovakia	IPSAS	2009	Organisational, control
Spain	IPSAS	2010	Organisational, legal
Sweden	Swedish GAAP	1997	Organisational, legal
Switzerland	Neues Rechnungsmodell des Bundes (based on IPSAS)	2009	Organisational, legal
UK	UK GAAP	2010	GFS, control
USA	FASAB	2007	Budgetary, control

(continued)



**Figure 2.** Consolidation methods and implementation process

**Consolidation in the public sector: methods and approaches in Organisation for Economic Co-operation and Development countries**

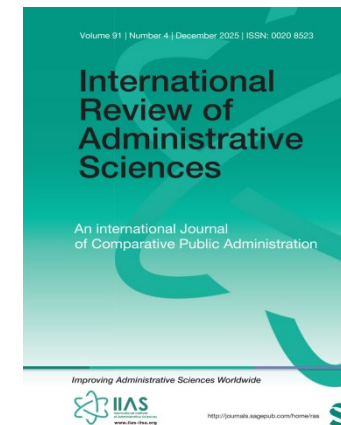
**Andreas Bergmann**  
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Zurich University of Applied Sciences, Switzerland

**Sandro Fuchs**  
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# Praktikat e konsolidimit të qeverisjes



Figure 4: Government consolidation practices compared (Estonia, Slovakia and the UK)

	<i>Estonia</i>	<i>Slovakia</i>	<i>UK</i>
<i>Level of consolidation</i>	<ul style="list-style-type: none"> <li>-WGA covering the whole public sector.</li> <li>-WGA covering the GGS.</li> <li>-Central government.</li> <li>-Local governments.</li> </ul>	<ul style="list-style-type: none"> <li>-WGA covering the whole public sector.</li> <li>-Central government.</li> <li>-Local governments.</li> </ul>	<ul style="list-style-type: none"> <li>-WGA covering the general government sector.</li> <li>-Central government.</li> <li>-Local governments.</li> </ul>
<i>Legal basis for consolidation requirements</i>	-National law.	-National law.	-National law.
<i>Scope of consolidation</i>	<ul style="list-style-type: none"> <li>-Based on control.</li> <li>Disaggregated information about GGS and public corporations is given as per IPSAS 22.</li> <li>-No scope exclusion for SLREs.</li> </ul>	<ul style="list-style-type: none"> <li>-Based on control.</li> <li>-No scope exclusion for SLREs.</li> <li>-An entity is excluded only if no longer a going concern or expected to be sold within one year.</li> </ul>	<ul style="list-style-type: none"> <li>-Based on control, except for the exclusion of public banks.</li> <li>-Small entities below a certain threshold are not consolidated at central government and WGA level.</li> </ul>
<i>Consolidation rules</i>	-IPSAS	-IPSAS	-IFRS (as adapted for the public sector)
<i>Use of consolidated financial statements</i>	<ul style="list-style-type: none"> <li>-State financial statements (i.e. WGA) closely looked at and compared to budget fulfilment reports.</li> <li>-Used in long-term fiscal decisions, in PFM reforms, to derive ESA 2010 reporting.</li> </ul>	<ul style="list-style-type: none"> <li>-Analysis of government net worth, complementary to budget analysis.</li> <li>-Improvements to accounting policies and procedures thanks to audit.</li> </ul>	<ul style="list-style-type: none"> <li>-WGA and central government accounts reviewed by Parliament and complement review of fiscal risks.</li> <li>-Possible public scrutiny at the local and central level.</li> </ul>

# Pasqyrat e qeverisjes si e tërë të Britanisë së Madhe



## Whole of Government Accounts year ended 31 March 2024

## Chapter 4 Financial Statements

### Statement of Revenue and Expenditure

For the year ended 31 March 2024

	Note	2023-24 £bn	2022-23 £bn
Taxation revenue	4	(888.8)	(857.7)
Other revenue	5	(131.1)	(116.8)
<b>Total public services revenue</b>		<b>(1,019.9)</b>	<b>(974.5)</b>
Social security benefits	6	311.4	276.1
Staff costs	7	240.5	306.7
Purchase of goods and services	8	263.7	254.3
Grants and subsidies	9	104.1	122.4
Depreciation and impairment	10	64.2	52.8
Interest costs on government borrowing	11	63.4	85.1
Increase/(decrease) in provisions	23	29.0	36.2
<b>Total expenditure on public services</b>		<b>1,076.3</b>	<b>1,133.6</b>
<b>Net expenditure on public services</b>		<b>56.4</b>	<b>159.1</b>
Financing costs of long-term liabilities, including discounting	11	82.9	(141.9)
Revaluation of financial assets and liabilities		7.3	(31.8)
<b>Net (income)/expenditure for the year</b>		<b>146.6</b>	<b>(14.6)</b>

### Statement of Financial Position

As at 31 March 2024

	Note	2023-24 £bn	2022-23 £bn
<b>Non-current assets</b>			
Property, plant and equipment	12	1,539.1	1,435.3
Right of use assets	13	28.0	28.8
Investment properties	14	14.3	14.2
Intangible assets	15	52.1	47.9
Trade and other receivables	16	21.4	22.7
Other financial assets	17	470.0	505.1
		<b>2,124.9</b>	<b>2,054.0</b>
<b>Current assets</b>			
Inventories	18	13.2	13.2
Trade and other receivables	16	217.7	210.2
Other financial assets	17	237.6	216.0
Cash and cash equivalents	19	39.5	43.9
Gold holdings	34	17.5	16.0
Assets held for sale		0.9	1.0
		<b>526.4</b>	<b>500.3</b>
<b>Total assets</b>		<b>2,651.3</b>	<b>2,554.3</b>
<b>Current liabilities</b>			
Trade and other payables	20	(175.0)	(168.6)
Government borrowings	21	(407.0)	(371.9)
Other financial liabilities	22	(868.5)	(948.0)
Provisions	23	(22.2)	(29.8)
		<b>(1,472.7)</b>	<b>(1,518.3)</b>
<b>Non-current liabilities</b>			
Trade and other payables	20	(53.3)	(47.7)
Government borrowings	21	(1,613.0)	(1,382.1)
Other financial liabilities	22	(333.6)	(303.2)
Provisions	23	(240.0)	(277.1)
Net public sector pension liability	25	(1,311.9)	(1,415.0)



# Public Money & Management

ISSN: (Print) (Online) Journal homepage: [www.tandfonline.com/journals/rpmm20](http://www.tandfonline.com/journals/rpmm20)

## New development: Ten years of consolidated accounts in the United Kingdom public sector—taking stock

Elaine Stewart & Ciaran Connolly

To cite this article: Elaine Stewart & Ciaran Connolly (2022) New development: Ten years of consolidated accounts in the United Kingdom public sector—taking stock, *Public Money & Management*, 42:6, 460-462, DOI: [10.1080/09540962.2022.2031647](https://doi.org/10.1080/09540962.2022.2031647)

To link to this article: <https://doi.org/10.1080/09540962.2022.2031647>



RAHANDUSMINISTERIUM

# THE REPUBLIC OF ESTONIA CONSOLIDATED ANNUAL REPORT OF THE STATE FOR 2022

## 2 Consolidated and unconsolidated annual accounts of the state

### 2.1 Balance sheet

In millions of euros

	Consolidated			Unconsolidated			Note
	31.12.2022	31.12.2021	31.12.2020	31.12.2022	31.12.2021	31.12.2020	
<b>Assets</b>							
<b>Current assets</b>							
Cash	2,496.4	2,503.2	2,300.7	1,415.1	1,658.9	1,573.9	a2
Financial investments	1,609.1	461.6	645.5	1,598.1	448.3	644.0	a3
Tax, state fee and fine receivables	1,387.5	1,248.8	1,125.4	1,454.2	1,322.1	1,169.7	a4
Other claims and prepayments	1,676.8	1,294.7	1,097.8	1,034.0	1,228.5	775.9	a5
Derivatives	199.8	160.2	31.8	0.0	0.0	0.0	a18
Inventories	714.4	367.4	319.9	40.0	33.3	47.0	a7
Intangible current assets	444.1	208.6	85.3	0.0	0.0	0.0	a12
Biological assets	62.2	41.1	31.3	3.1	1.8	1.3	a14
<b>Total current assets</b>	<b>8,590.3</b>	<b>6,285.6</b>	<b>5,637.7</b>	<b>5,544.5</b>	<b>4,692.9</b>	<b>4,211.8</b>	
<b>Non-current assets</b>							
Ownership interest in foundations	0.0	0.0	0.0	430.8	441.7	442.9	a8
Ownership interest in subsidiaries and affiliated associates	89.4	67.5	60.4	4,490.0	4,169.9	3,881.8	a9
Financial investments	480.0	319.8	316.6	453.0	301.8	298.6	a3
Other claims and prepayments	941.4	925.1	867.1	1,193.2	1,089.2	1,533.3	a5
Derivatives	496.5	187.6	23.7	0.0	0.0	0.0	a18
Investment property	83.2	85.3	84.3	37.0	37.1	37.4	a10
Property, plant and equipment	10,803.2	10,318.1	9,885.4	3,471.5	3,334.0	3,082.9	a11
Intangible assets	333.2	305.9	279.8	180.3	150.4	125.6	a12
Biological assets	2,170.3	930.7	758.9	27.7	16.5	12.0	a14
<b>Total non-current assets</b>	<b>15,397.2</b>	<b>13,140.0</b>	<b>12,276.2</b>	<b>10,283.5</b>	<b>9,540.6</b>	<b>9,414.5</b>	
<b>Total assets</b>	<b>23,987.5</b>	<b>19,425.6</b>	<b>17,913.9</b>	<b>15,828.0</b>	<b>14,233.5</b>	<b>13,626.3</b>	

## 2 Consolidated and unconsolidated annual accounts of the state

### 2.1 Balance sheet

In millions of euros

	Consolidated			Unconsolidated			Note
	31.12.2022	31.12.2021	31.12.2020	31.12.2022	31.12.2021	31.12.2020	
<b>Assets</b>							
<b>Current assets</b>							
Cash	2,496.4	2,503.2	2,300.7	1,415.1	1,658.9	1,573.9	a2
Financial investments	1,609.1	461.6	645.5	1,598.1	448.3	644.0	a3
Tax, state fee and fine receivables	1,387.5	1,248.8	1,125.4	1,454.2	1,322.1	1,169.7	a4
Other claims and prepayments	1,676.8	1,294.7	1,097.8	1,034.0	1,228.5	775.9	a5
Derivatives	199.8	160.2	31.8	0.0	0.0	0.0	a18
Inventories	714.4	367.4	319.9	40.0	33.3	47.0	a7
Intangible current assets	444.1	208.6	85.3	0.0	0.0	0.0	a12
Biological assets	62.2	41.1	31.3	3.1	1.8	1.3	a14
<b>Total current assets</b>	<b>8,590.3</b>	<b>6,285.6</b>	<b>5,637.7</b>	<b>5,544.5</b>	<b>4,692.9</b>	<b>4,211.8</b>	
<b>Non-current assets</b>							
Ownership interest in foundations	0.0	0.0	0.0	430.8	441.7	442.9	a8
Ownership interest in subsidiaries and affiliated associates	89.4	67.5	60.4	4,490.0	4,169.9	3,881.8	a9
Financial investments	480.0	319.8	316.6	453.0	301.8	298.6	a3
Other claims and prepayments	941.4	925.1	867.1	1,193.2	1,089.2	1,533.3	a5
Derivatives	496.5	187.6	23.7	0.0	0.0	0.0	a18
Investment property	83.2	85.3	84.3	37.0	37.1	37.4	a10
Property, plant and equipment	10,803.2	10,318.1	9,885.4	3,471.5	3,334.0	3,082.9	a11
Intangible assets	333.2	305.9	279.8	180.3	150.4	125.6	a12
Biological assets	2,170.3	930.7	758.9	27.7	16.5	12.0	a14
<b>Total non-current assets</b>	<b>15,397.2</b>	<b>13,140.0</b>	<b>12,276.2</b>	<b>10,283.5</b>	<b>9,540.6</b>	<b>9,414.5</b>	
<b>Total assets</b>	<b>23,987.5</b>	<b>19,425.6</b>	<b>17,913.9</b>	<b>15,828.0</b>	<b>14,233.5</b>	<b>13,626.3</b>	

## The enabling role of institutional entrepreneurs in the adoption of IPSAS within a transitional economy: The case of Estonia

Daniela Argento, Peeter Peda, Giuseppe Grossi 

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Pages 39-49

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### Summary

In the light of neoinstitutional theory and by adopting case study research methodology, this article explains the adoption of International Public Sector Accounting Standards for modernizing public sector accounting in Estonia. This article reveals that the smooth—yet gradual—adoption of International Public Sector Accounting Standards-compliant accounting systems was enabled by the involvement of powerful actors (i.e., institutional entrepreneurs) with foreign and/or business backgrounds. In addition, the change in public sector accounting in Estonia was facilitated by the developments in its international positioning, characterized by the transition from a Soviet communist to a market economy and subsequent European Union membership and by the absence of past accounting practices, which could potentially hinder the change.

### KEYWORDS

accounting change, Estonia, institutional entrepreneur, institutional logics, IPSAS, isomorphism

# Përfshirja e temave të agregimit dhe konsolidimit të fundmë në programet e formimit profesional

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# Consolidated annual accounts of the European Union

#EUBUDGET

FINANCIAL YEAR  
2024

2024 INTEGRATED FINANCIAL AND  
ACCOUNTABILITY REPORTING

Annual accounts of the European Union 2024

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Annual accounts of the European Union 2024

## BALANCE SHEET

	Note	EUR million	
		31.12.2024	31.12.2023
<b>NON-CURRENT ASSETS</b>			
Intangible assets	2.1	1 095	976
Property, plant and equipment	2.2	13 713	13 399
Investments accounted for using the equity method	2.3	1 446	1 365
Financial assets	2.4	308 961	274 283
Pre-financing	2.5	40 861	41 417
Exchange receivables and non-exchange recoverables	2.6	13 272	16 083
		<b>379 347</b>	<b>347 524</b>
<b>CURRENT ASSETS</b>			
Financial assets	2.4	19 377	11 088
Pre-financing	2.5	38 058	50 257
Exchange receivables and non-exchange recoverables	2.6	18 465	19 116
Inventories	2.7	85	78
Cash and cash equivalents	2.8	63 163	39 616
		<b>139 148</b>	<b>120 156</b>
<b>TOTAL ASSETS</b>		<b>518 495</b>	<b>467 679</b>
<b>NON-CURRENT LIABILITIES</b>			
Pension and other employee benefits	2.9	(93 096)	(90 808)
Provisions	2.10	(2 280)	(2 102)
Financial liabilities	2.11	(539 575)	(430 771)
		<b>(634 951)</b>	<b>(523 682)</b>
<b>CURRENT LIABILITIES</b>			
Provisions	2.10	(7 536)	(1 233)
Financial liabilities	2.11	(62 328)	(27 613)
Payables	2.12	(55 414)	(50 516)
Accrued charges and deferred income	2.13	(67 091)	(76 805)
		<b>(192 368)</b>	<b>(156 166)</b>
<b>TOTAL LIABILITIES</b>		<b>(827 319)</b>	<b>(679 848)</b>
<b>NET ASSETS</b>		<b>(308 824)</b>	<b>(212 169)</b>
Reserves	2.14	986	1 052
Amounts to be called from Member States*	2.15	(309 810)	(213 221)
<b>NET ASSETS</b>		<b>(308 824)</b>	<b>(212 169)</b>

\* The European Parliament adopted a budget on 27 November 2024 which provides for the payment of the EU's short-term liabilities from own resources to be collected by, or called up from, the Member States in the following year. Additionally, under Article 83 of the Staff Regulations (Regulation (EEC, Euratom, ECSC) No 259/68 (O) L 56, 4.3.1968, p.1) of 29 February 1968 as amended), the Member States shall jointly guarantee the liability for pensions.

Annual accounts of the European Union 2024

## STATEMENT OF FINANCIAL PERFORMANCE

	Note	EUR million	
		2024	2023
<b>REVENUE</b>			
<b>Revenue from non-exchange transactions</b>			
GNI resources	3.1	95 037	101 287
Traditional own resources	3.2	20 587	19 840
VAT resources	3.3	24 547	22 526
Plastics own resources	3.4	8 227	7 225
Fines	3.5	4 039	1 748
Recovery of expenses	3.6	957	803
UK Withdrawal Agreement	3.7	-	681
Other	3.8	10 673	8 800
		<b>164 068</b>	<b>162 909</b>
<b>Revenue from exchange transactions</b>			
Financial revenue	3.9	9 005	6 983
Other	3.10	2 592	1 963
		<b>11 597</b>	<b>8 946</b>
<b>Total Revenue</b>		<b>175 665</b>	<b>171 855</b>
<b>EXPENSES</b>			
Implemented by Member States	3.11		
European Agricultural Guarantee Fund		(40 267)	(40 716)
European Agricultural Fund for Rural Development and other rural development instruments		(14 779)	(14 605)
European Regional Development Fund and Cohesion Fund		(28 833)	(52 429)
European Social Fund		(18 037)	(17 665)
Other		(3 854)	(4 251)
Implemented by the Commission, executive agencies and trust funds	3.12	(98 971)	(61 888)
Implemented by other EU agencies and bodies	3.13	(4 388)	(4 226)
Implemented by third countries and international organisations	3.13	(6 639)	(6 090)
Implemented by other entities	3.13	(5 599)	(4 902)
Staff and pension costs	3.14	(14 966)	(14 023)
Finance costs	3.15	(27 226)	(14 355)
UK Withdrawal Agreement	3.7	(315)	-
Other expenses	3.16	(8 999)	(8 142)
		<b>(272 873)</b>	<b>(243 292)</b>
<b>Total Expenses</b>		<b>(272 873)</b>	<b>(243 292)</b>
<b>ECONOMIC RESULT OF THE YEAR</b>		<b>(97 208)</b>	<b>(71 437)</b>

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## STATEMENT OF CHANGES IN NET ASSETS

	EUR million		
	Amounts to be called from Member States Accumulated surplus/(deficit)	Other reserves	Net assets
<b>BALANCE AS AT 31.12.2022</b>	<b>(132 637)</b>	<b>1 312</b>	<b>(131 325)</b>
Remeasurements in employee benefits liabilities	(6 877)	-	(6 877)
Other	249	(260)	(11)
2022 budget result credited to Member States	(2 519)	-	(2 519)
Economic result of the year	(71 437)	-	(71 437)
<b>BALANCE AS AT 31.12.2023</b>	<b>(213 221)</b>	<b>1 052</b>	<b>(212 169)</b>
Remeasurements in employee benefits liabilities	1 159	-	1 159
Other	94	(66)	27
2023 budget result credited to Member States	(633)	-	(633)
Economic result of the year	(97 208)	-	(97 208)
<b>BALANCE AS AT 31.12.2024</b>	<b>(309 810)</b>	<b>986</b>	<b>(308 824)</b>

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## CASHFLOW STATEMENT

	EUR million	
	2024	2023
<b>Economic result of the year</b>	<b>(97 208)</b>	<b>(71 437)</b>
<b>Operating activities</b>		
Amortisation	191	181
Depreciation	1 194	1 203
(Reversal of) impairment losses on investments	-	-
(Increase)/decrease in loans	(36 703)	(42 522)
(Increase)/decrease in pre-financing	12 756	8 821
(Increase)/decrease in exchange receivables and non-exchange recoverables	3 463	13 000
(Increase)/decrease in inventories	(7)	3
Increase/(decrease) in pension and other employee benefits	2 288	10 192
Increase/(decrease) in provisions	6 481	564
Increase/(decrease) in financial liabilities (other than under the unified funding approach)	(1 382)	(3 516)
Increase/(decrease) in payables	4 898	(4 825)
Increase/(decrease) in accrued charges and deferred income	(9 714)	(9 359)
Prior year budgetary surplus taken as non-cash revenue	(633)	(2 519)
Remeasurements in employee benefits liabilities (non-cash movement not included in statement of financial performance)	1 159	(6 877)
Other non-cash movements	27	(11)
<b>Investing activities</b>		
(Increase)/decrease in intangible assets and property, plant and equipment	(1 817)	(1 938)
(Increase)/decrease in investments accounted for using the equity method	(80)	(52)
(Increase)/decrease in non-derivative financial assets at fair value through surplus or deficit	(6 246)	(7 329)
(Increase)/decrease in derivative financial assets at fair value through surplus or deficit	(19)	(107)
<b>Financing activities</b>		
Increase/(decrease) in borrowings under the unified funding approach	144 900	109 600
<b>NET CASHFLOW</b>	<b>23 547</b>	<b>(6 928)</b>
Net increase/(decrease) in cash and cash equivalents	23 547	(6 928)
Cash and cash equivalents at the beginning of the year	39 616	46 544
Cash and cash equivalents at year-end	63 163	39 616

## 9. SCOPE OF CONSOLIDATION

### A. CONTROLLED ENTITIES (54)

#### 1. Institutions and consultative bodies (11)

Council of the European Union	European Data Protection Supervisor
Court of Justice of the European Union	European Economic and Social Committee
European Commission	European External Action Service
European Committee of the Regions	European Ombudsman
European Council	European Parliament
European Court of Auditors	

#### 2. EU Agencies AND Other Bodies (41)

##### 2.1. Executive Agencies (6)

European Climate, Infrastructure and Environment Executive Agency (CINEA)	European Innovation Council and SMEs Executive Agency (EISMEA)
European Education and Culture Executive Agency (EACEA)	European Research Council Executive Agency (ERCEA)
European Health and Digital Executive Agency (HaDEA)	European Research Executive Agency (REA)

##### 2.2. Decentralised Agencies and Other Bodies (35)

Agency for Support for the Body of European Regulators for Electronic Communications (BEREC Office)	European Public Prosecutor's Office (EPPO)
Community Plant Variety Office (CPVO)	European Securities and Markets Authority (ESMA)
European Agency for Safety and Health at Work (EU-OSHA)	European Training Foundation (ETF)
European Banking Authority (EBA)	European Union Agency for Asylum (EUAA)
European Border and Coast Guard Agency (FRONTEX)	European Union Agency for Criminal Justice Cooperation (Eurojust)
European Centre for Disease Prevention and Control (ECDC)	European Union Agency for Cybersecurity (ENISA)
European Centre for the Development of Vocational Training (CEDEFOP)	European Union Agency for Fundamental Rights (FRA)
European Chemicals Agency (ECHA)	European Union Agency for Law Enforcement Cooperation (EUROPOL)
European Environment Agency (EEA)	European Union Agency for Law Enforcement Training (CEPOL)
European Fisheries Control Agency (EFCA)	European Union Agency for Railways (ERA)
European Food Safety Authority (EFSA)	European Union Agency for the Cooperation of Energy Regulators (ACER)
European Foundation for the Improvement of Living and Working Conditions (Eurofound)	European Union Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA)
European Institute for Gender Equality (EIGE)	European Union Agency for the Space Programme (EUSPA)
European Insurance and Occupational Pensions Authority (EIOPA)	European Union Aviation Safety Agency (EASA)
European Joint Undertaking for ITER and the Development of Fusion Energy (Fusion for Energy)	European Union Drugs Agency (EUDA)
European Labour Authority (ELA)	European Union Intellectual Property Office (EUIPO)
European Maritime Safety Agency (EMSA)	Translation Centre for the Bodies of the European Union (CdT)
European Medicines Agency (EMA)	

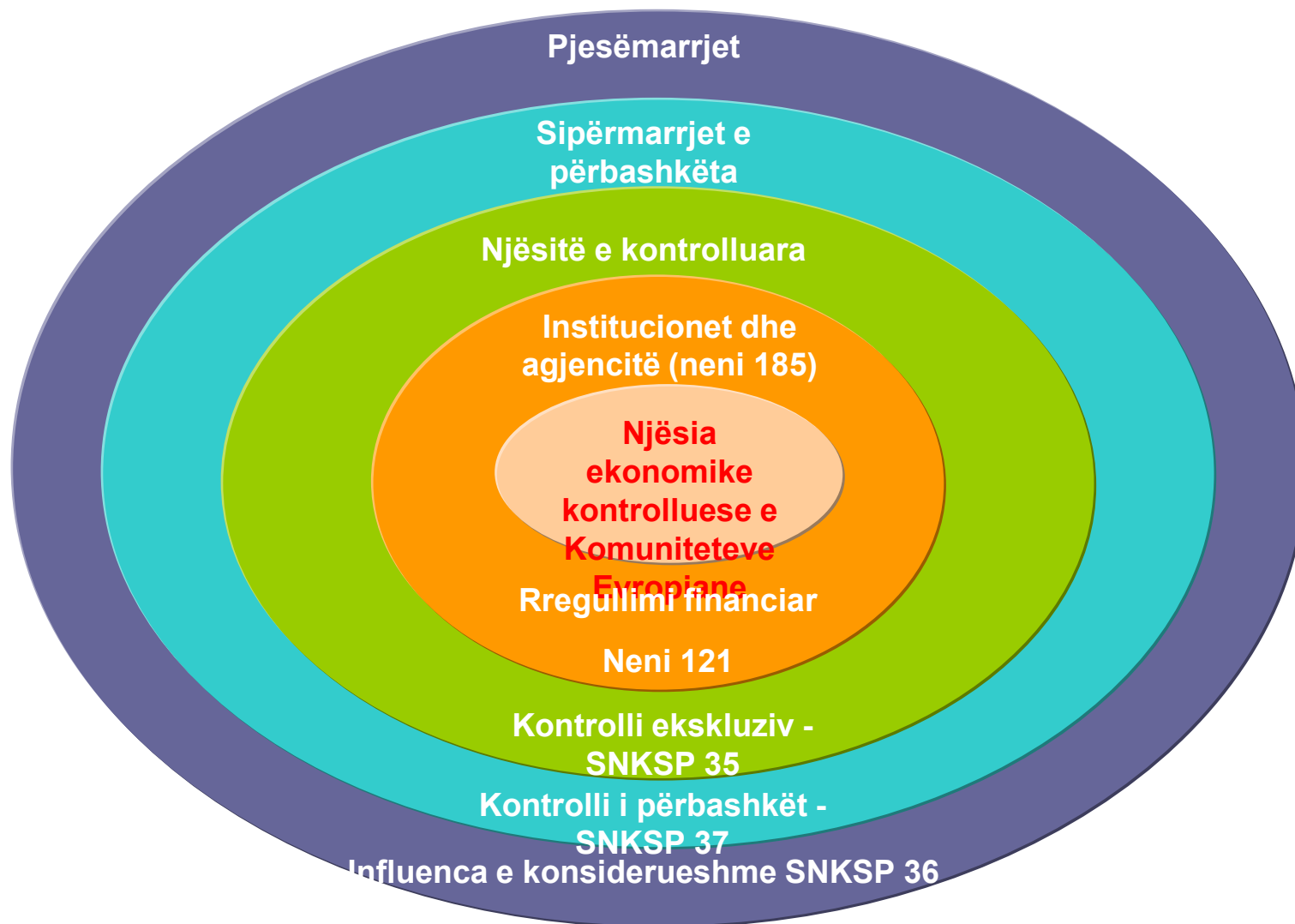
#### 3. Other controlled entities (2)

European Coal and Steel Community in Liquidation (ECSC i.L.)	European Institute of Innovation and Technology (EIT)
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#### B. ASSOCIATES (1)

European Investment Fund (EIF)
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# Konsolidimi global i BE-së



# Procesi i konsolidimit



## Faza e parë

Në fazën e parë në të cilën është hartuar pasqyra financiare e konsoliduar (PFK) (deri në 2004), fusha e konsolidimit përfshinte vetëm institucionet e BE-së dhe organet e krijuara nga BE-ja që kishin personalitet juridik, të cilat në fakt marrin grante nga buxheti. KE ndoqi kriterin e një buxheti unik për të përcaktuar fushën e konsolidimit: **“Kriteri i përdorur për të përcaktuar objektin e konsolidimit është në thelb ai i buxhetit unik, pra i buxhetit të Bashkimit Evropian. Përcaktimi aktual i objektit të konsolidimit nuk është në përputhje me standardet ndërkombëtare”** (KE, 2003)

## Faza e dytë: Ndjekja e SNKSP-së për konsolidimin:

Më vonë (2005), është konsoliduar globalisht për të përfshirë edhe njësi që janë nën kontroll ekskluziv, influencë të konsiderueshme dhe kontroll të përbashkët. Kufizimet e qasjes së SNKSP-së për konsolidimin:

**“Kufizimi kryesor është se kriteret për konsolidim janë pak a shumë të njëjta me ato të SNRF-ve dhe se këto kritere nuk përshtaten me mjedisin e BE-së. Kriteret e kontrollit në kontekstin tonë nuk janë gjithmonë aksionet e mbajtura ose vendet në këshillat e administrimit a të mbikëqyrjes, por janë, fjala vjen: miratimi i buxhetit përfundimtar nga Parlamenti/Këshilli Evropian, financim përmes buxhetit të përgjithshëm të BE-së dhe auditim nga GJELL-ja”.**

## Dobia

Të gjitha procedurat e konsolidimit kërkojnë një harmonizim të pasqyrave financiare të secilës njësi të kontrolluar ose të pjesëmarrjeve ose sipërmarrjeve të përbashkëta, të cilat duhet të përpilohen duke përdorur politika uniforme kontabël.

**“Duke pasur parasysh numrin në rritje të njësive ekonomike të BE-së dhe ndikimin e jashtëm të veprimtarive të Komisionit, informacioni agregat konsiderohet i dobishëm dhe interesant për palët e ndryshme të interesit dhe për përdoruesit e pasqyrave vjetore të BE-së (Parlamenti Evropian, Gjykata Evropiane e Llogarive, shtetet anëtare të BE-së, qytetarët, mediat, universitetet etj.)”**



G. GROSSI AND M. SOVERCHIA

**European Commission Adoption of IPSAS  
to Reform Financial Reporting**

**Faleminderit**

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