





**FINAL ANNUAL  
ACCOUNTS FOR  
THE FINANCIAL YEAR 2013**

**FINANCIAL STATEMENTS  
and  
REPORTS ON THE IMPLEMENTATION  
OF THE BUDGET**

## Europol Public Information

<b>Table of contents</b>	<b>Page</b>
APPENDICES TO THE BUDGETARY OUTTURN ACCOUNT	2
INTRODUCTION	3
CERTIFICATE OF THE ACCOUNTING OFFICER	4
1 FINANCIAL STATEMENTS	5
1.1. Balance Sheet	5
1.2. Economic Outturn Account	7
1.3. Cash-Flow Statement (indirect method)	8
1.4. Statement of changes in capital	9
2 ACCOUNTING PRINCIPLES, RULES AND METHODS	10
2.1. Accounting principles	10
2.2. Transactions and balances in foreign currency	10
2.3. Use of estimates	10
2.4. Depreciation rates	11
3 NOTES TO THE FINANCIAL STATEMENTS	12
3.1 Notes to the balance sheet	12
3.1.1. Tangible and Intangible fixed assets	12
3.1.2. Long-term receivables	16
3.1.3. Current receivables	16
3.1.4. Sundry receivables	16
3.1.5. Other	17
3.1.6. Cash and cash equivalents	17
3.1.7. Long-term liabilities	17
3.1.8. Provisions for risks and charges (short-term)	18
3.1.9. Current payables	18
3.1.10. Sundry payables	18
3.1.11. Other accounts payable	19
3.1.12. Accounts payable with consolidated EU entities	19
3.2. Off balance sheet items	19
3.2.1. Contingent assets	19
3.2.2. Contingent liabilities	19
3.3. Related party disclosures	20
3.3.1. Highest grade disclosure	20
3.3.2. Status of the Europol Pension Fund	20
3.4. Significant disclosures	21
3.5. Events after balance sheet date	21
4 REPORTS ON THE IMPLEMENTATION OF THE BUDGET	22
4.1. Budgetary outturn	22
4.2. Reconciliation of economic and budget outturn accounts	23

**APPENDICES TO THE BUDGETARY OUTTURN ACCOUNT**

- Appendix 1    Budget implementation 2013
- Appendix 2    Implementation of appropriations carried forward from 2012 to 2013
- Appendix 3    Appropriations carried forward from 2013 to 2014
- Appendix 4    Revenue
- Appendix 5    Budget transfers
- Appendix 6    Explanatory notes

## **INTRODUCTION**

### **Basis for preparation**

As a general rule, all aspects of the final accounts 2013 have been drawn up in accordance with the Financial Regulation applicable to Europol adopted by Europol's Management Board on 10 January 2014 – applicable from 1 January 2014 and with the EC accounting rules and methods adopted by the European Commission's Accounting Officer following the principles of accrual-based accounting. The budgetary implementation reports are prepared on the basis of the modified cash-based accounting principle.

The final accounts of Europol include the financial statements and the budgetary implementation reports. They are drawn up by the Accounting Officer in accordance with Article 98 of the Financial Regulation applicable to Europol.

The financial statements comprise of the balance sheet, economic outturn account, cash flow table and statement of changes in capital. The notes to the financial statements supplement and comment on the information presented in the statements.

The objective of the financial statements is to provide information about the financial position, performance and cash flows of Europol to demonstrate the accountability of the agency for the resources entrusted to it.

### **Reporting entity**

At its meeting of 6 April 2009 the Justice and Home Affairs (JHA) Council adopted the Council Decision (2009/371/JHA) bringing Europol into life as an agency of the European Union as from 1<sup>st</sup> January 2010.

### Mission

Europol's mission is to support its Member States in preventing and combating all forms of serious international crime and terrorism. Its role is to help achieve a safer Europe for the benefit of all EU citizens by supporting EC law enforcement authorities through the exchange of analysis of criminal intelligence.

Large-scale criminal and terrorist networks pose a significant threat to the internal security of the EU and to the safety and livelihood of its people. The biggest security threats come from terrorism, international drug trafficking, trafficking in human beings, counterfeiting of the Euro currency and payment cards, fraud, corruption and money laundering as well as other activities related to the presence of organised crime groups in the economy. New dangers are also accumulating in the form of cybercrime, VAT fraud and other sophisticated crimes which abuse modern technology and the freedom offered by the EU internal market. All of these have been declared priority areas by the EU's Council of Ministers.

### Vision

Europol's vision is to contribute to a safer Europe by providing the best possible support to law enforcement authorities in the Member States. It will achieve this by delivering a unique set of operational services for the EU, developing as the principal:

- support centre for law enforcement operations;
- criminal information hub and
- centre for law enforcement expertise

Europol's operational delivery to EU Member States' law enforcement authorities and cooperation partners increased further throughout 2013, continuing the trend of previous years. In total, 41 high profile Joint Investigation Teams were supported by Europol in 2013 (compared to 30 in 2012 and 17 in 2011). By the end of 2013, more than 18,000 cross-border cases were supported through Europol, an increase of 15% compared to 2012 (almost 16,000), while user satisfaction remained at a high level. In 2013 the data volume exchanged through Europol's unique Secure Information Exchange Network Application (SIENA) grew further, with almost 460,000 operational messages being exchanged via SIENA between Europol, Member States and Third Parties, a 10% increase compared to 2012 (rounded: 414,000). Considering the boost in volume of 25% by the end of 2012 (compared with 2011), the overall operational communication volume has increased by 35% in the last 2 years.

## **Europol Public Information**

In addition, during the first year of operation, the European Cyber Crime Centre (EC3) of Europol supported various successful operational actions with Member States and third countries including the private sector (e.g. disruption of global credit card fraud networks, involving 15,000 compromised credit cards and 2 skimming factories; joint operational actions against global online child sexual exploitation activities and dismantling of a botnet infecting almost 2 Million computers).

From Europol's perspective, these key figures provide evidence of the continuously growing demand and trust towards the organisation as a key EU law enforcement service provider.

## **CERTIFICATE OF THE ACCOUNTING OFFICER**

The final annual accounts of Europol for the year 2013 have been prepared in accordance with the Financial Regulation applicable Europol and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions, agencies and joint undertakings.

I acknowledge my responsibility for the preparation and presentation of the final annual accounts of Europol in accordance with Article 50 of the Financial Regulation applicable to Europol.

I have obtained from the Authorising Officer, who certified its reliability, all the information necessary for the production of the final accounts that show Europol's assets and liabilities and the budgetary implementation.

I hereby certify that based on this information, and on such checks as I deemed necessary to sign off the final accounts, I have a reasonable assurance that the final accounts present a true and fair view of the financial position of Europol in all material aspects.



Rebecca Topham

Accounting Officer – Europol

Signed by the Accounting Officer on 11 June 2014

## 1. FINANCIAL STATEMENTS

## 1.1. Balance Sheet

<b>BALANCE SHEET – ASSETS</b>	Note	<b>31.12.2013</b>	<b>31.12.2012</b>	<b>Variation</b>
<b>NON CURRENT ASSETS</b>				
<b>Intangible fixed assets</b>	3.1.1.	<b>5,495,924.86</b>	<b>5,261,046.31</b>	<b>234,878.55</b>
<b>Tangible fixed assets</b>	3.1.1.	<b>31,978,803.15</b>	<b>33,663,693.50</b>	<b>-1,684,890.35</b>
Land and buildings		9,548,237.00	9,896,316.21	-348,079.21
Plant and equipment		528,331.00	383,972.00	144,359.00
Computer hardware		10,212,231.69	9,879,210.78	333,020.91
Furniture and vehicles		2,945,514.46	4,709,842.45	-1,764,327.99
Other fixtures and fittings		8,744,489.00	8,794,352.06	-49,863.06
Leasing		-	-	-
Tangible fixed assets under construction		-	-	-
<b>Investments</b>		-	-	-
Guarantee Fund		-	-	-
Investments in associates		-	-	-
Interest in joint ventures		-	-	-
Other investments		-	-	-
<b>Loans</b>		-	-	-
Loans granted from the budget		-	-	-
Loans granted from borrowed funds		-	-	-
Term deposits over 12 months		-	-	-
<b>Long-term pre-financing</b>		-	-	-
Long-term pre-financing		-	-	-
<i>LT pre-financing with consolidated EU entities</i>		-	-	-
<b>Long-term receivables</b>		-	-	-
Long-term receivables	3.1.2.	6,915.00	6,915.00	-
<i>LT receivables with consolidated EU entities</i>		-	-	-
<b>TOTAL NON CURRENT ASSETS</b>		<b>37,481,643.01</b>	<b>38,931,654.81</b>	<b>-1,450,011.80</b>
<b>CURRENT ASSETS</b>				
<b>Stocks</b>		-	-	-
<b>Short-term pre-financing</b>		-	<b>25,515.00</b>	<b>-25,515.00</b>
Short-term pre-financing		-	25,515.00	-25,515.00
<i>ST pre-financing with consolidated EU entities</i>		-	-	-
<b>Short-term receivables</b>		<b>2,153,749.38</b>	<b>1,077,771.52</b>	<b>1,075,977.86</b>
Current receivables	3.1.3.	1,089,942.71	583,553.25	506,389.46
Term Deposits between 3 months & 1 year		-	-	-
LT receivables falling due within a year		-	-	-
Sundry receivables	3.1.4.	61,592.59	89,993.29	-28,400.70
Other		1,000,058.93	403,227.69	596,831.24
Accrued income	3.1.5.	10,257.99	1,961.63	8,296.36
Deferred charges	3.1.5.	984,487.67	401,266.06	583,221.61
<i>Deferrals and Accruals with consolidated EU entities</i>	3.1.5.	5,313.27	-	5,313.27
<i>Short-term receivables with consolidated EU entities</i>		2,155.15	997.29	1,157.86
<b>Short-term Investments</b>		-	-	-
<b>Cash and cash equivalents</b>	3.1.6.	<b>11,801,032.23</b>	<b>26,916,429.41</b>	<b>-15,115,397.18</b>
<b>TOTAL CURRENT ASSETS</b>		<b>13,954,781.61</b>	<b>28,019,715.93</b>	<b>-14,064,934.32</b>
<b>TOTAL</b>		<b>51,436,424.62</b>	<b>66,951,370.74</b>	<b>-15,514,946.12</b>

## Europol Public Information

<b>BALANCE SHEET - LIABILITIES</b>	<b>NOTE</b>	<b>31.12.2013</b>	<b>31.12.2012</b>	<b>Variation</b>
<b>Net capital</b>	1.4.	<b>42,063,545.82</b>	<b>47,301,283.17</b>	<b>-5,237,737.35</b>
<b>Reserves</b>		-	-	-
<b>Accumulated surplus/deficit</b>	1.4.	<b>47,301,283.17</b>	<b>45,846,436.63</b>	<b>1,454,846.54</b>
<b>Economic result of the year - profit+ /loss-</b>	1.2.	<b>-5,237,737.35</b>	<b>1,454,846.54</b>	<b>-6,692,583.89</b>
<b>Minority interest</b>		-	-	-
<b>NON-CURRENT LIABILITIES</b>		<b>611,622.70</b>	<b>590,703.70</b>	<b>20,919.00</b>
<b>Employee benefits</b>		-	-	-
<b>Provisions for risks and charges</b>		-	<b>11,120.17</b>	<b>-11,120.17</b>
<b>Financial liabilities</b>			-	-
Borrowings			-	-
Held-for-trading liabilities			-	-
<b>Other long-term liabilities</b>	3.1.7.	<b>611,622.70</b>	<b>579,583.53</b>	<b>32,039.17</b>
Other long-term liabilities		611,622.70	579,583.53	32,039.17
Other LT liabilities with consolidated EU entities			-	-
Pre-financing received from consolidated EU entities			-	-
Other LT liabilities from consolidated EU entities			-	-
<b>TOTAL</b>		<b>42,675,168.52</b>	<b>47,891,986.87</b>	<b>-5,216,818.35</b>
<b>CURRENT LIABILITIES</b>		<b>8,761,256.10</b>	<b>19,059,383.87</b>	<b>-10,298,127.77</b>
<b>Provisions for risks and charges</b>	3.1.8.	<b>1,561,059.11</b>	<b>1,551,493.28</b>	<b>9,565.83</b>
<b>Financial liabilities</b>		-	-	-
Borrowings falling due within the year		-	-	-
Held-for-trading liabilities due within the year		-	-	-
Other current financial liabilities		-	-	-
<b>Accounts payable</b>		<b>7,200,196.99</b>	<b>17,507,890.59</b>	<b>-10,307,693.60</b>
Current payables	3.1.9.	42,779.84	90,743.01	-47,963.17
Long-term liabilities falling due within the year		-	-	-
Sundry payables	3.1.10.	307,207.70	2,252,953.56	-1,945,745.86
Other	3.1.11.	4,392,445.12	4,855,847.97	-463,402.85
Accrued charges		4,342,977.46	4,852,812.00	-509,834.54
Deferred income		49,467.66	3,035.97	46,431.69
Deferrals and accruals with consolidated EU entities		-	-	-
Accounts payable with consolidated EU entities	3.1.12.	2,457,764.33	10,308,346.05	-7,850,581.72
Pre-financing received from consolidated EU entities	3.1.12.	2,307,671.78	3,094,491.21	-786,819.43
Other accounts payable against consolidated EU entities	3.1.12.	150,092.55	7,213,854.84	-7,063,762.29
<b>TOTAL CURRENT LIABILITIES</b>		<b>8,761,256.10</b>	<b>19,059,383.87</b>	<b>-10,298,127.77</b>
<b>TOTAL</b>		<b>51,436,424.62</b>	<b>66,951,370.74</b>	<b>-15,514,946.12</b>



## Europol Public Information

### 1.2. Economic Outturn Account

<b>ECONOMIC OUTTURN ACCOUNT</b>	<b>2013</b>	<b>2012</b>	<b>Variation</b>
Subsidy from the Commission	79,858,089.40	80,063,410.79	-205,321.39
Grants	457,640.82	-	457,640.82
Income taxes <sup>1</sup>	51,576.37	104,848.62	-53,272.25
Other income – fixed assets	19,841.96	290,464.46	-270,622.50
Other operating revenue	320,246.26	643,625.07	-323,378.81
<b>TOTAL REVENUE</b>	<b>80,707,394.81</b>	<b>81,102,348.94</b>	<b>-394,954.13</b>
<b>Administrative expenses</b>	<b>-70,745,414.68</b>	<b>-68,507,303.49</b>	<b>-2,238,111.19</b>
All Staff expenses	-49,939,455.40	-50,435,707.21	496,251.81
Fixed asset related expenses	-10,061,777.77	-8,948,881.17	-1,112,896.60
Other administrative expenses	-10,744,181.51	-9,122,715.11	-1,621,466.40
<b>Operational expenses</b>	<b>-15,197,731.45</b>	<b>-11,138,482.24</b>	<b>-4,059,249.21</b>
Other operational expenses	-15,197,731.45	-11,138,482.24	-4,059,249.21
<b>TOTAL EXPENSES</b>	<b>-85,943,146.13</b>	<b>-79,645,785.73</b>	<b>-6,297,360.40</b>
<b>SURPLUS/DEFICIT FROM OPERATING ACTIVITIES</b>	<b>-5,235,751.32</b>	<b>1,456,563.21</b>	<b>-6,692,314.53</b>
Financial revenue	-	-	-
Financial expenses	-1,986.03	-1,716.67	-269.36
Movement in pensions (- expense, + revenue)	-	-	-
Share of net surpluses or deficits of associates and joint ventures accounted for using the equity method	-	-	-
<b>SURPLUS/ DEFICIT FROM NON OPERATING ACTIVITIES</b>	<b>-1,986.03</b>	<b>-1,716.67</b>	<b>-269.36</b>
<b>SURPLUS/DEFICIT FROM ORDINARY ACTIVITIES</b>	<b>-5,237,737.35</b>	<b>1,454,846.54</b>	<b>-6,692,583.89</b>
Minority interest	-	-	-
Extraordinary gains (+)	-	-	-
Extraordinary losses (-)	-	-	-
<b>SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ECONOMIC RESULT OF THE YEAR</b>	<b>-5,237,737.35</b>	<b>1,454,846.54</b>	<b>-6,692,583.89</b>

<sup>1</sup> Taxes from Europol Staff still recruited under Europol's old Staff Regulation

## Europol Public Information

### 1.3. Cash-flow Statement (indirect method)

	2013	2012
<b>Cash-flow from ordinary activities</b>		
<b>Surplus/deficit from ordinary activities</b>	<b>-5,237,737.35</b>	<b>1,454,846.54</b>
<b>Operating activities</b>		
<u>Adjustments</u>		
• Amortization (intangible fixed assets) +	2,403,895.09	2,058,065.33
• Depreciation (tangible fixed assets) +	7,594,696.57	6,771,802.67
• Increase/(decrease) in Provisions for risks and liabilities	-1,554.34	649,247.45
• Increase/(decrease) in Value reduction for doubtful debts	-	-
• (Increase)/decrease in Stock	-	-
• (Increase)/decrease in Long term Pre-financing	-	-
• (Increase)/decrease in Short term Pre-financing	25,515.00	-25,515.00
• (Increase)/decrease in Long term Receivables	-	-
• (Increase)/decrease in Short term Receivables	-1,074,820.00	1,104,287.06
• (Increase)/decrease in Receivables related to consolidated EU entities	-1,157.86	-997.29
• Increase/(decrease) in Other Long term liabilities	32,039.17	-84,667.78
• Increase/(decrease) in Accounts payable	-2,457,111.88	-1,427,535.93
• Increase/(decrease) in Liabilities related to consolidated EU entities	-7,850,581.72	1,981,246.09
• Other non-cash movements	6,155.97 <sup>2</sup>	-
<b>Net cash-flow from operating activities</b>	<b>-6,560,661.35</b>	<b>12,480,779.14</b>
<b>Cash-flow from investing activities</b>		
Increase of tangible and intangible fixed assets (-)	-8,598,243.28	-8,093,173.17
Proceeds from tangible and intangible fixed assets (+)	43,507.45	298,533.44
<b>Net cash-flow from investing activities</b>	<b>-8,554,735.83</b>	<b>-7,794,639.73</b>
<b>Increase/(decrease) in Employee benefits</b>	<b>-</b>	<b>-</b>
Net increase/decrease in cash and cash equivalents	-15,115,397.18	4,686,139.41
<b>Cash and cash equivalents at the beginning of the period</b>	<b>26,916,429.41</b>	<b>22,230,290.00</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>11,801,032.23</b>	<b>26,916,429.41</b>

<sup>2</sup> Net amount of other changes - tangible fixed assets.

## Europol Public Information

### 1.4. Statement of changes in capital

Capital	Accumulated Surplus/Deficit	Economic result of the year	Capital (total)
Balance as of 31 December 2012	45,846,436.63	1,454,846.54	47,301,283.17
Fair value movements	-	-	-
Movement in Guarantee Fund reserve	-	-	-
Allocation of the Economic Result of Previous Year	1,454,846.54	-1,454,846.54	-
Amounts credited to Member States	-	-	-
Economic result of the year	-	-5,237,737.35	-5,237,737.35
Other	-	-	-
<b>Balance as of 31 December 2013</b>	<b>47,301,283.17</b>	<b>-5,237,737.35</b>	<b>42,063,545.82</b>

## **2. ACCOUNTING PRINCIPLES, RULES AND METHODS**

### **2.1. Accounting principles**

The final annual accounts of Europol have been prepared in accordance with Articles 92-98 inclusive of the Financial Regulation applicable to Europol, in accordance with the generally accepted accounting principles specified in the detailed rules for implementing the general Financial Regulation, namely:

- (a) going concern basis;
- (b) prudence;
- (c) consistent accounting methods;
- (d) comparability of information;
- (e) materiality;
- (f) no netting;
- (g) reality over appearance;
- (h) accrual-based accounting

and according to the accounting rules and methods adopted by the Commission's Accounting Officer (Article 101 of Europol's Financial Regulation).

The accounting system of Europol comprises general accounts and budget accounts. These are kept in Euro on the basis of the calendar year.

### **2.2. Transactions and balances in foreign currency**

Foreign currency transactions are converted into Euro 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 at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the economic outturn account.

### **2.3. Use of estimates**

In accordance with generally-accepted accounting principles, the financial statements necessarily include amounts based on estimates and assumptions by management. Significant estimates include, but are not limited to, accrued income and charges, provisions, contingent assets and liabilities. Actual results could differ from those estimates. Changes in estimates are reflected in the period in which they become known.

## Europol Public Information

### 2.4. Depreciation rates

The depreciation rates used were as follows:

Asset type	Depreciation rate
<b><u>Intangible fixed assets</u></b>	
Software for personal computers and servers	25%
<b><u>Tangible fixed assets</u></b>	
<b><u>Buildings</u></b>	4%
<b><u>Plant and equipment</u></b>	
Scientific and laboratory equipment	25%
Tools for industry and workshops	12.5%
Lifting and mechanical handling equipment for public works, prospecting and mining	12.5%
Control and transmission devices, motors, compression, vacuum and pumping equipment	12.5%
Equipment for the supply and treatment of electric power	12.5%, 25%
Specific electric equipment	25%
<b><u>Furniture and vehicles</u></b>	
Office, laboratory and workshop furniture	10%
Electrical office equipment, printing and mailing equipment	25%
Print shop and post room equipment	12.5%
Equipment and decorations for garden, kitchen, canteen, restaurant, crèche and school	12.5%
Motorised outdoor equipment	25%
Specific furniture and equipment for schools, crèches and childcare centres	25%
Furniture for restaurant/cafeteria/bar area	10%, 12.5%
Cash registers and card acceptor devices	25%
Transport equipment (vehicles and accessories)	25%
<b><u>Computer hardware</u></b>	
Computers, servers, accessories, data transfer equipment, printers, screens	25%
Copying equipment, digitising and scanning equipment	25%
<b><u>Other fixtures and fittings</u></b>	
Telecommunications equipment	25%
Audiovisual equipment	25%
Computer, scientific and general books, documentation	
Computer books, CDs, DVDs	33%
Scientific books, general books, CDs, DVDs	25%
Health, safety and protective equipment, medical equipment,	12.5%
Medical and nursing equipment	25%
Other	10%

### 3. NOTES TO THE FINANCIAL STATEMENTS

#### 3.1. Notes to the balance sheet

##### 3.1.1. Tangible and intangible fixed assets

The European Cybercrime Centre, EC3, launched its Digital Forensic Lab in November 2013 within Europol's Headquarters. The total investment for changes in the building itself and furnishing this facility came to € 1.2M. This investment can be divided into three categories;

- User Elements - elements which Europol will retain ownership
- Owner Elements - elements which will remain under the ownership of the Host State due to their nature and/or impact to the frame and foundation of the building
- Supporting works – costs incurred running the project

Due to additional agreements made between the Host State and Europol, there were no material dilapidation costs for these changes to the housing.

The items from the category User Elements, which fulfil the recognition criteria of fixed assets as defined in Accounting Rule 7, are reflected in Europol's financial statements. The acquisition date used is in accordance with the applicable rules and regulations and corresponds to the official acceptance of the project. This acceptance was given by Europol to the contractor in November 2013.

Europol has applied the straight-line depreciation method. It is applied pro rata temporis, on a monthly basis from the moment when an asset is available for use.

The acceptance date (November 2013) was also used as the starting month for the depreciation as this was when the EC3 lab was launched (in use).

The table below shows the categorisation and value of these assets as at 31.12.2013:

Category	Gross value	Depreciation	Net carrying amount
Buildings (Fixed Installations)	58,540.17	-975.17	57,565.00
Plant, Machinery and Equipment	125,471.56	-3,951.56	121,520.00
Furniture and Rolling Stock	55,907.80	-931.80	54,976.00
Computer Hardware	13,262.69	-552.69	12,710.00
Other Fixtures and Fittings	297,433.50	-8,386.50	289,047.00
<b>Total</b>	<b>550,615.72</b>	<b>-14,797.72</b>	<b>535,818.00</b>

Prior to 2013, Europol managed the list of assets acquired from the Host State as a donation and separated this list from its main financial inventory tool, ABAC Assets. In 2013, the donated assets were imported to ABAC Assets allowing Europol to use a single point of reference. The total acquisition value of this import was € 26.4M. This amount was already reported in previous years' financial statements and therefore did not have an impact on 2013 (increase of assets).

However as a result of this import, some assets were moved to a different heading. This movement can be seen as "transfers between headings" in the detailed table to be found on page 14. The transfers between headings did not result in any adjustments to the depreciation periods or values. It was conducted purely to harmonise the entries in this single source database. This statement is with the exception of € 75K from under the heading

## **Europol Public Information**

"under construction". In this case the asset was completed and activated for the use of the organisation.

In 2013 Europol disposed some of its assets. These disposals may be divided into three categories:

- Disposal of obsolete ICT equipment
- Corrections as a consequent of inventory results
- Write-off of intangible assets under construction due to administrative correction

These disposals totalled a net value write-off of € 1,172.03 in tangible assets and € 42,335.42 in intangible assets. The write-off of intangible assets was performed as it involved internally-developed items which were registered as being "under construction" in 2012 but estimated to be finalised in 2013 with a total cost above the threshold of € 200,000. The release occurred in 2013 as planned but after further assessing the capitalisation criteria, the items were no longer considered to be compliant. Therefore the two items were removed from the capitalisation accounts "under construction" and expensed in 2013 via a disposal procedure.

Details of the total tangible assets can be found on the next page.

## Europol Public Information

<b>TANGIBLE</b>	<b>Buildings</b>	<b>Plant and equipment</b>	<b>Computer hardware</b>	<b>Furniture and vehicles</b>	<b>Other fixtures and fittings</b>	<b>Under construction</b>	<b>Total</b>
<b>Gross carrying amounts from 2012</b>	<b>10,584,739.20</b>	<b>571,455.51</b>	<b>19,527,062.87</b>	<b>6,883,113.21</b>	<b>11,314,341.84</b>	<b>-</b>	<b>48,880,712.63</b>
Additions	58,540.21	259,885.34	4,787,609.21	202,991.44	608,108.02	-	5,917,134.22
Disposals	-	-	-421,375.05	-97,672.56	-10,464.00	-	-529,511.61
Transfer between headings	-	-	3,701.85	-2,384,706.51	2,381,004.66	-	-
Other changes	-	-	-	-7,241.92	-	-	-7,241.92
<b>Gross carrying amounts 31.12.2013</b>	<b>10,643,279.41</b>	<b>831,340.85</b>	<b>23,896,998.88</b>	<b>4,596,483.66</b>	<b>14,292,990.52</b>	<b>-</b>	<b>54,261,093.32</b>
<b>Accumulated depreciation and impairment from 2012</b>	<b>-688,422.99</b>	<b>-187,483.51</b>	<b>-9,647,852.09</b>	<b>-2,173,270.76</b>	<b>-2,519,989.78</b>	<b>-</b>	<b>-15,217,019.13</b>
Depreciation	-424,468.94	-115,526.34	-4,458,343.99	-493,371.08	-2,120,889.58	-	-7,612,599.93
Write-back of depreciation	17,849.52	-	53.84	-	-	-	17,903.36
Disposals	-	-	421,375.05	96,500.53	10,464.00	-	528,339.58
Impairment	-	-	-	-	-	-	-
Transfer between headings	-	-	-	918,086.16	-918,086.16	-	-
Other changes	-	-	-	1,085.95	-	-	1,085.95
<b>Accumulated depreciation and impairment 31.12.2013</b>	<b>-1,095,042.41</b>	<b>-303,009.85</b>	<b>-13,684,767.19</b>	<b>-1,650,969.20</b>	<b>-5,548,501.52</b>	<b>-</b>	<b>-22,282,290.17</b>
<b>Net carrying amounts 31.12.2013</b>	<b>9,548,237.00</b>	<b>528,331.00</b>	<b>10,212,231.69</b>	<b>2,945,514.46</b>	<b>8,744,489.00</b>	<b>-</b>	<b>31,978,803.15</b>



## Europol Public Information

<b>INTANGIBLE</b>	<b>Internally-generated computer software</b>	<b>Computer software</b>	<b>Other</b>	<b>Under Construction</b>	<b>Total</b>
<b>Gross carrying amounts from 2012</b>	<b>2,185,838.52</b>	<b>9,477,969.37</b>	<b>16,400.00</b>	<b>159,835.42</b>	<b>11,840,043.31</b>
Additions	-	2,581,639.06	-	99,470.00	2,681,109.06
Disposals	-	-91,474.90	-	-42,335.42	-133,810.32
Transfer between headings	-	91,400.00	-16,400.00	-75,000.00	-
<b>Gross carrying amounts 31.12.2013</b>	<b>2,185,838.52</b>	<b>12,059,533.53</b>	<b>-</b>	<b>141,970.00</b>	<b>14,387,342.05</b>
<b>Accumulated amortization and impairment from 2012</b>	<b>-520,252.12</b>	<b>-6,050,147.88</b>	<b>-8,597.00</b>	<b>-</b>	<b>-6,578,997.00</b>
Amortization	-546,459.00	-1,858,818.59	-	-	-2,405,277.59
Write-back of amortization	-	1,382.50	-	-	1,382.50
Disposals	-	91,474.90	-	-	91,474.90
Transfer between headings	-	-8,597.00	8,597.00	-	-
<b>Accumulated amortization and impairment 31.12.2013</b>	<b>-1,066,711.12</b>	<b>-7,824,706.07</b>	<b>-</b>	<b>-</b>	<b>-8,891,417.19</b>
<b>Net carrying amounts 31.12.2013</b>	<b>1,119,127.40</b>	<b>4,234,827.46</b>	<b>-</b>	<b>141,970.00</b>	<b>5,495,924.86</b>

See explanatory notes on next page.

## Europol Public Information

In accordance with Accounting Rule 6 regarding internally-developed intangible assets, Europol set its threshold at **€ 200,000**.

By the end of 2012, Europol had capitalised internally-developed intangible assets totalling € 2,185,838.52. In 2013, there was a total of 14 ICT development projects run at Europol. From this total, based on the assessment made by the ICT Business Area, 3 projects produced a product which was considered to fulfil the recognition criteria set under Accounting Rule 6. However **none** of the three products reached the set threshold of € 200,000. Therefore no new internally-developed intangible assets were recognised in 2013.

The cost was calculated on the basis of a time-tracking system commonly used by the ICT Business Area by both internal staff and external contractors.

The total cost recorded for the 14 projects **but not capitalised** can be seen in the table below.

	Recorded costs €		Total
	Research	Development	
Development Projects - Total	10,639.76	1,000,109.30	1,010,749.06

### 3.1.2. Long-term receivables

The total amount relates to a guarantee/deposit paid for Europol's postal services.

### 3.1.3. Current receivables

TYPE	31.12.2013	31.12.2012
Open debtors (customers)	230.00	1,458.24
Open debtors (member states)	846.24	31,329.17
Open debtors (non-member states)	49,569.43	32,767.63
Open debtors (other)	2,236.37	282.00
VAT and other taxes	1,037,060.67	517,716.21
<b>TOTAL</b>	<b>1,089,942.71</b>	<b>583,553.25</b>

### 3.1.4. Sundry receivables

TYPE	31.12.2013	31.12.2012
Staff – salary and mission advances	36,440.25	82,400.61
Other – Expenditure to be allocated	25,152.34	7,592.68
<b>TOTAL</b>	<b>61,592.59</b>	<b>89,993.29</b>

## Europol Public Information

### 3.1.5. Other

TYPE	31.12.2013	31.12.2012
Accrued income	10,257.99	1,961.63
Deferred charges	984,487.67	401,266.06
Accrued income with consolidated EU entities	5,313.27	-
<b>TOTAL</b>	<b>1,000,058.93</b>	<b>403,227.69</b>

The amount for **accrued income** relates to amounts recovered by Europol relating to reimbursements and sales from 2013 (debit notes prepared in 2014 relating to 2013). Similarly the amount for **deferred charges** relates to credit notes paid in 2013 relating to 2014 (or later).

### 3.1.6. Cash and cash equivalents

These relate only to bank accounts as follows:

TYPE	31.12.2013	31.12.2012
Europol current accounts	11,184,278.21	26,211,995.71
Unemployment Fund	318,457.19	344,552.93
Local staff pension Fund	298,296.83	359,880.77
<b>TOTAL</b>	<b>11,801,032.23</b>	<b>26,916,429.41</b>

### 3.1.7. Other long-term liabilities

DESCRIPTION	31.12.2013	31.12.2012
Unemployment fund liability towards staff	313,325.87	314,453.76
Local staff pension contribution	298,296.83	265,129.77
<b>TOTAL</b>	<b>611,622.70</b>	<b>579,583.53</b>

The difference between the amount shown above for the Unemployment fund liability and the bank account balance is the calculation for the short-term liability (see 3.1.8. on the next page).

## Europol Public Information

### 3.1.8. Provisions for risks and charges (short-term)

DESCRIPTION	31.12.2013
Staff litigation cases	35,000.00
Provision for salary adjustments <sup>3</sup>	1,520,927.79
Unemployment liability towards staff	5,131.32
<b>TOTAL</b>	<b>1,561,059.11</b>

### 3.1.9. Current payables

DESCRIPTION	31.12.2013	31.12.2012
Amounts payable - vendors	696,115.74	2,993,290.96
Amounts payable - member states	17,032.19	253,778.84
Amounts payable – public bodies	7,920.13	395.00
Invoices / credit notes pending verification	-680,195.71	-3,156,721.79
Sale of public relations items – pending verification	1,907.49	-
<b>TOTAL</b>	<b>42,779.84</b>	<b>90,743.01</b>

### 3.1.10. Sundry payables

DESCRIPTION	31.12.2013	31.12.2012
Fixed assets – goods received	262,207.70	2,195,442.91
Pre-financing received from Member States re UMF2 Grant	45,000.00	45,000.00
Salary-related	-	12,510.65
<b>TOTAL</b>	<b>307,207.70</b>	<b>2,252,953.56</b>

Europol did not accrue for the balances related to the staff pension contribution reduction since 1<sup>st</sup> July 2012 paid out in January 2014.

<sup>3</sup> Calculated on the basis of the percentages adopted by the Council on 14 April 2014.

## Europol Public Information

### 3.1.11. Other accounts payable

DESCRIPTION	31.12.2013	31.12.2012
Accrued charges <sup>4</sup>	3,617,145.94	4,030,987.43
Accrual for untaken leave at year-end	725,831.52	821,824.57
Deferred income <sup>5</sup>	49,467.66	3,035.97
<b>TOTAL</b>	<b>4,392,445.12</b>	<b>4,855,847.97</b>

### 3.1.12. Accounts payable with consolidated EU entities

DESCRIPTION	31.12.2013	31.12.2012
Surplus from EC subsidy <sup>6</sup>	2,262,410.60	2,591,589.21
Balance on pre-financing relating to grants	45,261.18	502,902.00
Accounts payable Commission - interest earned on bank accounts	146,149.15	141,787.92
Accounts payable Commission - other	3,911.36	7,072,066.92
Accounts payable other – European Banking Authority	32.04	-
<b>TOTAL</b>	<b>2,457,764.33</b>	<b>10,308,346.05</b>

## 3.2. Off balance sheet items

### 3.2.1. Contingent assets

There are no contingent assets to be disclosed for 2013.

### 3.2.2. Contingent liabilities

#### Legal cases

Aside from the legal cases provided for in the balance sheet, there are twenty two outstanding court cases where the likelihood of the liability materialising is low. These can be summarised as follows:

- Staff – Twenty cases mainly for loss of remuneration plus legal costs.
- Corporate entities – Two cases. One for loss of opportunity (tender procedure) and the other for legal costs.

#### Other

In December 2012, the Paymaster Office (PMO) of the Commission decided, in response to a complaint submitted by a former staff member of Europol, to take into account the period served under the former Europol Staff Regulations (ESR) for the calculation of the unemployment allowance paid pursuant to Article 28a of the Conditions of Employment of Other Servants (CEOS). Following this new interpretation of the applicable regulatory framework, in November 2013 the Commission informed Europol about the

<sup>4</sup> Invoices (credit notes) received/paid in 2014 relating to 2013 and expensed (not capitalised).

<sup>5</sup> Receipts 2013 to be put to budget 2014 and returned payments 2013 to be paid again in 2014.

<sup>6</sup> Budgetary outturn account

## Europol Public Information

concept that contributions to the unemployment fund, set up under the ESR before 2010, should be used for paying unemployment allowances foreseen by the CEOS. By the end of the financial year 2013, Europol had not been requested a specific amount by the Commission regarding this matter. In this context it should also be noted that, as provided for in Article 58 of the Europol Council Decision, in 2011 part of the spare ESR contributions were paid back by Europol to EU Member States (given that prior to becoming an EU agency in 2010, Europol had been funded directly by EU Member States on an annual basis).

### 3.3. Related party disclosures

#### 3.3.1. Highest grade disclosure

Highest grade description	Grade	Number of persons in this grade
Director	AD15	1
Deputy Director	AD13	3

#### 3.3.2. Status of the Europol Pension Fund (EPF)

Article 37, Appendix 6 of the Europol Staff Regulations (ESR), established under the Europol Convention, states that "an independent provisional Fund shall be established, for the sole purpose of financing, and execution of the payments, under the Europol pension scheme". This Fund, as confirmed by the Council on 28 June 2011, is managed externally and adheres to rules as laid down by the Council by means of the Council Act of 12 March 1999, as later amended by the Council Decision of 28 June 2011.

Article 12b of said Council Decision foresees that "Europol shall cover any shortfall in case the assets of the Europol Pension Fund are not sufficient.". Consequently the financial health of the Europol Pension Fund has to be monitored regularly. This note to the final annual accounts of Europol 2013, therefore, is to disclose the financial health of the Europol Pension Fund (EPF) without this leading to monetary changes or consolidation entries in the Europol balance sheet as at 31.12.2013.

Based upon the annual accounts of the EPF 2013, at 31.12.2013 the fund's coverage ratio, demonstrating the ability of the EPF to pay the total liabilities was 173.62% (2012 = 163.41%). The total available assets were reported at € 14.39M (2012 = € 16.96M) whereas the total of the technical provision for pension liabilities amounted to € 8.29M (2012 = € 10.38M).

In January 2014 Europol opened a temporary severance grant repayment facility in order to offer the possibility to former participants, whom after 01.01.2009 had obtained a severance grant payout, to convert such an entitlement into a transfer out of the actuarial equivalent of accrued pension rights. Europol's rationale behind such an offer to repayment was that only since 2013 the set of implementing rules needed to calculate a transfer out was available and thus staff should be offered the chance to reconsider their previous choice made. The repayment option was lifted by 17 former participants for whom the transfer out was more sizable than the previously-obtained severance grant. The resulting cost, valued at year end 2013, was already included in the financial report over 2013. The cost related to this option led to a loss for the EPF for 2013 of € 480K whereas otherwise a small profit would have been accomplished. These 17 re-established liabilities are included in the 38 people awaiting the payment of their pension entitlement referred to underneath (hence 17 unpaid pension rights from 2012 were settled during 2013).

## Europol Public Information

Due to the transfer of Europol staff towards the EC staff regime since 01.01.2010 in accordance with Article 57 of the ECD, at the year end 2013 only 3 active contributors to the EPF remained (2012 = 5). The number of people awaiting the payment of their transfer out of their actuarial equivalent or severance grant at 31.12.2013 was 38 (2012 = 38), whereas the number of (deferred) pensioners requiring a monthly payment of retirement pension was 12 (2012 = 17). All pension costs up to 31.12.2013 which were related to the aforementioned 3 different categories of Europol staff members are included in the technical provision for pension liabilities or under other accounts payable.

Part of the funding stems from the employer and employee contribution to the EPF which is 16.5% and 8.25% respectively of the basic salary. The total employer contributions paid via the Europol budget during 2013 were approximately € 48K (2012 = € 107K). The employee contributions were half of this. Other extra revenue of approximately € 320K (2012 = € 459K) was gained by the fund's portfolio investments, risk reinsurance policies or other smaller benefits (e.g. bank interest). Most of the assets of the Fund are held in traditional savings accounts.

The last contract of employment under the Europol Staff Regulations will expire on 31.12.2014, leading to a demographic population within the EPF which is limited to (deferred) pensioners only. With this in mind on the way forward, the aim is to integrate the EPF into the annual accounts of Europol. In this context, however, it is important to note that Article 13 (1) of the Council Decision of 28 June 2011 (amending the rules on the EPF) describes that "the fund has been established for an undetermined period. It may only be dissolved by unanimous decision of the Council. Such a decision shall be taken on the basis of a proposal from the Management Board of Europol, submitted after "hearing the Board" (of the EPF). The first steps were made by Europol during 2011 to allow for the preparation of such a Council Decision. A strategic proposal was finalised in 2013 and will be legally translated by Europol prior to forwarding it to Council for adoption. Adoption however is not expected to take place prior to the end of 2015.

After careful consideration of all aspects and facts, Europol decided that a consolidation would be inadequate and would possibly impair a true and fair view on Europol's financial situation. Accordingly Europol decided a comprehensive disclosure of the situation in the notes to the final annual accounts for the financial year 2013, referring also to the EPF's free reserve, is considered to be appropriate.

### 3.4. Significant disclosures

- Services-in-kind - In accordance with EC Accounting rule 17, Europol discloses its free use of the office building (including parking facilities) during the year offered by the Host State. The estimated amount for the year 2013 is € 12.5M. This service-in-kind is, in principle, offered until the end of February 2031 (20-year lease agreement from 2011).
- Remaining net RAL - Commitments carried forward to 2014 after deducting all eligible 2013 expenses - € 5,536,732.64.
- Other contractual commitments - Europol's contractual obligations as at 31.12.2013 not covered by the RAL (see above) totals € 3,435,665.68. This calculation considers contracts up to the earliest date possible to end the contract and possible penalty costs.

### 3.5. Events after balance sheet date

No material issues came to the attention of the Accounting Officer of Europol or were reported to her that would require separate disclosure under this section.

## 4. REPORTS ON THE IMPLEMENTATION OF THE BUDGET

### 4.1. Budgetary outturn

<b>Budget Revenue</b>	<b>2013</b>	<b>2012</b>
Commission subsidy	82,120,500.00	82,655,000.00
Other subsidies and grants	-	40,000.00
Other revenue	343,882.74	572,855.78
Proceeds of taxation of staff	51,625.64	119,804.64
<b>TOTAL REVENUE (a)</b>	<b>82,516,008.38</b>	<b>83,387,660.42</b>
<b>Budget Expenditure</b>		
<b>Title I: Staff</b>		
Payments	51,726,992.00	51,699,175.79
Appropriations carried over	570,035.86	949,642.47
<b>Title II: Administrative Expenses</b>		
Payments	4,427,369.55	4,527,219.10
Appropriations carried over	3,136,216.27	4,289,621.87
<b>Title III: Operating Expenditure</b>		
Payments	16,327,185.76	10,776,380.55
Appropriations carried over	6,128,389.60	11,709,019.91
<b>TOTAL EXPENDITURE (b)</b>	<b>82,316,196.64</b>	<b>83,951,059.69</b>
<b>OUTTURN FOR THE FINANCIAL YEAR (a-b)</b>	<b>199,811.74</b>	<b>-563,399.27</b>
<b>Adjustments and corrections</b>		
Cancellation of unused payment appropriations carried over from previous year	1,453,397.17	2,559,477.55
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	608,710.46	1,807,538.20
Corrections for assigned revenue and the Host State*	-	(1,205,967.82)
Exchange differences for the year (gain +/loss -)	491.23	(6,059.45)
<b>BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR</b>	<b>2,262,410.60</b>	<b>2,591,589.21</b>



## Europol Public Information

### 4.2. Reconciliation of economic and budget outturn accounts

Europol's financial statements are prepared on an accrual-basis by which transactions are recorded in the period to which they relate. The result for the year using this basis is indicated in the economic outturn account. However, Europol uses a modified cash accounting system for preparing the budget outturn accounts. In this system, only payments made and the revenue received in the period as well as the carry-forward of appropriations are recorded. The difference between the budgetary outturn and the economic outturn is explained as follows:

		€
<b>Economic result (- for loss)</b>	-	<b>5,237,737.35</b>
<i>Adjustment for items included in the economic but not in budgetary outturn</i>		
Adjustments for cut-off postings - reversal 2012	-	4,449,584.31
Adjustments for cut-off postings - 2013 cut-off	+	2,907,560.98
Unpaid invoices at year-end 2013, but booked in charges	+	51,202.76
Depreciation of intangible and tangible assets *	+	10,017,445.41
Provisions *	+	81,466.37
Value reductions *	+	11,120.17
Recovery Orders issued in 2013 booked to revenue, but not yet cashed	-	52,760.97
Pre-financing given in 2012 and cleared in 2013	+	25,515.00
Payments made from carry-forward of payment appropriations 2012	+	14,886,176.62
Fixed asset adjustments	-	853,495.20
<i>Adjustment for items included in the budgetary but not in economic outturn</i>		
Asset acquisitions (less unpaid amounts)	-	9,664,160.39
New pre-financing received during 2013 and remaining open as at 31.12.2013	+	2,262,410.60
Budgetary recovery orders issued before 2013, but cashed in the year 2013	+	68,816.40
Payment appropriations carried over to 2014	-	9,834,649.33
Cancellation of unused carried-forward payment appropriations from 2012	+	1,453,397.17
Adjustment for carry-forward from 2012 of appropriations available at 31.12.13 arising from assigned revenue	+	608,710.46
Included in economic result 2012	-	19,023.79
<b>total</b>		<b>2,262,410.60</b>
<b>Budgetary result (+ for surplus)</b>	+	<b>2,262,410.60</b>
Difference	+/-	-

\* Impact of the year

## Budget implementation 2013

Article	Heading	Budget a	Comm b	Paym c	Comm rate d = (b/a)	Paym rate e = (c/a)	Paym. ap- propr. to c/fwd to 2014 f = b-c	Appropri- for staff expend. not to be c/fwd g = b-c	Not used appropri- to lapse h = a-b	FINAL OUT- TURN i = c+f
<b>1</b>	<b>STAFF</b>									
<b>1 1</b>	<b>Staff in active employment</b>									
110	Temporary staff holding a post provided for in the establishment plan	39,964,000.00	39,825,929.75	39,825,929.75	99.7%	99.7%	-	-	138,070.25	39,825,929.75
111	Other staff	4,791,000.00	4,712,006.21	4,712,006.21	98.4%	98.4%	-	-	78,993.79	4,712,006.21
112	Employer's social security contributions for temporary agents	1,690,000.00	1,639,183.69	1,639,183.69	97.0%	97.0%	-	-	50,816.31	1,639,183.69
113	Miscellaneous allowances and grants for temporary agents	756,000.00	740,447.66	740,447.66	97.9%	97.9%	-	-	15,552.34	740,447.66
114	Overtime shiftwork and standby duty	227,000.00	210,020.58	210,020.58	92.5%	92.5%	-	-	16,979.42	210,020.58
115	Allowances and expenses on entering and leaving the service and on transfer	913,660.00	843,558.79	802,692.79	92.3%	87.9%	40,866.00		70,101.21	843,558.79
116	Salary weightings	1,478,000.00	1,470,000.00	1,465,302.55	99.5%	99.1%	-	4,697.45	8,000.00	1,465,302.55
118	Staff expenditure for continuation of staff contracts under the Epol Convention	904,000.00	814,250.00	804,076.82	90.1%	88.9%	-	10,173.18	89,750.00	804,076.82
	<b>Chapter 1 1 – Total</b>	<b>50,723,660.00</b>	<b>50,255,396.68</b>	<b>50,199,660.05</b>	<b>99.1%</b>	<b>99.0%</b>	<b>40,866.00</b>	<b>14,870.63</b>	<b>468,263.32</b>	<b>50,240,526.05</b>
<b>1 2</b>	<b>Administrative Missions</b>									
120	Administrative Missions	16,000.00	7,824.71	7,824.71	48.9%	48.9%	-	-	8,175.29	7,824.71
	<b>Chapter 1 2 – Total</b>	<b>16,000.00</b>	<b>7,824.71</b>	<b>7,824.71</b>	<b>48.9%</b>	<b>48.9%</b>	<b>-</b>	<b>-</b>	<b>8,175.29</b>	<b>7,824.71</b>
<b>1 3</b>	<b>Sociomedical infrastructure</b>									
130	Restaurants and canteens	339,000.00	315,873.63	263,991.34	93.2%	77.9%	51,882.29	-	23,126.37	315,873.63
131	Medical service	290,000.00	243,225.29	80,210.52	83.9%	27.7%	163,014.77	-	46,774.71	243,225.29
132	Sports activities and social events	61,500.00	53,476.44	50,338.48	87.0%	81.9%	3,137.96	-	8,023.56	53,476.44
133	Staff Committee	10,000.00	1,807.14	1,807.14	18.1%	18.1%	-	-	8,192.86	1,807.14
	<b>Chapter 1 3 – Total</b>	<b>700,500.00</b>	<b>614,382.50</b>	<b>396,347.48</b>	<b>87.7%</b>	<b>56.6%</b>	<b>218,035.02</b>	<b>-</b>	<b>86,117.50</b>	<b>614,382.50</b>
<b>1 4</b>	<b>Training</b>									
140	Training of staff	200,000.00	181,034.94	100,192.29	90.5%	50.1%	80,842.65	-	18,965.06	181,034.94
	<b>Chapter 1 4 – Total</b>	<b>200,000.00</b>	<b>181,034.94</b>	<b>100,192.29</b>	<b>90.5%</b>	<b>50.1%</b>	<b>80,842.65</b>	<b>-</b>	<b>18,965.06</b>	<b>181,034.94</b>

# Europol Public Information

Article	Heading	Budget a	Comm b	Paym c	Comm rate d = (b/a)	Paym rate e = (c/a)	Paym. ap- propr. to c/fwd to 2014 f = b-c	Appropri. for staff expend. not to be c/fwd g=b-c	Not used appropri. to lapse h=a-b	FINAL OUT- TURN i=c+f
<b>1 5</b>	<b>Other staff-related expenditure</b>									
150	PMO Services	295,000.00	295,000.00	293,015.34	100.0%	99.3%	1,984.66	-	-	295,000.00
151	Supplementary clerical and interim services	155,000.00	155,000.00	154,908.81	100.0%	99.9%	91.19	-	-	155,000.00
152	Other external services	649,000.00	611,598.97	501,911.92	94.2%	77.3%	109,687.05	-	37,401.03	611,598.97
	<b>Chapter 1 5 — Total</b>	<b>1,099,000.00</b>	<b>1,061,598.97</b>	<b>949,836.07</b>	<b>96.6%</b>	<b>86.4%</b>	<b>111,762.90</b>	-	<b>37,401.03</b>	<b>1,061,598.97</b>
<b>1 6</b>	<b>Entertainment and representation expenses</b>									
160	Entertainment and representation expenses	100,000.00	89,888.38	73,131.40	89.9%	73.1%	16,756.98	-	10,111.62	89,888.38
	<b>Chapter 1 6 — Total</b>	<b>100,000.00</b>	<b>89,888.38</b>	<b>73,131.40</b>	<b>89.9%</b>	<b>73.1%</b>	<b>16,756.98</b>	-	<b>10,111.62</b>	<b>89,888.38</b>
<b>1</b>	<b>STAFF TOTAL</b>	<b>52,839,160.00</b>	<b>52,210,126.18</b>	<b>51,726,992.00</b>	<b>98.8%</b>	<b>97.9%</b>	<b>468,263.55</b>	<b>14,870.63</b>	<b>629,033.82</b>	<b>52,195,255.55</b>
<b>2</b>	<b>OTHER ADMINISTRATIVE EXPENDITURE</b>									
<b>2 0</b>	<b>Rental of buildings and associated costs</b>									
200	Rent	249,000.00	248,674.12	248,674.12	99.9%	99.9%	-	-	325.88	248,674.12
201	Insurance of building(s)	34,900.00	34,865.64	34,865.64	99.9%	99.9%	-	-	34.36	34,865.64
202	Water gas electricity and local taxes	601,840.00	592,527.46	491,416.39	98.5%	81.7%	101,111.07	-	9,312.54	592,527.46
203	Cleaning and maintenance	543,000.00	526,890.52	499,031.40	97.0%	91.9%	27,859.12	-	16,109.48	526,890.52
204	Security of buildings and persons	49,900.00	43,951.00	33,351.00	88.1%	66.8%	10,600.00	-	5,949.00	43,951.00
205	Other building related expenditure	2,569,000.00	2,427,633.86	628,544.36	94.5%	24.5%	1,799,089.50	-	141,366.14	2,427,633.86
	<b>Chapter 2 0 — Total</b>	<b>4,047,640.00</b>	<b>3,874,542.60</b>	<b>1,935,882.91</b>	<b>95.7%</b>	<b>47.8%</b>	<b>1,938,659.69</b>	-	<b>173,097.40</b>	<b>3,874,542.60</b>
<b>2 1</b>	<b>Administrative information technology</b>									
210	Costs of administrative information technology equipment and related expenditure	1,253,200.00	1,245,457.85	794,280.52	99.4%	63.4%	451,177.33	-	7,742.15	1,245,457.85
	<b>Chapter 2 1 — Total</b>	<b>1,253,200.00</b>	<b>1,245,457.85</b>	<b>794,280.52</b>	<b>99.4%</b>	<b>63.4%</b>	<b>451,177.33</b>	-	<b>7,742.15</b>	<b>1,245,457.85</b>
<b>2 2</b>	<b>Movable property and associated costs</b>									
220	Technical equipment and installations	16,500.00	10,572.07	10,572.07	64.1%	64.1%	-	-	5,927.93	10,572.07
221	Furniture and other acquisitions	24,000.00	14,980.80	14,980.80	62.4%	62.4%	-	-	9,019.20	14,980.80
222	Transport equipment	223,500.00	211,012.54	201,092.46	94.4%	90.0%	9,920.08	-	12,487.46	211,012.54
223	Documentation and Open Sources	360,000.00	356,863.85	354,597.99	99.1%	98.5%	2,265.86	-	3,136.15	356,863.85
	<b>Chapter 2 2 — Total</b>	<b>624,000.00</b>	<b>593,429.46</b>	<b>581,243.32</b>	<b>95.1%</b>	<b>93.1%</b>	<b>12,185.94</b>	-	<b>30,570.74</b>	<b>593,429.46</b>

# Europol Public Information

Article	Heading	Budget a	Comm b	Paym c	Comm rate d = (b/a)	Paym rate e = (c/a)	Paym. ap- propr. to c/fwd to 2014 f = b-c	Approp. for staff expend. not to be c/fwd g = b-c	Not used appropri. to lapse h = a-b	FINAL OUT- TURN i = c+f
<b>2 3</b>	<b>Current administrative expenditure</b>									
230	Stationery and office supplies	60,000.00	52,045.72	52,045.72	86.7%	86.7%	-	-	7,954.28	52,045.72
231	Financial charges	3,000.00	1,911.26	1,911.26	63.7%	63.7%	-	-	1,088.74	1,911.26
232	Legal expenses and damages	35,000.00	32,306.82	24,906.82	92.3%	71.2%	7,400.00	-	2,693.18	32,306.82
233	Other administrative expenditure	174,500.00	148,091.65	90,618.22	84.9%	51.9%	57,473.43	-	26,408.35	148,091.65
	<b>Chapter 2 3 — Total</b>	<b>272,500.00</b>	<b>234,355.45</b>	<b>169,482.02</b>	<b>86.0%</b>	<b>62.2%</b>	<b>64,873.43</b>	<b>-</b>	<b>38,144.55</b>	<b>234,355.45</b>
<b>2 4</b>	<b>Postal charges and telecommunications</b>									
240	Postal and delivery charges	115,000.00	103,000.00	83,445.68	89.6%	72.6%	19,554.32	-	12,000.00	103,000.00
241	Administrative Telecommunications	245,000.00	244,868.03	128,602.96	99.9%	52.5%	116,265.07	-	131.97	244,868.03
	<b>Chapter 2 4 — Total</b>	<b>360,000.00</b>	<b>347,868.03</b>	<b>212,048.64</b>	<b>96.6%</b>	<b>58.9%</b>	<b>135,819.39</b>	<b>-</b>	<b>12,131.97</b>	<b>347,868.03</b>
<b>2 5</b>	<b>Statutory expenditure</b>									
250	Management Board	595,500.00	528,147.45	347,356.53	88.7%	58.3%	180,790.92	-	67,352.55	528,147.45
251	Joint Supervisory Body	594,500.00	573,215.28	335,610.00	96.4%	56.5%	237,605.28	-	21,284.72	573,215.28
252	Internal auditor	5,000.00	1,071.74	739.42	21.4%	14.8%	332.32	-	3,928.26	1,071.74
	<b>Chapter 2 5 - Total</b>	<b>1,195,000.00</b>	<b>1,102,434.47</b>	<b>683,705.95</b>	<b>92.3%</b>	<b>57.2%</b>	<b>418,728.52</b>	<b>-</b>	<b>92,565.53</b>	<b>1,102,434.47</b>
	<b>TITLE 2 — TOTAL</b>	<b>7,752,340.00</b>	<b>7,398,087.66</b>	<b>4,376,643.36</b>	<b>95.4%</b>	<b>56.5%</b>	<b>3,021,444.30</b>	<b>-</b>	<b>354,252.34</b>	<b>7,398,087.66</b>
<b>3 0</b>	<b>Operations</b>									
300	Expenditure for strategic and operational activities	3,945,900.00	3,877,335.74	3,463,712.08	98.3%	87.8%	413,623.66	-	68,564.26	3,877,335.74
301	Liaison Bureaux outside the Netherlands	55,600.00	51,595.25	28,840.35	92.8%	51.9%	22,754.90	-	4,004.75	51,595.25
	<b>Chapter 3 0 — Total</b>	<b>4,001,500.00</b>	<b>3,928,930.99</b>	<b>3,492,552.43</b>	<b>98.2%</b>	<b>87.3%</b>	<b>436,378.56</b>	<b>-</b>	<b>72,569.01</b>	<b>3,928,930.99</b>
<b>3 1</b>	<b>Operational information technology</b>									
	Operational information technology and related expenditure	12,154,500.00	12,099,954.83	9,376,400.46	99.6%	77.1%	2,723,554.37	-	54,545.17	12,099,954.83
	<b>Chapter 3 1 — Total</b>	<b>12,154,500.00</b>	<b>12,099,954.83</b>	<b>9,376,400.46</b>	<b>99.6%</b>	<b>77.1%</b>	<b>2,723,554.37</b>	<b>-</b>	<b>54,545.17</b>	<b>12,099,954.83</b>
<b>3 2</b>	<b>Telecommunication costs for operational activities</b>									
320	Telecommunication costs for operational activities	4,102,000.00	4,099,965.65	1,348,750.77	100.0%	32.9%	2,751,214.88	-	2,034.35	4,099,965.65
	<b>Chapter 3 2 — Total</b>	<b>4,102,000.00</b>	<b>4,099,965.65</b>	<b>1,348,750.77</b>	<b>100.0%</b>	<b>32.9%</b>	<b>2,751,214.88</b>	<b>-</b>	<b>2,034.35</b>	<b>4,099,965.65</b>

# Europol Public Information

Article	Heading	Budget a	Comm b	Paym c	Comm rate d = (b/a)	Paym rate e = (c/a)	Paym. ap- propr. to c/fwd to 2014 f = b-c	Approp. for staff expend. not to be c/fwd g = b-c	Not used appropri. to lapse h = a-b	FINAL OUT- TURN i = c+f
<b>3 3</b>	<b>Seconded National Experts (Operational)</b>									
330	Seconded National Experts (Operational)	1,431,000.00	1,430,000.00	1,429,287.66	99.9%	99.9%	712.34	-	1,000.00	1,430,000.00
	<b>Chapter 3 3 – Total</b>	<b>1,431,000.00</b>	<b>1,430,000.00</b>	<b>1,429,287.66</b>	<b>99.9%</b>	<b>99.9%</b>	<b>712.34</b>	<b>-</b>	<b>1,000.00</b>	<b>1,430,000.00</b>
<b>3 4</b>	<b>EPCC / COSI</b>									
340	EPCC / COSI	160,000.00	148,179.26	148,179.26	92.6%	92.6%	-	-	11,820.74	148,179.26
	<b>Chapter 3 4 – Total</b>	<b>160,000.00</b>	<b>148,179.26</b>	<b>148,179.26</b>	<b>92.6%</b>	<b>92.6%</b>	<b>-</b>	<b>-</b>	<b>11,820.74</b>	<b>148,179.26</b>
<b>3 5</b>	<b>Heads of Europol National Units</b>									
350	Heads of Europol National Units	80,000.00	80,000.00	65,616.27	100.0%	82.0%	14,383.73	-	-	80,000.00
	<b>Chapter 3 5 – Total</b>	<b>80,000.00</b>	<b>80,000.00</b>	<b>65,616.27</b>	<b>100.0%</b>	<b>82.0%</b>	<b>14,383.73</b>	<b>-</b>	<b>-</b>	<b>80,000.00</b>
	<b>Title 3 – TOTAL</b>	<b>21,929,000.00</b>	<b>21,787,030.73</b>	<b>15,860,786.85</b>	<b>99.4%</b>	<b>72.3%</b>	<b>5,926,243.88</b>	<b>-</b>	<b>141,969.27</b>	<b>21,787,030.73</b>
	<b>Total expenditure (Titles 1-3)</b>	<b>82,520,500.00</b>	<b>81,395,244.57</b>	<b>71,964,422.21</b>	<b>98.6%</b>	<b>87.2%</b>	<b>9,415,951.72</b>	<b>14,870.63</b>	<b>1,125,255.43</b>	<b>81,380,373.94</b>

## Europol Public Information

### Budget implementation of assigned revenue and expenditure

Item	Headings	Total ap- propr	Total comm	Total payments	Avail for comm	Avail for payment
<b>FCA - Assigned revenue and expenditure related to grants</b>						
3600	UMF2 grants	883,170.00	862,027.00	499,685.83	21,143.00	362,341.17
	<b>Total</b>	<b>883,170.00</b>	<b>862,027.00</b>	<b>499,685.83</b>	<b>21,143.00</b>	<b>362,341.17</b>

The table above shows the implementation of the grant from 2010-2013.

		Carry forward from 2012		Implementation 2013		Outstanding appropriations	
Item	Headings	Carry forward appr.	Carry forward comm	New Comms created in 2013	Payments	Avail for pay-ment	Available appr.
C5 - Assigned expenditure							
2603	ECD - community subsidies	-	82,640.80	-31,914.61 <sup>7</sup>	50,726.19	-	31,914.61
3007	Operational subsidies	52,812.98	-	47,768.75	47,768.75	-	5,044.23
3100	Operational purchase and maintenance of HW and SW	83,250.35	-	76,840.00	76,840.00	-	6,410.35
	Total	136,063.33	82,640.80	92,694.14	175,334.94	-	43,369.19

Item	Headings	Cashed Revenue	Available approp.
<b>C4 - Internal generated assigned revenue and expenditure</b>			
1100	Basic salaries	10,400.93	10,400.93
1101	Family allowances	23,805.49	23,805.49
1180	Europol Staff	51,625.64	51,625.64
1200	Administrative missions	7.60	7.60
1600	General entertainment and representation expenses	15,940.25	15,940.25
2107	Administrative ICT Service Provision	37,370.41	37,370.41
2210	Furniture and other acquisitions	7,241.92	7,241.92
2221	Maint. repair and other exp. of transport equipm.	1,080.60	1,080.60
2336	Other expenditure	37,056.39	37,056.39
2400	Postal and delivery charges	108.04	108.04
3000	Meetings	16,445.56	16,445.56
3005	Expertise training for third parties	6,398.77	6,398.77
3006	Operational equipment	12,985.43	12,985.43
3007	Operational subsidies	42,395.15	42,395.15
3200	Operational telecommunications costs	64,250.06	64,250.06
		<b>327,112.24</b>	<b>327,112.24</b>

<sup>7</sup> De-commitment.

## Implementation of appropriations carried forward from 2012 to 2013

Chapter	Heading	Carry forward to 2013	Payments	Implem. rate	Unused carry forward
11	Staff in active employment	94,112.00	76,662.00	81.5%	17,450.00
12	Administrative Missions	43,176.13	16,920.43	39.2%	26,255.70
13	Sociomedical infrastructure	224,127.73	165,828.40	74.0%	58,299.33
14	Training	99,490.80	92,773.12	93.2%	6,717.68
15	Other staff-related expenditure	465,792.55	430,891.80	92.5%	34,900.75
16	Entertainment and representation expenses	22,943.26	20,590.96	89.7%	2,352.30
	<b>Title 1</b>	<b>949,642.47</b>	<b>803,666.71</b>	<b>84.6%</b>	<b>145,975.76</b>
20	Rental of buildings and associated costs	2,265,008.09	1,991,909.60	87.9%	273,098.49
21	Administrative information technology	1,403,384.40	1,132,755.60	80.7%	270,628.80
22	Movable property and associated costs	118,788.41	111,068.74	93.5%	7,719.67
23	Current administrative expenditure	133,642.56	121,392.00	90.8%	12,250.56
24	Postal charges and telecommunications	56,450.01	41,816.33	74.1%	14,633.68
25	Statutory expenditure	229,707.60	177,201.31	77.1%	52,506.29
	<b>Title 2</b>	<b>4,206,981.07</b>	<b>3,576,143.58</b>	<b>85.0%</b>	<b>630,837.49</b>
30	Operations	709,092.66	475,486.90	67.1%	233,605.76
31	Operational information technology	9,549,975.94	9,226,292.02	96.6%	323,683.92
32	Telecommunication costs for operational activities	815,120.09	743,433.42	91.2%	71,686.67
33	Seconded National Experts (Operational)	14,299.65	651.54	4.6%	13,648.11
34	EPCC / COSI	65,997.05	34,851.38	52.8%	31,145.67
35	Heads of Europol National Units	28,464.86	25,651.07	90.1%	2,813.79
	<b>Title 3</b>	<b>11,182,950.25</b>	<b>10,506,366.33</b>	<b>93.9%</b>	<b>676,583.92</b>
	<b>TOTAL</b>	<b>16,339,573.79</b>	<b>14,886,176.62</b>	<b>91.1%</b>	<b>1,453,397.17</b>

## Appropriations carried forward from 2013 to 2014

Payment appropriations<sup>8</sup>

Chapter	Heading	Commitments	Payments	Carry forward to 2014
1 1	Staff in active employment	50,255,396.68	50,199,660.05	40,866.00 <sup>9</sup>
1 2	Administrative Missions	7,824.71	7,824.71	-
1 3	Sociomedical infrastructure	614,382.50	396,347.48	218,035.02
1 4	Training	181,034.94	100,192.29	80,842.65
1 5	Other staff-related expenditure	1,061,598.97	949,836.07	111,762.90
1 6	Entertainment and representation expenses	89,888.38	73,131.40	16,756.98
	<b>Title 1</b>	<b>52,210,126.18</b>	<b>51,726,992.00</b>	<b>468,263.55</b>
2 0	Rental of buildings and associated costs	3,874,542.60	1,935,882.91	1,938,659.69
2 1	Administrative information technology	1,245,457.85	794,280.52	451,177.33
2 2	Movable property and associated costs	593,429.26	581,243.32	12,185.94
2 3	Current administrative expenditure	234,355.45	169,482.02	64,873.43
2 4	Postal charges and telecommunications	347,868.03	212,048.64	135,819.39
2 5	Statutory expenditure	1,102,434.47	683,705.95	418,728.52
	<b>Title 2</b>	<b>7,398,087.66</b>	<b>4,376,643.36</b>	<b>3,021,444.30</b>
3 0	Operations	3,928,930.99	3,492,552.43	436,378.56
3 1	Operational information technology	12,099,954.83	9,376,400.46	2,723,554.37
3 2	Telecommunication costs for operational activities	4,099,965.65	1,348,750.77	2,751,214.88
3 3	Seconded National Experts (Operational)	1,430,000.00	1,429,287.66	712.34
3 4	Police Chiefs Task Force	148,179.26	148,179.26	-
3 5	Heads of Europol National Units	80,000.00	65,616.27	14,383.73
	<b>Title 3</b>	<b>21,787,030.73</b>	<b>15,860,786.85</b>	<b>5,926,243.88</b>
	<b>TOTAL</b>	<b>81,395,244.57</b>	<b>71,964,422.21</b>	<b>9,415,952.18</b>

Appropriations arising from assigned revenue<sup>10</sup>

Article	Heading	Appropriations	Payments	Carry forward to 2014
2603	ECD - community subsidies	82,640.80	50,726.19	31,914.61
3007	Operational subsidies	52,812.98	47,768.75	5,044.23
3100	Operational purchase and maintenance of HW and SW	83,250.35	76,840.00	6,410.35
3600	UMF2 grants	883,170.00	499,685.83	383,484.17
	<b>TOTAL</b>	<b>1,101,874.13</b>	<b>675,020.77</b>	<b>426,853.36</b>

Article	Heading	Appropriations	Payments	Carry forward to 2014
1100	Basic salaries	10,400.93	-	10,400.93
1101	Family allowances	23,805.49	-	23,805.49
1180	Europol Staff	51,625.64	-	51,625.64
1200	Administrative Missions	7.60	-	7.60
1600	General entertainment and representation expenses	15,940.25	-	15,940.25
2107	Administrative ICT Service Provision	37,370.41	-	37,370.41
2210	Furniture and other acquisitions	7,241.92	-	7,241.92
2221	Maint. repair and other exp. of transport equipm.	1,080.60	-	1,080.60
2336	Other expenditure	37,056.39	-	37,056.39
2400	Postal and delivery charges	108.04	-	108.04
3000	Meetings	16,445.56	-	16,445.56
3005	Expertise training for third parties	6,398.77	-	6,398.77
3006	Operational equipment	12,985.43	-	12,985.43
3007	Operational subsidies	42,395.15	-	42,395.15
3200	Operational telecommunications costs	64,250.06	-	64,250.06
	<b>TOTAL</b>	<b>327,112.24</b>	<b>-</b>	<b>327,112.24</b>

<sup>8</sup> Article 14(5) Financial Regulation<sup>9</sup> Difference between commitments and payments not carried forward (€14K), relates to the appropriations for staff expenditure not to be carried forward<sup>10</sup> Article 15 Financial Regulation



## Revenue

Item	Heading	Budget 2013	Established Revenue	Cashed Revenue 2013	Outstanding amount
<b>IC1 - Current year revenue + IC11 Carried forward revenue from 2012</b>					
9000	Regular subsidy from the Community	82,120,500.00	82,120,500.00	82,120,500.00	-
9200	Other revenue	350,000.00	see IC4/9200	-	-
9201	Proceeds of taxation of staff	50,000.00	see IC4/9201	-	-
9200	Other revenue (carried forward from 2012)	-	68,816.40	68,396.14	420.26
	<b>Total revenue</b>	<b>82,520,500.00</b>	<b>82,189,316.40</b>	<b>82,188,896.14</b>	<b>420.26</b>

Item	Heading	Budget 2013	Established Revenue	Cashed Revenue 2013	Outstanding amount
<b>IC4 - Internally generated assigned revenue</b>					
9200	Other revenue		327,827.31	275,486.60	52,340.71
9201	Proceeds of taxation of staff		51,625.64	51,625.64	-
	<b>Total internal generated revenue</b>		<b>379,452.95</b>	<b>327,112.24</b>	<b>52,340.71</b>

## Budget transfers

Title	Heading	Adopted budget 2013	Sum of transfers	Final budget 2013
<b>1</b>	<b>STAFF</b>			
1100	Basic salaries	32,578,000.00	-1,712,000.00	30,866,000.00
1101	Family allowances	4,171,000.00	190,000.00	4,361,000.00
1102	Expatriation and foreign-residence allowances	4,762,000.00	-25,000.00	4,737,000.00
1121	Insurance against accidents and occupational disease	233,000.00	-72,000.00	161,000.00
1122	Insurance against unemployment	391,000.00	22,000.00	413,000.00
1141	Shift work and standby duty	327,000.00	-100,000.00	227,000.00
1150	Expenditure related to Recruitment	362,000.00	14,000.00	376,000.00
1151	Travel expenses on taking up duties and at end of contract	45,000.00	-20,000.00	25,000.00
1152	Installation, resettlement and transfer allowances for temporary	570,000.00	-344,000.00	226,000.00
1160	Salary weightings	1,048,000.00	430,000.00	1,478,000.00
1180	Europol Staff	496,000.00	-80,000.00	416,000.00
1184	Pensions under Europol convention	75,000.00	-15,000.00	60,000.00
1300	Catering costs	490,000.00	-151,000.00	339,000.00
1310	Medical service	245,000.00	45,000.00	290,000.00
1320	Sports activities	35,000.00	-3,500.00	31,500.00
1501	PMO Management costs	315,000.00	-20,000.00	295,000.00
1510	Supplementary clerical and interim services	90,000.00	65,000.00	155,000.00
	<b>TITLE 1 — TOTAL</b>	<b>46,233,000.00</b>	<b>-1,776,500.00</b>	<b>44,456,500.00</b>
<b>2</b>	<b>OTHER ADMINISTRATIVE EXPENDITURE</b>			
2000	Rent	500,000.00	-251,000.00	249,000.00
2010	Insurance of building(s)	53,000.00	-18,100.00	34,900.00
2020	Water, gas, electricity and local taxes	651,840.00	-50,000.00	601,840.00
2030	Cleaning and treatment of waste	543,000.00	-55,000.00	488,000.00
2031	Maintenance, installations and alterations	50,000.00	5,000.00	55,000.00
2040	Security equipment and maintenance of security installations	66,000.00	-31,600.00	34,400.00
2041	Security services	55,000.00	-49,500.00	5,500.00
2042	Health and safety at work	-	10,000.00	10,000.00
2050	Other building related expenditure	1,969,000.00	600,000.00	2,569,000.00
2104	Administrative ICT consultancy	125,000.00	-8,200.00	116,800.00
2105	Administrative ICT External Service Provision	686,000.00	-102,600.00	583,400.00
2200	Technical equipment and installations	35,000.00	-18,500.00	16,500.00
2210	Furniture and other acquisitions	100,000.00	-76,000.00	24,000.00
2220	Purchases and long-term lease of transport equipment	100,000.00	-5,000.00	95,000.00
2221	Maintenance, repair and other expenditures of transport equip-	65,000.00	10,000.00	75,000.00
2222	Car insurance	35,000.00	-12,500.00	22,500.00
2223	Fuel	40,000.00	-9,000.00	31,000.00
2230	Library expenses, purchase of books, subscriptions to newspa-	60,000.00	-4,000.00	56,000.00
2231	Open sources	300,000.00	4,000.00	304,000.00
2300	Stationery and office supplies	100,000.00	-40,000.00	60,000.00
2310	Bank charges	5,000.00	-2,000.00	3,000.00
2330	Miscellaneous insurance	40,000.00	-13,000.00	27,000.00
2331	Uniforms and working clothes	30,000.00	8,000.00	38,000.00
2332	Administrative translation services	200,000.00	-176,500.00	23,500.00
2334	External administrative expertise	24,000.00	30,000.00	54,000.00
2335	Administrative meetings	5,000.00	-5,000.00	-
2400	Postal and delivery charges	90,000.00	25,000.00	115,000.00
2500	Management Board Meetings	562,000.00	-56,000.00	506,000.00
2501	Management Board Working Groups	128,000.00	-43,500.00	84,500.00
2510	Joint Supervisory Body Costs	460,000.00	134,500.00	594,500.00
2511	Appeals costs	5,000.00	-5,000.00	-
2520	Internal auditor	15,000.00	-10,000.00	5,000.00
	<b>TITLE 2 — TOTAL</b>	<b>7,097,840.00</b>	<b>-215,500.00</b>	<b>6,882,340.00</b>
<b>3</b>	<b>OPERATIONAL ACTIVITIES</b>			
3000	Meetings	1,096,000.00	196,500.00	1,292,500.00
3001	Translations	38,500.00	4,000.00	42,500.00
3003	Missions	1,546,000.00	30,000.00	1,576,000.00
3004	External expertise	102,000.00	-41,000.00	61,000.00
3005	Expertise training for third parties	160,000.00	-4,000.00	156,000.00
3006	Operational equipment	49,500.00	22,400.00	71,900.00
3007	Operational subsidies	200,000.00	-80,500.00	119,500.00
3008	Operational training	400,000.00	96,500.00	496,500.00
3010	Liaison Bureaux outside the Netherlands	65,000.00	-9,400.00	55,600.00
3100	Operational purchase and maintenance of HW and SW	5,724,000.00	2,390,000.00	8,114,000.00
3105	Operational ICT External Service Provision	5,600,000.00	-1,559,500.00	4,040,500.00
3200	Operational telecommunications subscriptions and charges	2,536,000.00	1,566,000.00	4,102,000.00
3300	Seconded National Experts (Operational)	2,046,000.00	-615,000.00	1,431,000.00
3400	EPCC	140,000.00	20,000.00	160,000.00
3500	Heads of Europol National Units	104,000.00	-24,000.00	80,000.00
	<b>Title 3 — Total</b>	<b>19,807,000.00</b>	<b>1,992,000.00</b>	<b>21,799,000.00</b>

## APPENDIX 6

### Explanatory notes

#### Budgetary Outturn 2013

The overall budgetary outturn for the financial year 2013 of € 2.3M includes the following:

- An amount of € 1.1M of the 2013 budget was not committed and additional appropriations of € 14K for staff expenditure, which could not be carried forward (Art 14.2), lapsed. It should be noted that not all budget was cashed. The planned other revenue (€ 400K) was not cashed in a way to be recognised in the final outturn but it was collected as internal assigned revenue. Therefore the only remaining/not used budget was only € 740K.
- This is approximately the budget amount which was reserved for the 2011 salary adjustment which was planned to be potentially paid by the end of the year 2013. The salary increase however eventually did not materialise in 2013. For the 2012 salary adjustment it was already known earlier that this would not materialise during 2013. When this became clear Europol brought forward some initiatives (in particular expenditure regarding STesta Next Generation) which were originally foreseen for 2014 to reduce the risk of the impact on the 2014 budget.
- An amount of € 1.45M of the appropriations carried forward from 2012 to 2013 was not used.
- An amount of € 68K was collected from the carried forward revenue from 2012.
- The net exchange rate difference is € 491.
- All assigned revenue and expenditure was excluded from the final surplus.

#### Budget implementation 2013

Budget performance was measured for the overall budget based on the implementation of the budget (commitments and payments). The target set for the commitment implementation rate was at least 95% and for the payment implementation rate it was recommended at least 90% of the budget at the end of the year in order to secure a reasonable carry forward to the following year. As per the European Court of Auditor's indication, the target for payments per Title at the end of the year was at least 90% for Title 1, 80% for Title 2 and 70% for Title 3.

The commitment implementation rate at the end of December was 98.6% which was considerably higher than the set target (95%). The commitment implementation rate was the same compared to the final implementation rate in 2012. The payment rate significantly improved. It came to 87.2% (target was 90%) which was 7.5% higher than in the year 2012 (79.7%). The mentioned rates exclude assigned expenditure.

#### Budget implementation of the assigned revenue and expenditure

With regard to the implementation of assigned revenue, there is a distinction between the funds carried forward (FCA and C5) and the funds that were established in 2013 (C4):

**FCA:** In 2011 a grant amounting to € 883K was established for the Universal Message Format II Interoperability Coordination Programme (UMF2). At the end of December, 58% of the committed budget had been paid, amounting to € 500K, out of which € 393K related to consultancy expenses. The remaining outstanding commitments (€ 362K) and appropriations (€ 21K) were carried forward to the following year.

**C5:** The assigned revenue appropriations carried forward amounted to € 136K which mainly derived from refunds of financial support in Euro counterfeiting and from the EU Bomb Data System grant. These appropriations were almost fully used. Also part of the carried forward commitments for ongoing activities for the implementation of the ECD on the basis of Article 58(4) was used. The remaining outstanding appropriations amounting to € 43K were carried forward to 2014 for future payments.

## **Europol Public Information**

C4: With regard to the internal assigned revenue established in 2013, a total of € 327K was collected up until the end of December. The implementation will take place only in 2014 (therefore no amounts were committed).

### **Implementation of appropriations carried over from 2012 to 2013**

The Management Board decided to carry forward to 2013 a total of € 16.3M payment appropriations to cover existing commitments.

The final implementation rate of the carry forward was 91.1% at the end of the 2013, which is 8.2% higher than the implementation of the carry forward to 2012. The final amount of the carry forward not used as at the end of 2013 was € 1.45M which lapsed and is incorporated in the final budget outturn 2013. Unfortunately this exceeded the target of (no more than) 5%. This mainly relates to the overestimation of the commitments taken for the Service Level Agreement with the Host State (changes of the office environment and EC3 lab) and commitments related to ICT for which final costs were lower than anticipated. On top of this, some activity-related administrative and operational expenditure lapsed as the final reimbursement of various meeting costs and mission expenditure turned out to be lower than estimated.

### **Appropriations carried over from 2013 to 2014**

#### **Carry-over of appropriations**

In accordance with Article 14.5 of the Financial Regulation applicable to Europol, non-differentiated appropriations corresponding to obligations duly contracted at the end of the financial year shall be carried over automatically to the following financial year only.

Payment appropriations to cover existing commitments amounting to € 9.4M were carried forward. This represents 11% of the overall budget (€ 85.2 M). Out of the € 9.4M carry-forward:

- € 0.468K concerns Title 1 Staff, which is 0.9% of the Title 1 budget (€ 52.8 M)
- € 3M concerns Title 2 Administrative Expenditure, which is 39% of the Title 2 budget (€ 7.7M)
- € 5.9M concerns Title 3 Operational Expenditure, which is 27% of the Title 3 budget (€ 21.9M)

#### **Carry-over of assigned revenue**

In accordance with Article 15 of the Financial Regulation applicable to Europol, the appropriations available at 31 December 2013 arising from assigned revenue consisted of two different parts; appropriations for internal assigned revenue which shall be carried over for one year only and appropriations arising from external assigned revenue which shall be carried over automatically. A total amount of € 754K was carried forward. This is broken down as follows:

- The budget for UMF2 grant (€883K) was almost fully committed. The open amount of € 362K has been automatically carried forward to 2014 together with the uncommitted appropriations of € 21K.
- On the basis of Article 58(4) of the Europol Council Decision the unused subsidy paid by the Commission to Europol for the implementation of the Europol Council Decision amounting to € 32K was carried forward again before administrative closure.
- The assigned revenue for the financial support in euro counterfeiting (€ 5K) and for the ICT expenditure regarding the grant for the EU Bomb Data System (€ 6K) was automatically carried forward for the commitments in the year 2014.
- A total of € 327K was collected up until the end of December and no amounts were committed in 2013, therefore the total was carried forward.

### **Revenue 2013**

The revenue of Europol was almost fully covered by the Community subsidy, amounting to € 82.1M in 2013.

Additionally an amount of € 69K of other revenue established in 2012 and carried forward to 2013, relating to the open recovery orders for the Non EU States' connection costs and costs for

## **Europol Public Information**

the move of sites, was also almost fully cashed. The total revenue, which is part of the final budgetary outturn, comes to € 82.2M.

The internally-generated assigned revenue is excluded from the final outturn. A total of € 379K was established and an amount € 327K was cashed. This revenue is linked to expenditure budget items where it will be re-used for future expenditure of the same nature in the new budgetary year (2014). The nature of the established assigned revenue is diverse, ranging from telecom expenditure for Non EU States' connections to reimbursement of mission expenses. The outstanding appropriations of € 52K will be carried over to the following year for future cashing.

### **Budget transfers 2013**

Throughout the year a total number of 35 transfers were made for a total amount of almost € 6M (or just over 7% of the budget). In general the budget in Title 3 has increased (+€ 1.9M) due to transfers from Title 1 (€ 1.7M) and Title 2 (€ 215K). In 2012 a total number of 53 transfers were made for a total amount of € 8.3M (almost 10% of the budget).

The implementation under Title 1 was affected by the final outcome of the outstanding salary adjustments. The fact that the potential salary adjustments did not materialise, allowed transfers out of this Title for a total of € 1.7M.

During the year the budget under Title 2 decreased by € 215K, which was mainly transferred to Title 3 (ICT transfer between administrative and operational budget items and budget available after the cancellation of the translation of the Europol Annual Report for 2012).

A number of transfers (amounting to € 1.9M) were done to Title 3, largely for ICT requirements, including the migration and installation of the first 29 sites and initial running costs under the STesta Next Generation contract. An accurate allocation of the ICT budget is difficult to make far in advance due to the uncertainty of exactly how projects will be implemented. Therefore more transfers could arise in this area to align the budget to business needs.

Other transfers were made in order to efficiently use the available financial resources under different budget lines to facilitate the needs to maintain operational effectiveness in EC3.

In addition some transfers were necessary to bear in mind differences between the planning and the implementation of the budget.

All transfers were decided by the Director in accordance with Article 27 of the Financial Regulation applicable to Europol (Article 23 of the Financial Regulation applicable during 2013).